SPECIAL REVENUE FUNDS

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

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2005

BUDGETED

Road and Bridge Fund

The Road and Bridge Fund was established to account for funds dedicated for the purpose of constructing and maintaining county roads and bridges. Its principal source of revenue is the auto license registration fee.

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 as stated in the Texas Legislative House Bill Number 1185. 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 as well as certain law enforcement purposes.

Coliseum Tourist Promotion

This fund is used to account for the receipts and disbursements relating to Tourist Promotion at the County Coliseum. The principal source of revenue is the hotel/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 OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2005

BUDGETED

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 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.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2005

BUDGETED

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.

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.

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.

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 OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2005

BUDGETED

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.

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.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2005

BUDGETED

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.

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.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2005

BUDGETED

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.

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.

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.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2005

BUDGETED

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.

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.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2005

BUDGETED

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.

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.

Tornillo Drainage Project

This fund was established for anticipated contributions for the Tornillo Drainage Project. Funds were to be used for a drainage study.

NON-BUDGETED

County Attorney Bad Check Fund

This program was established for the collection of insufficient funds checks and the reimbursement of disbursement funds to the victims.

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2005

	Road and Bridge	County Tourist Promotion	Alternative Dispute Resolution Center	District Attorney Drug Forfeitures
ASSETS				
Cash and cash equivalents	$9,369,749	$691,371	$9,900	$83,435
Accounts receivable	184,450		4,076	
Due from other funds				
Total assets	$9,554,199	$691,371	$13,976	$83,435
LIABILITIES AND FUND BALANCES				
Liabilities:				
Vouchers payable	$125,567	$97,746	$13,976	$27,523
Payroll liabilities	56,817			641
Due to others	11,400			
Due to other funds				
Due to other Governments				
Deferred revenues				
Total liabilities	193,784	97,746	13,976	28,164
Fund balances:				
Reserved for encumbrances	1,108,631	391,930		585
Designated for subsequent year's expenditures	6,787,643			45,500
Undesignated	1,464,141	201,695		9,186
Total fund balances	9,360,415	593,625		55,271
Total liabilities and fund balances	$9,554,199	$691,371	$13,976	$83,435

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2005

	Coliseum Tourist Promotion	Commissary Inmate Profit	County Clerk Records Management and Preservation	County Attorney Commissions
ASSETS				
Cash and cash equivalents	$158,954	$1,130,596	$395,483	$192,534
Accounts receivable	961	11,316	6,730	868
Due from other funds				
Total assets	$159,915	$1,141,912	$402,213	$193,402
LIABILITIES AND FUND BALANCES				
Liabilities:				
Vouchers payable	$15,516	$29,167	$2,597	$3,160
Payroll liabilities			10,914	1,847
Due to others				
Due to other funds				
Due to other Governments				
Deferred revenues				
Total liabilities	15,516	29,167	13,511	5,007
Fund balances:				
Reserved for encumbrances		14,859	4,222	13,325
Designated for subsequent year's expenditures	140,000	658,842	67,319	175,070
Undesignated	4,399	439,044	317,161	
Total fund balances	144,399	1,112,745	388,702	188,395
Total liabilities and fund balances	$159,915	$1,141,912	$402,213	$193,402

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2005

	Courthouse Security	Records Management and Preservation	County Graffiti Eradication	County Law Library
ASSETS				
Cash and cash equivalents	$46,209	$76,208	$906	$401,637
Accounts receivable	3,551	2,668		14,233
Due from other funds				
Total assets	$49,760	$78,876	$906	$415,870
LIABILITIES AND FUND BALANCES				
Liabilities:				
Vouchers payable		$65		$87,008
Payroll liabilities		1,904		2,403
Due to others				
Due to other funds				
Due to other Governments				
Deferred revenues				
Total liabilities		1,969		89,411
Fund balances:				
Reserved for encumbrances				872
Designated for subsequent year's expenditures		49,000	$850	17,034
Undesignated	$49,760	27,907	56	308,553
Total fund balances	49,760	76,907	906	326,459
Total liabilities and fund balances	$49,760	$78,876	$906	$415,870

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2005

	Court Reporter Service	Sheriff's LEOSE	Ascarate Park Improvement	Fabens Airport
ASSETS				
Cash and cash equivalents	$15,196	$85,658	$227,615	$15,458
Accounts receivable	5,525	168		882
Due from other funds				
Total assets	$20,721	$85,826	$227,615	$16,340
LIABILITIES AND FUND BALANCES				
Liabilities:				
Vouchers payable		$640		$27
Payroll liabilities				
Due to others			$150	
Due to other funds				
Due to other Governments				
Deferred revenues				
Total liabilities		640	150	27
Fund balances:				
Reserved for encumbrances				
Designated for subsequent year's expenditures	$17,000	64,000	180,000	15,300
Undesignated	3,721	21,186	47,465	1,013
Total fund balances	20,721	85,186	227,465	16,313
Total liabilities and fund balances	$20,721	$85,826	$227,615	$16,340

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2005

	San Elizario Placita	Child Welfare Juror Donations	County Attorney Supplement	Probate Travel Account
ASSETS				
Cash and cash equivalents	$1,730	$13,144	$95,850	$4,082
Accounts receivable		36		
Due from other funds				
Total assets	$1,730	$13,180	$95,850	$4,082
LIABILITIES AND FUND BALANCES				
Liabilities:				
Vouchers payable				$771
Payroll liabilities				
Due to others				
Due to other funds				
Due to other Governments				
Deferred revenues				
Total liabilities				771
Fund balances:				
Reserved for encumbrances				
Designated for subsequent year's expenditures	$1,724	$12,000	$92,292	2,500
Undesignated	6	1,180	3,558	811
Total fund balances	1,730	13,180	95,850	3,311
Total liabilities and fund balances	$1,730	$13,180	$95,850	$4,082

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2005

	Probate Judiciary Support	Teen Court	District Clerk Records Management and Preservation	Juvenile Probation Special Revenue
ASSETS				
Cash and cash equivalents	$227,650	$3,365	$11,484	$870,795
Accounts receivable	6,998		2,295	1,931
Due from other funds				
Total assets	$234,648	$3,365	$13,779	$872,726
LIABILITIES AND FUND BALANCES				
Liabilities:				
Vouchers payable	$1,947		$18	$288,572
Payroll liabilities	507		314	101,484
Due to others				60,987
Due to other funds				
Due to other Governments				4,843
Deferred revenues				
Total liabilities	2,454		332	455,886
Fund balances:				
Reserved for encumbrances		$10	123	174,753
Designated for subsequent year's expenditures	200,000	2,500		111,000
Undesignated	32,194	855	13,324	131,087
Total fund balances	232,194	3,365	13,447	416,840
Total liabilities and fund balances	$234,648	$3,365	$13,779	$872,726

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2005

	Tax Office Discretionary Fund	Therapeutic Drug Court Program	County Attorney Bad Check Operating	District Attorney Apportionment Supplement
ASSETS				
Cash and cash equivalents	$196,678	$648	$151,301	
Accounts receivable	23,834		11,965	$3,383
Due from other funds				
Total assets	$220,512	$648	$163,266	$3,383
LIABILITIES AND FUND BALANCES				
Liabilities:				
Vouchers payable			$443	$25
Payroll liabilities	$139		714	694
Due to others				
Due to other funds				2,664
Due to other Governments				
Deferred revenues				
Total liabilities	139		1,157	3,383
Fund balances:				
Reserved for encumbrances			2,248	
Designated for subsequent year's expenditures	45,061	$600		
Undesignated	175,312	48	159,861	
Total fund balances	220,373	648	162,109	
Total liabilities and fund balances	$220,512	$648	$163,266	$3,383

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2005

	District Attorney Food Stamp Fraud	County Clerk Records Archives Fund	Elections Contract Services	El Paso Housing Finance Corp.
ASSETS				
Cash and cash equivalents	$59,025	$348,915	$378,980	$52,624
Accounts receivable	6,779			
Due from other funds				
Total assets	$65,804	$348,915	$378,980	$52,624
LIABILITIES AND FUND BALANCES				
Liabilities:				
Vouchers payable	$79	$1,650	$2,460	
Payroll liabilities				
Due to others				
Due to other funds				
Due to other Governments				
Deferred revenues				
Total liabilities	79	1,650	2,460	
Fund balances:				
Reserved for encumbrances			55	
Designated for subsequent year's expenditures	50,000	50,000	103,000	50,000
Undesignated	15,725	297,265	273,465	$2,624
Total fund balances	65,725	347,265	376,520	52,624
Total liabilities and fund balances	$65,804	$348,915	$378,980	$52,624

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2005

	Project Care	County Clerk Vital Statistics Fund	District Attorney Special Account	Sportspark
ASSETS				
Cash and cash equivalents	$5,260,709	$126,594	$845,346	$60,552
Accounts receivable				5,392
Due from other funds			2,664	
Total assets	$5,260,709	$126,594	$848,010	$65,944
LIABILITIES AND FUND BALANCES				
Liabilities:				
Vouchers payable	$48,479	$7,454	$91	$48,148
Payroll liabilities			857	4,349
Due to others				
Due to other funds				
Due to other Governments				32
Deferred revenues				
Total liabilities	48,479	7,454	948	52,529
Fund balances:				
Reserved for encumbrances		23,214		9,704
Designated for subsequent year's expenditures			523,000	
Undesignated	5,212,230	95,926	324,062	3,711
Total fund balances	5,212,230	119,140	847,062	13,415
Total liabilities and fund balances	$5,260,709	$126,594	$848,010	$65,944

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2005

	Family Protection	County Attorney Labor Disputes	Justice Court Technology	Juvenile Probation National School Lunch
ASSETS				
Cash and cash equivalents	$49,301	$710	$129,650	$70,586
Accounts receivable				
Due from other funds				
Total assets	$49,301	$710	$129,650	$70,586
LIABILITIES AND FUND BALANCES				
Liabilities:				
Vouchers payable	$18,346		$3,878	$5,238
Payroll liabilities				
Due to others				
Due to other funds				
Due to other Governments				
Deferred revenues				
Total liabilities	18,346		3,878	5,238
Fund balances:				
Reserved for encumbrances				16,963
Designated for subsequent year's expenditures	30,955	707	90,000	40,000
Undesignated		$3	35,772	8,385
Total fund balances	30,955	710	125,772	65,348
Total liabilities and fund balances	$49,301	$710	$129,650	$70,586

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2005

	Drug Enforcement Match	Grants	Total Nonmajor Special Revenue Funds
ASSETS			
Cash and cash equivalents	$756,943	$1,540,131	$24,157,702
Accounts receivable		6,290,712	6,588,753
Due from other funds		3,867,192	3,869,856
Total assets	$756,943	$11,698,035	$34,616,311
LIABILITIES AND FUND BALANCES			
Liabilities:			
Vouchers payable		$1,849,846	$2,680,437
Payroll liabilities		193,666	377,250
Due to others			72,537
Due to other funds		3,867,192	3,869,856
Due to other Governments		1,355,310	1,360,185
Deferred revenues		4,432,021	4,432,021
Total liabilities		11,698,035	12,792,286
Fund balances:			
Reserved for encumbrances			1,761,494
Designated for subsequent year's expenditures	754,598		10,377,495
Undesignated	$2,345		9,685,036
Total fund balances	756,943		21,824,025
Total liabilities and fund balances	$756,943	$11,698,035	$34,616,311

(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, 2005

	Road and Bridge	County Tourist Promotion	Alternative Dispute Resolution Center	District Attorney Drug Forfeitures
REVENUES				
Taxes				
Intergovernmental	$34,358			
Charges for services	8,396,679		$132,224	
Fines and forfeitures				$28,242
Interest	259,735	$4,781		2,708
Miscellaneous	13,771		375	430
Total revenues	8,704,543	4,781	132,599	31,380
EXPENDITURES				
Current				
General government	1,192,682			
Administration of justice			132,224	48,089
Public safety				
Health and welfare				
Community services				
Culture and recreation		255,807		
Public works	4,318,479			
Capital outlays	551,551			24,948
Total expenditures	6,062,712	255,807	132,224	73,037
Excess (deficiency) of revenues over (under) expenditures	2,641,831	(251,026)	375	(41,657)
OTHER FINANCING SOURCES (USES)				
Transfers in		619,409		
Transfers out	(2,500,000)	(15,000)		
Total other financing sources (uses)	(2,500,000)	604,409		
Net Change in Fund Balances	141,831	353,383	375	(41,657)
Fund balances - beginning	9,218,584	240,242	($375)	96,928
Fund balances - ending	$9,360,415	$593,625		$55,271

