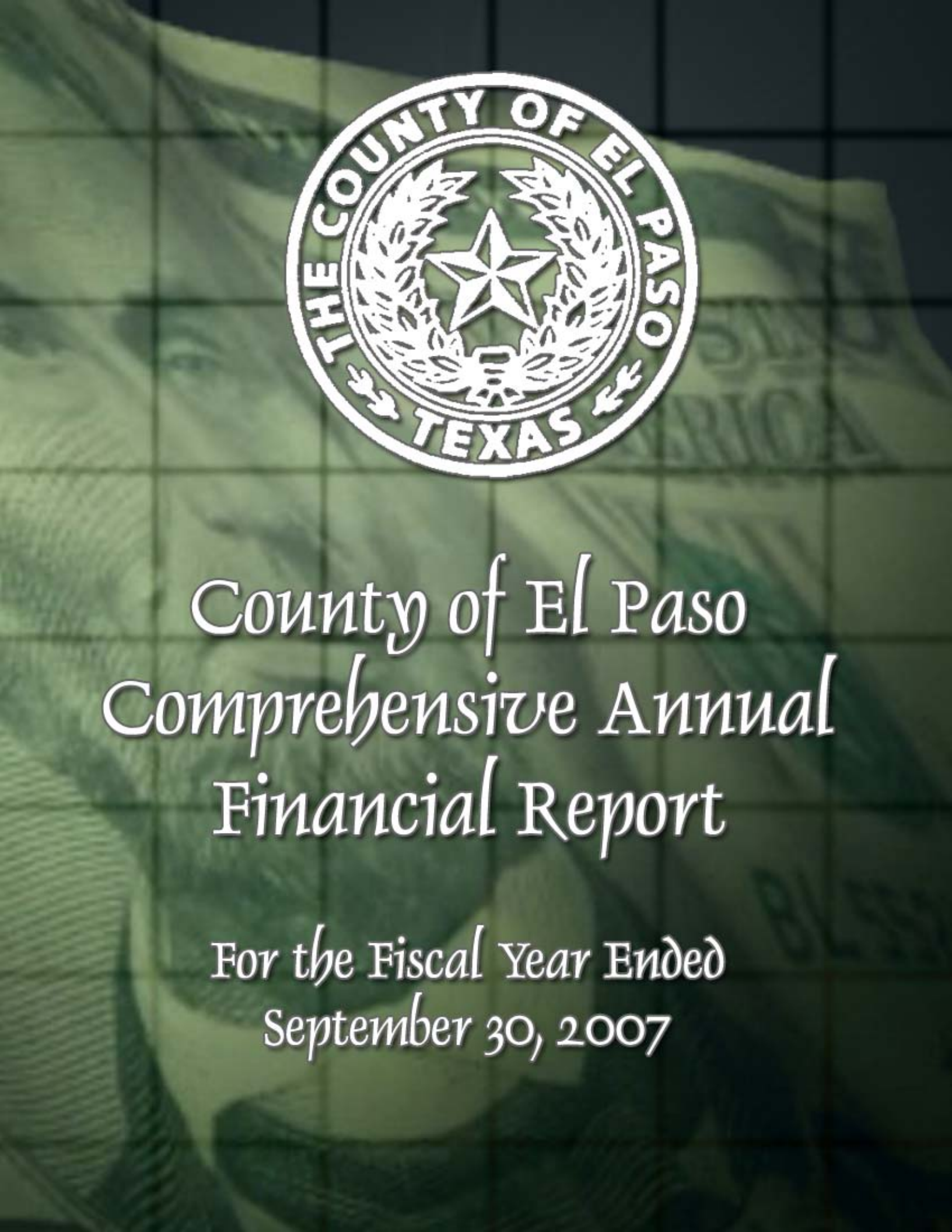


County of El Paso Comprehensive Annual Financial Report

For the Fiscal Year Ended
September 30, 2007

County of El Paso, Texas

Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2007

Prepared by: Edward A. Dion, County Auditor
El Paso County Courthouse Building
500 East San Antonio Street, Room 406
El Paso, Texas 79901-2407
(915) 546-2040
(915) 546-8172 Fax
E-mail Address: edion@epcounty.com

Member of the Government Finance Officers Association

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2007

TABLE OF CONTENTS

	Exhibit No.	Page No.
INTRODUCTORY SECTION		
Letter of Transmittal		1-10
GFOA Certificate of Achievement		11
County Auditor's Organizational Chart		12
County of El Paso Organizational Chart		13
Directory of Principal Officials		14
FINANCIAL SECTION		
Independent auditor's report		15-16
Management's Discussion and Analysis		17-33
Basic Financial Statements:		
Government-wide Financial Statements:		
Statement of Net Assets	1	35
Statement of Activities	2	36
Fund Financial Statements:		
Balance Sheet – Governmental Funds	3	37
Reconciliation of the Balance Sheet – Governmental funds to the Statement of Net Assets	3.1	38
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	4	39
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities	4.1	40
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund	5	41
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Road and Bridge Special Revenue Fund	6	42
Statement of Net Assets – Proprietary Funds	7	43
Statement of Revenues, Expenses, and Changes in Fund Net Assets – Proprietary Funds	8	44
Statement of Cash Flows – Proprietary Funds	9	45
Statement of Fiduciary Assets and Liabilities – Fiduciary Funds	10	46
Notes to the Financial Statements		47-82

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2007

TABLE OF CONTENTS

	Exhibit No.	Page No.
SUPPLEMENTARY INFORMATION		
Combining Balance Sheet – Nonmajor Governmental funds	11	83
Combining Statement of Revenues, Expenditures, and Changes In Fund Balances – Nonmajor Governmental Funds	12	84
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund	A	85-88
Special Revenue Funds:		
Purposes of Special Revenue Funds		89-96
Combining Balance Sheet	B-1	97-106
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	B-2	107-117
Budgetary Comparison Schedule Nonmajor Special Revenue fund	B-3	118
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Individual Funds):		
County Tourist Promotion Fund	B-4	119
Alternative Dispute Resolution Center	B-4	119
District Attorney Drug Forfeiture Account	B-5	120
Coliseum Tourist Promotion	B-5	120
Commissary Inmate Profit Fund	B-6	121
County Clerk Records Management and Preservation	B-6	121
County Attorney Commissions	B-7	122

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2007

TABLE OF CONTENTS

	Exhibit No.	Page No.
Courthouse Security	B-7	122
Records Management and Preservation	B-8	123
County Graffiti Eradication Fund	B-8	123
County Law Library	B-9	124
Court Reporter Service	B-9	124
Sheriff's LEOSE	B-10	125
Fabens Airport	B-10	125
San Elizario Placita	B-11	126
Child Welfare Juror Donations	B-11	126
County Attorney Supplement	B-12	127
Probate Travel Account	B-12	127
Probate Judiciary Support	B-13	128
Teen Court	B-13	128
District Clerk Records Management and Preservation	B-14	129
Juvenile Probation	B-14	129
Tax Office Discretionary	B-15	130
Therapeutic Drug Court Program	B-15	130
Sheriff's Communications Improvement	B-16	131
County Attorney Bad Check Operations	B-16	131

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2007

TABLE OF CONTENTS

	Exhibit No.	Page No.
District Attorney Apportionment Supplement	B-17	132
District Attorney Food Stamp Fraud	B-17	132
County Clerk Records Archives	B-18	133
Election Contract Services	B-18	133
El Paso Housing Finance Corporation	B-19	134
Project Care	B-19	134
County Clerk Vital Statistics	B-20	135
District Attorney Special Account	B-20	135
Sportspark	B-21	136
Family Protection	B-21	136
County Attorney Labor Disputes	B-22	137
Justice Court Technology	B-22	137
Juvenile Probation National School Lunch	B-23	138
Drug Enforcement Match	B-23	138
Justice Court Security	B-24	139
Juvenile Probation Federal Prisoner	B-24	139
Juvenile Case Manager	B-25	140
Elections Chapter 19	B-25	140

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2007

TABLE OF CONTENTS

	Exhibit No.	Page No.
Special Revenue Funds - Grants:		
Purpose of Grant Funds		141-154
Combining Balance Sheet	B-26	155-158
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	B-27	159-160
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual	B-28	161
Schedule of Revenues-Grant Funds	B-29	162-163
Schedule of Expenditures-Grant Funds	B-30	164-165
Debt Service Fund:		
Purposes of Debt Service Funds		167-168
Combining Balance Sheets	C-1	169-170
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	C-2	171-172
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	C-3	173
Capital Projects Funds:		
Purposes of Capital Projects Fund		175-176
Combining Balance Sheet	D-1	177-179
Combining Statements of Revenues, Expenditures and Changes in Fund Balances	D-2	180-182
Total Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	D-3	183

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2007

TABLE OF CONTENTS

	Exhibit No.	Page No.
Internal Service Funds:		
Purposes of Internal Service Funds		185
Combining Statement of Net Assets	E-1	186
Combining Statement of Revenues, Expenditures, and Changes in Fund Net Assets	E-2	187
Combining Statement of Cash Flows	E-3	188
Fiduciary Funds:		
Purposes of Agency Funds		189-190
Combining Statement of Fiduciary Assets and Liabilities	F-1	191-193
Combining Statement of Fiduciary Assets and Liabilities - Other Elected Officials	F-2	194
Combining Statement of Changes in Assets and Liabilities - All Agency Funds		
Payroll	F-3	195
IRS Section 125 Health Fund	F-3	195
Employees' Retirement Fund	F-3	195
Social Security Fund	F-3	196
District Clerk Child Support Fund	F-3	196
West Texas Community Supervision and Corrections Fund	F-3	196
County Attorney Bad Check - Trust Fund	F-3	197
High Intensity Drug Trafficking Area Imprest Fund	F-3	197

TABLE OF CONTENTS

	Exhibit No.	Page No.
Narcotics, Detection and Apprehension Imprest Fund	F-3	197
District Attorney Seizures Fund	F-3	198
Self Help Escrow	F-3	198
Criminal Enterprise Services	F-3	198
ONDCP-Regional Intel Init Services Imprest	F-3	198
Domestic Relations Fund	F-3	199
County Clerk Fund	F-3	199
District Clerk Fund	F-3	199
Sheriff's Department Funds	F-3	200
Tax Assessor Collector Fund	F-3	200
Total - All Funds	F-3	200
Capital Assets Used in the Operation of Governmental Funds		
Comparative Schedules by Source	G-1	201
Schedule by Function and Activity	G-2	202-204
Schedule of Changes by Function and Activity	G-3	205-207

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2007

STATISTICAL SECTION

	Table No.	Page No.
Description of Statistical Section		209
Financial Trends		
Net Assts by Component	1	210
Changes in Net Assets, Last Four Fiscal Years	2	211-212
Fund Balances, Governmental Funds	3	213
Changes in Fund Balances, Governmental Funds Last Four Fiscal Years	4	214
Revenue Capacity		
Assessed Value and Actual Value of Taxable Property, Last Four Fiscal Years	5	215
Property Tax Rates - Direct and Overlapping Governments	6	216
Principal Taxpayers, Current and Nine Years Ago	7	217
Property Tax Levies and Collections Last Ten Fiscal Years	8	218
Debt Capacity		
Ratios of Outstanding Net Debt by Type, Last Ten Fiscal Years	9	219
Computation of Direct and Overlapping Bonded Debt General Obligation Bonds	10	220
Legal Debt Margin Information Last Ten Fiscal Years	11	221
Pledged-Revenue Coverage Last Ten Fiscal Years	12	222

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2007

TABLE OF CONTENTS

	Table No.	Page No.
Demographic and Economic Information		
Demographic and Economic Statistics, Last Ten Fiscal Years	13	223
Principal Employers, Current Year	14	224
Operating Information		
Full-time Equivalent County Government Employees by Function/Program, Last Ten Fiscal Years	15	225
Operating Indicators by Function/Program, Last Four Fiscal Years	16	226-227
Capital Asset Statistics by Function/Program Last Four Fiscal Years	17	228

INTRODUCTORY SECTION

COUNTY OF EL PASO

OFFICE OF THE COUNTY AUDITOR

EDWARD A. DION, CPA, CIO
COUNTY AUDITOR
edion@co.el-paso.tx.us
www.co.el-paso.tx.us/auditor

ROOM 406, COUNTY COURTHOUSE BUILDING
500 EAST SAN ANTONIO STREET
EL PASO, TEXAS 79901-2407
(915) 546-2040
(915) 546-8172 FAX

March 24, 2008

To the Honorable District Judges, County Court at Law Judges,
County Probate Judges, Commissioners Court Members,
Citizens of El Paso County and the Financial Community:

Texas Local Government Code, §114.025, requires that the County Auditor publish in April of each year, subsequent to the close of each fiscal year, a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Comprehensive Annual Financial Report (CAFR) of the County of El Paso, Texas (County) for the fiscal year ended September 30, 2007.

This report consists of management's representations concerning the finances of the County. Therefore, management of the County assumes the responsibility for accuracy, completeness, fairness and reliability of the financial data presented in this report, including all disclosures. To provide a reasonable basis for making these representations, management of the County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County of El Paso's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free of material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

This report is designed to present fairly the financial position and results of financial operations of the County in all material respects and to demonstrate compliance with applicable finance-related legal and contractual provisions. This report adheres to the principal of full disclosure to the best of our ability so that the readers may better understand the County's financial affairs.

Gibson, Ruddock, Patterson, LLC, an independent certified public accounting firm has audited the County of El Paso's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of El Paso County for the fiscal year ended September 30, 2007, are free of material misstatement. The independent audit involved examining on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by

management; and evaluating the overall financial statement presentation. Based on the independent audit performed by our external auditors, they have concluded that there was a reasonable basis for rendering an unqualified opinion that the County of El Paso's financial statements for the fiscal year ended September 30, 2007, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

Additionally, the independent audit of the financial statements of the County of El Paso was part of a broader, federally mandated "Single Audit" designed to meet the special needs of the federal grantor agencies. Standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the County of El Paso's separately issued Single Audit Report by Gibson, Ruddock, Patterson, LLC. The County's Single Audit was prepared pursuant to provisions in the Single Audit Act of 1984 and the Single Audit Act Amendments of 1996 of the Executive Office of the President, Office of Management and Budget Circular A-133 - Revised June 24, 1997, entitled *Audits of States, Local Governments, and Non-Profit Organizations.* The County's single audit for the fiscal year ended September 30, 2007 disclosed no material weaknesses in the internal control structure.

GASB Statement No. 34, labeled by GASB as "the most significant change in the history of government financial reporting", mandated that by FY 2002, governments comparable to the County of El Paso amend their financial reporting to provide additional information about their fiscal health. As such, this CAFR is presented according to the reporting model established by GASB 34 and related statements.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The County of El Paso's MD&A can be found immediately following the report of the independent auditors.

El Paso County Government Profile

El Paso County was created from Bexar District in 1849, organized in 1850, and incorporated in 1871. Parts of El Paso County were taken to form Culberson County in 1911 and Hudspeth County in 1915. The County was named for being a well-known pass through the Rocky Mountains. It is the most western county in Texas, and is about equidistant from Houston, Texas, Los Angeles, California and Denver, Colorado. Also, bordered on the east side by Hudspeth County, El Paso County is just to the north of the International Boundary between the United States of America and the Republic of Mexico, and touches Doña Ana County in New Mexico. County government in Texas is, for many people, the primary and most accessible level of government. County governments are political subdivisions of the State. The State has created 254 counties. Initially, the counties were primarily created to facilitate the judicial system. As a result of State legislative changes over the years, county governments in Texas are involved not only with the judicial system, but also the delivery of health and welfare services, public safety, cultural and recreational activities, and construction and maintenance of roads and bridges. In comparison to

some of the other states, Texas counties have only a very limited ordinance making authority, as specifically granted by the State legislature.

Counties in Texas have many comparable characteristics and are similarly organized. Each county has a governing body called Commissioners Court. The Commissioners Court is composed of five members. One member, the county judge, is elected at large to a four-year term. The other four members are county commissioners. Each county commissioner is elected from a precinct to a four-year term. County judges have judicial responsibilities in all but the largest urban counties. In large urban counties, such as El Paso County, the county judge has no judicial responsibilities. Instead, the El Paso County Judge is often referred to as the County's Chief Executive Officer (CEO). In all Texas counties, the County Judge presides over commissioners court meetings.

The Commissioners Court serves as the executive branch of county government. Among a myriad of constitutional and statutorily imposed duties and responsibilities, the five members of commissioners court have the exclusive responsibility and authority over a multitude of areas in the operation of county government. To name a few, the Commissioners Court is responsible for approving the county's operating budget and budgetary amendments, setting ad valorem property tax rates, auditing and directing settlement of all claims against the County. Additionally, this body appoints certain county officials and board members. The Commissioners Court also determines when propositions to issue bonds will be submitted to the voters.



The County is a strategic cross-roads for continental north-south and east-west traffic. The County spans a geographic area of about 1,058 square miles. The County enjoys fairly sound economic diversification. Being that El Paso is in the heart of the Southwest, many businesses are attracted to the El Paso/Juarez region. As of January 1, 2007 the City Planning, Research and Development Department estimated the County population at 755,085. The City of El Paso, the County seat, is estimated as having a population of 624,365. El Paso is the largest City in the United States that borders Mexico. According to the Texas State Comptroller of Public Accounts 2007 Annual Cash Report, based on population, El Paso is the sixth largest Texas City. Larger than Boston, Seattle, and Denver, the City of El Paso is the 21st largest city in the U.S. Combined with its sister city Juarez, the El Paso metro area holds more than 2.5 million people, making it the world's largest population center on an international border. With four international ports of entry, El Paso is a primary intersection for regional trade in the Southwest. Worldwide ERC and Primacy Relocation ranked El Paso seventh among medium-sized cities (those with populations between 575,000 and 1.25 million) on its 2007 list of Best Cities for Relocating Families.

Only the Rio Grande River separates El Paso County from neighboring Ciudad Juarez, Mexico. According to estimation by local officials, the population of Ciudad Juarez is 1,502,790.

The geographic location of El Paso encourages enterprising businesses the unique versatility of being internationally known while remaining in the United States.

With Interstate 10 running east to west through El Paso and its proximity to Interstate 25 and Mexico's Pan American Highway, this area represents a trade corridor with accessibility to rail lines and four international ports of entry with Mexico. Over a number of years, the County has been actively involved in the creation of a new port of entry in Fabens. Funding in the amount of $2,500,000 was budgeted within the Capital Project Fund in fiscal year 2002 on a project basis in support of preliminary assessment and design as negotiations between the United States and Mexican government continue. As of fiscal year 2007, capital appropriations related to this project totaled $7,000,000, while year-to-date expenditures as of September 30, 2007 totaled $5,470,115. Funds expended to date relate to environmental assessment, bridge design and land purchase and right-of-way necessary for this project. A significant amount relates to efforts to secure a presidential permit to move forward on construction of the port of entry. Based on the fact that a presidential permit was issued in fiscal year 2005, El Paso County continues its negotiations with federal, state and international officials on the timely construction of this bridge in unison with other agency facilities and anticipates completion by January 2012. Bonds are anticipated to fund the construction of this bridge beginning in fiscal year 2010, provided other agencies facilities are timely funded and constructed. Additional information on El Paso County may be obtained by visiting El Paso County's website at http://www.epcounty.com/history/history2.htm.

Commissioners Court is considered financially accountable for El Paso County Hospital District (District) and its activities are included in this CAFR. As a component unit, the District is included in this CAFR because the El Paso County Commissioners Court, the County's governing body, has the legal duty to exercise financial accountability over it by appointing its board members, approving its budget and setting its tax rate. Nonetheless, the District is a completely separate and dissimilar organization that is governed by the *Texas Constitution, Article 9, § 4* and *the Health and Safety Code, Chapter 281,* a different set of constitutional and statutory laws. All accounting and budgeting records of the District are maintained by the District, audited by an independent accounting firm and reported on in much greater detail in their various interim and annual financial reports. Copies of any of the District's financial reports can be obtained directly from the District.

The County's Budget is prepared and adopted annually as a balanced budget as required by Texas law. A balanced budget is achieved by ensuring that the amounts budgeted in a fiscal year for expenditures do not exceed the projected revenues, to include any available fund balances. The appropriations of the activities of the General, Special Revenue, Enterprise, and Debt Service Funds are included in the annual budget. Also, budgets are adopted for the major capital construction projects and grants. Grant and capital project budgets may be included in the adopted budget when pertinent information is available; otherwise, these funds are budgeted throughout the year as relevant financial information becomes available.

The County's appropriations for departments are approved at the character level, representing personnel, operating and capital line items. The Court has a standing order not to allow departments to transfer salary appropriations to non-salary line items without specific authorization from the Commissioners Court.

The County's budgetary and accounting records are organized and operated on a fund basis. A "fund" is a fiscal and accounting entity with a self-balancing set of accounts recording cash and

other financial resources, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Funds are categorized by type to indicate both the sources of the fund's financial resources and the nature of activities financed. There are three broad categories of funds used in governmental accounting: governmental, proprietary, and fiduciary funds.

Factors Affecting Financial Condition

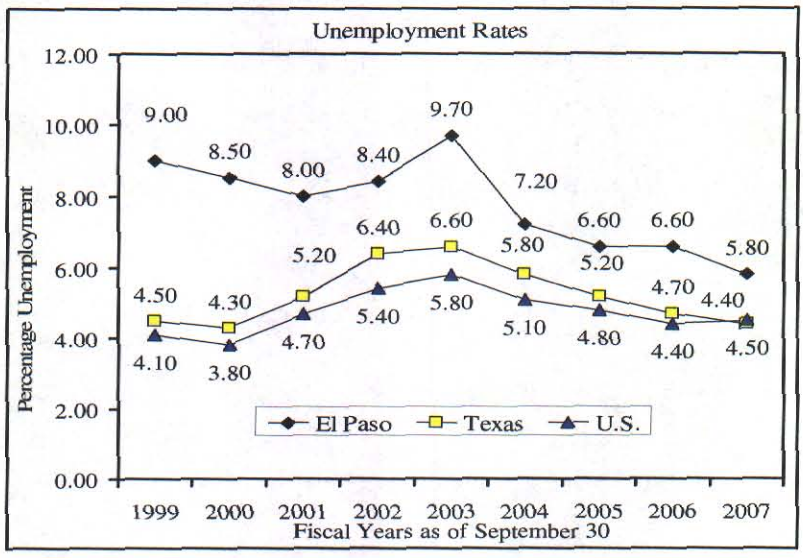
Information presented in these financial statements is perhaps best understood when considered from a broad perspective of the specific environment within which the El Paso County operates.

El Paso MSA Employment by Industry Amounts in Thousands ELPaso Metropolitan Statistical Area Profile obtained from the Texas Workforce Commission					
Industry Types	September 2006	Amount Change	Percentage Change	September 2007	Percent of Total
Construction	12.70	0.80	6.30%	13.50	4.97%
Manufacturing	22.20	-1.50	-6.76%	20.70	7.62%
Trade	44.70	1.30	2.91%	46.00	16.94%
Trans.,Ware, & Util.	13.80	-0.30	-2.17%	13.50	4.97%
Information	4.70	0.10	2.13%	4.80	1.77%
Financial Activites	10.90	0.30	2.75%	11.20	4.13%
Services	96.80	2.00	2.07%	98.80	36.39%
Total Government	61.30	1.70	2.77%	63.00	23.20%
Total Labor Market	267.10	4.40	1.65%	271.50	100.00%

Local Economy. The El Paso region is still seeing positive movement in job growth, or 1.65% overall, as reflected in the chart above. Mexico's economy continues improving and the border retail activity is gaining momentum that is ultimately feeding job growth. Government remains vital to the economy, as our single largest economic driver is the Fort Bliss Military Base. Fort Bliss continues to drive much of El Paso's economy. The army post is headquarters for the U.S. Army Air Defense Artillery School, the William Beaumont Army Medical Center, the U.S. Army Sergeants Major Academy and the Joint Task Force-North. In 2007, the U.S. Senate approved more than $1.5 billion for facility expansions at Fort Bliss, which is scheduled to receive an additional 20,000 soldiers and their families by 2011. Being that the El Paso area serves as a vital retail trade center for far West Texas and northern Mexico, the County's economy is bolstered by a variety of sectors.

The regional economy is predominantly comprised of agribusiness, manufacturing, tourism, wholesale and retail trade, and government. Farming and ranching have been mainstays of the economy for more than 100 years. In recent years, more focus has been placed on tourism and outdoor recreation as a significant component of the economy. El Paso County has developed an economy that is driven largely by manufacturing, international trade, military training, wholesale and retail trade, and educational services.

The chart on the prior page reflects a high level summary of El Paso's changes in the employment industry components. Although El Paso's unemployment rate remains higher than that of Texas as well as that of the United States as depicted below, as the national economy stabilizes, El Paso should continue to see future employment gains. Historical trends indicate El Paso's gains should surpass that of the rest of Texas.



El Paso evolved from an agricultural economy to what it is today, an international center of trade and manufacturing with an increasing population. According to the Texas A&M Real Estate Center, the city's top five private employers in 2007 are Tenet Healthcare Corporation-Sierra Providence Health Network (6,600 employees), T&T Staff Management (4,300), Echosphere Corporation (3,800), the National Center for Employment of the Disabled (3,500) and El Paso Healthcare System Ltd. (2,100). The top five public employers are the El Paso Independent School District (ISD) (9,000), Ysleta ISD (6,800), the City of El Paso (5,400), Socorro ISD (5,200) and the University of Texas at El Paso (3,400).

According to the Texas Workforce Commission's October 2007 issue of Texas Labor Market Review, the statewide unemployment rate was 4.4 percent in September. When compared to the same time last year, this was .30 percent lower. As reflected to the right, El Paso's unemployment rate for September was 5.8 percent in comparison to 6.6 percent in September 2006.

Over the past fiscal year, between September 2006 and September 2007, El Paso added 4,400 jobs overall. Further analysis reflects that 6,200 job gains resulted which netted with 1,800 employment losses. Some of the various job gains occurred in construction (800), trade (1,300), financial activities (300), and the service sectors (2,000). The major decline occurred in the total manufacturing sector which lost 1,500 jobs. Other job reductions were experienced in transportation sector, which lost 300 jobs. These sectors combined only comprise 12.59 percent of El Paso's employment market. Reduction in the manufacturing sector is attributable to apparel manufacturers shifting a portion of operations from El Paso to Mexico in order to reduce manufacturing costs. This is consistent with the nationwide trend of cost cutting within the apparel manufacturing sector.

El Paso's cultural and business ties as a border region with Mexico drive its economy. The renewed attraction of El Paso County as a favorable business environment, coupled with continued moderately low interest rates, continues to stimulate local construction activity. Due to the nature of our border economy and labor markets, El Paso continues to thrive as reflected in its employment trends.

The strong dollar and a slow U.S. recovery battered El Paso's international economy in 2002 through 2003 with a rebound in sales and use taxes in fiscal years 2004 through 2007. El Paso continues to transition from a goods-producing economy to a service economy. Overall, in line with positive economic conditions in the state and in the nation, positive indications remain on the financial outlook given our low government taxes, abundance of labor, and moderate wage rates.

Long-Term Financial Planning. County strategies and plans are integrated into all departmental budgets to ensure unified efforts within County government to achieve the goals and objectives of the County. Texas county government operates under a balanced budget as required by law. This does not mean that estimated revenues must always be exactly equal to expenditures. In most of the annual operating budgets, the Commissioners Court members usually decide to use a portion of fund balances reserves to balance the revenues to appropriations. As a sound financial management practice, members of the Commissioners Court consistently emphasize maintaining sufficient undesignated fund balance levels (unreserved net assets) to meet first quarter obligations of payroll and operating costs and furthermore, this assists in maintaining financial stability and retaining or enhancing the County's bond ratings.

Over the years, the County has emphasized stabilization of ad valorem property tax rates. The court increased its tax rate to $0.361434 in fiscal year 1999 and maintained this same rate through fiscal year 2002. During these years, the County was fortunate to receive various uncertified and unbudgeted cash reimbursements, which resulted in significant fund balance gains. The drawback to this was that various Commissioners Courts subsequently set expenditure levels significantly higher than sustainable actual future revenues. As a result, subsequent tax rate increases were necessary and in fiscal year 2004 the rate was set at $0.410817 and the same rate of $0.432259 in 2005 and 2006. In addition, revenue generating initiatives to more efficiently collect various county fines and fees were implemented. As a result of reappraisal and new values being added to the taxable base, El Paso County's rate was reduced in 2007 to $0.391390.

Fund balance refers to the excess of assets over liabilities in governmental funds. As stated in the County's financial policies, for the purpose of financial planning, fund balance is defined as the cumulative surpluses or deficits resulting from the difference between expenditures and revenues in any one fiscal year. The cumulative effect of yearly fund balance amounts is furthermore addressed as a fund balance reserve. When evaluating fund balance reserves, it is vitally important to maintain sufficient positive fund balance reserves in order to avoid borrowing to meet short term operating needs.

As a rule of thumb, since the General Fund is the County's main operating fund, the County strives to maintain an undesignated general fund balance of, at a minimum, equal to projected cash needs for the first fiscal quarter to meet operating obligations (approximately $12-15 million net cash outflow) or 15 percent of the total general fund adopted operating budget in any one fiscal year. At the present level, this means that the County should strive to maintain a minimum undesignated general fund balance of at least $29,048,229 based on the fiscal year 2008 General Fund budget of $193,654,860. By maintaining a low fund balance, the County remains vulnerable to the lowering of its bond ratings. Lower bond ratings may ultimately result in more costly future borrowing at higher interest rates, and therefore, increased interest expense in response to an entity's declining financial position depicted at any one point in time. In essence, having some

amount of fund balance gives the County the financial ability to cover unanticipated revenue losses or significant unanticipated expenditures, should they occur.

Historically speaking, up until fiscal year 2002, actual expenditures were less than amounts budgeted and total actual revenues exceeded total expenditures. Even with these favorable trends, the County was not able to achieve its reserve goal in force at that time of 10 percent undesignated general fund balance until fiscal year 1998. Continued persistence and emphasis on building and maintaining some amount of reserves has resulted in a stable fund balance reserve in the General Fund. A myriad of factors contributed to the stable results on the General Fund's financial position. It is noteworthy to mention that the actions of Commissioners Court throughout the year had a contributing effect of enhancing a favorable expenditure budget variance, or unspent budget balance, within the General Fund. The Court has taken a stance of tightening the budget of the General Fund, especially due to actual shortfalls in 2002 of $12.5 million and approximately $6.1 million in 2003.

As a result of the Court's fiscal restraints, fiscal year 2007 resulted in revenues outpacing expenditures by $615,300, before transferring $1.1 million to the debt services fund related to excess sales tax and thus maintaining a stable and healthy general fund balance. In this regard, net revenues grew by approximately $7.5 million or 4.58 percent, mainly attributable to growth in tax revenues of approximately $6.7 million or 5.82 percent. Charges for services netted growth of approximately $551,000 or 1.74 percent mainly attributable to an increase in District and County Clerk revenues, marginal growth of $101,863 in the area of Sheriff fees for housing prisoners. Additionally, interest earnings grew by approximately $369,639 or 11.30 percent and miscellaneous revenue grew by $148,252 or 7.23 percent. Last but not least, transfers-in from other funds increased by approximately $518,604 or 73.73 percent due to return of residual grant match from the Individual Development Account grant. These increases were offset by declines such as intergovernmental by approximating $570,000 or 13.14 percent mainly due to a reduction of funds received from federal initiated case reimbursement and fines and fees which fell by $229,917 or 3.87 percent. Overall, expenditures grew by $14.5 million or 10.18 percent, mainly attributed to salaries and benefits.

For fiscal year 2008, the Court increased its use of fund balance in the budget by $607,671 or 2.85 percent for a total of $21,923,842. As a result, the County ended fiscal year 2007 with an undesignated fund balance of approximately $25,601,838, and materially met its target goal with a ratio of 13.22 percent of the fiscal year 2008 adopted general fund budget of $193,654,860.

It is vitally important that the Commissioners Court remain focused on trends of the general fund, especially in light of the shortfalls in prior fiscal years. It is imperative that the Commissioners Court continue to focus on revenue enhancement in order to adequately fund present and future mandates placed on County government. The fiscal year 2008 budget incorporated additional funding for the sheriff's department and other mandated functions, while the majority of other departments experienced level funding to operating accounts. Departments will continue to be challenged with increasing efficiencies in order to operate within their budgets. More than ever, monitoring of expenditures will be paramount in forecasting budget inadequacies and identifying potential excesses.

For the future, it is anticipated that in fiscal year 2008 the Court will continue to face

funding challenges. Some of those challenges will be additional operating cost of new facilities, automatic contractual collective bargaining salary adjustments for the sheriff's department and continued adherence to the County's salary-step-plan. Specific monitoring will remain focused on revenues related to hotel occupancy and sales and use taxes as they tend to be impacted negatively during times of national and international conflict due to the nature of El Paso County's proximity to the international border. Also, expenditure growth due to inflation and the possibility of new mandates will be challenges faced by the Court.

Finally, as a result of the trend of shifting unfunded mandates by both federal and state levels to local government, it is anticipated that additional financial burden will continue to be experienced by the County and ultimately local taxpayers if other sources of funding are not identified. The County will be tasked with identifying new or additional revenues to counter these expenditures. At its discretion, the Court will probably continue to utilize some amount of fund balance which is healthy in the sense that it keeps the County from building up excessive reserves and reduces a future burden on taxpayers. Based on the amount of fund balance utilized to balance the 2007 budget, the Court must remain cautious in planning for the budget in fiscal year 2009 in the absence of either continued cost containment initiatives or additional revenue enhancement efforts. It is imperative that County Government continually strive to maintain steady increases in revenue while costs are on the rise.

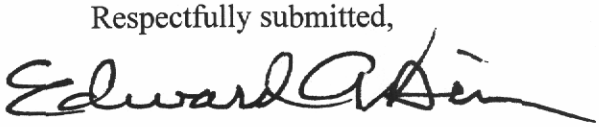
Major Initiatives. In early December 2007, the County issued $59,835,000 in certificates of obligation bonds for improvement to: flood control projects, parks, the county courthouse and new county courthouse annexes, both detention facilities and the upcoming port of entry mainly for land acquisition and development of infrastructure. The County also issued $9,940,000 in taxable certificates of obligation for the remodeling and upgrade of the east side baseball and softball Sportspark. The private operation of this park is currently under negotiation. The County also issued $48,550,000 general obligation refunding bonds which resulted in an approximate net present value savings of $1.4 million to the taxpayers of the County.

Awards and Acknowledgements. The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of El Paso for its comprehensive annual financial report (CAFR) for the fiscal year ended September 30, 2006. This was the eighteenth consecutive year that the County of El Paso has received this prestigious award. In order to be awarded a Certificate of Achievement, the County published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Additionally, the County of El Paso received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the 2007 fiscal year beginning October 1, 2006. This was the thirteenth consecutive year that the County of El Paso has received this prestigious award. In order to qualify for the Distinguished Budget Presentation Award, the County's budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide, and a communications device. A Certificate of Achievement is valid for a period of one year only.

The preparation of this report would not have been possible without the efficient and dedicated services of the County Auditor's staff. I would like to express my appreciation to all members of the department who assisted and contributed to the preparation of this report. Credit also must be given to the Commissioners Court for their unfailing support in maintaining the highest standards of professionalism in the management of the County of El Paso's finances. I express my sincere thanks to the Council of Judges and other County officials, Department Heads, and employees for their roles in directing the financial affairs of the County in a responsible and professional manner.

Respectfully submitted,



Edward A. Dion
County Auditor

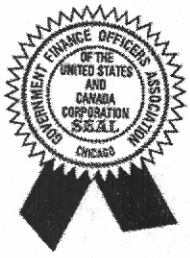
Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of El Paso Texas

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
September 30, 2006

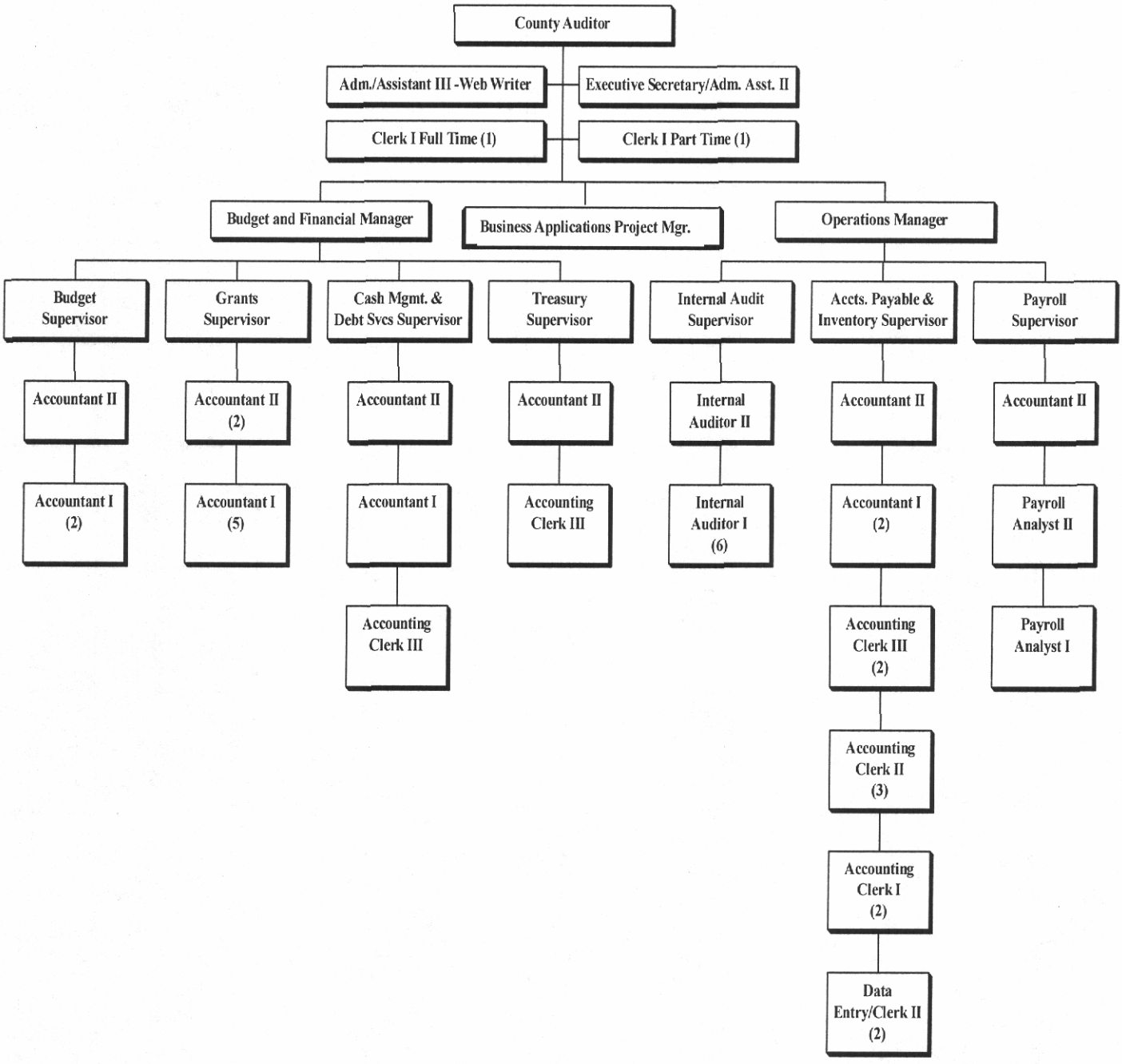
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

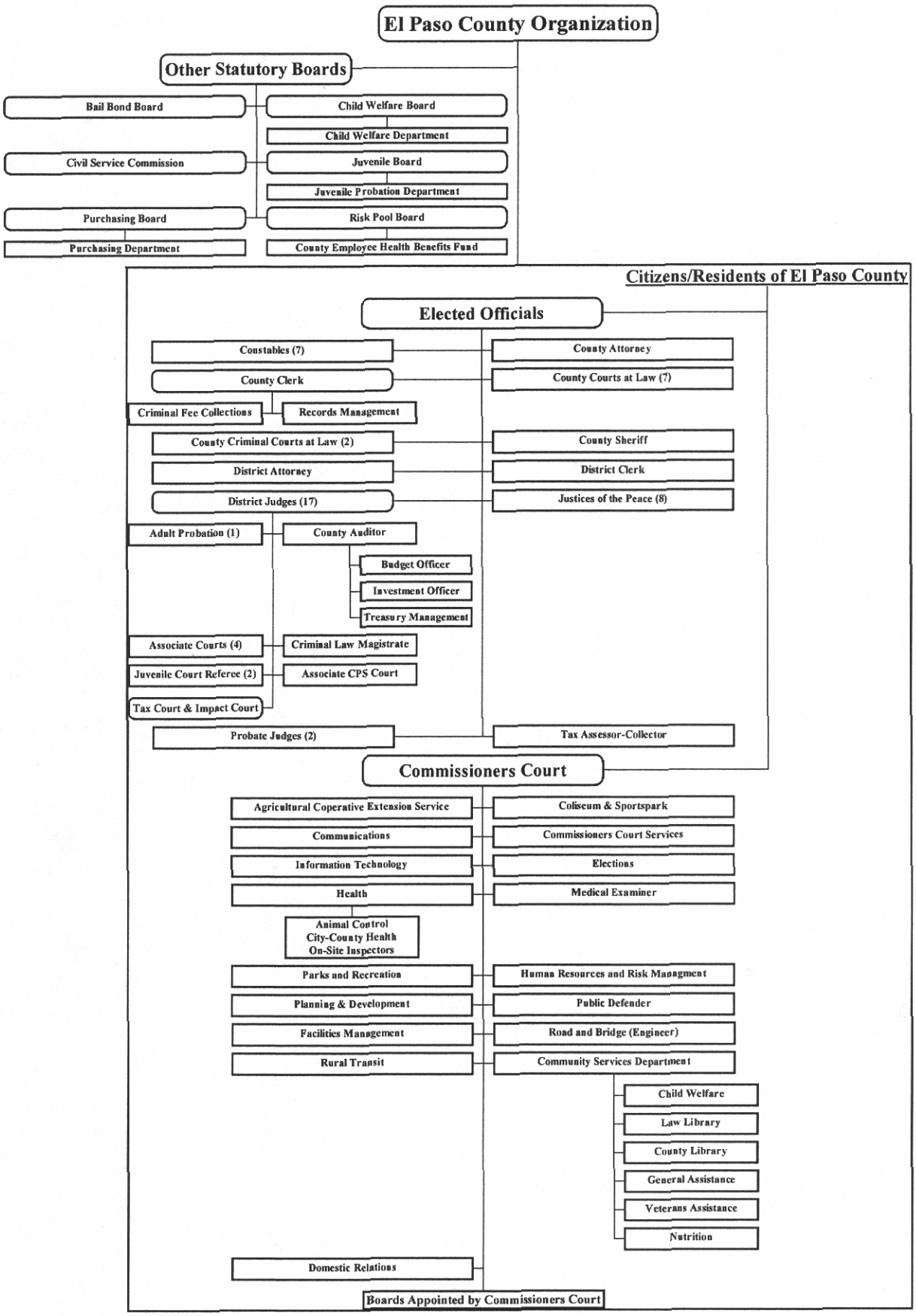
Executive Director

County of El Paso Auditor's Office
Organizational Chart
As of September 30, 2007



County of El Paso, Texas

Organizational Chart
As of September 30, 2007



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

Directory of Principal Officials

Commissioners Court (The Governing Body)

County Judge, Anthony Cobos	Room 301, County Courthouse Bldg, (915) 546-2098
County Commissioner, Precinct Number 1, Luis Sarinana	Room 301, County Courthouse Bldg, (915) 546-2014
County Commissioner, Precinct Number 2, Veronica Escobar	Room 301, County Courthouse Bldg, (915) 546-2111
County Commissioner, Precinct Number 3, Miguel Teran	Room 301, County Courthouse Bldg, (915) 546-2144
County Commissioner, Precinct Number 4, Daniel R. Haggerty	Room 301, County Courthouse Bldg, (915) 546-2044

The Council of Judges

Local Administrative Judge, 384th Judicial District, Patrick M. Garcia	Room 906, County Courthouse Bldg, (915) 546-2134
34th Judicial District, William E. Moody, District Judge	Room 905 County Courthouse Bldg, (915) 546-2101
41st Judicial District, Mary Anne Bramblett, District Judge	Room 1006, County Courthouse Bldg, (915) 546-2149
65th Judicial District, Alfredo Chavez, District Judge	Room 1105, County Courthouse Bldg, (915) 546-2102
120th Judicial District, Maria Salas-Mendoza, District Judge	Room 605, County Courthouse Bldg, (915) 546-2103
168th Judicial District, Guadalupe Rivera, District Judge	Room 602, County Courthouse Bldg, (915) 546-2141
171st Judicial District, Bonnie Rangel, District Judge	Room 601, County Courthouse Bldg, (915) 546-2100
205th Judicial District, Kathleen Olivares, District Judge	Room 1002, County Courthouse Bldg, (915) 546-2107
210th Judicial District, Gonzalo Garcia, District Judge	Room 1005, County Courthouse Bldg, (915) 546-2130
243rd Judicial District, David Guaderrama, District Judge	Room 901, County Courthouse Bldg, (915) 546-2168
327th Judicial District, Linda Chew, District Judge	Room 606, County Courthouse Bldg, (915) 546-2032
346th Judicial District, Angie Juarez Barill, District Judge	Room 702, County Courthouse Bldg, (915) 546-2119
383rd Judicial District, Mike Herrrera, District Judge	Room 1101, County Courthouse Bldg, (915) 546-2132
388th Judicial District, Patricia Macias, District Judge	Room 905, County Courthouse Bldg, (915) 543-3850
409th Judicial District, Sam Medrano, District Judge	Room 700, County Courthouse Bldg, (915) 834-8209
Associate CPS Court, Oscar Galbadon, Judge	Room 1104, County Courthouse Bldg, (915) 546-2147
Associate Family Court 1, Jose Juarez, Judge	Room 1103, County Courthouse Bldg, (915) 543-3859
Associate Family Court 2, Kathleen Anderson, Judge	Room 1102, County Courthouse Bldg, (915) 543-3871
Associate Family Court 3, Roberta Bramblett, Judge	Room 903, County Courthouse Bldg, (915) 834-8288
Associate Family Court 4, Jesus Rodriguez, Judge	Room 604, County Courthouse Bldg, (915) 543-3824
County Court at Law Number 1, Richard Herrera, Judge	Room 802, County Courthouse Bldg, (915) 546-2011
County Court at Law Number 2, Julie Gonzalez, Judge	Room 801, County Courthouse Bldg, (915) 546-2145
County Court at Law Number 3, Javier Alvarez, Judge	Room 1001, County Courthouse Bldg, (915) 546-2183
County Court at Law Number 4, Alejandro Gonzalez, Judge	Room 805, County Courthouse Bldg, (915) 546-2190
County Court at Law Number 5, Carlos Villa, Judge	Room 806, County Courthouse Bldg, (915) 546-2004
County Court at Law Number 6, Sue Kurita, Judge	Room 1106, County Courthouse Bldg, (915) 543-3868
County Court at Law Number 7, Thomas A. Spieczny, Judge	Room 1201, County Courthouse Bldg, (915) 543-3877
County Criminal Court 1, Alma Trejo, Judge	Room 705, County Courthouse Bldg, (915) 834-8241
County Criminal Court 2, Robert Anchondo, Judge	Room 704, County Courthouse Bldg, (915) 834-8232
County Probate Court 1, Yvonne Rodriguez, Judge	Room 706, County Courthouse Bldg, (915) 546-2161
County Probate Court 2, Eduardo Gamboa, Judge	Room 801, County Courthouse Bldg, (915) 546-8183
Juvenile Court Referee, Richard Ainsa, Judge	6400 Delta, Juvenile Probation Bldg, (915) 772-2133
Juvenile Court Referee, Maria Leyva-Ligon	6400 Delta, Juvenile Probation Bldg, (915) 772-2133
Magistrate I, James T. Carter, Judge	600 E. Overland, Municipal Crt Bldg, (915) 546-2077
Tax Court, Visiting Judges	Room 604, County Courthouse Bldg., (915) 834-8236
Impact Court, Visiting Judges	Room 603, County Courthouse Bldg., (915) 546-8192

Other Principal Officials

County Attorney, José R. Rodríguez	Room 503, County Courthouse Bldg, (915) 546-2050
County Auditor, Edward A. Dion	Room 406, County Courthouse Bldg, (915) 546-2040
County Clerk, Delia Briones	Room 105, County Courthouse Bldg, (915) 546-2071
County Purchasing Agent, Piti Vasquez	Room 500, County Courthouse Bldg, (915) 546-2048
County Sheriff, Leo Samaniego	800 East Overland, Room 300, (915) 546-2291
County Tax Assessor and Collector, Victor A. Flores	500 East Overland, Suite 101, (915) 546-2140
District Attorney, Jaime Esparza	Room 201, County Courthouse Bldg, (915) 546-2059
District Clerk, Gilbert Sanchez	Room 103, County Courthouse Bldg, (915) 546-2021
Human Resource Interim Director, Liza Reyes	Room 302, County Courthouse Bldg, (915) 546-2218
Public Defender, Clara Hernandez	Room 501, County Courthouse Bldg, (915) 546-8185

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

600 SUNLAND PARK, 6-300
EL PASO, TX 79912

P 915 356-3700
F 915 356-3779
W GRP-CPA.COM

GRP
GIBSON RUDDOCK PATTERSON LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of The County of El Paso, Texas (County), as of and for the year ended September 30, 2007, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component unit, is based solely on the report of the other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, the aggregate remaining fund information of the County and the respective budgetary comparison for the General Fund, as of September 30, 2007, and the respective changes in financial position, and, where applicable cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 25, 2008 on our consideration of The County of El Paso, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis on pages 17 through 33, is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, other supplementary information, combining, comparative and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory and statistical sections, have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Ch Ruddock Patterson LLC

El Paso, Texas
January 25, 2008

W:\DATA\El Paso County\2007 Audit\Auditor Reports\AUDIRTORSREPORTS07.wpd

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

Management's Discussion and Analysis

As management of the County of El Paso (the County), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2007. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1 through 10 of this report.

