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, 2005 and 2004

	2005	2004
Governmental funds capital assets:		
Bridges & Culverts	$3,570,308	$3,570,308
Buildings	194,062,750	190,912,598
Construction in progress	9,958,997	9,251,893
Equipment	20,334,061	19,486,194
Furniture & Fixtures	862,179	836,139
Improvements	8,967,670	6,553,841
Land	11,914,365	13,555,040
Leased Equipment	250,911	130,260
Roads	20,079,136	10,686,862
Vehicles	9,913,202	8,811,318
Total governmental funds capital assets	$279,913,579	$263,794,453
Investment in governmental funds capital assets by source:		
Capital projects funds	$218,998,443	$210,580,057
General fund	19,069,901	19,058,005
Special revenue funds	41,845,235	34,156,391
Total governmental funds capital assets	$279,913,579	$263,794,453

County of El Paso, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
September 30, 2005

Function and Activity	Bridges	Buildings	Construction in Progress	Equipment	Furniture	Improvements	Land	Leased Equipment	Roads	Vehicles	Total
General government:											
Commissioners court services				$21,641							$21,641
County auditor and treasurer				881,383	$20,418						901,801
County cafeteria				22,562							22,562
County clerk & archives		$6,987,446		640,730	197,838					$14,995	7,841,009
County communications				140,084						33,674	173,758
County elections				4,176,289	5,394					42,995	4,224,678
County holdings				33,263	43,626						76,889
County judge				38,628	22,643						61,271
County purchasing agent				364,513	13,453		$503,696	$147,281		126,652	1,155,595
County tax assessor-collector					27,489					18,093	45,582
Data processing				4,771,879	29,599			10,902		46,686	4,859,066
District clerk				245,757							245,757
Domestic relations				8,700	23,504						32,204
Equestrian center		1,870,395									1,870,395
Facilities Management				39,784	28,752					49,518	118,054
Landmark							1,611,145				1,611,145
New county courthouse		53,183,770					1,000,000				54,183,770
Northeast annex		947,503					448,000				1,395,503
Parking Garage		6,279,530		6,655			1,007,361				7,293,546
Parking Garage Annex							1,643,924				1,643,924
Total general government		$69,268,644		11,391,868	412,716		$6,214,126	$158,183		332,613	87,778,150
Administration of justice:											
8th court of civil appeals					10,788						10,788
34th district court				13,036	5,156						18,192
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
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				982,245	10,686						992,931
County attorney				37,720	11,035					46,036	94,791
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				78,887	26,557					$180,805	286,249
Justice of the Peace no. 2					$8,847						8,847
Justice of the Peace no. 3				$13,036							$13,036

(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, 2005

Function and Activity	Bridges	Buildings	Construction in Progress	Equipment	Furniture	Improvements	Land	Leased Equipment	Roads	Vehicles	Total
Public defender administration				$5,800							$5,800
Southwest border HIDTA management				23,338	$10,000						33,338
West Texas HIDTA				21,424							21,424
West Texas HIDTA (Financial)				17,000	49,967					$121,801	188,768
Total administration of justice				1,254,972	227,481					373,590	1,856,043
Public safety:											
Constable no. 1										58,440	58,440
Constable no. 2										42,400	42,400
Constable no. 3										42,465	42,465
Constable no. 4										42,465	42,465
Constable no. 5										22,434	22,434
Constable no. 6										62,204	62,204
Constable no.7										41,963	41,963
County sheriff and jails		$89,449,340		1,881,507	98,666		$2,472,952	$50,673		4,534,555	98,487,693
Courthouse Security				87,656							87,656
Juvenile detention/probation		11,471,638		227,679	33,659	$61,445	374,150			209,014	12,377,585
Narcotics detection & apprehension				67,699						157,998	225,697
Regional Intelligence				187,286	16,887						204,173
Total public safety		100,920,978		2,451,827	149,212	61,445	2,847,102	$50,673		5,213,938	111,695,175
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					80,837	3,639,950
Nutrition				22,384						264,404	286,788
Tillman Health Center		366,808									366,808
Total health and welfare		5,141,472		109,743	45,100		290,806			345,241	5,932,362
Resource and Community development:											
Agricultural co-op extension				14,764							14,764
Community Development										221,834	221,834
County planning & management										19,519	19,519
Total resource and community development				14,764						241,353	256,117
Culture and recreation:											
Agua Dulce Community Center		7,863									7,863
Aquatic center		5,775,589									5,775,589
Ascarate golf course		230,199		522,711	5,100	2,021,738				63,908	2,843,656
Ascarate park		40,953		445,143	10,496	2,539,766	62,358			260,727	3,359,443
Bracero Center, Rio Vista		204,909									204,909
Coliseum		10,220,365		342,544		1,301,575	$146,000			$106,654	12,117,138
County library		74,635		$6,915	$5,274						86,824
East Montana Park						159,408					159,408
Fabens Community Center		485,441									485,441
Fabens Park						218,973					218,973
Gallegos Park						$474,465					474,465
Gallegos Pavilion		$107,002									$107,002