(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, 2005

	Coliseum Tourist Promotion	Commissary Inmate Profit	County Clerk Records Management & Preservation	County Attorney Commissions
REVENUES				
Taxes	$2,285,353			
Intergovernmental				
Charges for services		$621,909	$646,782	$115,731
Fines and forfeitures				
Interest	17,527	27,622	9,443	5,059
Miscellaneous	163	574	1,059	318
Total revenues	2,303,043	650,105	657,284	121,108
EXPENDITURES				
Current				
General government			659,371	
Administration of justice				89,320
Public safety		302,316		
Health and welfare				
Community services				
Culture and recreation	1,865,690			
Public works				
Capital outlays	140,800	66,255		
Total expenditures	2,006,490	368,571	659,371	89,320
Excess (deficiency) of revenues over (under) expenditures	296,553	281,534	(2,087)	31,788
OTHER FINANCING SOURCES (USES)				
Transfers in				
Transfers out	(619,409)			
Total other financing sources (uses)	(619,409)			
Net Change in Fund Balances	(322,856)	281,534	(2,087)	31,788
Fund balances - beginning	467,255	831,211	390,789	156,607
Fund balances - ending	$144,399	$1,112,745	$388,702	$188,395

(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, 2005

	Courthouse Security	Records Management and Preservation	County Graffiti Eradication	County Law Library
REVENUES				
Taxes				
Intergovernmental				
Charges for services	$308,456	$195,135	$127	$462,370
Fines and forfeitures				
Interest	995	1,271	23	8,403
Miscellaneous				12,383
Total revenues	309,451	196,406	150	483,156
EXPENDITURES				
Current				
General government		153,186		
Administration of justice				
Public safety				
Health and welfare				
Community services				
Culture and recreation				374,498
Public works				
Capital outlays		32,848		
Total expenditures		186,034		374,498
Excess (deficiency) of revenues over (under) expenditures	309,451	10,372	150	108,658
OTHER FINANCING SOURCES (USES)				
Transfers in				
Transfers out	(327,537)			
Total other financing sources (uses)	(327,537)			
Net Change in Fund Balances	(18,086)	10,372	150	108,658
Fund balances - beginning	67,846	66,535	756	217,801
Fund balances - ending	$49,760	$76,907	$906	$326,459

(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, 2005

	Court Reporter Service	Sheriff's LEOSE	Ascarate Park Improvement	Fabens Airport
REVENUES				
Taxes				
Intergovernmental		$65,235		
Charges for services	$160,316			
Fines and forfeitures				
Interest	405	2,349	$19,467	$396
Miscellaneous				3,277
Total revenues	160,721	67,584	19,467	3,673
EXPENDITURES				
Current				
General government				
Administration of justice				
Public safety		51,409		
Health and welfare				
Community services				
Culture and recreation			(25,816)	
Public works				1,278
Capital outlays			72,567	
Total expenditures		51,409	46,751	1,278
Excess (deficiency) of revenues over (under) expenditures	160,721	16,175	(27,284)	2,395
OTHER FINANCING SOURCES (USES)				
Transfers in				
Transfers out	(157,000)		(683,960)	
Total other financing sources (uses)	(157,000)		(683,960)	
Net Change in Fund Balances	3,721	16,175	(711,244)	2,395
Fund balances - beginning	17,000	69,011	938,709	13,918
Fund balances - ending	$20,721	$85,186	$227,465	$16,313

(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, 2005

	San Elizario Placita	Child Welfare Juror Donations	County Attorney Supplement	Probate Travel Account
REVENUES				
Taxes				
Intergovernmental			$16,950	
Charges for services				$8,020
Fines and forfeitures				
Interest	$48	$338	2,210	58
Miscellaneous		2,089		799
Total revenues	48	2,427	19,160	8,877
EXPENDITURES				
Current				
General government				
Administration of justice				11,000
Public safety				
Health and welfare				
Community services				
Culture and recreation				
Public works				
Capital outlays				
Total expenditures				11,000
Excess (deficiency) of revenues over (under) expenditures	48	2,427	19,160	(2,123)
OTHER FINANCING SOURCES (USES)				
Transfers in				
Transfers out				
Total other financing sources (uses)				
Net Change in Fund Balances	48	2,427	19,160	(2,123)
Fund balances - beginning	1,682	10,753	76,690	5,434
Fund balances - ending	$1,730	$13,180	$95,850	$3,311

(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, 2005

	Probate Judiciary Support	Teen Court	District Clerk Records Management and Preservation	Juvenile Probation Special Revenue
REVENUES				
Taxes				
Intergovernmental	$46,998			$7,654
Charges for services		$1,950	$69,042	166,324
Fines and forfeitures				
Interest	6,533	124	130	35,492
Miscellaneous		58		60,376
Total revenues	53,531	2,132	69,172	269,846
EXPENDITURES				
Current				
General government			48,931	
Administration of justice	31,228	2,565		
Public safety				9,960,240
Health and welfare				
Community services				
Culture and recreation				
Public works				
Capital outlays			5,253	77,071
Total expenditures	31,228	2,565	54,184	10,037,311
Excess (deficiency) of revenues over (under) expenditures	22,303	(433)	14,988	(9,767,465)
OTHER FINANCING SOURCES (USES)				
Transfers in				9,881,845
Transfers out				(90,798)
Total other financing sources (uses)				9,791,047
Net Change in Fund Balances	22,303	(433)	14,988	23,582
Fund balances - beginning	209,891	3,798	(1,541)	393,258
Fund balances - ending	$232,194	$3,365	$13,447	$416,840

(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, 2005

	Tax Office Discretionary Fund	Therapeutic Drug Court Program	Sheriff's Communication Improvement	County Attorney Bad Check Operating
REVENUES				
Taxes				
Intergovernmental			$11,895	
Charges for services				$256,379
Fines and forfeitures				
Interest	$70,854	$12		
Miscellaneous	30,273	258		5,600
Total revenues	101,127	270	11,895	261,979
EXPENDITURES				
Current				
General government	41,297			
Administration of justice				169,503
Public safety			11,895	
Health and welfare				
Community services				
Culture and recreation				
Public works				
Capital outlays				
Total expenditures	41,297		$11,895	169,503
Excess (deficiency) of revenues over (under) expenditures	59,830	270		92,476
OTHER FINANCING SOURCES (USES)				
Transfers in				
Transfers out				
Total other financing sources (uses)				
Net Change in Fund Balances	59,830	270		92,476
Fund balances - beginning	160,543	378		69,633
Fund balances - ending	$220,373	$648		$162,109

(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, 2005

	District Attorney Apportionment Supplement	District Attorney Food Stamp Fraud	County Clerk Records Archives Fund	Elections Contract Services
REVENUES				
Taxes				
Intergovernmental	$43,067	$40,323		$370,896
Charges for services			$649,706	
Fines and forfeitures				
Interest		2,222	7,742	8,786
Miscellaneous				
Total revenues	43,067	42,545	657,448	379,682
EXPENDITURES				
Current				
General government			535,379	293,078
Administration of justice	43,067	65,808		
Public safety				
Health and welfare				
Community services				
Culture and recreation				
Public works				
Capital outlays			40,149	
Total expenditures	$43,067	65,808	575,528	293,078
Excess (deficiency) of revenues over (under) expenditures		(23,263)	81,920	86,604
OTHER FINANCING SOURCES (USES)				
Transfers in				
Transfers out				
Total other financing sources (uses)				
Net Change in Fund Balances		(23,263)	81,920	86,604
Fund balances - beginning		88,988	265,345	289,916
Fund balances - ending		$65,725	$347,265	$376,520

(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, 2005

	El Paso Housing Finance Corp.	Project Care	County Clerk Vital Statistics Fund	District Attorney Special Account
REVENUES				
Taxes				
Intergovernmental				
Charges for services			$98,676	
Fines and forfeitures				$553,525
Interest		$129,351	2,981	24,723
Miscellaneous	$7,365	5,260,741		
Total revenues	7,365	5,390,092	101,657	578,248
EXPENDITURES				
Current				
General government			66,221	
Administration of justice				462,703
Public safety				
Health and welfare		187,249		
Community services	2,776			
Culture and recreation				
Public works				
Capital outlays			7,108	
Total expenditures	2,776	187,249	73,329	462,703
Excess (deficiency) of revenues over (under) expenditures	4,589	5,202,843	28,328	115,545
OTHER FINANCING SOURCES (USES)				
Transfers in				
Transfers out				
Total other financing sources (uses)				
Net Change in Fund Balances	4,589	5,202,843	28,328	115,545
Fund balances - beginning	48,035	9,387	90,812	731,517
Fund balances - ending	$52,624	$5,212,230	$119,140	$847,062

(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, 2005

	Sportspark	Family Protection	County Attorney Labor Disputes	Justice Court Technology
REVENUES				
Taxes				
Intergovernmental				
Charges for services	$259,582	$49,399		$104,528
Fines and forfeitures				
Interest	422	859	$37	2,562
Miscellaneous	751			
Total revenues	260,755	50,258	37	107,090
EXPENDITURES				
Current				
General government				
Administration of justice			1,143	55,906
Public safety				
Health and welfare		23,086		
Community services				
Culture and recreation	521,072			
Public works				
Capital outlays				797
Total expenditures	521,072	23,086	1,143	56,703
Excess (deficiency) of revenues over (under) expenditures	(260,317)	27,172	(1,106)	50,387
OTHER FINANCING SOURCES (USES)				
Transfers in	300,000			
Transfers out		(5,678)		
Total other financing sources (uses)	300,000	(5,678)		
Net Change in Fund Balances	39,683	21,494	(1,106)	50,387
Fund balances - beginning	(26,268)	9,461	1,816	75,385
Fund balances - ending	$13,415	$30,955	$710	$125,772

(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, 2005

	Juvenile Probation National School Lunch	Drug Enforcement Match	Grants	Total Nonmajor Special Revenue Funds
REVENUES				
Taxes				$2,285,353
Intergovernmental	$132,989		$24,984,715	25,755,080
Charges for services		$753,528		13,456,863
Fines and forfeitures				581,767
Interest	872	3,415	93,130	753,085
Miscellaneous			1,643,005	7,043,665
Total revenues	133,861	756,943	26,720,850	49,875,813
EXPENDITURES				
Current				
General government			6,003	2,996,148
Administration of justice			5,327,783	6,440,339
Public safety	68,513		9,269,630	19,664,003
Health and welfare			5,450,555	5,660,890
Community services			541,158	543,934
Culture and recreation			125,888	3,117,139
Public works			172,435	4,492,192
Capital outlays			7,936,281	8,955,628
Total expenditures	68,513		28,829,733	51,870,273
Excess (deficiency) of revenues over (under) expenditures	65,348	756,943	(2,108,883)	(1,994,460)
OTHER FINANCING SOURCES (USES)				
Transfers in			2,332,248	13,133,502
Transfers out			(223,365)	(4,622,747)
Total other financing sources (uses)			2,108,883	8,510,755
Net Change in Fund Balances	65,348	756,943		6,516,295
Fund balances - beginning				15,307,730
Fund balances - ending	$65,348	$756,943		$21,824,025

(Concluded)

County of El Paso, Texas
Budgetary Comparison Schedule
Nonmajor Special Revenue Fund
For the Year Ended September 30, 2005

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual Amounts	(Negative)
REVENUES				
Taxes	$2,200,000	$2,200,000	$2,285,353	$85,353
Intergovernmental	688,038	688,038	770,365	82,327
Charges for services	12,095,898	12,095,898	13,456,863	1,360,965
Fines and forfeitures	405,241	405,241	581,767	176,526
Interest	280,234	280,234	659,955	379,721
Miscellaneous	145,380	145,380	5,400,660	5,255,280
Total revenues	15,814,791	15,814,791	23,154,963	7,340,172
EXPENDITURES				
General government				
Personnel	1,604,618	1,618,425	1,468,579	149,846
Operating	2,353,233	2,291,113	1,521,566	769,547
Total general government	3,957,851	3,909,538	2,990,145	919,393
Administration of justice				
Personnel	250,868	463,827	404,438	59,389
Operating	1,663,084	1,467,610	708,118	759,492
Total administration of justice	1,913,952	1,931,437	1,112,556	818,881
Public safety				
Personnel	8,537,472	8,404,472	8,117,507	286,965
Operating	2,563,482	2,744,228	2,276,866	467,362
Total public safety	11,100,954	11,148,700	10,394,373	754,327
Health and welfare				
Operating	66,819	238,321	210,335	27,986
Total health and welfare	66,819	238,321	210,335	27,986
Resource development				
Operating	50,000	50,000	2,776	47,224
Total resource development	50,000	50,000	2,776	47,224
Culture and recreation				
Personnel	453,903	468,649	297,676	170,973
Operating	3,692,245	3,327,706	2,693,575	634,131
Total culture and recreation	4,146,148	3,796,355	2,991,251	805,104
Public works				
Personnel	2,609,721	2,609,721	2,215,231	394,490
Operating	3,921,954	3,977,433	2,104,526	1,872,907
Total public works	6,531,675	6,587,154	4,319,757	2,267,397
Capital outlays	3,204,814	3,754,571	1,019,347	2,735,224
Total expenditures	30,972,213	31,416,076	23,040,540	8,375,536
Excess (deficiency) of revenues over (under) expenditures	(15,157,422)	(15,601,285)	114,423	15,715,708
Other financing sources (uses):				
Transfers in	10,992,525	10,992,525	10,801,254	(191,271)
Transfers out	(4,676,367)	(5,195,175)	(4,399,382)	795,793
Total other financing sources (uses)	6,316,158	5,797,350	6,401,872	604,522
Net change in fund balances	(8,841,264)	(9,803,935)	6,516,295	16,320,230
Fund balance - beginning	15,307,730	15,307,730	15,307,730	
Fund balance - ending	$6,466,466	$5,503,795	$21,824,025	$16,320,230