Financial Highlights. Combined County assets from governmental and business type activities exceeded liabilities at the close of fiscal year 2007 by $176,840,306, which represents total net assets. Of this amount, $165,129,045 or 93.38 percent relates to governmental-type activities while $11,711,261 or 6.62 percent represents business-type activities. Total net assets are comprised of restricted and unrestricted assets and investment in capital assets net of related debt. Investment in capital assets net of related debt totaled $80,097,125 or 45.29 percent of total net assets. Restricted assets represent funds subject to constraints that are imposed externally by creditors, debt covenants, grantors, contributors, laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. Restricted net assets totaled $55,115,188 or 31.17 percent of total net assets of which the primary government and business type activities totaled $53,874,393 or 30.46 percent and $1,240,795 or .70 percent, respectively. Unrestricted net assets on the other hand may be used to meet the county's ongoing obligations to citizens and creditors and totaled $41,627,993 or 23.54 percent of total net assets.

Fiscal year 2007 operations of the County resulted in total net assets increasing by $7,340,375 or 4.33 percent. This was attributable to an increase of $7,487,615 or 4.75 percent in the governmental-type net assets and a decrease in business-type net assets totaling $147,240 or 1.24 percent. Explanation of these changes is depicted hereafter in this management discussion and analysis.

Overview of the Financial Statements

Discussion and analysis here is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business. The statement of net assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

Both of the government-wide financial statements distinguish functions of the County that are primarily supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges similar to business-type activities. The governmental activities of the County include general government, administration of justice, public safety, health and welfare, community services, resource development, culture and recreation and public works. The business-type activities of the County include the East Montana Water Project and the County Solid Waste Project.

The government-wide financial statements include not only the County itself (known as the primary government), but also the R. E. Thomason Hospital District (The District), a discretely presented component unit. The District is included in this CAFR because the El Paso County Commissioners Court, the County's governing body, has the legal duty to exercise financial accountability over it by appointing its board members, approving its budget and setting its tax rate as discussed in the letter of transmittal. Copies of any of the District's financial reports can be obtained directly from the District. The government-wide financial statements can be found on exhibits 1 and 2 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. El Paso County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, it is our hope that readers will better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains multiple individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, road and bridge fund and capital projects 2001 and 2002, which management considered of financial importance or for consistency purposes. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The County adopts an annual appropriated budget for its general fund, special revenue and debt service funds. A budgetary comparison statement has been provided for these funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on Exhibits 3-6 of this report.

Proprietary funds. The County maintains two different types of proprietary funds - Enterprise and Internal Service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an enterprise fund to account for its East Montana Water Facility. The internal service fund is an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its employee health benefits, workers compensation, and supplemental dental and optical benefits funds. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The enterprise fund financial statements provide separate information for the East Montana Water Facility. The internal service funds are also presented in the proprietary fund financial statements.

The basic proprietary fund financial statements can be found on Exhibits 7-9 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statement can be found on Exhibit 10 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following the basic financial statements.

Other information. The combining statements regarding non-major governmental funds are presented immediately following the notes to the financial statements. Combining and individual fund statements and schedules can be found on pages 97-200 of this report.

Government-Wide Financial Analysis

As previously noted, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by $176,840,306 at the close of fiscal year 2007. By far the largest component of the County's net assets represents investment in capital assets (e.g., land, buildings, machinery, and equipment) totaling $80,097,125 or 45.29 percent of total net assets, which is net of any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources

needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The next category relates to restricted assets totaling $55,115,188 or 31.17 percent. These restricted net assets represent resources that are subject to external restrictions on how they may be used, and are comprised of capital project funds totaling $22,266,604 or 40.40 percent of restricted net assets, special revenue funds totaling $29,125,388 or 52.84 percent, enterprise funds totaling $1,240,795 or 2.25 percent. Also included are debt service funds totaling $2,482,401 or 4.50 percent of total restricted net assets. The last component of the County's net assets represents unrestricted net assets totaling $41,627,993 or 23.54 percent of total net assets, which may be used to meet the County's ongoing obligations to citizens and creditors.

Furthermore, as of September 30, 2007, the County's net assets for the governmental activities increased by $7,487,615 or 4.75 percent and business-type activities declined by $147,240 or 1.24 percent and netted an overall increase of $7,340,375 or 4.33 percent. Investments in capital assets net of related debt from governmental and business-type activities grew by $10,357,021 or 14.85 percent. There was a net decline of $3,265,259 or 5.59 percent in restricted net assets reported, of which a decrease of $3,452,107 related to governmental activities and an increase of $186,848 related to business-type activities. Unrestricted net assets grew solely in the governmental activities by $248,613 or .60 percent.

On a global perspective, the County of El Paso's total assets from governmental and business-type activities decreased by $1,607,732 or .50 percent. This decrease was the culmination of a multitude of changes at the fund level statements, but more so, at the entity-wide level financial statements. Discussion here will focus on selective information to give the reader a basic understanding of changes by evaluating changes in the statement of net assets and the associated changes in revenues and expenditures. Detailed analysis and explanation will be focused on significant changes, which occurred throughout the various levels within these financial statements.

El Paso County, Texas Net Assets

	Governmental Activities		Business-type Activities		Total	
	FY2007	FY2006	FY2007	FY2006	FY2007	FY2006
Current and other assets	$ 139,363,404	$ 140,735,943	$ 1,597,964	$ 1,376,625	$ 140,961,368	$ 142,112,568
Capital assets	169,737,309	169,835,016	11,411,954	11,770,779	181,149,263	181,605,795
Total assets	309,100,713	310,570,959	13,009,918	13,147,404	322,110,631	323,718,363
Long-term liabilities outstanding	124,688,762	133,559,396	1,116,000	1,213,100	125,804,762	134,772,496
Other liabilities	19,282,906	19,370,133	182,657	75,803	19,465,563	19,445,936
Total liabilities	143,971,668	152,929,529	1,298,657	1,288,903	145,270,325	154,218,432
Net assets:						
Invested in capital assets, net of related debt	69,626,659	58,935,550	10,470,466	10,804,554	80,097,125	69,740,104
Restricted	53,874,393	57,326,500	1,240,795	1,053,947	55,115,188	58,380,447
Unrestricted	41,627,993	41,379,380	-	-	41,627,993	41,379,380
Total net assets	$ 165,129,045	$ 157,641,430	$ 11,711,261	$ 11,858,501	$ 176,840,306	$ 169,499,931

The overall increase in net assets of the County can be better understood when evaluating the changes to net assets, total assets minus total liabilities. Total assets amounted to $322,110,631, a decrease of $1,607,732 or .50 percent. Further analysis reflects that the majority of all assets relate to governmental activities totaling $309,100,713 or 95.96 percent and business-type activities totaled $13,009,918 or 4.04 percent. Overall, capital assets (net of related depreciation) totaled $181,149,263 and decreased by $456,532 or .25 percent from the prior year and represent land, buildings, improvements, equipment, furniture, vehicles, roads, bridges and culverts and construction in progress. This decrease is due mainly to the fully depreciated capital assets.

For entity-wide reporting purposes under GASB 34, capital expenditures made at the fund level must be reversed from expenditures at the entity-wide level financial statements and reflected as capital assets net of depreciation. Due to this, you may observe fund level expenditure amounts in excess of what is reported at the entity-wide level or visa versa. The most significant impacts in total assets represent a decrease that occurred within cash and cash equivalents totaling $2,898,943 and an increase to receivables (net of allowances for uncollectible) totaling $1,436,023. The significance of this can be further evaluated by shifting attention away from assets and liabilities and focusing on the changes to the components of total net assets, which is discussed immediately following discussion on total liabilities.

Overall, total entity-wide liabilities were $145,270,325 and declined by $8,948,107 or 5.80 percent. Further analysis reflects that the majority of all liabilities relate to governmental activities totaling $143,971,668 or 99.11 percent. When compared to fiscal year 2006, liabilities declined in the areas of claims payable by $68,115 or 13.21 percent, due to other units and other governments by $77,408 or 32.03 percent and $67,178 or 2.34 percent, respectively. Other declines included unearned revenue of $875,805 or 16.37 percent and accrued interest payable of $60,996 or 9.54 percent. Another significant decline of $10,924,328 or 9.76 percent related to bonds payable. Offsetting increases included vouchers payable by $171,742 or 2.92 percent, compensated absences by $1,122,182 or 5.02 percent and contingent liabilities by $796,000 to name a few. For additional information regarding compensated balances, please see note 1-K.

The increase in the County's net assets of $7,340,375 or 4.33 percent represents the degree to which assets have been capitalized related to ongoing capital projects and the utilization of bond proceeds. Overall revenue increased by $4,766,273 or 2.11 percent, of which a significant share or $4,888,144 or 4.99 percent relates to ad valorem property taxes. Other taxes mainly comprise sales and use and hotel occupancy taxes, and rose by $2,264,223 or 6.46 percent mainly due to robust retail sales. Other impacts included charges for services which grew by $899,773 or 1.66 percent, mainly attributable to statutory fee increases and the rebound in housing of federal and city prisoners by the County Sheriff. Other areas saw a decline such as operating grants and contributions, which decreased overall by $3,207,204 or 11.78 percent while other revenues also declined by $78,663 or .70 percent mainly attributable to continued decline in phone commission revenue.

Expenses increased by a net of $18,617,347 or 9.10 percent. Expense changes included increases in general government of $7,672,921 or 24.73 percent, administration or justice of $3,673,030 or 8.97 percent, public safety of $9,234,694 or 9.57 percent, health and welfare of $369,608 or 3.41 percent related to children's mental health and other regional health related projects, community services of $412,143 or 42.19 percent and pubic works of $2,252,147 or 39.53 percent. These increases netted with declines in resource development totaling $155,073 or 25.86 percent, culture and recreation of $4,328,111 or 38.42 percent, interest on long-term debt of $462,377 or 8.47 percent and the East Montana Water Project totaling $51,635 or 3.90 percent. Further explanation of all the above changes is discussed hereafter.

From here forward in the discussion, please note that the increases and decreases in entity-wide expenses in the various functions of county government are a result of a combination of financial impacts, such as depreciation expense along with the other adjustments such as the recognition of compensated absences, allocation of profit/loss of the internal service funds back to departments and the conversion of capital outlays to reflect at the entity-wide level as expenses by function.

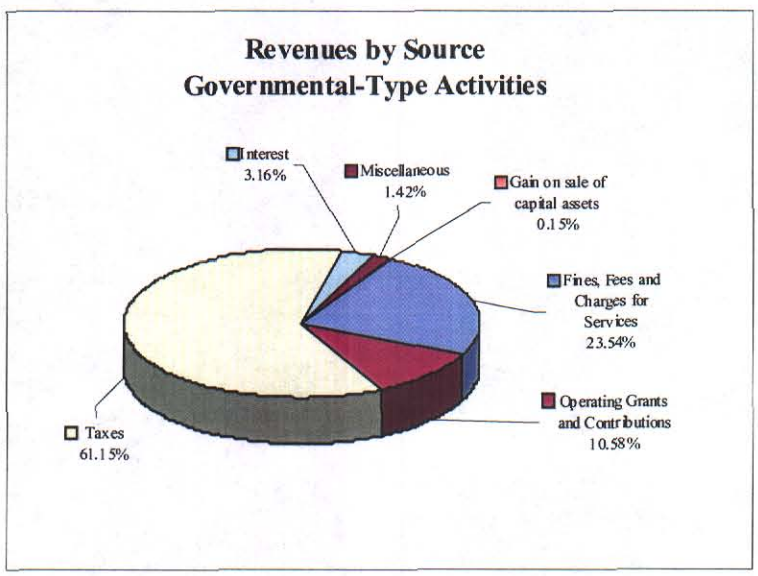
Governmental activities

County of El Paso, Texas Changes in Net Assets						
	Governmental Activities		Business-type Activities		Total	
	FY2007	FY2006	FY2007	FY2006	FY2007	FY2006
Revenues:						
Program revenues:						
Charges for services	$ 54,250,794	$ 53,130,371	$ 1,012,083	$ 932,846	$ 55,262,877	$ 54,063,217
Operating grants and contributions	24,010,952	27,218,156			24,010,952	27,218,156
Capital grants and contributions	-	-	-	-	-	-
General revenues:						
Property taxes	102,856,191	97,968,047			102,856,191	97,968,047
Other taxes	37,304,824	35,040,601			37,304,824	35,040,601
Other	11,085,263	11,174,127	72,664	62,463	11,157,927	11,236,590
Total revenues	229,508,024	224,531,302	1,084,747	995,309	230,592,771	225,526,611
Expenses:						
General government	38,697,378	31,024,457			38,697,378	31,024,457
Administration of justice	44,631,520	40,958,490			44,631,520	40,958,490
Public safety	105,708,838	96,474,144			105,708,838	96,474,144
Health and welfare	11,224,078	10,854,470			11,224,078	10,854,470
Community services	1,388,954	976,811			1,388,954	976,811
Resource development	444,639	599,712			444,639	599,712
Culture and recreation	6,936,348	11,264,459			6,936,348	11,264,459
Public works	7,949,688	5,697,541			7,949,688	5,697,541
Interest on long-term debt	4,998,966	5,461,343			4,998,966	5,461,343
East Montana water project			1,271,987	1,323,622	1,271,987	1,323,622
Total expenses	221,980,409	203,311,427	1,271,987	1,323,622	223,252,396	204,635,049
Increase (decrease) in net assets before transfers	7,527,615	21,219,875	(187,240)	(328,313)	7,340,375	20,891,562
Transfers	(40,000)	-	40,000		-	-
Increase in net assets	7,487,615	21,219,875	(147,240)	(328,313)	7,340,375	20,891,562
Net assets October 1	157,641,430	133,464,084	11,858,501	12,186,814	169,499,931	145,650,898
Prior period adjustment	-	2,957,471	-	-	-	2,957,471
Net assets September 30	$ 165,129,045	$ 157,641,430	$ 11,711,261	$ 11,858,501	$ 176,840,306	$ 169,499,931

Governmental activities during fiscal year 2007 resulted in an increase in net assets of $7,487,615 or 4.75 percent thereby accounting for all of the total change of $7,340,375 in net assets. Comparative fiscal year 2007 and 2006 data relating to these changes is reflected above.

Property taxes increased by $4,888,144 or 4.99 percent during the year. This increase is attributable to addition of new taxable properties and increases in existing taxable property values totaling $1,787,237 or 10.19 percent and prompted the Court to lower the tax rate from $0.432259 to $0.391390.

Charges for services increased by $1,120,423 or 2.11 percent and represent 23.64 percent of total revenue. This was mainly attributable to growth, especially in county and district clerk fees of $300,595 and $471,910, respectively.

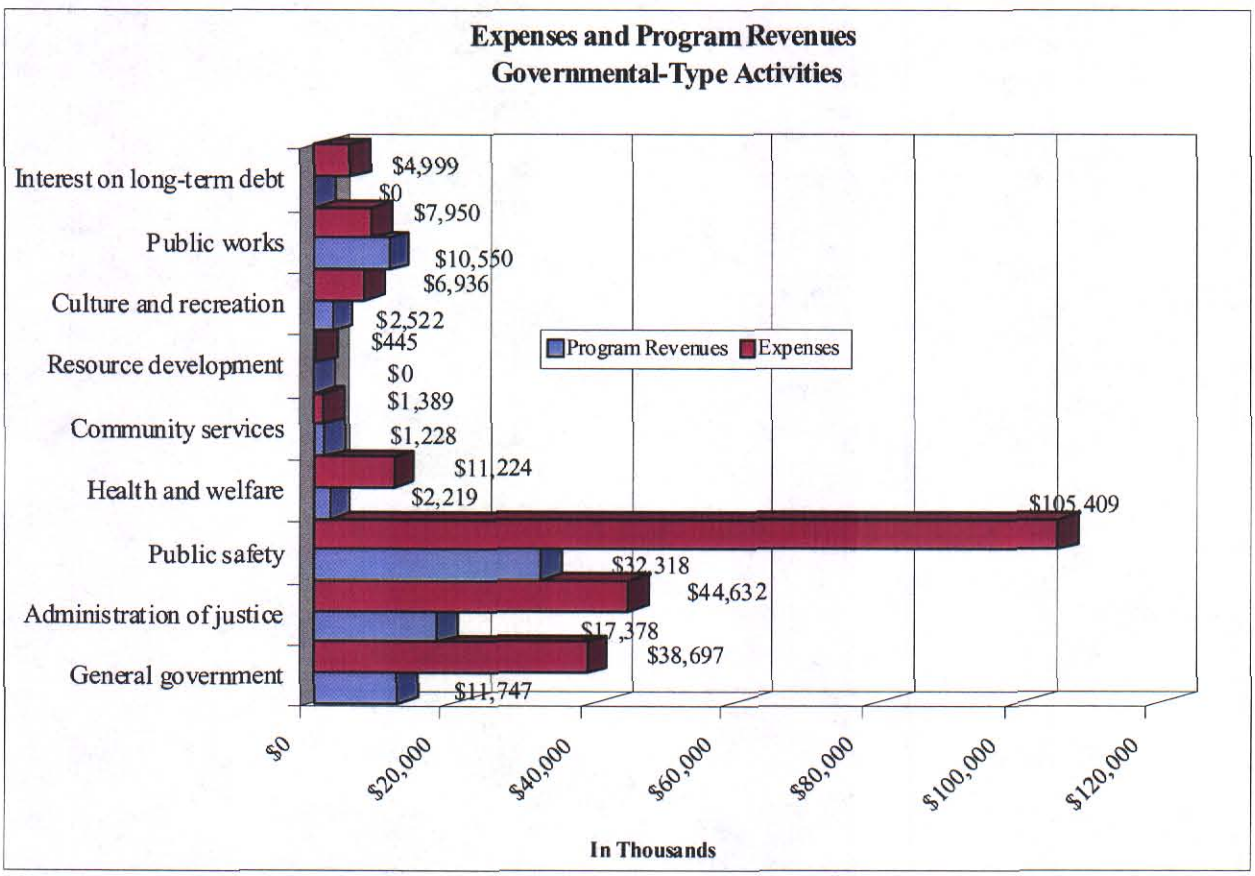


Operating grants and contributions for governmental activities decreased by $3,207,204 or 11.78 percent. Additionally, other revenues declined by $88,864 due to offsetting changes such as an increase in interest earnings of $681,492, a decline in miscellaneous revenues totaling $1,188,788 and a increase in gains on the sale of capital assets over the prior year of $173,914.

Other taxes grew by $2,264,223 or 6.46 percent due to increases in both sales and use and hotel/motel taxes but predominately sales tax.

Expenses in governmental activities increased by $18,668,982 or 9.18 percent and comprised 100.28 percent of the overall entity-wide increase of $18,617,347. Significant increases were evident in the areas including administration of justice totaling $3,673,030 or 8.97 percent, public safety totaling $9,234,694 or 9.5 percent, health and welfare totaling $369,608 or 3.41 percent, community services totaling $412,143 or 42.19 percent and public works totaling $2,252,147 or 39.53 percent. Other areas declined such as resource development for a total of $155,073 or 25.86 percent, culture and recreation totaling $4,328,111 or 38.42 percent and interest on long-term debt totaling $462,377 or 8.47 percent.

Changes mentioned previously within each of the functions above are the result of a combination of factors both at the fund level and more materially at the entity-wide level as explained in the discussion of the changes in the statement of net assets. More specific information can be found in the fund level discussion. Factors affecting expenses that are recognized in governmental activities and not presented in the individual government funds can be found on Exhibits 3.1 and 4.1 of the basic financial statements.

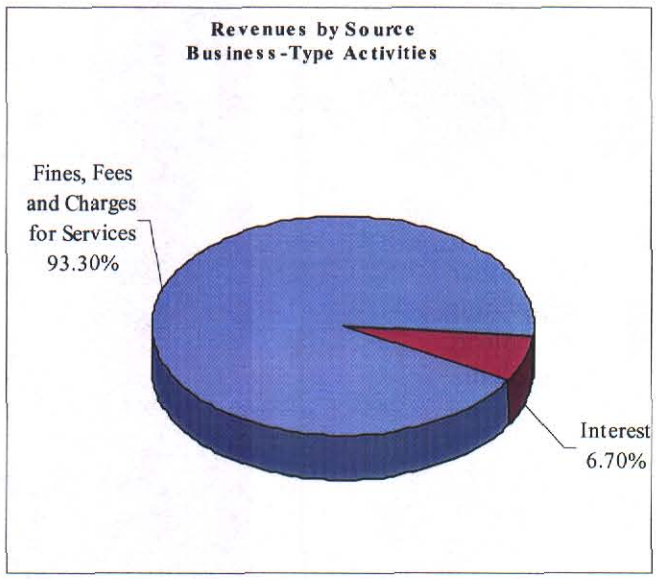


Business-type activities. Business-type activities resulted in a decrease in net assets of $147,240 or 1.24 percent and accounted for 1.34 percent of the total change in the government's net assets. Comparative fiscal year 2007 and 2006 data relating to these changes is reflected on Exhibit 7. Restricted net assets of the Business-Type Activities at the end of the year amounted to $1,240,795, an increase of $186,848 or 17.73 percent.

Overall revenues totaled $1,084,747 and grew by $89,438 or 8.99 percent. Charges for services increased by $79,237 or 8.49 percent due to an increase in program revenue received from the East Montana water system.

Other revenues increased by $10,201 or 16.33 percent mostly due to higher investment earnings on more funds available for investment in business-type activities.

Expenses in this area totaled $1,271,987 and decreased by $51,635 or 3.90 percent and were related to increased cost of water purchases for the East Montana water project and garbage services for the Far East side of the County.

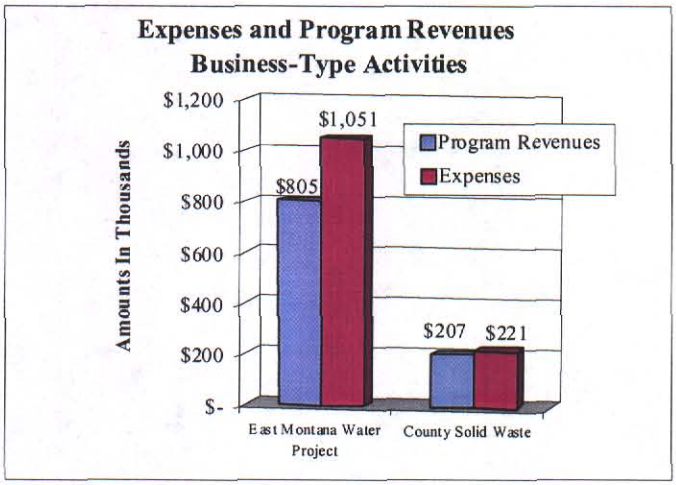


Financial Analysis of the Government's Funds

Governmental funds

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the 2007 fiscal year, the County's governmental funds reported combined ending fund balances of $103,067,113, a decrease of $4,061,227 or 3.79 percent in comparison with the prior year. Unreserved undesignated fund balance constitutes $39,821,168 or 38.64 percent of total fund balance, which is available for spending at the government's discretion. The remainder of fund balance is reserved or designated to indicate that it has already been committed. The majority of this designated balance is attributable to capital project funds totaling $20,715,315 or 20.10 percent of combined fund balances for planned capital equipment



and infrastructure. Also included in the unreserved balance is $35,432,923 designated to balance the fiscal year 2008 operating budget. Designations included $21,923,842 in the General Fund and $13,509,081 in Special Revenue for a variety of specific purposes. Additionally, $3,053,994 is reserved for future debt service principal and interest payments.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved fund balance of the general fund was $47,370,635 of which $25,446,793 is unreserved and undesignated. Overall, the undesignated fund balance of the general fund decreased by $1,244,650 or 4.66 percent. Fund balance totaled $48,621,127, and decreased by $548,231 or 1.12 percent. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. The Commissioners Court utilized undesignated reserves in balancing the fiscal year 2008 operating budget, which included an expenditure level exceeding the corresponding rate of estimated revenue growth, although the designation increased by $607,671 or 2.85 percent from that of the prior fiscal year.

The debt service fund ended the fiscal year with a fund balance of $3,053,994, all of which is reserved for the payment of debt service. Approximately $1.1 million of this fund balance is attributed to the excess sales tax transfer from the general fund at year end, as state law requires that excess sales tax be used to pay off any outstanding debt.

The special revenue funds in the aggregate have a fund balance of $29,408,571 and increased slightly by $767,553 or 2.68 percent compared to the previous year.

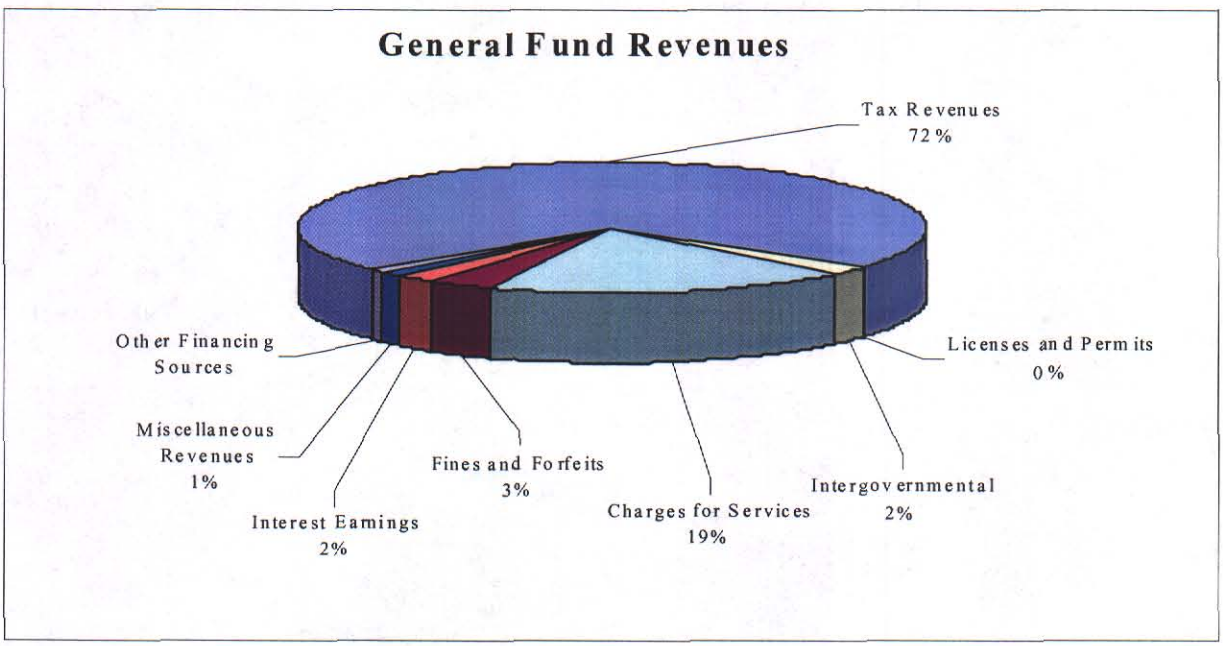
General Fund Trends

A myriad of factors contributed to the general fund's financial position. Factors included the favorable variance of actual revenues and other financing sources over estimates of $10,081,346. Actual revenues totaled $169,981,711, an increase of $6,973,245 or 4.28 percent over fiscal year 2006. On the other hand, other financing sources totaled $1,221,989, an increase of $518,604 or 73.73 percent from fiscal year 2006.

General Fund Revenues	2006 Actuals	2007 Actuals	Amount Increase (Decrease) from FY 2006	Percent Increase (Decrease)	2007 Actual as a % of Total Revenues and Other Financing Sources
Tax Revenues	$ 115,483,678	$ 122,202,235	$ 6,718,557	5.82%	71.38%
Licenses and Permits	$ 208,535	$ 194,080	$ (14,455)	-6.93%	0.11%
Intergovernmental	$ 4,337,142	$ 3,767,026	$ (570,116)	-13.14%	2.20%
Charges for Services	$ 31,717,862	$ 32,268,875	$ 551,013	1.74%	18.85%
Fines and Forfeits	$ 5,936,102	$ 5,706,185	$ (229,917)	-3.87%	3.33%
Interest Earnings	$ 3,269,818	$ 3,639,456	$ 369,638	11.30%	2.13%
Miscellaneous Revenues	$ 2,055,329	$ 2,203,854	$ 148,525	7.23%	1.29%
Other Financing Sources	$ 703,385	$ 1,221,989	$ 518,604	73.73%	0.71%
Total revenues and other sources	$ 163,711,851	$ 171,203,700	$ 7,491,849	4.58%	100.00%

It is noteworthy to mention that various factors and actions by the County during the fiscal year had the effect of maintaining the County's favorable fund balance and unspent budget balance within the general fund. Significant factors impacting the general fund balance were revenue increases in a variety of areas. Together, revenues and other sources netted a total increase of $7,491,849 or 4.58 percent. Some of the increases in revenues were briefly discussed previously in the governmental-type activities revenue discussion. Further analysis of the general fund reflects increases such as taxes, $6,718,557 or 5.82 percent of which the majority of this increase relates to ad valorem property taxes totaling $4,732,744 or 5.70 percent and sales and use taxes totaling $1,868,473 or 6.00 percent. The increase in taxes was attributable in part to continued growth in the property tax base and valuation increases and an increase in retail sales.

Other areas which experienced growth, included charges for services $551,013 or 1.74 percent mainly due to growth in county and district clerk fees of $300,595 and $471,910, respectively. Interest earnings increased by $369,638 or 11.30 percent due to continued action by the Federal Reserve of raising interest rates, and other financing sources increased by $518,604 or 73.73 percent due mainly to a return of unutilized grant match from the Individual Development Account which ended in 2007.



These increases were netted by general fund revenue declines in licenses and permits totaling $14,455 or 6.93 percent, intergovernmental totaling $570,116 or 13.14 percent mainly due to a reduction in reimbursement from the Federal initiated cases. Additionally, fines and forfeits revenue also declined by $229,917 or 3.87 percent which is consistent with the overall decline in case volume activity during fiscal year 2007.

General Fund Expenditures	2006 Actuals	2007 Actuals	Amount Increase (Decrease) from FY 2006	Percent Increase (Decrease)	2007 Actual as a % of Total Expenditures and Other Financing Uses
Current:					
General Government	$ 26,723,140	$ 29,888,859	$ 3,165,719	11.85%	17.38%
Administration of Justice	$ 34,779,095	$ 39,075,021	$ 4,295,926	12.35%	22.72%
Public Safety	$ 71,984,926	$ 78,221,079	$ 6,236,153	8.66%	45.49%
Health and Welfare	$ 6,048,020	$ 6,833,607	$ 785,587	12.99%	3.97%
Resource Development	$ 572,155	$ 470,660	$ (101,495)	-17.74%	0.27%
Culture and Recreation	$ 2,116,680	$ 2,282,462	$ 165,782	7.83%	1.33%
Capital Outlays	$ 119,881	$ 363,664	$ 243,783	203.35%	0.21%
Other Financing Uses	$ 13,372,226	$ 14,812,868	$ 1,440,642	10.77%	8.61%
Total Expenditures (Uses)	$ 155,716,123	$ 171,948,220	$ 16,232,097	10.42%	100.00%

Comparison of the general fund adopted appropriations reflects growth in fiscal year 2007 of $17,929,542 or 10.90 percent for a total of $182,438,525. Actual expenditures and transfers out in fiscal year 2007 grew by $16,232,097 or 10.42 percent bringing the total of general fund expenditures and transfers to $171,948,220. Growth in expenditures by category as reflected in the chart on the next page were the result of a multitude of changes including increases related to the county's salary-step-plan, the sheriff's collective bargaining agreement, new costs to fund mandated services as well as to keep pace with general inflationary increases. Further analysis reflects increases totaling $16,333,592 comprising all categories except for resource development which netted a decline of $101,495 or 17.74 percent. Further evaluation reflects increases in general government totaling $3,165,719 or 11.85 percent, administration of justice totaling $4,295,926 or 12.35 percent, public safety totaling $6,236,153 or 8.66 percent, health and welfare totaling $785,587 or 12.99 percent, culture and recreation totaling $165,782 or 7.83 percent, capital outlays totaling $243,783 or 203.35 percent and other financing uses totaling $1,440,642 or 10.77 percent.

Additionally, revenues and other sources fell short of expenditures and other uses by a mere $519,669 after non-budgeted accrual adjustments. This can be further explained by analyzing the effect of non-budgeted adjustments for the comparative years for payroll liabilities and excess sales and use tax transfers to the debt service fund.

General Fund Budgetary Highlights

The fiscal year 2007 budget of $182,438,525 did not increase during the fiscal year other than for carryover appropriations totaling $1,048,641 bringing the original budget total to $183,487,166. This budget included $21,316,171 of fund balance reserves to balance the fiscal year 2007 budget gap of appropriations in excess of estimated revenues. The only other changes were for reallocations within expenditure classifications and can be briefly summarized as follows:

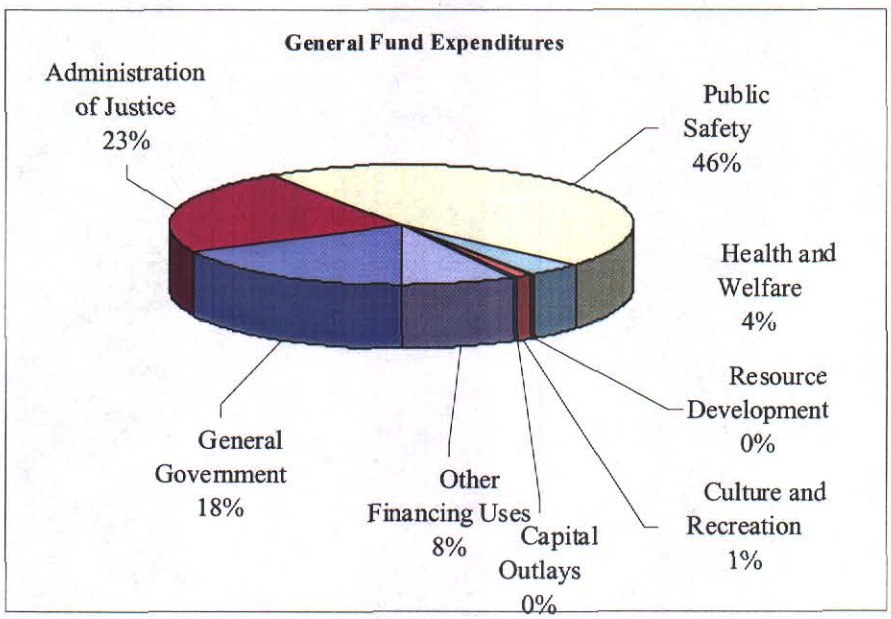
- ($4,643,982) decreases in general government activities.
- $2,980,276 increases allocated to administration of justice.

- $627,799 increases allocated to public safety.
- $561,957 increases allocated to health and welfare.
- $108,000 increases allocated to culture and recreation.
- $6,650 increases in resource development.
- ($1,146,624) decreases to capital outlays.
- $1,505,924 increases to transfers out.

General Fund Budgetary Variance Highlights

Analysis of budget actual trends depicts that actual revenues exceeded estimates by $9,493,357 in a variety of areas. The most significant variances occurred in taxes comprised of ad valorem and sales taxes and saw a favorable variance of $2,625,241 and $3,385,941, respectively and representing $6,011,182 or 63.32 percent of the overall variance. Intergovernmental revenues also outpaced estimates by $1,419,679 or 60.48 percent and represented 14.95 percent of total revenue variances. This was due to an increase in receipt of uncertified federal reimbursements related to federal initiated case prosecution totaling $1,013,875 and growth in other agency reimbursement. Other favorable variances of significance included interest earnings totaling $414,456 or 12.85 percent or 4.37 percent of total revenue variances. Other less significant positive variances were experienced in miscellaneous revenues with a favorable variance of $244,854 or 2.58 percent of the total variance due mainly to an increase of lease revenues and expenditure reimbursements. Other financing sources representing transfers-in also saw a favorable variance of $587,989 due to residual matching funds remaining upon closing of grants.

Favorable appropriation variances were also experienced as the Commissioners Court and county departments remained frugal and the Court enforced cost reduction policies such as maintaining a 6 week hiring freeze when filling staffing table vacancies, no appropriation transfers between categories of personnel, operating and capital without Court approval and encouraging efficiencies in business practices. Overall favorable appropriation variances totaled $12,645,811 which represents 6.89 percent of the adopted budget with carryover. This variance was comprised of personnel, operating, capital and transfers out totaling $4,369,404, $8,051,875, $112,780 and $111,752, respectively. The most significant favorable variance was in the area of general government totaling $9,051,788 or 71.58 percent of overall appropriation variances. The majority of this variance related to a contingency that did not materialize totaling $5 million relating to the Texas Tech Medical Facility which received funding from the State and other sources. The remaining variance was almost evenly split



between personnel and operating appropriations and was made possible due to the County's policy of not fully funding departmental salaries until the third quarter of each fiscal year, which factors in savings related to attrition, cost of living and merit increases. In regards to operating appropriations, this favorable impact was due to frugal use of operating contingency funds under the control of the Commissioners Court which were not utilized for unforeseen operating needs. Appropriations for transfers-out relate to leveraging county matching funds to secure state and federal grant funding which saw a favorable variance of $111,752.

Capital Asset and Debt Administration

Capital assets

The County's capital assets for governmental and business type activities as of September 30, 2007 amounted to $181,149,304 net of accumulated depreciation. This investment in capital assets includes land, buildings, improvements, equipment, vehicles, roads and bridges. The total change in the County's capital assets for the current fiscal year was a net decline of $456,490 or .25 percent, comprised of $97,707 in governmental activities and $358,783 in the business-type activities.

Major capital asset activity occurring in fiscal year 2007 included: road construction, purchases and/or sales or disposition of land, equipment, software and hardware upgrades. The most significant increases were attributable to the addition of county roads and construction in progress from expenditure of capital bonds issued in prior years. Another activity of significance includes the Fabens Port of Entry in Far East El Paso whereby the County is working with State,

El Paso County, Texas
Summary of Capital Assets (Net of Depreciation)

	Governmental Activities		Business-type Activities		Totals	
Categories	2007	2006	2007	2006	2007	2006
Land	$ 13,855,762	$ 12,878,258			$ 13,855,762	$ 12,878,258
Buildings	115,306,383	118,157,586			115,306,383	118,157,586
Improvements	6,345,028	6,301,705			6,345,028	6,301,705
Equipment	5,446,572	6,730,102	$ 11,411,995	$ 11,770,778	16,858,567	18,500,880
Furniture and Fixtures	192,648	199,261			192,648	199,261
Infrastructure	1,533,199				1,533,199	
Vehicles	4,159,329	3,352,208			4,159,329	3,352,208
Roads	15,453,161	14,591,069			15,453,161	14,591,069
Bridges and culverts	1,885,394	1,986,866			1,885,394	1,986,866
Leased equipment	308,329	171,872			308,329	171,872
Construction in progress	5,251,504	5,466,089			5,251,504	5,466,089
Total assets	$ 169,737,309	$169,835,016	$11,411,995	$11,770,778	$181,149,304	$181,605,794

Federal and Mexican officials for the construction of a new international port of entry between the United States and Mexico. Additional information on the County's capital assets can be found in note 3-C and Exhibit G1- G3.

Long-term debt

At the end of the current fiscal year, the County had total bonded debt outstanding of $101,126,000 as reflected on the following page. Of this amount, $100,010,000 comprises debt backed by the full faith and credit of the government. The remainder of the County's debt represents revenue bonds secured solely by specified revenue sources. During the current fiscal year the County's total debt decreased by $10,937,000 or 9.76 percent due to payment of principal.

El Paso County's Outstanding Debt						
	Governmental Activities		Business-type Activities		Totals	
Type of Debt	2007	2006	2007	2006	2007	2006
General obligation bonds	$29,365,000	$36,865,000			$29,365,000	$36,865,000
Certificates of obligation bonds	70,645,000	74,065,000			70,645,000	74,065,000
Revenue bonds			$1,116,000	$1,133,000	1,116,000	1,133,000
Total	$100,010,000	$110,930,000	$1,116,000	$1,133,000	$101,126,000	$112,063,000

In fiscal year 2002, the Commissioners Court issued new debt to refinance some of its existing debt, taking advantage of favorable interest rates. At that time, both Moody's Investors Service and Standards & Poors reaffirmed bond ratings for a stable outlook in El Paso County with ratings of A1 and AA-, respectively. Both firms also reaffirmed these ratings on the County's outstanding general obligation debt. These ratings reflect the County's diverse and moderately growing economic base, well managed financial operations with emphasis on long-range financial goals of maintaining ample reserves, sound financial position and a manageable debt position.

This optimistic outlook is based on the actions exhibited by the Commissioners Court in generating additional revenues and expenditure controls in fiscal year 2007 and continued stabilization for fiscal year 2008. Also, this outlook is based on the premise that trends in revenue enhancements will continue to outpace the growth in expenditures in the next two fiscal years, which should propel the County's revenues and expenses into relative alignment for the future. Furthermore, future gains of budgetary alignment will be dependent upon the actions of the Commissioners Court, statutory mandates imposed by the State and the impact of economic conditions in the El Paso region. More detailed information on the County's indebtedness may be found in note 3-F.

Economic Factors and Next Year's Budgets and Rates

- According to the Texas Workforce Commission's October 2007 issue of Texas Labor Market Review, the statewide unemployment rate was 4.4 percent in September. When compared to the same time last year, this was .30 percent lower. El Paso, located south of New Mexico on the Texas-Mexico border, is Texas' 5th largest city and the 21st-largest city in the nation. The December 2006 issue of Fortune magazine listed El Paso as the nation's second-best real estate market. Its median home price of $124,400, as of the end of 2006 was projected to rise by more than 7.0 percent in 2007 and 4.4 percent in 2008. Farmers Insurance Group has identified El Paso as the 11th most secure U.S. city among those with populations exceeding 500,000. Worldwide ERC and Primacy Relocation ranked El Paso seventh among medium-sized cities (those with populations between 575,000 and 1.25 million) on its 2007 list of Best Cities for Relocating Families. While El Paso's average per-capita income was only 67 percent of the U.S. average in 2005, the MSA also ranked 12th among the 100 largest metro areas for 25-year per capita income growth, rising by 258 percent, from $9,017 in 1980 to $23,256 in 2005 (in constant dollars). Wages and salaries have increased with higher-paying employers moving into the area, and expanded and improved work force training and educational programs. A far larger number of the MSA's residents are pursuing college degrees than in the past, particularly in education and health. Bizjournals ranked El Paso 12th among 100 major U.S. metro areas in income growth for the 2000-2005 period; in those years, the area's per capita income rose by 25.3 percent.

- Assessed property values have averaged 8.48 percent growth over the past 5 years.
- The ad valorem property tax rate remained at $0.361434 in fiscal years 1999 though 2002 but was increased to $0.39661 and $0.410817 in fiscal years 2003 and 2004 respectively. In fiscal years 2005 and 2006 the tax rate grew and remained at $0.432259 in a continued effort to align revenues with expenditure trends. For fiscal year 2007, the tax rate fell to $0.391390 as a result of increased property valuations and the addition of new property to the tax base.
- Undesignated fund balance of the general fund had experienced positive growth from fiscal year 1997 through 2001. Furthermore, the Court was able to overcome the downward trend of fund balance in fiscal years 2002 and 2003 to stability in 2004 and some growth in years 2005 and 2006. The overall fund balance of the general fund trended down in fiscal years 2002 and 2003, by approximately $8.5 and $10 million or 16.20, and 22.82 percent, respectively and is depicted in the graph on the next page.
- For the fourth consecutive year, sales and use tax revenues have grown 4.27 percent in 2004, 5.05 percent in 2005, 12.32 percent in 2006 and in fiscal year 2007 the County experienced a 6 percent increase.
- Inflationary trends in the region have trended favorably compared to the state and national levels.
- The trend of general fund expenditure growth outpacing growth in revenues has been and continues to be of central focus of the Commissioners Court.

All of these factors were considered in preparing the County's budget for the 2008 fiscal year.

Focus of the County remains on conservative fiscal management while addressing public service needs and state mandates. The U.S economy gained momentum during the 2005 fiscal year and is showing signs of recovery. The Federal Reserve did not change the fund rates until June 30, 2004. At the beginning of the fiscal year the Federal Funds rate was 5.25 percent and the Discount rate was 6.25 percent. During the fiscal year the Federal Open Market Committee reduced both rates. As of September 30, 2007, the Federal Funds rate was 4.5 percent and the Discount rate was 5.25 percent. Interest for the twelve months ended September 2007 was $7,304,944 when compared to $6,613,251 the prior fiscal year, an increase of $691,693 or 10.46 percent.

Unquestionably, the County faces continued challenges associated with meeting the steadily increasing demands for additional services and infrastructures for its rapidly growing population. The Commissioners Court members will continue to evaluate and analyze ways to streamline the County's operations by consolidating activities internally and with other governmental entities and downsizing, wherever possible, to achieve maximum cost effectiveness for the taxpayers. To date, inter-local governmental agreements have been the most popular method for consolidating activities with other governmental entities.

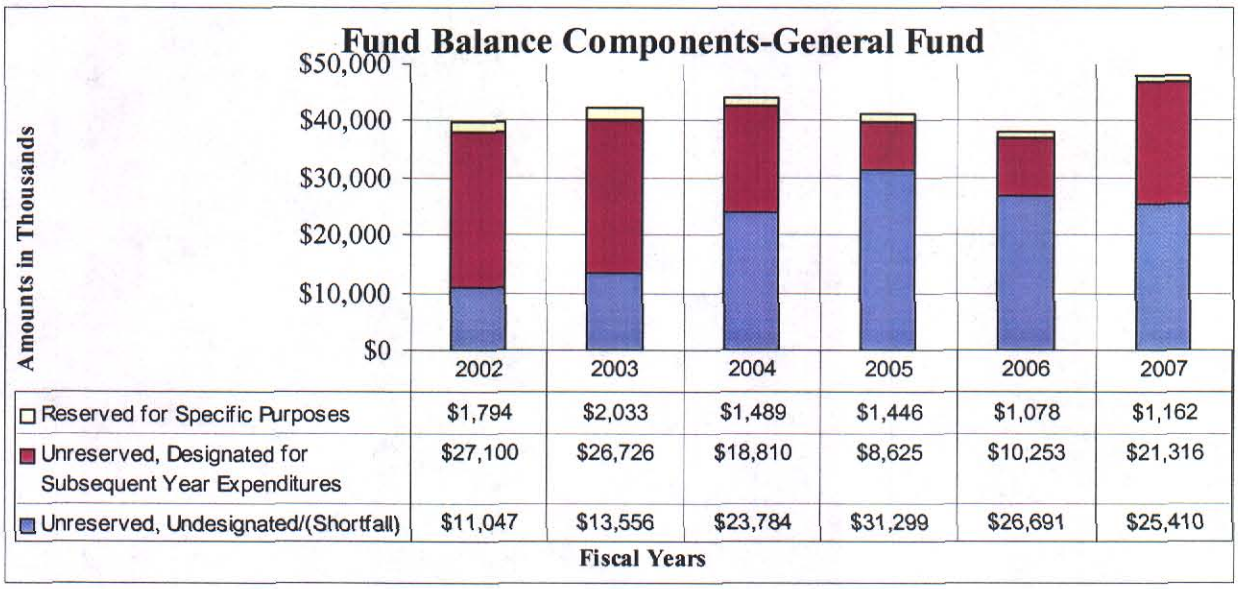
For the future, it is anticipated that in fiscal year 2008, the Court will continue to face funding challenges. Some of these challenges will include identification of new sources or increases to revenues, additional costs for mandates such as new courts and possible shifting of financial funding responsibilities from the State to the County. Other challenges include public health and welfare, public safety and culture and recreation in response to community needs. Healthcare benefit costs for County employees and retirees are of major concern due to the trend of increasing cost of health care. Continuation of contractual collective bargaining salary adjustments for the sheriff's department and continued adherence to the County's salary-step-

plan will remain of concern. Further challenges facing the court in the future are the increasing space needs, inflation and various other funding mandates placed upon the County as it continues to grow.

At its discretion, the Court will probably continue to utilize some amount of fund balance, which is healthy in the sense that it keeps the County from building up excessive reserves and reduces a future burden on taxpayers. Based on the amount of fund balance utilized in the fiscal year 2007 budget and in light of past patterns of declining general fund balance reserves in fiscal years 2002 and 2003, the Court must continue its focus on fiscal and budgetary restraint in fiscal years 2008 and beyond, if additional revenue sources are not identified.

County government will continually strive to maintain steady increases in revenue while costs are on the rise. In terms of the overall financial condition, the County's present position is reflective of continued significant accomplishments by the County of El Paso and the Commissioners Court is to be commended for such an attainment.

Although it is healthy to utilize fund balance to balance a subsequent fiscal year budget, caution should be exercised not to become dependent upon fund balance to support future expenditure



growth in order to assure maintenance of reasonable fund balance reserves in accordance with County financial policies. Emphasis must be placed on generating adequate operational revenues to meet planned operational expenditures and it is paramount to maintaining sound financial stability and maintenance of realistic fund balance reserves. Departments will continue to be challenged with continually assessing possible increased efficiencies in order to operate within their budgets. In order to maintain the County's favorable financial condition, more than ever, monitoring of expenditures will continue to be paramount in forecasting budget inadequacies and identifying potential excesses.

