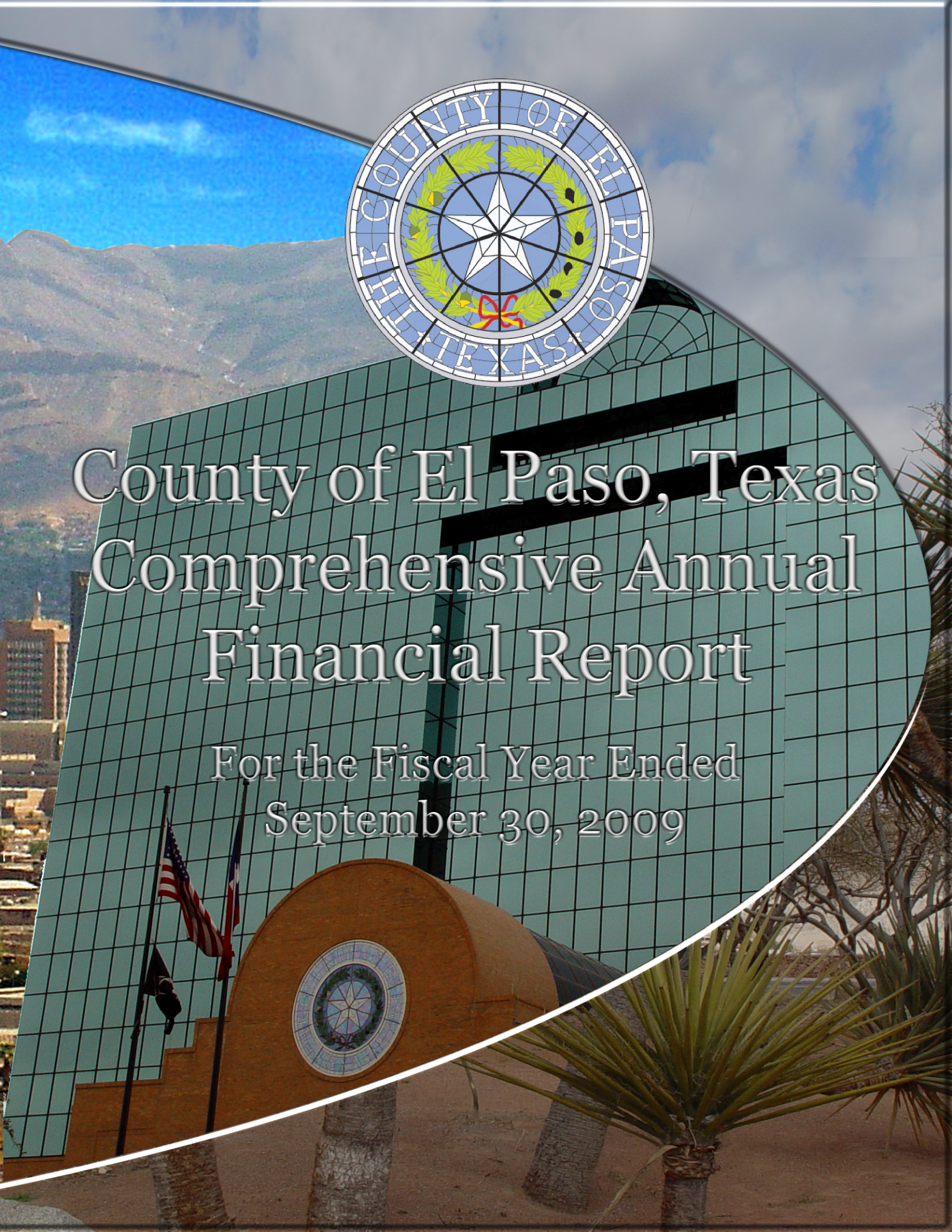


County of El Paso, Texas
Comprehensive Annual Financial Report

For the Fiscal Year Ended
September 30, 2009

County of El Paso, Texas

Comprehensive Annual Financial Report

For the Fiscal Year Ended September 30, 2009

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Member of the Government Finance Officers Association

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INTRODUCTORY SECTION

COUNTY OF EL PASO
OFFICE OF THE COUNTY AUDITOR

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April 12, 2010

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

Texas Local Government Code, §114.025, requires that the County Auditor publish in April of each year, subsequent to the close of each fiscal year, a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Comprehensive Annual Financial Report (CAFR) of the County of El Paso, Texas (County) for the fiscal year ended September 30, 2009.

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

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

Gibson, Ruddock, Patterson, LLC, an independent certified public accounting firm has audited the County of El Paso's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of El Paso County for the fiscal year ended September 30, 2009, are free of material misstatement. The independent audit involved examining on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by

management; and evaluating the overall financial statement presentation. Based on the independent audit performed by our external auditors, they have concluded that there was a reasonable basis for rendering an unqualified opinion that the County of El Paso's financial statements for the fiscal year ended September 30, 2009, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

Additionally, the independent audit of the financial statements of the County of El Paso was part of a broader, federally mandated "Single Audit" designed to meet the special needs of the federal grantor agencies. Standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the County of El Paso's separately issued Single Audit Report by Gibson, Ruddock, Patterson, LLC. The County's Single Audit was prepared pursuant to provisions in the Single Audit Act and the Single Audit Act Amendments of 1996 of the Executive Office of the President, Office of Management and Budget Circular A-133, entitled *Audits of States, Local Governments, and Non-Profit Organizations* and the *State of Texas Single Audit Circular.* The County's single audit for the fiscal year ended September 30, 2009 disclosed no material weaknesses in the internal control structure. Furthermore, this CAFR is presented according to the reporting model established by GASB 34 and related statements.

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

El Paso County Government Profile

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

Counties in Texas have many comparable characteristics and are similarly organized. Each county has a governing body called Commissioners Court. The Commissioners Court is composed of five members. One member, the county judge, is elected at large to a four-year term. The other

four members are county commissioners. Each county commissioner is elected from a precinct to a four-year term. County judges have judicial responsibilities in all but the largest urban counties. In large urban counties, such as El Paso County, the county judge has no judicial responsibilities. Instead, the El Paso County Judge is often referred to as the County's Chief Executive Officer (CEO). In all Texas counties, the County Judge presides over commissioners court meetings.

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



The County is a strategic cross-roads for continental north-south and east-west traffic. The County spans a geographic area of about 1,058 square miles. The County enjoys fairly sound economic diversification. Being that El Paso is in the heart of the Southwest, many businesses are attracted to the El Paso/Juarez region. As of January 1, 2009 the City Planning, Research and Development Department estimated the County population at 780,613. The City of El Paso, the County seat, is estimated as having a population of 644,638. El Paso is the largest City in the United States that borders Mexico. According to the Texas State Comptroller of Public Accounts in its 2009 Annual Cash Report, based on population, El Paso is the sixth largest city in Texas. Larger than Boston, Seattle, and Denver, the City of El Paso is the 21st largest city in the U.S. Combined with its sister city Juarez, Mexico, the El Paso metro area holds more than 2.5 million people, making it the world's largest population center on an international border. With four international ports of entry, El Paso is a primary intersection for regional trade in the Southwest. In 2009, *Forbes* ranked El Paso first in Texas among its "Best Places for Business and Careers" list. On *Business Facilities* 2009 list of best U.S. cities for economic growth potential, El Paso was ranked second and sixth in highest home sales prices in the country on The National Association of Realtor's ranking. According to the El Paso Regional Economic Development Corporation, El Paso was the only metropolitan area in Texas to grow at a faster economic pace in 2008 than in 2007. However, between August 2008 and August 2009, the economy struggled, growing at a slower pace than the previous year.

El Paso County and neighboring Ciudad Juarez, Mexico are separated by the Rio Grande River. According to estimation by local officials, the population of Ciudad Juarez is 1,563,973. The geographic location of El Paso encourages enterprising businesses the unique versatility of being internationally known while remaining in the United States.

With Interstate 10 running east to west through El Paso and its proximity to Interstate 25 and Mexico's Pan American Highway, this area represents a trade corridor with accessibility to rail lines and four international ports of entry with Mexico. Over a number of years, the County has been actively involved in the creation of a new port of entry in Fabens, Texas known as the Guadalupe Tornillo Port of Entry. Funding in the amount of $2,500,000 was budgeted within the Capital Project Fund in fiscal year 2002 on a project basis in support of preliminary assessment and design phases. As of fiscal year 2009, capital appropriations related to this project totaled $19,471,500, of which $8 million are Road and Bridge funds, while all years expenditures as of September 30, 2009 totaled $8,405,150. Funds expended to date relate to environmental assessment, bridge design and the purchase of land and right-of-way necessary for this project. Also, a significant amount relates to the efforts for securing the presidential permit to move forward on construction of the port of entry. Based on the fact that a presidential permit was issued in fiscal year 2005, El Paso County continues its negotiations with federal, state and international officials on the timely construction of this bridge in unison with other agency facilities and anticipates completion by January 2012. It is anticipated that various sources to fund the construction of this bridge will be sought, provided other agencies fund and construct their facilities in a timely manner. Additional information on El Paso County may be obtained by visiting El Paso County's website at http://www.epcounty.com/history/history2.htm.

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

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

The County's appropriations for departments are approved at the character level, representing personnel, operating and capital line items. The Commissioners Court has a standing

order not to allow departments to transfer salary appropriations to non-salary line items without specific authorization from the Court.

The County's budgetary and accounting records are organized and operated on a fund basis. A "fund" is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

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

Factors Affecting Financial Condition

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

El Paso MSA Employment by Industry
Amounts in Thousands
ELPaso Metropolitan Statistical Area Profile obtained from the Texas Workforce Commission

Industry Types	September 2009	September 2008	Amount Change	Percentage Change	Percent of Total
Construction	14.70	15.80	(1.10)	-6.96%	5.35%
Manufacturing	17.40	19.40	(2.00)	-10.31%	6.33%
Trade	44.40	45.50	(1.10)	-2.42%	16.16%
Trans.,Ware, & Util.	12.90	13.10	(0.20)	-1.53%	4.70%
Information	4.90	5.40	(0.50)	-9.26%	1.78%
Financial Activites	12.10	12.10	-	0.00%	4.40%
Services	100.20	100.30	(0.10)	-0.10%	36.48%
Total Government	68.10	66.20	1.90	2.87%	24.79%
Total Labor Market	274.70	277.80	(3.10)	-1.12%	100.00%

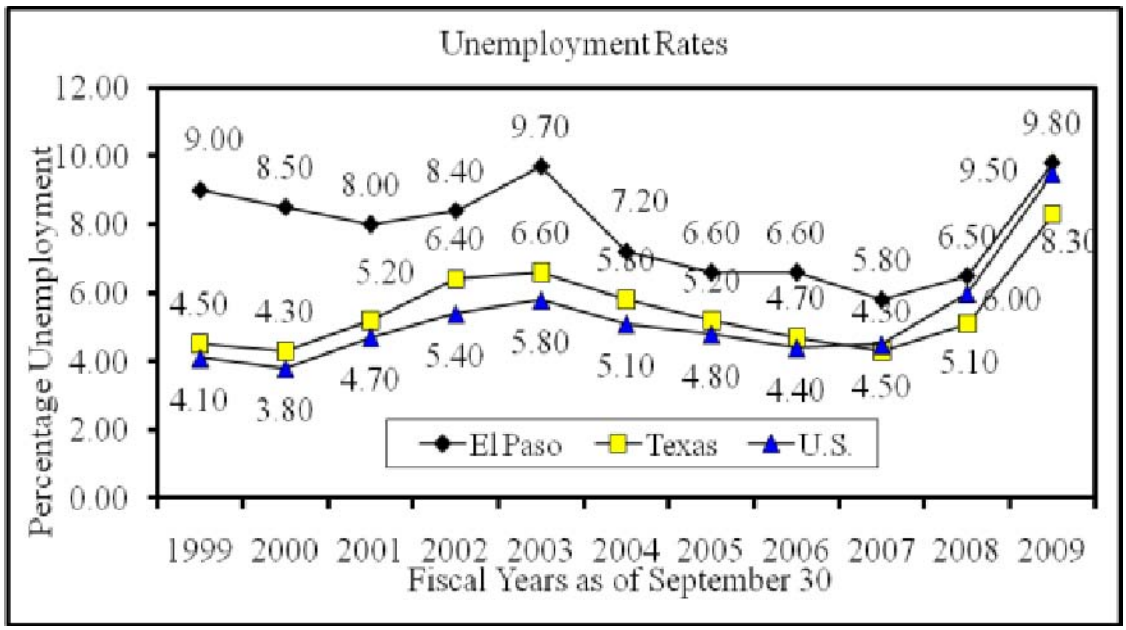
Local Economy. The El Paso region experienced a slower pace growth in the economy, with a negative movement of 1.12% overall, as reflected on the chart above. Government remains vital to the economy as our single largest economic driver is the Fort Bliss Military Base. The Army's Fort Bliss regional military complex will see nearly 34,000 active-duty personnel and an additional 3,000 full time civilian workers by 2013. This is the largest projected net gain for any military installation in the U.S. The increases are part of Defense Department projects including Army Modular Force initiative, global repositioning, and the 2005 Base Realignment (BRAC) process. This has signaled plans to expand the army and restructure brigade combat teams, support brigades and combat services across the country. In addition to the 34,000 military personnel, the Army estimates about 32,000 family members will accompany these personnel to El Paso. The largest net growth is expected in 2010 and 2011. Annual payroll at Fort Bliss will jump to nearly $1.5 billion, and the Army will invest nearly $5 billion in new facilities and infrastructure by 2013. Being that the El Paso area serves as a vital retail trade center for far West Texas and northern Mexico, the County's economy is bolstered by a variety of sectors. The regional economy is predominantly comprised of agriculture, agribusiness, manufacturing, tourism, wholesale and retail

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

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

Over the past fiscal year, between September 2008 and September 2009, El Paso lost 3,100 jobs overall. Further analysis reflects that 5,000 job losses were netted with 1,900 job gains in the government sector. The various job losses occurred in construction (1,100), transportation (200), trade (1,100), information services (500), and the service sectors (100). The major decline occurred in the manufacturing sector which lost 2,000 jobs. These sectors combined comprise 70.8 percent of El Paso's employment market. The reduction continued in the manufacturing sector and remains to be attributable to apparel manufacturers shifting a portion of operations from El Paso to Mexico and Asia in order to reduce manufacturing costs. This is consistent with the nationwide trend of cost cutting within the apparel manufacturing sector.

El Paso evolved from an agricultural economy to what it is today, an international center of trade and manufacturing with an increasing population. According to the Texas A&M Real Estate Center, the city's top five private employers in 2009 are T&T Staff Management (5,600), Tenet Healthcare Corporation-Sierra Providence Health Network (3,100), Dish Network (2,600), University Medical Center (2,100) and GC Services (2,000). The top five public employers are Fort Bliss (29,000), the El Paso Independent School District (ISD) (8,500), the City of El Paso (6,400), Ysleta ISD (6,100), and Socorro ISD (4,500).



According to the Texas Workforce Commission's October 2009 issue of Texas Labor Market Review, the statewide unemployment rate was 8.3 percent in September. When compared to the same time last year, this was 3.2 percent higher. As reflected on the graph on the prior page, El Paso's unemployment rate for September was 9.8 percent in comparison to 6.5 percent in September 2008.

El Paso's cultural and business ties as a border region with Mexico drive its economy. The attraction of El Paso County, as a favorable business environment is coupled with continued moderately low interest rates, which continues to stimulate local construction activity. The El Paso labor market will gain an estimated 64,000 new jobs from the expansion of Ft. Bliss between 2008 and 2012, including the net growth in active duty military personnel, combined with positions from indirect and induced economic growth impacts.

El Paso continues to transition from a goods-producing economy to a service economy. Overall, optimistic indications remain on the County's financial outlook given our low government taxes, abundance of labor, and moderate wage rates.

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

Over the years, the County has emphasized stabilization of ad valorem property tax rates. The court increased its tax rate to $0.361434 in fiscal year 1999 and maintained this same rate through fiscal year 2002. During these years, the County was fortunate to receive various uncertified and unbudgeted cash reimbursements, which resulted in significant fund balance gains. The drawback to this was that various Commissioners Courts subsequently set expenditure levels significantly higher than sustainable actual future revenues.