Exhibit B-4

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Road and Bridge Special Revenue Fund
For the Year Ended September 30, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$30,000	$30,000	$34,358	$4,358
Charges for services	7,860,000	7,860,000	8,396,679	536,679
Interest	70,000	70,000	259,735	189,735
Miscellaneous			13,771	13,771
Total revenues	7,960,000	7,960,000	8,704,543	744,543
EXPENDITURES				
General Government				
Personnel	825,004	825,004	767,845	57,159
Operating	1,010,614	935,135	424,837	510,298
Total general government	1,835,618	1,760,139	1,192,682	567,457
Public Works				
Personnel	2,609,721	2,609,721	2,215,231	394,490
Operating	3,914,754	3,969,233	2,103,248	1,865,985
Total public works	6,524,475	6,578,954	4,318,479	2,260,475
Capital Outlays	2,184,820	2,205,820	551,551	1,654,269
Total expenditures	10,544,913	10,544,913	6,062,712	4,482,201
Excess (deficiency) of revenues over (under) expenditures	(2,584,913)	(2,584,913)	2,641,831	5,226,744
OTHER FINANCING SOURCES (USES)				
Transfers Out	(2,500,000)	(2,500,000)	(2,500,000)	
Total other financing sources (uses)	(2,500,000)	(2,500,000)	(2,500,000)	
Net Change in Fund Balance	(5,084,913)	(5,084,913)	141,831	5,226,744
Fund balances - beginning	9,218,584	9,218,584	9,218,584	
Fund balances - ending	$4,133,671	$4,133,671	$9,360,415	$5,226,744

Exhibit B-5

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest			$4,781	$4,781
Total revenues			4,781	4,781
EXPENDITURES				
Culture and Recreation				
Operating	$1,136,129	$729,736	255,807	473,929
Total culture and recreation	1,136,129	729,736	255,807	473,929
Capital Outlays		391,393		391,393
Total expenditures	1,136,129	1,121,129	255,807	865,322
Excess (deficiency) of revenues over (under) expenditures	(1,136,129)	(1,121,129)	(251,026)	870,103
OTHER FINANCING SOURCES (USES)				
Transfers in	810,680	810,680	619,409	(191,271)
Transfers Out		(15,000)	(15,000)	
Total other financing sources (uses)	810,680	795,680	604,409	(191,271)
Net Change in Fund Balances	(325,449)	(325,449)	353,383	678,832
Fund balances - beginning	240,242	240,242	240,242	
Fund balances - ending	($85,207)	($85,207)	$593,625	$678,832

Exhibit B-6

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$120,000	$120,000	$132,224	$12,224
Miscellaneous			375	375
Total revenues	120,000	120,000	132,599	12,599
EXPENDITURES				
Administration of justice				
Operating	142,889	142,889	132,224	10,665
Total administration of justice	142,889	142,889	132,224	10,665
Total expenditures	142,889	142,889	132,224	10,665
Excess (deficiency) of revenues over (under) expenditures	(22,889)	(22,889)	375	23,264
Fund balances - beginning	(375)	(375)	($375)	
Fund balances - ending	($23,264)	($23,264)		$23,264

Exhibit B-7

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeitures	$28,241	$28,241	$28,242	$1
Interest	2,192	2,192	2,708	516
Miscellaneous			430	430
Total revenues	30,433	30,433	31,380	947
EXPENDITURES				
Administration of justice				
Personnel	31,492	32,978	32,772	206
Operating	73,296	62,295	15,317	46,978
Total administration of justice	104,788	95,273	48,089	47,184
Capital Outlays	31,492	32,978	24,948	8,030
Total expenditures	136,280	128,251	73,037	55,214
Excess (deficiency) of revenues over (under) expenditures	(105,847)	(97,818)	(41,657)	56,161
Fund balances - beginning	96,928	96,928	96,928	
Fund balances - ending	($8,919)	($890)	$55,271	$56,161

Exhibit B-8

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	$2,200,000	$2,200,000	$2,285,353	$85,353
Interest	6,000	6,000	17,527	11,527
Miscellaneous			163	163
Total revenues	2,206,000	2,206,000	2,303,043	97,043
EXPENDITURES				
Culture and recreation				
Personnel				
Operating	1,845,320	1,895,320	1,865,690	29,630
Total culture and recreation	1,845,320	1,895,320	1,865,690	29,630
Capital outlays		141,271	140,800	471
Total expenditures	1,845,320	2,036,591	2,006,490	30,101
Excess (deficiency) of revenues over (under) expenditures	360,680	169,409	296,553	127,144
OTHER FINANCING SOURCES (USES)				
Transfers out	(810,680)	(619,409)	(619,409)	
Total other financing sources (uses)	(810,680)	(619,409)	(619,409)	
Net Change in Fund Balances	(450,000)	(450,000)	(322,856)	127,144
Fund balances - beginning	467,255	467,255	467,255	
Fund balances - ending	$17,255	$17,255	$144,399	$127,144

Exhibit B-9

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$425,000	$425,000	$621,909	$196,909
Interest	5,000	5,000	27,622	22,622
Miscellaneous			574	574
Total revenues	430,000	430,000	650,105	220,105
EXPENDITURES				
Public Safety				
Operating	430,443	430,443	302,316	128,127
Total public safety	430,443	430,443	302,316	128,127
Capital outlays	433,683	433,683	66,255	367,428
Total expenditures	864,126	864,126	368,571	495,555
Excess (deficiency) of revenues over (under) expenditures	(434,126)	(434,126)	281,534	715,660
Fund balances - beginning	831,211	831,211	831,211	
Fund balances - ending	$397,085	$397,085	$1,112,745	$715,660

Exhibit B-10

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$625,000	$625,000	$646,782	$21,782
Interest	2,000	2,000	9,443	7,443
Miscellaneous			1,059	1,059
Total revenues	627,000	627,000	657,284	30,284
EXPENDITURES				
General government				
Personnel	608,397	608,397	556,291	52,106
Operating	113,036	113,036	103,080	9,956
Total general government	721,433	721,433	659,371	62,062
Total expenditures	721,433	721,433	659,371	62,062
Excess (deficiency) of revenues over (under) expenditures	(94,433)	(94,433)	(2,087)	92,346
Fund balances - beginning	390,789	390,789	390,789	
Fund balances - ending	$296,356	$296,356	$388,702	$92,346

Exhibit B-11

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$50,000	$50,000	$115,731	$65,731
Interest			5,059	5,059
Miscellaneous			318	318
Total revenues	50,000	50,000	121,108	71,108
EXPENDITURES				
Administration of justice				
Personnel	69,360	69,360	22,867	46,493
Operating	143,147	143,147	66,453	76,694
Total administration of justice	212,507	212,507	89,320	123,187
Total expenditures	212,507	212,507	89,320	123,187
Excess (deficiency) of revenues over (under) expenditures	(162,507)	(162,507)	31,788	194,295
Fund balances - beginning	156,607	156,607	156,607	
Fund balances - ending	($5,900)	($5,900)	$188,395	$194,295

Exhibit B-12

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$305,000	$305,000	$308,456	$3,456
Interest	500	500	995	495
Total revenues	305,500	305,500	309,451	3,951
EXPENDITURES				
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	305,500	305,500	309,451	3,951
OTHER FINANCING SOURCES (USES)				
Transfers out	(361,000)	(361,000)	(327,537)	33,463
Total other financing sources (uses)	(361,000)	(361,000)	(327,537)	33,463
Net Change in Fund Balances	(55,500)	(55,500)	(18,086)	37,414
Fund balances - beginning	67,846	67,846	67,846	
Fund balances - ending	$12,346	$12,346	$49,760	$37,414

Exhibit B-13

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$170,000	$170,000	$195,135	$25,135
Interest	1,000	1,000	1,271	271
Total revenues	171,000	171,000	196,406	25,406
EXPENDITURES				
General government				
Personnel	117,699	117,699	91,904	25,795
Operating	94,581	61,503	61,282	221
Total general government	212,280	179,202	153,186	26,016
Capital outlays		33,078	32,848	230
Total expenditures	212,280	212,280	186,034	26,246
Excess (deficiency) of revenues over (under) expenditures	(41,280)	(41,280)	10,372	51,652
Fund balances - beginning	66,535	66,535	66,535	
Fund balances - ending	$25,255	$25,255	$76,907	$51,652

Exhibit B-14

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$200	$200	$127	($73)
Interest			23	23
Total revenues	200	200	150	(50)
EXPENDITURES				
Public safety				
Operating	900	900		900
Total public safety	900	900		900
Total expenditures	900	900		900
Excess (deficiency) of revenues over (under) expenditures	(700)	(700)	150	850
Fund balances - beginning	756	756	756	
Fund balances - ending	$56	$56	$906	$850

Exhibit B-15

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$400,000	$400,000	$462,370	$62,370
Interest	2,000	2,000	8,403	6,403
Miscellaneous	8,000	8,000	12,383	4,383
Total revenues	410,000	410,000	483,156	73,156
EXPENDITURES				
Culture and recreation				
Personnel	176,203	176,203	68,996	107,207
Operating	371,600	371,600	305,502	66,098
Total culture and recreation	547,803	547,803	374,498	173,305
Total expenditures	547,803	547,803	374,498	173,305
Excess (deficiency) of revenues over (under) expenditures	(137,803)	(137,803)	108,658	246,461
Fund balances - beginning	217,801	217,801	217,801	
Fund balances - ending	$79,998	$79,998	$326,459	$246,461

Exhibit B-16

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$140,000	$140,000	$160,316	$20,316
Interest			405	405
Total revenues	140,000	140,000	160,721	20,721
EXPENDITURES				
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	140,000	140,000	160,721	20,721
OTHER FINANCING SOURCES (USES)				
Transfers out	(157,000)	(157,000)	(157,000)	
Total other financing sources (uses)	(157,000)	(157,000)	(157,000)	
Net Change in Fund Balances	(17,000)	(17,000)	3,721	20,721
Fund balances - beginning	17,000	17,000	17,000	
Fund balances - ending			$20,721	$20,721

Exhibit B-17

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$64,000	$64,000	$65,235	$1,235
Interest			2,349	2,349
Total revenues	64,000	64,000	67,584	3,584
EXPENDITURES				
Public Safety				
Operating	120,000	120,000	51,409	68,591
Total public safety	120,000	120,000	51,409	68,591
Total expenditures	120,000	120,000	51,409	68,591
Excess (deficiency) of revenues over (under) expenditures	(56,000)	(56,000)	16,175	72,175
Fund balances - beginning	69,011	69,011	69,011	
Fund balances - ending	$13,011	$13,011	$85,186	$72,175

Exhibit B-18

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Ascarate Park Improvement Special Revenue Fund
For the Year Ended September 30, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest			$19,467	$19,467
Total revenues			19,467	19,467
EXPENDITURES				
Culture and recreation				
Personnel		$5,805	5,802	3
Operating	$14,835	15,630	(31,618)	47,248
Total culture and recreation	14,835	21,435	(25,816)	47,251
Capital outlays	46,038	105,477	72,567	32,910
Total expenditures	60,873	126,912	46,751	80,161
Excess (deficiency) of revenues over (under) expenditures	(60,873)	(126,912)	(27,284)	99,628
OTHER FINANCING SOURCES (USES)				
Transfers out	(750,000)	(683,961)	(683,960)	1
Total other financing sources (uses)	(750,000)	(683,961)	(683,960)	1
Net Change in Fund Balances	(810,873)	(810,873)	(711,244)	99,629
Fund balances - beginning	938,709	938,709	938,709	
Fund balances - ending	$127,836	$127,836	$227,465	$99,629

Exhibit B-19

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest			$396	$396
Miscellaneous	$3,000	$3,000	3,277	277
Total revenues	3,000	3,000	3,673	673
EXPENDITURES				
Public works				
Operating	7,200	7,200	1,278	5,922
Total public works	7,200	7,200	1,278	5,922
Total expenditures	7,200	7,200	1,278	5,922
Excess (deficiency) of revenues over (under) expenditures	(4,200)	(4,200)	2,395	6,595
OTHER FINANCING SOURCES (USES)				
Transfers out	(8,800)	(8,800)		8,800
Total other financing sources (uses)	(8,800)	(8,800)		8,800
Net Change in Fund Balances	(13,000)	(13,000)	2,395	15,395
Fund balances - beginning	13,918	13,918	13,918	
Fund balances - ending	$918	$918	$16,313	$15,395

Exhibit B-20

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest			$48	$48
Total revenues			48	48
EXPENDITURES				
Culture and recreation				
Operating	$1,677	$1,677		1,677
Total culture and recreation	1,677	1,677		1,677
Total expenditures	1,677	1,677		1,677
Excess (deficiency) of revenues over (under) expenditures	(1,677)	(1,677)	48	1,725
Fund balances - beginning	1,682	1,682	1,682	
Fund balances - ending	$5	$5	$1,730	$1,725