The 2008 budget adopted by the County totaled $256,660,976, a net decrease of $16,796,041 or 6.14 percent in comparison to the final fiscal year 2007 adopted amended budget. Additional information regarding the 2008 budget can be obtained from the County's official 2008

published budget presentation package on the County's web page at http://www.epcounty.com/auditor/publications/default.htm.

This financial report is designed to provide a general overview of the County's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the El Paso County Auditor, 500 East San Antonio Street, Room 406, El Paso, Texas, 79901-2407.


THE COUNTY OF EL PASO
TEXAS

BASIC FINANCIAL STATEMENTS

County of El Paso, Texas
Statement of Net Assets
September 30, 2007

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Hospital District
ASSETS				
Cash and cash equivalents	$110,404,964	$1,246,036	$111,651,000	$121,012,000
Investments				29,447,000
Receivables (net of allowance for uncollectible)	28,646,032	93,365	28,739,397	19,873,000
Inventories	9,475		9,475	4,603,000
Prepaid				5,358,000
Restricted assets:				
Temporarily restricted:				
Cash and cash equivalents	302,933	258,563	561,496	
Other assets				132,826,000
Capital Assets (net of accumulated depreciation):				
Land	13,855,762		13,855,762	6,998,000
Buildings	115,306,383		115,306,383	53,224,098
Improvements	6,345,028		6,345,028	
Equipment	5,446,572	11,400,837	16,847,409	
Furniture and fixtures	192,648		192,648	31,812,902
Infrastructure	1,533,199		1,533,199	
Vehicles	4,159,329	11,117	4,170,446	
Roads	15,453,161		15,453,161	
Bridges and culverts	1,885,394		1,885,394	
Leased equipment	308,329		308,329	
Construction in progress	5,251,504		5,251,504	12,604,000
Total assets	309,100,713	13,009,918	322,110,631	417,758,000
LIABILITIES				
Vouchers payable	5,972,916	84,755	6,057,671	45,054,000
Retainage payable	302,933		302,933	
Claims payable	447,519		447,519	
Payroll liabilities	2,827,693		2,827,693	
Due to others	87,253	83,400	170,653	
Due to other units	164,295		164,295	
Due to other governments	2,794,129	7,516	2,801,645	
Unearned revenue	4,475,535		4,475,535	
Accrued interest payable	571,593	6,986	578,579	
Claims and judgments	1,639,040		1,639,040	
Noncurrent liabilities:				
Due within one year				
Bonds	11,335,000	18,000	11,353,000	5,238,000
Capital leases	101,495		101,495	
Self-insured obligations				1,569,000
Contingent liabilities	886,000		886,000	
Compensated Absences	7,892,393		7,892,393	
Due in more than one year				
Bonds	88,510,469	1,098,000	89,608,469	153,523,000
Capital leases	163,686		163,686	
Self-insured obligations				1,118,000
Contingent liabilities	210,000		210,000	
Compensated Absences	15,589,719		15,589,719	
Total liabilities	143,971,668	1,298,657	145,270,325	206,502,000
NET ASSETS				
Invested in capital assets, net of related debt	69,626,659	10,470,466	80,097,125	69,084,000
Restricted for:				
Capital Projects	22,266,604		22,266,604	
Special Revenue	29,125,388		29,125,388	
Debt service	2,482,401		2,482,401	
Enterprise fund		1,240,795	1,240,795	
Hospital district				6,404,000
Unrestricted	41,627,993		41,627,993	135,768,000
Total net assets	$165,129,045	$11,711,261	$176,840,306	$211,256,000

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

Exhibit 2

County of El Paso, Texas
Statement of Activities
For the Year Ended September 30, 2007

Functions/Programs	Expenses	Program Revenues: Fees, Fines, and Charges for Services	Program Revenues: Operating Grants and Contributions	Net (expense) Revenue and Changes in Net Assets: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Unit: Hospital District
Primary government:							
Governmental Activities:							
General government	$38,697,378	$11,413,030	$634,084	($26,650,264)		($26,650,264)	
Administration of justice	44,631,520	10,870,469	6,507,520	(27,253,531)		(27,253,531)	
Public safety	105,708,838	20,002,524	12,315,478	(73,390,836)		(73,390,836)	
Health and welfare	11,224,078	14,893	2,203,936	(9,005,249)		(9,005,249)	
Community services	1,388,954		1,228,300	(160,654)		(160,654)	
Resource development	444,639			(444,639)		(444,639)	
Culture and recreation	6,936,348	2,496,763	25,000	(4,414,585)		(4,414,585)	
Public works	7,949,688	9,453,115	1,096,634	2,600,061		2,600,061	
Interest on long-term debt	4,998,966			(4,998,966)		(4,998,966)	
Total governmental activities	221,980,409	54,250,794	24,010,952	(143,718,663)		(143,718,663)	
Business-type activities:							
East Montana water project	1,051,093	805,117			($245,976)	(245,976)	
County Solid Waste	220,894	206,966			(13,928)	(13,928)	
Total business-type activities	1,271,987	1,012,083			(259,904)	(259,904)	
Total primary government	$223,252,396	$55,262,877	$24,010,952	($143,718,663)	($259,904)	($143,978,567)	
Component units:							
Hospital district	$290,932,000	$194,626,000	$84,175,000				($12,131,000)
Total component units	$290,932,000	$194,626,000	$84,175,000				(12,131,000)
General revenues:							
Taxes:							
Property				$102,856,191		$102,856,191	$52,005,000
Hotel/Motel				2,880,435		2,880,435	
Sales				32,985,941		32,985,941	
Bingo				62,713		62,713	
Mixed beverage				1,375,735		1,375,735	
Interest				7,397,600	$72,664	7,470,264	7,781,000
Miscellaneous				3,337,755		3,337,755	1,663,000
Gain on sale of capital assets				349,908		349,908	
Transfers				(40,000)	40,000		(10,622,000)
Total general revenues and transfers				151,206,278	112,664	151,318,942	50,827,000
Change in net assets				7,487,615	(147,240)	7,340,375	38,696,000
Net assets - beginning				157,641,430	11,858,501	169,499,931	172,560,000
Prior period adjustment							
Net assets - ending				$165,129,045	$11,711,261	$176,840,306	$211,256,000

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

Exhibit 3

County of El Paso, Texas
Balance Sheet
Governmental Funds
September 30, 2007

	General	Special Revenue Road and Bridge	County Capital Projects 2001	County Capital Projects 2002	Other Governmental Funds	Total Governmental Funds
Assets						
Cash and cash equivalents	$45,132,164	$13,509,923	$10,932,102	$8,863,133	$24,395,569	$102,832,891
Receivables (net of allowances for uncollectible):						
Taxes	11,944,211					11,944,211
Accounts	7,904,276	108,169			4,815,029	12,827,474
Due from other funds					3,605,285	3,605,285
Inventory of supplies	9,475					9,475
Cash - restricted				302,933		302,933
Total assets	$64,990,126	$13,618,092	$10,932,102	$9,166,066	$32,815,883	$131,522,269
Liabilities and fund balances						
Liabilities:						
Vouchers payable	$2,851,046	$212,497	$106,524	$378,579	$2,424,270	$5,972,916
Retainage payable				$302,933		302,933
Payroll liability	2,357,148	59,286			409,164	2,825,598
Due to others	3,601	11,400			61,229	76,230
Due to other funds	1,135,428				2,469,857	3,605,285
Due to other units	164,295					164,295
Due to other governments	1,542,976				1,251,153	2,794,129
Deferred revenue	8,314,505				4,399,265	12,713,770
Total liabilities	16,368,999	283,183	106,524	681,512	11,014,938	28,455,156
Fund Balances:						
Reserved for:						
Encumbrances	1,138,842	806,179	275,717	615,739	1,095,586	3,932,063
Travel advances, imprest and change funds	102,175					102,175
Inventory	9,475					9,475
Debt service					3,053,994	3,053,994
Unreserved, reported in:						
General fund:						
Designated for subsequent year's expenditures	21,923,842					21,923,842
Undesignated	25,446,793					25,446,793
Special revenue funds:						
Designated for subsequent year's expenditures		9,385,692			4,123,389	13,509,081
Undesignated		3,143,038			11,231,337	14,374,375
Capital project funds:						
Designated for subsequent year's expenditures			10,549,861	7,868,815	2,296,639	20,715,315
Total fund balances	48,621,127	13,334,909	10,825,578	8,484,554	21,800,945	103,067,113
Total liabilities and fund balances	$64,990,126	$13,618,092	$10,932,102	$9,166,066	$32,815,883	$131,522,269

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

El Paso County, Texas
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Assets
September 30, 2007

Total fund balances for governmental funds		$103,067,113
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Land	13,855,762	
Buildings, net of accumulated depreciation	115,306,383	
Improvements, net of accumulated depreciation	6,345,028	
Equipment, net of accumulated depreciation	5,446,572	
Furniture and fixtures, net of accumulated depreciation	192,648	
Infrastructure, net of accumulated depreciation	1,533,199	
Vehicles, net of accumulated depreciation	4,159,329	
Roads, net of accumulated depreciation	15,453,161	
Bridges and culverts, net of accumulated depreciation	1,885,394	
Leased equipment, net of accumulated depreciation	308,329	
Construction in progress	5,251,504	
Total capital assets		169,737,309
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.		
Deferred revenue property taxes		8,238,235
Receivable for court costs, net of allowance for uncollectible accounts		3,866,451
Compensated Absences		(23,482,112)
Internal service fund is used to charge the health care costs for county employees, dependants, and retirees.		7,119,332
Long-term liabilities, including bonds payable, that are not due and payable in the current period and therefore not reported in the funds.		
Accrued interest on bonds	(571,593)	
General long-term debt	(100,010,000)	
Capital leases	(265,181)	
Contingent liabilities	(1,096,000)	
Claims and judgments	(1,639,040)	
Deferred bond issuance costs	164,531	
Other liabilities		
Total long-term liabilities		(103,417,283)
Total net assets of governmental activities		$165,129,045

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

Exhibit 4

County of El Paso, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2007

	General	Special Revenue Road and Bridge	County Capital Projects 2001	County Capital Projects 2002	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	$122,202,235				$18,122,870	$140,325,105
Licenses and permits	194,080					194,080
Intergovernmental revenues	3,767,026	34,149			20,209,777	24,010,952
Charges for services	32,268,875	9,453,115			4,771,086	46,493,076
Fines and Forfeitures	5,706,185				204,122	5,910,307
Interest	3,639,456	687,980	$588,724	$633,598	1,470,649	7,020,407
Miscellaneous	2,203,854	147,701			986,200	3,337,755
Total Revenues	169,981,711	10,322,945	588,724	633,598	45,764,704	227,291,682
EXPENDITURES						
Current:						
General Government	29,888,859	1,493,016			2,056,680	33,438,555
Administration of justice	39,075,021				5,034,483	44,109,504
Public safety	78,221,079				22,357,997	100,579,076
Health and welfare	6,833,607				4,060,912	10,894,519
Community services					1,395,923	1,395,923
Resource development	470,660				50,000	520,660
Culture and recreation	2,282,462				3,635,880	5,918,342
Public works		5,224,826			901,672	6,126,498
Debt Service:						
Principal					10,920,000	10,920,000
Interest					5,059,855	5,059,855
Capital outlays	363,664	2,317,267	2,246,941	4,371,513	3,502,557	12,801,942
Total expenditures	157,135,352	9,035,109	2,246,941	4,371,513	58,975,959	231,764,874
Excess (deficiency) of revenues over (under) expenditures	12,846,359	1,287,836	(1,658,217)	(3,737,915)	(13,211,255)	(4,473,192)
OTHER FINANCING SOURCES (USES)						
Transfers in	1,221,989				15,293,117	16,515,106
Transfers out	(14,812,868)				(1,842,238)	(16,655,106)
Capital leases	224,851				5,768	230,619
Realized gain						
Sale of capital assets					349,908	349,908
Total other financing sources and uses	(13,366,028)				13,806,555	440,527
Net change in fund balances	(519,669)	1,287,836	(1,658,217)	(3,737,915)	595,300	(4,032,665)
Fund balances - beginning	49,169,358	12,047,073	11,406,363	12,913,456	21,592,090	107,128,340
Prior year adjustment			1,077,432	(690,987)	(386,445)	
Net change in reserve for inventories	(28,562)					(28,562)
Fund balances - ending	$48,621,127	$13,334,909	$10,825,578	$8,484,554	$21,800,945	$103,067,113

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

County of El Paso, Texas
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For the Year Ended September 30, 2007

Amount reported for governmental activities in the statement of activities are different because:		
Net change in fund balances - total governmental funds		($4,032,665)
Some capital additions were financed through capital leases. In governmental funds, a capital lease arrangement is considered an other source of financing, but in the statement of net assets, the lease obligation is reported as a liability.		(230,619)
Bond proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net assets, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net assets.		
Repayments		
Bond issuance costs	(12,672)	
Principal payments	10,920,000	
Net adjustment		10,907,328
Court cost receivables, net of allowance for uncollectible amounts		1,599,104
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available.		
Deferred revenue property taxes	(164,090)	
Additional contingent liabilities	(796,000)	
Additional Compensated Absences	(1,122,182)	
Depreciation expense	(12,576,467)	
The net effect of various transactions involving capital assets (i.e., sales and retirements) is to increase net assets	12,478,760	
Unpaid claims workers comp	(395,059)	
Change in purchasing inventory	(28,562)	
Expenses related to capital lease payments and retirements	112,107	
Accrued interest on bonds	60,889	
		(2,430,604)
Internal service fund is used to charge the health care costs for county employees, dependants, and retirees.		1,675,071
Change in net assets of governmental activities		$7,487,615

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

Exhibit 5

County of El Paso, Texas
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
General Fund
For the Year Ended September 30, 2007

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
Taxes:				
Property	$85,152,605	$85,152,605	$87,777,846	$2,625,241
Sales	29,600,000	29,600,000	32,985,941	3,385,941
Bingo	68,113	68,113	62,713	(5,400)
Mixed beverage	1,248,289	1,248,289	1,375,735	127,446
Licenses and permits	201,000	201,000	194,080	(6,920)
Intergovernmental	2,347,347	2,347,347	3,767,026	1,419,679
Charges for services	30,712,000	30,712,000	32,268,875	1,556,875
Fines and forfeitures	5,975,000	5,975,000	5,706,185	(268,815)
Interest	3,225,000	3,225,000	3,639,456	414,456
Miscellaneous	1,959,000	1,959,000	2,203,854	244,854
Total revenues	160,488,354	160,488,354	169,981,711	9,493,357
EXPENDITURES				
Current:				
General government				
Personnel	25,338,632	22,437,223	19,449,547	2,987,676
Operating	18,466,700	16,531,986	10,467,874	6,064,112
Total general Government	43,805,332	38,969,209	29,917,421	9,051,788
Administration of justice				
Personnel	31,530,457	34,005,896	33,552,504	453,392
Operating	5,609,996	6,114,833	5,522,517	592,316
Total Administration of justice	37,140,453	40,120,729	39,075,021	1,045,708
Public safety				
Personnel	65,199,819	65,358,943	64,769,206	589,737
Operating	13,705,047	14,173,722	13,451,873	721,849
Total Public safety	78,904,866	79,532,665	78,221,079	1,311,586
Health and welfare				
Personnel	1,280,054	1,322,904	1,249,230	73,674
Operating	5,350,562	6,061,806	5,584,377	477,429
Total Health and welfare	6,630,616	7,384,710	6,833,607	551,103
Resource development				
Personnel	557,813	564,463	405,514	158,949
Operating	120,637	120,637	65,146	55,491
Total Resource development	678,450	685,100	470,660	214,440
Culture and recreation				
Personnel	1,248,743	1,357,504	1,251,528	105,976
Operating	1,172,373	1,171,612	1,030,934	140,678
Total Culture and recreation	2,421,116	2,529,116	2,282,462	246,654
Capital outlays	1,623,068	476,444	363,664	112,780
Total expenditures	171,203,901	169,697,973	157,163,914	12,534,059
Excess of revenues over expenditures	(10,715,547)	(9,209,619)	12,817,797	22,027,416
OTHER FINANCING SOURCES (USES)				
Transfers in	634,000	634,000	1,221,989	587,989
Transfers out	(12,283,268)	(13,789,192)	(13,677,440)	111,752
Capital leases			224,851	224,851
Total other financing sources and uses	(11,649,268)	(13,155,192)	(12,230,600)	924,592
Net change in fund balances	(22,364,815)	(22,364,811)	587,197	22,952,008
Fund balances - beginning	57,228,820	57,228,820	57,228,820	
Fund balances - ending	$34,864,005	$34,864,009	$57,816,017	$22,952,008

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

Exhibit 6

County of El Paso, Texas
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Road and Bridge Special Revenue Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$30,000	$30,000	$34,149	$4,149
Charges for services	8,462,500	8,462,500	9,453,115	990,615
Interest	600,000	600,000	687,980	87,980
Miscellaneous			147,701	147,701
Total revenues	9,092,500	9,092,500	10,322,945	1,230,445
EXPENDITURES				
General Government				
Personnel	945,692	945,692	838,916	106,776
Operating	1,027,869	827,869	654,100	173,769
Total general government	1,973,561	1,773,561	1,493,016	280,545
Public Works				
Personnel	2,799,296	2,799,296	2,284,805	514,491
Operating	9,110,607	10,160,607	2,940,021	7,220,586
Total public works	11,909,903	12,959,903	5,224,826	7,735,077
Capital Outlays	3,163,955	3,313,955	2,317,267	996,688
Total expenditures	17,047,419	18,047,419	9,035,109	9,012,310
Excess (deficiency) of revenues over (under) expenditures	(7,954,919)	(8,954,919)	1,287,836	10,242,755
Fund balances - beginning	12,047,073	12,047,073	12,047,073	
Fund balances - ending	$4,092,154	$3,092,154	$13,334,909	$10,242,755

Exhibit 7

County of El Paso, Texas
Statement of Net Assets
Proprietary Funds
September 30, 2007

	Business-type Activities-Enterprise Funds					Governmental Activities - Internal Service Fund
	East Montana Water Project (Current Year)	East Montana Water Project (Prior Year)	County Solid Waste (Current Year)	County Solid Waste (Prior Year)	Total Current Year	
ASSETS						
Current assets:						
Cash and cash equivalents	$1,224,231	$1,070,882	$21,805	($19,972)	$1,246,036	$7,572,073
Accounts receivable	74,898	62,733	18,467	15,349	93,365	7,896
Customer deposits	83,400	80,100			83,400	
East Montana 1997A interest and sinking fund	38,045	36,532			38,045	
East Montana 2000A interest and sinking fund	5,018	3,816			5,018	
Total current assets	1,425,592	1,254,063	40,272	(4,623)	1,465,864	7,579,969
Noncurrent assets:						
Restricted cash, cash equivalents, and investments:						
East Montana 1997B construction fund	36,470	36,470			36,470	
East Montana Reserve fund	95,630	90,715			95,630	
Total restricted assets:	132,100	127,185			132,100	
Capital assets:						
Equipment, water system	13,134,237	13,134,237			13,134,237	
Vehicles	16,979	16,979			16,979	
Less accumulated depreciation	(1,739,262)	(1,380,437)			(1,739,262)	
Total capital assets, net of accumulated depreciation	11,411,954	11,770,779			11,411,954	
Total noncurrent assets	11,544,054	11,897,964			11,544,054	
Total assets	12,969,646	13,152,027	40,272	(4,623)	13,009,918	7,579,969
LIABILITIES						
Current liabilities:						
Vouchers payable	48,417	44,086	36,338	17,515	84,755	
Claims payable						447,519
Payroll Liability						2,095
Due to others	83,400	80,100			83,400	11,023
Due to other governments	7,516	7,109			7,516	
Current liabilities payable from restricted assets:						
East Montana Water Project 1997A payable	10,000	10,000			10,000	
East Montana Water Project 2000A payable	8,000	7,000			8,000	
Accrued interest payable	6,986	7,093			6,986	
Total current liabilities	164,319	155,388	36,338	17,515	200,657	460,637
Noncurrent liabilities:						
East Montana Water Project 1997A payable	950,000	960,000			950,000	
East Montana Water Project 2000A payable	148,000	156,000			148,000	
Total noncurrent liabilities	1,098,000	1,116,000			1,098,000	
Total liabilities	1,262,319	1,271,388	36,338	17,515	1,298,657	460,637
NET ASSETS						
Invested in capital assets, net of related debt	10,470,466	10,804,554			10,470,466	
Restricted for:						
East Montana Water Project	1,236,861	1,076,085			1,236,861	
County Solid Waste			3,934	(22,138)	3,934	
Unrestricted:						
Internal Service fund						7,119,332
Total net assets	$11,707,327	$11,880,639	$3,934	($22,138)	$11,711,261	$7,119,332

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

Exhibit 8

County of El Paso, Texas
Statement of Revenues, Expenses, and
Changes in Fund Net Assets
Proprietary Funds
For the Year Ended September 30, 2007

	Business-type Activities-Enterprise Funds					Governmental Activities - Internal Service Fund
	East Montana Water Project (Current Year)	East Montana Water Project (Prior Year)	County Solid Waste (Current Year)	County Solid Waste (Prior Year)	Total Current Year	
OPERATING REVENUES						
Charges for services	$805,117	$767,416	$206,966	$165,430	$1,012,083	
Employee premiums						$4,046,293
Employer premiums						10,076,783
Other agencies						54,227
Retiree premiums						794,666
Cobra						53,105
Stop loss reimbursements						123,491
Other						24,716
Total operating revenues	805,117	767,416	206,966	165,430	1,012,083	15,173,281
OPERATING EXPENSES						
Personnel expenses	88,098	146,168			88,098	
Operating expenses	107,498	136,454			107,498	
Depreciation	358,825	369,096			358,825	
Public utilities	213,734	209,452			213,734	
Professional services	226,299	212,528	220,894	192,427	447,193	
Claims						12,756,328
Administrative						1,219,075
Total operating expenses	994,454	1,073,698	220,894	192,427	1,215,348	13,975,403
Operating income (loss)	(189,337)	(306,282)	(13,928)	(26,997)	(203,265)	1,197,878
NONOPERATING REVENUES (EXPENSES)						
Interest revenue	72,664	62,435			72,664	377,193
Interest expense	(56,639)	(57,497)		28	(56,639)	
Total nonoperating revenues (expenses)	16,025	4,938		28	16,025	377,193
Income before contributions and transfers	(173,312)	(301,344)	(13,928)	(26,969)	(187,240)	1,575,071
Transfers from other funds			40,000		40,000	100,000
Change in Net Assets	(173,312)	(301,344)	26,072	(26,969)	(147,240)	1,675,071
Total net assets, beginning	11,880,639	12,181,983	(22,138)	4,831	11,858,501	5,444,261
Total net assets, ending	$11,707,327	$11,880,639	$3,934	($22,138)	$11,711,261	$7,119,332

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

County of El Paso, Texas
Statement of Cash Flows
Proprietary Funds
For the Year Ended September 30, 2007

	Business-type Activities-Enterprise Funds					
	East Montana Water Project (Current Year)	East Montana Water Project (Prior Year)	County Solid Waste (Current Year)	County Solid Waste (Prior Year)	Total Current Year	Governmental Activities - Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from customers	$796,659	$775,212	$203,848	$160,510	$1,000,507	
Payments for personnel expenses	(88,098)	(146,168)			(88,098)	
Payments for operating expenses	(103,167)	(136,869)	18,823	3,434	(84,344)	
Payments for utilities	(213,734)	(209,452)			(213,734)	
Payments for professional services	(226,299)	(212,528)	(220,894)	(192,427)	(447,193)	
Receipts from employee premiums						$4,070,177
Receipts from employer premiums						10,076,772
Receipts from other agencies premiums						54,227
Receipts from retiree premiums						794,666
Receipts from cobra premiums						53,105
Receipts from stop loss reimbursements						123,491
Receipts from miscellaneous services						24,716
Payments for claims						(12,824,443)
Payments for administrative expenses						(1,219,075)
Net cash provided (used) by operating activities	165,361	70,195	1,777	(28,483)	167,138	1,153,636
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfers from other funds			40,000		40,000	100,000
Net cash provided (used) by noncapital financing activities			40,000		40,000	100,000
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Interest paid	(56,746)	(57,605)			(56,746)	
Principal repayments	(17,000)	(17,000)			(17,000)	
Net cash provided (used) by capital and related financing activities	(73,746)	(74,605)			(73,746)	
CASH FLOWS FROM INVESTING ACTIVITIES						
Receipt of interest	72,664	62,435		28	72,664	377,193
Net cash provided (used) by investing activities	72,664	62,435		28	72,664	377,193
Net increase in cash and cash equivalents	164,279	58,025	41,777	(28,455)	206,056	1,630,829
Cash and cash equivalents, beginning of year	1,318,515	1,260,490	(19,972)	8,483	1,298,543	5,941,244
Cash and cash equivalents, end of year	$1,482,794	$1,318,515	$21,805	($19,972)	$1,504,599	$7,572,073
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:						
Operating income (loss)	($189,337)	($306,282)	($13,928)	($26,997)	($203,265)	$1,197,878
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation	358,825	369,096			358,825	
(Increase) decrease in accounts receivable	(12,165)	5,482	(3,118)	(4,920)	(15,283)	23,873
Increase (decrease) in customer deposits	3,300	2,200			3,300	
Increase (decrease) in vouchers payable	4,331	(415)	18,823	3,434	23,154	
Increase (decrease) in claims liability						(68,115)
Increase (decrease) in due to other governments	407	114			407	
Total adjustments	354,698	376,477	15,705	(1,486)	370,403	(44,242)
Net Cash Provided (Used) by Operating Activities	$165,361	$70,195	$1,777	($28,483)	$167,138	$1,153,636

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

Exhibit 10

County of El Paso, Texas
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
September 30, 2007

	Agency Funds
Assets	
Cash and cash equivalents	$27,098,026
Accounts receivable	128,026
Restricted-funds held in trust cash equivalents	13,593,241
Total Assets	$40,819,293
Liabilities	
Vouchers payable	$210,710
Payroll liabilities	2,077,782
Due to others	27,271,686
Due to other governmental agencies	11,259,115
Total Liabilities	$40,819,293
Net Assets	

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

NOTES TO THE FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The County's most significant accounting policies are described below.

A. Reporting Entity

The County of El Paso is a public corporation and a political subdivision of the State of Texas. The governing body of the County is the Commissioners Court. The Commissioners Court is composed of five elected officials, the County Judge and four County Commissioners.

The financial statements of the County, the reporting entity, include all governmental activities, departments, agencies, organizations and functions of the County for which the governing body is financially accountable. In evaluating and determining how to define the financial reporting entity, all likely units have been considered.

The decisions to include or exclude a potential component unit in the reporting entity were made by applying standards contained in GAAP. The key consideration for including or excluding a potential component unit is the primary governing body's financial accountability. A primary government is financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing board and if it is able to impose its will or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on the primary government.

In conformity with the criteria discussed above, the financial statements of the El Paso County Hospital District (District) have been included in the financial reporting entity as a discretely presented component unit. This unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the County.

The District operates R. E. Thomason General Hospital, a non-profit organization. The El Paso County Commissioners Court appoints the Hospital's seven member governing body, approves the District's budget, tax rate and issuance of bonded debt. Complete financial statements for the District can be obtained from its administrative office:

R. E. Thomason General Hospital
4815 Alameda Avenue
El Paso, Texas 79905
(915) 521-7610

Note 1. Summary of Significant Accounting Policies (Continued)

B. Government-wide and fund financial statements

The government-wide financial statements report financial information of the primary government and its component unit for all non-fiduciary activities. The effects of inter-fund activities have been removed from the government-wide financial statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separate from business-type activities, which rely on fees and charges for a significant portion of their revenues.

The statement of net assets focuses on the net assets of the governmental and business type activities of the primary government and its component unit, where the net assets equals the assets less liabilities. The statement of activities focuses on the direct expenses of a given function that are offset by program revenues. *Direct expenses* are those expenses that are clearly identifiable with a specific function. *Program revenues* include 1) charges for services and 2) operating and capital grants and contributions. Taxes and other revenue items not included in program revenues are reported as *general revenues*.

Separate financial statements are provided for the Governmental, Proprietary and Fiduciary funds, even though the latter are excluded from the government-wide financial statements

C. Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of* accounting, as are the proprietary and fiduciary fund financial statements. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of when the related cash flows occur. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met.

All governmental funds are reported 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 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 accrual basis of accounting when the related fund liability is incurred.

Revenues susceptible to accrual include property taxes, fines, forfeitures, 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 are also recognized as revenue. Permits are not susceptible to accrual because generally they are not measurable.

Note 1. Summary of Significant Accounting Policies (Continued)

C. Measurement focus, basis of accounting, and financial statement presentation (continued)

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

The County reports the following major governmental funds:

The General Fund is the primary operating fund of the County. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Road and Bridge Special Revenue fund is used to account for funds dedicated for the purpose of constructing and maintaining county roads and bridges. The principle financial resources for this fund are the Auto License Registration Fees and the Auto Sales Tax.

The County Capital Projects 2001 and 2002 are used to account for the financial resources secured through the sale of certificates of obligation to fund a multitude of county projects, to include the courthouse expansion, parking garage, improvements to the County's water infrastructure and other County capital needs. Although these two funds do not meet the criteria for major fund reporting, they are included in order to enhance consistency from the previous year.

The County reports both enterprise funds as major proprietary funds. The enterprise fund accounts for the activities of the East Montana Water Project and County Solid Waste. User charges are used to pay off the debt on the revenue bonds for the East Montana Water Project, plus the operating expenses for both enterprise funds.

Individual fund data for each of the non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The County reports the following non-major governmental funds:

Special Revenue Funds account for resources that are legally restricted for specific purposes.

Debt Service Funds account for the resources accumulated for subsequent payment made for principal and interest on long-term obligation debt of the County.

Capital Projects Funds account for the resources used to construct major capital assets of the County.

Note 1. Summary of Significant Accounting Policies (Continued)

C. Measurement focus, basis of accounting, and financial statement presentation (continued)

The County additionally reports the following fund types:

Internal Service Funds account for the health benefits provided to County employees, retirees and dependents. The workers' compensation benefits and the supplemental dental, optical and legal benefits provided to Sheriff's officers are also accounted in the Internal Service Funds. Contributions to the funds are made as charges to the departments for covered employees along with contributions from employees and retirees.

Agency Funds are used to account for the assets that are held in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include the following:

County Payroll Fund is used as a clearing account for the bi-weekly employee payroll.

IRS Section 125 Fund is used to account for the employees' contributions to a cafeteria plan under the provisions of the *Internal Revenue Code Section 125.*

County Employees' Retirement Fund is used as a clearing account for the County and employees' contributions to the Texas County and District Retirement System.

Social Security Fund is used as a clearing account for the F.I.T. and F.I.C.A. withholdings.

Child Support Fund is used as a clearing account for County employees' deductions for court ordered child support payments.

West Texas Community Supervision and Corrections Fund is used to account for the activities of the State Adult Probation Department.

County Attorney Bad Check Trust Fund is used to account for the collections and disbursement of insufficient fund checks.

High Intensity Drug Trafficking and Narcotics Detection Apprehension Funds are used to account for the seizures related to drug cases pending disposition by the Courts.

District Attorney Real Estate and District Attorney Seized Funds are used to account for seizures held pending disposition by the Courts.

Self Help Escrow Fund is used to account for the insurance and property taxes held in escrow for individuals who received state loans to improve their homes.

Domestic Relations Office Fund is used to account for the collections and disbursements of the child support funds.

Note 1. Summary of Significant Accounting Policies (Continued)

C. Measurement focus, basis of accounting, and financial statement presentation (continued)

Other Elected Officials Fund is used to account for the collections of various county officials pending the allocation to the County, other governmental entities or individuals.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private sector guidance for their business type activities subject to this same limitation; however, the County has elected not to follow subsequent private sector guidelines.

Interfund activities have been eliminated from the government-wide financial statements. Amounts reported as *program revenues* include 1) charges for services (i.e., application fees, fines, court fees, processing fees, etc.), 2) operating grants and contributions, 3) capital grants and contributions. Other revenues that are not related to a specific activity or function are reported as *general revenues*. General revenues include all taxes, grants and contributions not restricted to a specific program or function, and any unrestricted investment earnings.

The proprietary fund distinguishes between operating and non-operating revenues and expenses. Operating revenues and expenses result from providing services in connection with the proprietary fund's principal operations. The East Montana Water Project recognizes tap and water service fees as operating revenues. The County Solid Waste recognizes waste collection fees as operating revenues. Revenues and expenses not considered as operating are classified as non-operating.

D. Budgets

Annual budgets are approved and utilized for the general fund, special revenue and grant funds and debt service funds. Annual budgets for the debt service funds are adopted by fund type in the aggregate. Annual budgets are adopted for the special revenue grant funds at the aggregate level by function. Budgets for grants are employed as a management control device in order to comply with granting agencies' provisions. Appropriations expire at fiscal year-end with the exception of grant funds.

Formal budgetary integration is employed for the general fund, special revenue and grant funds and debt service funds. Capital projects funds are ordinarily more project oriented than period oriented, thus, project-length budgets for all capital projects funds are utilized and appropriations at year-end carry forward to subsequent years until the project completion. Budgets for all funds are prepared on the modified accrual basis. Formal budgetary integration is not employed in the Internal Service Fund.

The County had three special revenue funds that were not included in the adopted budget. Those funds included the Ascarate Park Improvement Fund, District Attorney Federal Asset Sharing Fund, and DWI Drug Court Fund. The District Attorney Asset Sharing and DWI Drug Court were established in mid-year to account for revenues that were not certifiable at the beginning of the budget year. The Ascarate Improvement was closed during the year and the residual balance was transferred to the General Fund.

Note 1. Summary of Significant Accounting Policies (Continued)

D. Budgets (Continued)

The adopted budget for fiscal year 2007 totaled $241,863,824. Throughout the year, the Commissioners Court amended the budget for an aggregate increase total of $31,593,189. These increases represented statutorily provided increases for additional funding by granting agencies and intergovernmental agreements bringing the overall budget total to $273,457,013. The appropriation changes included revisions as follows:

County of El Paso, Texas
Schedule of Amended Funding Amounts
For the period ending September 30, 2007

Date of Amendment	General Fund	Special Revenue Fund	Enterprise Fund	Debt Service Fund	Capital Projects Fund	Grants	Total Funding Amounts
October 11, 2006	$182,438,525	$37,760,059	$1,140,555	$15,979,856	$3,597,029	$947,800	$241,863,824
October 23, 2006						2,098,743	2,098,743
October 30, 2006						237,000	237,000
November 6, 2006		(191,560)			1,000,000	-	808,440
November 13, 2006						1,170,632	1,170,632
November 20, 2006						13,200	13,200
December 4, 2006						236,879	236,879
December 11, 2006						720,000	720,000
December 18, 2006					1,000,000	(112,041)	887,959
January 8, 2007						75,000	75,000
January 22, 2007						113,541	113,541
January 29, 2007						605,619	605,619
February 26, 2007		107,383				15,000	122,383
March 5, 2007					245,000	120,000	365,000
March 12, 2007						2,710,172	2,710,172
March 19 2007						241,973	241,973
March 26, 2007						54,687	54,687
April 2, 2007						1,033,760	1,033,760
April 23, 2007						196,153	196,153
April 30, 2007						188,263	188,263
May 7, 2007		17,878				72,277	90,155
May 14, 2007		14,959				3,611,614	3,626,573
May 21, 2007						383,671	383,671
June 4, 2007						27,912	27,912
June 11 2007						122,214	122,214
June 18, 2007						227,177	227,177
July 9, 2007						691,039	691,039
July 16, 2007		22,037				207,837	229,874
July 23, 2007						215,000	215,000
August 6, 2007		(33,168)					(33,168)
August 13, 2007						200,000	200,000
August 20, 2007		20,000				3,097,563	3,117,563
August 27, 2007						127,578	127,578
September 10, 2007		(30,000)	4,000			7,100,781	7,074,781
September 17, 2007		33,964				570,707	604,671
September 24, 2007		14,000	18,000			2,976,745	3,008,745
Subtotal	$182,438,525	$37,735,552	$1,162,555	$15,979,856	$5,842,029	$30,298,496	$273,457,013
Carry over Re-appropriation	1,048,641	3,447,405	598		25,939,669		30,436,313
Totals	$183,487,166	$41,182,957	$1,163,153	$15,979,856	$31,781,698	$30,298,496	$303,893,326

Note 1. Summary of Significant Accounting Policies (Continued)

D. Budgets (Continued)

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

	General Fund
Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget to Actual	$57,816,017
Revenues: Non-Budgeted	
Expenditures: Non-budgeted	(28,562)
Revenues over (under) Expenditures	28,562
Other financing sources (uses): Non-budgeted	(1,135,428)
Excess (deficiency) of revenues and Other financing sources over (under) Expenditures and other financing uses	(1,106,866)
Change in reserve for inventory	(28,562)
Prior years differences	(8,059,462)
Statement of Revenues, Expenditures and Changes in Fund Balances	$48,621,127

The non-budgeted expenditures in the general fund represent a change in the reserve for inventory of ($28,562), which represents the amount of inventory consumed during the year. The non-budgeted other financing uses represent an inter-fund transfer for excess sales tax from the general fund to the debt service fund. These adjustments were necessary due to timing.

E. Excess of Expenditures Over Appropriations

The County Attorney Bad Check and the Project Care Special Revenue Funds had deficit appropriations of $303,609, and $44,923 respectively, due to payroll and operating expenditure accruals. These budget shortfalls were covered by available fund balance within the individual special revenue funds.

F. Deposits and Investments

Cash and cash equivalents as reported by the County and the component unit represent cash on hand, demand deposits, negotiable order of withdrawal (NOW) accounts, and short-term investments with original maturities of three months or less from the date of acquisition.

County policy and State law require that all monies deposited in a depository bank be completely insured by the Federal Deposit Insurance Corporation or fully collateralized with securities of the United States or its agencies.

Note 1. Summary of Significant Accounting Policies (Continued)

F. Deposits and Investments

Governmental Accounting Standards Board Statement Number 40 *"Deposit and Investment Risk Disclosures, an amendment to GASB Statement Number 3"*, establishes and modifies disclosure requirements related to investment risks associated with credit risk (including custodial credit risk and concentrations of credit risk), interest rate risk, and foreign currency risk. To limit the concentration of credit risk, the County has an established policy, whereby the maximum aggregate for all investments in obligations of U. S. Agencies and Instrumentalities shall not exceed 75 percent. The County has also established interest rate risk policies that limit the maximum maturity of any one security to 3 years or less. The County is not exposed to foreign currency risk since County policy prohibits investment in any foreign investments.

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

Investments reported on the balance sheet are stated at amortized fair value. All of the County's investments are purchased with maturity of three years or less. In accordance with Public Funds Investment Act, all County investments are in United States Treasury Securities, agency securities, TexPool, TexPool Prime, MBIA Texas Class, certificates of deposit or commercial paper through an authorized investment pool. All certificates of deposit are fully insured by the Federal Deposit Insurance Corporation and/or fully collateralized with United States Treasury or agency securities. United States Treasury Securities are backed by the full faith and credit of the United States.

Agencies have no expressed liability assumed by the U.S. Government; however, the agencies are required to maintain secured advances, guaranteed mortgages, U.S. Government securities or cash in an amount equal to the amount of the consolidated bonds and discount notes outstanding. Securities pledged to the County as collateral are held by a third party bank in the County's name.

TexPool and TexPool Prime

The State Comptroller of Public Accounts exercises oversight responsibility over TexPool and TexPool Prime, the Texas Local Government Investment Pool. Oversight includes the ability to significantly influence operations, designation of management and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other individuals who do not have a business relationship with TexPool. The Advisory Board members review the investment policy and management fee structure.

Currently, TexPool and TexPool Prime are rated AAAm by Standard & Poors. As a requirement to maintain the weekly rating, portfolio information must be submitted to Standard & Poors, as well as the office of the State Comptroller of Public Accounts for review.

Note 1. Summary of Significant Accounting Policies (Continued)

F. Deposits and Investments (Continued)

TexPool and TexPool Prime operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. TexPool and TexPool Prime use amortized cost, which approximates fair value to report the carrying value of investments pursuant to GASB Statement No. 31. Accordingly, the fair value of the position in TexPool is the same as the value of TexPool shares.

TexPool invests in obligations of the United States Government, its agencies or instrumentalities, fully collateralized repurchase agreements or reverse repurchase agreements, or no-load money market funds that are registered with and regulated by the SEC. TexPool Prime invests in obligations of the United States Government, its agencies or instrumentalities, fully collateralized repurchase agreements or reverse repurchase agreements, no-load money market funds that are registered with and regulated by the SEC, certificates of deposit issued by national or state banks or credit unions, including savings banks, provided that such bank or credit union are domiciled in Texas, or commercial paper that matures in 270 days or less from the date of its issuance.

MBIA Texas Class

Texas Class is administered by MBIA Inc., the pool was established in 1996 pursuant to §2256.017 of the Public Funds Investment Act, Texas Government Code for the purpose of enabling Texas governmental to pool their available funds for investment. Investments are valued at amortized cost, which approximates market value, consistent with the provisions of a 2a-7 pool as defined by GASB Statement 31. Any shortfall is covered up to amounts recoverable under a letter of credit. The letter of credit, established for the benefit of the pool with JP Morgan Chase. Net investment income, adjusted for net realized gains or losses, is declared and distributed to participants daily. MBIA limits its investments in any issuer to the top two ratings issued by national recognized statistical organizations.

G. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" for the current portion of the inter-fund loan or "advances to/from other funds" for the non-current portion of inter-fund loans. All other transactions that occur between individual funds for goods or services provided are classified as "due to/from other funds".

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in the applicable governmental fund, which indicates that they do not represent available financial resources and are not available for appropriation.

All trade and property tax receivables are shown net of an allowance for uncollectable accounts. Property taxes are levied October 1st and become delinquent on February 1st, at which time penalties and interest are assessed. The allowance for uncollectable property taxes is set at one percent of the outstanding delinquent taxes at September 30, 2007.

Note 1. Summary of Significant Accounting Policies (Continued)

H. Inventories and prepaid items

All inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. Inventories of the governmental funds are recorded as expenditures when consumed rather than when purchased. Payments made to vendors for goods or services that will benefit periods beyond year-end are classified as prepaid items.

I. Restricted Assets

Certain proceeds of the East Montana Water Project are classified as restricted assets on the balance sheet and are maintained separate on the books. Those resources are for the repayment of the related debt and customer deposits and to maintain the required reserves. The reserve fund is used to cover any deficiencies from operations that could adversely affect debt service payments.

J. Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets, are reported in the appropriate governmental or business-type activities columns in the government-wide financial statements. Capital assets are those assets with a value of $5,000 or more and with useful lives of over one year. Also, the value of existing capitalized assets is increased for any additions regardless of the amount, when the useful life is extended or the functionality of the asset is improved. Assets are recorded at historical cost or estimated historical cost if purchased or constructed.

Donated capital assets are stated at their fair market value on the date donated. When no historical records are available, capital assets are valued at estimated fair market value on the date received.

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 and major outlays are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

All infrastructure capital assets of the County are reported retroactively, except for roads, which are reported prospectively.

Capital assets for the enterprise fund are depreciated using the 120 percent declining balance over 40 years in accordance with the bond covenant. Capital assets under construction are not depreciated until construction is completed.

Capital assets of the County are depreciated using the straight-line method over the following estimated useful lives:

Note 1. Summary of Significant Accounting Policies (Continued)

J. Capital Assets (continued)

Assets	Years
Building	40
Moveable & Fixed Equipment	3-20
Roads	20
Vehicles	5
Improvements	20
Bridges	35

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

Assets	Years
Building & Improvements	8-40
Moveable & Fixed Equipment	3-15

K. Compensated Absences

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

Number of Years of Service	Vacation Leave Days Earned Per Year
Up to 5 years	10
5 to 15 years	15
Over 15 years	20

Vacation leave may be accumulated up to a maximum of two times the annual vacation benefit (20, 30 or 40 days depending on the number of years of service). Employees lose, without pay, unused vacation leave, which exceeds this limit. Regular part-time employees accumulate vacation leave at half the rate of regular full-time employees. On September 30, 2007, the County's total liability for vested vacation leave totaled $9,451,045.

Each regular full-time employee earns sick leave at the rate of 15 working days per year and may accumulate a maximum sick leave balance of 90 working days. Outstanding sick leave balances are canceled, without recompense, upon termination, resignation, retirement or death except in the case of sheriff's officers. In accordance with the provisions of Governmental Accounting Standard Board, Statement No. 16, Accounting for Compensated Absences, no liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

Note 1. Summary of Significant Accounting Policies (Continued)

K. Compensated Absences (Continued)

A liability in the amount of $14,031,068 has been established for the accumulated vested sick leave benefits of the El Paso County Sheriff's deputies and detention officers. This is in accordance with the provisions of the contract agreement between the County and the El Paso County Sheriff's Association, whereby the County shall buy back any unused sick leave at the end of an officer's career. An officer will be paid at the rate of one day's pay for one day's sick leave up to 90 days and thereafter at the rate of one day's pay for every three days of sick leave.

Vested vacation and sick leave benefits are not expected to be liquidated with expendable and available financial resources and therefore, are reported as long term liabilities in the government wide statements. The accrued accumulated vested benefits for the current year are $23,482,112 of which $7,892,393 is reported as due within one year. The general fund or the appropriate special revenue fund is used to liquidate any liabilities for compensated absences.

L. Long-term Obligations

For the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the appropriate governmental activities, business-type activities or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

Bond premiums, discounts, and issuance costs are recognized in the fund financial statements of governmental fund types during the current period. The bond face amount and any premiums are reported as other financing resources while any discounts are reported as other financing uses. Bond issuance costs are reported in either the capital projects or debt service fund depending on whether the bond is a new issue or refunding issue, regardless of whether or not the costs were withheld from the bond proceeds received.

M. Fund Equity

Reserves represent those portions of fund equity not available for appropriation or expenditure or are legally restricted by outside parties for a specific purpose. Designated fund balances result from management's official action committing the use of financial resources.

N. Comparative Data/reclassifications

Comparative total data for the previous year have been presented in selected accompanying financial statements in order to afford an understanding of changes in the County's position and operations. Comparative data, nonetheless, have not been presented in all statements because such inclusion would make certain statements unduly complex and difficult to comprehend. Also, certain amounts presented for the prior year data have been reclassified consistent with the current year's presentation.

Note 1. Summary of Significant Accounting Policies (Continued)

O. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2. Legal Compliance - Budgets

The County Auditor serves as the Budget Officer for the Commissioners Court of the County. Budgets are adopted by Commissioners Court on a modified accrual basis.

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

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

After approval of the budget, Commissioners Court may authorize transfers of appropriations within the various expenditure levels during the year. Such transfers, however, may not increase the overall budget total. The County budget may be increased during the course of the fiscal year for newly received bond proceeds, grants, state aid, intergovernmental contracts or unanticipated revenue received after adoption of the budget.

The legal level of budgetary control requires that all expenditures shall be made in strict compliance with the budget. The legal level of budgetary control for the general fund and special revenue funds is effectively controlled at the category (personnel, operations, capital outlays) level by department, while control for the debt service funds and capital projects funds is at the fund level. Any budgetary changes impacting appropriations at these levels may be made only with the formal approval of the Commissioners Court.

Note 3. Detailed notes on all funds

A. Deposits and Investments

At year-end, the carrying amount of the County's deposits was $152,903,763 consisting of cash and cash equivalents. Of this amount, $3,191,751 represents funds held in trust from the County Clerk's Probate Account,$10,401,490 represents funds held in the District Clerk's Trust Account and $561,496 represents restricted assets. The bank balance of $33,538,870 was covered by $100,000 federal depository insurance with the remaining bank balance fully collateralized with securities held in the County's name in a joint custody account with the County's Depository bank at Frost National Bank

The carrying amount of the deposits for the Hospital District, the discretely presented component unit, was $131,648,000, consisting of cash and cash equivalents. The bank balance was covered by $100,000 federal deposit insurance and the remaining bank balance collateralized with securities held in the hospital's name by the depository bank's trust department.

As of September 30, 2007 the County had the following investments.

Investment Type	Fair Value	Weighted Average Maturity (Years)
TexPool investment pool	$92,048,118	0.15
TexPool Prime investment pool	5,088,827	0.09
MBIA Texas Class investment pool	10,103,574	0.11
Total	$107,240,519	0.14

As of September 30, 2007 the District had the following investments.

Investment Type	Fair Value	Weighted Average Maturity (Years)
Certificates of deposit	$705,000	0.65
Repurchase agreements	118,950,000	0.93
U.S. Treasuries	1,042,000	1.62
U.S. Agencies	28,406,000	1.70
Total	$149,103,000	1.08

Interest rate risk. In accordance with the County's investment policy, the County has established interest rate risk policies that limit the maximum maturity of any one security to 3 years or less.

The District has established interest rate risk policies that limits the maximum maturity of any one security to 5 years or less, except for the tobacco settlement fund for which the maximum maturity is 10 years.

Credit risk. The Public Funds Investment Act *Government Code §2256.009(b)* limits allowable investments to obligations of, or guaranteed by, governmental entities, certificates of deposit, share certificates, repurchase agreements, bankers acceptances or commercial paper not to exceed 270 days, mutual funds not to exceed 90 days, guaranteed investment contracts, and investment pools. The County and District further limit investments to United States Treasury bills, bonds and notes, certificates of deposit, United States Agency securities (GNMA, SBA, EXIM BANK, FMHA, GSA, FNMA, FHLB, FHLMC, and FFCB), repurchase agreements (County not to exceed 4 days, District repurchase agreements must have a defined termination date), commercial paper through an authorized investment pool, and an investment pool authorized through commissioners court.