(Continued)

County of El Paso, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
September 30, 2005

Function and Activity	Bridges	Buildings	Construction in Progress	Equipment	Furniture	Improvements	Land	Leased Equipment	Roads	Vehicles	Total
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						174,857					174,857
San Elizario Park						15,600					15,600
San Elizario Plaza						116,367					116,367
San Felipe Park						24,299					24,299
Sparks Community Center		5,082				81,582					86,664
Sportspark		247,079		$160,263		1,145,198	1,568,166			$103,096	3,223,802
Total culture and recreation		17,429,128		1,477,576	$20,870	8,730,815	1,848,496	42,055		534,385	30,083,325
Community Service:											
Rural Transit Authority										489,347	489,347
Community Service										489,347	489,347
Public Works:											
Roads & bridges	$3,570,308	1,302,528		3,633,311	6,800	175,410	713,835		$20,079,136	2,382,735	31,864,063
Total Public Works	3,570,308	1,302,528		3,633,311	6,800	175,410	713,835		20,079,136	2,382,735	31,864,063
Construction in progress:											
Fabens Airport			$136,682								136,682
Fabens port of entry			3,769,495								3,769,495
Parking garage annex			5,746,820								5,746,820
Sparks Arroyo			306,000								306,000
Total Construction in progress			9,958,997								9,958,997
Total governmental funds capital assets	$3,570,308	$194,062,750	$9,958,997	$20,334,061	$862,179	$8,967,670	$11,914,365	$250,911	$20,079,136	$9,913,202	$279,913,579

(Concluded)

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, 2005

Function and activity	Governmental Funds Capital Assets October 1, 2004	Positive Adjustments	Negative Adjustments	Additions	Deductions	Governmental Funds Capital Assets September 30, 2005
General government:						
Commissioners court services	$21,641					$21,641
County auditor and treasurer	858,465	$27,500		$15,836		901,801
County cafeteria	22,562					22,562
County clerk & archives	7,870,117			32,848	$61,956	7,841,009
County communications	192,706			14,203	33,151	173,758
County elections	4,224,678					4,224,678
County holdings	76,889					76,889
County judge	61,271					61,271
County purchasing agent	3,057,594	16,132		784,371	2,702,502	1,155,595
County tax assessor-collector	45,582					45,582
Data processing	4,364,086			494,980		4,859,066
District clerk	245,757					245,757
Domestic relations	32,204					32,204
Equestrian center	1,870,395					1,870,395
Facilities Management	104,918			13,136		118,054
Landmark	1,611,145					1,611,145
New county courthouse	54,169,721	14,049				54,183,770
Northeast annex	448,000			947,503		1,395,503
Parking Garage	7,293,546					7,293,546
Parking Garage Annex	1,643,924					1,643,924
Total general government	88,215,201	57,681		2,302,877	2,797,609	87,778,150
Administration of justice:						
8th court of civil appeals	10,788					10,788
34th district court	18,192					18,192
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	49,312			24,948	15,975	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	980,034			26,987	14,090	992,931
County attorney	93,355	$458		11,500	10,522	94,791
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
Court master no. II	6,129					6,129
Criminal law magistrate court	9,441				9,441	
District attorney	$292,616			$9,000	$15,367	$286,249