Exhibit B-21

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest			$338	$338
Miscellaneous	$2,000	$2,000	2,089	89
Total revenues	2,000	2,000	2,427	427
EXPENDITURES				
Health and welfare				
Operating	12,000	12,000		12,000
Total health and welfare	12,000	12,000		12,000
Total expenditures	12,000	12,000		12,000
Excess (deficiency) of revenues over (under) expenditures	(10,000)	(10,000)	2,427	12,427
Fund balances - beginning	10,753	10,753	10,753	
Fund balances - ending	$753	$753	$13,180	$12,427

Exhibit B-22

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$16,950	$16,950	$16,950	
Interest	1,000	1,000	2,210	$1,210
Total revenues	17,950	17,950	19,160	1,210
EXPENDITURES				
Administration of justice				
Operating	94,453	94,453		94,453
Total expenditures	94,453	94,453		94,453
Excess (deficiency) of revenues over (under) expenditures	(76,503)	(76,503)	19,160	95,663
Fund balances - beginning	76,690	76,690	76,690	
Fund balances - ending	$187	$187	$95,850	$95,663

Exhibit B-23

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$6,000	$6,000	$8,020	$2,020
Interest			58	58
Miscellaneous			799	799
Total revenues	6,000	6,000	8,877	2,877
EXPENDITURES				
Administration of justice				
Operating	11,000	11,000	11,000	
Total administration of justice	11,000	11,000	11,000	
Total expenditures	11,000	11,000	11,000	
Excess (deficiency) of revenues over (under) expenditures	(5,000)	(5,000)	(2,123)	2,877
Fund balances - beginning	5,434	5,434	5,434	
Fund balances - ending	$434	$434	$3,311	$2,877

Exhibit B-24

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$40,000	$40,000	$46,998	$6,998
Interest			6,533	6,533
Total revenues	40,000	40,000	53,531	13,531
EXPENDITURES				
Administration of justice				
Personnel		20,473	20,950	(477)
Operating	220,000	199,527	10,278	189,249
Total administration of justice	220,000	220,000	31,228	188,772
Total expenditures	220,000	220,000	31,228	188,772
Excess (deficiency) of revenues over (under) expenditures	(180,000)	(180,000)	22,303	202,303
Fund balances - beginning	209,891	209,891	209,891	
Fund balances - ending	$29,891	$29,891	$232,194	$202,303

Exhibit B-25

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$1,200	$1,200	$1,950	$750
Interest			124	124
Miscellaneous			58	58
Total revenues	1,200	1,200	2,132	932
EXPENDITURES				
Administration of justice				
Operating	4,728	4,728	2,565	2,163
Total administration of justice	4,728	4,728	2,565	2,163
Total expenditures	4,728	4,728	2,565	2,163
Excess (deficiency) of revenues over (under) expenditures	(3,528)	(3,528)	(433)	3,095
Fund balances - beginning	3,798	3,798	3,798	
Fund balances - ending	$270	$270	$3,365	$3,095

Exhibit B-26

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$57,500	$57,500	$69,042	$11,542
Interest			130	130
Total revenues	57,500	57,500	69,172	11,672
EXPENDITURES				
General government				
Personnel	28,994	28,994	25,893	3,101
Operating	11,009	23,253	23,038	215
Total general government	40,003	52,247	48,931	3,316
Capital outlays	17,497	5,253	5,253	
Total expenditures	57,500	57,500	54,184	3,316
Excess (deficiency) of revenues over (under) expenditures			14,988	14,988
Fund balances - beginning	(1,541)	(1,541)	(1,541)	
Fund balances - ending	($1,541)	($1,541)	$13,447	$14,988

Exhibit B-27

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$25,272	$25,272	$7,654	($17,618)
Charges for services	70,000	70,000	166,324	96,324
Interest	20,542	20,542	35,492	14,950
Miscellaneous	86,000	86,000	60,376	(25,624)
Total revenues	201,814	201,814	269,846	68,032
EXPENDITURES				
Public safety				
Personnel	8,537,472	8,404,472	8,117,507	286,965
Operating	1,892,330	2,061,085	1,842,733	218,352
Total public safety	10,429,802	10,465,557	9,960,240	505,317
Capital Outlays	230,487	192,821	77,071	115,750
Total expenditures	10,660,289	10,658,378	10,037,311	621,067
Excess (deficiency) of revenues over (under) expenditures	(10,458,475)	(10,456,564)	(9,767,465)	689,099
OTHER FINANCING SOURCES (USES)				
Transfers in	9,881,845	9,881,845	9,881,845	
Transfers out	(88,887)	(90,798)	(90,798)	
Total other financing sources (uses)	9,792,958	9,791,047	9,791,047	
Net Change in Fund Balances	(665,517)	(665,517)	23,582	689,099
Fund balances - beginning	393,258	393,258	393,258	
Fund balances - ending	($272,259)	($272,259)	$416,840	$689,099

Exhibit B-28

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	$35,000	$35,000	$70,854	$35,854
Miscellaneous			30,273	30,273
Total revenues	35,000	35,000	101,127	66,127
EXPENDITURES				
General government				
Personnel	1,132	1,132	486	646
Operating	59,518	59,518	40,811	18,707
Total general government	60,650	60,650	41,297	19,353
Total expenditures	60,650	60,650	41,297	19,353
Excess (deficiency) of revenues over (under) expenditures	(25,650)	(25,650)	59,830	85,480
Fund balances - beginning	160,543	160,543	160,543	
Fund balances - ending	$134,893	$134,893	$220,373	$85,480

Exhibit B-29

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest			$12	$12
Miscellaneous	$200	$200	258	58
Total revenues	200	200	270	70
EXPENDITURES				
Administration of justice				
Operating	575	575		575
Total administration of justice	575	575		575
Total expenditures	575	575		575
Excess (deficiency) of revenues over (under) expenditures	(375)	(375)	270	645
Fund balances - beginning	378	378	378	
Fund balances - ending	$3	$3	$648	$645

Exhibit B-30

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$11,991	$11,991	$11,895	($96)
Total revenues	11,991	11,991	11,895	(96)
EXPENDITURES				
Public safety				
Operating	5,000	16,991	11,895	5,096
Total public safety	5,000	16,991	11,895	5,096
Total expenditures	5,000	16,991	11,895	5,096
Excess (deficiency) of revenues over (under) expenditures	6,991	(5,000)		5,000
Fund balances - beginning				
Fund balances - ending	$6,991	($5,000)		$5,000

Exhibit B-31

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services			$256,379	$256,379
Miscellaneous			5,600	5,600
Total revenues			261,979	261,979
EXPENDITURES				
Administration of justice				
Personnel			85,198	(85,198)
Operating	$190	$190	84,305	(84,115)
Total administration of justice	190	190	169,503	(169,313)
Total expenditures	190	190	169,503	(169,313)
Excess (deficiency) of revenues over (under) expenditures	(190)	(190)	92,476	92,666
Fund balances - beginning	69,633	69,633	69,633	
Fund balances - ending	$69,443	$69,443	$162,109	$92,666

Exhibit B-32

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$39,885	$39,885	$43,067	$3,182
Total revenues	39,885	39,885	43,067	3,182
EXPENDITURES				
Administration of justice				
Personnel	39,885	39,885	43,067	(3,182)
Total administration of justice	39,885	39,885	43,067	(3,182)
Total expenditures	$39,885	$39,885	$43,067	($3,182)
Excess (deficiency) of revenues over (under) expenditures				
Fund balances - beginning				
Fund balances - ending				

Exhibit B-33

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$45,131	$45,131	$40,323	($4,808)
Interest			2,222	2,222
Total revenues	45,131	45,131	42,545	(2,586)
EXPENDITURES				
Administration of justice				
Personnel	110,131	110,131	65,808	44,323
Total administration of justice	110,131	110,131	65,808	44,323
Total expenditures	110,131	110,131	65,808	44,323
Excess (deficiency) of revenues over (under) expenditures	(65,000)	(65,000)	(23,263)	41,737
Fund balances - beginning	88,988	88,988	88,988	
Fund balances - ending	$23,988	$23,988	$65,725	$41,737

Exhibit B-34

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$600,000	$600,000	$649,706	$49,706
Interest			7,742	7,742
Total revenues	600,000	600,000	657,448	57,448
EXPENDITURES				
General government				
Operating	557,812	597,812	535,379	62,433
Total general government	557,812	597,812	535,379	62,433
Capital outlays	180,000	140,000	40,149	99,851
Total expenditures	737,812	737,812	575,528	162,284
Excess (deficiency) of revenues over (under) expenditures	(137,812)	(137,812)	81,920	219,732
Fund balances - beginning	265,345	265,345	265,345	
Fund balances - ending	$127,533	$127,533	$347,265	$219,732

Exhibit B-35

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$300,000	$300,000	$370,896	$70,896
Interest			8,786	8,786
Total revenues	300,000	300,000	379,682	79,682
EXPENDITURES				
General government				
Personnel	23,392	37,199	26,160	11,039
Operating	426,663	412,856	266,918	145,938
Total general government	450,055	450,055	293,078	156,977
Total expenditures	450,055	450,055	293,078	156,977
Excess (deficiency) of revenues over (under) expenditures	(150,055)	(150,055)	86,604	236,659
Fund balances - beginning	289,916	289,916	289,916	
Fund balances - ending	$139,861	$139,861	$376,520	$236,659

Exhibit B-36

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous			$7,365	$7,365
Total revenues			7,365	7,365
EXPENDITURES				
Resource Development				
Operating	$50,000	$50,000	2,776	47,224
Total resource development	50,000	50,000	2,776	47,224
Total expenditures	50,000	50,000	2,776	47,224
Excess (deficiency) of revenues over (under) expenditures	(50,000)	(50,000)	4,589	54,589
Fund balances - beginning	48,035	48,035	48,035	
Fund balances - ending	($1,965)	($1,965)	$52,624	$54,589

Exhibit B-37

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	$135,000	$135,000	$129,351	($5,649)
Miscellaneous	45,180	45,180	5,260,741	5,215,561
Total revenues	180,180	180,180	5,390,092	5,209,912
EXPENDITURES				
Health and welfare				
Operating	10,600	187,780	187,249	531
Total health and welfare	10,600	187,780	187,249	531
Total expenditures	10,600	187,780	187,249	531
Excess (deficiency) of revenues over (under) expenditures	169,580	(7,600)	5,202,843	5,210,443
Fund balances - beginning	9,387	9,387	9,387	
Fund balances - ending	$178,967	$1,787	$5,212,230	$5,210,443

Exhibit B-38

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$80,000	$80,000	$98,676	$18,676
Interest			2,981	2,981
Total revenues	80,000	80,000	101,657	21,657
EXPENDITURES				
General government				
Operating	80,000	88,000	66,221	21,779
Total general government	80,000	88,000	66,221	21,779
Capital outlays	80,000	72,000	7,108	64,892
Total expenditures	160,000	160,000	73,329	86,671
Excess (deficiency) of revenues over (under) expenditures	(80,000)	(80,000)	28,328	108,328
Fund balances - beginning	90,812	90,812	90,812	
Fund balances - ending	$10,812	$10,812	$119,140	$108,328

Exhibit B-39

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeitures	$377,000	$377,000	$553,525	$176,525
Interest			24,723	24,723
Total revenues	377,000	377,000	578,248	201,248
EXPENDITURES				
Administration of justice				
Personnel		191,000	133,776	57,224
Operating	800,000	636,000	328,927	307,073
Total administration of justice	800,000	827,000	462,703	364,297
Total expenditures	800,000	827,000	462,703	364,297
Excess (deficiency) of revenues over (under) expenditures	(423,000)	(450,000)	115,545	565,545
Fund balances - beginning	731,517	731,517	731,517	
Fund balances - ending	$308,517	$281,517	$847,062	$565,545

Exhibit B-40

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$295,000	$295,000	$259,582	($35,418)
Interest			422	422
Miscellaneous			751	751
Total revenues	295,000	295,000	260,755	(34,245)
EXPENDITURES				
Culture and recreation				
Personnel	277,700	286,641	222,878	63,763
Operating	322,684	313,743	298,194	15,549
Total culture and recreation	600,384	600,384	521,072	79,312
Total expenditures	600,384	600,384	521,072	79,312
Excess (deficiency) of revenues over (under) expenditures	(305,384)	(305,384)	(260,317)	45,067
OTHER FINANCING SOURCES (USES)				
Transfers in	300,000	300,000	300,000	
Total other financing sources (uses)	300,000	300,000	300,000	
Net Change in Fund Balances	(5,384)	(5,384)	39,683	45,067
Fund balances - beginning	(26,268)	(26,268)	(26,268)	
Fund balances - ending	($31,652)	($31,652)	$13,415	$45,067