As a result, subsequent tax rate increases were necessary and in fiscal year 2004 the rate was set at $0.410817 and the same rate of $0.432259 in 2005 and 2006. As a result of reappraisal and new values being added to the taxable base, El Paso County's rate was reduced in 2008 from $0.391390 to $0.342437 and set at $0.338258 in 2009, and in effect maintaining the effective tax rate for the past four years. In addition, revenue generating initiatives to more efficiently collect various county fines and fees were implemented. This included adding staff to the Justices of the Peace Offices, County Sheriff, and Constables in order to collect on outstanding warrants.

Fund balance refers to the excess of assets over liabilities in governmental funds. As stated in the County's financial policies, for the purpose of financial planning, fund balance is defined as

the cumulative surpluses or deficits resulting from the difference between expenditures and revenues in any one fiscal year. The cumulative effect of yearly fund balance amounts is furthermore addressed as a fund balance reserve. When evaluating fund balance reserves, it is vitally important to maintain sufficient positive fund balance reserves in order to avoid borrowing to meet short term operating needs.

As a rule of thumb, since the General Fund is the County's main operating fund, the County strives to maintain an undesignated general fund balance of, at a minimum, equal to projected cash needs for the first fiscal quarter to meet operating obligations (approximately $18-21 million net cash outflow) or 10-15 percent of the total general fund adopted operating budget in any one fiscal year. At the present level, this means that the County should strive to maintain a minimum undesignated general fund balance of at least $20,222,120 based on the fiscal year 2010 General Fund budget of $202,221,201. By maintaining a low fund balance, the County remains vulnerable to the lowering of its bond ratings. Lower bond ratings may ultimately result in more costly future borrowing at higher interest rates, and therefore, increased interest expense in response to an entity's declining financial position depicted at any one point in time. In essence, having some amount of fund balance gives the County the financial ability to cover unanticipated revenue losses or significant unanticipated expenditures, should they occur.

Historically speaking, up until fiscal year 2002, actual expenditures were less than amounts budgeted and total actual revenues exceeded total expenditures. Even with these favorable trends, the County was not able to achieve its reserve goal in force at that time of 10 percent undesignated general fund balance until fiscal year 1998. Continued persistence and emphasis on building and maintaining some amount of reserves resulted in a stable fund balance reserve in the General Fund through fiscal year 2008. It is noteworthy to mention that the actions of Commissioners Court throughout fiscal year 2009 had a contributing effect of enhancing a favorable expenditure budget variance, or unspent budget balance, within the General Fund.

Despite the Court's fiscal restraints, fiscal year 2009 resulted in expenditures outpacing revenues by $10,690,735, and thus reducing the general fund balance by close to 25 percent from the previous year. Revenues and other sources grew by approximately $2.2 million or 1.22 percent, mainly attributable to growth in property tax revenues of approximately $4.4 million or 3.37 percent. Overall, expenditures grew by $7.4 million or 3.98 percent, mainly attributed to salaries and benefits.

For fiscal year 2010, the Court decreased its use of fund balance in the budget by $5,232,356 or 24.94 percent for a total of $15,750,670. As a result, the County ended fiscal year 2009 with an undesignated fund balance of $15,319,133, and missed its target goal of 10.0 percent, with a ratio of 7.58 percent of the fiscal year 2010 adopted general fund budget of $202,221,201.

It is vitally important that the Commissioners Court remain focused on trends of the general fund, especially in light of the experienced shortfalls in the current fiscal year and projected shortfalls for future fiscal years, being affected by the sluggish local and national economy. It is imperative that the Commissioners Court continue to focus on revenue enhancement in order to adequately fund present and future mandates placed on County government. The fiscal year 2010 budget incorporated additional funding for the sheriff's department collective bargaining agreement, while the majority of other departments experienced reduced funding to operating accounts.

Departments will continually be challenged with increasing efficiencies in order to operate within their budgets. More than ever, monitoring of expenditures will be paramount in forecasting budget inadequacies and identifying potential excesses.

For the future, it is anticipated that in fiscal year 2010 the Court will continue to face significant funding challenges. Some of those challenges will be additional operating cost of new facilities, and automatic contractual collective bargaining salary adjustments for the sheriff's department, along with continued revenue declines. Specific monitoring will remain focused on revenues related to hotel occupancy and sales and use taxes as they tend to be impacted negatively during times of national and international conflict due to the nature of El Paso County's proximity to the international border. Also, expenditure growth due to inflation and the possibility of new mandates will be challenges faced by the Court.

Finally, as a result of the trend of shifting of unfunded mandates by both federal and state levels to local government, it is anticipated that additional financial burden will continue to be experienced by the County and ultimately local taxpayers if other sources of funding are not identified. The County will be tasked with identifying new or additional revenues to counter these expenditures. At its discretion, the Court will probably continue to utilize some amount of fund balance which is healthy in the sense that it keeps the County from building up excessive reserves and reduces a future burden on taxpayers. Based on the amount of fund balance utilized to balance the 2010 budget, the Court must remain cautious in planning for the budget in fiscal year 2011 in the absence of either continued cost containment initiatives or significant additional revenue enhancement efforts. It is imperative that County Government continually strive to maintain steady increases in revenue while costs are on the rise.

Major Initiatives. During Fiscal year 2009, some of the major initiatives funded with the debt issued in the previous fiscal year were either completed or substantially completed. The Ysleta Annex was operational in April 2009 and the Courthouse improvements are scheduled to be completed in March 2010. Another initiative undertaken in fiscal year 2009, was the negotiation with the U. S. Marshalls for a new federal prisoner housing contract that raises the billing rate from $58 to $70 per prisoner day. Revenue generated from this source amounted to over $13 million in 2009.

Awards and Acknowledgements. The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of El Paso for its comprehensive annual financial report (CAFR) for the fiscal year ended September 30, 2008. This was the 20th consecutive year that the County of El Paso has received this prestigious award. In order to be awarded a Certificate of Achievement, the County published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Additionally, the County of El Paso received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the 2009 fiscal year beginning October 1, 2008. This was the 15th consecutive year that the County of El Paso has received this prestigious award. In order to qualify for the Distinguished Budget Presentation Award, the County's budget document

was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide, and a communications device. A Certificate of Achievement is valid for a period of one year only.

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

Respectfully submitted,



Edward A. Dion
County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of El Paso

Texas

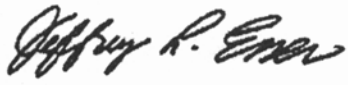
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
September 30, 2008

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





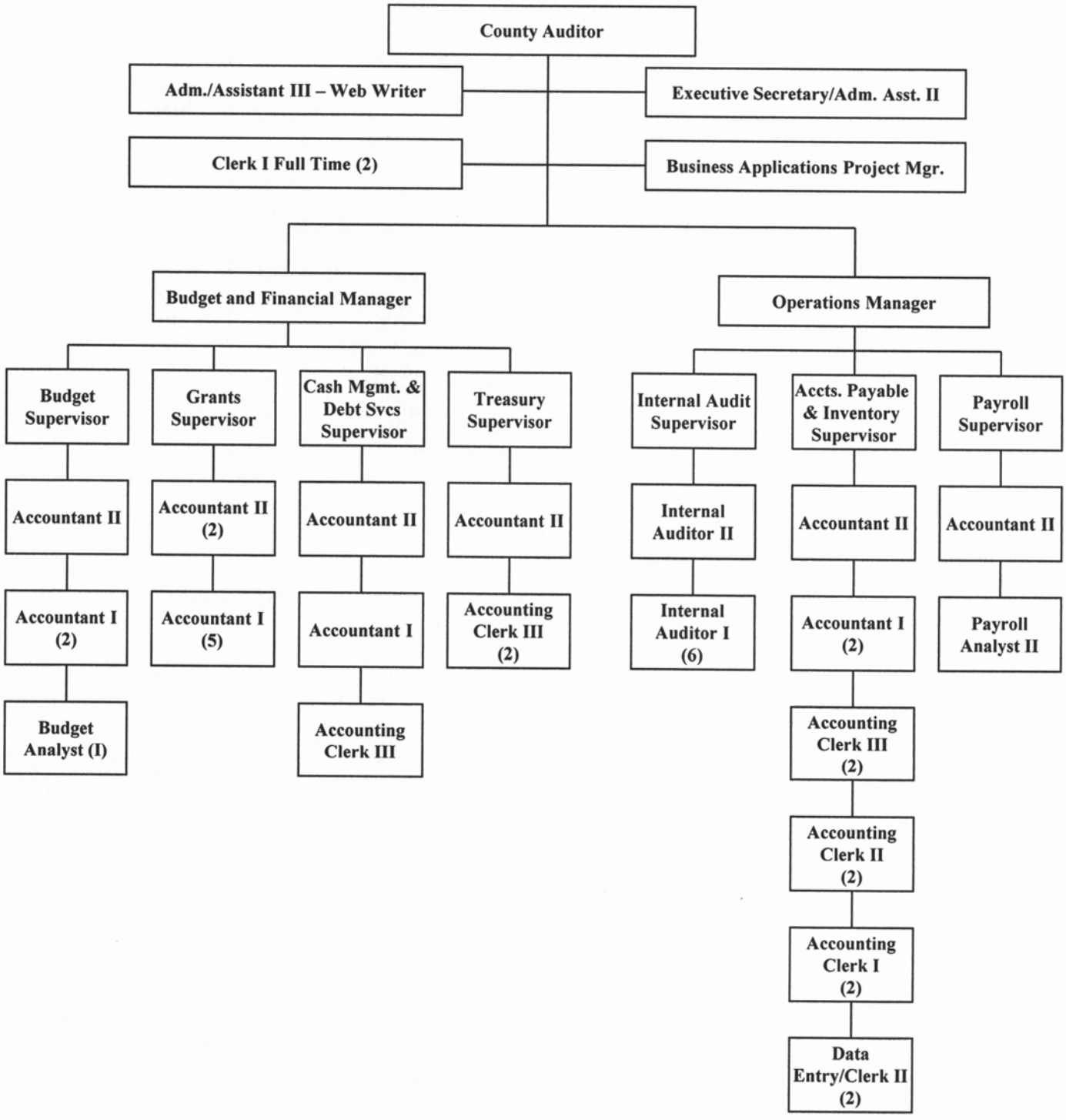
President



Executive Director

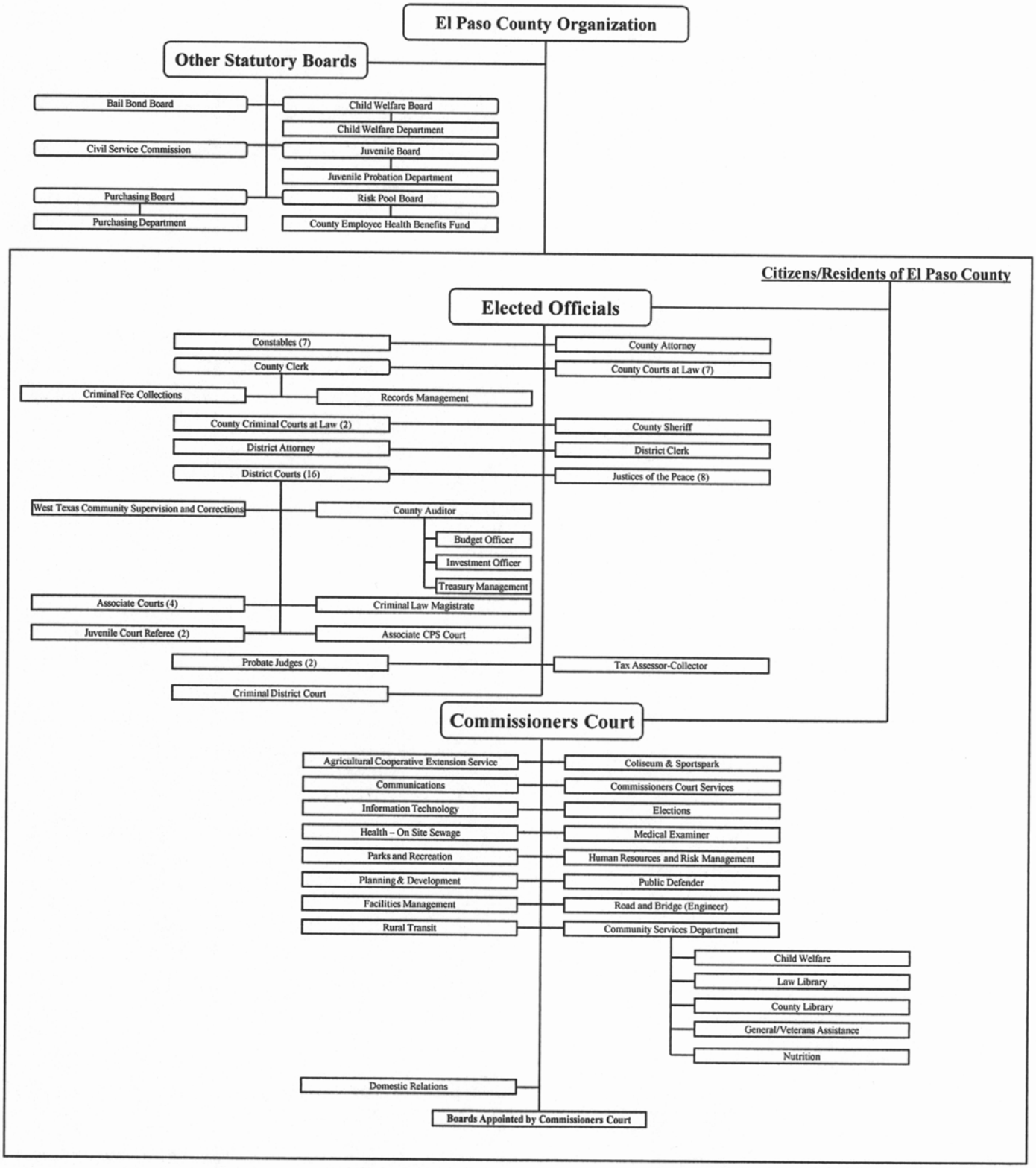
County of El Paso Auditor's Office

Organizational Chart
As of September 30, 2009



County of El Paso, Texas

Organizational Chart
As of September 30, 2009



Directory of Principal Officials

Commissioners Court (The Governing Body)

County Judge, Anthony Cobos	Room 301, County Courthouse Bldg, (915) 546-2098
County Commissioner, Precinct Number 1, Anna Perez	Room 301, County Courthouse Bldg, (915) 546-2014
County Commissioner, Precinct Number 2, Veronica Escobar	Room 301, County Courthouse Bldg, (915) 546-2111
County Commissioner, Precinct Number 3, Willie Gandara, Jr.	Room 301, County Courthouse Bldg, (915) 546-2144
County Commissioner, Precinct Number 4, Daniel R. Haggerty	Room 301, County Courthouse Bldg, (915) 546-2044