Note 3. Detailed notes on all funds (Continued)

A. Deposits and Investments (Continued)

Concentration of credit risk. To limit the concentration of credit risk, the County has an established policy, whereby the maximum aggregate for all investments in obligations of U. S. Agencies and Instrumentalities shall not exceed 75 percent. The County is not exposed to foreign currency risk since the County prohibits investment in any foreign investments.

District investments shall be diversified by limiting concentration of specific security types, issuers, and by staggering maturity dates.

Custodial credit risk – deposits. This is the risk that in the event of a bank failure, the County's or District's deposits may not be returned to the respective entity. The County and District protect their deposits by requiring the respective entity's depository bank to fully collateralize the amount in excess of federal depository insurance, with securities held in the respective entity's name in a joint custody account with the respective entity's depository bank at a third party financial institution.

Custodial credit risk – investments. For an investment, this is the risk that in the event of the failure of the issuer, the County or District will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The County and District reduces this risk by purchasing securities that are backed by the full faith and credit of the United States or an implied backing of the full faith and credit of the United States. Both the County's and District's investment policies strictly limit the entity's exposure to riskier type of securities such as commercial paper by limiting the maximum maturity and maximum investment.

B. Receivables

Receivables as of September 30, 2007 for the general, major and enterprise funds and non-major governmental, internal service, and fiduciary funds in aggregate, including applicable allowances for uncollectable accounts, are as follows:

	General	Special Revenue Fund	Enterprise Funds	Non-major and other Funds	Total
Receivables:					
Taxes	$12,313,619				$12,313,619
Accounts	7,904,276	$108,169	$93,365	$4,950,951	13,056,761
Less: allowance for uncollectables	(369,408)				(369,408)
Net total receivables	$19,848,487	$108,169	$93,365	$4,950,951	$25,000,972

Accounts and property taxes receivables are reported net of unrealizable amounts. The taxes receivable account represents uncollected tax levies of the past twenty years on real property and the last four years on personal property in accordance with State statute. The allowance for estimated uncollectable taxes is one percent of the total delinquent taxes receivable, including penalties and interest, as of September 30, 2007. Of the taxes receivable, including penalties and interest, the County defers approximately 70 percent until collection of those revenues.

Note 3. Detailed notes on all funds (Continued)

B. Receivables (Continued)

On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties and interest ultimately imposed for the year on the property, whether or not the taxes are imposed in the year the lien attaches. Property taxes are levied as of October 1 on property values assessed as of the same date. The tax levy is billed on or shortly after October 1 and is considered due upon receipt by the taxpayers. The tax levy must be paid by January 31. Taxes become delinquent if not paid before February 1.

Governmental funds report deferred revenue in connection with receivables for revenues that are considered not available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

	Unavailable	Unearned
Delinquent property taxes receivable (general fund)	$8,238,235	
Court costs and fines (general fund)	22,348	
Telephone Commission Advance (general fund)		$53,922
Draw-downs prior to meeting eligibility requirements (grants)		4,399,265
Total deferred /unearned revenue for governmental funds	$8,260,583	$4,453,187

C. Capital assets

Capital assets activity for the year ended September 30, 2007 was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, not being depreciated:				
Land	$12,878,258	$977,504		$13,855,762
Construction in progress	5,466,089	383,016	($597,601)	5,251,504
Total capital assets, not being depreciated	18,344,347	1,360,520	($597,601)	19,107,266
Capital assets, being depreciated:				
Bridges and culverts	3,570,308			3,570,308
Buildings	204,627,243	4,007,191		208,634,434
Equipment	21,920,018	1,471,539	(293,895)	23,097,662
Furniture and fixtures	863,300	27,942	(15,468)	875,774
Improvements	9,051,771	487,302	(1,051)	9,538,022
Infrastructure		1,619,136		1,619,136
Leased equipment	318,809	211,189		529,998
Roads	21,400,710	2,027,545		23,428,255
Vehicles	10,931,321	1,838,061	(256,361)	12,513,021
Total capital assets, being depreciated	272,683,480	11,689,905	(566,775)	283,806,610

Note 3. Detailed notes on all funds (Continued)

C. Capital assets (Continued)

Primary Government (continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Less accumulated depreciation for:				
Bridges and culverts	(1,583,442)	(101,472)		(1,684,914)
Buildings	(86,469,657)	(6,858,394)		(93,328,051)
Equipment	(15,189,916)	(2,788,857)	327,683	(17,651,090)
Furniture and fixtures	(664,039)	(34,555)	15,468	(683,126)
Improvements	(2,750,066)	(445,926)	2,998	(3,192,994)
Infrastructure		(85,937)		(85,937)
Leased equipment	(146,937)	(74,732)		(221,669)
Governmental Activities:				
Less accumulated depreciation for:				
Roads	($6,809,641)	($1,165,453)		($7,975,094)
Vehicles	(7,579,113)	(1,021,141)	$246,562	(8,353,692)
Total accumulated depreciation	(121,192,811)	(12,576,467)	592,711	(133,176,567)
Total capital assets, being depreciated, net	151,490,669	(886,562)	25,936	150,630,043
Governmental activities capital assets, net	$169,835,016	$473,958	($571,665)	$169,737,309
Business-type activities:				
Capital assets, being depreciated:				
Vehicles	$16,979			$16,979
Water system	13,134,237			13,134,237
Total capital assets, being depreciated	13,151,216			13,151,216
Less accumulated depreciation for:				
Vehicles	(3,436)	($2,426)		(5,862)
Water system	(1,377,002)	(356,398)		(1,733,400)
Total accumulated depreciation	(1,380,438)	(358,824)		(1,739,262)
Total capital assets, being depreciated, net	11,770,778	(358,824)		11,411,954
Business-type activities capital assets, net	$11,770,778	($358,824)		$11,411,954

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General Government	$4,688,165
Administration of justice	172,860
Public safety	4,355,941
Health and welfare	171,120
Community service	75,318
Resource Development	35,140
Culture and recreation	1,119,755
Public works	1,958,168
Total depreciation expense governmental activities	$12,576,467
Business-type activities:	
Vehicles	$2,426
Water system	356,398
Total depreciation expense Business-type activities	$358,824

Note 3. Detailed notes on all funds (Continued)

C. Capital assets (Continued)

Construction Commitments

The government has several active construction projects as of September 30, 2007. The projects include the construction of runways at the Fabens Airport, the Fabens Port of Entry, the Sparks Arroyo, the Safe Routes to School Projects, and Yselta Annex. The County's year-end commitments are as follows:

Construction commitments

Project	Spent-to-date	Remaining Commitment
Fabens Airport Runways	$187,761	
Fabens Port of Entry	4,344,307	$5,523,135
Sparks Arroyo	545,040	337,829
Safe Routes to School	79,960	42,590
Ysleta Annex	94,436	4,156,814
Total	$5,251,504	$10,060,368

The Fabens Airport Runways project is being funded through an intergovernmental agreement with the State. This project is reported as construction in progress until the State's portion of the commitment is used to finish the project.

Component unit

Capital asset activity for the District for the year ended September 30, 2007, was as follows:

	Beginning Balance	Increases	Transfer Disposals/ Retirements	Ending Balances
Capital assets, not being depreciated:				
Land	$6,998,000			$6,998,000
Construction in progress	1,345,000	11,462,000	($203,000)	12,604,000
Total capital assets, not being depreciated	8,343,000	11,462,000	(203,000)	19,602,000
Capital assets, being depreciated:				
Buildings and improvements	111,451,000	968,000	203,000	112,622,000
Movable and fixed equipment	121,769,000	6,411,000	(1,962,000)	126,218,000
Total capital assets, being depreciated	233,220,000	7,379,000	(1,759,000)	245,838,000
Less accumulated depreciation for:				
Buildings, improvements and equipment	(138,183,000)	(17,625,000)	2,005,000	(153,803,000)
Total accumulated depreciation	(138,183,000)	(17,625,000)	2,005,000	(153,803,000)
Total capital assets, being depreciated, net	95,037,000	(10,246,000)	246,000	92,035,000
District capital assets, net	$103,380,000	$1,216,000	$43,000	$104,639,000

Construction in progress for the Component Unit at September 30, 2007 primarily represents renovation of the hospital's second floor to be utilized as additional intensive care unit rooms and design development of the Master Site Facility and the Northeast Clinic.

Note 3. Detailed notes on all funds (Continued)

D. Interfund receivables, payables, and transfers

The composition of Interfund balances as of September 30, 2007, is as follows:

	Due From	Due To
General Fund		$1,135,428
Special Revenue		
34th Judicial District Prosecution Initiative		$101,770
65th District Expanded Family Drug Court		20,541
243rd District Family Drug Court		30,325
409th District Drug Court		16,596
Access and Visitation		4,284
Bosque Bonito and San Elizario		8,754
Byrne Justice Assistance Grant		90,139
Child Protective Services		46,692
Colonia Road Projects		128,738
Colonia Self-Help Center		278,275
Criminal Enterprise Unit		327,811
Cruz Salcido Project		5,771
DA Anti-gang		12,386
District Attorney Project Safe Neighborhoods		8,387
DIMS Project		44,360
Domestic Violence Unit		18,357
DWI Court		31,305
Homeland Security		15,630
Home Program Deed Conversions		51,810
Intelligent Transportation System		16,358
ONDCP Multiple Initiatives		593,749
Operation Linebacker		34,413
Operation Wrangler		236,750
Ponderosa Western Village		5,447
Regional Public Transportation Plan		5,919
Rural Transit Assistance Program		71,410
Sheriff's Crime Victim Services		2,051
Sheriff's Training Academy		54,803
Southwest Border CPOT Initiatives		92,531
Southwest Border HIDTA Management		53,236
TJPC Title IV-E Enhanced Billing	$2,469,857	
Transportation Coordination Plan		6,444
Vehicle Registration Abuse Program		10,042
Victim Coordinator and Liaison		7,296
Victim Services Liaison		8,527
Victim Witness Service		28,950
Subtotal	2,469,857	2,469,857
Debt Service		
General Obligation Refunding Bonds, Series 2001	1,135,428	
Grand Total	$3,605,285	$3,605,285

Note 3. Detailed notes on all funds (Continued)

D. Interfund receivables, payables, and transfers (Continued)

The following are the transfers in and out as of September 30, 2007:

	Transfers Out Actual	Transfers In Actual
General Fund		
Access - Match	$12,255	
Ascarate		$145,013
Child Protective Services - Match	463,570	209
Court Reporter Service Fund		182,344
District Attorney DIMS Project – Match	295,654	
Domestic Violence Unit – Match	126,539	
Excess Grant Match		514,160
Excess Sales Tax	1,135,428	
FEMA	33,397	
General & Administrative	11,536,059	30,000
Nutrition – Match	947,800	
Rural Transit	175,297	
Security		348,000
Sheriff Law Enforcement		2,263
VAWA CA – Match	17,816	
Vehicle Registration	2,251	
Victim Services Liaison	12,288	
Victim Witness Services	54,514	
Subtotal	14,812,868	1,221,989
Special Revenue		
Ascarate Park Improvement	145,013	
Coliseum Tourist Promotion	636,297	
County Tourist Promotion		606,297
Court Reporter Service Fund	182,344	
Courthouse Security	348,000	
Fabens Airport		14,959
Juvenile Probation Special Revenue	15,340	9,676,067
Sports Park		246,489
Subtotal	1,326,994	10,543,812
Special Revenue - Grants		
409th District Drug Court	876	10,598
Access and Visitation		12,255
Border Children's Mental Health Collaborative		214,420
Child Protective Services	230,362	463,570
DIMS Project	5,306	295,654
Domestic Violence Unit	264	126,539
Enforcement of Protective Orders	1,107	
FEMA Flood		31,133
Juvenile Accountability Incentive		4,742
Nutrition	271,148	947,800
Rural Transit Assistance		163,263
Rural Transit Bus		12,034
Vehicle Registration Abuse		2,251
Victim Services Liaison	977	12,288
Victim Witness Services	5,204	72,330
Subtotal	515,244	2,368,877
Capital Projects		
County Capital Improvements 2001		1,245,000
Subtotal		1,245,000
Debt Service		
General Obligation Refunding Bonds, Series 2001		1,135,428
Subtotal		1,135,428

Note 3. Detailed notes on all funds (Continued)

D. Interfund receivables, payables, and transfers (Continued)

	Transfers Out	Transfers In
Internal Service		
Workers Comp		75,000
EPSOA		25,000
Subtotal		100,000
Enterprise Fund		
Solid Waste Disposal		40,000
Subtotal		40,000
Grand total	$16,655,106	$16,655,106

E. Leases

Operating Leases

The County has various lease commitments for office space, equipment and data processing software. These leases are considered to be operating leases, which are renewable on an annual basis. Lease expenditures for the year ending September 30, 2007 amounted to $983,332.

Capital Leases

The County leases equipment through capital leasing arrangements in the governmental fund types. Payments during fiscal year ended September 30, 2007, amounted to $112,107. The County has entered into lease agreements as lessee for financing the acquisition of copiers for various County departments totaling $230,619. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date.

The assets acquired through capital leases are as follows:

	Governmental Activities
Asset:	
Machinery and equipment	$529,998
Less: accumulated depreciation	221,669
Total	$308,329

Note 3. Detailed notes on all funds (Continued)

E. Leases (Continued)

The future minimum lease payments and the net present value of these minimum lease payments as of September 30, 2007 are as follows:

Year ending September 30	Governmental Activities
2008	$101,495
2009	68,107
2010	67,836
2011	57,138
2012	1,960
Total minimum lease payments	296,536
Less: Interest	31,355
Present value of future Minimum lease payments	$265,181

F. Long-term Debt

General and certificates of obligation bonds

The County issues general and certificate of obligation bonds as well as revenue bonds to provide the resources for the acquisition and construction of capital assets. These bonds have been issued for both governmental and business-type activities. The beginning balance of the general and certificate of obligation bonds issued in prior years was $110,930,000. The beginning balance of the revenue bonds is $1,133,000.

The general and certificate of obligation bonds are direct obligations of the County, payable from the levy and collection of a direct and continuing ad valorem tax, within the limits prescribed by law, on all taxable property located within the County in an amount sufficient to provide payment of principal and interest. All general and certificate of obligation bonds have principal maturities on February 15th. Interest is payable semi-annually on February and August 15th.

The general and certificate of obligation bonds currently outstanding are as follows:

Purpose	Interest Rates	Issue Date	Maturity Date	Amount
Certificates of Obligation, Series 1997	4.75 – 7.75%	1997	2017	$6,040,000
Certificates of Obligation, Series 1998	4.20 – 5.25%	1998	2018	6,700,000
General Obligation Refunding, Series 1998	3.75 – 5.50%	1998	2013	18,285,000
Certificates of Obligation, Series 2001	4.00 – 5.50%	2001	2022	28,610,000
General Obligation Refunding, Series 2001	4.00 – 5.00%	2001	2012	4,520,000
Certificates of Obligation, Series 2002	3.00 – 5.25%	2002	2022	29,295,000
General Obligation Refunding, Series 2002	3.50 – 4.00%	2002	2012	1,330,000
General Obligation Refunding, Series 2002A	3.00 – 4.50%	2002	2012	5,230,000
				$100,010,000

Note 3. Detailed notes on all funds (Continued)

F. Long-term Debt (Continued)

Annual debt service requirements to maturity for general and certificates of obligation bonds are as follows:

Year Ending September 30	Governmental Activities Principal	Interest	Total
2008	$11,335,000	$4,572,746	$15,907,746
2009	7,830,000	4,144,980	11,974,980
2010	7,985,000	3,796,653	11,781,653
2011	8,080,000	3,435,313	11,515,313
2012	7,855,000	3,070,585	10,925,585
2013-2017	28,435,000	10,866,918	39,301,918
2018-2022	28,490,000	3,707,563	32,197,563
	$100,010,000	$33,594,758	$133,604,758

As of September 30, 2007, The County had a defeasance escrow amount of $101,986 at fair value. This escrow is related to the August 17, 2004 partial advance refunding of the County of El Paso, Texas General Obligation Refunding Bonds, Series 2001.

Revenue Bonds

The County also issued bonds where the County pledged income derived from the acquired or constructed assets to pay debt service. The revenue bonds have principal maturities on August 15th. Interest is payable semi-annually on February and August 15th. Revenue bonds outstanding are as follows:

Purpose	Interest Rates	Issue Date	Maturity Date	Amount
East Montana Water Project				
$1,050,000 Waterworks System Revenue Bonds, Series 1997-A	4.87%	1997	2037	$960,000
$195,000 Waterworks System Revenue Bonds, Series 2000	4.95 – 6.10%	2000	2021	156,000
Total				$1,116,000

Revenue bond debt service requirements to maturity are as follows:

Year Ending September 30	Principal	Interest	Total
2008	$18,000	$55,884	$73,884
2009	18,000	54,965	72,965
2010	28,000	54,045	82,045
2011	29,000	52,634	81,634
2012	29,000	51,160	80,160
2013-2017	156,000	232,492	388,492
2018-2022	188,000	188,036	376,036
2023-2027	160,000	143,814	303,814
2028-2032	210,000	99,940	309,940
2033-2037	280,000	42,413	322,413
	$1,116,000	$975,383	$2,091,383

Note 3. Detailed notes on all funds (Continued)

F. Long-term Debt (Continued)

Prior Years

On August 17, 2004 the County advance refunded a portion of the County of El Paso, Texas General Obligation Refunding Bonds, Series 2001. These bonds were partially refunded after the County sold land that had been purchased with proceeds from a bond issue that was subsequently refunded by the General Obligation refunding bonds, series 2001. The sale of the land was considered a change in use event that required the partial defeasance of the bonds in order to comply with Internal Revenue Service regulations. The cost of defeasance was $23,000. The defeased bonds are payable starting in February 15, 2008 through February 15, 2012. On September 30, 2004 the outstanding defeased bonds were $100,000. The defeasance of bonds resulted in an economic gain of $18,048.

On July 2, 2004 the County current refunded a portion of the County of El Paso, Texas Limited Tax and Surplus Revenue Certificates of Obligation Bonds, Series 1994. These bonds were refunded after the County sold land that had been purchased with proceeds of these bonds. The sale was considered a change in use event that required the defeasance of the bonds in order to comply with Internal Revenue Service regulations.

On December 9, 2002 the County issued $9,805,000 in long-term obligations consisting of Limited Tax Refunding Bonds, Series 2002A. These bonds are a current refunding of $6,945,000 of the Limited Tax General Obligation Refunding Bonds, Series 1993A and $2,945,000 of the Limited Tax General Obligation Refunding Bonds, Series 1993C. The refunding resulted in a present value savings of $674,162.

On August 7, 2002 the County issued $1,330,000 General Obligation Refunding Bonds, Series 2002 to currently refund a portion of the Certificates of Obligation Bonds, Series 1998. The County refunded a portion of these bonds in order to restructure the annual debt service payments to allow for issuance of additional debt without increasing the annual debt service payments from the current level.

On December 20, 2001 the County issued $20,920,000 General Obligation Refunding Bonds, Series 2001 to currently refund the remaining portion of $2,120,000 General Obligation Refunding Bonds, Series 1992, $250,000 Certificates of Obligation, Series 1992-A, and $17,980,000 General Obligation Bonds, Series 1992-B. The proceeds from the sale of the refunding bonds along with other legally available funds of the County were placed with an escrow agent. The refunded obligations and interest due thereon, were paid on February 15, 2002 from the funds deposited with the escrow agent. The County refunded these bonds in order to reduce total debt service payments by $1,520,690 over the next 10 years and to obtain an economic gain of $1,330,025.

Note 3. Detailed notes on all funds (Continued)

F. Long-term Debt (Continued)

On June 3, 1998, the County issued $26,395,000 in Limited Tax General Obligation Refunding Bonds, Series 1998 to advance refund a portion of Certificates of Obligation, Series 1990, 1992-A, 1994 and Limited Tax General Obligation Jail Bonds, Series 1993-A. The County received net proceeds of $25,005,000, after payment of $307,505 in underwriting fees, insurance, other issuance costs and receipt of $225,594.42 of accrued interest, which was used for the August 15, 1998 interest payment. The bond proceeds plus an additional $21,615.56, $75,878.29, $61,533.33, and $413,870.83 of 1990, 1992-A, 1994 and 1993-A Series Sinking Fund monies, respectively, were used to purchase U.S. Government securities and open market securities. These securities were deposited in an irrevocable trust with an escrow agent to provide for current and future debt service payments on 1990, 1992-A, 1994 and 1993-A Series bonds. The County refunded these bonds in order to reduce total debt service payments over the next 15 years by $1,196,654 and obtain an economic gain of $847,296.

Changes in long-term liabilities

Long-term liability activity for the year ended September 30, 2007, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
General obligation bonds	$36,865,000		($7,500,000)	$29,365,000	$7,760,000
Certificates of obligation bonds	74,065,000		(3,420,000)	70,645,000	3,575,000
Bond Premium	456,151		(30,410)	425,741	
Less deferred amounts:					
For issuance discounts	(177,203)		12,672	(164,531)	
On refunding	(456,151)		30,410	(425,741)	
Total bonds payable	110,752,797		(10,907,328)	99,845,469	11,335,000
Capital leases	146,669	$230,619	(112,107)	265,181	101,495
Claims and judgments	1,243,981	1,639,040	(1,243,981)	1,639,040	1,639,040
Contingent liabilities	300,000	1,096,000	(300,000)	1,096,000	886,000
Compensated absences	22,359,930	23,482,112	(22,359,930)	23,482,112	7,892,393
Governmental activity Long-term liabilities	$134,803,377	$26,447,772	($34,923,346)	$126,327,802	$21,853,928
Business-type activities:					
Bonds payable:					
Revenue Bonds	$1,133,000		($17,000)	$1,116,000	$18,000
Total bonds payable	1,133,000		(17,000)	1,116,000	18,000
Business-type activity Long-term liabilities	$1,133,000		($17,000)	$1,116,000	$18,000

Note 3. Detailed notes on all funds (Continued)

F. Long-term Debt (Continued)

No-commitment debt

No-commitment debt is debt issued by the component unit or debt issued in the County's name on behalf of another entity, for which the County is not responsible for the repayment of the debt.

The following is a summary of the long-term debt at September 30 for the component unit:

	Beginning Balance	Reductions	Ending Balance	Due Within One Year
Long-term debt				
Bonds payable	$158,297,000	($2,760,000)	$155,537,000	$4,630,000
Note payable and capital lease Obligations	1,574,000	(971,000)	603,000	475,000
	159,871,000	(3,731,000)	156,140,000	5,105,000
Bond premium and discount	2,767,000	(146,000)	2,621,000	133,000
Total long-term debt	$162,638,000	($3,877,000)	$158,761,000	$5,238,000

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

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

The Order which authorized the issuance of the Series 1998 bonds declare that the District must levy a continuing direct tax on taxable property within the District, for each year that these bonds are outstanding. Tax revenue, levied within the limits prescribed by law must be sufficient, with allowances made for delinquencies and collection costs, to pay the debt service requirements of the Series 1998 refunding bonds. Tax revenues must also provide for the payment of maintenance and operating expenses after payment of principal and interest on the Series 1998 bonds and pay any subsequent subordinate lien revenue bonds of the District which may be issued with priority over maintenance and operating expenses.

On August 2002, the District issued Series 2002 Public Property Finance Contractual Obligations. Proceeds from the sale of the Contractual Obligations were used to purchase certain capital assets and to pay for related cost of issuance. These Contractual Obligations constitute direct obligations of the District, payable from the levy and collection of an ad valorem tax levied for the benefit of the District and any revenues or funds available to the District for its public purpose.

Note 3. Detailed notes on all funds (Continued)

F. Long-term Debt (Continued)

On December 20, 2005, the District issued Series 2005 Combination Tax and Revenue Bonds/ Certificates of Obligation. Proceeds of the bonds were used to finance the construction and equipping of operating and emergency departments, replacement facility for inpatient surgery, additional patient rooms, a heart program and additional outpatient clinics.

The Combination Tax and Revenue Certificates, Series 2005, at the option of the District, provide for early redemption of Obligations having stated maturities on and after September 30, 2013, in whole or in part, on August 15, 2007, or any date thereafter, at the par value thereof plus accrued interest to the date of redemption.

The Series 2005 Certificates constitute direct obligations of the District, payable from the levy and collection of an ad valorem tax levied for the benefit of the District by Commissioners Court, within the limits prescribed by law, on all taxable property located within the District and any revenues of funds available to the District for its public purpose.

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

	Principal	Interest	Total
Year ending September 30			
2008	5,238,000	7,603,000	12,841,000
2009	5,003,000	7,393,000	12,396,000
2010	4,800,000	7,169,000	11,969,000
2011	4,927,000	6,952,000	11,879,000
2012-2016	19,308,000	31,825,000	51,133,000
2017-2021	21,769,000	27,400,000	49,169,000
2022-2026	27,648,000	21,528,000	49,176,000
2027-2031	35,153,000	14,014,000	49,167,000
2032-2035	34,915,000	4,424,000	39,339,000
	$158,761,000	$128,308,000	$287,069,000

The long-term debt of the component unit is the obligation of the component unit and is fully covered by the property tax levy assessed by the District. These bonds are considered no-commitment debt since the County is not obligated in any way to pay any part of the principal or interest.

G. Contingent Liabilities

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

Note 3. Detailed notes on all funds (Continued)

G. Contingent Liabilities (Continued)

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's counsel that resolution of these matters will not have a material adverse effect on the financial condition of the government. Presently, an amount of $1,096,000 for probable losses has been accrued as a loss contingency and is reported at the government-wide financial statements.

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

H. Deferred Compensation

The County offers its employees a deferred compensation plan that permits them to defer a portion of their current salary until future years. Any contributions made to the deferred compensation plan, in compliance with Section 457 of the Internal Revenue Code, are not available to employees until termination of employment, retirement, death or an unforeseen emergency. Contributions to the plan are administered by Nationwide Retirement Solutions, ING Life Insurance and Annuity Company and AIG VALIC, as third party administrators. In accordance with the provisions of the IRC Section 457(g), the plan assets are in custodial accounts for the exclusive benefit of the plan participants and beneficiaries. The County provides neither administrative services nor investment advice to the plans. Therefore, in accordance with GASB 32, no fiduciary relationship exists between the County and the deferred compensation pension plans. At September 30, 2007 the plan assets were valued at $16,688,414.

I. Employee Retirement Plan

Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees and part-time employees working at least 900 hours a year through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple- employer public employee retirement system consisting of 573 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

Note 3. Detailed notes on all funds (Continued)

I. Employee Retirement Plan (Continued)

The plan provisions are adopted by the governing body of the County, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at age 60 and above with eight or more years of service, with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

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

Funding Policy

The County has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The County contributed using the actuarially determined rate of 10.41% for the months of the accounting year in 2006, and 11.61% for the months of the accounting year in 2007.

The contribution rate payable by the employee members for calendar year 2007 is the rate of 7% as adopted by the governing body of the County. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

Annual Pension Cost

For the County's accounting year ending September 30, 2007, the annual pension cost for the TCDRS plan for its employees was $13,869,110, and the actual contributions were $13,869,110. The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2004 and December 31, 2005, the basis for determining the contribution rates for calendar years 2006 and 2007. The December 31, 2006 actuarial valuation is the most recent valuation. The actuarial value of the plan's assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a ten-year period.

Note 3. Detailed notes on all funds (Continued)

I. Employee Retirement Plan (Continued)

Actuarial Valuation Information

Actuarial valuation date	12/31/04	12/31/05	12/31/06
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of payroll, open	Level percentage of payroll, open	Level percentage of payroll, closed
Amortization period in years	20	20	15
Asset valuation method	Long-term appreciation with adjustment	Long-term appreciation with adjustment	SAF: 10-yr smoothed value ESF: fund value
Actuarial Assumptions:			
Investment return[1]	8.0%	8.0%	8.0%
Projected salary increases[1]	5.5%	5.3%	5.3%
Inflation	3.5%	3.5%	3.5%
Cost-of-living adjustments	0.0%	0.0%	0.0%

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

Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
09/30/04	10,916,329	100%	0
09/30/05	11,550,356	100%	0
09/30/06	13,869,110	100%	0

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll[2] (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/04	218,713,190	258,623,073	39,909,883	84.57%	103,229,572	38.66%
12/31/05	244,104,650	287,280,036	43,175,386	84.97%	109,916,013	39.28%
12/31/06	280,515,588	316,238,342	35,722,754	88.70%	114,589,623	31.17%

Retirement Plan - Component Unit

Plan Description

The Hospital District (the District) provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 573 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

---

1 Includes inflation at the stated rate.

2 The annual covered payroll is based on actuarial valuations.

Note 3. Detailed notes on all funds (Continued)

I. Employee Retirement Plan (Continued)

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

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

Funding Policy

The District has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The District contributed using the actuarially determined rate of 5.38% for the months of the accounting year in 2006, and 5.78% for the months of the accounting year in 2007.

The contribution rate payable by the employee members for calendar year 2007 is the rate of 5% as adopted by the governing body of the District. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

Annual Pension Cost

For the District's accounting year ending September 30, 2007, the annual pension cost for the TCDRS plan for its employees was $4,302,000, and the actual contributions were $4,302,000. The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2004 and December 31, 2005, the basis for determining the contribution rates for calendar years 2006 and 2007. The December 31, 2006 actuarial valuation is the most recent valuation. The actuarial value of the assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a ten-year period.

Note 3. Detailed notes on all funds (Continued)

I. Employee Retirement Plan (Continued)

Actuarial Valuation Information

Actuarial valuation date	12/31/04	12/31/05	12/31/06
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of payroll, open	Level percentage of payroll, open	Level percentage of payroll, closed
Amortization period in years	20	20	15
Asset valuation method	Long-term appreciation with adjustment	Long-term appreciation with adjustment	SAF: 10-yr smoothed value ESF: fund value
Actuarial Assumptions:			
Investment return[1]	8.0%	8.0%	8.0%
Projected salary increases[1]	5.5%	5.3%	5.3%
Inflation	3.5%	3.5%	3.5%
Cost-of-living adjustments	0.0%	0.0%	0.0%

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

Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
09/30/05	$3,703,000	100%	0
09/30/06	3,805,000	100%	0
09/30/07	4,302,000	100%	0

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll[2] (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/04	$90,439,084	$108,377,681	$17,938,597	83.45%	$67,141,482	26.72%
12/31/05	101,613,026	119,619,033	18,006,007	84.95%	70,055,395	25.70%
12/31/06	116,753,968	131,945,626	15,191,658	88.49%	73,055,225	20.79%

J. Post-employment Health Care Benefits

The County provides post-retirement health and dental care and life insurance benefits for retirees as they reach normal retirement age. Dependent family members are included in the plan, if at the time of the employee's retirement they were covered by the County's health plan. As of September 30, 2007 there were 122 retirees and their dependents receiving the benefits. For fiscal year ended September 30, 2007, the County recognized expenditures of $594,170 and contributions of $423,571 and $371,095 from the County and retirees, respectively.

[1] Includes inflation at the stated rate.

[2] The annual covered payroll is based on actuarial valuations.

Note 3. Detailed notes on all funds (Continued)

K. Property Taxes

Levy and Collection

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

Tax Rate

The County's total 2007 tax rate was $0.391390 per $100 of assessed valuation, of which $0.332230 was allocated for maintenance and operations, and $0.059160 was allocated to the debt service funds. State law permits the County to levy property taxes up to $0.80 per $100 of assessed valuation for the general fund and up to $0.15 per $100 assessed valuation for the road and bridge fund.

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:

(1) requires that all taxing entities assess taxable property at 100% of appraised value;

(2) includes procedures for valuation of certain eligible farm, ranch and timberlands on a "production capacity" basis which was mandated by a 1978 amendment to the State constitution;

(3) requires that the value of real property within the appraisal district be reviewed at least once every three years; and

(4) requires a taxing entity, other than a school or water district, to calculate two tax rates—the effective tax rate and the rollback tax rate; and

(5) requires giving public notice and conducting a public hearing before adopting a tax rate that will exceed the rollback or the effective tax rate, whichever is lower.

Note 3. Detailed notes on all funds (Continued)

L. 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.

M. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of property; errors and omissions; and natural disasters. The County has purchased commercial insurance to cover any claims up to a certain limit with deductibles ranging from $25,000 to $500,000 in both liability and property and has elected to self-insure against any risk over the covered amounts. The County has not experienced any claims exceeding the commercial insurance coverage in the past several years.

The County retains the risk of loss relating to workers compensation and unemployment liability. Contributions to cover any claims for unemployment are made to a third party administrator with the liability funded on a pay-as-you-go basis. Contribution adjustments are made throughout the year in order to maintain the reserves necessary to meet future claims determined on historical trends. Claims for workers compensation are processed through a third party administrator and also funded on a pay-as-you-go-basis. The estimated potential claims, which are reported in the accompanying financial statements, totaled $1,639,040. Changes in the balances of claims liabilities during the past year are as follows:

	Year Ended September 30, 2007	Year Ended September 30, 2006
Unpaid claims, beginning of fiscal year	$1,243,981	$1,146,935
Incurred claims (including incurred but not reported)	2,643,299	2,320,751
Claim payments	(2,248,240)	(2,223,705)
Unpaid claims, end of fiscal year	$1,639,040	$1,243,981

The risk financing for the health benefits fund is accounted for as an internal service fund. Contributions to the fund are made as charges to the departments for all full time regular employees. Contributions are made to the fund by employees for family coverage, retirees and their families eligible for participation in the health and life plan. Health premium rates are assessed on an annual basis and adjustments are made accordingly on January 1. Rate increases are made due to increases in the cost of medical care. The Risk Pool Board has made a commitment to assess and recommend to Commissioners Court any increase necessary to keep pace with health care costs.

Note 3. Detailed notes on all funds (Continued)

M. Risk Management (Continued)

For the fiscal year 2007, the County purchased stop loss insurance to cover individual health claims that exceed $225,000 and aggregate losses in excess $13,598,947. During fiscal year 2007, seven claims were filed with the stop loss insurance carrier. No claims in excess of the aggregate insurance coverage occurred during the year. Also at year-end, the County had outstanding health claims in the amount of $415,866, which will be liquidated within sixty days.

N. Encumbrances Outstanding

Encumbrances outstanding at year-end were reported as reservation of fund balance since they do not constitute expenditures or liabilities because the commitments will be honored in the subsequent year. As of September 30, 2007 encumbrances amounted to $3,932,063, of which $1,138,842 related to the general fund, $1,241,932 to the special revenue fund and $1,551,289 to the capital projects fund.

O. Payroll Receivable/Payable

The County utilizes the payroll fund to account for those liabilities relating to payroll. The payroll fund maintains a $30,000 cash imprest balance to cover unforeseen payroll liabilities or adjustments necessary during the normal course of operations and to protect against the possibility of an overdraft because of such adjustments. This amount represents an inter-fund loan which at year-end is reversed and reported in the general fund.

P. Federal Commodities

For the fiscal year ended September 30, 2007 the County received federal commodities approximating $10,818 for the Juvenile Probation Department.

Q. Prior Period Adjustments

Prior period adjustments were made in the Capital Project Funds for $1,077,432, ($690,987), and $(386,445) netting to zero within the same fund which represents expenditures reported in different funds in the prior year and which the governing body voted to change the funding source in the current year. These funding source changes were done to make better use of bond proceeds for projects with applicable bonds issuance orders.

Note 3. Detailed notes on all funds (Continued)

R. Subsequent Event

On December 18, 2007, the County issued $9,940,000 El Paso County, Texas, Taxable Certificates of Obligation Bonds, Series 2007A, $59,835,000 El Paso County, Texas, tax-exempt Certificates of Obligation Bonds, Series 2007, and $48,550,000 El Paso County, Texas, tax-exempt General Obligation Refunding Bonds, Series 2007. The Taxable Bonds were issued for the purpose of financing construction of new facilities and renovations of existing facilities at the County Sportspark. The tax exempt Certificates of Obligation Bonds were issued to finance the following within the County: Capital Equipment, Parks and Open Space, Major Building Projects, Major Technology Projects, and other Permanent Improvements. The General Obligation Refunding Bonds were issued to restructure the County's long-term debt structure taking advantage of favorable interest rates. This refunding issue refunded $5,575,000 of the Combination Limited Tax and Surplus Obligations Series 1997, $6,700,000 Certificates of Obligation Series 1998, $9,745,000 General Obligation Refunding Bonds Series 1998, $6,095,000 Certificates of Obligation Series 2001, and $19,580,000 Certificates of Obligation Series 2002. The refunding resulted in a present value savings to the County of $1,245,949.

SUPPLEMENTARY INFORMATION

Exhibit 11

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2007

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	$19,361,219	$1,918,566	$3,115,784	$24,395,569
Accounts receivable	4,815,029			4,815,029
Due from other funds	2,469,857	1,135,428		3,605,285
Total Assets	$26,646,105	$3,053,994	$3,115,784	$32,815,883
LIABILITIES				
Vouchers payable	$2,264,958			$2,264,958
Payroll liabilities	409,164			409,164
Due to others	61,229		$159,312	220,541
Due to other funds	2,469,857			2,469,857
Due to other governments	1,251,153			1,251,153
Deferred revenues	4,399,265			4,399,265
Total Liabilities	10,855,626		159,312	11,014,938
FUND BALANCES				
Reserved for:				
Encumbrances	435,753		659,833	1,095,586
Debt service		$3,053,994		3,053,994
Unreserved:				
Designated for subsequent year's expenditures	4,123,389		2,296,639	6,420,028
Undesignated	11,231,337			11,231,337
Total fund balances	15,790,479	3,053,994	2,956,472	21,800,945
Total liabilities and fund balances	$26,646,105	$3,053,994	$3,115,784	$32,815,883

Exhibit 12

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2007

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES				
Taxes	$2,880,435	$15,242,435		$18,122,870
Intergovernmental	20,209,777			20,209,777
Charges for services	4,771,086			4,771,086
Fines and forfeitures	204,122			204,122
Interest	1,022,923	228,415	$219,311	1,470,649
Miscellaneous	986,200			986,200
Total revenues	30,074,543	15,470,850	219,311	45,764,704
EXPENDITURES				
Current:				
General government	2,056,680			2,056,680
Administration of justice	5,034,483			5,034,483
Public safety	22,357,997			22,357,997
Health and welfare	4,060,912			4,060,912
Community services	1,395,923			1,395,923
Resource development	50,000			50,000
Culture and recreation	3,635,880			3,635,880
Public works	901,672			901,672
Capital outlays	1,725,065		1,777,492	3,502,557
Debt Service:				
Principal		10,920,000		10,920,000
Interest		5,059,855		5,059,855
Total expenditures	41,218,612	15,979,855	1,777,492	58,975,959
Excess (deficiency) of revenues over (under) expenditures	(11,144,069)	(509,005)	(1,558,181)	(13,211,255)
OTHER FINANCING SOURCES (USES)				
Transfers in	12,912,689	1,135,428	1,245,000	15,293,117
Transfers out	(1,842,238)			(1,842,238)
Sale of capital assets			349,908	349,908
Capital Leases	5,768			5,768
Total other financing sources (uses)	11,076,219	1,135,428	1,594,908	13,806,555
Net Change in Fund Balances	(67,850)	626,423	36,727	595,300
Fund balances - beginning	15,858,329	2,427,571	3,306,190	21,592,090
Prior period adjustments			(386,445)	(386,445)
Fund balances - ending	$15,790,479	$3,053,994	$2,956,472	$21,800,945

Exhibit A

County of El Paso, Texas
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
General Fund
For the Year Ended September 30, 2007

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
Taxes:				
Property	$85,152,605	$85,152,605	$87,777,846	$2,625,241
Sales	29,600,000	29,600,000	32,985,941	3,385,941
Bingo	68,113	68,113	62,713	(5,400)
Mixed beverage	1,248,289	1,248,289	1,375,735	127,446
Licenses and permits	201,000	201,000	194,080	(6,920)
Intergovernmental	2,347,347	2,347,347	3,767,026	1,419,679
Charges for services	30,712,000	30,712,000	32,268,875	1,556,875
Fines and forfeitures	5,975,000	5,975,000	5,706,185	(268,815)
Interest	3,225,000	3,225,000	3,639,456	414,456
Miscellaneous	1,959,000	1,959,000	2,203,854	244,854
Total revenues	160,488,354	160,488,354	169,981,711	9,493,357
EXPENDITURES				
Current:				
General government:				
County judge	298,139	333,889	305,928	27,961
Commissioner precinct number 1	159,266	166,217	155,651	10,566
Commissioner precinct number 2	205,373	205,373	126,113	79,260
Commissioner precinct number 3	168,336	181,986	177,335	4,651
Commissioner precinct number 4	155,500	197,024	161,535	35,489
Commissioner court services	71,385	28,885	23,677	5,208
Family and community services	222,511	222,511	186,400	36,111
County auditor	2,883,558	3,131,558	3,068,570	62,988
County purchasing agent	1,086,009	1,164,509	1,022,735	141,774
County solid waste disposal	62,000	62,000	16,008	45,992
Human resources	674,537	705,237	674,209	31,028
County clerk	1,611,458	1,804,949	1,790,398	14,551
County clerk fee collections	470,029	504,029	488,003	16,026
District clerk	3,360,215	3,504,217	3,451,201	53,016
Domestic relations office	1,215,870	1,215,870	1,200,769	15,101
Information technology	5,264,197	5,353,096	4,934,355	418,741
County elections	1,017,528	1,067,528	879,856	187,672
Facilities management	2,629,967	2,778,315	2,613,443	164,872
Northeast Courthouse Annex	56,258	61,418	55,591	5,827
Mission Valley Courthouse Annex	55,750	54,750	27,738	27,012
County communications	343,585	352,035	349,034	3,001
General and administrative	19,069,934	12,967,386	5,391,219	7,576,167
County tax assessor-collector	2,718,629	2,901,129	2,814,383	86,746
Risk pool board operations	3,285	3,285	2,715	570
Parking garage operations	2,013	2,013	555	1,458
Total general government	$43,805,332	$38,969,209	$29,917,421	$9,051,788

(Continued)

County of El Paso, Texas
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
General Fund
For the Year Ended September 30, 2007

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
Administration of justice:				
34th district court	$207,121	$219,771	$215,421	$4,350
41st district court	203,571	227,421	214,648	12,773
Impact court	296,027	312,739	295,575	17,164
65th district court	357,850	385,550	377,905	7,645
120th district court	248,100	299,428	280,874	18,554
168th district court	206,616	233,616	225,935	7,681
171st district court	155,665	209,010	206,551	2,459
205th district court	202,176	220,876	215,521	5,355
210th district court	188,349	205,149	195,013	10,136
243rd district court	245,734	265,034	253,423	11,611
327th district court	202,749	213,749	206,625	7,124
346th district court	194,742	207,092	200,789	6,303
383rd district court	322,925	348,522	328,888	19,634
384th district court	249,033	270,664	265,731	4,933
388th district court	199,609	251,309	246,945	4,364
409th district court	197,010	202,300	196,680	5,620
Council of judges administration	4,862,883	5,441,696	5,177,811	263,885
District judges salary supplement	267,323	267,523	266,265	1,258
6th administrative judicial region	77,769	77,769	77,769	
Juvenile court referee	688,925	751,694	743,790	7,904
County attorney	4,484,667	4,753,812	4,745,441	8,371
County attorney environmental enforcement	101,584	101,584		101,584
County attorney RETGH legal	616,621	616,621	592,321	24,300
County attorney teen court coordinator	69,456	69,706	48,179	21,527
District attorney	9,725,147	10,434,247	10,376,271	57,976
Family courts	1,277,364	1,556,654	1,505,379	51,275
County Criminal Magistrate Judges	341,423	341,423	337,286	4,137
County Criminal Court at Law 1	190,170	203,370	196,709	6,661
County Criminal Court at Law 2	193,131	206,981	202,561	4,420
Criminal law magistrate court	417,163	418,666	388,996	29,670
County courts administration	565,135	592,635	591,300	1,335
County court at law number 1	182,959	201,469	185,110	16,359
County court at law number 2	192,379	202,879	186,713	16,166
County court at law number 3	197,267	212,127	205,679	6,448
County court at law number 4	192,885	208,385	199,778	8,607
County court at law number 5	200,368	214,582	210,568	4,014
County court at law number 6	201,459	208,037	203,899	4,138
County court at law number 7	198,535	213,888	212,716	1,172
County court at law judges salary	1,256,579	1,256,579	1,237,629	18,950
County probate court	563,382	543,213	515,041	28,172
County probate court 2	369,318	432,354	431,592	762
Public defender	3,789,930	4,041,884	4,029,404	12,480
Justice of the Peace number 1	203,808	208,808	197,239	11,569
Justice of the Peace number 2	330,586	344,586	303,321	41,265
Justice of the Peace number 3	264,237	288,737	261,367	27,370
Justice of the Peace number 4	325,844	348,419	320,141	28,278
Justice of the Peace number 5	242,310	324,360	302,893	21,467
Justice of the Peace number 6	408,065	408,975	367,165	41,810
Justice of the Peace number 6 Place 2	84,242	151,794	148,537	3,257
Justice of the Peace number 7	353,629	376,329	353,783	22,546
8th court of appeals	26,633	26,713	25,844	869
Total administration of justice	$37,140,453	$40,120,729	$39,075,021	$1,045,708

(Continued)

Exhibit A

County of El Paso, Texas
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
General Fund
For the Year Ended September 30, 2007

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
Public safety:				
County sheriff and jail	$76,319,296	$76,676,353	$75,427,017	$1,249,336
Ambulance	353,280	353,280	353,280	
corrections	570,288	627,444	607,658	19,786
Constable precinct number 1	115,871	157,735	157,734	1
Constable precinct number 2	104,184	138,908	137,298	1,610
Constable precinct number 3	106,671	140,641	135,526	5,115
Constable precinct number 4	108,496	150,608	149,139	1,469
Constable precinct number 5	108,691	136,801	130,368	6,433
Constable precinct number 6	207,755	251,471	251,470	1
Constable precinct number 7	112,004	149,424	147,645	1,779
Emergency management	62,800	62,800	62,800	
Courthouse security	735,530	687,200	661,144	26,056
Total public safety	78,904,866	79,532,665	78,221,079	1,311,586
Health and welfare:				
City-county health unit	1,906,421	2,524,200	2,371,582	152,618
Charities	125,000	125,000	103,130	21,870
Child welfare	979,848	994,848	959,522	35,326
County child welfare board	386,218	389,768	255,937	133,831
General assistance	962,652	1,006,952	1,001,588	5,364
Life management	124,975	124,975	100,000	24,975
Medical examiner	1,384,430	1,384,270	1,265,915	118,355
Mental health	761,072	834,697	775,933	58,764
Total health and welfare	6,630,616	7,384,710	6,833,607	551,103
Resource development:				
Agriculture co-op extension	272,143	278,793	249,213	29,580
Planning department	406,307	406,307	221,447	184,860
Total resource development	$678,450	$685,100	$470,660	$214,440

(Continued)

Exhibit A

County of El Paso, Texas
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
General Fund
For the Year Ended September 30, 2007

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
Culture and recreation:				
Ascarate park	$907,529	$961,837	$852,047	$109,790
Golf course	981,535	1,019,027	985,120	33,907
Agua dulce community center	5,027	5,027	4,907	120
Canutillo community center				
Fabens community center	6,000	6,000	5,516	484
Library				
Los portales				
Montana vista community center				
Rural parks	223,807	240,007	217,431	22,576
Rural pools	266,609	266,609	217,049	49,560
San elizario community center	21,101	21,101	392	20,709
Sparks community center	9,508	9,508		9,508
Total culture and recreation	2,421,116	2,529,116	2,282,462	246,654
Capital outlays	1,623,068	476,444	363,664	112,780
Total expenditures	171,203,901	169,697,973	157,163,914	12,534,059
Excess of revenues over expenditures	(10,715,547)	(9,209,619)	12,817,797	22,027,416
OTHER FINANCING SOURCES (USES)				
Transfers in	634,000	634,000	1,221,989	587,989
Transfers out	(12,283,268)	(13,789,192)	(13,677,440)	111,752
Capital leases			224,851	224,851
Total other financing sources and uses	(11,649,268)	(13,155,192)	(12,230,600)	924,592
Net change in fund balances	(22,364,815)	(22,364,811)	587,197	22,952,008
Fund balances - beginning	57,228,820	57,228,820	57,228,820	
Fund balances - ending	$34,864,005	$34,864,009	$57,816,017	$22,952,008

(Concluded)

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds of revenue sources that are legally restricted to expenditure for specific purposes.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2007

BUDGETED

County Tourist Promotion Fund

This fund is used solely for the purpose of accounting for receipts and disbursements related to the promotion of tourism to the County of El Paso.

Alternative Dispute Resolution Center

This fund is used to account for those revenues generated from the filing fees on civil cases and disbursed to the Rio Grande Council of Governments, a private organization contracted by the County to resolve civil matters outside of the court system.

District Attorney Drug Forfeiture Account

Funds deposited in this account are obtained through criminal asset forfeitures pursuant to *Texas Code of Criminal Procedure § 59.06(h)*. Of the gross amount received by the District Attorney's Office, up to ten percent is to be deposited into this special account for drug abuse treatment and prevention programs.

Coliseum Tourist Promotion

This fund is used to account for the receipts and disbursements relating to Tourist Promotion at the County Coliseum. The principal source of revenue is the hotel/motel occupancy tax.

Commissary Inmate Profit Fund

This fund is used to account for the receipts and disbursements relating to the inmates of the County Detention Facilities. This fund is restricted to purchases of items for the benefit of the inmates.