Exhibit B-41

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$44,219	$44,219	$49,399	$5,180
Interest			859	859
Total revenues	44,219	44,219	50,258	6,039
EXPENDITURES				
Health and Welfare				
Operating	44,219	38,541	23,086	15,455
Total health and welfare	44,219	38,541	23,086	15,455
Total expenditures	44,219	38,541	23,086	15,455
Excess (deficiency) of revenues over (under) expenditures		5,678	27,172	21,494
OTHER FINANCING SOURCES (USES)				
Transfers out		(5,678)	(5,678)	
Total other financing sources (uses)		(5,678)	(5,678)	
Net Change in Fund Balances			21,494	21,494
Fund balances - beginning	9,461	9,461	9,461	
Fund balances - ending	$9,461	$9,461	$30,955	$21,494

Exhibit B-42

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest			$37	$37
Total revenues			37	37
EXPENDITURES				
Administration of justice				
Operating	$1,800	$1,800	1,143	657
Total administration of justice	1,800	1,800	1,143	657
Total expenditures	1,800	1,800	1,143	657
Excess (deficiency) of revenues over (under) expenditures	(1,800)	(1,800)	(1,106)	694
Fund balances - beginning	1,816	1,816	1,816	
Fund balances - ending	$16	$16	$710	$694

Exhibit B-43

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$93,250	$93,250	$104,528	$11,278
Interest			2,562	2,562
Total revenues	93,250	93,250	107,090	13,840
EXPENDITURES				
Administration of justice				
Operating	171,006	171,006	55,906	115,100
Total administration of justice	171,006	171,006	55,906	115,100
Capital outlays	797	797	797	
Total expenditures	171,803	171,803	56,703	115,100
Excess (deficiency) of revenues over (under) expenditures	(78,553)	(78,553)	50,387	128,940
Fund balances - beginning	75,385	75,385	75,385	
Fund balances - ending	($3,168)	($3,168)	$125,772	$128,940

Exhibit B-44

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$114,809	$114,809	$132,989	$18,180
Interest			872	872
Total revenues	114,809	114,809	133,861	19,052
EXPENDITURES				
Public Safety				
Operating	114,809	114,809	68,513	46,296
Total Public Safety	114,809	114,809	68,513	46,296
Total expenditures	$114,809	$114,809	68,513	46,296
Excess (deficiency) of revenues over (under) expenditures			65,348	65,348
Fund balances - beginning				
Fund balances - ending			$65,348	$65,348

Exhibit B-45

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, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Program Income	$753,529	$753,529	$753,528	($1)
Interest			3,415	3,415
Total revenues	753,529	753,529	756,943	3,414
EXPENDITURES				
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	753,529	753,529	756,943	3,414
OTHER FINANCING SOURCES (USES)				
Transfers out		(753,529)		753,529
Total other financing sources (uses)		(753,529)		753,529
Net Change in Fund Balances	753,529		756,943	756,943
Fund balances - beginning				
Fund balances - ending	$753,529		$756,943	$756,943

Exhibit B-46

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Tornillo Drainage Project Special Revenue Fund
For the Year Ended September 30, 2005

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous	$1,000	$1,000		($1,000)
Total revenues	1,000	1,000		(1,000)
EXPENDITURES				
Public Works				
Operating		1,000		1,000
Total public works		1,000		1,000
Total expenditures		$1,000		$1,000
Excess (deficiency) of revenues over (under) expenditures	1,000			
Fund balances - beginning				
Fund balances - ending	$1,000			

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2005

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 Family Drug Court Program

The Substance Abuse and Mental Health Services Administration, a division of the Department of Health and Human Services of the Federal Government, has issued a grant to enhance and expand the current Family Drug Court Programs. The funds are to be used to deliver effective comprehensive substance abuse treatment services to parents with drug and alcohol problems.

65th District Family Drug Court Enhancement Program

The Drug Courts 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.

409th Drug Court

The El Paso Independent School District (EPISD) 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 has awarded this grant.

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.

Ascarate Tree Rangers

The Texas Forest Service provided funding to increase the expertise of county staff through education, training and certification to improve the county tree farm and county park system. The County of El Paso, Texas provided the matching funds.

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2005

GRANTS

Bootstrap Program

To promote and enhance home ownership for very low income Texans by providing loan funds up to $500,000 to purchase or refinance real property on which to build new residential housing, construct new residential housing, or to improve 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.

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.

Child Protective Services

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

City SAMSHA

The City of El Paso, Texas has awarded this grant. The purpose is to address older mental health services through screening of the El Paso City-County Homebound Nutrition participants age 65 and over, and make referrals to area agencies when necessary.

Click It or Ticket

This project was awarded by the Department of Transportation to increase safety belt rates through a Click It or Ticket Selective Traffic Enforcement Program, which includes enhanced enforcement and public information and education efforts. This project will be in enforcement during Memorial Day and Thanksgiving holidays.

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2005

GRANTS

Colonia Plumbing Loan Program

The Texas Water Development Board and the County of El Paso have contracted to provide loans to qualified individuals from the areas commonly known as San Elizario, Socorro, Tornillo and Westway. The loans made to these individuals will only be for the eligible plumbing improvements identified in 31 *Texas Administrative Code, § 370.24.*

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 areas with assistance in rehabilitation, repair and reconstruction of housing.

Congestion Mitigation and Air Quality

The Texas Department of transportation awarded this grant to install 250 pollution reduction units at truck stops in far East El Paso.

Constable Tobacco Compliance

The Texas Comptroller of Public Accounts awards this grant. 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.

COPS in Schools

This grant is awarded by the U.S. Department of Justice for the hiring of seven officers to be engaged in community school policing.

COPS More

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

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2005

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.

County Attorney Juvenile Information Systems

The Juvenile Information System sponsored by the Criminal Justice Division is an internet-based application that provides the capability to share offense and criminal history information and make informed decisions regarding the early identification, control, supervision, and treatment of juvenile offenders

County Attorney Protective Orders

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

County Attorney Youth Offender Initiative

The Department of Labor, through the Upper Rio Grande Workforce Development Board, awarded this grant to provide an alternative to the juvenile system for first-time, non-violent, misdemeanor juvenile offenders. The program, in which teens determine the appropriate punishment for the offender, includes juveniles in the Ysleta, El Paso, and Socorro Independent School Districts.

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 Gun Violence Prosecutor

The US Department of Justice through the Bureau of Justice Assistance has awarded a grant to the county. The funds are to be used to fund a District Attorney position for three years. This assistant prosecutor will be dedicated to the prosecution of firearm-related violent crimes.

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2005

GRANTS

District Attorney Hudspeth

This is an agreement between the County of El Paso, Texas and the County of Hudspeth, Texas to prosecute felonies more efficient and effective manor. This is accomplished by assigning a full time Assistant District Attorney to Hudspeth County.

District Attorney Intern Program

Cooperative Agreement between the Office of the Attorney General of Texas and the Office of the District Attorney of El Paso County, Texas to fund three interns to assist in gathering data in a survey to study how adult victims/survivors in Texas have been affected by the crimes committed against them.

District Attorney's 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.

Domestic Violence Unit (VAWA)

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

El Paso County Individual Development Account

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

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2005

GRANTS

Enforcement of Protective Orders (VAWA)

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

Environmental Prosecutor

The Criminal Justice Division awards funding to enforce the provisions of the Health and Safety Code by assisting in the investigation of illegal dumping cases and other related solid waste disposal violations and to prosecute those offenses.

Explorer Post

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

Fabens Airport Construction

The Texas Department of Transportation has awarded this grant to improve the runways at the Fabens Airport. These funds are pass-through from the Federal Aviation Administration.

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.

Family Court Project

The Texas Department of Protective and Regulatory Services has awarded this grant begin implementation of a Unified Family Court.

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2005

GRANTS

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.

First Thanksgiving Pageant

This grant is awarded by the Texas Department of Agriculture and the County Tourist Promotion to promote the 2005 First Thanksgiving Pageant and Historical Conference on April 30, 2005.

Gallegos Park

This grant is to rehabilitate Gallegos Park. The U.S. Department of the Interior, National Park Services, provides the major funding along with Texas Parks and Wildlife, and the County of El Paso, Texas.

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.

HIDTA Overtime

The funds for this grant are provided by Treasury and Justice Federal Asset Sharing Funds, which have been awarded to agencies that participated in a seizure and forfeiture action. These funds are used to support and assist each task force in continuing their ongoing investigations after hours.

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.

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2005

GRANTS

Hispanic Nutrition Program

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

Homeland Security

US Department of Homeland Security, Office of Domestic Preparedness awarded this grant through Texas Engineering Extension Services, Texas A& M to purchase equipment for homeland security and emergencies.

JPD Youth Offender Demonstration

The Department of Labor, through the Upper Rio Grande Workforce Development Board, awarded this grant to provide funds for the operation of the Pre-employment Academic Vocational Empowerment (PAVE) program, which targets at-risk youth through the Juvenile Probation Department.

Justice of the Peace Traffic Conviction Reporting

Funded by the Driver License Division and the Office of Court Administration Selection Committee. These funds are to assist the courts in the automation of traffic conviction reporting.

Juvenile Accountability Incentive Block Grants

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

Juvenile Board State Aid

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

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2005

GRANTS

Juvenile Board State Aid Federal Foster Care Program

This grant is funded by the Texas Juvenile Probation Commission to allow the County to participate in the Title IV-E Federal Foster Care Reimbursement Program. It allows the Juvenile Board to recoup federal monies for eligible population juvenile probation children and for administrative costs associated with administering the Title IV-E program.

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 in 1997 by the Texas Education Agency in which monies are intended to be used for program operation and maintenance purposes for the juvenile justice program.

Juvenile Probation SHOCAP Task Force

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

Juvenile Probation - Triad

The Texas Juvenile Probation Commission funds this grant. It provides for the needs of multiple-problem children that are under the jurisdiction of a juvenile court and who are mentally ill, mentally retarded, abused or neglected. The Juvenile Board of El Paso County, the Life Management Center and the Texas Department of Human Services administer the grant.

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.

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2005

GRANTS

Leisure Valley Addition

The Office of Rural Community Affairs grant will provide municipal water supply to the Leisure Valley Addition and will provide first time water services connections to households in that area awarded this grant.

Local Law Enforcement Block Grant (LLEBG)

This grant is awarded by the Bureau of Justice Assistance (BJA) to help reduce crime and improve public safety by supporting purchase of equipment requested by the El Paso County Sheriff's Department.

Lower Valley Contribution

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

Lower Valley Water District

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

National Family Week

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

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.

Neighborhood Asset Building

Funded by the Annie Casey Foundation, this grant will be utilized to train representatives from each of the existing local neighborhood associations located within the Empowerment Zone and out in the colonias on asset development strategies and tax preparation.

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2005

GRANTS

Nutrition

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

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 initiatives that investigate drug trafficking, drug organizations and other suspects associated with money laundering.

O'Donnell Park

O'Donnell Park is a community park in the town of Fabens, Texas. The County of El Paso, Texas, Fabens School District and the El Paso County Water Control and Improvement District #4 have joined together to develop the park.

Operation Stonegarden

Funded by the U.S. Department of Homeland Security to cover operational overtime costs associated with providing enhanced law enforcement operations in support of federal agencies for increased border security and border crossing enforcement in selected states, during the pre-election and pre-inauguration period of heightened terrorist threat.

Post Adjudication Facility

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

Project Safe Neighborhoods

Funded through the Attorney General's office Project Safe Neighborhoods is a nationwide commitment to reduce gun crime in America by networking existing local programs that target gun crime and providing these programs with additional tools necessary to be successful.

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2005

GRANTS

Public Defender Forensic Project

This grant provides funds for forensic resources for the Public Defender's Office. These resources include funding to consult with experts in scientific fields as cases are prepared for trial. In addition, the grant also provides for the purchase of reference materials, and new digital cameras as well as a video camera.

Public Defender Mental Health

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

Regional Intelligence Clearinghouse

This grant is awarded by the Office of National Drug Control Policy to support the El Paso County Sheriff's Department Intelligence Initiative.

River Park

The river park is a trail system to run along the Rio Grande from one end of the county to the other end of the county. Phase I is funded by the City of El Paso, El Paso del Norte, and the Texas Parks and Wildlife Department. Phase II is funded by Texas Parks and Wildlife and the County of El Paso, Texas.

Rural Transit Assistance Program

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

Rural Transit Bus

These funds resulted from an insurance claim in the Rural Transit Program and will be used to purchase a replacement bus at a later date.

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2005

GRANTS

Safe Routes to School

The Texas Department of Transportation has awarded this grant to enhance safety in and around school areas through a construction program designed to improve the bicycle and pedestrian safety of school aged children in San Elizario and in Fabens.

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 populations surrounding Borrego Elementary School.

San Felipe OHV Park

The Texas Parks and Wildlife Recreational Trails Program and the County of El Paso, Texas are funding this grant to develop a motorized trail with parking, restrooms, water fountains and various other safety necessities for use by all terrain vehicles.

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.

Sheriff's Victim Services Liaison

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

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2005

GRANTS

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.

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.

Southwest Border HIDTA New Mexico Initiatives

The Office of National Drug Control Policy awards this grant. It is used to pay for salaries for various initiatives for the Southwest Border New Mexico Area.