Council of Judges

Local Administrative Judge, 384th Judicial District, Patrick M. Garcia	Room 906, County Courthouse Bldg, (915) 546-2134
34th Judicial District, William E. Moody, District Judge	Room 905, County Courthouse Bldg, (915) 546-2101
41st Judicial District, Mary Anne Bramblett, District Judge	Room 1006, County Courthouse Bldg, (915)546-2149
65th Judicial District, Yahara Lisa Gutierrez, District Judge	Room 1105, County Courthouse Bldg, (915) 546-2102
120th Judicial District, Maria Salas-Mendoza, District Judge	Room 605, County Courthouse Bldg, (915) 546-2103
168th Judicial District, Christopher Antcliff, District Judge	Room 602, County Courthouse Bldg, (915) 546-2141
171st Judicial District, Bonnie Rangel, District Judge	Room 601, County Courthouse Bldg, (915) 546-2100
205th Judicial District, Kathleen Olivares, District Judge	Room 1002, County Courthouse Bldg, (915) 546-2107
210th Judicial District, Gonzalo Garcia, District Judge	Room 1005, County Courthouse Bldg, (915) 546-2130
243rd Judicial District, David C. Guaderrama, District Judge	Room 901, County Courthouse Bldg, (915) 546-2168
327th Judicial District, Linda Y. Chew, District Judge	Room 606, County Courthouse Bldg, (915) 546-2032
346th Judicial District, Angie Juarez Barill, District Judge	Room 701, County Courthouse Bldg, (915) 546-2119
383rd Judicial District, Mike Herrrera, District Judge	Room 1101, County Courthouse Bldg, (915) 546-2132
388th Judicial District, Patricia Macias, District Judge	Room 902, County Courthouse Bldg, (915) 543-3850
409th Judicial District, Sam Medrano, Jr., District Judge	Room 702, County Courthouse Bldg, (915) 834-8209
448th Judicial District, Regina Arditti, District Judge	Room 603, County Courthouse Bldg, (915) 543-3893
Associate CPS Court, Oscar Gabaldon, Associate Judge	Room 1104, County Courthouse Bldg, (915) 546-2147
Associate Family Court 1, Gary Allen Aboud, Associate Judge	Room 1103, County Courthouse Bldg, (915) 543-3859
Associate Family Court 2, Kathleen Anderson, Associate Judge	Room 1102, County Courthouse Bldg, (915) 543-3871
Associate Family Court 3, Roberta Lee Bramblett, Associate Judge	Room 903, County Courthouse Bldg, (915) 543-3850
Associate Family Court 4, Jesus Rodriquez, Associate Judge	Room 1102A, County Courthouse Bldg, (915) 543-3824
County Court at Law Number 1, Ricardo Herrera, Judge	Room 802, County Courthouse Bldg, (915) 546-2011
County Court at Law Number 2, Julie Gonzalez, Judge	Room 801, County Courthouse Bldg, (915) 546-2145
County Court at Law Number 3, Javier Alvarez, Judge	Room 1001, County Courthouse Bldg, (915) 546-2183
County Court at Law Number 4, Alejandro Gonzalez, Judge	Room 805, County Courthouse Bldg, (915) 546-2190
County Court at Law Number 5, Carlos Villa, Judge	Room 806, County Courthouse Bldg, (915) 546-2004
County Court at Law Number 6, Sue Kurita, Judge	Room 1106, County Courthouse Bldg, (915) 543-3868
County Court at Law Number 7, Thomas A. Spieczny, Judge	Room 1201, County Courthouse Bldg, (915) 543-3877
County Criminal Court 1, Alma Trejo, Judge	Room 705, County Courthouse Bldg, (915) 834-8241
County Criminal Court 2, Robert Anchondo, Judge	Room 704, County Courthouse Bldg, (915) 834-8232
County Criminal Court 3, Carlos Carrasco, Judge	Room 705, County Courthouse Bldg, (915) 834-8240
County Criminal Court 4, Jesus Herrera, Judge	Room 704, County Courthouse Bldg, (915) 834-8248
County Criminal District Court No. 1, Peter Peca, Judge	Room 1003A, County Courthouse Bldg, (915) 546-8192
County Probate Court No. 1, Yvonne Rodriguez, Judge	Room 703, County Courthouse Bldg, (915) 546-2161
County Probate Court No. 2, Eduardo A. Gamboa, Judge	Room 803, County Courthouse Bldg, (915) 546-8183
Juvenile Court Referee 1, Richard L. Ainsa, Judge	6400 Delta, Juvenile Probation Bldg, (915) 849-2552
Juvenile Court Referee 2, Maria T. Leyva-Ligon, Judge	6400 Delta, Juvenile Probation Bldg, (915) 849-2560
Magistrate I, James T. Carter, Judge	600 East Overland, Municipal Crt Bldg, (915) 546-2077

Other Principal Officials

County Attorney, José R. Rodríguez	Room 503, County Courthouse Bldg, (915) 546-2050
County Auditor, Edward A. Dion	Room 406, County Administrative Offices, (915) 546-2040
County Clerk, Delia Briones	Room 105, County Courthouse Bldg, (915) 546-2071
County Purchasing Agent, Piti Vasquez	Room 300, County Administrative Offices, (915) 546-2048
County Sheriff, Richard Wiles	3850 Justice Drive, (915) 538-2217
County Tax Assessor and Collector, Victor A. Flores	500 East Overland, Room 101, (915) 546-2140
District Attorney, Jaime Esparza	Room 201, County Courthouse Bldg, (915) 546-2059
District Clerk, Gilbert Sanchez	Room 103, County Courthouse Bldg, (915) 546-2021
Human Resources Director, Betsy C. Keller	Room 223, County Administrative Offices, (915) 546-2218
Public Defender, M. Clara Hernandez	Room 501, County Courthouse Bldg, (915) 546-8185

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

GIBSON RUDDOCK PATTERSON LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of The County of El Paso, Texas (County), as of and for the year ended September 30, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component unit, is based solely on the report of the other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, the aggregate remaining fund information of the County and the respective budgetary comparison for the General Fund and the Road and Bridge Special Revenue Fund, as of September 30, 2009, and the respective changes in financial position, and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 7, 2010 on our consideration of The County of El Paso, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis on pages 17 through 32, is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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

Ruddock Patterson LLC

El Paso, Texas
April 7, 2010

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

Management's Discussion and Analysis

As management of the County of El Paso (the County), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2009. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1 through 10 of this report.

Financial Highlights. Combined County assets from governmental and business type activities exceeded liabilities at the close of fiscal year 2009 by $165,138,548, which represents total net assets. Of this amount, $153,793,701 or 93.13 percent relates to governmental-type activities while $11,344,847 or 6.87 percent represents business-type activities. Total net assets are comprised of restricted and unrestricted assets and investment in capital assets net of related debt. Investment in capital assets net of related debt totaled $94,551,295 or 57.26 percent of total net assets. Restricted assets represent funds subject to constraints that are imposed externally by creditors, debt covenants, grantors, contributors, laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. Restricted net assets totaled $41,037,463 or 24.85 percent of total net assets of which the primary government and business type activities totaled $40,836,028 or 99.51 percent and $201,435 or .49 percent, respectively. Unrestricted net assets on the other hand may be used to meet the county's ongoing obligations to citizens and creditors and totaled $29,549,790 or 17.89 percent of total net assets.

Fiscal year 2009 operations of the County resulted in total net assets decreasing by $13,982,062 or 7.81 percent. This was attributable to a decrease of $13,795,870 or 8.23 percent in the governmental-type net assets and a decrease in business-type net assets totaling $186,192 or 1.61 percent. Explanation of these changes is depicted hereafter in this management discussion and analysis.

Overview of the Financial Statements

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

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

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

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

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

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

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

The County maintains multiple individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, road and bridge fund, grant funds and capital projects 2007. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

The basic governmental fund financial statements can be found on Exhibits 3-7 of this report.

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

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

The basic proprietary fund financial statements can be found on Exhibits 8-10 of this report.

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

The basic fiduciary fund financial statement can be found on Exhibit 11 of this report.

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

Other Information. The combining statements regarding non-major governmental funds are presented following the notes to the financial statements. Combining and individual fund statements and schedules are presented following the supplementary information of this report.

Government-Wide Financial Analysis

As previously noted, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by $165,138,548 at the close of fiscal year 2009. By far the largest component of the County's net assets represents investment in capital assets (e.g., land, buildings, machinery, and equipment) totaling $94,551,295 or 57.26 percent of total net assets, which is net of any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The second largest component is restricted net assets and represents resources that are subject to external restrictions on how they

may be used. These assets are comprised of capital project funds totaling $11,596,994 or 28.26 percent, special revenue funds totaling $27,849,271 or 67.86 percent, enterprise funds totaling $176,679 or .43 percent of restricted net assets. Also included are debt service funds totaling $1,414,519 or 3.45 percent of total restricted net assets. The next category relates to unrestricted net assets totaling $29,549,790 or 17.89 percent of total net assets, which may be used to meet the County's ongoing obligations to citizens and creditors.

Furthermore, as of September 30, 2009, the County's net assets for the governmental activities decreased by $13,795,870 or 8.23 percent and business-type activities declined by $186,192 or 1.61 percent and netted an overall decline of $13,982,062 or 7.81 percent from the previous fiscal year. Investments in capital assets net of related debt from governmental and business-type activities increased by $8,492,894 or 9.87 percent. There was a net decrease of $1,423,730 or 3.35 percent in restricted assets reported, of which $1,454,890 related to governmental activities and $31,160 related to business-type activities. Unrestricted net assets totaled $29,549,790 and declined by $21,051,226 or 41.60 percent of which the majority related to governmental activities.

On a global perspective, the County of El Paso's total assets from governmental and business-type activities declined by $12,131,238 or 3.12 percent. This decrease was the culmination of a multitude of changes at the fund level statements, but more so, at the entity-wide level financial statements. Discussion here will focus on selective information to give the reader a basic understanding of changes by evaluating changes in the statement of net assets and the associated changes in revenues and expenditures. Detailed analysis and explanation will be focused on significant changes, which occurred throughout the various levels within these financial statements.

El Paso County, Texas Net Assets

	Governmental Activities		Business-type Activities		Total	
	FY2009	FY2008	FY2009	FY2008	FY2009	FY2008
Current and other assets	$ 187,806,664	$ 206,428,549	$ 1,924,854	$ 1,736,154	$ 189,731,518	$ 208,164,703
Capital assets	176,584,894	169,943,890	10,724,166	11,063,223	187,309,060	181,007,113
Total assets	364,391,558	376,372,439	12,649,020	12,799,377	377,040,578	389,171,816
Long-term liabilities outstanding	188,623,404	189,511,523	1,080,000	1,098,000	189,703,404	190,609,523
Other liabilities	21,974,453	19,271,345	224,173	170,338	22,198,626	19,441,683
Total liabilities	210,597,857	208,782,868	1,304,173	1,268,338	211,902,030	210,051,206
Net assets:						
Invested in capital assets, net of related debt	84,722,153	75,912,787	9,829,142	10,145,614	94,551,295	86,058,401
Restricted	40,836,028	42,290,918	201,435	170,275	41,037,463	42,461,193
Unrestricted	28,235,520	49,385,866	1,314,270	1,215,150	29,549,790	50,601,016
Total net assets	$ 153,793,701	$ 167,589,571	$ 11,344,847	$ 11,531,039	$ 165,138,548	$ 179,120,610

The overall decline in net assets of the County can be better understood when evaluating the changes to net assets, total assets minus total liabilities. Total assets amounted to $377,040,578, a decrease of $12,131,238 or 3.12 percent, while liabilities totaled $211,902,030, an increase of $1,850,824 or .88 percent. Further analysis reflects that the majority of all assets relate to governmental activities totaling $364,391,558 and represents 96.65 percent of the total assets. Overall, capital assets (net of related depreciation) totaled $187,309,060 and increased by $6,301,947 or 3.48 percent from the prior year and represents for the most part land, furniture, roads, and construction in progress due mainly to the ongoing construction of new facilities and land acquisition for roads to accommodate the new planned port of entry.

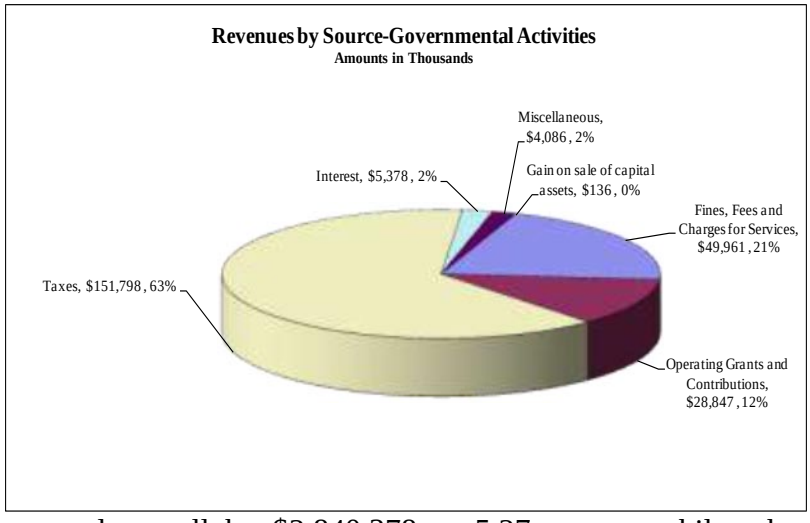
For entity-wide reporting purposes under GASB 34, capital expenditures made at the fund level must be reversed from expenditures at the entity-wide level financial statements and reflected as capital assets net of depreciation. For this reason, you may observe fund level expenditure amounts in excess of what is reported at the entity-wide level or vice versa. Total assets decreased by 3.12 percent and the most significant impact to total assets represent a decrease in cash and cash equivalents of $21,657,776 or 12.19 percent due to low collection rates in fees across the County departments and continued low interest rates along with less funds to invest compared to the prior year when new bond proceeds were available. This decrease in the assets was offset by an increase in receivables net of allowance for uncollectible amounts related to property taxes and an increase in capital assets attributed to an increase in construction and renovation of county facilities, totaling $3,217,690 and $6,301,947, respectively. The significance of this can be further evaluated by shifting attention away from assets and liabilities and focusing on the changes to the component of total net assets, which is discussed immediately following discussion on total liabilities.

Overall, total entity-wide liabilities were $211,902,030 and increased by $1,850,824 or .88 percent. Further analysis reflects that the majority of all liabilities relate to governmental activities totaling $210,597,857 or 99.38 percent and business type activities totaling $1,304,173 or .62 percent. When compared to fiscal year 2008, liabilities increased in the areas of Other Post Employment Benefits (OPEB) by $3,836,918 or 132.76 percent, vouchers payable by $882,712 or 11.47 percent, payroll liabilities by $761,575 or 17.95 percent, compensated absences by $1,292,120 or 5.19 percent, contingent liabilities by $445,000 or 261.76 percent. Bonds payable decreased by $6,580,929 or 4.05 percent while unearned revenue decreased by $374,289 or 25.27 percent. For additional information regarding compensated absences and other post employment benefits, please see note 1-K and 3-J, respectively.

County of El Paso, Texas Changes in Net Assets

	Governmental Activities		Business-type Activities		Total	
	FY2009	FY2008	FY2009	FY2008	FY2009	FY2008
Revenues:						
Program revenues:						
Charges for services	$ 49,960,987	$ 52,844,527	$ 1,116,874	$ 1,073,712	$ 51,077,861	$ 53,918,239
Operating grants and contributions	28,847,060	26,756,029			28,847,060	26,756,029
Capital grants and contributions	-	-	-	-	-	-
General revenues:						
Property taxes	113,138,557	108,236,305			113,138,557	108,236,305
Other taxes	38,659,308	39,951,449			38,659,308	39,951,449
Other	9,599,466	10,119,966	25,245	53,821	9,624,711	10,173,787
Total revenues	240,205,378	237,908,276	1,142,119	1,127,533	241,347,497	239,035,809
Expenses:						
General government	44,847,148	41,127,055			44,847,148	41,127,055
Administration of justice	51,971,929	48,887,372			51,971,929	48,887,372
Public safety	119,310,092	112,598,631			119,310,092	112,598,631
Health and welfare	11,951,937	11,973,899			11,951,937	11,973,899
Community services	1,311,774	1,590,454			1,311,774	1,590,454
Resource development	1,045,196	637,349			1,045,196	637,349
Culture and recreation	8,959,474	7,580,243			8,959,474	7,580,243
Public works	6,435,921	7,840,138			6,435,921	7,840,138
Interest on long-term debt	7,586,903	6,381,251			7,586,903	6,381,251
Enterprise fund			1,333,611	1,312,755	1,333,611	1,312,755
Total expenses	253,420,374	238,616,392	1,333,611	1,312,755	254,753,985	239,929,147
Increase (decrease) in net assets before transfers	(13,214,996)	(708,116)	(191,492)	(185,222)	(13,406,488)	(893,338)
Transfers	(5,300)	(5,000)	5,300	5,000	-	-
Increase in net assets	(13,220,296)	(713,116)	(186,192)	(180,222)	(13,406,488)	(893,338)
Net assets October 1	167,589,571	165,129,045	11,531,039	11,711,261	179,120,610	176,840,306
Prior period adjustment	(575,574)	3,173,642	-	-	(575,574)	3,173,642
Net assets September 30	$ 153,793,701	$ 167,589,571	$ 11,344,847	$ 11,531,039	$ 165,138,548	$ 179,120,610

The decrease in the County's net assets of $13,982,062 or 7.81 percent represents the degree to which expenses have outpaced revenues. Overall, revenue increased by $2,311,688 or .97 percent of which a significant share of $4,902,252 relates to ad valorem property taxes. Other positive impacts included operating grants and contributions which grew by $2,091,031 or 7.82 percent. Other areas saw a decline such as charges for services which decreased overall by $2,840,378 or 5.27 percent while other revenues declined by $549,076 or 5.40 percent mainly attributable to continued decline in interest earnings. Other taxes comprised mainly of sales and use and hotel occupancy taxes also experienced a decline of $1,292,141 or 3.23 percent mainly due to sluggish retail sales.