(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, 2005

Function and activity	Governmental Funds Capital Assets October 1, 2004	Positive Adjustments	Negative Adjustments	Additions	Deductions	Governmental Funds Capital Assets September 30, 2005
Justice of the Peace no. 2				$8,847		$8,847
Justice of the Peace no. 3	$13,036					13,036
Public defender administration	5,800					5,800
Southwest border HIDTA management	25,596			7,742		33,338
West Texas HIDTA	21,424					21,424
West Texas HIDTA (Financial)	187,009	$1,759				188,768
Total administration of justice	1,830,197	2,217		89,024	$65,395	1,856,043
Public safety:						
Constable no. 1	42,465			15,975		58,440
Constable no. 2	42,400					42,400
Constable no. 3	42,465					42,465
Constable no. 4	$42,465					$42,465
Constable no. 5	$22,434					$22,434
Constable no. 6	62,204					62,204
Constable no. 7	41,963					41,963
County sheriff and jail	95,115,485	83,301		3,449,895	160,988	98,487,693
Courthouse Security	87,656					87,656
Juvenile detention/probation	12,269,391	78,142		44,823	14,771	12,377,585
Narcotic detection & apprehension	225,697					225,697
Regional Intelligence	219,803			15,138	30,768	204,173
Total public safety	108,214,428	161,443		3,525,831	206,527	111,695,175
Health and welfare:						
Animal Shelter	1,300,000					1,300,000
Border children's mental health	18,954	4,056		25,000		48,010
Lower Valley Health Clinic	290,806					290,806
Medical examiner	3,639,950					3,639,950
Nutrition	286,788					286,788
Tillman Health Center	366,808					366,808
Total health and welfare	5,903,306	4,056		25,000		5,932,362
Resource and Community development:						
Agricultural co-op extension	14,764					14,764
Community Development	141,305			80,529		221,834
County planning & management	44,710				25,191	19,519
Total resource and community development	200,779			80,529	25,191	256,117
Culture and recreation:						
Agua Dulce Community Center	7,863					7,863
Aquatic center	5,775,589					5,775,589
Ascarate golf course	831,631			2,021,738	9,713	2,843,656
Ascarate park	3,377,205	10,975			28,737	3,359,443
Bracero center, Rio Vista	204,909					204,909
Coliseum	11,964,747	165,323		$47,920	$60,852	12,117,138
County library	86,824					86,824
East Montana Park	152,791	$6,617				159,408
Fabens Community Center	$485,441					$485,441

(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, 2005

Function and activity	Governmental Funds Capital Assets October 1, 2004	Positive Adjustments	Negative Adjustments	Additions	Deductions	Governmental Funds Capital Assets September 30, 2005
Fabens Park	$218,973					$218,973
Gallegos Park	222,760	$251,705				474,465
Gallegos Pavillion	107,002					107,002
Gallegos Pool	84,145	9,312				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	174,857					174,857
San Elizario Park	15,600					15,600
San Elizario Plaza	116,367					116,367
San Felipe Park	24,299					24,299
Sparks Community Center	5,082			$81,582		86,664
Sportspark	3,197,218			26,584		3,223,802
Total culture and recreation	27,560,871	443,932		2,177,824	$99,302	30,083,325
Community Service:						
Rural Transit Authority	225,711			263,636		489,347
Total Community Service	225,711			263,636		489,347
Public Works:						
Roads & bridges	22,392,067	6,540,198		3,479,062	547,264	31,864,063
Total Public Works	22,392,067	6,540,198		3,479,062	547,264	31,864,063
Construction in progress	9,251,893	5,425,588			4,718,484	9,958,997
Total governmental funds capital assets	$263,794,453	$12,635,115		$11,943,783	$8,459,772	$279,913,579

(Concluded)

THE COUNTY OF EL PASO
TEXAS