Southwest Border HIDTA Training

This grant is awarded by the Office of National Drug Control Policy (ONDCP) and was formed to support SW Border HIDTA Management and Coordination initiative.

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 Book Festival

Granted to the County Library to enhance its print collection and to encourage reading throughout the County.

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2005

GRANTS

Texas Capital Project Fund

The Texas Department of Housing and Community Affairs funded this grant to purchase real estate that will be leased to Mr. J.C. Viramontes, dba J.C. Viramontes, Inc., dba International Garment Processors and Affiliates to support their continued operations and expansion in the El Paso County area. As a result of this project, this company will create 180 positions and retrain 120 full-time equivalent permanent jobs in El Paso County.

Title IV-E Enhanced Billing

This grant is funded by the Texas Juvenile Probation Commission to allow the County to participate in the Title IV-E Federal Enhanced Billing 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.

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 In-Home Services

This grant is funded by the Texas Juvenile Probation Commission, which targets adjudicated juveniles at risk of placement outside of the home and in need of substance abuse services. The emphasis of this program is a systemic change for offenders and family members by providing intervention services, therapy, and family preservation techniques.

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.

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2005

GRANTS

TJPC Project Libertad

This grant is funded by the Texas Juvenile Probation Commission for purposes outlined by the Substance Abuse Program operated by the County's Juvenile Probation Department which targets juveniles with a history of substance abuse and creates education programs to end that abuse.

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

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) for juvenile offenders with serious mental health needs in order to positively impact recidivism.

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.

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.

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2005

GRANTS

USTA Tennis 123

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

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 program from the Attorney General of Texas provides funding for Victim Assistance Coordinators in local prosecutor's office and Victim Liaisons in the local law enforcement agencies. Law to provide information and assistance to crime victims mandates these positions.

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.

Villalobos Addition Colonia

This grant is awarded by the Office of Rural Community Affairs to provide first time sanitary sewer services to the Villalobos Addition Colonia. These activities will benefit approximately two hundred eighty-three persons in that area.

West Texas Multi County Task Force

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

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2005

GRANTS

West Texas Anti-Smuggling Initiative

This grant is awarded by the Office of National Drug Control Policy to allow for two Sheriff's deputies to work on the West Texas HIDTA Smuggling Initiative.

WIC East Montana Community Center

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

County of El Paso, Texas
Special Revenue Funds
Combining Balance Sheet - Grant Funds
As of September 30, 2005
(With comparative totals for September 30, 2004)

Funds	Assets				
	Cash-Demand Deposits	Accounts Receivable	Notes Receivable	Due from Other Funds	Total Assets
Administration of Justice					
34th Judicial District Prosecution Initiative		$97,637			$97,637
65th District Family Drug Court Program		31,894			31,894
65th District Family Drug Court Enhance Program		18,378			18,378
409th District Drug Court	$102,078				102,078
COPS in School		96,757			96,757
COPS More					
COPS Training and Technical Assistance		70,824			70,824
County Attorney Juvenile Information Systems		88,184			88,184
County Attorney Protective Orders		2,025			2,025
District Attorney Intern Program	4,074				4,074
DIMS Project	48	50,800			50,848
Domestic Violence Unit		23,638			23,638
DWI Court Program	16,000				16,000
Enforcement of Protective Orders		14,332			14,332
Explorer Post Task Force	1,625				1,625
Family Court Project		11,082			11,082
Financial Disruption Unit	9,111	3,901			13,012
Juvenile Accountability Incentive		22,572			22,572
Public Defender Forensic Project		579			579
Public Defender Mental Health	55,667	15,299			70,966
Southwest Border CPOT Initiatives		567,606			567,606
Southwest Border HIDTA Management	1,030	61,708			62,738
SW Border HIDTA New Mexico Initiatives		189,627			189,627
Vehicle Registration Abuse Program		426			426
Victim Coordinator and Liaison	88	1,630			1,718
Victim Witness Services		12,627			12,627
Balances September 30, 2005	$189,721	$1,381,526			$1,571,247
Public Safety					
DA Victim Info Notification Everyday		$63,416			$63,416
HIDTA Overtime	$22,152				22,152
HIDTA Vehicle Purchase	1,265				1,265
Homeland Security		150,748			150,748
JPD Youth Offender Demonstration	758				758
Juvenile Board State Aid	5	26,705			26,710
Juvenile Board State Aid Federal Foster Care	153,237				153,237
Juvenile Board State Aid Imprest Fund	213,149				213,149
Juvenile Justice Alternative Education	245,343				245,343
Juvenile Services	9,839				9,839
Local Law Enforcement	187,605				187,605
ONDCP Multiple Initiatives		816,753			816,753
Post-Adjudication Facility	8,479				8,479
Project Safe Neighborhoods		13,777			13,777
Regional Intelligence Clearinghouse	3				3
Sheriff's Crime Victim Services		8,066			8,066
Sheriff's Training Academy		35,593			35,593
TJPC Community Corrections	16,135	29,304			45,439
TJPC In-Home Services					
TJPC Progressive Sanctions		77,601			77,601
TJPC Project Libertad	9,118				9,118
TJPC Salary Adjustment	18,815	23,966			42,781
TJPC Secure Post-Adjudication	68,629			$270,000	338,629
TJPC Special Needs Diversionary Program		4,468			4,468
TJPC Title IV-E Enhanced Billing	130			2,180,180	2,180,310
Tobacco Compliance		10,000			10,000
Victim Services Liaison		6,663			6,663
West Texas Multi-County Task Force		157,185			157,185
Balances September 30, 2005	$954,662	$1,424,245		$2,450,180	$4,829,087

(Continued)

County of El Paso, Texas
Special Revenue Funds
Combining Balance Sheet - Grant Funds
As of September 30, 2005
(With comparative totals for September 30, 2004)

	Assets				
Funds	Cash-Demand Deposits	Accounts Receivable	Notes Receivable	Due from Other Funds	Total Assets
Health and Welfare					
Border Children's Mental Health Collaborative	$2,529	$798,429			$800,958
Child Protective Services		139,616			139,616
City SAMSHA		7,421			7,421
El Paso County Individual Development Account				$472,698	472,698
Emergency Food and Shelter	2,377				2,377
Hispanic Nutrition Program	4,640	2,200			6,840
Nutrition		103,010			103,010
Strong Family Strong Future	1,365				1,365
WIC East Montana Vista Community Center	10,439				10,439
Balances September 30, 2005	$21,350	$1,050,676		$472,698	$1,544,724
Resource Development					
Texas Capital Project			$296,307	$944,314	$1,240,621
Balances September 30, 2005			$296,307	$944,314	$1,240,621
Community Services					
Bootstrap Program		$12,360			$12,360
Neighborhood Asset Building		2,863			2,863
Rural Transit Assistance Program		156,556			156,556
Rural Transit Bus	$864				864
Transit Bus Project		239,585			239,585
Balances September 30, 2005	$864	$411,364			$412,228
Culture and Recreation					
Fabens Library	$1,000				$1,000
First Thanksgiving Pagent		$13,841			13,841
Gallegos Park	11,520				11,520
NPS Ground Work	70,098				70,098
O Donnell Park		71,857			71,857
River Park		81,033			81,033
San Felipe OHV Park	80,701				80,701
Texas Book Festival	323				323
USTA Tennis 123	1,865				1,865
Balances September 30, 2005	$165,507	$166,731			$332,238
Public Works					
Colonia Plumbing Program	$74,282		$40,407		$114,689
Colonia Road Projects		$622,186			622,186
Colonia Self-Help Center		895,970			895,970
Fabens Aiport Construction	23,676				23,676
Leisure Valley Addition		1,300			1,300
Lower Valley Contribution	318				318
Lower Valley Water District	2,899				2,899
San Elizario Bicycle/Sidewalk Path	50,894				50,894
Safe Routes to School	55,958				55,958
Balances September 30, 2005	$208,027	$1,519,456	$40,407		$1,767,890
Total Balance September 30, 2005	$1,540,131	$5,953,998	$336,714	$3,867,192	$11,698,035
Total Balance September 30, 2004	$950,606	$6,505,768	$711,056	$4,238,088	$12,405,518

(Continued)

County of El Paso, Texas
Special Revenue Funds
Combining Balance Sheet - Grant Funds
As of September 30, 2005
(With comparative totals for September 30, 2004)

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	
Administration of Justice								
34th Judicial District Prosecution Initiative	$5,150	$7,820	$84,667			$97,637		$97,637
65th District Family Drug Court Program	15,208	1,569	15,117			31,894		31,894
65th District Family Drug Court Enhance Program	14,065		4,313			18,378		18,378
409th District Drug Court	38	2,430			$99,610	102,078		102,078
COPS in School	233	7,016	89,508			96,757		96,757
COPS More								
COPS Training and Technical Assistance	64,232		6,592			70,824		70,824
County Attorney Juvenile Information Systems	59,887		28,297			88,184		88,184
County Attorney Protective Orders					2,025	2,025		2,025
District Attorney Intern Program					4,074	4,074		4,074
DIMS Project	71	8,837	41,940			50,848		50,848
Domestic Violence Unit	8,357	2,803	12,478			23,638		23,638
DWI Court Program					16,000	16,000		16,000
Enforcement of Protective Orders	42	648	9,196		4,446	14,332		14,332
Explorer Post Task Force					1,625	1,625		1,625
Family Court Project	18	973	10,091			11,082		11,082
Financial Disruption Unit	724				12,288	13,012		13,012
Juvenile Accountability Incentive	434		21,222		916	22,572		22,572
Public Defender Forensic Project			579			579		579
Public Defender Mental Health	56	2,783			68,127	70,966		70,966
Southwest Border CPOT Initiatives	537,667		29,939			567,606		567,606
Southwest Border HIDTA Management	21,882		40,856			62,738		62,738
SW Border HIDTA New Mexico Initiatives			189,627			189,627		189,627
Vehicle Registration Abuse Program			426			426		426
Victim Coordinator and Liaison	7	479			1,232	1,718		1,718
Victim Witness Services	79	3,488	9,060			12,627		12,627
Balances September 30, 2005	$728,150	$38,846	$593,908		$210,343	$1,571,247		$1,571,247
Public Safety								
DA Victim Info Notification Everyday			$63,416			$63,416		$63,416
HIDTA Overtime					$22,152	22,152		22,152
HIDTA Vehicle Purchase					1,265	1,265		1,265
Homeland Security	$132,098		18,650			150,748		150,748
JPD Youth Offender Demonstration	$755				3	758		758
Juvenile Board State Aid	42	$7,400	19,268			26,710		26,710
Juvenile Board State Aid Federal Foster Care	3,546				149,691	153,237		153,237
Juvenile Board State Aid Imprest Fund					213,149	213,149		213,149
Juvenile Justice Alternative Education	129	894			244,320	245,343		245,343
Juvenile Services					9,839	9,839		9,839
Local Law Enforcement					187,605	187,605		187,605
ONDCP Multiple Initiatives	48,760	37,664	730,329			816,753		816,753
Post-Adjudication Facility					8,479	8,479		8,479
Project Safe Neighborhoods			13,777			13,777		13,777
Regional Intelligence Clearinghouse	3					3		3
Sheriff's Crime Victim Services			5,179		2,887	8,066		8,066
Sheriff's Training Academy	784	2,907	31,902			35,593		35,593
TJPC Community Corrections	43,462	1,977				45,439		45,439
TJPC In-Home Services								
TJPC Progressive Sanctions		21,988	55,613			77,601		77,601
TJPC Project Libertad	9,118					9,118		9,118
TJPC Salary Adjustment	36,916	5,865				42,781		42,781
TJPC Secure Post-Adjudication	12,341	812			325,476	338,629		338,629
TJPC Special Needs Diversionary Program	6	1,003	3,459			4,468		4,468
TJPC Title IV-E Enhanced Billing	97,738	25,568			2,057,004	2,180,310		2,180,310
Tobacco Compliance					10,000	10,000		10,000
Victim Services Liaison	315	656	2,990		2,702	6,663		6,663
West Texas Multi-County Task Force	53,465	25,084	78,636			157,185		157,185
Balances September 30, 2005	$439,478	$131,818	$1,023,219		$3,234,572	$4,829,087		$4,829,087

(Continued)

County of El Paso, Texas
Special Revenue Funds
Combining Balance Sheet - Grant Funds
As of September 30, 2005
(With comparative totals for September 30, 2004)