Expenses increased by $14,824,838 or 6.18 percent. Expense changes included increases in public safety of $6,711,461 or 5.96 percent, administration of justice of $3,084,557 or 6.31 percent, general government of $3,720,093 or 9.05 percent, culture and recreation of $643,895 or 9.28 percent, resource development of $192,710 or 43.34 percent, interest on long-term debt of $1,205,652 or 18.89 percent, and the East Montana Water Project of $20,856 or 1.59 percent. These increases netted with a decline in public works totaling $1,404,217 or 17.91 percent, community services of $278,680 or 17.52 percent, health and welfare of $21,962 or .18 percent. Further explanation of all the above changes is discussed hereafter.

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

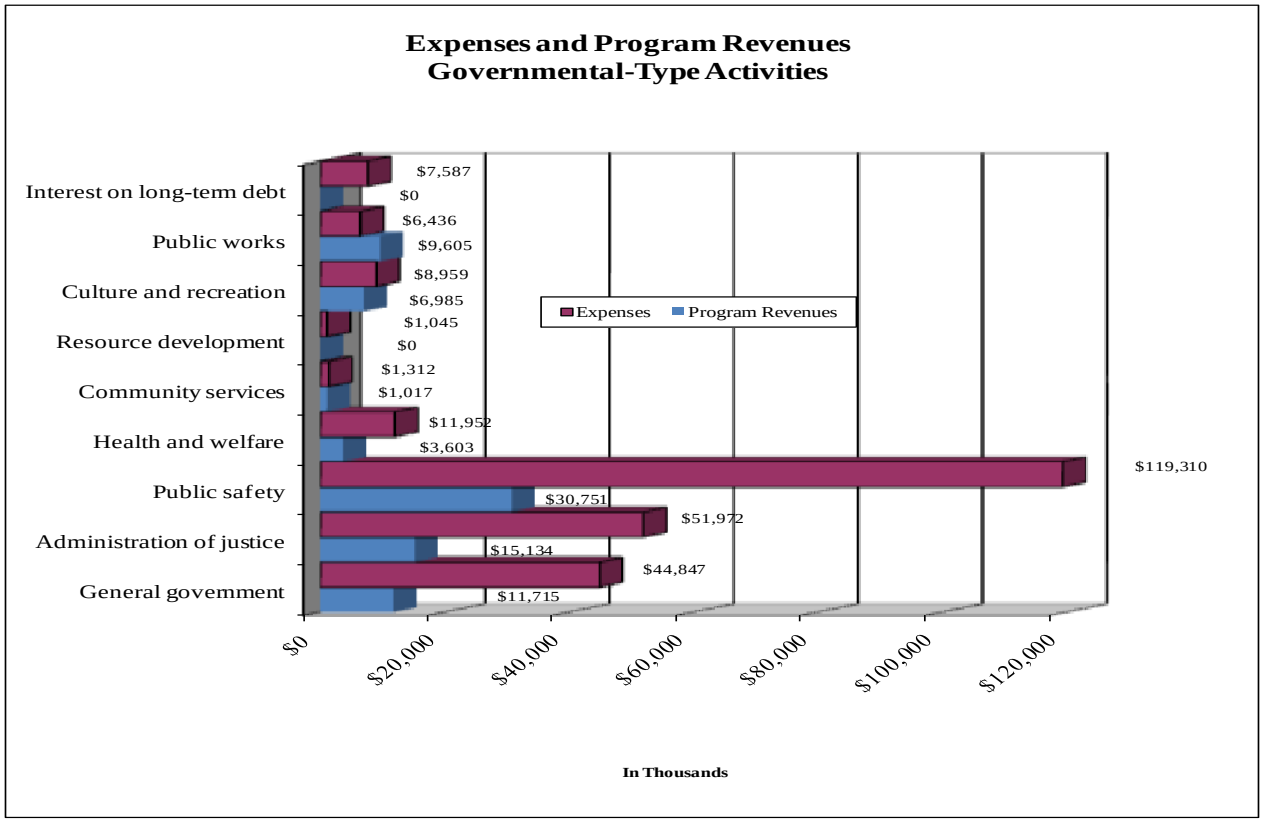
Governmental Activities

Governmental activities during fiscal year 2009 resulted in a decrease in net assets of $12,507,180 which represents 99.95 percent of the total decrease for the primary government. Comparative fiscal year 2009 and 2008 data relating to these changes is discussed below.

Total revenues in the governmental activities increased by $2,297,102 or .97 percent over the previous year. Property taxes increased by $4,902,252 or 4.53 percent during the year. This increase is attributable to increases in existing taxable property values totaling $1,949,877,419 or 6.57 percent and the addition of new taxable properties totaling $721,420,357 or 2.43 percent for a total increase of $2,671,297,776 or 9.0 percent over the previous year's appraisals and as a result the Court opted to lower the tax rate from $0.342437 to $0.338258.

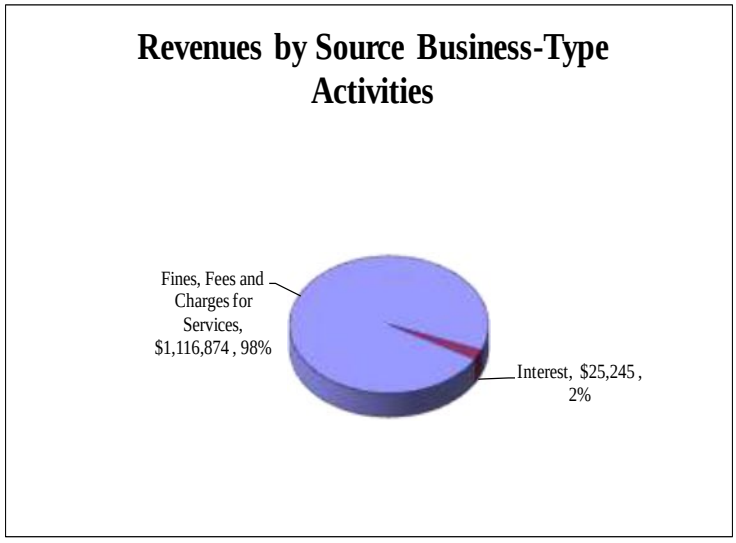
Operating grants and contributions for governmental activities increased by $2,091,031 or 7.82 percent due to increased federal and state funds for programs such as housing assistance and overtime pay for the Sheriff's department. Increases were offset by declines such as charges for services which declined by $2,883,450 or 5.46 percent mainly due to a decline in prisoner housing revenue and county clerk fees; and other taxes which declined by $1,292,141 or 3.23 percent due to lower sales taxes because of the sluggish economy. Other revenue also declined by $520,500 or 5.14 percent mainly due to declines in interest earnings.

Expenses in governmental activities increased by $14,803,982 or 6.20 percent and comprise 99.86 percent of the overall entity-wide increase of $14,824,838. Most functions experienced increases in expenses. Significant increases were evident in areas including public safety totaling $6,711,461 or 5.96 percent, administration of justice totaling $3,084,557 or 6.31 percent, general government totaling $3,720,093 or 9.05 percent, and culture and recreation $1,379,231 or 18.20 percent. For the most part these increases were a result of allocation of increases in compensated absences, OPEB, and depreciation expense. Interest on long-term debt also increased for a total of $1,205,652 or 18.89 percent.

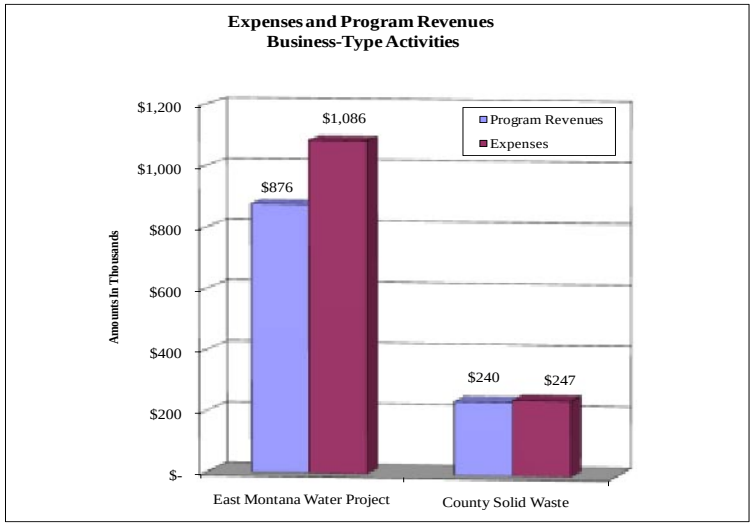


Changes mentioned previously within each of the functions above are the result of a combination of factors both at the fund level and more materially at the entity-wide level as explained in the discussion of the changes in the statement of net assets. More specific information can be found in the fund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

Business-type Activities. Business-type activities resulted in a decrease in net assets of $186,192 or 1.61 percent and accounted for 1.33 percent of the total change in the primary government's net assets. Comparative fiscal year 2009 and 2008 data relating to these changes is reflected on Exhibit 8.



Overall revenues grew by $14,586 or 1.29 percent for a total of $1,142,119. Charges for services increased by $43,162 or 4.02 percent due to an increase in program revenue received from the East Montana water system and solid waste programs. Other revenues decreased by $28,576 or 53.09 percent mostly due to lower investment earnings on fewer funds available for investment in business-type activities.



Expenses in this area totaled $1,333,611 and increased by $20,856 or 1.59 percent and were related to increased cost of water purchases and solid waste services for the Far East side of the County.

Financial Analysis of the Government's Funds

Governmental Funds

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

At the end of the fiscal year, the County's governmental funds reported combined ending fund balances of $146,327,880, a decrease of $21,543,740 or 12.83 percent in comparison with the prior year. Unreserved undesignated fund balance constitutes $25,407,650 or 17.36 percent of total fund balance, which is available for spending at the government's discretion. The remainder of fund balance is reserved or designated to indicate that it has already been committed. The majority of this designated balance is attributable to capital project funds totaling $69,863,800 or 47.74 percent of combined fund balance for planned capital assets and infrastructure. Also included in the unreserved balance is $41,219,630 or 28.17 percent designated to balance the fiscal year 2010 operating budget. Designations include $15,750,670 in the General Fund and

$25,468,960 in Special Revenue for a variety of specific purposes. Additionally, $2,304,912 is reserved for future debt service principal and interest payments.

The general fund is the chief operating fund of the County. Fund balance totaled $32,350,449, and decreased by $10,721,717 or 24.89 percent. At the end of the fiscal year, $15,319,133 was unreserved and undesignated, while $15,750,670 represents the amount unreserved and designated for subsequent years expenditure in balancing the general fund budget for fiscal year 2010. The undesignated fund balance of the general fund decreased by $5,430,369 or 26.17 percent. As a measure of the general fund's liquidity, it may be useful to compare both unreserved undesignated fund balance and total fund balance to total fund expenditures. The Commissioners Court utilized undesignated reserves in balancing the fiscal year 2010 operating budget, which included an expenditure level exceeding the corresponding rate of estimated revenue growth, although the designation decreased by $5,232,356 or 24.94 percent from that of the prior fiscal year.

The debt service fund ended the fiscal year with a fund balance of $2,304,912, all of which is reserved for the payment of debt service.

The special revenue funds in the aggregate have a fund balance of $36,864,612 and increased by $1,551,544 or 4.39 percent compared to the previous year. The Road and Bridge Fund ended the year with a fund balance of $17,666,899, an increase of $1,804,180 or 11.37 percent and was attributable to an increase in funds received from the State.

Grant funds ended the fiscal year with a fund balance of $4,397,711, an increase of $117,341 or 2.74 percent. This increase is mainly attributed to additional funding received for colonia road paving and overtime pay for law enforcement efforts.

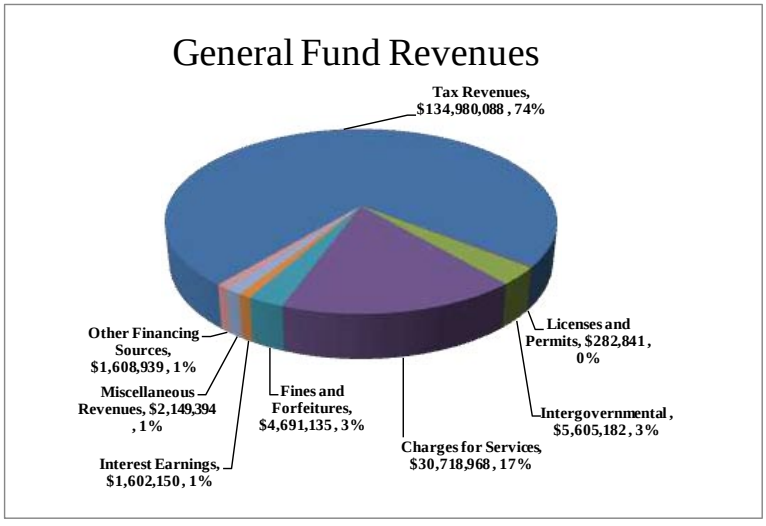
The Capital Projects 2007 fund ended the fiscal year with a fund balance of $53,492,314 and decreased by $5,801,681 and is attributable to the bond proceeds from the prior fiscal year expended for the intended capital projects for which the debt was issued.

General Fund Trends

General Fund Revenues	2008 Actuals	2009 Actuals	Amount Increase (Decrease) from FY 2008	Percent Increase (Decrease)	2009 Actual as a % of Total Revenues and Other Financing Sources
Tax Revenues	$ 130,574,340	$ 134,980,088	$ 4,405,748	3.37%	74.31%
Licenses and Permits	229,677	282,841	53,164	23.15%	0.16%
Intergovernmental	5,013,517	5,605,182	591,665	11.80%	3.09%
Charges for Services	32,749,281	30,718,968	(2,030,313)	-6.20%	16.91%
Fines and Forfeits	5,456,478	4,691,135	(765,343)	-14.03%	2.58%
Interest Earnings	2,618,636	1,602,150	(1,016,486)	-38.82%	0.88%
Miscellaneous Revenues	1,800,414	2,149,394	348,980	19.38%	1.18%
Other Financing Sources	1,063,642	1,608,939	545,297	51.27%	0.89%
Total revenues and other sources	$ 179,505,985	$ 181,638,697	$ 2,132,712	1.19%	100.00%

A myriad of factors contributed to the general fund's financial position. Factors included actual expenditures and transfers-out over revenues and transfers-in in the amount of $10,690,735. Actual revenues totaled $180,029,758, an increase of $1,587,415 or .89 percent over fiscal year 2008 mainly due to higher property taxes. Other financing sources also increased by $545,297 or 51.27 percent for a total of $1,608,939.

It is noteworthy to mention that various factors and actions by the County during the fiscal year had the effect of minimizing the impact on fund balance and unspent budget balances within the general fund. This included reducing staff and enforcing the hiring freeze unless justification was made to the Hiring Freeze Committee. Factors impacting the general fund balance were revenue increases in a variety of areas. Together, revenues and other sources netted a total increase of $2,132,712 or 1.19 percent. Some of the increases in revenues were briefly discussed previously in the governmental-type activities revenue discussion. Further analysis of the general fund reflects increases in taxes of $4,405,748 or 3.37 percent, of which the majority of this increase relates to ad valorem property taxes totaling $5,506,059 or 5.88 percent. The increase in taxes was attributable mainly to continued growth in the property tax base and property valuation increases, which netted with a decline of $1,182,655 or 3.35 percent in sales and use taxes.



Other revenue areas which experienced growth included intergovernmental, increasing by $591,665 or 11.80 percent, licenses and permits by $53,164 or 23.15 percent, and miscellaneous charges by $348,980 or 19.38 percent. Miscellaneous revenue growth can be attributed in part to inmate phone commissions due to a new contract negotiated with the County in late fiscal year 2008.