County Clerk Records Management and Preservation

This fund is used to account for the receipts and disbursements related to a new County Clerk records archives program. Revenues in this account result from an assessment made for certain types of documents filed within the County Clerk Department. Proceeds will be used to scan and archive prior years documents within the County Clerk Department.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2007

BUDGETED

County Attorney Commissions

This fund accounts for fees earned by the County Attorney's office, as provided by law, from the collection of judgments in favor of the County. The principal source of revenue is from final judgments on forfeitures. Expenditures from this fund are controlled by Commissioners Court.

Courthouse Security

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

Records Management and Preservation

This fund is used to account for receipts and disbursements related to the County's record management and preservation program other than those collected separately by the County Clerk. Resources from this fund are used to manage, organize, promote, implement, and maintain a Countywide records and information management program. Access to these funds requires specific Commissioners Court approval.

County Graffiti Eradication Fund

This fund is used to account for the receipts and disbursements related to the removal of graffiti from neighborhood homes and businesses.

County Law Library

This fund is used to account for receipts of law library fees and the disbursements relating to the maintenance and operations of the County Law Library.

Court Reporter Service

This fund is utilized to account for court reporter fees, which must be deposited into a separate fund to be utilized to defray the cost of providing court-reporting services for the County of El Paso.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2007

BUDGETED

Sheriff's LEOSE

This fund was established in accordance with provisions set forth by the Commission on Law Enforcement Officers Standards and Education. The expenditures in this account are restricted for use in the Sheriff's department employee training.

Fabens Airport

This fund is used to account for the operational costs related to the Fabens Airport. The expenditures from this fund consist of utility costs associated with the runway lights.

San Elizario Placita

This fund was set up to account for donations and expenditures to enhance the San Elizario area and its Mission. Revenues for this program arise from donations made by local businesses and other community members. Expenditures consist of purchases for lighting and seating.

Child Welfare Juror Donations

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

County Attorney Supplement

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

Probate Travel Account Fund

This fund is used to account for additional travel and training funds of the Probate Court staff, pursuant to State law.

Probate Judiciary Support

This fund is utilized to account for fees allocated by State law charged for filing certain documents in the County. These fees are restricted to expenditures for court-related purposes for the support of the judiciary.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2007

BUDGETED

Teen Court

This fund is utilized to account for the receipt of funds from filing fees for Teen Court cases and for donations from area businesses for Teen Court projects. The proceeds are used to cover some operating costs of the Teen Court program and to provide scholarships for selected graduating seniors involved in this program.

District Clerk Records Management and Preservation Fund

This fund is utilized to account for the receipts and the disbursements relating to the District Clerk's records management and preservation program. Financing is received from fees assessed for recording documents in the District Clerk's Office.

Juvenile Probation Special Revenue Fund

This fund accounts for funding approved by the Commissioners Court to conduct the operations of the Juvenile Probation Department. It includes funds received from Juror donations that will be utilized to offset costs of juvenile care and services provided at the County's juvenile detention center. Also, the fund includes reimbursements received as a result of the detention of juvenile federal prisoners that will be used for emergencies/anticipated needs of the department.

Tax Office Discretionary Fund

This fund is utilized to account for the interest generated from the Tax Assessors vehicle inventory escrow account. The proceeds are used to conduct operations of the vehicle inventory tax division of the Tax Assessor Collector's office.

Therapeutic Drug Court Fund

This fund is utilized to account for the receipt and expenditure of funds received from Juror donations. This is only one of various funds that jurors can donate their jury pay to. The funds in this account will be utilized to offset costs of the Therapeutic Drug Court program.

Sheriff's Communications Improvement Fund

This fund was established to account for the receipts and disbursements related to the County Sheriff Communication Improvement program. The revenue in this account results from contributions from the 911 Emergency Service program. Proceeds are utilized to make upgrades to the sheriff's 911-dispatch unit, and for mobile units located in the vehicles.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2007

BUDGETED

County Attorney Bad Check Fund

This fund is used to account for the County Attorney's fees on collections for insufficient funds checks.

District Attorney Apportionment Supplement Fund

This fund is used to account for receipts and disbursements relating to the District Attorney's apportionment supplement program.

District Attorney Food Stamp Fraud Prosecution Fund

This fund is used to account for receipts and disbursements related to the food stamp fraud program.

County Clerk Records Archives Fund

This fund is utilized to account for the receipts and disbursements related to a new County Clerk records archives program. Revenues in this account result from an assessment made for certain types of documents filed within the County Clerk Department. Proceeds will be used to scan and archive prior years documents within the County Clerk Department.

Election Contract Services Fund

This fund is utilized to account for the receipt of funds generated from billings made to other governmental agencies for conducting their elections. The proceeds from these billings are utilized to cover the costs of conducting these elections.

Elections Chapter 19 Fund

This fund is utilized to account for funding received from the State of Texas to be expended on voter registration related purchases and services pursuant to §81.11-§81.29 of the Election Code. This is a reimbursement program and funds are issued to the County but maintained at the state level and disbursed after purchase of allowable product or service.

El Paso County Housing Finance Corp. Fund

This fund was set up to account for receipts and disbursements related to operations of the El Paso Housing Finance Corporation. These funds result from application fees assessed to participants in this program. Proceeds are utilized to conduct operations of the El Paso Housing Finance Corporation.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2007

BUDGETED

Project Care Fund

This fund was set up to account for receipts and disbursements related to the Project Care Gas and Electric program. Revenues in this account are received from contributions and donations from the general public; proceeds are utilized to cover utility costs for eligible clients.

County Clerk Vital Statistics Fund

This fund was established to account for receipts and disbursements related to the County Clerk Vital Statistics Program. Revenue in the account results from fees assessed for certain documents filed within the County Clerk's office. Proceeds will be utilized to conduct the operations within the Vital Statistics Program.

District Attorney Special Account

This fund was established to account for receipts and disbursements related to the District Attorney's discretionary account.

Sportspark Special Revenue Fund

This fund is utilized to account for the receipt and expenditure of funds received from player registration, food and beverage concessions, and baseball and softball tournament fees. The recently purchased Sportspark had its first full year of operations under County management during fiscal year 2003. This facility is home to four T-ball fields, six baseball fields, and five volleyball courts.

Family Protection Fund

This fund accounts for receipts and disbursements related to the Family Protection Fund. Revenues in this account come from court costs assessed for certain cases. Proceeds from this account will be utilized to fund the Shelter for Battered Women.

County Attorney Labor Disputes

This fund is utilized to segregate funds received in settlement of labor law cases on behalf of the County and may be spent for labor law dispute activities.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2007

BUDGETED

Justice Court Technology Fund

This fund is used to account for the receipts and disbursements of funds directly related to this program. Revenues in this account are a result of court costs for applicable cases. Proceeds are used for the purchase of technology equipment that will be utilized in the Justice Courts.

Juvenile Probation National School Fund

This account is used to account for the funds that are reimbursed through the National School Lunch Program and will be used by the Juvenile Probation Department to purchase meals for the juveniles residing in the Detention and Challenge Boot Camp Program.

Juvenile Probation Federal Prisoner

This fund will be used to account for reimbursements received as a result of the detention of Juvenile Federal Prisoners and will be used for emergencies/unexpected purchases.

Juvenile Case Manager Fund

This fund is used to account for the receipt and disbursements of funds directly related to this program. Revenues result from court costs in certain juvenile justice court cases. Proceeds will be used to cover the cost of several Juvenile Case Manager positions, whose responsibilities will be to track and monitor juvenile case flow to ensure effective and efficient dispositions of these cases.

Drug Enforcement Match

This fund is to account for generated program income from the drug task force, which has been awarded to the County of El Paso to administer usage of drug enforcement funds at the local level.

Justice Court Security

This fund is used to account for revenues related to Court costs. Funds are used to cover costs of Justice of the Peace court security.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2007

NON-BUDGETED

Ascarate Park Improvement

This fund was established to account for fees received for the use of County park land. The fund has been expanded to include all collections within the park to be used solely for the improvement of Ascarate Park and its facilities.

DWI Drug Court Fund

This fund was established to account for receipts and disbursements related to the DWI Drug Court Program. Defendants convicted of drug or alcohol offenses are assessed a court cost that is used to enhance the operations of the various County drug courts.

District Attorney Federal Asset Sharing Fund

This fund was established to account for receipts and disbursements related to the District Attorney Federal Asset Sharing Account. Federally forfeited asset proceeds whereby a federal agency is involved, are shared with the local prosecutor on the case. The proceeds of the forfeitures are to be used solely for the purpose of furthering the law enforcement activities such as operations that result in further seizures and forfeitures.

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2007

	County Tourist Promotion	Alternative Dispute Resolution Center	District Attorney Drug Forfeitures	Coliseum Tourist Promotion
ASSETS				
Cash and cash equivalents	$623,552	$20,318	$18,737	$349,842
Accounts receivable		3,820	2,393	
Due from other funds				
Total assets	$623,552	$24,138	$21,130	$349,842
LIABILITIES AND FUND BALANCES				
Liabilities:				
Vouchers payable	$48,570	$14,910	$2,654	$27,295
Payroll liabilities				
Due to others				
Due to other funds				
Due to other Governments				
Deferred revenues				
Total liabilities	48,570	14,910	2,654	27,295
Fund balances:				
Reserved for encumbrances	223,594	2,696	3,242	
Unreserved:				
Designated for subsequent year's expenditures	300,313	6,532	12,500	235,140
Undesignated	51,075		2,734	87,407
Total fund balances	574,982	9,228	18,476	322,547
Total liabilities and fund balances	$623,552	$24,138	$21,130	$349,842

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2007

	Commissary Inmate Profit	County Clerk Records Management and Preservation	County Attorney Commissions	Courthouse Security	Records Management and Preservation
ASSETS					
Cash and cash equivalents	$1,672,954	$452,329	$202,074	$73,664	$59,122
Accounts receivable		7,378	1,415	2,921	1,739
Due from other funds					
Total assets	$1,672,954	$459,707	$203,489	$76,585	$60,861
LIABILITIES AND FUND BALANCES					
Liabilities:					
Vouchers payable	$20,236	$34,011	$360	$21,952	$70
Payroll liabilities	7,533	12,184			2,299
Due to others					
Due to other funds					
Due to other Governments					
Deferred revenues					
Total liabilities	27,769	46,195	360	21,952	2,369
Fund balances:					
Reserved for encumbrances	61,281	24,505			
Unreserved:					
Designated for subsequent year's expenditures	391,922	174,914	111,290	$41,000	38,519
Undesignated	1,191,982	214,093	91,839	13,633	19,973
Total fund balances	1,645,185	413,512	203,129	54,633	58,492
Total liabilities and fund balances	$1,672,954	$459,707	$203,489	$76,585	$60,861

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2007

	County Graffiti Eradication	County Law Library	Court Reporter Service	Sheriff's LEOSE	Fabens Airport
ASSETS					
Cash and cash equivalents	$1,242	$508,778	$27,960	$26,664	$8,733
Accounts receivable		9,488	2,700	943	310
Due from other funds					
Total assets	$1,242	$518,266	$30,660	$27,607	$9,043
LIABILITIES AND FUND BALANCES					
Liabilities:					
Vouchers payable		$109,627	$12,376	$2,869	$19
Payroll liabilities		2,937			
Due to others					
Due to other funds					
Due to other Governments					
Deferred revenues					
Total liabilities		112,564	12,376	2,869	19
Fund balances:					
Reserved for encumbrances		131			
Unreserved:					
Designated for subsequent year's expenditures	$1,150	161,164	$18,000	24,738	6,200
Undesignated	92	244,407	284		2,824
Total fund balances	1,242	405,702	18,284	24,738	9,024
Total liabilities and fund balances	$1,242	$518,266	$30,660	$27,607	$9,043

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2007

	San Elizario Placita	Child Welfare Juror Donations	County Attorney Supplement	Probate Travel Account	Probate Judiciary Support
ASSETS					
Cash and cash equivalents	$1,912	$18,899	$131,194	$2,430	$174,968
Accounts receivable		42			59,232
Due from other funds					
Total assets	$1,912	$18,941	$131,194	$2,430	$234,200
LIABILITIES AND FUND BALANCES					
Liabilities:					
Vouchers payable					$324
Payroll liabilities					1,525
Due to others					
Due to other funds					
Due to other Governments					
Deferred revenues					
Total liabilities					1,849
Fund balances:					
Reserved for encumbrances					23
Unreserved:					
Designated for subsequent year's expenditures	$1,904	$18,400	$131,194		158,196
Undesignated	8	541		$2,430	74,132
Total fund balances	1,912	18,941	131,194	2,430	232,351
Total liabilities and fund balances	$1,912	$18,941	$131,194	$2,430	$234,200

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2007

	Teen Court	District Clerk Records Management and Preservation	Juvenile Probation Special Revenue	Tax Office Discretionary Fund	Therapeutic Drug Court Program
ASSETS					
Cash and cash equivalents	$3,839	$31,580	$550,447	$473,894	$1,073
Accounts receivable		2,043	1,026	100	
Due from other funds					
Total assets	$3,839	$33,623	$551,473	$473,994	$1,073
LIABILITIES AND FUND BALANCES					
Liabilities:					
Vouchers payable		$620	$156,933		
Payroll liabilities		612	164,898	$1,057	
Due to others			61,229		
Due to other funds					
Due to other Governments			10,500		
Deferred revenues					
Total liabilities		1,232	393,560	1,057	
Fund balances:					
Reserved for encumbrances	$808		70,634		
Unreserved:					
Designated for subsequent year's expenditures	1,550	24,578	22,710		$1,000
Undesignated	1,481	7,813	64,569	472,937	73
Total fund balances	3,839	32,391	157,913	472,937	1,073
Total liabilities and fund balances	$3,839	$33,623	$551,473	$473,994	$1,073

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2007

	Sheriff's Communications Improvement	County Attorney Bad Check Operating	District Attorney Apportionment Supplement	District Attorney Food Stamp Fraud	County Clerk Records Archives Fund
ASSETS					
Cash and cash equivalents		$135,463		$144,688	$572,543
Accounts receivable	$351	2,029	$694		
Due from other funds					
Total assets	$351	$137,492	$694	$144,688	$572,543
LIABILITIES AND FUND BALANCES					
Liabilities:					
Vouchers payable	$351	$718	$20		$125,568
Payroll liabilities		2,668	674		
Due to others					
Due to other funds					
Due to other Governments					
Deferred revenues					
Total liabilities	351	3,386	694		125,568
Fund balances:					
Reserved for encumbrances		6,394			
Unreserved:					
Designated for subsequent year's expenditures				$56,404	37,000
Undesignated		127,712		88,284	409,975
Total fund balances		134,106		144,688	446,975
Total liabilities and fund balances	$351	$137,492	$694	$144,688	$572,543

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2007

	Elections Contract Services	Elections Chapter 19 Fund	El Paso Housing Finance Corp.	Project Care	County Clerk Vital Statistics Fund
ASSETS					
Cash and cash equivalents	$455,153		$51,341	$5,264,751	$261,340
Accounts receivable		$717			
Due from other funds					
Total assets	$455,153	$717	$51,341	$5,264,751	$261,340
LIABILITIES AND FUND BALANCES					
Liabilities:					
Vouchers payable	$19,277	$717		$79,387	
Payroll liabilities	229				
Due to others					
Due to other funds					
Due to other Governments					
Deferred revenues					
Total liabilities	19,506	717		79,387	
Fund balances:					
Reserved for encumbrances	308				
Unreserved:					
Designated for subsequent year's expenditures			$51,000	84,000	$240,000
Undesignated	435,339		341	5,101,364	21,340
Total fund balances	435,647		51,341	5,185,364	261,340
Total liabilities and fund balances	$455,153	$717	$51,341	$5,264,751	$261,340

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2007

	District Attorney Special Account	Sportspark	Family Protection	County Attorney Labor Disputes	Justice Court Technology
ASSETS					
Cash and cash equivalents	$588,810	$302,769	$72,607	$21	$72,131
Accounts receivable		12,424			
Due from other funds					
Total assets	$588,810	$315,193	$72,607	$21	$72,131
LIABILITIES AND FUND BALANCES					
Liabilities:					
Vouchers payable	$87	$25,262			$31,292
Payroll liabilities	2,407	5,747			
Due to others					
Due to other funds					
Due to other Governments		32			
Deferred revenues					
Total liabilities	2,494	31,041			31,292
Fund balances:					
Reserved for encumbrances		7,809			6,112
Unreserved:					
Designated for subsequent year's expenditures	549,000		$44,000		14,000
Undesignated	37,316	276,343	28,607	$21	20,727
Total fund balances	586,316	284,152	72,607	21	40,839
Total liabilities and fund balances	$588,810	$315,193	$72,607	$21	$72,131

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2007

	Juvenile Probation National School Lunch	Juvenile Probation Federal Prisoner	Juvenile Case Manager Fund	Drug Enforcement Match	Justice Court Security
ASSETS					
Cash and cash equivalents	$249,541	$11,820	$6,164	$2,252,207	$37,559
Accounts receivable					
Due from other funds					
Total assets	$249,541	$11,820	$6,164	$2,252,207	$37,559
LIABILITIES AND FUND BALANCES					
Liabilities:					
Vouchers payable	$5,359		$57	$6,847	
Payroll liabilities			2,081		
Due to others					
Due to other funds					
Due to other Governments					
Deferred revenues					
Total liabilities	5,359		2,138	6,847	
Fund balances:					
Reserved for encumbrances	13,495	$9,120		$5,601	
Unreserved:					
Designated for subsequent year's expenditures				400,000	$28,000
Undesignated	230,687	2,700	4,026	1,839,759	9,559
Total fund balances	244,182	11,820	4,026	2,245,360	37,559
Total liabilities and fund balances	$249,541	$11,820	$6,164	$2,252,207	$37,559

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2007

	DWI Drug Court	District Attorney Federal Asset Sharing	Grants	Total Nonmajor Special Revenue Funds
ASSETS				
Cash and cash equivalents	$266	$52,644	$3,393,196	$19,361,219
Accounts receivable			4,703,264	4,815,029
Due from other funds			2,469,857	2,469,857
Total assets	$266	$52,644	$10,566,317	$26,646,105
LIABILITIES AND FUND BALANCES				
Liabilities:				
Vouchers payable			$1,517,190	$2,264,958
Payroll liabilities			202,313	409,164
Due to others				61,229
Due to other funds			2,469,857	2,469,857
Due to other Governments			1,240,621	1,251,153
Deferred revenues			4,399,265	4,399,265
Total liabilities			9,829,246	10,855,626
Fund balances:				
Reserved for encumbrances				435,753
Unreserved:				
Designated for subsequent year's expenditures			737,071	4,123,389
Undesignated	$266	$52,644		11,231,337
Total fund balances	266	52,644	737,071	15,790,479
Total liabilities and fund balances	$266	$52,644	$10,566,317	$26,646,105

(Concluded)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2007

	County Tourist Promotion	Alternative Dispute Resolution Center	District Attorney Drug Forfeitures	Coliseum Tourist Promotion
REVENUES				
Taxes				$2,880,435
Intergovernmental				
Charges for services		$202,699	$642	
Fines and forfeitures			8,143	
Interest	$14,025		1,059	31,142
Miscellaneous			545	
Total revenues	14,025	202,699	10,389	2,911,577
EXPENDITURES				
Current				
General government				
Administration of justice		197,305	15,685	
Public safety				
Health and welfare				
Resource Development				
Community services				
Culture and recreation	449,540			2,154,623
Public works				
Capital outlays	4,851			
Total expenditures	454,391	197,305	15,685	2,154,623
Excess (deficiency) of revenues over (under) expenditures	(440,366)	5,394	(5,296)	756,954
OTHER FINANCING SOURCES (USES)				
Transfers in	606,297			
Transfers out				(636,297)
Capital leases				
Total other financing sources (uses)	606,297			(636,297)
Net Change in Fund Balances	165,931	5,394	(5,296)	120,657
Fund balances - beginning	409,051	3,834	23,772	201,890
Prior period adjustment				
Fund balances - ending	$574,982	$9,228	$18,476	$322,547

(Continued)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2007

	Commissary Inmate Profit	County Clerk Records Management & Preservation	County Attorney Commissions	Courthouse Security	Records Management and Preservation
REVENUES					
Taxes					
Intergovernmental					
Charges for services	$642,249	$689,676	$90,170	$316,233	$197,702
Fines and forfeitures					
Interest	89,438	21,466	9,045	3,513	1,910
Miscellaneous			215		
Total revenues	731,687	711,142	99,430	319,746	199,612
EXPENDITURES					
Current					
General government		704,484			203,437
Administration of justice			34,656		
Public safety	521,888				
Health and welfare					
Resource Development					
Community services					
Culture and recreation					
Public works					
Capital outlays	23,506	14,996			
Total expenditures	545,394	719,480	34,656		203,437
Excess (deficiency) of revenues over (under) expenditures	186,293	(8,338)	64,774	319,746	(3,825)
OTHER FINANCING SOURCES (USES)					
Transfers in					
Transfers out				(348,000)	
Capital leases	5,768				
Total other financing sources (uses)	5,768			(348,000)	
Net Change in Fund Balances	192,061	(8,338)	64,774	(28,254)	(3,825)
Fund balances - beginning	1,453,124	421,850	138,355	82,887	62,317
Prior period adjustment					
Fund balances - ending	$1,645,185	$413,512	$203,129	$54,633	$58,492

(Continued)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2007

	County Graffiti Eradication	County Law Library	Court Reporter Service	Sheriff's LEOSE	Ascarate Park Improvement
REVENUES					
Taxes					
Intergovernmental				$63,555	
Charges for services	$154	$491,978	$170,889		
Fines and forfeitures					
Interest	61	23,373	1,955	1,980	
Miscellaneous		13,546		180	
Total revenues	215	528,897	172,844	65,715	
EXPENDITURES					
Current					
General government					
Administration of justice					
Public safety				97,721	
Health and welfare					
Resource Development					
Community services					
Culture and recreation		492,865			
Public works					
Capital outlays					
Total expenditures		492,865		97,721	
Excess (deficiency) of revenues over (under) expenditures	215	36,032	172,844	(32,006)	
OTHER FINANCING SOURCES (USES)					
Transfers in					
Transfers out			(182,344)		($145,013)
Capital leases					
Total other financing sources (uses)			(182,344)		(145,013)
Net Change in Fund Balances	215	36,032	(9,500)	(32,006)	(145,013)
Fund balances - beginning	1,027	369,670	27,784	56,744	$145,013
Prior period adjustment					
Fund balances - ending	$1,242	$405,702	$18,284	$24,738	

(Continued)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2007

	Fabens Airport	San Elizario Placita	Child Welfare Juror Donations	County Attorney Supplement	Probate Travel Account
REVENUES					
Taxes					
Intergovernmental					
Charges for services					$8,035
Fines and forfeitures					
Interest	$385	$103	$966	$7,054	67
Miscellaneous	3,351		1,925		
Total revenues	3,736	103	2,891	7,054	8,102
EXPENDITURES					
Current					
General government					
Administration of justice					7,572
Public safety					
Health and welfare					
Resource Development					
Community services					
Culture and recreation					
Public works	1,251				
Capital outlays	14,959				
Total expenditures	16,210				7,572
Excess (deficiency) of revenues over (under) expenditures	(12,474)	103	2,891	7,054	530
OTHER FINANCING SOURCES (USES)					
Transfers in	14,959				
Transfers out					
Capital leases					
Total other financing sources (uses)	14,959				
Net Change in Fund Balances	2,485	103	2,891	7,054	530
Fund balances - beginning	6,539	1,809	16,050	124,140	1,900
Prior period adjustment					
Fund balances - ending	$9,024	$1,912	$18,941	$131,194	$2,430

(Continued)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2007

	Probate Judiciary Support	Teen Court	District Clerk Records Management and Preservation	Juvenile Probation Special Revenue
REVENUES				
Taxes				
Intergovernmental	$98,609			$1,200
Charges for services		$1,610	$76,152	136,493
Fines and forfeitures				500
Interest	11,627	259	2,452	66,571
Miscellaneous				28,928
Total revenues	110,236	1,869	78,604	233,692
EXPENDITURES				
Current				
General government			93,467	
Administration of justice	126,023	2,502		
Public safety				10,035,527
Health and welfare				
Resource Development				
Community services				
Culture and recreation				
Public works				
Capital outlays			10,161	107,112
Total expenditures	126,023	2,502	103,628	10,142,639
Excess (deficiency) of revenues over (under) expenditures	(15,787)	(633)	(25,024)	(9,908,947)
OTHER FINANCING SOURCES (USES)				
Transfers in				9,676,067
Transfers out				(15,340)
Capital leases				
Total other financing sources (uses)				9,660,727
Net Change in Fund Balances	(15,787)	(633)	(25,024)	(248,220)
Fund balances - beginning	248,138	4,472	57,415	406,133
Prior period adjustment				
Fund balances - ending	$232,351	$3,839	$32,391	$157,913

(Continued)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2007

	Tax Office Discretionary Fund	Therapeutic Drug Court Program	Sheriff's Communication Improvement	County Attorney Bad Check Operating	District Attorney Apportionment Supplement
REVENUES					
Taxes					
Intergovernmental			$33,088	$85	$33,672
Charges for services				194,774	
Fines and forfeitures					
Interest	$151,501	$53			
Miscellaneous	66,599	156		7,117	
Total revenues	218,100	209	33,088	201,976	33,672
EXPENDITURES					
Current					
General government	89,226				
Administration of justice				307,673	33,672
Public safety					
Health and welfare					
Resource Development					
Community services					
Culture and recreation					
Public works					
Capital outlays			33,088		
Total expenditures	89,226		$33,088	307,673	$33,672
Excess (deficiency) of revenues over (under) expenditures	128,874	209		(105,697)	
OTHER FINANCING SOURCES (USES)					
Transfers in					
Transfers out					
Capital leases					
Total other financing sources (uses)					
Net Change in Fund Balances	128,874	209		(105,697)	
Fund balances - beginning	344,063	864		239,803	
Prior period adjustment					
Fund balances - ending	$472,937	$1,073		$134,106	

(Continued)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2007

	District Attorney Food Stamp Fraud	County Clerk Records Archives Fund	Elections Contract Services	Elections Chapter 19 Fund	El Paso Housing Finance Corp.
REVENUES					
Taxes					
Intergovernmental	$43,120		$226,598	$57,753	
Charges for services		$682,728			
Fines and forfeitures					
Interest	6,266	23,448	22,029		
Miscellaneous					
Total revenues	49,386	706,176	248,627	57,753	
EXPENDITURES					
Current					
General government		642,258	189,769	57,753	
Administration of justice					
Public safety					
Health and welfare					
Resource Development					
Community services					$1,283
Culture and recreation					
Public works					
Capital outlays					
Total expenditures		642,258	189,769	57,753	1,283
Excess (deficiency) of revenues over (under) expenditures	49,386	63,918	58,858		(1,283)
OTHER FINANCING SOURCES (USES)					
Transfers in					
Transfers out					
Capital leases					
Total other financing sources (uses)					
Net Change in Fund Balances	49,386	63,918	58,858		(1,283)
Fund balances - beginning	95,302	383,057	376,789		$52,624
Prior period adjustment					
Fund balances - ending	$144,688	$446,975	$435,647		$51,341

(Continued)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2007

	Project Care	County Clerk Vital Statistics Fund	District Attorney Special Account	Sportspark
REVENUES				
Taxes				
Intergovernmental				
Charges for services		$114,657		$407,147
Fines and forfeitures			$142,969	
Interest	$275,605	10,629	37,411	10,278
Miscellaneous	33,965			208
Total revenues	309,570	125,286	180,380	417,633
EXPENDITURES				
Current				
General government		5,941		
Administration of justice			384,270	
Public safety				
Health and welfare	349,387			
Resource Development				
Community services				
Culture and recreation				487,939
Public works				
Capital outlays				
Total expenditures	349,387	5,941	384,270	487,939
Excess (deficiency) of revenues over (under) expenditures	(39,817)	119,345	(203,890)	(70,306)
OTHER FINANCING SOURCES (USES)				
Transfers in				246,489
Transfers out				
Capital leases				
Total other financing sources (uses)				246,489
Net Change in Fund Balances	(39,817)	119,345	(203,890)	176,183
Fund balances - beginning	5,225,181	141,995	790,206	107,969
Prior period adjustment				
Fund balances - ending	$5,185,364	$261,340	$586,316	$284,152

(Continued)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2007

	Family Protection	County Attorney Labor Disputes	Justice Court Technology	Juvenile Probation National School Lunch
REVENUES				
Taxes				
Intergovernmental				$134,499
Charges for services	$47,701		$110,406	
Fines and forfeitures				
Interest	2,364	$2	4,779	10,847
Miscellaneous				
Total revenues	50,065	2	115,185	145,346
EXPENDITURES				
Current				
General government				
Administration of justice			148,006	
Public safety				54,197
Health and welfare				
Resource Development				
Community services				
Culture and recreation				
Public works				
Capital outlays				
Total expenditures			148,006	54,197
Excess (deficiency) of revenues over (under) expenditures	50,065	2	(32,821)	91,149
OTHER FINANCING SOURCES (USES)				
Transfers in				
Transfers out				
Capital leases				
Total other financing sources (uses)				
Net Change in Fund Balances	50,065	2	(32,821)	91,149
Fund balances - beginning	22,542	19	73,660	153,033
Prior period adjustment				
Fund balances - ending	$72,607	$21	$40,839	$244,182

(Continued)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2007

	Juvenile Probation Federal Prisoner	Juvenile Case Manager Fund	Drug Enforcement Match	Justice Court Security
REVENUES				
Taxes				
Intergovernmental	$4,739		$21,003	
Charges for services		$69,711	94,833	$24,181
Fines and forfeitures				
Interest	438	24	125,457	1,200
Miscellaneous				
Total revenues	5,177	69,735	241,293	25,381
EXPENDITURES				
Current				
General government				
Administration of justice		65,709		
Public safety	2,516		179,371	1,360
Health and welfare				
Resource Development				
Community services				
Culture and recreation				
Public works				
Capital outlays			54,693	
Total expenditures	2,516	65,709	234,064	1,360
Excess (deficiency) of revenues over (under) expenditures	2,661	4,026	7,229	24,021
OTHER FINANCING SOURCES (USES)				
Transfers in				
Transfers out				
Capital leases				
Total other financing sources (uses)				
Net Change in Fund Balances	2,661	4,026	7,229	24,021
Fund balances - beginning	9,159		2,238,131	13,538
Prior period adjustment				
Fund balances - ending	$11,820	$4,026	$2,245,360	$37,559

(Continued)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2007

	DWI Drug Court	District Attorney Federal Asset Sharing	Grants	Total Nonmajor Special Revenue Funds
REVENUES				
Taxes				$2,880,435
Intergovernmental			$19,491,856	20,209,777
Charges for services	$266			4,771,086
Fines and forfeitures		$52,510		204,122
Interest		134	52,007	1,022,923
Miscellaneous			829,465	986,200
Total revenues	266	52,644	20,373,328	30,074,543
EXPENDITURES				
Current				
General government			70,345	$2,056,680
Administration of justice			3,711,410	5,034,483
Public safety			11,465,417	22,357,997
Health and welfare			3,711,525	4,060,912
Resource Development			50,000	50,000
Community services			1,394,640	1,395,923
Culture and recreation			50,913	3,635,880
Public works			900,421	901,672
Capital outlays			1,461,699	1,725,065
Total expenditures			22,816,370	41,218,612
Excess (deficiency) of revenues over (under) expenditures	266	52,644	(2,443,042)	(11,144,069)
OTHER FINANCING SOURCES (USES)				
Transfers in			2,368,877	12,912,689
Transfers out			(515,244)	(1,842,238)
Capital leases				5,768
Total other financing sources (uses)			1,853,633	11,076,219
Net Change in Fund Balances	266	52,644	(589,409)	(67,850)
Fund balances - beginning			1,326,480	15,858,329
Prior period adjustment				
Fund balances - ending	$266	$52,644	$737,071	$15,790,479

(Concluded)

County of El Paso, Texas
Budgetary Comparison Schedule
Nonmajor Special Revenue Fund
For the Year Ended September 30, 2007

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual Amounts	(Negative)
REVENUES				
Taxes	$2,600,000	$2,600,000	$2,880,435	$280,435
Intergovernmental	852,146	852,146	717,921	(134,225)
Charges for services	4,652,609	4,652,609	4,771,086	118,477
Fines and forfeitures	365,000	365,000	204,122	(160,878)
Interest	613,960	613,960	970,916	356,956
Miscellaneous	87,864	87,864	156,735	68,871
Total revenues	9,171,579	9,171,579	9,701,215	529,636
EXPENDITURES				
General government				
Personnel	931,194	931,423	797,385	134,038
Operating	1,521,206	1,605,175	1,188,950	416,225
Total general government	2,452,400	2,536,598	1,986,335	550,263
Administration of justice				
Personnel	443,781	502,976	556,641	(53,665)
Operating	1,605,939	1,582,781	766,432	816,349
Total administration of justice	2,049,720	2,085,757	1,323,073	762,684
Public safety				
Personnel	8,968,097	8,815,737	8,689,728	126,009
Operating	2,415,722	2,709,788	2,099,149	610,639
Total public safety	11,383,819	11,525,525	10,788,877	736,648
Health and welfare				
Operating	326,574	380,538	349,387	31,151
Total health and welfare	326,574	380,538	349,387	31,151
Resource development				
Operating	52,000	52,000	1,283	50,717
Total resource development	52,000	52,000	1,283	50,717
Culture and recreation				
Personnel	695,155	695,155	465,255	229,900
Operating	3,729,989	3,699,989	3,223,415	476,574
Total culture and recreation	4,425,144	4,395,144	3,688,670	706,474
Public works				
Personnel				
Operating	9,750	9,750	1,251	8,499
Total public works	9,750	9,750	1,251	8,499
Capital outlays	401,775	391,486	263,366	128,120
Total expenditures	21,101,182	21,376,798	18,402,242	2,974,556
Excess (deficiency) of revenues over (under) expenditures	(11,929,603)	(12,205,219)	(8,701,027)	3,504,192
Other financing sources (uses):				
Transfers in	10,757,356	10,757,356	10,543,812	(213,544)
Transfers out	(1,731,293)	(1,483,380)	(1,326,994)	156,386
Capital leases			5,768	5,768
Total other financing sources (uses)	9,026,063	9,273,976	9,222,586	(51,390)
Net change in fund balances	(2,903,540)	(2,931,243)	521,559	3,452,802
Fund balance - beginning	14,531,849	14,531,849	14,531,849	
Fund balance - ending	$11,628,309	$11,600,606	$15,053,408	$3,452,802

Exhibit B-4

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
County Tourist Promotion Special Revenue Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	$5,000	$5,000	$14,025	$9,025
Miscellaneous				
Total revenues	5,000	5,000	14,025	9,025
EXPENDITURES				
Culture and Recreation				
Operating	913,219	850,051	449,540	400,511
Total culture and recreation	913,219	850,051	449,540	400,511
Capital Outlays	4,851	4,851	4,851	
Total expenditures	918,070	854,902	454,391	400,511
Excess (deficiency) of revenues over (under) expenditures	(913,070)	(849,902)	(440,366)	409,536
OTHER FINANCING SOURCES (USES)				
Transfers in	606,297	606,297	606,297	
Transfers Out				
Total other financing sources (uses)	606,297	606,297	606,297	
Net Change in Fund Balances	(306,773)	(243,605)	165,931	409,536
Fund balances - beginning	409,051	409,051	409,051	
Fund balances - ending	$102,278	$165,446	$574,982	$409,536

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Alternative Dispute Resolution Center Special Revenue Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$200,000	$200,000	$202,699	$2,699
Total revenues	200,000	200,000	202,699	2,699
EXPENDITURES				
Administration of justice				
Operating	234,334	234,334	197,305	37,029
Total administration of justice	234,334	234,334	197,305	37,029
Total expenditures	$234,334	$234,334	197,305	37,029
Excess (deficiency) of revenues over (under) expenditures	(34,334)	(34,334)	5,394	39,728
Fund balances - beginning	3,834	3,834	3,834	
Fund balances - ending	($30,500)	($30,500)	$9,228	$39,728

Exhibit B-5

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
District Attorney Drug Forfeitures Special Revenue Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services			$642	$642
Fines and forfeitures	$15,000	$15,000	8,143	(6,857)
Interest	500	500	1,059	559
Miscellaneous			545	545
Total revenues	15,500	15,500	10,389	(5,111)
EXPENDITURES				
Administration of justice				
Personnel	26,210	21,210	4,979	16,231
Operating	15,577	20,577	10,706	9,871
Total administration of justice	41,787	41,787	15,685	26,102
Capital Outlays				
Total expenditures	41,787	41,787	15,685	26,102
Excess (deficiency) of revenues over (under) expenditures	(26,287)	(26,287)	(5,296)	20,991
Fund balances - beginning	23,772	23,772	23,772	
Fund balances - ending	($2,515)	($2,515)	$18,476	$20,991

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Coliseum Tourist Promotion Special Revenue Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	$2,600,000	$2,600,000	$2,880,435	$280,435
Interest	10,000	10,000	31,142	21,142
Total revenues	2,610,000	2,610,000	2,911,577	301,577
EXPENDITURES				
Culture and recreation				
Operating	2,140,535	2,173,703	2,154,623	19,080
Total culture and recreation	2,140,535	2,173,703	2,154,623	19,080
Capital outlays				
Total expenditures	2,140,535	2,173,703	2,154,623	19,080
Excess (deficiency) of revenues over (under) expenditures	469,465	436,297	756,954	320,657
OTHER FINANCING SOURCES (USES)				
Transfers out	(669,465)	(636,297)	(636,297)	
Total other financing sources (uses)	(669,465)	(636,297)	(636,297)	
Net Change in Fund Balances	(200,000)	(200,000)	120,657	320,657
Fund balances - beginning	201,890	201,890	201,890	
Fund balances - ending	$1,890	$1,890	$322,547	$320,657

Exhibit B-6

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Commissary Inmate Profit Special Revenue Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$600,000	$600,000	$642,249	$42,249
Interest	35,000	35,000	89,438	54,438
Miscellaneous	20,000	20,000		(20,000)
Total revenues	655,000	655,000	731,687	76,687
EXPENDITURES				
Public Safety				
Personnel	277,932	277,932	103,703	174,229
Operating	663,351	663,351	418,185	245,166
Total public safety	941,283	941,283	521,888	419,395
Capital outlays	52,650	52,650	23,506	29,144
Total expenditures	993,933	993,933	545,394	448,539
Excess (deficiency) of revenues over (under) expenditures	(338,933)	(338,933)	186,293	525,226
OTHER FINANCING SOURCES (USES)				
Capital Leases			5,768	5,768
Total other financing sources (uses)			5,768	5,768
Net Change in Fund Balances	(338,933)	(338,933)	192,061	530,994
Fund balances - beginning	1,453,124	1,453,124	1,453,124	
Fund balances - ending	$1,114,191	$1,114,191	$1,645,185	$530,994

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
County Clerk Records Management and Preservation Special Revenue Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$675,000	$675,000	$689,676	$14,676
Interest	16,000	16,000	21,466	5,466
Miscellaneous				
Total revenues	691,000	691,000	711,142	20,142
EXPENDITURES				
General government				
Personnel	674,229	674,229	598,013	76,216
Operating	116,952	124,956	106,471	18,485
Total general government	791,181	799,185	704,484	94,701
Capital outlays	41,000	32,996	14,996	18,000
Total expenditures	832,181	832,181	719,480	112,701
Excess (deficiency) of revenues over (under) expenditures	(141,181)	(141,181)	(8,338)	132,843
Fund balances - beginning	421,850	421,850	421,850	
Fund balances - ending	$280,669	$280,669	$413,512	$132,843

Exhibit B-7

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
County Attorney Commissions Special Revenue Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$65,000	$65,000	$90,170	$25,170
Interest	2,000	2,000	9,045	7,045
Miscellaneous			215	215
Total revenues	67,000	67,000	99,430	32,430
EXPENDITURES				
Administration of justice				
Personnel				
Operating	82,745	82,745	34,656	48,089
Total administration of justice	82,745	82,745	34,656	48,089
Total expenditures	82,745	82,745	34,656	48,089
Excess (deficiency) of revenues over (under) expenditures	(15,745)	(15,745)	64,774	80,519
Fund balances - beginning	138,355	138,355	138,355	
Fund balances - ending	$122,610	$122,610	$203,129	$80,519

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Courthouse Security Special Revenue Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$305,000	$305,000	$316,233	$11,233
Interest	2,000	2,000	3,513	1,513
Total revenues	307,000	307,000	319,746	12,746
EXPENDITURES				
Public Safety				
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	307,000	307,000	319,746	12,746
OTHER FINANCING SOURCES (USES)				
Transfers out	(348,000)	(348,000)	(348,000)	
Total other financing sources (uses)	(348,000)	(348,000)	(348,000)	
Net Change in Fund Balances	(41,000)	(41,000)	(28,254)	12,746
Fund balances - beginning	82,887	82,887	82,887	
Fund balances - ending	$41,887	$41,887	$54,633	$12,746

Exhibit B-8

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Records Management and Preservation Special Revenue Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$200,000	$200,000	$197,702	($2,298)
Interest	2,300	2,300	1,910	(390)
Total revenues	202,300	202,300	199,612	(2,688)
EXPENDITURES				
General government				
Personnel	153,997	153,997	109,759	44,238
Operating	100,201	100,201	93,678	6,523
Total general government	254,198	254,198	203,437	50,761
Capital outlays				
Total expenditures	254,198	254,198	203,437	50,761
Excess (deficiency) of revenues over (under) expenditures	(51,898)	(51,898)	(3,825)	48,073
Fund balances - beginning	62,317	62,317	62,317	
Fund balances - ending	$10,419	$10,419	$58,492	$48,073

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
County Graffiti Eradication Special Revenue Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$100	$100	$154	$54
Interest	50	50	61	11
Total revenues	150	150	215	65
EXPENDITURES				
Public safety				
Operating	1,150	1,150		1,150
Total public safety	1,150	1,150		1,150
Total expenditures	1,150	1,150		1,150
Excess (deficiency) of revenues over (under) expenditures	(1,000)	(1,000)	215	1,215
Fund balances - beginning	1,027	1,027	1,027	
Fund balances - ending	$27	$27	$1,242	$1,215

Exhibit B-9

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
County Law Library Special Revenue Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$470,000	$470,000	$491,978	$21,978
Interest	15,000	15,000	23,373	8,373
Miscellaneous	13,000	13,000	13,546	546
Total revenues	498,000	498,000	528,897	30,897
EXPENDITURES				
Culture and recreation				
Personnel	198,093	198,093	154,436	43,657
Operating	356,797	356,797	338,429	18,368
Total culture and recreation	554,890	554,890	492,865	62,025
Total expenditures	554,890	554,890	492,865	62,025
Excess (deficiency) of revenues over (under) expenditures	(56,890)	(56,890)	36,032	92,922
Fund balances - beginning	369,670	369,670	369,670	
Fund balances - ending	$312,780	$312,780	$405,702	$92,922

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Court Reporter Service Special Revenue Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$175,000	$175,000	$170,889	($4,111)
Interest	1,500	1,500	1,955	455
Total revenues	176,500	176,500	172,844	(3,656)
EXPENDITURES				
Administration of Justice				
Operating				
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	176,500	176,500	172,844	(3,656)
OTHER FINANCING SOURCES (USES)				
Transfers out	(186,000)	(186,000)	(182,344)	3,656
Total other financing sources (uses)	(186,000)	(186,000)	(182,344)	3,656
Net Change in Fund Balances	(9,500)	(9,500)	(9,500)	
Fund balances - beginning	27,784	27,784	27,784	
Fund balances - ending	$18,284	$18,284	$18,284	

Exhibit B-10

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Sheriff's LEOSE Special Revenue Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$65,000	$65,000	$63,555	($1,445)
Interest	3,000	3,000	1,980	(1,020)
Miscellaneous			180	180
Total revenues	68,000	68,000	65,715	(2,285)
EXPENDITURES				
Public Safety				
Operating	118,000	118,000	97,721	20,279
Total public safety	118,000	118,000	97,721	20,279
Total expenditures	118,000	118,000	97,721	20,279
Excess (deficiency) of revenues over (under) expenditures	(50,000)	(50,000)	(32,006)	17,994
Fund balances - beginning	56,744	56,744	56,744	
Fund balances - ending	$6,744	$6,744	$24,738	$17,994

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Fabens Airport Special Revenue Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	$500	$500	$385	($115)
Miscellaneous	3,000	3,000	3,351	351
Total revenues	3,500	3,500	3,736	236
EXPENDITURES				
Public works				
Operating	9,750	9,750	1,251	8,499
Total public works	9,750	9,750	1,251	8,499
Capital outlays		14,959	14,959	
Total expenditures	9,750	24,709	16,210	8,499
Excess (deficiency) of revenues over (under) expenditures	(6,250)	(21,209)	(12,474)	8,735
OTHER FINANCING SOURCES (USES)				
Transfers in	14,959	14,959	14,959	
Total other financing sources (uses)	14,959	14,959	14,959	
Net Change in Fund Balances	8,709	(6,250)	2,485	8,735
Fund balances - beginning	6,539	6,539	6,539	
Fund balances - ending	$15,248	$289	$9,024	$8,735

Exhibit B-11

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
San Elizario Placita Special Revenue Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	$60	$60	$103	$43
Total revenues	60	60	103	43
EXPENDITURES				
Culture and recreation				
Operating	1,860	1,860		1,860
Total culture and recreation	1,860	1,860		1,860
Total expenditures	1,860	1,860		1,860
Excess (deficiency) of revenues over (under) expenditures	(1,800)	(1,800)	103	1,903
Fund balances - beginning	1,809	1,809	1,809	
Fund balances - ending	$9	$9	$1,912	$1,903

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Child Welfare Juror Donations Special Revenue Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	$600	$600	$966	$366
Miscellaneous	2,000	2,000	1,925	(75)
Total revenues	2,600	2,600	2,891	291
EXPENDITURES				
Health and welfare				
Operating	18,400	18,400		18,400
Total health and welfare	18,400	18,400		18,400
Total expenditures	18,400	18,400		18,400
Excess (deficiency) of revenues over (under) expenditures	(15,800)	(15,800)	2,891	18,691
Fund balances - beginning	16,050	16,050	16,050	
Fund balances - ending	$250	$250	$18,941	$18,691

Exhibit B-12

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
County Attorney Supplement Special Revenue Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$20,000	$20,000		($20,000)
Interest	5,000	5,000	7,054	2,054
Total revenues	25,000	25,000	7,054	(17,946)
EXPENDITURES				
Administration of justice				
Operating	140,000	140,000		140,000
Total expenditures	140,000	140,000		140,000
Excess (deficiency) of revenues over (under) expenditures	(115,000)	(115,000)	7,054	122,054
Fund balances - beginning	124,140	124,140	124,140	
Fund balances - ending	$9,140	$9,140	$131,194	$122,054

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Probate Travel Account Special Revenue Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$7,500	$7,500	$8,035	$535
Interest	100	100	67	(33)
Total revenues	7,600	7,600	8,102	502
EXPENDITURES				
Administration of justice				
Operating	7,900	7,900	7,572	328
Total administration of justice	7,900	7,900	7,572	328
Total expenditures	7,900	7,900	7,572	328
Excess (deficiency) of revenues over (under) expenditures	(300)	(300)	530	830
Fund balances - beginning	1,900	1,900	1,900	
Fund balances - ending	$1,600	$1,600	$2,430	$830

Exhibit B-13

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Probate Judiciary Support Special Revenue Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$40,000	$40,000	$98,609	$58,609
Interest	8,000	8,000	11,627	3,627
Total revenues	48,000	48,000	110,236	62,236
EXPENDITURES				
Administration of justice				
Personnel	87,504	115,662	106,188	9,474
Operating	172,496	144,338	19,835	124,503
Total administration of justice	260,000	260,000	126,023	133,977
Total expenditures	260,000	260,000	126,023	133,977
Excess (deficiency) of revenues over (under) expenditures	(212,000)	(212,000)	(15,787)	196,213
Fund balances - beginning	248,138	248,138	248,138	
Fund balances - ending	$36,138	$36,138	$232,351	$196,213

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Teen Court Special Revenue Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$2,500	$2,500	$1,610	($890)
Interest	150	150	259	109
Total revenues	2,650	2,650	1,869	(781)
EXPENDITURES				
Administration of justice				
Operating	4,650	4,650	2,502	2,148
Total administration of justice	4,650	4,650	2,502	2,148
Total expenditures	4,650	4,650	2,502	2,148
Excess (deficiency) of revenues over (under) expenditures	(2,000)	(2,000)	(633)	1,367
Fund balances - beginning	4,472	4,472	4,472	
Fund balances - ending	$2,472	$2,472	$3,839	$1,367

Exhibit B-14

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
District Clerk Records Management and Preservation
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$70,000	$70,000	$76,152	$6,152
Interest	1,200	1,200	2,452	1,252
Total revenues	71,200	71,200	78,604	7,404
EXPENDITURES				
General government				
Personnel	55,938	55,938	45,821	10,117
Operating	51,229	55,834	47,646	8,188
Total general government	107,167	111,772	93,467	18,305
Capital outlays	14,766	10,161	10,161	
Total expenditures	121,933	121,933	103,628	18,305
Excess (deficiency) of revenues over (under) expenditures	(50,733)	(50,733)	(25,024)	25,709
Fund balances - beginning	57,415	57,415	57,415	
Fund balances - ending	$6,682	$6,682	$32,391	$25,709