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								
Border Children's Mental Health Collaborative	$229,593	$5,304	$442,280		$123,781	$800,958		$800,958
Child Protective Services	4,257	7,388	25,595		102,376	139,616		139,616
City SAMSHA	180	808	$5,626		807	7,421		7,421
El Paso County Individual Development Account					472,698	472,698		472,698
Emergency Food and Shelter	1,229				1,148	2,377		2,377
Hispanic Nutrition Program	651				6,189	6,840		6,840
Nutrition	90,091	7,939	4,691		289	103,010		103,010
Strong Family Strong Future					1,365	1,365		1,365
WIC East Montana Vista Community Center	10,439					10,439		10,439
Balances September 30, 2005	$336,440	$21,439	$478,192		$708,653	$1,544,724		$1,544,724
Resource Development								
Texas Capital Project				$1,240,621		$1,240,621		$1,240,621
Balances September 30, 2005				$1,240,621		$1,240,621		$1,240,621
Community Services								
Bootstrap Program			$12,360			$12,360		$12,360
Neighborhood Asset Building	$3	$101	2,759			2,863		2,863
Rural Transit Assistance Program	34,230	1,462	120,864			156,556		156,556
Rural Transit Bus					$864	864		864
Transit Bus Project	31,900		207,685			239,585		239,585
Balances September 30, 2005	$66,133	$1,563	$343,668		$864	$412,228		$412,228
Culture and Recreation								
Fabens Library					$1,000	$1,000		$1,000
First Thanksgiving Pagent			$12,682		1,159	13,841		13,841
Gallegos Park					11,520	11,520		11,520
NPS Ground Work	$20,000				50,098	70,098		70,098
O Donnell Park			71,462		395	71,857		71,857
River Park			81,033			81,033		81,033
San Felipe OHV Park					80,701	80,701		80,701
Texas Book Festival					323	323		323
USTA Tennis 123					1,865	1,865		1,865
Balances September 30, 2005	$20,000		$165,177		$147,061	$332,238		$332,238
Public Works								
Colonia Plumbing Program				$114,689		$114,689		$114,689
Colonia Road Projects	$256,428		$365,758			622,186		622,186
Colonia Self-Help Center			895,970			895,970		895,970
Fabens Aiport Construction					$23,676	23,676		23,676
Leisure Valley Addition			1,300			1,300		1,300
Lower Valley Contribution	318					318		318
Lower Valley Water District	2,899					2,899		2,899
San Elizario Bicycle/Sidewalk Path					50,894	50,894		50,894
Safe Routes to School					55,958	55,958		55,958
Balances September 30, 2005	$259,645		$1,263,028	$114,689	$130,528	$1,767,890		$1,767,890
Total Balance September 30, 2005	$1,849,846	$193,666	$3,867,192	$1,355,310	$4,432,021	$11,698,035		$11,698,035
Total Balance September 30, 2004	$1,524,179	$519,438	$4,238,088	$1,323,590	$4,800,223	$12,405,518		$12,405,518

(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, 2005
(With comparative totals for the year ended September 30, 2004)

Funds	Beginning Balance	Prior Period Adjustments	Adjusted Balance	Revenues	Expenditures (Current)	Net Change in Fund Balance During the Year	Ending Balance
General Government							
Help America Vote Act				$1,117,979	$1,117,979		
Balances September 30, 2005				$1,117,979	$1,117,979		
Administration of Justice							
34th Judicial District Prosecution Initiative				$462,970	$462,970		
65th District Family Drug Court Program				399,672	399,672		
65th District Family Drug Court Enhance Program				22,915	22,915		
409th District EPSD Drug Court				75,827	75,827		
COPS in School				326,829	326,829		
COPS More				332,271	332,271		
COPS Training and Technical Assistance				168,923	168,923		
County Attorney Juvenile Information Systems				88,184	88,184		
County Attorney Protective Orders				59,814	59,814		
County Attorney Youth Offender Initiative				66,762	66,762		
District Attorney Gun Violence Prosecutor				53,091	53,091		
District Attorney Hudspeth County				55,140	55,140		
DIMS Project				458,277	458,277		
Domestic Violence Unit				145,495	145,495		
Enforcement of Protective Orders				94,069	94,069		
Environmental Prosecutor				662	662		
Family Court Project				47,475	47,475		
Financial Disruption Unit				32,675	32,675		
JPD Shocap Task Force				20,819	20,819		
Justice of the Peace Traffic Conviction Reporting				3,000	3,000		
Juvenile Accountability Incentive				82,834	82,834		
Public Defender Forensic Project				1,328	1,328		
Public Defender Mental Health				144,188	144,188		
Southwest Border CPOT Initiatives				1,014,011	1,014,011		
Southwest Border HIDTA Management				628,449	628,449		
Southwest Border HIDTA Training				20,000	20,000		
SW Border HIDTA New Mexico Initiatives				842,220	842,220		
Vehicle Registration Abuse Program				426	426		
Victim Coordinator and Liaison				23,145	23,145		
Victim Witness Services				185,834	185,834		
West Texas Anti-Smuggling Initiative				7,991	7,991		
Balances September 30, 2005				$5,865,296	$5,865,296		
Public Safety							
Bullet Proof Vest Partnership				$2,005	$2,005		
Click It or Ticket Safety				20	20		
ConstableTobacco Compliance				3,453	3,453		
DA Victim Info Notification Everyday				63,416	63,416		
Homeland Security				229,687	229,687		
JPD Youth Offender Demonstration				88,544	88,544		
Juvenile Board State Aid				373,969	373,969		
Juvenile Board State Aid Federal Foster Care				3,546	3,546		
Juvenile Board State Aid Imprest Fund				85,658	85,658		
Juvenile Justice Alternative Education				218,412	218,412		
Juvenile Services				989	989		
Local Law Enforcement				372,652	372,652		
ONDCP Multiple Initiatives				2,709,144	2,709,144		
Operation Stonegarden				425,062	425,062		
Post-Adjudication Facility				4,395	4,395		
Project Safe Neighborhoods				13,777	13,777		
Regional Intelligence Clearinghouse				49,348	49,348		
Sheriff's Crime Victim Services				29,729	29,729		
Sheriff's Training Academy				244,897	244,897		
TJPC Community Corrections				818,726	818,726		
TJPC In-Home Services				100,000	100,000		
TJPC Progressive Sanctions				697,898	697,898		
TJPC Project Libertad				76,810	76,810		
TJPC Salary Adjustment				276,111	276,111		
TJPC Secure Post-Adjudication				299,318	299,318		
TJPC Special Needs Diversionary Program				50,474	50,474		
TJPC Title IV-E Enhanced Billing				1,073,278	1,073,278		
Tobacco Compliance				17,698	17,698		
Victim Services Liaison				33,455	33,455		
West Texas Multi-County Task Force				1,654,994	1,654,994		
Balances September 30, 2005				$10,017,465	$10,017,465		

(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, 2005
(With comparative totals for the year ended September 30, 2004)

Funds	Beginning Balance	Prior Period Adjustments	Adjusted Balance	Revenues	Expenditures (Current)	Net Change in Fund Balance During the Year	Ending Balance
Health and Welfare							
A.C. Border Children's Mental Health				$11,645	$11,645		
Border Children's Mental Health Collaborative				1,915,960	1,915,960		
Child Protective Services				532,151	532,151		
City SAMSHA				31,938	31,938		
Congestion Mitigation and Air Quality				490,000	490,000		
El Paso County Individual Development Account				25,766	25,766		
Emergency Food and Shelter				177,398	177,398		
Hispanic Nutrition Program				6,412	6,412		
Juvenile Probation - Triad				649	649		
National Family Week				105	105		
Nutrition				2,398,484	2,398,484		
Strong Family Strong Future				1,980	1,980		
Balances September 30, 2005				$5,592,488	$5,592,488		
Community Services							
Bootstrap Program				$12,360	$12,360		
Neighborhood Asset Building				2,863	2,863		
Rural Transit Assistance Program				420,850	420,850		
Rural Transit Bus				196,427	196,427		
Transit Bus Project				239,585	239,585		
Balances September 30, 2005				$872,085	$872,085		
Culture and Recreation							
Fabens Library				$1,500	$1,500		
First Thanksgiving Program				$27,682	27,682		
Gallegos Park				266,666	266,666		
NPS Groundwork				80,121	80,121		
River Park				1,121,050	1,121,050		
Texas Book Festival				2,177	2,177		
Balances September 30, 2005				$1,499,196	$1,499,196		
Public Works							
Colonia Plumbing Program				$1,083	$1,083		
Colonia Road Projects				3,916,154	3,916,154		
Colonia Self-Help Center				60,407	60,407		
Leisure Valley Addition				2,006	2,006		
Villalobos Addition Colonia				108,939	108,939		
Balances September 30, 2005				$4,088,589	$4,088,589		
Total Balance September 30, 2005				$29,053,098	$29,053,098		
Total Balance September 30, 2004		($1,868)	($1,868)	$24,987,764	$24,895,896	$1,868	

(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, 2005

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual Amounts	(Negative)
Revenues:				
Intergovernmental	$30,124,854	$49,692,065	$24,984,715	($24,707,350)
Interest	114,810	202,540	93,130	(109,410)
Miscellaneous	80,442	1,675,507	1,643,005	(32,502)
Total revenues	30,320,106	51,570,112	26,720,850	(24,849,262)
Expenditures:				
General government:				
Operating		9,000	6,003	2,997
Total general government		9,000	6,003	2,997
Administration of justice:				
Personnel	4,218,830	4,337,965	2,169,853	2,168,112
Operating	5,297,371	8,518,945	3,157,930	5,361,015
Total administration of justice	9,516,201	12,856,910	5,327,783	7,529,127
Public safety:				
Personnel	5,161,854	10,040,371	6,145,409	3,894,962
Operating	4,615,323	7,981,646	3,124,221	4,857,425
Total public safety	9,777,177	18,022,017	9,269,630	8,752,387
Health and welfare:				
Personnel	1,314,691	2,440,281	1,172,100	1,268,181
Operating	5,213,513	7,926,684	4,278,455	3,648,229
Total health and welfare	6,528,204	10,366,965	5,450,555	4,916,410
Community services:				
Personnel	67,651	231,904	79,864	152,040
Operating	617,074	1,755,626	461,294	1,294,332
Total community services	684,725	1,987,530	541,158	1,446,372
Culture and recreation:				
Personnel	248	248		248
Operating	259,049	290,972	125,888	165,084
Total culture and recreation	259,297	291,220	125,888	165,332
Public works:				
Personnel	46,434	53,361	53,361	
Operating	1,395,302	355,503	119,074	236,429
Total public works	1,441,736	408,864	172,435	236,429
Capital outlays	7,799,728	14,330,774	7,936,281	6,394,493
Total expenditures	36,007,068	58,273,280	28,829,733	29,443,547
Excess (deficiency) of revenues over (under) expenditures	(5,686,962)	(6,703,168)	(2,108,883)	4,594,285
Other financing sources (uses):				
Transfers in	1,100,765	2,827,769	2,332,248	(495,521)
Transfers out	(12,620)	(450,417)	(223,365)	227,052
Total other financing sources (uses)	1,088,145	2,377,352	2,108,883	(268,469)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(4,598,817)	(4,325,816)		4,325,816
Fund balance - ending	($4,598,817)	($4,325,816)		$4,325,816

County of El Paso, Texas
Special Revenue Funds
Schedule of Revenues - Grant Funds
For the year ended September 30, 2005
(With comparative totals for the year ended September 30, 2004)

Funds	Intergovernmental Federal/ State	Intergovernmental Other	Interest	Other	Total Revenues	Transfers In	Revenues and Other Financing Sources
General Government							
Help America Vote Act	$1,117,979				$1,117,979		$1,117,979
Balances September 30, 2005	$1,117,979				$1,117,979		$1,117,979
Administration of Justice							
34th Judicial District Prosecution Initiative	$462,970				$462,970		$462,970
65th District Family Drug Court Program	399,672				399,672		399,672
65th District Family Drug Court Enhance Progran	22,915				22,915		22,915
409th District Drug Court				$59,380	59,380	$16,447	75,827
COPS in School	326,829				326,829		326,829
COPS More	249,203				249,203	83,068	332,271
COPS Training and Technical Assistance	168,923				168,923		168,923
County Attorney Juvenile Information Systems	88,184				88,184		88,184
County Attorney Protective Orders	29,268				29,268	30,546	59,814
County Attorney Youth Offender Initiative	66,762				66,762		66,762
District Attorney Gun Violence Prosecutor	30,596				30,596	22,495	53,091
District Attorney Hudspeth County	55,140				55,140		55,140
DIMS Project		$349,645		16	349,661	108,616	458,277
Domestic Violence Unit	69,446				69,446	76,049	145,495
Enforcement of Protective Orders	63,595				63,595	30,474	94,069
Environmental Prosecutor				56	56	606	662
Family Court Project	47,475				47,475		47,475
Financial Disruption Unit	32,675				32,675		32,675
JPD Shocap Task Force		20,819			20,819		20,819
Justice of the Peace Traffic Conviction Reporting	3,000				3,000		3,000
Juvenile Accountability Incentive	73,979				73,979	8,855	82,834
Public Defender Forensic Project	1,328				1,328		1,328
Public Defender Mental Health	112,180			32,008	144,188		144,188
Southwest Border CPOT Initiatives	1,014,011				1,014,011		1,014,011
Southwest Border HIDTA Management	628,449				628,449		628,449
Southwest Border HIDTA Training	20,000				20,000		20,000
SW Border HIDTA New Mexico Initiatives	842,220				842,220		842,220
Vehicle Registration Abuse Program	426				426		426
Victim Coordinator and Liason	19,577				19,577	3,568	23,145
Victim Witness Services	51,826				51,826	134,008	185,834
West Texas Anti-Smuggling Initiative	7,991				7,991		7,991
Balances September 30, 2005	$4,888,640	$370,464		$91,460	$5,350,564	$514,732	$5,865,296
Public Safety							
Bullet Proof Vest Partnership	$2,005				$2,005		$2,005
Click It or Ticket Safety	20				20		20
ConstableTobacco Compliance	3,453				3,453		3,453
DA Victim Info Notification Everyday	63,416				63,416		63,416
Homeland Security	229,687				229,687		229,687
JPD Youth Offender Demonstration	88,544				88,544		88,544
Juvenile Board State Aid	373,969				373,969		373,969
Juvenile Board State Aid Federal Foster Care	3,546				3,546		3,546
Juvenile Board State Aid Imprest Fund	74,050		$11,608		85,658		85,658
Juvenile Justice Alternative Education	218,412				218,412		218,412
Juvenile Services	989				989		989
Local Law Enforcement	372,487				372,487	$165	372,652
ONDCP Multiple Initiatives	2,709,144				2,709,144		2,709,144
Operation Stonegarden	425,062				425,062		425,062
Post-Adjudication Facility	4,353		42		4,395		4,395
Project Safe Neighborhoods	13,777				13,777		13,777
Regional Intelligence Clearinghouse	49,348				49,348		49,348
Sheriff's Crime Victim Services	29,729				29,729		29,729
Sheriff's Training Academy	184,482				184,482	60,415	244,897
TJPC Community Corrections	818,726				818,726		818,726
TJPC In-Home Services	70,000				70,000	30,000	100,000
TJPC Progressive Sanctions	697,898				697,898		697,898
TJPC Project Libertad	76,810				76,810		76,810
TJPC Salary Adjustment	276,111				276,111		276,111
TJPC Secure Post-Adjudication	299,318				299,318		299,318
TJPC Special Needs Diversionary Program	50,474				50,474		50,474
TJPC Title IV-E Enhanced Billing	1,010,746		62,532		1,073,278		1,073,278
Tobacco Compliance	17,698				17,698		17,698
Victim Services Liaison	25,693				25,693	7,762	33,455
West Texas Multi-County Task Force	492,476			1,162,518	1,654,994		1,654,994
Balances September 30, 2005	$8,682,423		$74,182	$1,162,518	$9,919,123	$98,342	$10,017,465