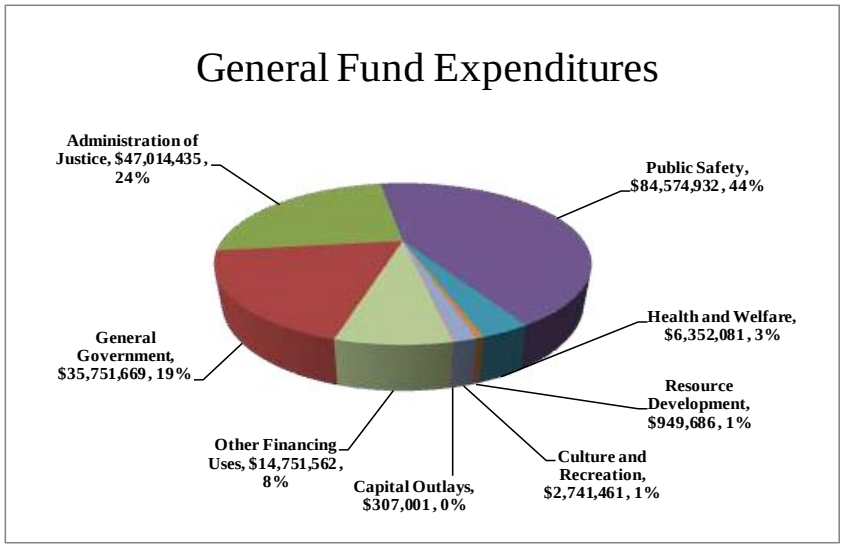
These increases were netted by revenue declines in charges for services of $2,030,313 or 6.20 percent, related to lower civil case filings and lower recordings for property deeds. Fines and forfeits declined by $765,343 or 14.03 percent, which is consistent with the overall decline in criminal case collection activity during fiscal year 2009. Interest earnings dropped by $1,016,486 or 38.82 percent due to continued action by the Federal Reserve of lowering interest rates and lower cash balances available for investment.

Other financing sources increased by $545,297 or 51.27 percent mainly due to returned unspent grant match in comparison to 2008.

Comparison of the general fund adopted appropriations reflects growth in fiscal year 2009 of $15,288,765 or 7.89 percent for a total of $208,943,625. Actual expenditures and transfers-out in fiscal year 2009 grew by $7,378,553 or 3.99 percent bringing the total of general fund expenditures and transfers to $192,442,827. Growth in expenditures by category as reflected in

the chart below, were the result of a multitude of changes including increases related to cost of living and salary step plan adjustments, the sheriff's collective bargaining agreement, new costs to fund mandated services, such as full staffing of recently added courts, and general inflationary increases.

General Fund Expenditures	2008 Actuals	2009 Actuals	Amount Increase (Decrease) from FY 2008	Percent Increase (Decrease)	2009 Actual as a % of Total Expenditures and Other Financing Uses
Current:					
General Government	$ 32,279,082	$ 35,751,669	$ 3,472,587	10.76%	18.58%
Administration of Justice	43,169,249	47,014,435	3,845,186	8.91%	24.43%
Public Safety	82,975,147	84,574,932	1,599,785	1.93%	43.95%
Health and Welfare	7,022,574	6,352,081	(670,493)	-9.55%	3.30%
Resource Development	576,219	949,686	373,467	64.81%	0.49%
Culture and Recreation	2,553,134	2,741,461	188,327	7.38%	1.42%
Capital Outlays	842,663	307,001	(535,662)	-63.57%	0.16%
Other Financing Uses	15,646,206	14,751,562	(894,644)	-5.72%	7.67%
Total Expenditures (Uses)	$ 185,064,274	$ 192,442,827	$ 7,378,553	3.99%	100.00%



Further analysis reflects increases comprising most categories, such as general government by $3,472,587 or 10.76 percent, administration of justice by $3,845,186 or 8.91 percent, public safety by $1,599,785 or 1.93 percent. Health and welfare experienced a decrease of $670,493 or 9.55 percent due to lower contribution for the shared City-County health services agreement. Capital outlays declined by $535,662 or 63.57 percent as a result of the Commissioners Court's attempt at reducing cost wherever possible. Other financing uses declined by $894,644 or 5.72 percent.

General Fund Budgetary Highlights

The fiscal year 2009 budget of $208,943,625 did not increase during the fiscal year other than for carryover appropriations totaling $1,228,498 bringing the original budget total to $210,172,123. This budget included $20,983,026 of fund balance reserves to balance the fiscal year 2009 budget gap of appropriations in excess of estimated revenues. The only changes were for reallocations within expenditure classifications and between classifications as approved by the Court.

General Fund Budgetary Variance Highlights

Analysis of budget actual trends in Exhibit 5 depicts that actual revenues were $6,832,841 less than estimates and occurred in a variety of areas. The most significant variances occurred in taxes comprised of ad valorem and sales taxes and saw a negative variance of $807,091 and $874,298, respectively and represented 24.61 percent of the overall variance. These two revenue sources comprise approximately 74.0 percent of total revenue. Charges for services, fines and forfeits and interest revenue also came in below estimates by $4,599,982, $910,865, and $997,850, respectively. Favorable variances were experienced in intergovernmental and miscellaneous revenues due to unanticipated commissions. Other financing sources representing transfers-in had a positive variance $510,939 due to residual matching funds remaining after close-out of respective grants.

Favorable appropriation variances were experienced in all functions of the County as the Commissioners Court and County departments remained frugal and the Court enforced cost reduction policies such as maintaining a hiring freeze on filling staffing vacancies, no appropriation transfers between categories of personnel, operating and capital without sufficient justification and encouraging efficiencies in business practices. Overall favorable appropriation variances totaled $17,698,314 which represents 8.42 percent of the adopted budget with carryover. The most significant favorable variance was in the area of general government totaling $12,378,781 or 69.94 percent of overall appropriation variances. The majority of this variance related to contingencies that did not materialize and unspent personnel and operating appropriations made possible due to the County's hiring freeze policy. In regard to operating appropriations, this favorable impact was due to frugal use of operating contingency funds under the control of the Commissioners Court which were not utilized for unforeseen operating needs. Appropriations for transfers-out relate to leveraging county matching funds to secure state and federal grant funding which saw a favorable variance of $141,426.

Capital Asset and Debt Administration

Capital assets

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

	Governmental Activities		Business-type Activities		Totals	
Categories	**2009**	**2008**	**2009**	**2008**	**2009**	**2008**
Land	$ 15,206,585	$ 14,758,837			$ 15,206,585	$ 14,758,837
Buildings	110,226,202	110,775,326			110,226,202	110,775,326
Improvements	6,710,976	6,865,083			6,710,976	6,865,083
Equipment	5,215,724	5,472,591	$ 10,717,899	$ 11,054,531	15,933,623	16,527,122
Furniture and Fixtures	206,135	199,426			206,135	199,426
Infrastructure	1,602,789	1,452,242			1,602,789	1,452,242
Vehicles	5,246,253	5,374,028	6,267	8,692	5,252,520	5,382,720
Roads	17,758,546	15,836,870			17,758,546	15,836,870
Bridges and culverts	1,689,528	1,785,828			1,689,528	1,785,828
Leased equipment	366,753	205,203			366,753	205,203
Construction in progress	12,355,403	7,218,456			12,355,403	7,218,456
Total assets	$ 176,584,894	$ 169,943,890	$ 10,724,166	$ 11,063,223	$ 187,309,060	$ 181,007,113

The County's capital assets for governmental and business type activities as of September 30, 2009 amounted to $187,309,060 net of accumulated depreciation. This investment in capital

assets includes land, buildings, improvements, equipment, vehicles, roads and bridges. The total change in the County's capital assets for the current fiscal year was a net increase of $6,301,988 or 3.48 percent, comprised of an increase of $6,641,004 or 3.91 percent in governmental activities and a decrease of $339,016 or 3.06 percent in the business-type activities.

Major capital asset activity occurring in fiscal year 2009 included road construction and purchases of land. The most significant increases were attributable to construction in progress from expenditure of bonds issued in prior years. Another activity of significance includes the Guadalupe Tornillo Port of Entry in Far East El Paso whereby the County is working with the State and Federal governments and Mexican officials for the construction of a new international port of entry between the United States and Mexico. Additional information on the County's capital assets can be found in note 3-C and Exhibit G1- G3.

Long-term Debt

El Paso County's Outstanding Debt

	Governmental Activities		Business-type Activities		Totals	
Type of Debt	**2009**	**2008**	**2009**	**2008**	**2009**	**2008**
General obligation bonds	$ 56,560,000	$ 61,510,000			$ 56,560,000	$ 61,510,000
Certificates of obligation bonds	98,495,000	100,480,000			98,495,000	100,480,000
Revenue bonds			1,080,000	1,098,000	1,080,000	1,098,000
Total	$ 155,055,000	$ 161,990,000	$ 1,080,000	$ 1,098,000	$ 156,135,000	$ 163,088,000

At the end of the current fiscal year, the County had total bonded debt outstanding of $156,135,000 as reflected below. Of this amount, $155,055,000 comprises debt backed by the full faith and credit of the government. The remainder of the County's debt represents revenue bonds secured solely by specified revenue sources. During the current fiscal year the County's total debt decreased by $6,953,000 or 4.26 percent due to the pay down on principal.

In fiscal year 2008, the Commissioners Court issued new debt to refinance some of its existing debt, taking advantage of favorable interest rates. At that time, both Moody's Investors Service and Standards & Poors reaffirmed bond ratings for a stable outlook in El Paso County with ratings of Aa3 and AA-, respectively. Both firms also reaffirmed these ratings on the County's outstanding general obligation debt. These ratings reflect the County's diverse and moderately growing economic base, well managed financial operations with emphasis on long-range financial goals of maintaining ample reserves, and a manageable debt position.

This optimistic outlook is based on the actions exhibited by the Commissioners Court in establishing expenditure controls in fiscal year 2009 and continued efforts of stabilization for fiscal year 2010. Assuming the local economy stabilizes and rebounds, this outlook is based on the premise that trends in revenue enhancements will outpace the growth in expenditures over the next two fiscal years, which should propel the County's revenues and expenditures into relative alignment for the future. Furthermore, future gains of budgetary alignment will be dependent upon the actions of the Commissioners Court, statutory mandates imposed by the State and the impact of economic conditions in the El Paso region. More detailed information on the County's indebtedness may be found in note 3-F.

Economic Factors and Next Year's Budgets and Rates

- According to the Texas Workforce Commission's October 2009 issue of Texas Labor Market Review, the statewide unemployment rate was 8.3 percent in September. Compared to the same time last year, this was 3.2 percent higher. El Paso's unemployment rate increased from 6.5 percent to 9.8 percent in 2009.
- Over the past fiscal year, between September 2009 and September 2008, El Paso lost 3,100 jobs overall. Further analysis reflects that 1,900 job gains were netted with 5,000 employment losses. The various job losses occurred in construction (1,100), transportation (200), manufacturing (2,000), trade (1,100), information services (500), and the service sectors (100). The only gained was in government 1,900. This sector comprises 24.79 percent of El Paso's employment market. The reductions in the manufacturing sector may be attributable to apparel manufacturers shifting a portion of operations from El Paso to Mexico and Asia in order to reduce manufacturing costs. This is consistent with the nationwide trend of cost cutting within the apparel manufacturing sector.
- El Paso's cultural and business ties as a border region with Mexico drive its economy. The renewed attraction of El Paso County as a favorable business environment, coupled with continued moderately low interest rates, continues to stimulate local construction activity. The El Paso labor market will gain an estimated 64,000 new jobs from the expansion of Ft. Bliss between 2008 and 2012. Indirect and induced impacts will create nearly one additional job in El Paso for each one generated at Ft. Bliss.
- Assessed property values have averaged approximately 10.00 percent growth over the past 5 years.
- In fiscal year 2005, the tax rate was increased to $0.432259 and remained the same for fiscal year 2006 in a continued effort to align revenues with expenditure trends. For fiscal year 2007 and 2008, the tax rates fell to $0.391390 and $0.342437, respectively, as a result of increased property valuations and the addition of new property to the tax base.
- The overall fund balance of the general fund trended down in fiscal years 2007 and 2008, by approximately $585 thousand and $5.5 million or 1.19 percent, and 11.34 percent, respectively, and once again in fiscal year 2009 by over $10.7 million or 24.89 percent as depicted on the graph on the next page.
- Sales and use tax revenues fell in 2009 after five years of consecutive growth. On a positive note, inflationary trends in the region have trended favorably compared to the state and national levels.
- The trend of general fund expenditure growth outpacing growth in revenues has been and continues to be of central focus of the Commissioners Court.

All of these factors were considered in preparing the County's budget for the 2010 fiscal year.

The focus of the County remains on conservative fiscal management while addressing public service needs and State mandates. As of September 30, 2008, the Federal Funds rate was 2.0 percent and the Discount rate was 2.25 percent and as of September 2009 the rates had declined to .25 percent and .50 percent, respectively. Interest for the twelve months ended September 2009 was $5,403,486 down $2,136,354 or 28.33 percent when compared to $7,539,840 the prior fiscal year, due mainly to fewer funds available for investment plus the sharp drop in interest rates.

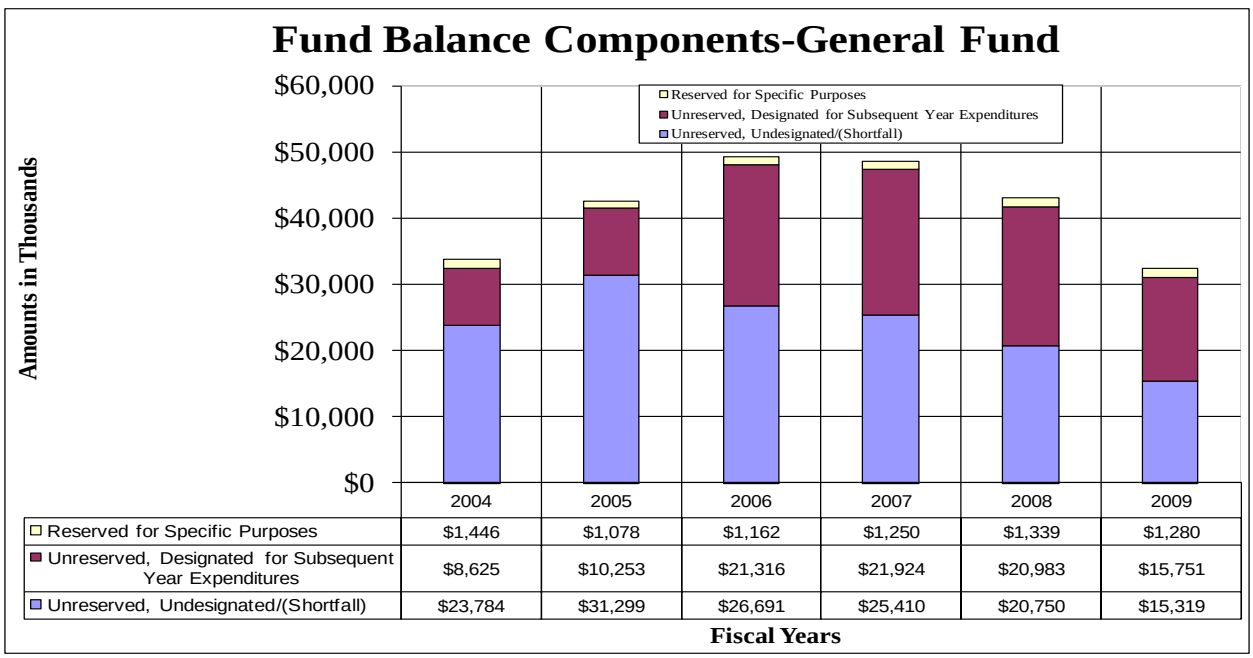
Unquestionably, the County faces continued challenges associated with meeting the steadily increasing demands for additional services and infrastructures for its rapidly growing population. The Commissioners Court members will continue to evaluate and analyze ways to streamline the

County's operations by consolidating activities internally and with other governmental entities and downsizing, wherever possible, to achieve maximum cost effectiveness for the taxpayers. To date, inter-local governmental agreements have been the most popular method for consolidating activities with other governmental entities.