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Juvenile Probation Special Revenue Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental			$1,200	$1,200
Charges for services	$150,000	$150,000	136,493	(13,507)
Fines and forfeitures			500	500
Interest	82,000	82,000	66,571	(15,429)
Miscellaneous	700	700	28,928	28,228
Total revenues	232,700	232,700	233,692	992
EXPENDITURES				
Public safety				
Personnel	8,944,462	8,800,991	8,689,728	111,263
Operating	1,351,062	1,522,090	1,345,799	176,291
Total public safety	10,295,524	10,323,081	10,035,527	287,554
Capital Outlays	92,925	117,578	107,112	10,466
Total expenditures	10,388,449	10,440,659	10,142,639	298,020
Excess (deficiency) of revenues over (under) expenditures	(10,155,749)	(10,207,959)	(9,908,947)	299,012
OTHER FINANCING SOURCES (USES)				
Transfers in	9,889,611	9,889,611	9,676,067	(213,544)
Transfers out	(31,457)	(31,457)	(15,340)	16,117
Total other financing sources (uses)	9,858,154	9,858,154	9,660,727	(197,427)
Net Change in Fund Balances	(297,595)	(349,805)	(248,220)	101,585
Fund balances - beginning	406,133	406,133	406,133	
Fund balances - ending	$108,538	$56,328	$157,913	$101,585

Exhibit B-15

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Tax Office Discretionary Special Revenue Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	$25,000	$25,000	$151,501	$126,501
Miscellaneous	15,000	15,000	66,599	51,599
Total revenues	40,000	40,000	218,100	178,100
EXPENDITURES				
General government				
Personnel	47,030	47,030	43,563	3,467
Operating	63,650	63,650	45,663	17,987
Total general government	110,680	110,680	89,226	21,454
Total expenditures	110,680	110,680	89,226	21,454
Excess (deficiency) of revenues over (under) expenditures	(70,680)	(70,680)	128,874	199,554
Fund balances - beginning	344,063	344,063	344,063	
Fund balances - ending	$273,383	$273,383	$472,937	$199,554

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Therapeutic Drug Court Program Special Revenue Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest			$53	$53
Miscellaneous	$200	$200	156	(44)
Total revenues	200	200	209	9
EXPENDITURES				
Administration of justice				
Operating	1,048	1,048		1,048
Total administration of justice	1,048	1,048		1,048
Total expenditures	1,048	1,048		1,048
Excess (deficiency) of revenues over (under) expenditures	(848)	(848)	209	1,057
Fund balances - beginning	864	864	864	
Fund balances - ending	$16	$16	$1,073	$1,057

Exhibit B-16

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Sheriff's Communications Improvement Special Revenue Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$36,878	$36,878	$33,088	($3,790)
Total revenues	36,878	36,878	33,088	(3,790)
EXPENDITURES				
Public safety				
Operating				
Total public safety				
Capital Outlays	19,000	36,878	33,088	3,790
Total expenditures	19,000	$36,878	$33,088	$3,790
Excess (deficiency) of revenues over (under) expenditures	17,878			
Fund balances - beginning				
Fund balances - ending	$17,878			

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
County Attorney Bad Check Operations Special Revenue Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental			$85	$85
Charges for services			194,774	194,774
Miscellaneous			7,117	7,117
Total revenues			201,976	201,976
EXPENDITURES				
Administration of justice				
Personnel			177,923	(177,923)
Operating	$4,064	$4,064	129,750	(125,686)
Total administration of justice	4,064	4,064	307,673	(303,609)
Capital Outlays				
Total expenditures	4,064	4,064	307,673	(303,609)
Excess (deficiency) of revenues over (under) expenditures	(4,064)	(4,064)	(105,697)	(101,633)
Fund balances - beginning	239,803	239,803	239,803	
Fund balances - ending	$235,739	$235,739	$134,106	($101,633)

Exhibit B-17

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
District Attorney Apportionment Supplement Special Revenue Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$39,885	$39,885	$33,672	($6,213)
Total revenues	39,885	39,885	33,672	(6,213)
EXPENDITURES				
Administration of justice				
Personnel	39,885	39,885	33,672	6,213
Total administration of justice	39,885	39,885	33,672	6,213
Total expenditures	$39,885	$39,885	$33,672	$6,213
Excess (deficiency) of revenues over (under) expenditures				
Fund balances - beginning				
Fund balances - ending				

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
District Attorney Food Stamp Fraud Special Revenue Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$35,000	$35,000	$43,120	$8,120
Interest	1,000	1,000	6,266	5,266
Total revenues	36,000	36,000	49,386	13,386
EXPENDITURES				
Administration of justice				
Personnel	47,452	47,452		47,452
Total administration of justice	47,452	47,452		47,452
Total expenditures	47,452	47,452		47,452
Excess (deficiency) of revenues over (under) expenditures	(11,452)	(11,452)	49,386	60,838
Fund balances - beginning	95,302	95,302	95,302	
Fund balances - ending	$83,850	$83,850	$144,688	$60,838

Exhibit B-18

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
County Clerk Records Archives Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$600,000	$600,000	$682,728	$82,728
Interest	13,000	13,000	23,448	10,448
Total revenues	613,000	613,000	706,176	93,176
EXPENDITURES				
General government				
Operating	650,000	650,000	642,258	7,742
Total general government	650,000	650,000	642,258	7,742
Capital outlays				
Total expenditures	650,000	650,000	642,258	7,742
Excess (deficiency) of revenues over (under) expenditures	(37,000)	(37,000)	63,918	100,918
Fund balances - beginning	383,057	383,057	383,057	
Fund balances - ending	$346,057	$346,057	$446,975	$100,918

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Elections Contract Services Special Revenue Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$350,000	$350,000	$226,598	($123,402)
Interest	15,000	15,000	22,029	7,029
Total revenues	365,000	365,000	248,627	(116,373)
EXPENDITURES				
General government				
Personnel		229	229	
Operating	439,174	438,945	189,540	249,405
Total general government	439,174	439,174	189,769	249,405
Total expenditures	439,174	439,174	189,769	249,405
Excess (deficiency) of revenues over (under) expenditures	(74,174)	(74,174)	58,858	133,032
Fund balances - beginning	376,789	376,789	376,789	
Fund balances - ending	$302,615	$302,615	$435,647	$133,032

Exhibit B-19

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
El Paso Housing Finance Corporation Special Revenue Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Total revenues				
EXPENDITURES				
Resource Development				
Operating	$52,000	$52,000	1,283	$50,717
Total resource development	52,000	52,000	1,283	50,717
Total expenditures	52,000	52,000	1,283	50,717
Excess (deficiency) of revenues over (under) expenditures	(52,000)	(52,000)	(1,283)	50,717
Fund balances - beginning	52,624	52,624	52,624	
Fund balances - ending	$624	$624	$51,341	$50,717

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Project Care Special Revenue Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	$270,000	$270,000	$275,605	$5,605
Miscellaneous	33,964	33,964	33,965	1
Total revenues	303,964	303,964	309,570	5,606
EXPENDITURES				
Health and welfare				
Operating	250,500	304,464	349,387	(44,923)
Total health and welfare	250,500	304,464	349,387	(44,923)
Total expenditures	250,500	304,464	349,387	(44,923)
Excess (deficiency) of revenues over (under) expenditures	53,464	(500)	(39,817)	(39,317)
Fund balances - beginning	5,225,181	5,225,181	5,225,181	
Fund balances - ending	$5,278,645	$5,224,681	$5,185,364	($39,317)

Exhibit B-20

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
County Clerk Vital Statistics Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$95,000	$95,000	$114,657	$19,657
Interest	5,000	5,000	10,629	5,629
Total revenues	100,000	100,000	125,286	25,286
EXPENDITURES				
General government				
Operating	100,000	100,000	5,941	94,059
Total general government	100,000	100,000	5,941	94,059
Capital outlays				
Total expenditures	100,000	100,000	5,941	94,059
Excess (deficiency) of revenues over (under) expenditures			119,345	119,345
Fund balances - beginning	141,995	141,995	141,995	
Fund balances - ending	$141,995	$141,995	$261,340	$119,345

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
District Attorney Special Account Special Revenue Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeitures	$350,000	$350,000	$142,969	($207,031)
Interest	33,000	33,000	37,411	4,411
Total revenues	383,000	383,000	180,380	(202,620)
EXPENDITURES				
Administration of justice				
Personnel	208,171	208,171	168,487	39,684
Operating	709,000	709,000	215,783	493,217
Total administration of justice	917,171	917,171	384,270	532,901
Capital outlays				
Total expenditures	917,171	917,171	384,270	532,901
Excess (deficiency) of revenues over (under) expenditures	(534,171)	(534,171)	(203,890)	330,281
Fund balances - beginning	790,206	790,206	790,206	
Fund balances - ending	$256,035	$256,035	$586,316	$330,281

Exhibit B-21

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Sportspark Special Revenue Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$280,000	$280,000	$407,147	$127,147
Interest	1,000	1,000	10,278	9,278
Miscellaneous			208	208
Total revenues	281,000	281,000	417,633	136,633
EXPENDITURES				
Culture and recreation				
Personnel	219,130	219,130	207,116	12,014
Operating	317,578	317,578	280,823	36,755
Total culture and recreation	536,708	536,708	487,939	48,769
Total expenditures	536,708	536,708	487,939	48,769
Excess (deficiency) of revenues over (under) expenditures	(255,708)	(255,708)	(70,306)	185,402
OTHER FINANCING SOURCES (USES)				
Transfers in	246,489	246,489	246,489	
Total other financing sources (uses)	246,489	246,489	246,489	
Net Change in Fund Balances	(9,219)	(9,219)	176,183	185,402
Fund balances - beginning	107,969	107,969	107,969	
Fund balances - ending	$98,750	$98,750	$284,152	$185,402

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Family Protection Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$45,000	$45,000	$47,701	$2,701
Interest	1,000	1,000	2,364	1,364
Total revenues	46,000	46,000	50,065	4,065
EXPENDITURES				
Health and Welfare				
Operating	57,674	57,674		57,674
Total health and welfare	57,674	57,674		57,674
Total expenditures	57,674	57,674		57,674
Excess (deficiency) of revenues over (under) expenditures	(11,674)	(11,674)	50,065	61,739
Fund balances - beginning	22,542	22,542	22,542	
Fund balances - ending	$10,868	$10,868	$72,607	$61,739

Exhibit B-22

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
County Attorney - Labor Disputes
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest			$2	$2
Total revenues			2	2
EXPENDITURES				
Administration of justice				
Operating	$250	$250		250
Total administration of justice	250	250		250
Total expenditures	250	250		250
Excess (deficiency) of revenues over (under) expenditures	(250)	(250)	2	252
Fund balances - beginning	19	19	19	
Fund balances - ending	($231)	($231)	$21	$252

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Justice Court Technology
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$118,500	$118,500	$110,406	($8,094)
Interest			4,779	4,779
Total revenues	118,500	118,500	115,185	(3,315)
EXPENDITURES				
Administration of justice				
Operating	233,500	233,500	148,006	85,494
Total administration of justice	233,500	233,500	148,006	85,494
Capital outlays				
Total expenditures	233,500	233,500	148,006	85,494
Excess (deficiency) of revenues over (under) expenditures	(115,000)	(115,000)	(32,821)	82,179
Fund balances - beginning	73,660	73,660	73,660	
Fund balances - ending	($41,340)	($41,340)	$40,839	$82,179

Exhibit B-23

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Juvenile Probation National School Lunch Special Revenue Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$150,000	$150,000	$134,499	($15,501)
Interest			10,847	10,847
Total revenues	150,000	150,000	145,346	(4,654)
EXPENDITURES				
Public Safety				
Operating	174,168	174,168	54,197	119,971
Total Public Safety	174,168	174,168	54,197	119,971
Total expenditures	174,168	174,168	54,197	119,971
Excess (deficiency) of revenues over (under) expenditures	(24,168)	(24,168)	91,149	115,317
Fund balances - beginning	153,033	153,033	153,033	
Fund balances - ending	$128,865	$128,865	$244,182	$115,317

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Drug Enforcement Match Special Revenue Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental			$21,003	$21,003
Program Income	$503,038	$503,038	94,833	(408,205)
Interest	60,000	60,000	125,457	65,457
Total revenues	563,038	563,038	241,293	(321,745)
EXPENDITURES				
Public Safety				
Personnel	23,635	14,746		14,746
Operating	80,475	203,513	179,371	24,142
Total Public Safety	104,110	218,259	179,371	38,888
Capital outlays	176,583	85,619	54,693	30,926
Total expenditures	280,693	303,878	234,064	69,814
Excess (deficiency) of revenues over (under) expenditures	282,345	259,160	7,229	(251,931)
OTHER FINANCING SOURCES (USES)				
Transfers out	($496,371)	(281,626)		281,626
Total other financing sources (uses)	(496,371)	(281,626)		281,626
Net Change in Fund Balances	(214,026)	(22,466)	7,229	29,695
Fund balances - beginning	2,238,131	2,238,131	2,238,131	
Fund balances - ending	$2,024,105	$2,215,665	$2,245,360	$29,695

Exhibit B-24

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Justice Court Security
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$20,000	$20,000	$24,181	$4,181
Interest			1,200	1,200
Total revenues	20,000	20,000	25,381	5,381
EXPENDITURES				
Public Safety				
Operating	25,000	25,000	1,360	23,640
Total Public Safety	25,000	25,000	1,360	23,640
Capital outlays				
Total expenditures	25,000	25,000	1,360	23,640
Excess (deficiency) of revenues over (under) expenditures	(5,000)	(5,000)	24,021	29,021
Fund balances - beginning	13,538	13,538	13,538	
Fund balances - ending	$8,538	$8,538	$37,559	$29,021

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Juvenile Probation Federal Prisoner Special Revenue Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$8,000	$8,000	$4,739	($3,261)
Interest			438	438
Total revenues	8,000	8,000	5,177	(2,823)
EXPENDITURES				
Public Safety				
Operating	2,516	2,516	2,516	
Total Public Safety	2,516	2,516	2,516	
Total expenditures	2,516	2,516	2,516	
Excess (deficiency) of revenues over (under) expenditures	5,484	5,484	2,661	(2,823)
Fund balances - beginning	9,159	9,159	9,159	
Fund balances - ending	$14,643	$14,643	$11,820	($2,823)

Exhibit B-25

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Juvenile Case Manager Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$70,971	$70,971	$69,711	($1,260)
Interest			24	24
Total revenues	70,971	70,971	69,735	(1,236)
EXPENDITURES				
Administration of justice				
Personnel	34,559	70,596	65,392	5,204
Operating	375	375	317	58
Total administration of justice	34,934	70,971	65,709	5,262
Total expenditures	34,934	$70,971	65,709	5,262
Excess (deficiency) of revenues over (under) expenditures	36,037		4,026	4,026
Fund balances - beginning				
Fund balances - ending	$36,037		$4,026	$4,026

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Elections Chapter 19 Fund
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$107,383	$107,383	$57,753	($49,630)
Interest				
Total revenues	107,383	107,383	57,753	(49,630)
EXPENDITURES				
General government				
Operating		71,589	57,753	13,836
Total administration of justice		71,589	57,753	13,836
Capital outlays		35,794		35,794
Total expenditures		$107,383	$57,753	$49,630
Excess (deficiency) of revenues over (under) expenditures	107,383			
Fund balances - beginning				
Fund balances - ending	$107,383			

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2007

GRANTS

34th Judicial District Prosecution Initiative

This grant is awarded by the Office of National Drug Control Policy. These funds are used for the joint prosecution of drug cases with the U.S. Attorney of Western District of Texas.

65th District Expanded Family Drug Court Program

This grant is awarded by the U.S. Department of Health and Human Services to help expand residential treatment capacity for the 65th District Court Family Drug Court clients and enhance the wraparound services available through the drug court with the assistance of the Integrated Treatment Coordinator. It also provides appropriate case management for the 65th District Court Family Drug Court clients.

65th District Family Drug Court Enhancement Program

The Drug Court Program is authorized under Title I, Part EE, of the Omnibus Crime Control and Safe Streets Act of 1968. Its objective is to support the establishment and development of drug courts. The Drug Court Grant Program is responsive to, and supportive of, developments in the field.

243rd District Drug Court

This grant is awarded by the Criminal Justice Division to address the lack of supervision and treatment sources available to effectively serve chemically addicted offenders in El Paso County.

409th District Drug Court

The El Paso Independent School District (EPISD) has awarded this grant for the purpose of reducing substance abuse and criminal activity amongst the juvenile population in El Paso County and also providing them with an opportunity to receive a quality education.

A.C. Border Children's Mental Health

This grant was funded by the Anne Casey Foundation to supplement the Border Children's Mental Health Collaborative.

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2007

GRANTS

Access and Visitation Grant

This grant was awarded by the Office of the Attorney General to establish programs that support and facilitate non-custodial parent's access and visitations with their children.

Bootstrap Program

The purpose of this grant is to promote and enhance home ownership for very low income Texans by providing loan funds to purchase or refinance real property on which to build new residential housing, or to improve their existing residential housing.

Border Children's Mental Health Collaborative

The Substance Abuse and Mental Health Services Administration, a division of the U. S. Department of Health and Human Services, has awarded this grant to make mental health treatment available in El Paso, Texas. The ultimate goal of the grant is to provide a more positive environment for the children by bringing them back to the area for treatment.

Bosque Bonito & San Elizario

This grant is awarded by the Office of Rural and Community Affairs to provide first-time sewer service in the Bosque Bonito units 1 & 2 subdivisions located in the San Elizario area.

Buffer Zone Protection Project

This grant is awarded by the Governor's Division of Emergency Management to aid in the reduction of vulnerabilities of Critical Infrastructure and Key Resources sites within the Jurisdiction, by extending protected area around the site into surrounding community and support the prevention and preparedness efforts of local law enforcement.

Bullet Proof Vest Partnership

Administered by the U. S. Department of Justice, its purpose is to protect the lives of law enforcement officers by helping states and units of local and tribal governments equip their law enforcement officers with armor vests by paying half of the cost of each vest.

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2007

GRANTS

Byrne Justice Assistance Grant

Edward Byrne Memorial Justice Assistance Grant (JAG) program allows states, tribes and local governments to support a broad range of activities to prevent and control crime based on their local needs and conditions. The County of El Paso will use JAG funds to upgrade a broad range of communication equipment, software, technology, and hardware. The County will also use JAG funds to purchase furniture, computers and peripherals to maximize the effectiveness of four new Victim's Assistance Advocates.

Child Protective Services

The Texas Department of Family and Protective Services funds this grant. This grant allows for expenses related to the preparation for and participation in judicial determinations for cases filed by the Department.

Colonia Plumbing Loan Program

The Texas Water Development Board and the County of El Paso have contracted to provide loans to qualified individuals from the areas commonly known as San Elizario, Socorro, Tornillo and Westway. The loans made to these individuals will only be for the eligible plumbing improvements identified in Chapter 31 of the *Texas Administrative Code*.

Colonia Road Projects

This grant is awarded by the Texas Department of Transportation for colonia road construction.

Colonia Self Help Center

The Colonia Self Help grant was awarded by the Office of Rural and Community Development to provide 48 households in the Horizon and El Paso Hills area with assistance in rehabilitation, repair and reconstruction of housing.

Constable Tobacco Compliance

This grant was awarded by the Texas Comptroller of Public Accounts. Officers are required to conduct inspection to establishments that sell tobacco products, and insure they are in compliance with the conditions established by the Texas Comptroller's Office.

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2007

GRANTS

COPS Training and Technical Assistance

The El Paso County Sheriff's Office "Creating a Culture of Integrity" Program will focus on ensuring accountability to the El Paso community. The funding will assist the El Paso County Sheriff's Office in developing a proactive organizational accountability system to engage the El Paso community in defining law enforcement services.

Criminal Enterprise Unit

This grant is awarded by the Criminal Justice Division to disrupt organized criminal groups involved in violent crime, gangs, human trafficking, money laundering and drug trafficking.

Cruz Salcido Project

This grant is awarded by the Office of Rural and Community Affairs to construct first time water system improvements in the Cruz and Salcido Roads in the San Elizario area using STEP self-help methods, benefiting approximately 24 families.

DIMS Project

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

District Attorney Anti-Gang

The grant is awarded through the Office of the Attorney General for Purposes of creating and establishing Anti-Gang enforcement and prevention strategies.

District Attorney Project Safe Neighborhoods

Funds awarded by the Attorney General of Texas for a community gun violence prosecution initiative program.

District Attorney Victim Information Notification Everyday (VINE)

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

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2007

GRANTS

Domestic Violence Unit (VAWA)

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

DWI Court Program

Grant awarded by the State of Texas Office of the Governor Criminal Justice Division. The goal of the DWI Drug Court Intervention and Treatment Program is to enhance public safety, strive to reduce recidivism of alcohol and drug offenders through a cost effective integrated continuum of care and a judicially supervised regime of treatment for chemically addicted offenders in El Paso County.

El Paso Can

This grant is awarded by the El Paso Del Norte Health Foundation to improve the health and well being of older adults through education, good nutrition and fitness activities.

El Paso County Individual Development Account

This grant was awarded by the U.S. Department of Health and Human Services to allow county employees to set up savings accounts to purchase their first home or for secondary education. The savings accounts are matched by $2 for every $1 by federal and county funds.

Emergency Food and Shelter

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

Enforcement of Protective Orders (VAWA)

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

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2007

GRANTS

Explorer Post

The funds for this program are provided by the El Paso County Metro Narcotics Task Force Program income. This is a new and innovative concept which targets and recruits youths, male and female, between fourteen and twenty-one years of age. This program provides an opportunity for these youths to work with full time deputies in three areas: Crime Prevention, Drug Education and Drug Abuse Resistance Education. In addition, the Explorers learn the fundamental concepts of police work through the ride along program, as well as, participate in presentations, displays and safety programs throughout the community.

Fabens Library

This mini-grant will help the collection development efforts of the County Library and is intended to assist the grantee in its literacy initiatives through the acquisition of Spanish, English and Bilingual library materials.

FEMA Flood

El Paso County experienced severe flooding in July through September of 2006. The President issued a declaration of disaster on August 15, 2006 and provided FEMA funds as reimbursement for damages and expenses incurred during the incident starting July 31, 2006 and continuing through the end of September 2006.

Financial Disruption Unit

This grant is awarded by the Office of National Drug Control Policy. The funds are used to target individuals with the objective of identifying drug related assets and resources subject to forfeiture in accordance with state and federal laws.

Help America Vote Act

Help America Vote grants are designed to help local elections offices upgrade from the punch voting system to a computerized statewide voter system. It also provides funds for education and training of voters as well as poll workers. The funds are provided to the county by the Election Assistance Commission of the Federal Government through the Secretary of the State of Texas.

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2007

GRANTS

HIDTA Vehicle Purchase

The funds for this grant were provided by Treasury and Justice Federal Asset Sharing funds, which have been awarded to agencies that participated in a seizure and forfeiture action. Funds were used for the purchase of three unmarked vehicles for the El Paso Sheriff's Department.

Hispanic Nutrition Program

The National Hispanic Council on Aging awards this grant to help ensure the successful implementation of the Senior Medicare Fraud Patrol project and the Integration-Extension Project for Rural Hispanic communities.

Hogg Foundation BCMHC

This grant was funded by the HOGG Foundation to supplement Border Children's Mental Health Collaborative.

Homeland Security

U.S. Department of Homeland Security, Office of Domestic Preparedness awarded this grant through the Governor's Division of Emergency Management to purchase equipment to aid in the improvement of the County's ability to prevent, respond to and recover from acts of terrorist and natural disasters.

Home Program Deed Conversion

This grant is awarded by the Texas Department of Housing and Community Affairs to provide contract for deed conversions and housing rehabilitation for families that reside in a colonia and earn 60 percent or less of the applicable Area Median Family Income (AMFI).

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2007

GRANTS

Intelligent Transportation System

This grant is awarded by the Texas Department of Transportation to provide funds for the installation of an Intelligent Transportation System, which consists of automatic vehicle location, real-time voice and data systems, integrated billing and passenger information, on a "Smart Bus" and on other transit/social service vehicles. This will assist transit and social service agencies operating fixed-route and demand responsive services in reducing costs while improving operational efficiencies, emergency response and passenger service.

Juvenile Accountability Incentive Block Grants

This grant was provided by the Texas Criminal Justice Division to Juvenile Probation Department to aid in the establishing and maintaining accountability based programs that work with juvenile offenders who are referred by law enforcement agencies, to protect students and school personnel from drug, gang and youth violence.

Juvenile Board State Aid

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

Juvenile Board State Aid Imprest

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

Juvenile Justice Alternative Education Program

This grant was funded since1997 by the Texas Education Agency for which monies are intended to be used for program operation and maintenance purposes for the juvenile justice program.

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2007

GRANTS

Juvenile Services

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

National Park Service Ground Work

The U. S. Department of the Interior, National Park Services awarded this grant to El Paso County to upgrade and beautify the community.

Nutrition

In accordance with the provisions of this grant, the Texas Department of Aging through the Rio Grande Council of Governments, the Texas Department of Human Services, the Community Development Program through the City of El Paso and the County of El Paso provides congregate meals, homebound meals, and transportation for the eligible elderly population.

ONDCP Multiple Initiatives

The Office of National Drug Control Policy awards the funds for this grant to the El Paso Sheriff's Department. Funds will be used to support a total of eight programs that investigate drug trafficking, drug organizations and other suspects associated with money laundering.

Operation Linebacker

Grant award from the State of Texas Governor's Criminal Justice Division. Its primary goal is to serve as a second line defense in supporting U.S. Customs and Border Protection officers as they manage and protect the border between Texas and Mexico.

Operation Wrangler

This grant is awarded though the Governor's Division of Emergency Management to organize and deploy state and local government law enforcement personnel and equipment in a project to enhance border security along the Texas-Mexico border.

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2007

GRANTS

Organized Crime Drug Enforcement Task Force

Grant funds awarded by the U.S. Department of Justice Office. The main purpose is to assist in organized crime drug enforcement task force investigations and prosecutions.

Ponderosa Western Village

This grant is awarded by the Office of Rural and Community Affairs to provide first-time water service in the Ponderosa Western Village area and first-time sewer service in the Bosque Bonito Units 1 and 2.

Post Adjudication Facility

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

Public Defender Mental Health

The Texas Task Force on Indigent Defense awarded this grant to help develop new and innovative indigent defense programs for the County of El Paso.

Regional Public Transportation Plan

This grant is awarded by the Texas Department of Transportation to deliver a regional coordinated transportation service plan.

Rural Transit Assistance Program

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

Rural Transit Bus

These funds resulted from an insurance claim in the Rural Transit Program and were used to purchase a replacement bus.

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2007

GRANTS

San Elizario Jail Preservation

The Texas Historical Commission and the National Trust for Historic Preservation funded this grant to restore the San Elizario Jail.

San Elizario Bicycle/Sidewalk Path

This grant is awarded by the Texas Department of Transportations for the extension of the bicycle path under the Safe Routes to School Program in the area serving the students and general population surrounding Borrego Elementary School.

Sheriff's Crime Victim Services

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

Sheriff's Region VIII Training Academy

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

Southwest Border CPOT Initiatives

Funded by the Office of National Drug Control Policy, the Southwest Border HIDTA was awarded $5 million under its umbrella initiative as part of the Consolidated Priority Organizational Targets Project. $1 million of these funds were allocated to each of the five regional partnerships which target major drug trafficking organizations.

Southwest Border HIDTA Management

This grant is awarded by the Office of National Drug Control Policy (ONDCP) and was formed to serve as a coordinating office for the five regions in the southwest border. Grant funds will be used to support the Southwest Border Management, Special Project and the South West Border Training initiatives.

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2007

GRANTS

Special Disaster Relief

The Paso del Norte Health Foundation awarded this grant for special disaster relief. It will provide prevention of related health and safety hazards when trying to assist families with an emergency preparedness plan for residents in rural communities.

Strong Family Strong Future

Various donations and foundations fund these grants. They are used to strength families through education and provide assistance when needed.

Texas Capital Project Fund

This fund has been established to provide an economic boost to business in the County of El Paso through a revolving loan fund (RLF). This will increase low to moderate income jobs by providing businesses with gap financing.

TJPC Community Corrections

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

TJPC Progressive Sanctions

Funds are provided by the Texas Juvenile Probation Commission and are used to support three progressive sanctions programs through the hiring of additional probation officers, the enhancement of current programs, and the provision of services to juveniles.

TJPC Salary Adjustment

This grant is funded by the Texas Juvenile Probation Commission to provide funding for the salary adjustment for certified juvenile probation officers and certified juvenile detention and certified correctional officers.

TJPC Secure Post Adjudication

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

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2007

GRANTS

TJPC Special Needs Diversionary Program

This grant is funded by the Texas Juvenile Probation Commission for the provision of probation services (staff, operating, and travel) to juvenile offenders with serious mental health needs in order to positively impact recidivism.

TJPC Title IV-E Enhanced Billing/Foster Care

This grant is funded by the Texas Juvenile Probation Commission to allow the County to participate in the Title IV-E Federal Enhanced Billing and Foster Care Reimbursement Program. It allows the Juvenile Board to recoup federal monies for time spent by the El Paso County Juvenile Probation Department in providing removal prevention services to Title IV-E eligible youth.

Tobacco Compliance

This grant was awarded by the Texas Comptroller of Public Accounts. Officers are required to conduct inspection to establishments that sell tobacco products, and insure they are in compliance with the conditions established by the Texas Comptroller's Office.

Transportation Coordination Plan

This grant was awarded by the Community Transportation Association of America to conduct a transportation coordination planning project for the continued coordination of regional health and human services transportation.

Transit Bus Project

The Texas Commission on Environmental Quality awarded this grant. The objective is to develop and install an innovative Hydraulic Launch Assist (HLA) system onto a new low-floor transit bus for testing and use by the El Paso County Rural Transit Program.

USTA Tennis 123

This grant is awarded by the U.S. Tennis Association to serve as start-up funding for tennis programs at Ascarate Park.

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2007

GRANTS

Vehicle Registration Abuse

This grant is awarded by the Texas Automobile Theft Prevention Authority to assist the County Tax Assessor Vehicle Registration Enforcement Division to stop vehicle registration abuse in El Paso County.

Victim Coordinator and Liaison

This grant is awarded by the Attorney General of Texas to provide funding for a Victim Assistance Coordinator and Liaison in the local prosecutor's office. The purpose of this coordinator is to provide information and assistance to victims of crime.

Victim Service Liaison

This grant is awarded by the Texas Criminal Justice Division, to restore crime victims to full physical, mental and emotional health. This is achieved by the collaboration and coordination of local services and supports for seamless delivery of services.

Victim Witness Service

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

County of El Paso, Texas
Special Revenue Funds
Combining Balance Sheet - Grant Funds
As of September 30, 2007
(With comparative totals for September 30, 2006)

Funds	Assets				
	Cash-Demand Deposits	Accounts Receivable	Notes Receivable	Due from Other Funds	Total Assets
General Government					
Access and Visitation Grant		$6,849			$6,849
Help America Vote Act		16,565			16,565
Balances September 30, 2007		$23,414			$23,414
Administration of Justice					
34th Judicial District Prosecution Initiative		$112,097			$112,097
65th District Expanded Family Drug Court Program		38,408			38,408
65th District Family Drug Court Enhance Program	$1,599	27,008			28,607
243rd District Drug Court		33,040			33,040
409th District Drug Court		43,742			43,742
District Attorney Project Safe Neighborhoods		18,337			18,337
DIMS Project		54,260			54,260
Domestic Violence Unit		21,997			21,997
DWI Court Program		76,870			76,870
Explorer Post Task Force	866				866
Financial Disruption Unit	205				205
Juvenile Accountability Incentive		8,209			8,209
Public Defender Mental Health	26,608	28,825			55,433
Southwest Border CPOT Initiatives		546,561			546,561
Southwest Border HIDTA Management		53,236			53,236
Vehicle Registration Abuse Program		11,765			11,765
Victim Coordinator and Liaison		8,251			8,251
Victim Witness Services		31,710			31,710
Balances September 30, 2007	$29,278	$1,114,316			$1,143,594
Public Safety					
Byrne Justice Assistance Grant		$102,519			$102,519
Constable Tobacco Compliance	$19,730				19,730
Criminal Enterprise Unit		388,228			388,228
DA Anti-gang		14,477			14,477
Homeland Security		15,630			15,630
Juvenile Board State Aid	39,380				39,380
Juvenile Board State Aid Imprest Fund	178,279				178,279
Juvenile Justice Alternative Education	144,931				144,931
Juvenile Services	2,373				2,373
ONDCP Multiple Initiatives	3	696,148			696,151
Operation Linebacker		37,614			37,614
Operation Wrangler		236,750			236,750
Sheriff's Crime Victim Services		2,923			2,923
Sheriff's Training Academy		59,574			59,574
Special Disaster Relief	42				42
TJPC Community Corrections	193,114				193,114
TJPC Progressive Sanctions	60,107				60,107
TJPC Salary Adjustment	32,907				32,907
TJPC Secure Post-Adjudication	284,594	20,314			304,908
TJPC Special Needs Diversionary Program		16,792			16,792
TJPC Title IV-E Enhanced Billing	642,097			$2,469,857	3,111,954
Tobacco Compliance	9,524				9,524
Victim Services Liaison		9,747			9,747
Balances September 30, 2007	$1,607,081	$1,600,716		$2,469,857	$5,677,654

(Continued)

County of El Paso, Texas
Special Revenue Funds
Combining Balance Sheet - Grant Funds
As of September 30, 2007
(With comparative totals for September 30, 2006)

	Assets				
Funds	Cash-Demand Deposits	Accounts Receivable	Notes Receivable	Due from Other Funds	Total Assets
Health and Welfare					
A.C. Border Children's Mental Health	$20,750				$20,750
Border Children's Mental Health Collaborative	329,420				329,420
Child Protective Services		$109,182			109,182
El Paso County Individual Development Account	497,509				497,509
Emergency Food and Shelter	1,239				1,239
Hispanic Nutrition Program	725				725
Nutrition	80,545	150,931			231,476
Strong Family Strong Future	1,365				1,365
Balances September 30, 2007	$931,553	$260,113			$1,191,666
Resource Development					
Texas Capital Project	$471,583	$415	$824,457		$1,296,455
Balances September 30, 2007	$471,583	$415	$824,457		$1,296,455
Community Services					
Bootstrap Program	$189,835	$49,043			$238,878
Home Program Deed Conversions		77,318			77,318
Intelligent Transportation System		21,208			21,208
Regional Public Transportation Plan		7,048			7,048
Rural Transit Assistance Program		127,217			127,217
Transportation Coordination Plan		6,469			6,469
Balances September 30, 2007	$189,835	$288,303			$478,138
Culture and Recreation					
USTA Tennis 123	$1,865				$1,865
Balances September 30, 2007	$1,865				$1,865
Public Works					
Bosque Bonito & San Elizario		$8,754			$8,754
Colonia Plumbing Program	$203		$28,806		29,009
Colonia Road Projects		130,232			130,232
Colonia Self-Help Center		412,520			412,520
Cruz Salcido Project		5,771			5,771
FEMA Flood	110,904				110,904
Ponderosa Western Village		5,447			5,447
San Elizario Bicycle/Sidewalk Path	50,894				50,894
Balances September 30, 2007	$162,001	$562,724	$28,806		$753,531
Total Balance September 30, 2007	$3,393,196	$3,850,001	$853,263	$2,469,857	$10,566,317
Total Balance September 30, 2006	$5,539,955	$3,569,798	$261,906	$2,227,147	$11,598,806

(Continued)

County of El Paso, Texas
Special Revenue Funds
Combining Balance Sheet - Grant Funds
As of September 30, 2007
(With comparative totals for September 30, 2006)

Funds	Liabilities and Fund Balance							Total Liabilities and Fund Balance
	Vouchers Payable	Payroll Liabilities	Due to Other Funds	Due to Other Governments	Deferred Revenues	Total Liabilities	Fund Balance	
General Government								
Access and Visitation Grant			$4,284			$4,284	$2,565	$6,849
Help America Vote Act	$16,565					16,565		16,565
Balances September 30, 2007	$16,565		$4,284			$20,849	$2,565	$23,414
Administration of Justice								
34th Judicial District Prosecution Initiative	$884	$9,443	$101,770			$112,097		$112,097
65th District Expanded Family Drug Court Program	15,166	2,701	20,541			38,408		38,408
65th District Family Drug Court Enhance Program	16,306					16,306	$12,301	28,607
243rd District Drug Court	2,475	240	30,325			33,040		33,040
409th District Drug Court	1,236	2,578	16,596			20,410	23,332	43,742
District Attorney Project Safe Neighborhoods			8,387		$9,950	18,337		18,337
DIMS Project	281	9,619	44,360			54,260		54,260
Domestic Violence Unit	274	3,366	18,357			21,997		21,997
DWI Court Program	43,721	1,844	31,305			76,870		76,870
Explorer Post Task Force					866	866		866
Financial Disruption Unit	205					205		205
Juvenile Accountability Incentive	8,209					8,209		8,209
Public Defender Mental Health	5,889	4,982			44,562	55,433		55,433
Southwest Border CPOT Initiatives	453,894	136	92,531			546,561		546,561
Southwest Border HIDTA Management			53,236			53,236		53,236
Vehicle Registration Abuse Program	49	1,674	10,042			11,765		11,765
Victim Coordinator and Liaison	250	705	7,296			8,251		8,251
Victim Witness Services	1,066	1,694	28,950			31,710		31,710
Balances September 30, 2007	$549,905	$38,982	$463,696		$55,378	$1,107,961	$35,633	$1,143,594
Public Safety								
Byrne Justice Assistance Grant	$11,022	$1,358	$90,139			$102,519		$102,519
Constable Tobacco Compliance					$19,730	19,730		19,730
Criminal Enterprise Unit	34,245	26,172	327,811			388,228		388,228
DA Anti-gang	26	2,065	12,386			14,477		14,477
Homeland Security			15,630			15,630		15,630
Juvenile Board State Aid	39	9,691			29,650	39,380		39,380
Juvenile Board State Aid Imprest Fund	76,225				102,054	178,279		178,279
Juvenile Justice Alternative Education	27	1,064			143,840	144,931		144,931
Juvenile Services	500				1,873	2,373		2,373
ONDCP Multiple Initiatives	62,316	40,086	593,749			696,151		696,151
Operation Linebacker	3,201		34,413			37,614		37,614
Operation Wrangler			236,750			236,750		236,750
Sheriff's Crime Victim Services		872	2,051			2,923		2,923
Sheriff's Training Academy	880	3,891	54,803			59,574		59,574
Special Disaster Relief					42	42		42
TJPC Community Corrections	37,219	6,267			149,628	193,114		193,114
TJPC Progressive Sanctions	10	25,820			34,277	60,107		60,107
TJPC Salary Adjustment		6,695			26,212	32,907		32,907
TJPC Secure Post-Adjudication	38,601	1,772			264,535	304,908		304,908
TJPC Special Needs Diversionary Program	16,779	13				16,792		16,792
TJPC Title IV-E Enhanced Billing	222,568	8,391			2,880,995	3,111,954		3,111,954
Tobacco Compliance					9,524	9,524		9,524
Victim Services Liaison	438	782	8,527			9,747		9,747
Balances September 30, 2007	$504,096	$134,939	$1,376,259		$3,662,360	$5,677,654		$5,677,654

(Continued)

County of El Paso, Texas
Special Revenue Funds
Combining Balance Sheet - Grant Funds
As of September 30, 2007
(With comparative totals for September 30, 2006)

Funds	Liabilities and Fund Balance							Total Liabilities and Fund Balance
	Vouchers Payable	Payroll Liabilities	Due to Other Funds	Due to Other Governments	Deferred Revenues	Total Liabilities	Fund Balance	
Health and Welfare								
A.C. Border Children's Mental Health					$20,750	$20,750		$20,750
Border Children's Mental Health Collaborative	$84,525	$6,123				90,648	$238,772	329,420
Child Protective Services	6,169	9,853	$46,692			62,714	46,468	109,182
El Paso County Individual Development Account					280,953	280,953	216,556	497,509
Emergency Food and Shelter	1,174				65	1,239		1,239
Hispanic Nutrition Program					725	725		725
Nutrition	106,825	9,601				116,426	115,050	231,476
Strong Family Strong Future					1,365	1,365		1,365
Balances September 30, 2007	$198,693	$25,577	$46,692		$303,858	$574,820	$616,846	$1,191,666
Resource Development								
Texas Capital Project				$1,240,621	$55,834	$1,296,455		$1,296,455
Balances September 30, 2007				$1,240,621	$55,834	$1,296,455		$1,296,455
Community Services								
Bootstrap Program	$26,586				$212,292	$238,878		$238,878
Home Program Deed Conversions	25,508		$51,810			77,318		77,318
Intelligent Transportation System	4,850		16,358			21,208		21,208
Regional Public Transportation Plan	7	$1,122	5,919			7,048		7,048
Rural Transit Assistance Program	54,114	1,693	71,410			127,217		127,217
Transportation Coordination Plan	25		6,444			6,469		6,469
Balances September 30, 2007	$111,090	$2,815	$151,941		$212,292	$478,138		$478,138
Culture and Recreation								
USTA Tennis 123	$899				$966	$1,865		$1,865
Balances September 30, 2007	$899				$966	$1,865		$1,865
Public Works								
Bosque Bonito & San Elizario			$8,754			$8,754		$8,754
Colonia Plumbing Program	$203				$28,806	29,009		29,009
Colonia Road Projects	1,494		128,738			130,232		130,232
Colonia Self-Help Center	134,245		278,275			412,520		412,520
Cruz Salcido Project			5,771			5,771		5,771
FEMA Flood					79,771	79,771	$31,133	110,904
Ponderosa Western Village			5,447			5,447		5,447
San Elizario Bicycle/Sidewalk Path							50,894	50,894
Balances September 30, 2007	$135,942		$426,985		$108,577	$671,504	$82,027	$753,531
Total Balance September 30, 2007	$1,517,190	$202,313	$2,469,857	$1,240,621	$4,399,265	$9,829,246	$737,071	$10,566,317
Total Balance September 30, 2006	$1,280,813	$241,455	$2,227,147	$1,405,863	$5,117,048	$10,272,326	$1,326,480	$11,598,806

(Concluded)

County of El Paso, Texas
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended September 30, 2007
(With comparative totals for the year ended September 30, 2006)

Funds	Beginning Balance	Prior Period Adjustments	Adjusted Balance	Revenues	Expenditures (Current)	Net Change in Fund Balance During the Year	Ending Balance
General Government							
Access and Visitation Grant				$71,128	$68,563	$2,565	$2,565
Help America Vote Act				33,282	33,282		
Balances September 30, 2007				$104,410	$101,845	$2,565	$2,565
Administration of Justice							
34th Judicial District Prosecution Initiative				$523,698	$523,698		
65th District Expanded Family Drug Court Program				362,601	362,601		
65th District Family Drug Court Enhance Program	$21,144		$21,144	44,190	53,033	($8,843)	$12,301
243rd District Drug Court				123,455	123,455		
409th District EPSD Drug Court	10,531		10,531	220,460	207,659	12,801	23,332
COPS Training and Technical Assistance				13,506	13,506		
District Attorney Project Safe Neighborhoods				49,041	49,041		
DIMS Project				497,067	497,067		
Domestic Violence Unit				169,965	169,965		
DWI Court Program				157,795	157,795		
Enforcement of Protective Orders				3,850	3,850		
Juvenile Accountability Incentive				45,968	45,968		
Public Defender Mental Health				274,862	274,862		
Southwest Border CPOT Initiatives				1,045,066	1,045,066		
Southwest Border HIDTA Management				10,656	10,656		
Vehicle Registration Abuse Program				43,698	43,698		
Victim Coordinator and Liaison				38,446	38,446		
Victim Witness Services				146,006	146,006		
Balances September 30, 2007	$31,675		$31,675	$3,770,330	$3,766,372	$3,958	$35,633
Public Safety							
Byrne Justice Assistance Grant				$214,945	$214,945		
Bullet Proof Vest Partnership				147,512	147,512		
Constable Tobacco Compliance				270	270		
Criminal Enterprise Unit				1,981,821	1,981,821		
DA Victim Info Notification Everyday				30,108	30,108		
DA Anti-gang				14,478	14,478		
HIDTA Vehicle Purchase	$1,265		$1,265	(1265)		(1265)	
Homeland Security				232,549	232,549		
Juvenile Board State Aid				381,188	381,188		
Juvenile Board State Aid Imprest Fund				176,804	176,804		
Juvenile Justice Alternative Education				206,286	206,286		
Juvenile Services				2,217	2,217		
ONDCP Multiple Initiatives				3,188,964	3,188,964		
Operation Linebacker				315,128	315,128		
Operation Wrangler				236,750	236,750		
Organized Crime Drug Enforce Task Force				2,609	2,609		
Sheriff's Crime Victim Services				39,601	39,601		
Sheriff's Training Academy				205,267	205,267		
Special Disaster Relief				7,458	7,458		
TJPC Community Corrections				835,201	835,201		
TJPC Progressive Sanctions				724,546	724,546		
TJPC Salary Adjustment				308,715	308,715		
TJPC Secure Post-Adjudication				313,997	313,997		
TJPC Special Needs Diversionary Program				62,690	62,690		
TJPC Title IV-E Enhanced Billing				2,555,081	2,555,081		
Tobacco Compliance				19,511	19,511		
Victim Services Liaison				46,902	46,902		
Balances September 30, 2007	$1,265		$1,265	$12,249,333	$12,250,598	($1,265)	

(Continued)

County of El Paso, Texas
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended September 30, 2007
(With comparative totals for the year ended September 30, 2006)

Funds	Beginning Balance	Prior Period Adjustments	Adjusted Balance	Revenues	Expenditures (Current)	Net Change in Fund Balance During the Year	Ending Balance
Health and Welfare							
Annie Casesy Foundation BCMHC				$4,250	$4,250		
Border Children's Mental Health Collaborative	$291,771		$291,771	379,464	432,463	($52,999)	$238,772
Child Protective Services	194,327		194,327	609,067	756,926	(147,859)	46,468
El Paso Can				26,722	26,722		
El Paso County Individual Development Account	217,089		217,089	716	1,249	(533)	216,556
Emergency Food and Shelter				109,268	109,268		
Hispanic Nutrition Program				13,337	13,337		
Hogg Foundation BCMHC				11,094	11,094		
Nutrition	270,317		270,317	2,702,459	2,857,726	(155,267)	115,050
Balances September 30, 2007	$973,504		$973,504	$3,856,377	$4,213,035	($356,658)	$616,846
Resource Development							
Texas Capital Project				$50,000	$50,000		
Balances September 30, 2007				$50,000	$50,000		
Community Services							
Bootstrap Program				$43,997	$43,997		
Home Program Deed Conversions				70,468	70,468		
Intelligent Transportation System				21,208	21,208		
Regional Public Transportation Plan				82,789	82,789		
Rural Transit Assistance Program				670,424	670,424		
Rural Transit Bus				70,784	70,784		
Transportation Coordination Plan				15,000	15,000		
Transit Bus Project				483,040	483,040		
Balances September 30, 2007				$1,457,710	$1,457,710		
Culture and Recreation							
Fabens Library				$14	$14		
NPS Groundwork	$25,000		$25,000	25,000	50,000	($25,000)	
San Elizario Jail Preservation	33,250		33,250	30,000	63,250	(33,250)	
USTA Tennis 123				899	899		
Balances September 30, 2007	$58,250		$58,250	$55,913	$114,163	($58,250)	
Public Works							
Bosque Bonito & San Elizario	$20,000		$20,000	$49,254	$69,254	($20,000)	
Colonia Road Projects				477,470	477,470		
Colonia Self-Help Center				413,879	413,879		
Cruz Salcido Project				13,000	13,000		
FEMA Flood				31,133		31,133	$31,133
Ponderosa Western Village	190,892		190,892	213,396	404,288	(190,892)	
San Elizario Bicycle/Sidewalk Path	50,894		50,894				50,894
Balances September 30, 2007	$261,786		$261,786	$1,198,132	$1,377,891	($179,759)	$82,027
Total Balance September 30, 2007	$1,326,480		$1,326,480	$22,742,205	$23,331,614	($589,409)	$737,071
Total Balance September 30, 2006		($1,266,988)	($1,266,988)	$26,818,675	$24,225,207	$2,593,468	$1,326,480

(Concluded)

County of El Paso, Texas
Special Revenue Fund - Grant Funds
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2007

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual Amounts	(Negative)
Revenues:				
Intergovernmental	$19,766,951	$48,385,366	$19,491,856	($28,893,510)
Interest	3,022	103,022	52,007	(51,015)
Miscellaneous	133,056	2,446,880	829,465	(1,617,415)
Total revenues	19,903,029	50,935,268	20,373,328	(30,561,940)
Expenditures:				
General government:				
Personnel	2,900	50,778	47,889	2,889
Operating	1,782	32,105	22,456	9,649
Total general government	4,682	82,883	70,345	12,538
Administration of justice:				
Personnel	1,811,728	3,787,810	2,070,150	1,717,660
Operating	4,052,764	4,174,780	1,641,260	2,533,520
Total administration of justice	5,864,492	7,962,590	3,711,410	4,251,180
Public safety:				
Personnel	6,084,082	15,825,765	7,562,716	8,263,049
Operating	5,383,771	10,536,395	3,902,701	6,633,694
Total public safety	11,467,853	26,362,160	11,465,417	14,896,743
Health and welfare:				
Personnel	564,735	2,253,600	1,071,408	1,182,192
Operating	788,355	6,483,202	2,640,117	3,843,085
Total health and welfare	1,353,090	8,736,802	3,711,525	5,025,277
Resource development:				
Operating	1,210,580	1,310,580	50,000	1,260,580
Total resource development	1,210,580	1,310,580	50,000	1,260,580
Community services:				
Personnel	152,478	325,455	174,085	151,370
Operating	1,142,170	2,907,904	1,220,555	1,687,349
Total community services	1,294,648	3,233,359	1,394,640	1,838,719
Culture and recreation:				
Personnel				
Operating	26,878	51,878	50,913	965
Total culture and recreation	26,878	51,878	50,913	965
Public works:				
Personnel	313,644	245,142	123,343	121,799
Operating	2,562,544	2,796,353	777,078	2,019,275
Total public works	2,876,188	3,041,495	900,421	2,141,074
Capital outlays	6,551,028	7,169,912	1,461,699	5,708,213
Total expenditures	30,649,439	57,951,659	22,816,370	35,135,289
Excess (deficiency) of revenues over (under) expenditures	(10,746,410)	(7,016,391)	(2,443,042)	4,573,349
Other financing sources (uses):				
Transfers in	1,797,422	3,564,861	2,368,877	(1,195,984)
Transfers out	(616,070)	(3,000,357)	(515,244)	2,485,113
Capital Leases				
Total other financing sources (uses)	1,181,352	564,504	1,853,633	1,289,129
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(9,565,058)	(6,451,887)	(589,409)	5,862,478
Fund balance - beginning	1,326,480	1,326,480	1,326,480	
Fund balance - ending	($8,238,578)	($5,125,407)	$737,071	$5,862,478