(Continued)

County of El Paso, Texas
Special Revenue Funds
Schedule of Revenues - Grant Funds
For the year ended September 30, 2005
(With comparative totals for the year ended September 30, 2004)

Funds	Intergovernmental: Federal/ State	Intergovernmental: Other	Interest	Other	Total Revenues	Transfers In	Revenues and Other Financing Sources
Health and Welfare							
A.C. Border Children's Mental Health				$11,645	$11,645		$11,645
Border Children's Mental Health Collaborative	$1,786,373			108,021	1,894,394	$21,566	1,915,960
Child Protective Services	194,641				194,641	337,510	532,151
City SAMSHA		$31,938			31,938		31,938
Congestion Mitigation and Air Quality	490,000				490,000		490,000
El Paso County Individual Development Account	3,651		$18,464		22,115	3,651	25,766
Emergency Food and Shelter	177,398				177,398		177,398
Hispanic Nutrition Program	6,412				6,412		6,412
Juvenile Probation - Triad						649	649
National Family Week				105	105		105
Nutrition	679,091	737,709		138,049	1,554,849	843,635	2,398,484
Strong Family Strong Future				1,980	1,980		1,980
Balances September 30, 2005	$3,337,566	$769,647	$18,464	$259,800	$4,385,477	$1,207,011	$5,592,488
Community Services							
Bootstrap Program	$12,360				$12,360		$12,360
Neighborhood Asset Building				$2,863	2,863		2,863
Rural Transit Assistance Program	377,026			43,824	420,850		420,850
Rural Transit Bus	156,150		$484	23,924	180,558	$15,869	196,427
Transit Bus Project	239,585				239,585		239,585
Balances September 30, 2005	$785,121		$484	$70,611	$856,216	$15,869	$872,085
Culture and Recreation							
Fabens Library				$1,500	$1,500		$1,500
First Thanksgiving Pagent	$13,841				13,841	$13,841	27,682
Gallegos Park	254,029				254,029	12,637	266,666
NPS Ground Work	60,000				60,000	20,121	80,121
River Park	559,978	$57,548		56,033	673,559	447,491	1,121,050
Texas Book Festival	2,177				2,177		2,177
Tree Rangers	(2,204)				(2,204)	2,204	
Balances September 30, 2005	$887,821	$57,548		$57,533	$1,002,902	$496,294	$1,499,196
Public Works							
Colonia Plumbing Program				$1,083	$1,083		$1,083
Colonia Road Projects	$3,916,154				3,916,154		3,916,154
Colonia Self-Help Center	60,407				60,407		60,407
Leisure Valley Addition	2,006				2,006		2,006
Villalobos Addition Colonia	108,939				108,939		108,939
Balances September 30, 2005	$4,087,506			$1,083	$4,088,589		$4,088,589
Total Balance September 30, 2005	$23,787,056	$1,197,659	$93,130	$1,643,005	$26,720,850	$2,332,248	$29,053,098
Total Balance September 30, 2004	$20,241,205	$1,160,023	$37,001	$1,136,471	$22,574,700	$2,323,064	$24,897,764

(Concluded)

County of El Paso, Texas
Special Revenue Funds
Schedule of Expenditures - Grant Funds
For the year ended September 30, 2005
(With comparative totals for the year ended September 30, 2004)

Funds	Personnel Expenditures	Operating Expenditures	Capital Outlays	Total Expenditures	Transfers Out	Total Expenditures and Other Financing Uses
General Government						
Help America Vote Act		$6,003	$1,111,976	$1,117,979		$1,117,979
Balances September 30, 2005		$6,003	$1,111,976	$1,117,979		$1,117,979
Administration of Justice						
34th Judicial District Prosecution Initiative	$401,745	$56,316	$4,909	$462,970		$462,970
65th District Family Drug Court Program	77,488	312,086	10,098	399,672		399,672
65th District Family Drug Court Enhance Program		22,915		22,915		22,915
409th District Drug Court	45,452	13,928		59,380	$16,447	75,827
COPS in School	326,829			326,829		326,829
COPS More		42,620	289,651	332,271		332,271
COPS Training and Technical Assistance		47,926	120,997	168,923		168,923
County Attorney Juvenile Information Systems		88,184		88,184		88,184
County Attorney Protective Orders	26,670	23,741		50,411	9,403	59,814
County Attorney Youth Offender Initiative	47,313	19,449		66,762		66,762
District Attorney Gun Violence Prosecutor	53,091			53,091		53,091
District Attorney Hudspeth County	55,140			55,140		55,140
DIMS Project	458,277			458,277		458,277
Domestic Violence Unit	134,972	7,233	2,300	144,505	990	145,495
Enforcement of Protective Orders	86,929	2,519		89,448	4,621	94,069
Environmental Prosecutor					662	662
Family Court Project	34,640	12,835		47,475		47,475
Financial Disruption Unit		30,193	2,482	32,675		32,675
JPD Shocap Task Force	20,819			20,819		20,819
Justice of the Peace Traffic Conviction Reporting			3,000	3,000		3,000
Juvenile Accountability Incentive	11,209	71,506		82,715	119	82,834
Public Defender Forensic Project		1,328		1,328		1,328
Public Defender Mental Health	144,057	131		144,188		144,188
Southwest Border CPOT Initiatives	39,409	921,489	53,113	1,014,011		1,014,011
Southwest Border HIDTA Management		614,812	13,637	628,449		628,449
Southwest Border HIDTA Training		20,000		20,000		20,000
SW Border HIDTA New Mexico Initiatives		842,220		842,220		842,220
Vehicle Registration Abuse Program		426		426		426
Victim Coordinator and Liaison	23,145			23,145		23,145
Victim Witness Services	178,165	2,585	4,800	185,550	284	185,834
West Texas Anti-Smuggling Initiative	4,503	3,488		7,991		7,991
Balances September 30, 2005	$2,169,853	$3,157,930	$504,987	$5,832,770	$32,526	$5,865,296
Public Safety						
Bullet Proof Vest Partnership		$2,005		$2,005		$2,005
Click It or Ticket Safety	$20			20		20
ConstableTobacco Compliance		3,453		3,453		3,453
DA Victim Info Notification Everyday		63,416		63,416		63,416
Homeland Security			$229,687	229,687		229,687
JPD Youth Offender Demonstration	56,010	32,534		88,544		88,544
Juvenile Board State Aid	368,544	5,425		373,969		373,969
Juvenile Board State Aid Federal Foster Care		3,546		3,546		3,546
Juvenile Board State Aid Imprest Fund	82,347	3,311		85,658		85,658
Juvenile Justice Alternative Education	47,120	171,292		218,412		218,412
Juvenile Services		989		989		989
Local Law Enforcement		1,270	371,382	372,652		372,652
ONDCP Multiple Initiatives	1,941,477	748,671	18,996	2,709,144		2,709,144
Operation Stonegarden	425,062			425,062		425,062
Post-Adjudication Facility		4,395		4,395		4,395
Project Safe Neighborhoods	13,777			13,777		13,777
Regional Intelligence Clearinghouse		29,340	20,008	49,348		49,348
Sheriff's Crime Victim Services	29,729			29,729		29,729
Sheriff's Training Academy	145,836	23,118		168,954	$75,943	244,897
TJPC Community Corrections	48,530	770,196		818,726		818,726
TJPC In-Home Services		100,000		100,000		100,000
TJPC Progressive Sanctions	600,374	97,524		697,898		697,898
TJPC Project Libertad	76,810			76,810		76,810
TJPC Salary Adjustment	276,111			276,111		276,111
TJPC Secure Post-Adjudication	152,929	146,389		299,318		299,318
TJPC Special Needs Diversionary Program	50,474			50,474		50,474
TJPC Title IV-E Enhanced Billing	444,993	628,285		1,073,278		1,073,278
Tobacco Compliance	16,682	1,016		17,698		17,698
Victim Services Liaison	29,080	3,583		32,663	792	33,455
West Texas Multi-County Task Force	1,339,504	284,463	31,027	1,654,994		1,654,994
Balances September 30, 2005	$6,145,409	$3,124,221	$671,100	$9,940,730	$76,735	$10,017,465

(Continued)

County of El Paso, Texas
Special Revenue Funds
Schedule of Expenditures - Grant Funds
For the year ended September 30, 2005
(With comparative totals for the year ended September 30, 2004)

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			$11,645	$11,645		$11,645
Border Children's Mental Health Collaborative	$289,257	$1,612,804	13,899	1,915,960		1,915,960
Child Protective Services	423,848	36,017		459,865	$72,286	532,151
City SAMSHA	26,538	1,320	4,080	31,938		31,938
Congestion Mitigation and Air Quality		490,000		490,000		490,000
El Paso County Individual Development Account		25,766		25,766		25,766
Emergency Food and Shelter		177,398		177,398		177,398
Hispanic Nutrition Program		6,412		6,412		6,412
Juvenile Probation - Triad					649	649
National Family Week		105		105		105
Nutrition	432,457	1,926,653		2,359,110	39,374	2,398,484
Strong Family Strong Future		1,980		1,980		1,980
Balances September 30, 2005	$1,172,100	$4,278,455	$29,624	$5,480,179	$112,309	$5,592,488
Community Services						
Bootstrap Program		$12,360		$12,360		$12,360
Neighborhood Asset Building	$1,559	1,304		2,863		2,863
Rural Transit Assistance Program	78,305	342,545		420,850		420,850
Rural Transit Bus			$194,632	194,632	$1,795	196,427
Transit Bus Project		105,085	134,500	239,585		239,585
Balances September 30, 2005	$79,864	$461,294	$329,132	$870,290	$1,795	$872,085
Culture and Recreation						
Fabens Library		$1,500		$1,500		$1,500
First Thanksgiving Pagent		27,682		27,682		27,682
Gallegos Park		3,618	$263,048	266,666		266,666
NPS Ground Work		80,121		80,121		80,121
River Park		10,790	1,110,260	1,121,050		1,121,050
Texas Book Festival		2,177		2,177		2,177
Balances September 30, 2005		$125,888	$1,373,308	$1,499,196		$1,499,196
Public Works						
Colonia Plumbing Program		$1,083		$1,083		$1,083
Colonia Road Projects			$3,916,154	3,916,154		3,916,154
Colonia Self-Help Center	$20,186	40,221		60,407		60,407
Leisure Valley Addition	500	1,506		2,006		2,006
Villalobos Addition Colonia	32,675	76,264		108,939		108,939
Balances September 30, 2005	$53,361	$119,074	$3,916,154	$4,088,589		$4,088,589
Total Balance September 30, 2005	$9,620,587	$11,272,865	$7,936,281	$28,829,733	$223,365	$29,053,098
Total Balance September 30, 2004	$9,252,943	$10,660,601	$4,794,604	$24,708,148	$187,748	$24,895,896

(Concluded)

THE COUNTY OF EL PASO
TEXAS