For the future, it is anticipated that in fiscal year 2010, the Court will continue to face funding challenges. Some of these challenges will include identification of new sources or increases to revenues through aggressive collection efforts of amounts due to the County and possible shifting of financial funding responsibilities from the State to the County. Other challenges include public health and welfare, public safety and culture and recreation in response to community needs. Healthcare benefit costs for County employees and retirees due to the trend of increasing health care costs and continuation of contractual collective bargaining salary adjustments for the sheriff's department remain major concerns. Further challenges facing the court in the future are the increasing space needs, inflation and various other funding mandates placed upon the County as it continues to grow.

At its discretion, the Court will continue to utilize some amount of fund balance, which is healthy in the sense that it keeps the County from building up excessive reserves and reduces a future burden on taxpayers. Based on the amount of fund balance utilized in the fiscal year 2009 budget and in light of a trend of declining general fund balance reserves in the past three fiscal years, the Court must continue to focus on fiscal and budgetary restraint in fiscal years 2010 and beyond, if additional revenue sources are not identified.

County government will continually strive to effectuate steady increases in revenue while costs are on the rise. In terms of the overall financial condition, the County's present financial position is similar to most communities across the nation and will require that the Commissioners Court continue to focus on bringing revenues and expenditures into alignment, while maintaining reserves to approximate first quarter operating costs.



	2004	2005	2006	2007	2008	2009
Reserved for Specific Purposes	$1,446	$1,078	$1,162	$1,250	$1,339	$1,280
Unreserved, Designated for Subsequent Year Expenditures	$8,625	$10,253	$21,316	$21,924	$20,983	$15,751
Unreserved, Undesignated/(Shortfall)	$23,784	$31,299	$26,691	$25,410	$20,750	$15,319

Although it is healthy to utilize fund balance to balance a subsequent fiscal year budget, caution should be exercised not to become dependent upon fund balance to support future expenditure growth in order to assure maintenance of reasonable fund balance reserves in accordance with County financial policies. Emphasis must be placed on generating adequate operational revenues to meet planned operational expenditures and it is paramount to maintaining sound financial stability and maintenance of realistic fund balance reserves. Departments will be challenged with continually assessing possible increased efficiencies in order to operate within their budgets. In order to maintain the County's favorable financial condition, more than ever, monitoring of expenditures will continue to be vital in forecasting budget inadequacies and identifying potential excesses.

The fiscal year 2010 budget adopted by the County totaled $262,666,815, a net decrease of $12,135,625 or 4.42 percent in comparison to the final fiscal year 2009 adopted budget. Additional information regarding the 2010 budget can be obtained from the County's official 2010 published budget presentation package on the County's web page as reflected below.
http://www.epcounty.com/auditor/publications/default.htm

This financial report is designed to provide a general overview of the County's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the El Paso County Auditor, 800 East Overland Avenue, Room 406, El Paso, Texas, 79901. This report can also be accessed through the County's web page as reflected below.
http://www.epcounty.com/auditor/publications/default.htm

BASIC FINANCIAL STATEMENTS

County of El Paso, Texas
Statement of Net Assets
September 30, 2009

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Hospital District
ASSETS				
Cash and cash equivalents	$154,455,279	$1,549,546	$156,004,825	$70,011,000
Investments				65,564,000
Receivables (net of allowance for uncollectible)	33,342,229	101,261	33,443,490	22,715,000
Inventories	9,156		9,156	5,173,000
Prepaid				7,680,000
Restricted assets:				
Temporarily restricted:				
Cash and cash equivalents		274,047	274,047	
Other assets				213,130,000
Capital Assets (net of accumulated depreciation):				
Land	15,206,585		15,206,585	6,998,000
Buildings	110,226,202		110,226,202	59,313,000
Improvements	6,710,976		6,710,976	
Equipment	5,215,724	10,717,899	15,933,623	
Furniture and fixtures	206,135		206,135	45,216,000
Infrastructure	1,602,789		1,602,789	
Vehicles	5,246,253	6,267	5,252,520	
Roads	17,758,546		17,758,546	
Bridges and culverts	1,689,528		1,689,528	
Leased equipment	366,753		366,753	
Construction in progress	12,355,403		12,355,403	75,548,000
Total assets	364,391,558	12,649,020	377,040,578	571,348,000
LIABILITIES				
Vouchers payable	8,455,901	119,302	8,575,203	58,410,000
Retainage payable	389,011		389,011	
Claims payable	1,496,802		1,496,802	
Payroll liabilities	5,002,237	983	5,003,220	
Due to others	109,590	88,650	198,240	
Due to other units	515,439		515,439	
Due to other governments	2,591,658	8,482	2,600,140	
Unearned revenue	1,106,694		1,106,694	
Accrued interest payable	915,149	6,756	921,905	
Claims and judgments	1,391,972		1,391,972	
Noncurrent liabilities:				
Due within one year				
Bonds	7,040,000	28,000	7,068,000	4,786,000
Deferred bond premiums, discounts, and cost	(372,071)		(372,071)	
Capital leases	136,490		136,490	
Self-insured obligations				1,832,000
Contingent liabilities	120,000		120,000	
Compensated Absences	9,062,005		9,062,005	
Due in more than one year				
Bonds	148,015,000	1,052,000	149,067,000	263,449,000
Deferred bond premiums, discounts, and cost	79,454		79,454	
Capital leases	174,781		174,781	
Self-insured obligations				1,263,000
Contingent liabilities	495,000		495,000	
Compensated absences	17,145,787		17,145,787	
OPEB liability	6,726,958		6,726,958	
Other long term liabilities				497,000
Total liabilities	210,597,857	1,304,173	211,902,030	330,237,000
NET ASSETS				
Invested in capital assets, net of related debt	84,722,153	9,829,142	94,551,295	89,246,000
Restricted for:				
Capital Projects	11,596,994		11,596,994	
Grants	4,397,711		4,397,711	
Road and bridge	17,666,899		17,666,899	
Legislative	5,784,661		5,784,661	
Debt service	1,389,763	34,756	1,424,519	4,786,000
Enterprise fund:		176,679	176,679	
Health care				34,878,000
Unrestricted	28,235,520	1,304,270	29,539,790	112,201,000
Total net assets	$153,793,701	$11,344,847	$165,138,548	$241,111,000

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

County of El Paso, Texas
Statement of Activities
For the Year Ended September 30, 2009

Functions/Programs	Expenses	Program Revenues: Fees, Fines, and Charges for Services	Program Revenues: Operating Grants and Contributions	Net (expense) Revenue and Changes in Net Assets: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Unit: Hospital District
Primary government:							
Governmental Activities:							
General government	$44,847,148	$10,781,614	$933,024	($33,132,510)		($33,132,510)	
Administration of justice	51,971,929	8,339,458	6,794,216	(36,838,255)		(36,838,255)	
Public safety	119,310,092	18,302,837	12,448,015	(88,559,240)		(88,559,240)	
Health and welfare	11,951,937	108,338	3,494,259	(8,349,340)		(8,349,340)	
Community services	1,311,774		1,016,674	(295,100)		(295,100)	
Resource development	1,045,196			(1,045,196)		(1,045,196)	
Culture and recreation	8,959,474	3,008,727		(5,950,747)		(5,950,747)	
Public works	6,435,921	9,420,013	4,160,872	7,144,964		7,144,964	
Interest on long-term debt	7,586,903			(7,586,903)		(7,586,903)	
Total governmental activities	253,420,374	49,960,987	28,847,060	(174,612,327)		(174,612,327)	
Business-type activities:							
East Montana water project	1,086,222	876,766			($209,456)	(209,456)	
County Solid Waste	247,389	240,108			(7,281)	(7,281)	
Total business-type activities	1,333,611	1,116,874			(216,737)	(216,737)	
Total primary government	$254,753,985	$51,077,861	$28,847,060	($174,612,327)	($216,737)	($174,829,064)	
Component units:							
Hospital district	$328,009,000	$180,269,000	$100,709,000				($47,031,000)
Total component units	$328,009,000	$180,269,000	$100,709,000				(47,031,000)
General revenues:							
Taxes:							
Property				$113,138,557		$113,138,557	$63,001,000
Hotel/Motel				2,898,461		2,898,461	
Sales				34,125,702		34,125,702	
Bingo				41,964		41,964	
Mixed beverage				1,593,181		1,593,181	
Interest				5,378,241	$25,245	5,403,486	2,541,000
Miscellaneous				4,085,709		4,085,709	2,504,000
Gain on sale of capital assets				135,516		135,516	
Transfers				(5,300)	5,300		(10,001,000)
Total general revenues and transfers				161,392,031	30,545	161,422,576	58,045,000
Change in net assets				(13,220,296)	(186,192)	(13,406,488)	11,014,000
Net assets - beginning				167,589,571	11,531,039	179,120,610	230,097,000
Prior period adjustment				(575,574)		(575,574)	
Net assets - ending				$153,793,701	$11,344,847	$165,138,548	$241,111,000

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

Exhibit 3

County of El Paso, Texas
Balance Sheet
Governmental Funds
September 30, 2009

	General	Special Revenue Road and Bridge	Special Revenue Grants	County Capital Projects 2007	Other Governmental Funds	Total Governmental Funds
Assets						
Cash and cash equivalents	$29,781,618	$18,472,566	$1,558,124	$54,410,402	$40,342,898	$144,565,608
Receivables (net of allowances for uncollectible):						
Taxes	14,072,428					14,072,428
Accounts	7,832,123	112,760	7,176,961		91,986	15,213,830
Due from other funds			4,110,790			4,110,790
Inventory of supplies	9,156					9,156
Total assets	$51,695,325	$18,585,326	$12,845,875	$54,410,402	$40,434,884	$177,971,812
Liabilities and fund balances						
Liabilities:						
Vouchers payable	$3,649,298	$763,228	1,693,874	$781,956	$1,567,545	$8,455,901
Retainage Payable		32,772	202,220	136,132	17,887	389,011
Payroll liability	4,208,971	111,027	340,901		339,243	5,000,142
Due to others	7,205	11,400			79,962	98,567
Due to other funds			4,110,790			4,110,790
Due to other units	515,439					515,439
Due to other governments	1,726,829		855,089		9,740	2,591,658
Deferred revenue	9,237,134		1,245,290			10,482,424
Total liabilities	19,344,876	918,427	8,448,164	918,088	2,014,377	31,643,932
Fund Balances:						
Reserved for:						
Encumbrances	1,163,940	695,311		4,189,840	1,366,091	7,415,182
Travel advances, imprest and change funds	107,550					107,550
Inventory	9,156					9,156
Debt service					2,304,912	2,304,912
Unreserved, reported in:						
General fund:						
Designated for subsequent year's expenditures	15,750,670					15,750,670
Undesignated	15,319,133					15,319,133
Special revenue funds:						
Designated for subsequent year's expenditures		15,898,412			5,172,837	21,071,249
Designated for Grants			4,397,711			4,397,711
Undesignated		1,073,176			9,015,341	10,088,517
Capital project funds:						
Designated for subsequent year's expenditures				49,302,474	20,561,326	69,863,800
Total fund balances	32,350,449	17,666,899	4,397,711	53,492,314	38,420,507	146,327,880
Total liabilities and fund balances	$51,695,325	$18,585,326	$12,845,875	$54,410,402	$40,434,884	$177,971,812

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

El Paso County, Texas
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Assets
September 30, 2009

Total fund balances for governmental funds		$146,327,880
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Land	15,206,585	
Buildings, net of accumulated depreciation	110,226,202	
Improvements, net of accumulated depreciation	6,710,976	
Equipment, net of accumulated depreciation	5,215,724	
Furniture and fixtures, net of accumulated depreciation	206,135	
Infrastructure, net of accumulated depreciation	1,602,789	
Vehicles, net of accumulated depreciation	5,246,253	
Roads, net of accumulated depreciation	17,758,546	
Bridges and culverts, net of accumulated depreciation	1,689,528	
Leased equipment, net of accumulated depreciation	366,753	
Construction in progress	12,355,403	
Total capital assets		176,584,894
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.		
Deferred revenue property taxes		9,375,730
Receivable for court costs, net of allowance for uncollectible accounts		4,055,971
Compensated Absences		(26,207,792)
OPEB liability		(6,726,958)
Internal service fund is used to charge the health care costs for county employees, dependants, and retirees.		8,379,751
Long-term liabilities, including bonds payable, that are not due and payable in the current period and therefore not reported in the funds.		
Accrued interest on bonds	(915,149)	
General long-term debt	(155,055,000)	
Capital leases	(311,271)	
Contingent liabilities	(615,000)	
Claims and judgments	(1,391,972)	
Deferred bond issuance costs	292,617	
Other liabilities		
Total long-term liabilities		(157,995,775)
Total net assets of governmental activities		$153,793,701

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

Exhibit 4

County of El Paso, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2009

	General	Special Revenue Road and Bridge	Special Revenue Grants	County Capital Projects 2007	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	$134,980,088				$16,134,684	$151,114,772
Licenses and permits	282,841					282,841
Intergovernmental revenues	5,605,182	185,069	$22,087,266		969,543	28,847,060
Charges for services	30,718,968	9,420,013			4,514,468	44,653,449
Fines and Forfeitures	4,691,135				317,872	5,009,007
Interest	1,602,150	565,506	112,921	$1,851,398	942,151	5,074,126
Miscellaneous	2,149,394	68,667	1,636,262		231,386	4,085,709
Total Revenues	180,029,758	10,239,255	23,836,449	1,851,398	23,110,104	239,066,964
EXPENDITURES						
Current:						
General Government	35,751,669	1,425,455	78,900		1,528,973	38,784,997
Administration of justice	47,014,435		2,141,185		1,234,271	50,389,891
Public safety	84,574,932		13,179,106		12,765,371	110,519,409
Health and welfare	6,352,081		4,990,892		171,707	11,514,680
Community services			1,022,817			1,022,817
Resource development	949,686					949,686
Culture and recreation	2,741,461				4,430,021	7,171,482
Public works		5,407,929	173,217		2,875	5,584,021
Debt Service:						
Principal					6,935,000	6,935,000
Interest					7,624,903	7,624,903
Capital outlays	307,001	1,610,663	4,401,416	7,653,079	6,953,515	20,925,674
Total expenditures	177,691,265	8,444,047	25,987,533	7,653,079	41,646,636	261,422,560
Excess (deficiency) of revenues over (under) expenditures	2,338,493	1,795,208	(2,151,084)	(5,801,681)	(18,536,532)	(22,355,596)
OTHER FINANCING SOURCES (USES)						
Transfers in	1,608,939	8,972	3,922,463		12,437,205	17,977,579
Transfers out	(14,751,562)		(1,237,899)		(1,993,418)	(17,982,879)
Capital leases	113,395				87,520	200,915
Sale of capital assets					1,222,798	1,222,798
Total other financing sources and uses	(13,029,228)	8,972	2,684,564		11,754,105	1,418,413
Net change in fund balances	(10,690,735)	1,804,180	533,480	(5,801,681)	(6,782,427)	(20,937,183)
Fund balances - beginning	43,072,166	15,862,719	4,280,370	59,293,995	45,362,369	167,871,619
Prior year adjustment			(416,139)		(159,435)	(575,574)
Net change in reserve for inventories	(30,982)					(30,982)
Fund balances - ending	$32,350,449	$17,666,899	$4,397,711	$53,492,314	$38,420,507	$146,327,880

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

County of El Paso, Texas
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For the Year Ended September 30, 2009

Amount reported for governmental activities in the statement of activities are different because:			
Net change in fund balances - total governmental funds			($20,937,183)
Some capital additions were financed through capital leases. In governmental funds, a capital lease arrangement is considered an other source of financing, but in the statement of net assets, the lease obligation is reported as a liability.			(200,915)
Bond proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net assets, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net assets.			
Repayments			
Bond issuance costs		(372,071)	
Principal payments		6,935,000	
Net adjustment			6,562,929
Court cost receivables, net of allowance for uncollectible amounts			15,690
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.			
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available.			
Deferred revenue property taxes		683,093	
Additional contingent liabilities		(445,000)	
Additional Compensated Absences		(1,292,120)	
Additional Other Post Employment Benefits		(3,836,918)	
Depreciation expense		(12,720,434)	
The net effect of various transactions involving capital assets (i.e., sales and retirements) is to increase net assets			
Additions	27,549,091		
Retirements	(10,594,466)		
Accumulated depreciation related to retirements	2,406,813	19,361,438	
Unpaid claims workers comp		(144,526)	
Change in purchasing inventory		(30,982)	
Expenses related to capital lease payments and retirements		100,143	
Accrued interest on bonds		38,000	
			1,712,694
Internal service fund is used to charge the health care costs for county employees, dependants, and retirees.			(373,511)
Change in net assets of governmental activities			($13,220,296)