County of El Paso, Texas
Special Revenue Funds
Schedule of Revenues - Grant Funds
For the year ended September 30, 2007
(With comparative totals for the year ended September 30, 2006)

Funds	Intergovernmental Federal/ State	Intergovernmental Other	Interest	Other	Total Revenues	Transfers In	Revenues and Other Financing Sources
General Government							
Access and Visitation Grant	$58,873				$58,873	$12,255	$71,128
Help America Vote Act	33,282				33,282		33,282
Balances September 30, 2007	$92,155				$92,155	$12,255	$104,410
Administration of Justice							
34th Judicial District Prosecution Initiative	$523,698				$523,698		$523,698
65th District Expanded Family Drug Court Program	362,601				362,601		362,601
65th District Family Drug Court Enhance Program	44,190				44,190		44,190
243rd District Drug Court	123,455				123,455		123,455
409th District Drug Court	122,862			87,000	209,862	$10,598	220,460
COPS Training and Technical Assistance	13,506				13,506		13,506
District Attorney Project Safe Neighborhoods	49,041				49,041		49,041
DIMS Project		$201,413			201,413	295,654	497,067
Domestic Violence Unit	43,426				43,426	126,539	169,965
DWI Court Program	157,795				157,795		157,795
Enforcement of Protective Orders	3,850				3,850		3,850
Financial Disruption Unit	12,288			(12,288)			
Juvenile Accountability Incentive	41,226				41,226	4,742	45,968
Public Defender Mental Health	112,734			162,128	274,862		274,862
Southwest Border CPOT Initiatives	1,045,066				1,045,066		1,045,066
Southwest Border HIDTA Management	10,656				10,656		10,656
Vehicle Registration Abuse Program	41,447				41,447	2,251	43,698
Victim Coordinator and Liason	38,446				38,446		38,446
Victim Witness Services	73,676				73,676	72,330	146,006
Balances September 30, 2007	$2,819,963	$201,413		$236,840	$3,258,216	$512,114	$3,770,330
Public Safety							
Byrne Justice Assistance Grant	$214,945				$214,945		$214,945
Buffer Zone Protection Program	147,512				147,512		147,512
Constable Tobacco Compliance	270				270		270
Criminal Enterprise Unit	1,755,093			$226,728	1,981,821		1,981,821
DA Victim Info Notification Everyday	30,108				30,108		30,108
DA Anti-gang	14,478				14,478		14,478
HIDTA Vehicle Purchase				(1,265)	(1,265)		(1,265)
Homeland Security	232,549				232,549		232,549
Juvenile Board State Aid	381,188				381,188		381,188
Juvenile Board State Aid Imprest Fund	176,804				176,804		176,804
Juvenile Justice Alternative Education	206,286				206,286		206,286
Juvenile Services	2,217				2,217		2,217
ONDCP Multiple Initiatives	3,188,964				3,188,964		3,188,964
Operation Linebacker	315,128				315,128		315,128
Operation Wrangler	236,750				236,750		236,750
Organized Crime Drug Enforce Task Force	2,609				2,609		2,609
Sheriff's Crime Victim Services	39,601				39,601		39,601
Sheriff's Training Academy	205,267				205,267		205,267
Special Disaster Relief				7,458	7,458		7,458
TJPC Community Corrections	835,201				835,201		835,201
TJPC Progressive Sanctions	724,546				724,546		724,546
TJPC Salary Adjustment	308,715				308,715		308,715
TJPC Secure Post-Adjudication	313,997				313,997		313,997
TJPC Special Needs Diversionary Program	62,690				62,690		62,690
TJPC Title IV-E Enhanced Billing	2,506,025	$49,056			2,555,081		2,555,081
Tobacco Compliance	19,511				19,511		19,511
Victim Services Liaison	34,614				34,614	$12,288	46,902
Balances September 30, 2007	$11,955,068	$49,056		$232,921	$12,237,045	$12,288	$12,249,333

(Continued)

County of El Paso, Texas
Special Revenue Funds
Schedule of Revenues - Grant Funds
For the year ended September 30, 2007
(With comparative totals for the year ended September 30, 2006)

Funds	Intergovernmental Federal/ State	Intergovernmental Other	Interest	Other	Total Revenues	Transfers In	Revenues and Other Financing Sources
Health and Welfare							
Annie Casesy Foundation BCMHC				$4,250	$4,250		$4,250
Border Children's Mental Health Collaborative	$159,544			5,500	165,044	$214,420	379,464
Child Protective Services	145,497				145,497	463,570	609,067
El Paso Can				26,722	26,722		26,722
El Paso County Individual Development Account	534		$182		716		716
Emergency Food and Shelter	109,268				109,268		109,268
Hispanic Nutrition Program	13,337				13,337		13,337
Hogg Foundation BCMHC				11,094	11,094		11,094
Nutrition	1,042,104	$588,132	1,825	122,598	1,754,659	947,800	2,702,459
Balances September 30, 2007	$1,470,284	$588,132	$2,007	$170,164	$2,230,587	$1,625,790	$3,856,377
Resource Development							
Texas Capital Project			$50,000		$50,000		$50,000
Balances September 30, 2007			$50,000		$50,000		$50,000
Community Services							
Bootstrap Program	$43,997				$43,997		$43,997
Home Program Deed Conversions	70,468				70,468		70,468
Intelligent Transportation System	21,208				21,208		21,208
Regional Public Transportation Plan	82,789				82,789		82,789
Rural Transit Assistance Program	453,048			$54,113	507,161	$163,263	670,424
Rural Transit Bus	58,750				58,750	12,034	70,784
Transportation Coordination Plan	15,000				15,000		15,000
Transit Bus Project	483,040				483,040		483,040
Balances September 30, 2007	$1,228,300			$54,113	$1,282,413	$175,297	$1,457,710
Culture and Recreation							
Fabens Library				$14	$14		$14
NPS Ground Work	$25,000				25,000		25,000
San Elizario Jail Preservation				30,000	30,000		30,000
USTA Tennis 123				899	899		899
Balances September 30, 2007	$25,000			$30,913	$55,913		$55,913
Public Works							
Bosque Bonito & San Elizario	$17,017			$32,237	$49,254		$49,254
Colonia Road Projects	477,470				477,470		477,470
Colonia Self-Help Center	413,879				413,879		413,879
Cruz Salcido Project	13,000				13,000		13,000
FEMA Flood						$31,133	31,133
Ponderosa Western Village	141,119			72,277	213,396		213,396
Balances September 30, 2007	$1,062,485			$104,514	$1,166,999	$31,133	$1,198,132
Total Balance September 30, 2007	$18,653,255	$838,601	$52,007	$829,465	$20,373,328	$2,368,877	$22,742,205
Total Balance September 30, 2006	$19,116,225	$1,209,544	$294,829	$2,089,091	$22,709,689	$4,108,986	$26,818,675

(Concluded)

County of El Paso, Texas
Special Revenue Funds
Schedule of Expenditures - Grant Funds
For the year ended September 30, 2007
(With comparative totals for the year ended September 30, 2006)

Funds	Personnel Expenditures	Operating Expenditures	Capital Outlays	Total Expenditures	Transfers Out	Total Expenditures and Other Financing Uses
General Government						
Access and Visitation Grant	$47,889	$20,674		$68,563		$68,563
Help America Vote Act		1,782	$31,500	33,282		33,282
Balances September 30, 2007	$47,889	$22,456	$31,500	$101,845		$101,845
Administration of Justice						
34th Judicial District Prosecution Initiative	$481,970	$41,728		$523,698		$523,698
65th District Expanded Family Drug Court Program	124,484	236,962	$1,155	362,601		362,601
65th District Family Drug Court Enhance Program		53,033		53,033		53,033
243rd District Drug Court	96,115	20,668	6,672	123,455		123,455
409th District Drug Court	110,046	96,737		206,783	$876	207,659
COPS Training and Technical Assistance		2,214	11,292	13,506		13,506
District Attorney Project Safe Neighborhoods	49,041			49,041		49,041
DIMS Project	491,333	428		491,761	5,306	497,067
Domestic Violence Unit	167,229	2,472		169,701	264	169,965
DWI Court Program	98,368	59,427		157,795		157,795
Enforcement of Protective Orders	2,743			2,743	1,107	3,850
Juvenile Accountability Incentive		45,968		45,968		45,968
Public Defender Mental Health	252,340	22,522		274,862		274,862
Southwest Border CPOT Initiatives	8,446	1,024,034	12,586	1,045,066		1,045,066
Southwest Border HIDTA Management		10,656		10,656		10,656
Vehicle Registration Abuse Program	15,022	18,176	10,500	43,698		43,698
Victim Coordinator and Liaison	36,485	1,961		38,446		38,446
Victim Witness Services	136,528	4,274		140,802	5,204	146,006
Balances September 30, 2007	$2,070,150	$1,641,260	$42,205	$3,753,615	$12,757	$3,766,372
Public Safety						
Byrne Justice Assistance Grant	$10,538	$61,931	$142,476	$214,945		$214,945
Buffer Zone Protection Program			147,512	147,512		147,512
Constable Tobacco Compliance		270		270		270
Criminal Enterprise Unit	1,639,564	320,549	21,708	1,981,821		1,981,821
DA Victim Info Notification Everyday		30,108		30,108		30,108
DA Anti-gang	14,478			14,478		14,478
Homeland Security			232,549	232,549		232,549
Juvenile Board State Aid	376,838	4,350		381,188		381,188
Juvenile Board State Aid Imprest Fund		28,880	147,924	176,804		176,804
Juvenile Justice Alternative Education	50,832	155,454		206,286		206,286
Juvenile Services		2,217		2,217		2,217
ONDCP Multiple Initiatives	2,145,035	966,130	77,799	3,188,964		3,188,964
Operation Linebacker	252,068	48,824	14,236	315,128		315,128
Operation Wrangler	214,249	22,501		236,750		236,750
Organized Crime Drug Enforce Task Force	2,609			2,609		2,609
Sheriff's Crime Victim Services	39,601			39,601		39,601
Sheriff's Training Academy	178,373	26,894		205,267		205,267
Special Disaster Relief		7,458		7,458		7,458
TJPC Community Corrections	284,308	550,893		835,201		835,201
TJPC Progressive Sanctions	724,546			724,546		724,546
TJPC Salary Adjustment	308,715			308,715		308,715
TJPC Secure Post-Adjudication	77,512	236,485		313,997		313,997
TJPC Special Needs Diversionary Program	31,911	30,779		62,690		62,690
TJPC Title IV-E Enhanced Billing	1,152,753	1,402,328		2,555,081		2,555,081
Tobacco Compliance	18,302	1,209		19,511		19,511
Victim Services Liaison	40,484	5,441		45,925	$977	46,902
Balances September 30, 2007	$7,562,716	$3,902,701	$784,204	$12,249,621	$977	$12,250,598

(Continued)

County of El Paso, Texas
Special Revenue Funds
Schedule of Expenditures - Grant Funds
For the year ended September 30, 2007
(With comparative totals for the year ended September 30, 2006)

Funds	Personnel Expenditures	Operating Expenditures	Capital Outlays	Total Expenditures	Transfers Out	Total Expenditures and Other Financing Uses
Health and Welfare						
A.C. Border Children's Mental Health		$4,250		$4,250		$4,250
Border Children's Mental Health Collaborative	$112,561	319,902		432,463		432,463
Child Protective Services	484,271	42,293		526,564	$230,362	756,926
El Paso Can	6,182	20,540		26,722		26,722
El Paso County Individual Development Account		1,249		1,249		1,249
Emergency Food and Shelter		109,268		109,268		109,268
Hispanic Nutrition Program		13,337		13,337		13,337
Hogg Foundation BCMHC	10,700	394		11,094		11,094
Nutrition	457,694	2,128,884		2,586,578	271,148	2,857,726
Balances September 30, 2007	$1,071,408	$2,640,117		$3,711,525	$501,510	$4,213,035
Resource Development						
Texas Capital Project		$50,000		$50,000		$50,000
Balances September 30, 2007		$50,000		$50,000		$50,000
Community Services						
Bootstrap Program	$17,411	$26,586		$43,997		$43,997
Home Program Deed Conversions	2,002	68,466		70,468		70,468
Intelligent Transportation System		21,208		21,208		21,208
Regional Public Transportation Plan	52,104	30,685		82,789		82,789
Rural Transit Assistance Program	87,568	582,856		670,424		670,424
Rural Transit Bus			$70,784	70,784		70,784
Transportation Coordination Plan	15,000			15,000		15,000
Transit Bus Project		490,754	(7,714)	483,040		483,040
Balances September 30, 2007	$174,085	$1,220,555	$63,070	$1,457,710		$1,457,710
Culture and Recreation						
Fabens Library		$14		$14		$14
NPS Ground Work		50,000		50,000		50,000
San Elizario Jail Preservation			$63,250	63,250		63,250
USTA Tennis 123		899		899		899
Balances September 30, 2007		$50,913	$63,250	$114,163		$114,163
Public Works						
Bosque Bonito & San Elizario	$24,254	$45,000		$69,254		$69,254
Colonia Road Projects			$477,470	477,470		477,470
Colonia Self-Help Center	93,355	320,524		413,879		413,879
Cruz Salcido Project		13,000		13,000		13,000
Ponderosa Western Village	5,734	398,554		404,288		404,288
Balances September 30, 2007	$123,343	$777,078	$477,470	$1,377,891		$1,377,891
Total Balance September 30, 2007	$11,049,591	$10,305,080	$1,461,699	$22,816,370	$515,244	$23,331,614
Total Balance September 30, 2006	$9,698,433	$10,737,952	$2,018,493	$22,454,878	$1,770,329	$24,225,207

(Concluded)


THE COUNTY OF EL PASO
TEXAS

DEBT SERVICE FUNDS

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

COUNTY OF EL PASO, TEXAS
Purposes of Debt Service Funds
September 30, 2007

Certificate of Obligation, Series 1997

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

Certificate of Obligation, Series 1998

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

General Obligation Refunding Bonds, Series 1998

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

Certificates of Obligation, Series 2001

This fund is used for the payment of principal and interest on bonds issued to pay contractual obligations incurred for the construction or improvement of a courthouse expansion, a courthouse parking, Ascarate park improvements, courthouse capital needs, an east side regional park, rural parks, an animal shelter, Fabens port of entry, coliseum and other county facilities renovations, purchase of land and of election equipment, and for paying costs of issuance.

General Obligation Refunding Bonds, Series 2001

This fund is used for the payment of principal and interest on bonds issued to current refund General Obligation Refunding Bonds, Series 1992, on Certificates of Obligation, Series 1992A, and on General Obligation Refunding Bonds, Series 1992B.

COUNTY OF EL PASO, TEXAS
Purposes of Debt Service Funds
September 30, 2007

General Obligation Refunding Bonds, Series 2002

This fund is used for the payment of principal and interest on bonds issued to advance refund a portion of the principal and interest on Texas Limited Tax and Revenue Certificates of Obligation, Series 1998.

Certificates of Obligation, Series 2002

This fund is used for the payment of principal and interest on bonds issued to pay contractual obligations incurred for the purpose of constructing and/or improving an expansion of the County courthouse, courthouse parking, courthouse capital needs, and the acquisition of and improvements to the County's water infrastructure, as well as for paying costs of issuance.

General Obligation Refunding Bonds, Series 2002A

This fund is used for the payment of principal and interest on bonds issued to current refund General Obligation Refunding Bonds, Series 1993B and General Obligation Refunding Bonds, Series 1993C.

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Debt Service Funds
September 30, 2007

	Certificates of Obligation Series 1997	Certificates of Obligation Series 1998	General Obligation Refunding Bonds Series 1998	Certificates of Obligation Series 2001
ASSETS				
Cash and cash equivalents	$9,381	$16,532	$37,692	$41,958
Due from other funds				
Total assets	$9,381	$16,532	$37,692	$41,958
LIABILITIES AND FUND BALANCES				
Liabilities:				
Total liabilities				
Fund balances:				
Reserved for debt service	$9,381	$16,532	$37,692	$41,958
Total fund balances	9,381	16,532	37,692	41,958
Total liabilities and fund balances	$9,381	$16,532	$37,692	$41,958

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Debt Service Funds
September 30, 2007

	General Obligation Refunding Bonds Series 2001	Certificates of Obligation Series 2002	General Obligation Refunding Bonds Series 2002	General Obligation Refunding Bonds Series 2002A	Total Nonmajor Debt Service Funds
ASSETS					
Cash and cash equivalents	$1,764,445	$35,509	$1,253	$11,796	$1,918,566
Due from other funds	1,135,428				1,135,428
Total assets	$2,899,873	$35,509	$1,253	$11,796	$3,053,994
LIABILITIES AND FUND BALANCES					
Liabilities:					
Total liabilities					
Fund balances:					
Reserved for debt service	$2,899,873	$35,509	$1,253	$11,796	$3,053,994
Total fund balances	2,899,873	35,509	1,253	11,796	3,053,994
Total liabilities and fund balances	$2,899,873	$35,509	$1,253	$11,796	$3,053,994

(Concluded)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended September 30, 2007

	Certificates of Obligation Series 1997	Certificates of Obligation Series 1998	General Obligation Refunding Bonds Series 1998	Certificates of Obligation Series 2001
REVENUES				
Taxes:				
Property Taxes	$731,055	$1,868,805	$3,816,599	$2,715,876
Miscellaneous:				
Interest	7,648	14,117	31,581	33,569
Total revenues	738,703	1,882,922	3,848,180	2,749,445
EXPENDITURES				
Debt Service:				
Principal	440,000	1,510,000	2,920,000	1,270,000
Interest	297,350	373,260	941,970	1,471,514
Total expenditures	737,350	1,883,260	3,861,970	2,741,514
Excess (deficiency) of revenues over (under) expenditures	1,353	(338)	(13,790)	7,931
OTHER FINANCING SOURCES (USES)				
Transfers in				
Total other financing sources (uses)				
Net Change in Fund Balances	1,353	(338)	(13,790)	7,931
Fund balances - beginning	8,028	16,870	51,482	34,027
Fund balances - ending	$9,381	$16,532	$37,692	$41,958

(Continued)

Exhibit C-2

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended September 30, 2007

	General Obligation Refunding Bonds Series 2001	Certificates of Obligation Series 2002	General Obligation Refunding Bonds Series 2002	General Obligation Refunding Bonds Series 2002A	Total Nonmajor Debt Service Funds
REVENUES					
Taxes:					
Property Taxes	$3,082,841	$1,602,805	$49,292	$1,375,162	$15,242,435
Miscellaneous:					
Interest	102,722	27,619	989	10,170	228,415
Total revenues	3,185,563	1,630,424	50,281	1,385,332	15,470,850
EXPENDITURES					
Debt Service:					
Principal	3,445,000	200,000		1,135,000	10,920,000
Interest	252,794	1,422,191	49,963	250,813	5,059,855
Total expenditures	3,697,794	1,622,191	49,963	1,385,813	15,979,855
Excess (deficiency) of revenues over (under) expenditures	(512,231)	8,233	318	(481)	(509,005)
OTHER FINANCING SOURCES (USES)					
Transfers in	1,135,428				1,135,428
Total other financing sources (uses)	1,135,428				1,135,428
Net Change in Fund Balances	623,197	8,233	318	(481)	626,423
Fund balances - beginning	2,276,676	27,276	935	12,277	2,427,571
Fund balances - ending	$2,899,873	$35,509	$1,253	$11,796	$3,053,994

(Concluded)

Exhibit C-3

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Debt Service Fund
For the Year Ended September 30, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Taxes:				
Ad valorem property taxes	$15,242,435	$15,242,435	$15,242,435	
Miscellaneous:				
Interest			228,415	$228,415
Unclassified revenues				
Total revenues	15,242,435	15,242,435	15,470,850	228,415
EXPENDITURES				
Debt Service:				
Principal	10,920,000	10,920,000	10,920,000	
Interest	5,059,856	5,059,856	5,059,855	1
Total expenditures	15,979,856	15,979,856	15,979,855	1
Excess (deficiency) of revenues over (under) expenditures	(737,421)	(737,421)	(509,005)	228,416
OTHER FINANCING SOURCES (USES)				
Transfers in			1,135,428	1,135,428
Total other financing sources (uses)			1,135,428	1,135,428
Net Change in Fund Balances	(737,421)	(737,421)	626,423	1,363,844
Fund balances - beginning	2,427,571	2,427,571	2,427,571	
Fund balances - ending	$1,690,150	$1,690,150	$3,053,994	$1,363,844


THE COUNTY OF EL PASO
TEXAS

CAPITAL PROJECT FUNDS

Capital project funds are used to account for financial resources to be used for the acquisition or construction of major projects (other than those financed with trust and proprietary funds).

COUNTY OF EL PASO, TEXAS
Purposes of Capital Projects Funds
September 30, 2007

County Courthouse 1995 Capital Projects Fund

This fund is used to account for renovations at the existing El Paso County Courthouse building. Proceeds from Certificates of Obligation 1994A are used to finance this project.

Juvenile Justice Administration Capital Project Fund

This fund is used to account for the construction of an Administration Building for the Juvenile Probation Department. Proceeds from Certificates of Obligation 1997 are used to finance this project.

Ascarate Park Sprinkler System Capital Projects Fund

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

Park Improvement Capital Projects Fund

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

Data Processing Upgrade Capital Projects Funds

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

Courthouse 98 Capital Projects Fund

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

COUNTY OF EL PASO, TEXAS
Purposes of Capital Projects Funds
September 30, 2007

County Capital Improvements 2001

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

County Capital Improvements 2004

This fund is used to account for projects relating to construction and/or the purchase of equipment that will be used to meet future capital needs of the County. Proceeds from the sale of County owned land are used to finance this project.

Capital Projects River Park

This fund is used to account for proceeds from the sale of a parcel of land known as the landmark property, which is to be used for the construction of a running and biking trail system along the banks of the Rio Grande River.

Exhibit D-1

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2007

	County Courthouse 95	Juvenile Administration Building	Ascarate Sprinkler System	Park Improvements
ASSETS				
Cash and cash equivalents	$181,789	$20,830	$15,426	$81,948
Cash-restricted				
Total assets	$181,789	$20,830	$15,426	$81,948
LIABILITIES AND FUND BALANCES				
Liabilities				
Vouchers payable				
Total liabilities				
Fund balances				
Reserved for encumbrances				$5,130
Unreserved:				
Designated for subsequent year's expenditures	$181,789	$20,830	$15,426	76,818
Total fund balances	181,789	20,830	15,426	81,948
Total liabilities and fund balances	$181,789	$20,830	$15,426	$81,948

(Continued)

Exhibit D-1

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2007

	Data Processing Upgrade	Courthouse 98	County Capital Improvements 2001
ASSETS			
Cash and cash equivalents	$25,612	$21,997	$2,190,574
Cash-restricted			
Total assets	$25,612	$21,997	$2,190,574
LIABILITIES AND FUND BALANCES			
Liabilities			
Vouchers payable			$159,312
Total liabilities			159,312
Fund balances			
Reserved for encumbrances			654,703
Unreserved:			
Designated for subsequent year's expenditures	$25,612	$21,997	1,376,559
Total fund balances	25,612	21,997	2,031,262
Total liabilities and fund balances	$25,612	$21,997	$2,190,574

(Continued)

Exhibit D-1

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2007

	County Capital Improvements 2004	Capital Projects River Park	Total
ASSETS			
Cash and cash equivalents	$163,982	$413,626	$3,115,784
Cash-restricted			
Total assets	$163,982	$413,626	$3,115,784
LIABILITIES AND FUND BALANCES			
Liabilities			
Vouchers payable			$159,312
Total liabilities			159,312
Fund balances			
Reserved for encumbrances			659,833
Unreserved:			
Designated for subsequent year's expenditures	$163,982	$413,626	$2,296,639
Total fund balances	163,982	413,626	2,956,472
Total liabilities and fund balances	$163,982	$413,626	$3,115,784

(Concluded)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended September 30, 2007

	County Courthouse 95	Juvenile Administration Building	Ascarate Sprinkler System	Park Improvements
REVENUES				
Interest	$9,304		$826	$4,422
Intergovernmental				
Miscellaneous				
Total revenues	9,304		826	4,422
EXPENDITURES				
Bond Issuance Cost				
Capital Outlays:				
Construction in progress				
Landscaping				
Vehicle				
Renovations				
Furniture, fixtures, and equipment				
Arbitrage Rebate				
Land				
Building				
Demolition				
Contracted services				
Bridges and Culverts				
Park improvement				6,315
Total expenditures				6,315
Excess (deficiency) of revenues over (under) expenditures	9,304		826	(1,893)
OTHER FINANCING SOURCES (USES)				
Transfers in				
Proceeds from sale of capital assets				
Total other financing sources (uses)				
Net Change in Fund Balances	9,304		826	(1,893)
Fund balances - beginning	172,485	$20,830	14,600	83,841
Prior year adjustment				
Fund balances - ending	$181,789	$20,830	$15,426	$81,948

(Continued)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended September 30, 2007

	Data Processing Upgrade	Courthouse 98	County Capital Improvements 2001
REVENUES			
Interest	$1,312	$1,136	$122,549
Intergovernmental			
Miscellaneous			
Total revenues	1,312	1,136	122,549
EXPENDITURES			
Bond Issuance Cost			
Capital Outlays:			
Construction in progress			
Landscaping			
Vehicle			
Renovations			100,485
Furniture, fixtures, and equipment			887,732
Arbitrage Rebate			
Land			
Building			
Demolition			
Contracted services			
Bridges and Culverts			
Park improvement			
Total expenditures			988,217
Excess (deficiency) of revenues over (under) expenditures	1,312	1,136	(865,668)
OTHER FINANCING SOURCES (USES)			
Transfers in			1,245,000
Proceeds from sale of capital assets			349,908
Total other financing sources (uses)			1,594,908
Net Change in Fund Balances	1,312	1,136	729,240
Fund balances - beginning	24,300	20,861	1,302,022
Prior year adjustment			
Fund balances - ending	$25,612	$21,997	$2,031,262

(Continued)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended September 30, 2007

	County Capital Improvements 2004	Capital Projects River Park	Total
REVENUES			
Interest	$58,572	$21,190	$219,311
Intergovernmental			
Miscellaneous			
Total revenues	58,572	21,190	219,311
EXPENDITURES			
Bond Issuance Cost			
Capital Outlays:			
Construction in progress			
Landscaping			
Vehicle	496,481		496,481
Renovations	84,853		185,338
Furniture, fixtures, and equipment	201,626		1,089,358
Arbitrage Rebate			
Land			
Building			
Demolition			
Contracted services			
Bridges and Culverts			
Park improvement			6,315
Total expenditures	782,960		1,777,492
Excess (deficiency) of revenues over (under) expenditures	(724,388)	21,190	(1,558,181)
OTHER FINANCING SOURCES (USES)			
Transfers in			1,245,000
Proceeds from sale of capital assets			349,908
Total other financing sources (uses)			1,594,908
Net Change in Fund Balances	(724,388)	21,190	36,727
Fund balances - beginning	1,274,815	392,436	3,306,190
Prior year adjustment	(386,445)		(386,445)
Fund balances - ending	$163,982	$413,626	$2,956,472

(Concluded)

County of El Paso, Texas
Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
Capital Projects Fund
For the Year Ended September 30, 2007

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES:				
Interest	$1,072,000	$1,072,000	$1,441,633	$369,633
Total revenues	1,072,000	1,072,000	1,441,633	369,633
EXPENDITURES:				
Bond Issuance Costs	34,767	34,767		34,767
Capital Outlays:				
Construction in progress	14,010,388	13,079,941	4,002,107	9,077,834
Vehicle	613,202	1,100,202	496,481	603,721
Renovations	2,532,665	3,764,078	1,291,137	2,472,941
Furniture, fixtures, and equipment	3,907,178	6,585,647	2,061,456	4,524,191
Land	2,089,424	2,089,424		2,089,424
Building	375,307	474,788	99,270	375,518
Contracted Services	264,678	410,678	159,224	251,454
Bridges and Culverts	236,250	236,250	34,389	201,861
Park Improvement	1,875,714	2,149,373	251,882	1,897,491
Total expenditures	25,939,573	29,925,148	8,395,946	21,529,202
Excess (Deficiency) of Revenues				
Over (Under) expenditures	(24,867,573)	(28,853,148)	(6,954,313)	21,898,835
OTHER FINANCING SOURCES (USES)				
Transfer in	2,245,000	2,245,000	1,245,000	(1,000,000)
Proceeds from sale of capital assets			349,908	349,908
Total other financing sources (uses)	2,245,000	2,245,000	1,594,908	(650,092)
Net Change in Fund Balances	(22,622,573)	(26,608,148)	(5,359,405)	21,248,743
Fund balances - beginning	27,626,009	27,626,009	27,626,009	
Fund balances - ending	$5,003,436	$1,017,861	$22,266,604	$21,248,743


THE COUNTY OF EL PASO
TEXAS

INTERNAL SERVICE FUNDS

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

COUNTY OF EL PASO, TEXAS
Purposes of Internal Service Funds
September 30, 2007

Health and Life Fund

This fund is used to account for the health benefits provided to County employees, retirees, and their dependents. Contributions to the fund are made as charges to the department for all full-time employees and contributions from employees and retirees.

Workers' Compensation Fund

This fund is used to account for employer contributions set aside to cover claims resulting from a certifiable on-the-job injury sustained by a County employee.

El Paso Sheriff's Officers Association

This fund is used to account for the County's portion of the supplemental dental and optical insurance benefits provided to members of the El Paso Sheriff's Officers Association as per the Combined Law Enforcement Association of Texas agreement.

Exhibit E-1

County of El Paso, Texas
Internal Service Fund
Combining Statement of Net Assets
September 30, 2007

	Health and Life Benefits	Workers Compensation	El Paso Sheriff's Officers Association Benefits	Total
ASSETS				
Cash and cash equivalents	$7,268,508	$242,280	$61,285	$7,572,073
Accounts receivable	7,876	20		7,896
Total assets	7,276,384	242,300	61,285	7,579,969
LIABILITIES				
Current liabilities:				
Claims payable	415,866	974	30,679	447,519
Payroll liability	2,095			2,095
Due to others	11,023			11,023
Total current liabilities	428,984	974	30,679	460,637
Total liabilities	428,984	974	30,679	460,637
NET ASSETS				
Unrestricted	6,847,400	241,326	30,606	7,119,332
Total net assets	$6,847,400	$241,326	$30,606	$7,119,332

County of El Paso, Texas
Internal Service Fund
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
For the Year Ended September 30, 2007

	Health and Life Benefits	Workers Compensation	El Paso Sheriff's Officers Association Benefits	Total
OPERATING REVENUES				
Employee premiums	$4,046,293			$4,046,293
Employer premiums	7,216,827	$2,066,556	$793,400	10,076,783
Other agencies	54,227			54,227
Retiree premiums	794,666			794,666
Cobra	53,105			53,105
Stop loss reimbursements	123,491			123,491
Other	14,931	9,785		24,716
Total operating revenues	12,303,540	2,076,341	793,400	15,173,281
OPERATING EXPENSES				
Claims	10,045,398	1,944,534	766,396	12,756,328
Administrative	1,098,273	109,026	11,776	1,219,075
Total operating expenses	11,143,671	2,053,560	778,172	13,975,403
Operating income (loss)	1,159,869	22,781	15,228	1,197,878
NONOPERATING REVENUES (EXPENSES)				
Interest	377,193			377,193
Total nonoperating revenues (expenses)	377,193			377,193
Income before contributions and transfers	1,537,062	22,781	15,228	1,575,071
Transfer in		75,000	25,000	100,000
Change in net assets	1,537,062	97,781	40,228	1,675,071
Total net assets - beginning	5,310,338	143,545	(9,622)	5,444,261
Prior period Adjustment				
Total net assets - ending	$6,847,400	$241,326	$30,606	$7,119,332

County of El Paso, Texas
Internal Service Fund
Combining Statement of Cash Flows
Increase (Decrease) in Cash and Cash Equivalents
For the Year Ended September 30, 2007

	Health and Life Benefits	Workers Compensation	El Paso Sheriff's Officers Association Benefits	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from employee premiums	$4,070,177			$4,070,177
Receipts from employer premiums	7,216,827	$2,066,545	$793,400	10,076,772
Receipts from other agencies premiums	54,227			54,227
Receipts from retiree premiums	794,666			794,666
Receipts from cobra premiums	53,105			53,105
Receipts from stop loss reimbursements	123,491			123,491
Receipts from miscellaneous services	14,931	9,785		24,716
Payments for claims	(10,144,299)	(1,944,305)	(735,839)	(12,824,443)
Payments for administrative expenses	(1,098,273)	(109,026)	(11,776)	(1,219,075)
Net cash provided by operating activities	1,084,852	22,999	45,785	1,153,636
CASH FLOWS FROM INVESTING ACTIVITIES				
Receipt of interest	377,193			377,193
Net cash provided from investing activities	377,193			377,193
Net increase (decrease) in cash and cash equivalents	1,462,045	97,999	70,785	1,630,829
Balances - beginning of the year	5,806,463	144,281	(9,500)	5,941,244
Balances - end of the year	$7,268,508	$242,280	$61,285	$7,572,073
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	$1,159,869	$22,781	$15,228	$1,197,878
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
(Increase) decrease in accounts receivable	23,884	(11)		23,873
Increase (decrease) in claims liability	(98,901)	229	30,557	(68,115)
Total adjustments	(75,017)	218	30,557	(44,242)
Net cash provided (used) by operating activities	$1,084,852	$22,999	$45,785	$1,153,636

FIDUCIARY FUNDS

Fiduciary funds are used to report assets held in a trustee or agent capacity for others and cannot be used to support the government's own programs.

COUNTY OF EL PASO, TEXAS
Purposes of Agency Funds
September 30, 2007

AGENCY FUNDS

County Payroll Fund

This fund is a clearing account for the bi-weekly employee payroll.

IRS Section 125 Health Fund

This fund is used to account for employees' contributions to a cafeteria plan under provisions of the *Internal Revenue Code Section 125.*

County Employees' Retirement Fund

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

Social Security Fund

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

District Clerk Child Support Fund

This is a clearing account for County employees' deductions for court ordered child support payments.

West Texas Community Supervision and Corrections Program Fund

This fund is used to account for the activities of the State Adult Probation Department funded through the State Probation Commission.

County Attorney Bad Check-Trust Fund

This fund is used to account for the collection of insufficient funds checks and the reimbursement of funds to the victims.

High Intensity Drug Trafficking Area Imprest Fund

This fund is used to account for the drug related seizures by the Financial Disruption Unit of the El Paso County Sheriff's Office pending disposition by the courts.

COUNTY OF EL PASO, TEXAS
Purposes of Agency Funds
September 30, 2007

AGENCY FUNDS

Narcotics Detection and Apprehension Imprest Fund

This fund is used to account for the drug related seizures by the Metro Narcotics Task Force pending disposition by the courts.

District Attorney Seized Funds

This fund is used to account for the District Attorney's seizures of assets pending disposition by the courts.

Self Help Escrow Fund

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

Criminal Enterprise Services Imprest Fund

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

ONDCP – Regional Intel Init Services Imprest Fund

This fund was established to provide support for HIDTA initiatives from the federal asset sharing forfeitures.

Other Elected Officials Funds

This group of funds accounts for monies collected by various county elected officials pending the allocation to other governmental entities, individuals or the county treasury.

Exhibit F-1

County of El Paso, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2007

	County Payroll	IRS Section 125 Health	County Employees' Retirement	Social Security	District Clerk Child Support
ASSETS					
Cash and cash equivalents	$33,770	$106,282	$1,814,537	$360	$1,638
Accounts receivable					
Restricted-funds held in trust cash equivalents					
Total assets	$33,770	$106,282	$1,814,537	$360	$1,638
LIABILITIES					
Vouchers payable	$1,299		$6,413	$360	
Payroll liabilities	32,471		1,802,224		
Due to others					$1,085
Due to other governmental agencies		$106,282	5,900		553
Total liabilities	$33,770	$106,282	$1,814,537	$360	$1,638

(Continued)

Exhibit F-1

County of El Paso, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2007

	West Texas Community Supervision & Corrections Program	County Attorney Bad Check Trust	High Intensity Drug Trafficking Area Imprest	Narcotics Detection Apprehension Imprest	District Attorney Seized Funds
ASSETS					
Cash and cash equivalents	$4,586,752	$142,269	$65,693	$4,293	$120,918
Accounts receivable	6,077	4,374			
Restricted-funds held in trust cash equivalents					
Total assets	$4,592,829	$146,643	$65,693	$4,293	$120,918
LIABILITIES					
Vouchers payable	$191,129	$8,901			
Payroll liabilities	243,087				
Due to others					$120,918
Due to other governmental agencies	4,158,613	137,742	$65,693	$4,293	
Total liabilities	$4,592,829	$146,643	$65,693	$4,293	$120,918

(Continued)

Exhibit F-1

County of El Paso, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2007

	Criminal Enterprise Services	ONDCP-Regional Intel Init Services	Other Elected Officials	Totals
ASSETS				
Cash and cash equivalents	$59,119	$78,476	$20,083,919	$27,098,026
Accounts receivable			117,575	128,026
Restricted-funds held in trust cash equivalents			13,593,241	13,593,241
Total assets	$59,119	$78,476	$33,794,735	$40,819,293
LIABILITIES				
Vouchers payable	$2,608			$210,710
Payroll liabilities				2,077,782
Due to others	56,511	$78,476	$27,014,696	27,271,686
Due to other governmental agencies			6,780,039	11,259,115
Total liabilities	$59,119	$78,476	$33,794,735	$40,819,293

(Concluded)

Exhibit F-2

County of El Paso, Texas
Combining Statement of Fiduciary Assets and Liabilities
Other Elected Officials
September 30, 2007

	County Clerk	District Clerk	Sheriff's Department	Tax Assessor Collector	Totals
ASSETS					
Cash and cash equivalents	$4,934,391	$3,683,642	$3,290,947	$8,174,939	$20,083,919
Accounts receivable	4,063	936		112,576	117,575
Restricted-funds held in trust cash equivalents	3,191,751	10,401,490			13,593,241
Total Assets	$8,130,205	$14,086,068	$3,290,947	$8,287,515	$33,794,735
LIABILITIES					
Due to others	$8,128,078	$14,086,068	$3,290,947	$1,509,603	$27,014,696
Due to other governmental agencies	2,127			6,777,912	6,780,039
Total liabilities	$8,130,205	$14,086,068	$3,290,947	$8,287,515	$33,794,735

Exhibit F-3

County of El Paso, Texas
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
For the Year Ended September 30, 2007

	Balance Sept. 30, 2006	Additions	Deletions	Balance Sept. 30, 2007
County Payroll Fund				
Assets				
Cash and cash equivalents	$46,074	$89,850,899	$89,863,203	$33,770
Total assets	$46,074	$89,850,899	$89,863,203	$33,770
Liabilities				
Vouchers payable	$1,339	$1,300	$1,340	$1,299
Payroll liabilities	44,735	89,798,212	89,810,476	32,471
Due to other funds		30,000	30,000	
Total liabilities	$46,074	$89,829,512	$89,841,816	$33,770
IRS Section 125 Health Fund				
Assets				
Cash and cash equivalents	$72,838	$660,005	$626,561	$106,282
Total assets	$72,838	$660,005	$626,561	$106,282
Liabilities				
Due to other governmental agencies	$72,838	$765,887	$732,443	$106,282
Total liabilities	$72,838	$765,887	$732,443	$106,282
County Employees' Retirement Fund				
Assets				
Cash and cash equivalents	$1,706,222	$22,544,685	$22,436,370	$1,814,537
Total assets	$1,706,222	$22,544,685	$22,436,370	$1,814,537
Liabilities				
Vouchers payable	$5,753	$6,413	$5,753	$6,413
Payroll liabilities	1,537,591	22,464,511	22,199,878	1,802,224
Due to other governmental agencies	162,878		156,978	5,900
Total liabilities	$1,706,222	$22,470,924	$22,362,609	$1,814,537

(Continued)

Exhibit F-3

County of El Paso
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
For the Year Ended September 30, 2007

	Balance Sept. 30, 2006	Additions	Deletions	Balance Sept. 30, 2007
Social Security Fund				
Assets				
Cash and cash equivalents	$328	$32,064,173	$32,064,141	$360
Total assets	$328	$32,064,173	$32,064,141	$360
Liabilities				
Vouchers payable	$328	$360	$328	$360
Due to other governmental agencies		32,059,411	32,059,411	
Total liabilities	$328	$32,059,771	$32,059,739	$360
District Clerk Child Support Fund				
Assets				
Cash and cash equivalents	$2,033	$49,517	$49,912	$1,638
Total assets	$2,033	$49,517	$49,912	$1,638
Liabilities				
Due to others	$1,756	$100,022	$100,693	$1,085
Due to other governmental agencies	277	276		553
Total liabilities	$2,033	$100,298	$100,693	$1,638
West Texas Community Supervision and Corrections Program Fund				
Assets				
Cash and cash equivalents	$5,090,571	$41,289,984	$41,793,803	$4,586,752
Receivables:				
Interest		184,738	184,738	
Accounts	101,711	7,074	102,708	6,077
Total assets	$5,192,282	$41,481,796	$42,081,249	$4,592,829
Liabilities				
Vouchers payable	$209,673	$3,474,551	$3,493,095	$191,129
Payroll liabilities	237,477	243,087	237,477	243,087
Due to other governmental agencies	4,745,132	23,755,148	24,341,667	4,158,613
Total liabilities	$5,192,282	$27,472,786	$28,072,239	$4,592,829

(Continued)

County of El Paso
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
For the Year Ended September 30, 2007

	Balance Sept. 30, 2006	Additions	Deletions	Balance Sept. 30, 2007
County Attorney Bad Check - Trust Fund				
Assets				
Cash and cash equivalents	$132,633	$1,494,152	$1,484,516	$142,269
Accounts receivable		4,374		4,374
Total assets	$132,633	$1,498,526	$1,484,516	$146,643
Liabilities				
Vouchers payable	$8,099	$1,515,960	$1,515,158	$8,901
Due to other governmental agencies	124,534	1,494,226	1,481,018	137,742
Total liabilities	$132,633	$3,010,186	$2,996,176	$146,643
High Intensity Drug Trafficking Area Imprest Fund				
Assets				
Cash and cash equivalents	$62,118	$3,575		$65,693
Total assets	$62,118	$3,575		$65,693
Liabilities				
Due to other governmental agencies	$62,118	$4,339	$764	$65,693
Total liabilities	$62,118	$4,339	$764	$65,693
Narcotics, Detection and Apprehension Imprest Fund				
Assets				
Cash and cash equivalents	$36,349	$5,128	$37,184	$4,293
Total assets	$36,349	$5,128	$37,184	$4,293
Liabilities				
Vouchers payable	$300	$7,020	$7,320	
Due to other governmental agencies	36,049		31,756	$4,293
Total liabilities	$36,349	$7,020	$39,076	$4,293

(Continued)

Exhibit F-3

County of El Paso
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
For the Year Ended September 30, 2007

	Balance Sept. 30, 2006	Additions	Deletions	Balance Sept. 30, 2007
District Attorney Seized Funds				
Assets				
Cash and cash equivalents	$231,573	$2,463,440	$2,574,095	$120,918
Total assets	$231,573	$2,463,440	$2,574,095	$120,918
Liabilities				
Due to others	$231,573	$2,463,440	$2,574,095	$120,918
Total liabilities	$231,573	$2,463,440	$2,574,095	$120,918
Self Help Escrow Fund				
Assets				
Total assets				
Liabilities				
Vouchers payable		$1,552	$1,552	
Due to others		934	934	
Total liabilities		$2,486	$2,486	
Criminal Enterprise Services Imprest Fund				
Assets				
Cash	$34,692	$293,967	$269,540	$59,119
Total assets	$34,692	$293,967	$269,540	$59,119
Liabilities				
Vouchers payable		$4,226	$1,618	$2,608
Due to others	$34,692	21,819		56,511
Total liabilities	$34,692	$26,045	$1,618	$59,119
ONDCP-Regional Intel Init Services Imprest Fund				
Assets				
Cash		$78,476		$78,476
Total assets		$78,476		$78,476
Liabilities				
Due to others		$78,476		$78,476
Total liabilities		$78,476		$78,476

(Continued)

Exhibit F-3

County of El Paso
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
For the Year Ended September 30, 2007

	Balance Sept. 30, 2006	Additions	Deletions	Balance Sept. 30, 2007
Domestic Relations Fund				
Assets				
Cash and cash equivalents	$5,877	$60,726	$66,603	
Total assets	$5,877	$60,726	$66,603	
Liabilities				
Due to others	$5,877	$508	$6,385	
Due to other funds		4	4	
Total liabilities	$5,877	$512	$6,389	
County Clerk Fund				
Assets				
Cash and cash equivalents	$4,125,161	$11,091,710	$10,282,480	$4,934,391
Accounts receivable	15,813	118,757	130,507	4,063
Restricted-funds held in trust cash equivalents	586,438	2,682,150	76,837	3,191,751
Total assets	$4,727,412	$13,892,617	$10,489,824	$8,130,205
Liabilities				
Due to others	$4,720,246	$4,676,793	$1,268,961	$8,128,078
Due to other funds		242,580	242,580	
Due to other governmental agencies	7,166	132,006	137,045	2,127
Total liabilities	$4,727,412	$5,051,379	$1,648,586	$8,130,205
District Clerk Fund				
Assets				
Cash and cash equivalents	$2,581,476	$13,242,096	$12,139,930	$3,683,642
Accounts receivable	402	31,144	30,610	936
Restricted-funds held in trust cash equivalents		10,401,490		10,401,490
Total assets	$2,581,878	$23,674,730	$12,170,540	$14,086,068
Liabilities				
Due to other funds		$254,038	$254,038	
Due to others	$2,581,878	12,290,322	786,132	$14,086,068
Due to other governmental agencies		95,460	95,460	
Total liabilities	$2,581,878	$12,639,820	$1,135,630	$14,086,068

(Continued)

County of El Paso
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
For the Year Ended September 30, 2007

	Balance Sept. 30, 2006	Additions	Deletions	Balance Sept. 30, 2007
Sheriff's Department Funds				
Assets				
Cash and cash equivalents	$3,150,863	$9,201,008	$9,060,924	$3,290,947
Total assets	$3,150,863	$9,201,008	$9,060,924	$3,290,947
Liabilities				
Due to other funds		$54,108	$54,108	
Due to others	$3,150,863	9,146,900	9,006,816	$3,290,947
Total liabilities	$3,150,863	$9,201,008	$9,060,924	$3,290,947
Tax Assessor Collector Fund				
Assets				
Cash and cash equivalents	$8,084,092	$303,747,943	$303,657,096	$8,174,939
Accounts receivable	94,805	226,911,272	226,893,501	112,576
Total assets	$8,178,897	$530,659,215	$530,550,597	$8,287,515
Liabilities				
Due to other funds		$116,060,376	$116,060,376	
Due to others	$1,215,302	928,019	633,718	$1,509,603
Due to other governmental agencies	6,963,595	108,602,862	108,788,545	6,777,912
Total liabilities	$8,178,897	$225,591,257	$225,482,639	$8,287,515
Total - All Funds				
Assets				
Cash and cash equivalents	$25,362,900	$528,141,484	$526,406,358	$27,098,026
Receivables:				
Interest		184,738	184,738	
Accounts	212,731	227,072,621	227,157,326	128,026
Restricted-funds held in trust cash equivalents	586,438	13,083,640	76,837	13,593,241
Total assets	$26,162,069	$768,482,483	$753,825,259	$40,819,293
Liabilities				
Vouchers payable	$225,492	$5,011,382	$5,026,164	$210,710
Payroll liabilities	1,819,803	112,505,810	112,247,831	2,077,782
Due to others	11,942,187	29,707,233	14,377,734	27,271,686
Due to other funds		116,641,106	116,641,106	
Due to other governmental agencies	12,174,587	166,909,615	167,825,087	11,259,115
Total liabilities	$26,162,069	$430,775,146	$416,117,922	$40,819,293

(Concluded)

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

Exhibit G-1

County of El Paso, Texas
Capital Assets Used in the Operation of Governmental Funds
Comparative Schedules by Source
September 30, 2007 and 2006