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

Exhibit 5

County of El Paso, Texas
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
General Fund
For the Year Ended September 30, 2009

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
Taxes:				
Property	$100,026,332	$100,026,332	$99,219,241	($807,091)
Sales	35,000,000	35,000,000	34,125,702	(874,298)
Bingo	67,000	67,000	41,964	(25,036)
Mixed beverage	1,400,000	1,400,000	1,593,181	193,181
Licenses and permits	228,800	228,800	282,841	54,041
Intergovernmental	4,864,856	4,864,856	5,605,182	740,326
Charges for services	35,318,950	35,318,950	30,718,968	(4,599,982)
Fines and forfeitures	5,602,000	5,602,000	4,691,135	(910,865)
Interest	2,600,000	2,600,000	1,602,150	(997,850)
Miscellaneous	1,754,661	1,754,661	2,149,394	394,733
Total revenues	186,862,599	186,862,599	180,029,758	(6,832,841)
EXPENDITURES				
Current:				
General government				
Personnel	31,941,053	30,147,409	24,136,269	6,011,140
Operating	17,826,967	18,014,023	11,646,382	6,367,641
Total general Government	49,768,020	48,161,432	35,782,651	12,378,781
Administration of justice				
Personnel	40,398,396	42,369,579	41,369,298	1,000,281
Operating	6,017,097	5,926,448	5,645,137	281,311
Total Administration of justice	46,415,493	48,296,027	47,014,435	1,281,592
Public safety				
Personnel	71,936,020	71,467,404	69,732,778	1,734,626
Operating	15,689,175	15,616,426	14,842,154	774,272
Total Public safety	87,625,195	87,083,830	84,574,932	2,508,898
Health and welfare				
Personnel	1,557,493	1,598,674	1,524,185	74,489
Operating	5,298,284	5,222,705	4,827,896	394,809
Total Health and welfare	6,855,777	6,821,379	6,352,081	469,298
Resource development				
Personnel	1,167,540	1,076,418	865,647	210,771
Operating	95,603	91,153	84,039	7,114
Total Resource development	1,263,143	1,167,571	949,686	217,885
Culture and recreation				
Personnel	1,491,555	1,631,174	1,575,887	55,287
Operating	1,427,496	1,387,220	1,165,574	221,646
Total Culture and recreation	2,919,051	3,018,394	2,741,461	276,933
Capital outlays	756,568	730,502	307,001	423,501
Total expenditures	195,603,247	195,279,135	177,722,247	17,556,888
Excess of revenues over expenditures	(8,740,648)	(8,416,536)	2,307,511	10,724,047
OTHER FINANCING SOURCES (USES)				
Transfers in	1,098,000	1,098,000	1,608,939	510,939
Transfers out	(14,568,876)	(14,892,988)	(14,751,562)	141,426
Capital leases			113,395	113,395
Total other financing sources and uses	(13,470,876)	(13,794,988)	(13,029,228)	765,760
Net change in fund balances	(22,211,524)	(22,211,524)	(10,721,717)	11,489,807
Fund balances - beginning	52,932,815	52,932,815	52,932,815	
Fund balances - ending	$30,721,291	$30,721,291	$42,211,098	$11,489,807

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

Exhibit 6

County of El Paso, Texas
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Road and Bridge Special Revenue Fund
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$34,000	$34,000	$185,069	$151,069
Charges for services	8,863,000	8,863,000	9,420,013	557,013
Interest	600,000	600,000	565,506	(34,494)
Miscellaneous	10,000	10,000	68,667	58,667
Total revenues	9,507,000	9,507,000	10,239,255	732,255
EXPENDITURES				
General Government				
Personnel	1,029,323	1,029,323	937,641	91,682
Operating	586,485	586,485	487,814	98,671
Total general government	1,615,808	1,615,808	1,425,455	190,353
Public Works				
Personnel	3,194,255	3,194,255	2,658,321	535,934
Operating	12,792,701	12,924,546	2,749,608	10,174,938
Total public works	15,986,956	16,118,801	5,407,929	10,710,872
Capital Outlays	3,477,095	3,488,245	1,610,663	1,877,582
Total expenditures	21,079,859	21,222,854	8,444,047	12,778,807
Excess (deficiency) of revenues over (under) expenditures	(11,572,859)	(11,715,854)	1,795,208	13,511,062
OTHER FINANCING SOURCES (USES)				
Transfers In			8,972	8,972
Total other financing sources (uses)			8,972	8,972
Net Change in Fund Balance	(11,572,859)	(11,715,854)	1,804,180	13,520,034
Fund balances - beginning	15,862,719	15,862,719	15,862,719	
Fund balances - ending	$4,289,860	$4,146,865	$17,666,899	$13,520,034

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

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, 2009

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual Amounts	(Negative)
Revenues:				
Intergovernmental	$26,096,988	$56,677,889	$22,087,266	($34,590,623)
Interest	2,652	113,541	112,921	(620)
Miscellaneous	572,327	2,180,736	1,636,262	(544,474)
Total revenues	26,671,967	58,972,166	23,836,449	(35,135,717)
Expenditures:				
General government:				
Personnel	57,494	62,574	60,131	2,443
Operating	27,344	24,060	18,769	5,291
Total general government	84,838	86,634	78,900	7,734
Administration of justice:				
Personnel	1,617,342	3,456,080	1,814,839	1,641,241
Operating	396,177	614,724	326,346	288,378
Total administration of justice	2,013,519	4,070,804	2,141,185	1,929,619
Public safety:				
Personnel	10,748,830	17,835,107	8,772,125	9,062,982
Operating	8,582,855	14,352,168	4,406,981	9,945,187
Total public safety	19,331,685	32,187,275	13,179,106	19,008,169
Health and welfare:				
Personnel	1,214,886	2,768,636	1,475,616	1,293,020
Operating	3,263,589	7,248,488	3,515,276	3,733,212
Total health and welfare	4,478,475	10,017,124	4,990,892	5,026,232
Resource development:				
Operating	75,000	75,000		75,000
Total resource development	75,000	75,000		75,000
Community services:				
Personnel	144,687	586,244	163,598	422,646
Operating	1,248,590	3,120,541	859,219	2,261,322
Total community services	1,393,277	3,706,785	1,022,817	2,683,968
Culture and recreation:				
Operating	966	966		966
Total culture and recreation	966	966		966
Public works:				
Personnel	16,268	85,745	48,744	37,001
Operating	877,857	1,900,552	124,473	1,776,079
Total public works	894,125	1,986,297	173,217	1,813,080
Capital outlays	4,322,310	15,291,069	4,401,416	10,889,653
Total expenditures	32,594,195	67,421,954	25,987,533	41,434,421
Excess (deficiency) of revenues over (under) expenditures	(5,922,228)	(8,449,788)	(2,151,084)	6,298,704
Other financing sources (uses):				
Transfers in	648,132	4,594,812	3,922,463	(672,349)
Transfers out		(1,451,985)	(1,237,899)	214,086
Capital Leases				
Total other financing sources (uses)	648,132	3,142,827	2,684,564	(458,263)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(5,274,096)	(5,306,961)	533,480	5,840,441
Fund balance - beginning	4,280,370	4,280,370	4,280,370	
Prior period adjustments			(416,139)	(416,139)
Fund balance - ending	($993,726)	($1,026,591)	$4,397,711	$5,424,302

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

County of El Paso, Texas
Statement of Net Assets
Proprietary Funds
September 30, 2009

	Business-type Activities-Enterprise Funds					Governmental Activities - Internal Service Fund
	East Montana Water Project (Current Year)	East Montana Water Project (Prior Year)	County Solid Waste (Current Year)	County Solid Waste (Prior Year)	Total Current Year	
ASSETS						
Current assets:						
Cash and cash equivalents	$1,529,077	$1,379,491	$20,469	$2,794	$1,549,546	$9,889,671
Accounts receivable	80,942	68,453	20,319	19,039	101,261	
Customer deposits	88,650	85,450			88,650	
East Montana 1997A interest and sinking fund	42,532	40,045			42,532	
East Montana 2000A interest and sinking fund	6,458	5,540			6,458	
Total current assets	1,747,659	1,578,979	40,788	21,833	1,788,447	9,889,671
Noncurrent assets:						
Restricted cash, cash equivalents, and investments:						
East Montana 1997B construction fund	36,470	36,470			36,470	
East Montana Reserve fund	99,937	98,872			99,937	
Total restricted assets:	136,407	135,342			136,407	
Capital assets:						
Equipment, water system	13,134,237	13,134,237			13,134,237	
Vehicles	16,979	16,979			16,979	
Less accumulated depreciation	(2,427,050)	(2,087,993)			(2,427,050)	
Total capital assets, net of accumulated depreciation	10,724,166	11,063,223			10,724,166	
Total noncurrent assets	10,860,573	11,198,565			10,860,573	
Total assets	12,608,232	12,777,544	40,788	21,833	12,649,020	9,889,671
LIABILITIES						
Current liabilities:						
Vouchers payable	78,539	47,747	40,763	19,948	119,302	
Customer deposits payable	88,650	85,450			88,650	
Claims payable						1,496,802
Payroll Liability	983				983	2,095
Due to others		2,475				11,023
Due to other governments	8,482	7,847			8,482	
Current liabilities payable from restricted assets:						
East Montana Water Project 1997A payable	20,000	10,000			20,000	
East Montana Water Project 2000A payable	8,000	8,000			8,000	
Accrued interest payable	6,756	6,871			6,756	
Total current liabilities	211,410	168,390	40,763	19,948	252,173	1,509,920
Noncurrent liabilities:						
East Montana Water Project 1997A payable	920,000	940,000			920,000	
East Montana Water Project 2000A payable	132,000	140,000			132,000	
Total noncurrent liabilities	1,052,000	1,080,000			1,052,000	
Total liabilities	1,263,410	1,248,390	40,763	19,948	1,304,173	1,509,920
NET ASSETS						
Invested in capital assets, net of related debt	9,829,142	10,145,614			9,829,142	
Restricted for:						
Debt	34,756	24,871			34,756	
East Montana Water Project	176,654	143,519			176,654	
County Solid Waste			25	1,885	25	
Unrestricted:						
East Montana Water Project	1,304,270	1,215,150			1,304,270	
Internal Service fund						8,379,751
Total net assets	$11,344,822	$11,529,154	$25	$1,885	$11,344,847	$8,379,751

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

Exhibit 9

County of El Paso, Texas
Statement of Revenues, Expenses, and
Changes in Fund Net Assets
Proprietary Funds
For the Year Ended September 30, 2009

	Business-type Activities-Enterprise Funds					Governmental Activities - Internal Service Fund
	East Montana Water Project (Current Year)	East Montana Water Project (Prior Year)	County Solid Waste (Current Year)	County Solid Waste (Prior Year)	Total Current Year	
OPERATING REVENUES						
Charges for services	$876,766	$846,234	$240,108	$227,478	$1,116,874	
Employee premiums						$4,488,009
Employer premiums						8,615,203
Other agencies						61,019
Retiree premiums						953,618
Cobra						48,525
Stop loss reimbursements						115,536
Other						110,711
Total operating revenues	876,766	846,234	240,108	227,478	1,116,874	14,392,621
OPERATING EXPENSES						
Personnel expenses	66,271	94,375			66,271	
Operating expenses	79,805	88,931			79,805	
Depreciation	339,057	348,731			339,057	
Public utilities	298,219	250,643			298,219	
Professional services	248,020	239,570	247,389	234,736	495,409	
Claims						13,287,874
Administrative						1,782,372
Total operating expenses	1,031,372	1,022,250	247,389	234,736	1,278,761	15,070,246
Operating income (loss)	(154,606)	(176,016)	(7,281)	(7,258)	(161,887)	(677,625)
NONOPERATING REVENUES (EXPENSES)						
Interest revenue	25,124	53,612	121	209	25,245	304,115
Interest expense	(54,850)	(55,769)			(54,850)	
Total nonoperating revenues (expenses)	(29,726)	(2,157)	121	209	(29,605)	304,115
Income before contributions and transfers	(184,332)	(178,173)	(7,160)	(7,049)	(191,492)	(373,510)
Transfers from other funds			5,300	5,000	5,300	
Change in Net Assets	(184,332)	(178,173)	(1,860)	(2,049)	(186,192)	(373,510)
Total net assets, beginning	11,529,154	11,707,327	1,885	3,934	11,531,039	8,753,261
Total net assets, ending	$11,344,822	$11,529,154	$25	$1,885	$11,344,847	$8,379,751

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

County of El Paso, Texas
Statement of Cash Flows
Proprietary Funds
For the Year Ended September 30, 2009

	Business-type Activities-Enterprise Funds					
	East Montana Water Project (Current Year)	East Montana Water Project (Prior Year)	County Solid Waste (Current Year)	County Solid Waste (Prior Year)	Total Current Year	Governmental Activities - Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from customers	$868,112	$855,060	$238,828	$226,906	$1,106,940	
Payments for personnel expenses	(67,763)	(91,900)			(67,763)	
Payments for operating expenses	(49,013)	(89,601)	20,815	(16,390)	(28,198)	
Payments for utilities	(298,219)	(250,643)			(298,219)	
Payments for professional services	(248,020)	(239,570)	(247,389)	(234,736)	(495,409)	
Receipts from employee premiums						$4,490,094
Receipts from employer premiums						8,615,213
Receipts from other agencies premiums						61,019
Receipts from retiree premiums						953,618
Receipts from cobra premiums						48,525
Receipts from stop loss reimbursements						115,536
Receipts from miscellaneous services						110,711
Payments for claims						(12,376,324)
Payments for administrative expenses						(1,782,372)
Net cash provided (used) by operating activities	205,097	183,346	12,254	(24,220)	217,351	236,020
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfers from other funds			5,300	5,000	5,300	
Net cash provided (used) by noncapital financing activities			5,300	5,000	5,300	
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Interest paid	(54,965)	(55,884)			(54,965)	
Principal repayments	(18,000)	(18,000)			(18,000)	
Net cash provided (used) by capital and related financing activities	(72,965)	(73,884)			(72,965)	
CASH FLOWS FROM INVESTING ACTIVITIES						
Receipt of interest	25,124	53,612	121	209	25,245	304,115
Net cash provided (used) by investing activities	25,124	53,612	121	209	25,245	304,115
Net increase in cash and cash equivalents	157,256	163,074	17,675	(19,011)	174,931	540,135
Cash and cash equivalents, beginning of year	1,645,868	1,482,794	2,794	21,805	1,648,662	9,349,536
Cash and cash equivalents, end of year	$1,803,124	$1,645,868	$20,469	$2,794	$1,823,593	$9,889,671
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:						
Operating income (loss)	($154,606)	($176,016)	($7,281)	($7,258)	($161,887)	($677,625)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation	339,057	348,731			339,057	
(Increase) decrease in accounts receivable	(12,489)	6,445	(1,280)	(572)	(13,769)	2,095
Increase (decrease) in customer deposits	3,200	2,050			3,200	
Increase (decrease) in vouchers payable	30,792	(670)	20,815	(16,390)	51,607	
Increase (decrease) in claims liability						911,550
Increase (decrease) in payroll liability	(1,492)	2,475			(1,492)	
Increase (decrease) in due to other governments	635	331			635	
Total adjustments	359,703	359,362	19,535	(16,962)	379,238	913,645
Net Cash Provided (Used) by Operating Activities	$205,097	$183,346	$12,254	($24,220)	$217,351	$236,020

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

Exhibit 11

County of El Paso, Texas
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
September 30, 2009

	Agency Funds
Assets	
Cash and cash equivalents	$24,263,685
Accounts receivable	158,548
Restricted-funds held in trust cash equivalents	10,825,040
Total Assets	$35,247,273
Liabilities	
Accounts payable	$127,550
Payroll liabilities	2,433,334
Due to others	23,111,711
Due to other governmental agencies	9,574,678
Total Liabilities	$35,247,273
Net Assets	

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


THE COUNTY OF EL PASO
TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

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

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

A. Reporting Entity

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

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

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

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

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

University Medical Center
4815 Alameda Avenue
El Paso, Texas 79905
(915) 521-7610

Note 1. Summary of Significant Accounting Policies (Continued)

B. Government-wide and fund financial statements

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

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

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

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

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

All governmental funds are reported using a current financial resources measurement focus. Ordinarily, only current assets and current liabilities are included on the balance sheet with this measurement focus. The operating statements of the funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. The modified accrual basis of accounting is used by all governmental funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become measurable and available). In the case of the County, "measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon thereafter to pay liabilities of the current period. Expenditures are generally recognized under the accrual basis of accounting when the related fund liability is incurred.