	2007	2006
Governmental funds capital assets:		
Bridges & Culverts	$3,570,308	$3,570,308
Buildings	208,634,434	204,627,243
Construction in progress	5,251,504	5,466,089
Equipment	23,097,662	21,920,018
Furniture & Fixtures	875,774	863,300
Improvements	9,538,022	9,051,771
Infrastructure	1,619,136	
Land	13,855,762	12,878,258
Leased Equipment	529,998	318,809
Roads	23,428,255	21,400,710
Vehicles	12,513,021	10,931,321
Total governmental funds capital assets	$302,913,876	$291,027,827
Investment in governmental funds capital assets by source:		
Capital projects funds	$232,338,509	$225,490,801
General fund	20,109,038	20,036,460
Special revenue funds	50,466,329	45,500,566
Total governmental funds capital assets	$302,913,876	$291,027,827

Exhibit G-2

County of El Paso, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
September 30, 2007

Function and Activity	Bridges	Buildings	Construction in Progress	Equipment	Furniture	Improvements	Infrastructure	Land	Leased Equipment	Roads	Vehicles	Total
General government:												
Commissioners court services				$21,641								$21,641
County auditor and treasurer				1,073,536	$20,418							1,093,954
County cafeteria				22,562								22,562
County clerk & archives		$6,987,446		671,285	197,837				$24,085		$29,991	7,910,644
County communications				140,084							33,674	173,758
County elections				4,948,971	5,394						61,990	5,016,355
County holdings				33,263	43,626							76,889
County judge				41,631	22,643							64,274
County purchasing agent		3,650		154,458	13,453			$1,587,021	292,280		358,879	2,409,741
County tax assessor-collector				33,481	27,489						23,292	84,262
Data processing				5,437,148	29,599				10,902		46,686	5,524,335
District clerk				217,417	27,942				32,813			278,172
Domestic relations				8,700	23,504							32,204
Equestrian center		1,870,395										1,870,395
Facilities Management				32,589	13,284						43,008	88,881
Human Resources				27,396	6,395							33,791
Landmark								1,481,444				1,481,444
Mission Valley Annex		554,436										554,436
New county courthouse		53,884,585						1,000,000				54,884,585
Northeast annex		970,559						448,000				1,418,559
Parking Garage		6,394,988		57,203				1,007,361				7,459,552
Parking Garage Annex		8,341,328						1,643,924				9,985,252
Ysleta Annex								872,097				872,097
Total general government		$79,007,387		12,921,365	431,584			$8,039,847	$360,080		597,520	101,357,783
Administration of justice:												
8th court of civil appeals					10,788							10,788
34th district court					5,156							5,156
41st district court				9,441	5,156							14,597
120th district court					5,156							5,156
168th district court					5,156							5,156
171st district court					5,156							5,156
205th district court					5,156							5,156
210th district court					5,156							5,156
243rd district court				28,181	5,156						24,948	58,285
327th district court					5,156							5,156
384th district court					5,156							5,156
Associate CPS court					10,976							10,976
Council of judges administration				959,839	5,156							964,995
County attorney				42,806	11,035						60,063	113,904
County court-at-law no. 1					5,156							5,156
County court-at-law no. 2				8,844	5,156							14,000
County court-at-law no. 3					5,156							5,156
County court-at-law no. 4					5,156							5,156
County court-at-law no. 5				9,441	5,156							14,597
County court-at-law no. 7					5,156							5,156
Court master no. II					6,129							6,129
District attorney				$91,498	$26,557						$288,344	$406,399

(Continued)

Exhibit G-2

County of El Paso, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
September 30, 2007

Function and Activity	Bridges	Buildings	Construction in Progress	Equipment	Furniture	Improvements	Infrastructure	Land	Leased Equipment	Roads	Vehicles	Total
Justice of the Peace no. 2					$8,847							$8,847
Justice of the Peace no. 3				$13,036								13,036
Justice of the Peace no. 6 - Place 2		$104,280										104,280
Probate Court I				8,315								8,315
Probate Court II				13,036	5,530							18,566
Public defender administration				5,800								5,800
West Texas HIDTA				21,424								21,424
West Texas HIDTA (Financial)				23,895	49,967						$105,007	178,869
Total administration of justice		104,280		1,235,556	217,481						478,362	2,035,679
Public safety:												
Constable no. 1											80,037	80,037
Constable no. 2											65,639	65,639
Constable no. 3											64,062	64,062
Constable no. 4											64,062	64,062
Constable no. 5											65,627	65,627
Constable no. 6											105,398	105,398
Constable no.7											81,850	81,850
County sheriff and jails		94,003,118		2,109,659	108,667			$2,472,952	$127,863		5,595,731	104,417,990
Courthouse Security				93,156								93,156
Juvenile detention/probation		11,542,780		325,854	33,659	$61,445		374,150			251,230	12,589,118
Narcotics detection & apprehension				98,681							381,856	480,537
Regional Intelligence				214,505	16,887							231,392
Total public safety		105,545,898		2,841,855	159,213	61,445		2,847,102	$127,863		6,755,492	118,338,868
Health and welfare:												
Animal shelter		1,300,000										1,300,000
Border children's mental health				30,243	17,767							48,010
Lower valley health clinic								290,806				290,806
Medical examiner		3,474,664		57,116	27,333						75,510	3,634,623
Nutrition				17,384							264,404	281,788
Tillman Health Center		366,808										366,808
Total health and welfare		5,141,472		104,743	45,100			290,806			339,914	5,922,035
Resource and Community development:												
Agricultural co-op extension				23,659								23,659
Community Development											241,353	241,353
Community Services											15,999	15,999
Total resource and community development				23,659							257,352	281,011
Culture and recreation:												
Agua Dulce Community Center		7,863				120,459						128,322
Aquatic center		5,775,589										5,775,589
Ascarate golf course		230,199		522,711	5,100	2,104,820					63,908	2,926,738
Ascarate park		40,953		470,217	$10,496	2,549,026		62,358			245,874	3,378,924
Bracero Center, Rio Vista		204,909										204,909
Coliseum		10,220,365		$335,344		1,301,575		$146,000			$79,431	12,082,715
East Montana Park						159,408						159,408
Fabens Community Center		$485,441				$61,407						$546,848

(Continued)

Exhibit G-2

County of El Paso, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
September 30, 2007

Function and Activity	Bridges	Buildings	Construction in Progress	Equipment	Furniture	Improvements	Infrastructure	Land	Leased Equipment	Roads	Vehicles	Total
Fabens Park						$218,973						$218,973
Gallegos Park						474,465						474,465
Gallegos Pavilion		$107,002										107,002
Gallegos Pool						93,457						93,457
Hueco Tanks Park Site						363,530		$71,972				435,502
Law Library									$42,055			42,055
Montana Vista Community Center		30,011										30,011
Odonell Park						180,279						180,279
San Elizario Park						306,322						306,322
San Elizario Plaza						116,367		10,269				126,636
San Felipe Park						24,299						24,299
Sparks Community Center		5,082				81,583						86,665
Sportspark		247,079		$160,263		1,145,197		1,568,166			$67,496	3,188,201
Total culture and recreation		17,354,493		1,488,535	$15,596	9,301,167		1,858,765	42,055		456,709	30,517,320
Community Service:												
Rural Transit Authority											635,616	635,616
Community Service											635,616	635,616
Public Works:												
Roads & bridges	$3,570,308	1,480,904		4,481,949	6,800	175,410	$1,619,136	819,242		$23,428,255	2,992,056	38,574,060
Total Public Works	3,570,308	1,480,904		4,481,949	6,800	175,410	1,619,136	819,242		23,428,255	2,992,056	38,574,060
Construction in progress:												
Fabens Airport			$187,761									187,761
Fabens port of entry			4,344,307									4,344,307
Safe School Routes			79,960									79,960
Sparks Arroyo			545,040									545,040
Ysleta Annex			94,436									94,436
Total Construction in progress			5,251,504									5,251,504
Total governmental funds capital assets	$3,570,308	$208,634,434	$5,251,504	$23,097,662	$875,774	$9,538,022	$1,619,136	$13,855,762	$529,998	$23,428,255	$12,513,021	$302,913,876

(Concluded)

Exhibit G-3

County of El Paso, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes by Function and Activity
For the Fiscal Year Ended September 30, 2007

Function and activity	Governmental Funds Capital Assets October 1, 2006	Positive Adjustments	Negative Adjustments	Additions	Deductions	Governmental Funds Capital Assets September 30, 2007
General government:						
Commissioners court services	$21,641					$21,641
County auditor and treasurer	912,171	$181,783				1,093,954
County cafeteria	22,562					22,562
County clerk & archives	7,877,014			$60,545	$26,915	7,910,644
County communications	173,758					173,758
County elections	4,987,358			28,997		5,016,355
County holdings	76,889					76,889
County judge	61,271			9,288	6,285	64,274
County purchasing agent	2,141,462			459,142	190,863	2,409,741
County tax assessor-collector	95,160			7,195	18,093	84,262
Data processing	5,054,182	87,338		395,115	12,300	5,524,335
District clerk	236,781	2,428		49,463	10,500	278,172
Domestic relations	32,204					32,204
Equestrian center	1,870,395					1,870,395
Facilities Management	118,054				29,173	88,881
Human Resources	14,794			18,997		33,791
Landmark	1,481,444					1,481,444
Mission Valley Annex	471,434	83,002				554,436
New county courthouse	54,687,564	197,021				54,884,585
Northeast annex	1,418,559					1,418,559
Parking Garage	7,409,004			50,548		7,459,552
Parking Garage Annex	9,985,252					9,985,252
Ysleta Annex				872,097		872,097
Total general government	99,148,953	$551,572		1,951,387	294,129	101,357,783
Administration of justice:						
8th court of civil appeals	10,788					10,788
34th district court	5,156					5,156
41st district court	14,597					14,597
120th district court	5,156					5,156
168th district court	5,156					5,156
171st district court	5,156					5,156
205th district court	5,156					5,156
210th district court	5,156					5,156
243rd district court	58,285					58,285
327th district court	5,156					5,156
346th district court	6,579				6,579	
384th district court	5,156					5,156
Associate CPS court	10,976					10,976
Council of judges administration	984,615				$19,620	964,995
County attorney	99,877			$14,027		113,904
County court-at-law no. 1	5,156					5,156
County court-at-law no. 2	14,000					14,000
County court-at-law no. 3	5,156					5,156
County court-at-law no. 4	5,156					5,156
County court-at-law no. 5	14,597					14,597
County court-at-law no. 7	$5,156					$5,156

(Continued)

County of El Paso, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes by Function and Activity
For the Fiscal Year Ended September 30, 2007

Function and activity	Governmental Funds Capital Assets October 1, 2006	Positive Adjustments	Negative Adjustments	Additions	Deductions	Governmental Funds Capital Assets September 30, 2007
Court master no. II	$6,129					$6,129
District attorney	364,785			$80,511	$38,897	406,399
Justice of the Peace no. 2	8,847					8,847
Justice of the Peace no. 3	13,036					13,036
Justice of the Peace no. 6-Place 2				104,280		104,280
Probate Court I	8,315					8,315
Probate Court II	13,036			5,530		18,566
Public defender administration	5,800					5,800
Southwest border HIDTA management	33,338				33,338	
West Texas HIDTA	21,424					21,424
West Texas HIDTA (Financial)	188,768			6,895	16,794	178,869
Total administration of justice	1,939,664			211,243	115,228	2,035,679
Public safety:						
Constable no. 1	58,440			21,597		80,037
Constable no. 2	42,400	$1,220		22,019		65,639
Constable no. 3	42,465			21,597		64,062
Constable no. 4	42,465			21,597		64,062
Constable no. 5	22,434			43,193		65,627
Constable no. 6	62,204			43,194		105,398
Constable no. 7	41,963			39,887		81,850
County sheriff and jail	100,082,199	3,488,494		1,217,791	370,494	104,417,990
Courthouse Security	93,156					93,156
Juvenile detention/probation	12,421,845	68,661		98,612		12,589,118
Narcotic detection & apprehension	389,934			112,792	22,189	480,537
Regional Intelligence	229,705			29,313	27,626	231,392
Total public safety	113,529,210	3,558,375		1,671,592	420,309	118,338,868
Health and welfare:						
Animal Shelter	1,300,000					1,300,000
Border children's mental health	48,010					48,010
Lower Valley Health Clinic	290,806					290,806
Medical examiner	3,675,635				41,012	3,634,623
Nutrition	286,788				5,000	281,788
Tillman Health Center	366,808					366,808
Total health and welfare	5,968,047				$46,012	5,922,035
Resource and Community development:						
Agricultural co-op extension	14,764			8,895		23,659
Community Development	241,353					241,353
Community Services	15,999					15,999
Total resource and community development	272,116			8,895		281,011
Culture and recreation:						
Agua Dulce Community Center	7,863	120,459				128,322
Aquatic center	5,775,589					5,775,589
Ascarate golf course	2,892,349	$34,389				2,926,738
Ascarate park	$3,353,850			$25,074		$3,378,924

(Continued)

County of El Paso, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes by Function and Activity
For the Fiscal Year Ended September 30, 2007

Function and activity	Governmental Funds Capital Assets October 1, 2006	Positive Adjustments	Negative Adjustments	Additions	Deductions	Governmental Funds Capital Assets September 30, 2007
Bracero center, Rio Vista	$204,909					$204,909
Coliseum	12,109,938				$27,223	12,082,715
East Montana Park	159,408					159,408
Fabens Community Center	506,167	$40,681				546,848
Fabens Park	218,973					218,973
Gallegos Park	474,465					474,465
Gallegos Pavillion	107,002					107,002
Gallegos Pool	93,457					93,457
Hueco Tanks Park Site	435,502					435,502
Law Library	42,055					42,055
Montana Vista Community Center	30,011					30,011
Odonell Park	180,279					180,279
San Elizario Park	15,600	290,722				306,322
San Elizario Plaza	126,636					126,636
San Felipe Park	24,299					24,299
Sparks Community Center	86,665					86,665
Sportspark	3,204,200				15,999	3,188,201
Total culture and recreation	30,049,217	486,251		$25,074	43,222	30,517,320
Community Service:						
Rural Transit Authority	489,347	76,140		70,129		635,616
Total Community Service	489,347	76,140		70,129		635,616
Public Works:						
Roads & bridges	34,165,184	3,689,460		901,264	181,848	38,574,060
Total Public Works	34,165,184	3,689,460		901,264	181,848	38,574,060
Construction in progress	5,466,089	383,016			597,601	5,251,504
Total governmental funds capital assets	$291,027,827	$8,744,814		$4,839,584	$1,698,349	$302,913,876

(Concluded)


THE COUNTY OF EL PASO
TEXAS

STATISTICAL SECTION

County of El Paso, Texas
Statistical Section
For the Year Ended September 30, 2007

This part of the County of El Paso's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents

	Table No.
Financial Trends These tables contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	1-4
Revenue Capacity These tables contain information to help the reader assess the County's most significant local revenue source, the property tax.	5-8
Debt Capacity These tables present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	9-12
Demographic and Economic Information These tables offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	13-14
Operating Information These tables contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	15-17

Sources: Unless otherwise noted, the information in these tables is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2002; tables presenting government-wide information include information beginning in that year.

Table 1

County of El Paso, Texas
Net Assets by Component,
Last Six Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year					
	2002	2003	2004	2005	2006	2007
Governmental activities						
Invested in capital assets, net of related debt	($1,048,244)	$20,521,773	$33,976,723	$49,130,945	$58,935,550	$69,626,659
Restricted	77,595,115	64,586,987	56,870,512	53,167,004	57,326,500	53,874,393
Unrestricted	46,072,805	28,087,306	24,678,507	31,970,062	41,379,380	41,627,993
Total governmental activities net assets	$122,619,676	$113,196,066	$115,525,742	$134,268,011	$157,641,430	$165,129,045
Business-type activities						
Invested in capital assets, net of related debt	$11,129,558	11698321	$11,490,456	$11,150,669	$10,804,554	$10,470,466
Restricted	1,162,054	1,025,209	895,864	1,036,145	1,053,947	1,240,795
Unrestricted						
Total business-type activities net assets	$12,291,612	$12,723,530	$12,386,320	$12,186,814	$11,858,501	$11,711,261
Primary government						
Invested in capital assets, net of related debt	$10,081,314	$32,220,094	$45,467,179	$60,281,614	$69,740,104	$80,097,125
Restricted	78,757,169	65,612,196	57,766,376	54,203,149	58,380,447	55,115,188
Unrestricted	46,072,805	28,087,306	24,678,507	31,970,062	41,379,380	41,627,993
Total primary government net assets	$134,911,288	$125,919,596	$127,912,062	$146,454,825	$169,499,931	$176,840,306

Note: Accrual-basis financial information for the County as a whole is only available back to 2002, the year GASB Statement 34 was implemented.

County of El Paso, Texas
Changes in Net Assets, Last Six Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year					
	2002	2003	2004	2005	2006	2007
Expenses						
Governmental Activities:						
General government	$38,216,521	$38,666,912	$34,677,434	$32,854,646	$31,024,457	$38,697,378
Administration of justice	32,998,333	36,691,619	36,013,307	40,078,545	40,958,490	44,631,520
Public safety	74,747,126	93,192,024	91,094,808	93,719,995	96,474,144	105,708,838
Health and welfare	10,379,713	10,690,626	11,816,570	10,934,879	10,854,470	11,224,078
Community services	670,085	695,141	554,213	647,389	976,811	1,388,954
Resource development	1,596,865	1,210,006	779,761	479,709	599,712	444,639
Culture and recreation	8,038,509	7,653,557	8,169,256	7,578,177	11,264,459	6,936,348
Public works	7,246,981	957,731	6,402,679	4,309,741	5,697,541	7,949,688
Interest on long-term debt	7,484,405	6,915,376	6,395,014	5,921,486	5,461,343	4,998,966
Total governmental activities expenses	181,378,538	196,672,992	195,903,042	196,524,567	203,311,427	221,980,409
Business-type activities:						
East Montana water project	477,564	613,285	1,049,406	994,806	1,131,195	1,051,093
County Solid waste				90,354	192,427	220,894
Total business-type activities	477,564	613,285	1,049,406	1,085,160	1,323,622	1,271,987
Total primary government expenses	$181,856,102	$197,286,277	$196,952,448	$197,609,727	$204,635,049	$223,252,396
Program Revenues						
Governmental Activities:						
Fees, Fines, and Charges for Services:						
General government	$6,949,222	$7,472,070	$8,010,555	$8,457,910	$10,524,799	$11,413,030
Administration of justice	9,998,231	10,379,290	10,085,348	11,214,927	11,907,547	10,870,469
Public safety	22,061,160	21,086,233	21,516,764	20,166,032	19,829,064	20,002,524
Health and welfare	132,134	134,842	102,866	91,698	111,748	14,893
Culture and recreation	2,106,785	2,616,934	2,866,155	2,187,213	2,321,172	2,496,763
Public works	7,734,440	8,278,274	8,151,674	8,396,679	8,436,041	9,453,115
Operating grants and contributions	17,720,142	26,799,935	26,879,949	28,546,281	27,218,156	24,010,952
Total governmental activities program revenues	66,702,114	76,767,578	77,613,311	79,060,740	80,348,527	78,261,746
Business-type activities:						
Fees, Fines, and Charges for Services:						
East Montana water project	638,779	695,995	730,374	757,244	767,416	805,117
County Solid waste				95,087	165,430	206,966
Capital grants and contributions	3,978,339	297,246	(33,463)			
Total business-type activities program revenues	4,617,118	993,241	696,911	852,331	932,846	1,012,083
Total primary government program revenues	$71,319,232	$77,760,819	$78,310,222	$79,913,071	$81,281,373	$79,273,829
Net (Expense)/Revenue						
Governmental activities	($114,676,424)	($119,905,414)	($118,289,731)	($117,463,827)	($122,962,900)	($143,718,663)
Business-type activities	4,139,554	379,956	(352,495)	(232,829)	(390,776)	(259,904)
Total primary government net expenses	($110,536,870)	($119,525,458)	($118,642,226)	($117,696,656)	($123,353,676)	($143,978,567)

(continued)

County of El Paso, Texas
Changes in Net Assets, Last Six Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year					
	2002	2003	2004	2005	2006	2007
General Revenues and Other Changes in Net Assets						
Governmental activities:						
Taxes:						
Property	$68,048,131	$82,155,871	$88,512,228	$100,438,307	$97,968,047	$102,856,191
Hotel/Motel	1,894,990	1,965,159	2,106,516	2,285,353	2,602,025	2,880,435
Sales	24,956,675	25,292,428	26,568,977	27,704,322	31,117,468	32,985,941
Bingo	56,642	46,691	62,716	64,113	67,503	62,713
State mixed beverage	986,630	982,608	1,306,889	1,116,650	1,253,605	1,375,735
Interest	2,295,874	1,888,887	1,595,789	3,513,505	6,550,788	7,397,600
Miscellaneous	4,379,955	4,768,900	6,485,949	10,008,007	4,447,345	3,337,755
Realized gain					15,254	
Gain on sale of capital assets	27,950	88,348	3,751,704	28,306	160,740	349,908
Transfers	795,720	(2,759,575)	63,732	765,195		(40,000)
Total governmental activities	103,442,567	114,429,317	130,454,500	145,923,758	144,182,775	151,206,278
Business-type activities:						
Interest	23,187	13,933	15,285	33,323	62,463	72,664
Transfers						40,000
Total business-type activities program revenues	23,187	13,933	15,285	33,323	62,463	112,664
Total primary government	$103,465,754	$114,443,250	$130,469,785	$145,957,081	$144,245,238	$151,318,942
Change in Net Assets						
Governmental activities	($11,233,857)	($5,476,097)	$12,164,769	$28,459,931	$21,219,875	$7,487,615
Business-type activities	4,162,741	393,889	(337,210)	(199,506)	(328,313)	(147,240)
Total primary government	($7,071,116)	($5,082,208)	$11,827,559	$28,260,425	$20,891,562	$7,340,375

Note: Accrual-basis financial information for the County as a whole is only available back to 2002, the year GASB Statement 34 was implemented.

(concluded)

Table 3

County of El Paso, Texas
Fund Balances, Governmental Funds
Last Six Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year					
	2002	2003	2004	2005	2006	2007
General Fund						
Reserved	$2,032,617	$1,488,877	$1,445,968	$1,078,409	$1,161,744	$1,250,492
Unreserved	37,774,055	32,365,718	32,409,401	41,552,058	48,007,614	47,370,635
Total general fund	$39,806,672	$33,854,595	$33,855,369	$42,630,467	$49,169,358	$48,621,127
All Other Governmental Funds						
Reserved	$2,478,942	$2,682,648	$1,918,505	$5,386,741	$6,375,607	$5,847,215
Unreserved, reported in:						
Special revenue funds	14,960,621	17,058,742	14,653,264	20,062,531	24,722,664	27,883,456
Capital projects funds	61,025,247	45,652,044	41,046,121	28,407,569	26,860,711	20,715,315
Total all other governmental funds	$78,464,810	$65,393,434	$57,617,890	$53,856,841	$57,958,982	$54,445,986

Note: Due to changes connected with the implementation of GASB Statement 34, fund balance information is available back to 2002 only.

County of El Paso, Texas
Changes in Fund Balances, Governmental Funds
Last Six Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year					
	2002	2003	2004	2005	2006	2007
Revenues						
Taxes	$95,206,013	$103,103,226	$109,784,442	$122,748,291	$133,466,777	$140,325,105
Licenses and permits	160,781	179,036	192,744	216,113	208,535	194,080
Intergovernmental revenues	17,720,142	26,799,935	26,879,949	28,546,281	27,218,156	24,010,952
Charges for services	41,589,640	41,973,116	43,410,144	43,065,852	44,749,887	46,493,076
Fines and Forfeitures	4,868,073	7,048,049	6,170,461	6,833,924	6,202,519	5,910,307
Interest	2,266,543	1,865,792	1,562,071	3,444,593	6,358,398	7,020,407
Miscellaneous	4,379,955	4,768,900	6,485,949	10,008,007	4,447,345	3,337,755
Total Revenues	166,191,147	185,738,054	194,485,760	214,863,061	222,651,617	227,291,682
Expenditures						
Current:						
General Government	29,504,130	33,475,512	30,090,583	24,862,140	30,002,528	33,438,555
Administration of justice	32,666,127	35,844,249	35,690,488	39,226,539	41,069,401	44,109,504
Public safety	70,997,594	77,036,106	83,016,631	88,322,196	92,398,593	100,579,076
Health and welfare	9,985,220	10,422,486	12,007,363	10,782,223	10,761,045	10,894,519
Community services	632,913	575,306	425,812	543,934	886,172	1,395,923
Resource development	1,604,774	1,192,257	907,881	524,783	572,953	520,660
Culture and recreation	5,175,414	5,774,269	6,238,146	5,050,335	5,538,883	5,918,342
Public works	5,581,647	5,397,567	5,500,592	4,492,192	4,180,960	6,126,498
Debt Service:						
Principal	9,268,284	8,690,000	9,545,000	10,265,000	10,570,000	10,920,000
Interest	7,338,989	6,908,888	6,454,083	5,979,027	5,518,698	5,059,855
Bond call costs			30,569			
Bond issuance costs	1,492,464	204,648				
Capital outlays	10,197,442	20,545,649	16,082,160	20,693,835	11,786,588	12,801,942
Total expenditures	184,444,998	206,066,937	205,989,308	210,742,204	213,285,821	231,764,874
Excess of revenues over (under) expenditures	(18,253,851)	(20,328,883)	(11,503,548)	4,120,857	9,365,796	(4,473,192)
Other Financing Sources (Uses)						
Transfers in	5,094,379	3,437,487	20,639,982	17,522,020	18,228,136	16,515,106
Transfers out	(4,298,659)	(6,197,062)	(20,576,250)	(16,756,825)	(18,228,136)	(16,655,106)
Premium (discount) on bonds issued	814,599	342,733				
Proceeds of bonds sold	64,839,839					
Refunding bonds issued	22,375,624	9,823,573				
Payment to refunded bond escrow agent	(22,191,965)	(10,138,760)				
Capital leases	45,591			128,704	78,803	230,619
Realized gain					15,254	
Sale of capital assets	27,950	88,348	3,751,704	28,306	160,740	349,908
Total other financing sources (uses)	66,707,358	(2,643,681)	3,815,436	922,205	254,797	440,527
Net change in fund balances	$48,453,507	($22,972,564)	($7,688,112)	$5,043,062	$9,620,593	($4,032,665)
Debt service as a percentage of noncapital expenditures	10.4%	8.5%	8.4%	8.5%	8.0%	7.3%

Note: Changes in fund balances are presented back to 2002 only, in connection with the implementation of GASB Statement 34.

County of El Paso
Assessed Value and Actual Value of Taxable Property,
Last Six Fiscal Years

Fiscal Year Ended September 30,	Residential Property	Commercial Property	Industrial Property	Other	Less: Exemptions	Total Taxable Assessed Value	Total Direct Tax Rate
2002	$12,069,844,351	$5,815,761,869	$2,234,875,072	$1,729,083,903	$2,912,448,403	$18,937,116,792	$0.582080
2003	12,541,589,829	5,917,451,891	2,061,182,452	1,716,861,117	2,892,451,156	19,344,634,133	0.597950
2004	13,990,117,590	6,414,518,263	1,910,224,581	1,781,022,216	2,996,482,631	21,099,400,019	0.619390
2005	15,217,825,995	6,703,110,115	1,829,662,160	1,916,348,411	3,107,689,767	22,559,256,914	0.619390
2006	18,467,343,154	7,537,945,966	1,962,037,998	2,021,708,667	4,044,012,753	25,945,023,032	0.577390
2007	22,668,486,833	8,088,027,141	2,140,462,180	2,309,043,871	1,054,868,504	34,151,151,521	0.532548

Source: Central Appraisal District.

Note: Property in the County is reassessed every third year. Property is assessed at actual value; therefore, the assessed values are equal to actual value. Tax rates are per $100 of assessed value. The table prior to the implementation required in this schedule presented information by class, real, and personal property, rather than by major component. Also, the assessed value was presented as a ratio of total estimated actual value.

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

Name of Government	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
County Direct Rates										
General and Debt Service	$0.361430	$0.361430	$0.361430	$0.361430	$0.396610	$0.410820	$0.432260	$0.432259	$0.391390	0.360267
R. E. Thomason General Hospital	0.185070	0.185070	0.185470	0.185470	0.185470	0.187130	0.187130	0.187128	0.186000	0.172281
Total direct rate	0.546500	0.546500	0.546900	0.546900	0.582080	0.597950	0.619390	0.619387	0.577390	0.532548
City and Town Rates										
City of Anthony	0.256250	0.256250	0.273580	0.279090	0.308320	0.457700	0.457700	0.474686	0.433112	0.413420
City of El Paso	0.660230	0.660230	0.660210	0.719830	0.719830	0.719830	0.696680	0.696677	0.672326	0.671097
City of Horizon	0.194230	0.190390	0.203660	0.229670	0.258900	0.287500	0.287500	0.310000	0.310000	0.304941
City of Socorro	0.380050	0.397130	0.397130	0.420670	0.443140	0.475940	0.497420	0.491594	0.482182	0.459595
Town of Clint	0.342550	0.342550	0.342550	0.342550	0.343350	0.375500	0.398030	0.413773	0.416914	0.394296
School District Rates										
Anthony Ind. School District	1.580000	1.431680	1.631110	1.674100	1.692300	1.700690	1.720071	1.700000	1.545050	1.181800
Canutillo Ind. School District	1.670000	1.536600	1.700720	1.606870	1.710000	1.700000	1.741537	1.734946	1.664996	
Clint Ind. School District	1.642400	1.400000	1.451540	1.714800	1.794000	1.725460	1.710000	1.710000	1.685100	1.335050
El Paso Ind. School District	1.653880	1.560150	1.551580	1.171580	1.171579	1.571100	1.653500	1.673500	1.523500	1.203500
Fabens Ind. School District	1.460000	1.460000	1.500000	1.500000	1.578496	1.578500	1.578500	1.576781	1.512250	1.186500
San Elizario Ind. School District	1.500000	1.500000	1.500000	1.500000	1.577326	1.577330	1.571700	1.572600	1.447800	1.118940
Socorro Ind. School District	1.550000	1.472830	1.530590	1.558770	1.615500	1.602500	1.637700	1.627582	1.493689	1.168195
Tornillo Ind. School District	1.480000	1.268400	1.498040	1.599950	1.718100	1.515000	1.708200	1.699000	1.635300	
Ysleta Ind. School District	1.630000	1.551480	1.549580	1.549580	1.555755	1.570480	1.757438	1.735903	1.540000	1.330000
Special District Rates										
EPCO Emergency Service District No. 1	0.082860	0.081570	0.087160	0.092570	0.095000	0.098870	0.097910	0.097310	0.093009	0.094000
EPCO Emergency Service District No. 2	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.095969	0.089363	0.090010
EPCO Tornillo Water Improvement Dist.	0.065070	0.061000	0.062700	0.062700	0.062700	0.062700	0.066340	0.066343	0.066343	0.060716
EPCO Water Authority (Horizon)	0.478760	0.478760	0.468690	0.468690	0.468690	0.468690	0.468690	0.468693	0.468693	0.046869
El Paso Community College	0.110750	0.110750	0.127500	0.127500	0.131390	0.136360	0.136640	0.132844	0.120998	0.111967
Hacienda Del Norte Water Imp. Dist.	0.495000	0.400000	0.400000	0.440000	0.440000	0.455000	0.390000	0.373053	0.337532	0.271392
Homestead Municipal Util. Dist. (2)	0.679500	0.540000	0.540000	0.500000	0.440000	0.430000	0.420290	0.415386		
Lower Valley Water Authority	0.120000	0.120000	0.120000	0.280000	0.280000	0.270440	0.256780	0.244392	0.227266	0.214407
Westway Water Imp. District (2)	0.256090	0.256090	0.191930							
Downtown Management District	0.120000	0.120000	0.120000	0.120000	0.120000	0.120000	0.120000	0.120000	0.120000	0.120000

Source: City of El Paso Consolidated Tax Office.

Notes: Overlapping rates are those that apply to property owners within the County of El Paso. Not all overlapping rates apply to all County property owners; for example, although the County property tax rates apply to all County property owners, the City of El Paso rates apply only to those whose property is located within the City's geographic boundaries.

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

(2) These districts have been absorbed by the Public Service Board (PSB)

County of El Paso
Principal Property Taxpayers
Current Year and Nine Years Ago
(Amounts Expressed in Thousands)

	2007			1998		
Taxpayer	**Taxable Assessed Value**	**Rank**	**Percentage of Total Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Assessed Value**
Western Refining Company L.P.	$484,120	1	1.62%			
Simon Property Group	183,343	2	0.62%	$89,098	5	0.55%
El Paso Electric Co	182,205	3	0.61%	187,689	1	1.15%
Southwestern Bell Telephone Co	160,328	4	0.54%	185,384	2	1.14%
River Oaks Properties, LTD	144,938	5	0.49%			
Tenet Hospitals Limited	90,943	6	0.31%	65,643	6	0.40%
Phelps Dodge Refining Corp	64,418	7	0.22%	192,638	4	1.18%
Texas Gas Service	54,424	8	0.18%			
Ranchos Real IV LT	48,563	9	0.16%			
El Paso Natural Gas Company	44,217	10	0.15%	43,471	10	0.27%
Refinery Holding Co. L.P.				103,358	3	0.64%
Asarco, Inc.				94,330	7	0.58%
El Paso Times, Inc.				49,666	8	0.31%
V.F Jeans Wear, Inc.				79,994	9	0.49%
	$1,457,499		4.89%	$1,091,271		6.71%

Source: Central Appraisal District.

County of El Paso
Property Tax Levies and Collections
Last Ten Fiscal Years
(Amounts Expressed in Thousands)

Fiscal Year	Original Tax Levy	Adjustments	Total Adjusted Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
				Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
1998	50,483	(551)	49,932	48,379	95.83	1,326	49,705	99.55
1999	58,987	(190)	58,797	56,975	96.59	1,551	58,526	99.54
2000	60,879	(399)	60,480	58,448	96.01	1,702	60,150	99.45
2001	62,970	(482)	62,488	59,949	95.20	2,137	62,086	99.36
2002	66,263	(513)	65,750	63,217	95.40	2,048	65,265	99.26
2003	75,101	(1,173)	73,928	71,164	94.76	2,117	73,281	99.12
2004	79,471	(347)	79,124	76,113	95.77	2,191	78,304	98.96
2005	91,198	(657)	90,541	87,435	95.87	1,774	89,209	98.53
2006	97,536	(360)	97,176	93,985	96.36	N/A	93,985	96.72
2007	101,453	(96)	101,357	97,886	96.48	958	97,886	96.58

Source: City of El Paso Consolidated Tax Office and El Paso County Auditor's Office.

County of El Paso, Texas
Ratios of Outstanding Net Debt by Type
Last Ten Fiscal Years
(Unaudited)

Year	General Bonded Debt: General Obligation Bonds (1)	General Bonded Debt: Certificates of Obligation (1)	General Bonded Debt: Less: Funds Available in Debt Service Fund (1) (2)	General Bonded Debt: Total (1)	Percentage of Actual Property Value (3)	Per Capita (4)	Business-Type Activities: Revenue Bonds (1) (5)	Total Primary Government (1)	Percentage of Personal Income (4)	Per Capita (4)
1998	87,424	38,550	1,392	124,582	0.77%	179.73	$1,150	125,732	1.42%	181.39
1999	81,968	35,075	1,251	115,792	0.69%	164.15	1,090	116,882	1.21%	165.70
2000	74,788	31,070	877	104,981	0.60%	154.47	1,225	106,206	1.14%	156.27
2001	66,788	27,905	845	93,848	0.51%	135.59	1,215	95,063	0.80%	137.34
2002	63,210	86,875	870	149,215	0.79%	213.91	1,199	150,414	1.61%	215.63
2003	57,720	83,590	903	140,407	0.73%	199.25	1,183	141,590	1.50%	200.93
2004	51,145	80,620	964	130,801	0.62%	183.18	1,167	131,968	1.39%	184.82
2005	44,360	77,140	1,309	120,191	0.53%	164.69	1,150	121,341	1.18%	166.27
2006	36,865	74,065	2,070	108,860	0.42%	144.17	1,133	109,993	1.02%	145.67
2007	29,365	70,645	3,054	96,956	0.28%	124.20	1,116	98,072	0.85%	125.63

Notes: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) Amounts expressed in thousands.

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

(3) See Table 5 for taxable property value data.

(4) Population and personal income data can be found in table 13.

(5) The 1998-2005 amounts include state issued bonds for which the county is paying back with user assessed fees.

Table 10

County of El Paso, Texas
Computation of Direct and Overlapping Bonded Debt
General Obligation Bonds
September 30, 2007
(Unaudited)
(Amounts Expressed in Thousands)

Jurisdiction	General Obligation Bonded Debt Outstanding	Percentage Applicable to County of El Paso	Amount Applicable to County of El Paso
Direct:			
County of El Paso	$100,010	100%	$100,010
Total direct debt	100,010	100	100,010
Overlapping:			
Anthony Independent School District	4,470	100	4,470
Canutillo Independent School District	76,135	100	76,135
City of El Paso	620,925	100	620,925
City of Socorro	2,910	100	2,910
Clint Independent School District	123,120	100	123,120
El Paso County Water Authority (Horizon)	21,969	100	21,969
El Paso Independent School District	387,663	100	387,663
Fabens Independent School District	17,653	100	17,653
Homestead Municipal Utility District	1,050	100	1,050
Lower Valley Water District	10,410	100	10,410
R. E. Thomason General Hospital	155,535	100	155,535
San Elizario Independent School District	5,820	100	5,820
Socorro Independent School District	358,693	100	358,693
Tornillo Independent School District	13,312	100	13,312
Town of Anthony	811	100	811
Town of Horizon City	735	100	735
Ysleta Independent School District	253,481	100	253,481
Total overlapping debt	2,054,692	100	2,054,692
Totals	$2,154,702	100%	$2,154,702

Source: County Auditor's Office and Municipal Advisory Council of Texas, *Texas Municipal Reports.*

County of El Paso, Texas
Legal Debt Margin Information
Last Ten Fiscal Years
(Unaudited)
(Amounts Expressed in Thousands)

Legal Debt Margin Calculation for Fiscal Year 2006

Assessed Value		$29,753,088
Debt limit-5% of Assessed Value (1)		$1,487,654
Debt Applicable to Limit:		
Total bonded debt	$100,010	
Less: Amount available for repayment of general obligation bonds	3,054	
Total net debt applicable to limit		96,956
Legal debt margin		$1,390,698

	Fiscal Year									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Debt limit	$813,749	$841,705	$871,332	$916,636	$946,856	$967,232	$1,054,970	$1,127,963	$1,297,251	$1,487,654
Total net debt applicable to limit	124,582	115,792	104,981	93,848	149,215	140,407	130,801	120,191	108,860	96,956
Legal debt margin	$689,167	$725,913	$766,351	$822,788	$797,641	$826,825	$924,169	$1,007,772	$1,188,391	$1,390,698
Total net debt applicable to the limit as a percentage of debt limit	15.3%	13.8%	12.0%	10.2%	15.8%	14.5%	12.4%	10.7%	8.4%	6.5%

Note: Under the State of Texas Government Code Section 1301.003, the County's outstanding debt should not exceed 5% of total assessed property value.

County of El Paso, Texas
Pledged-Revenue Coverage
Last Six Fiscal Years
(Unaudited)

	Water Revenue Bonds								
Fiscal Year	Service Charges	Less: Operating Expenses	Net Operating Revenue	Interest Revenue	Plus: Intergovernmental Revenue (Expenses)	Net Availabe Revenue	Debt Service Principal	Debt Service Interest	Coverage
2002	$638,779	$416,828	$221,951	$23,187	$3,978,339	$4,223,477	$16,000	$60,736	55.04
2003	695,995	553,335	142,660	13,933	297,246	453,839	16,000	59,950	5.98
2004	730,374	990,249	(259,875)	15,285	(33,463)	(278,053)	16,000	59,157	(3.70)
2005	757,244	936,453	(179,209)	33,225		(145,984)	17,000	58,353	(1.94)
2006	767,416	1,072,284	(304,868)	62,435		(242,433)	17,000	57,497	(3.25)
2007	805,117	994,454	(189,337)	72,664		(116,673)	17,000	56,639	(1.58)

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements. Operating expenses exclude interest and depreciation expenses. The coverage ratio is calculated by dividing net pledged revenue by the sum of principal and interest. This schedule prepared from fiscal year 2002, the year GASB Statement 34 was implemented.

County of El Paso, Texas
Demographic and Economic Statistics
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Population	Personal Income (thousands of dollars)	Per Capita Income	Median Age	School Enrollment	Unemployment Rate
1998	693,177	8,865,734	12,790	27.6	190,778	11.1
1999	705,393	9,665,295	13,702	28.0	186,440	10.5
2000	679,622	9,312,181	13,702	28.0	188,130	9.0
2001	692,152	11,916,089	17,216	30.0	191,620	8.7
2002	697,562	9,361,980	13,421	30.0	198,813	8.4
2003	704,671	9,457,389	13,421	30.0	199,849	9.7
2004	714,040	9,516,011	13,327	30.4	205,974	7.2
2005	729,791	10,301,730	14,116	30.5	224,087	6.2
2006	755,085	10,749,390	14,236	30.9	240,251	6.8
2007	780,613	11,515,603	14,752	30.6	246,836	5.8

Sources: Population by the City Planning Department. Unemployment data provided by the Texas Workforce Commission. Per capita income, personal income, median age information and enrollment provided by the U.S. Census Bureau's American Community Survey.

County of El Paso, Texas
Principal Employers
Last Two Fiscal Years

Employer	2007 Employees	2007 Rank	2007 Percentage of Total County Employment	2006 Employees	2006 Rank	2006 Percentage of Total County Employment
El Paso Independent School District	8,663	1	3.1%	8,663	1	3.1%
Fort Bliss Civilian	6,620	2	2.3%	6,620	2	2.3%
Ysleta Independent School District	6,500	3	2.3%	6,500	3	2.3%
City of El Paso	6,264	4	2.2%	6,264	4	2.2%
University of Texas at El Paso	4,836	5	1.7%	4,836	5	1.7%
T&T Staff Management LP	4,041	6				
Socorro Independent School District	3,995	7	1.4%	3,995	6	1.4%
El Paso Community College	3,728	8	1.3%	3,728	8	1.3%
Echostar Satellite Corp.	3,000	9	1.1%	3,000	10	1.1%
Tenet Hospital Ltd	2,957	10				
Sierra Providence Health Network			0.0%	3,761	7	1.3%
Wal-Mart			0.0%	3,677	9	1.3%
	50,604		15.38%	47,367		16.70%

Source: Real Estate Center and the City of El Paso Office of Economic Development.

Note: Total employment is 277,800. Table should reflect comparison data from nine years ago; however, data was unavailable.

County of El Paso, Texas
Full-time Equivalent County Government Employees by Function/Program,
Last Ten Fiscal Years

Function/Program	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
General government (1)	366.0	369.0	400.5	413.0	434.0	440.0	459.5	452.5	458.5	478.0
Administration of justice (2)	336.0	353.5	382.5	411.5	457.0	470.5	479.0	486.0	516.5	557.0
Public safety (3)	960.0	996.5	1,124.5	1,145.5	1,154.0	1,161.5	1,196.5	1,216.5	1,220.5	1232.5
Health and welfare	14.5	23.5	24.0	26.5	26.5	27.5	26.5	22.0	23.5	28.0
Community services			2.0							
Resource development	29.5	29.5	37.5	45.5	28.5	31.5	25.5	16.0	16.0	16.0
Culture and recreation	42.0	41.0	42.0	48.0	81.5	77.5	70.0	48.0	45.0	42.0
Public works	64.0	64.0	74.0	72.0	63.0	67.0	67.0	69.0	70.5	70.5
Grants	116.5	112.5	123.0	159.5	136.5	161.5	163.5	163.5	167.5	167.5
Total	1,928.5	1,989.5	2,210.0	2,321.5	2,381.0	2,437.0	2,487.5	2,473.5	2,518.0	2,591.5

Source: County Auditor's Office.

Notes:
(1) Over the years, the County has added personnel to staff the demands of understaffed departments and for the administrative support of additional courts.
(2) Personnel has been added to staff new courts and for the judicial support offices.
(3) Public safety personnel has been added in connection with the completion of a new jail annex.

County of El Paso, Texas
Operating Indicators by Function/Program
Last Six Fiscal Years

Function/Program	Fiscal Years 2002	2003	2004	2005	2006	2007
General government						
County Auditor						
Accounts Payable checks issued	35,583	36,811	36,783	35,693	33,713	28,645
Deposit warrants issued	11,424	11,619	11,353	11,037	10,527	10,866
Internal audit months completed	276	425	474	480	507	482
Domestic Relations Office						
Cases monitored	N/A	888	627	435	650	995
Cases referred to enforcement	N/A	138	266	193	123	322
Human Resources						
Tests administered	980	1,412	1,134	1,267	1,238	1,342
Tax Office (2)						
Auto titles issued	142,545	151,401	146,978	150,206	154,440	117,567
Auto registrations	483,799	490,956	498,868	524,849	565,175	448,616
Administration of justice						
District court level						
Civil cases filed	20,238	24,505	14,657	22,572	27,557	26,270
Civil case dispositions	19,609	22,257	15,396	18,855	19,354	20,052
Criminal cases filed	9,134	8,182	8,027	4,728	6,612	6,223
Criminal case dispositions	9,032	7,294	7,719	5,304	4,036	4,851
Juvenile cases filed	2,205	2,294	1,977		1,243	1,403
Juvenile case dispositions	2,233	2,135	2,839		1,276	1,277
County court level						
Civil cases filed	850	867	939	1,005	1,310	1,181
Civil case dispositions	1,009	801	745	572	929	1,279
Criminal cases filed	21,281	20,994	19,979	19,499	17,135	17,209
Criminal case dispositions	19,852	22,218	20,423	18,166	17,119	16,432
Probate and Mental Health cases filed	2,493	2,487	3,861	2,576	2,614	2,997
Probate and Mental Health hearings	4,625	5,288	5,682	5,754	4,152	5,836
Justice of the Peace court level						
Civil cases filed	6,365	5,921	5,557	4,454	4,876	5,342
Civil case dispositions	3,124	3,061	2,991	2,457	1,615	2,314
Criminal cases filed	65,695	68,527	68,891	65,662	66,761	70,429
Criminal case dispositions	61,794	53,615	50,713	53,310	64,922	53,494
Public safety						
Jail Facilities						
Total prisoner days	880,184	905,778	922,938	887,460	841,266	859,013
Cost per prisoner day	$47.22	$52.21	$56.04	$57.59	$58.98	$63.23
Law Enforcement						
Citations filed	6,786	7,883	7,534	8,700	10,273	10,908
Health and welfare						
General Assistance						
Number of pauper burials/cremations	173	178	177	191	185	197
Applications approved for assistance	6,437	5,799	5,262	4,169	4,825	5,373
Medical Examiner						
Number of autopsies	508	534	515	545	655	529
Number of investigations	2,694	2,441	2,660	2,542	2,137	2,035

(continued)

Table 16

County of El Paso, Texas
Operating Indicators by Function/Program
Last Six Fiscal Years

Function/Program	Fiscal Years 2002	2003	2004	2005	2006	2007
Resource development						
Agricultural co-op extension						
Number of educational presentations	671	2,167	3,711	1,597	N/A	2,394
Number of participants in educational presentations	16,038	26,625	38,524	29,676	N/A	54,048
Culture and recreation						
Parks and recreation						
Golf memberships sold	1,407	455	616	625	681	661
Number of golf tournaments	85	82	80	77	69	73
Pool rentals	58	66	73	46	29	27
County library (3)						
Materials circulated	56,296	48,552	44,825	36,816	N/A	N/A
Patrons	40,713	39,917	39,576	N/A	N/A	N/A
Public works						
Road and Bridge						
Miles of roadways chip sealed	23.7	35.8	20.6	16.3	19.0	15.6
Miles of roads reconstructed	11.3	6.7	3.4	6.8	0.8	3.6
Miles of road shoulders paved		11.0	2.4	4.6		
Miles of road overlayed	14.6	9.5	8.4	8.2	8.6	10.5

(concluded)

Source: Various County departments. Case data is as reported to the Texas Office of Court Administration.

Notes: Resource development indicators are estimates. The County Library was transferred to the Fabens Independent School District in December 2005. Indicators are not available for the community services function. Data not available for some functions in some years.

(1) The drastic change in payroll checks and advices issued resulted from mandating that employees sign up for direct deposit and making advices available electronically rather than printing them. Checks are still printed for 100 or so employees who have refused direct deposit and for new hires.
(2) Tax office data is reported in the State's fiscal year, which is September through August, for 2002 through 2005. 2006 tax office data is reported based on a calendar year.
(3) The County Library was transferred to the Fabens Independent School District in December 2005.

County of El Paso, Texas
Capital Asset Statistics by Function/Program
Last Six Fiscal Years

Function/Program	Fiscal Year 2002	2003	2004	2005	2006	2007
General government						
Touchscreen voting machines	143	143	143	143	143	143
Administration of justice						
Courtroom video projection systems	12	14	26	26	26	27
Public safety						
Sheriff stations	3	3	3	3	3	3
Sheriff patrol vehicles	103	103	95	110	122	133
Constable vehicles	16	16	14	15	14	24
Community services						
Transit buses and vans	5	5	4	7	7	8
Culture and recreation						
County parks	6	6	8	8	8	8
Golf courses	1	1	1	1	1	1
Swimming pools	3	3	3	3	3	3
County libraries	1	1	1	1	0	0
Coliseum	1	1	1	1	1	1
Equestrian center	1	1	1	1	1	1
Public works						
Bridges	23	23	23	23	23	23
Roads	597	657	633	699	727	739

Source: Various County departments and County fixed asset reports.

Notes: Capital asset indicators are not available for the health and welfare or the resource development function.