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

Note 1. Summary of Significant Accounting Policies (Continued)

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

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

The County reports the following major governmental funds:

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

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

Grants Funds are used to account for funds received from federal, state and local agencies for specific programs and services for the community. Federal funds include those received from the U. S. Department of Health and Human Services, U. S. Department of Justice, U. S. Department of Homeland Security, Office of National Drug Control Policy, U. S. Department of Agriculture, among others. State funds include those received from the Office of the Governor, Texas Department of Transportation, Texas Department of Public Safety, Texas Attorney General, Texas Department of Housing and Community Affairs, and others. Local funds are from the City and other local agencies.

The County Capital Projects 2007 is used to account for the financial resources secured through the sale of certificates of obligation to fund a multitude of county projects, to include flood control, water and sewer improvements; constructing and improving recreational facilities; improvements to the County Courthouse, Archive Building, Juvenile Justice Center, Downtown Jail, and Jail Annex; and other County capital needs.

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

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

Note 1. Summary of Significant Accounting Policies (Continued)

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

The County reports the following non-major governmental funds:

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

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

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

The County additionally reports the following fund types:

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

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

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

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

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

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

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

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

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

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

Note 1. Summary of Significant Accounting Policies (Continued)

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

District Attorney Seized Fund is used to account for seizures held pending disposition by the Courts.

C*riminal Enterprise Services Imprest Fund* is used to account for the seizure of funds by the Criminal Enterprise Unit and held for disposition to the defendant or forfeited to the County.

ONDCP- Regional Intel Services Imprest Fund is used for the HIDTA initiatives through the federal asset sharing of forfeitures.

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

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

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

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

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

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Budgets

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

Note 1. Summary of Significant Accounting Policies (Continued)

D. Budgets (Continued)

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

The County had one special revenue fund that was not included in the adopted budget. That fund was the County Attorney Bad Check Operating Account.

The annual adopted budget for fiscal year 2009 totaled $274,802,440. Throughout the year, the Commissioners Court amended the budget for an aggregate increase total of $36,418,700. These increases represented statutorily provided increases for additional funding by granting agencies and intergovernmental agreements bringing the overall budget total to $311,221,140. The appropriation changes included revisions as follows:

County of El Paso, Texas
Schedule of Amended Funding Amounts
For the period ending September 30, 2009

Date of Amendment	General Fund	Special Revenue Fund	Enterprise Fund	Debt Service Fund	Capital Projects Fund	Grants	Total Funding Amounts
October 6, 2008	$208,943,625	$46,852,014	$1,260,932	$14,250,420	$3,494,358	$1,091	$274,802,440
October 20, 2008						3,601,732	3,601,732
November 3, 2008						770,250	770,250
November 10, 2008						201,547	201,547
November 17, 2008						(614,642)	(614,642)
November 24, 2008						2,837,069	2,837,069
December 1, 2008						1,852	1,852
December 15, 2008						15,000	15,000
January 26, 2009		20,780		309,488		59,448	389,716
February 2, 2009						292,307	292,307
February 9, 2009			919			(1,284,451)	(1,283,532)
February 23, 2009						284,273	284,273
March 2 2009						126,542	126,542
March 9, 2009						43,824	43,824
March 16, 2009						3,500	3,500
March 23, 2009						269,286	269,286
March 30, 2009						(43,515)	(43,515)
April 6, 2009						(193,840)	(193,840)
April 13, 2009						575,000	575,000
April 20, 2009						5,000	5,000
April 21, 2009		1,556					1,556
May 4, 2009						(39,402)	(39,402)
May 11 2009						662,559	662,559
May 18, 2009						(25,630)	(25,630)
June 1, 2009						1,960,294	1,960,294
June 8, 2009		200					200
June 15, 2009						10,000	10,000
June 22, 2009		3,648				529,262	532,910
June 29, 2009						(23,156)	(23,156)
July 6, 2009		1,007				799,740	800,747
July 13, 2009						6,432,301	6,432,301
July 20, 2009		113,227				558,114	671,341

Note 1. Summary of Significant Accounting Policies (Continued)

D. Budgets (Continued)

Date of Amendment	General Fund	Special Revenue Fund	Enterprise Fund	Debt Service Fund	Capital Projects Fund	Grants	Total Funding Amounts
August 3 2009						(122,544)	(122,544)
August 10, 2009						59,000	59,000
August 17, 2009						170,692	170,692
August 24, 2009						5,961,713	5,961,713
August 31, 2009						385,680	385,680
September 14, 2009		763	8,482		(91,221)	2,893,827	2,811,851
September 21, 2009						4,876,038	4,876,038
September 28, 2009					1,132,000	2,879,181	4,011,181
Subtotal	$208,943,625	$46,993,195	$1,270,333	$14,559,908	$4,535,137	$34,918,942	$311,221,140
Carry over Re-appropriation	1,228,498	2,732,697	334		84,012,345		87,973,874
Totals	$210,172,123	$49,725,892	$1,270,667	$14,559,908	$88,547,482	$34,918,942	$399,195,014

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

	General Fund
Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget to Actual	$42,211,098
Revenues: Non-Budgeted	
Expenditures: Non-budgeted	(30,982)
Revenues over (under) Expenditures	30,982
Excess (deficiency) of revenues and Other financing sources over (under) Expenditures and other financing uses	30,982
Change in reserve for inventory	(30,982)
Prior years differences	(9,860,649)
Statement of Revenues, Expenditures and Changes in Fund Balances	$32,350,449

The non-budgeted expenditures in the general fund represent a change in the reserve for inventory of ($30,982), which represents the amount of inventory consumed during the year.

E. Excess of Expenditures Over Appropriations

The Coliseum Tourist Promotion Special Revenue Fund had deficit appropriations of $9,441due to operating expenditure accruals. This budget shortfall was covered by available fund balance within the individual special revenue fund.

Note 1. Summary of Significant Accounting Policies (Continued)

F. Deposits and Investments

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

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

Governmental Accounting Standards Board Statement Number 40 "*Deposit and Investment Risk Disclosures, an amendment to GASB Statement Number 3",* establishes and modifies disclosure requirements related to investment risks associated with credit risk (including custodial credit risk and concentrations of credit risk), interest rate risk, and foreign currency risk. To limit the concentration of credit risk, the County has an established policy, whereby the maximum aggregate for all investments in obligations of U. S. Agencies and Instrumentalities shall not exceed 75 percent. The County has also established interest rate risk policies that limit the maximum maturity of any one security to 5 years or less. The County is not exposed to foreign currency risk since County policy prohibits investment in any foreign investments.

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

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

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

Note 1. Summary of Significant Accounting Policies (Continued)

F. Deposits and Investments (Continued)

TexPool and TexPool Prime

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

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

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

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

MBIA Texas Class

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

Note 1. Summary of Significant Accounting Policies (Continued)

G. Receivables and Payables

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

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

All trade and property tax receivables are shown net of an allowance for uncollectable accounts. Property taxes are levied October 1st and become delinquent on February 1st, at which time penalties and interest are assessed. The allowance for uncollectable property taxes is set at one percent of the outstanding delinquent taxes at September 30, 2009.

H. Inventories and prepaid items

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

I. Restricted Assets

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

The government-wide statement of net assets reports $41,047,463 of restricted net assets, of which $5,784,661 is restricted by enabling legislation.

J. Capital Assets

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

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

Note 1. Summary of Significant Accounting Policies (Continued)

J. Capital Assets (continued)

The costs of normal maintenance and repairs that do not add to the value of the assets or substantially extend the life of the assets are not capitalized.

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

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

Capital assets for the enterprise fund for the East Montana Water System are depreciated using the 120 percent declining balance over 40 years in accordance with the bond covenant. All other capital assets are depreciated in accordance with the County depreciation method listed below. Capital assets under construction are not depreciated until construction is completed.

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

Assets	Years
Building	30
Moveable & Fixed Equipment	3-10
Furniture	10
Roads	20
Vehicles	5
Heavy Vehicles	7-10
Improvements	20
Bridges	35

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

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

K. Compensated Absences

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

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

Note 1. Summary of Significant Accounting Policies (Continued)

K. Compensated Absences (Continued)

Vacation leave may be accumulated up to a maximum of two times the annual vacation benefit (20, 30 or 40 days depending on the number of years of service). Employees lose, without pay, unused vacation leave, which exceeds this limit. Regular part-time employees accumulate vacation leave at half the rate of regular full-time employees. On September 30, 2009, the County's total liability for vested vacation leave totaled $10,762,866.

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

A liability in the amount of $15,444,926 has been established for the accumulated vested sick leave benefits of the El Paso County Sheriff's deputies and detention officers. This is in accordance with the provisions of the contract agreement between the County and the El Paso County Sheriff's Association, whereby the County shall buy back any unused sick leave at the end of an officer's career. An officer will be paid at the rate of one day's pay for one day's sick leave up to 90 days and thereafter at the rate of one day's pay for every three days of sick leave.

Vested vacation and sick leave benefits are not expected to be liquidated with expendable and available financial resources and therefore, are reported as long term liabilities in the government wide statements. The accrued accumulated vested benefits for the current year are $26,207,792 of which $9,062,005 is reported as due within one year. The general fund or the appropriate special revenue fund is used to liquidate any liabilities for compensated absences.

L. Long-term Obligations

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

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

Note 1. Summary of Significant Accounting Policies (Continued)

M. Fund Equity

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

N. Comparative Data/reclassifications

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

O. Use of Estimates

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

Note 2. Legal Compliance - Budgets

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

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

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

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

Note 2. Legal Compliance – Budgets (Continued)

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

Note 3. Detailed notes on all funds

A. Deposits and Investments

At year-end, the carrying amount of the County's deposits was $191,367,597 consisting of cash and cash equivalents. Of this amount, $3,131,743 represents funds held in trust from the County Clerk's Probate Account, $7,693,297 represents funds held in the District Clerk's Trust Account and $274,047 represents restricted assets for business-type activities. The bank balance of $135,410,731 was covered by $250,000 federal depository insurance with the remaining bank balance fully collateralized with securities held in the County's name in a joint custody account with the County's Depository bank at Frost National Bank.

The carrying amount of the deposits for the Hospital District, the discretely presented component unit, was $129,587,000, consisting of cash and cash equivalents. The bank balance was covered by $250,000 federal deposit insurance and the remaining bank balance collateralized with securities held in the hospital's name by the depository bank's trust department.

As of September 30, 2009 the County had the following investments.

Investment Type	Fair Value	Weighted Average Maturity (Years)
TexPool investment pool	$37,568,257	0.10
TexPool Prime investment pool	10,369,664	0.31
Total	$47,937,921	0.15

As of September 30, 2009 the District had the following investments.

Investment Type	Fair Value	Weighted Average Maturity (Years)
Certificates of deposit	$10,715,069	1.33
U.S. Agencies	139,071,253	0.46
Total	$149,786,322	0.52

Interest rate risk. In accordance with the County's investment policy, the County has established interest rate risk policies that limit the maximum maturity of any one security to 5 years or less.

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

Note 3. Detailed notes on all funds (Continued)

A. Deposits and Investments (Continued)

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

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

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

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

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

B. Receivables

Receivables as of September 30, 2009 for the general, major special revenue and enterprise funds and non-major governmental, internal service, and fiduciary funds in aggregate, including applicable allowances for uncollectable accounts, are as follows:

	General	Major Special Revenue Funds	Enterprise Funds	Other Non-major Funds	Total
Receivables:					
Taxes	$14,214,574				$14,214,574
Accounts	7,832,123	$7,289,721	$101,261	$91,986	15,315,091
Less: allowance for uncollectable	(142,146)				(142,146)
Net total receivables	$21,904,551	$7,289,721	$101,261	$91,986	$29,387,519

Note 3. Detailed notes on all funds (Continued)

B. Receivables (Continued)

Accounts and property taxes receivables are reported net of unrealizable amounts. The taxes receivable account represents uncollected tax levies of the past twenty years on real property and the last four years on personal property in accordance with State statute. The allowance for estimated uncollectable taxes is one percent of the total delinquent taxes receivable, including penalties and interest, as of September 30, 2009. Of the taxes receivable, including penalties and interest, the County defers approximately 70 percent until collection of those revenues.

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

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

	Unavailable	Unearned
Delinquent property taxes receivable (general fund)	$9,375,729	
Cell Phone Tower Commissions		$14,263
Court costs and fines (general fund)	(152,858)	
Draw-downs prior to meeting eligibility requirements (grants)		1,245,290
Total deferred /unearned revenue for governmental funds	$9,222,871	$1,259,553

C. Capital assets

Capital assets activity for the year ended September 30, 2009 was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, not being depreciated:				
Land	$14,758,837	$447,748		$15,206,585
Construction in progress	7,218,456	11,095,625	(5,958,678)	12,355,403
Total capital assets, not being depreciated	21,977,293	11,543,373	(5,958,678)	27,561,988

Note 3. Detailed notes on all funds (Continued)

C. Capital assets (Continued)

Primary Government (continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, being depreciated:				
Bridges and culverts	3,570,308			3,570,308
Buildings	210,591,573	8,296,104	(1,989,299)	216,898,378
Equipment	24,786,236	1,544,161	(845,736)	25,484,661
Furniture and fixtures	821,004	45,157	(5,394)	860,767
Improvements	10,559,797	432,444	(73,374)	10,918,867
Infrastructure	1,619,136	239,486		1,858,622
Leased equipment	316,659	538,602	(388,567)	466,694
Roads	25,062,711	3,314,807		28,377,518
Vehicles	14,268,661	1,594,957	(1,333,418)	14,530,200
Total capital assets, being depreciated	291,596,085	16,005,718	(4,635,788)	302,966,015
Less accumulated depreciation for:				
Bridges and culverts	(1,784,480)	(96,300)		(1,880,780)
Buildings	(99,816,247)	(7,072,596)	216,667	(106,672,176)
Equipment	(19,313,645)	(1,677,872)	722,580	(20,268,937)
Furniture and fixtures	(621,578)	(38,448)	5,394	(654,632)
Improvements	(3,694,714)	(513,177)		(4,207,891)
Infrastructure	(166,894)	(88,939)		(255,833)
Leased equipment	(111,456)	(190,334)	201,849	(99,941)
Roads	(9,225,841)	(1,393,131)		(10,618,972)
Vehicles	(8,894,633)	(1,649,637)	1,260,323	(9,283,947)
Total accumulated depreciation	(143,629,488)	(12,720,434)	2,406,813	(153,943,109)
Total capital assets, being depreciated, net	147,966,597	3,285,284	(2,228,975)	149,022,906
Governmental activities capital assets, net	$169,943,890	$14,828,657	($8,187,653)	$176,584,894
Business-type activities:				
Capital assets, being depreciated:				
Vehicles	$16,979			$16,979
Water system	13,134,237			13,134,237
Total capital assets, being depreciated	13,151,216			13,151,216
Less accumulated depreciation for:				
Vehicles	(8,287)	($2,425)		(10,712)
Water system	(2,079,706)	(336,632)		(2,416,338)
Total accumulated depreciation	(2,087,993)	(339,057)		(2,427,050)
Total capital assets, being depreciated, net	11,063,223	(339,057)		10,724,166
Business-type activities capital assets, net	$11,063,223	($339,057)		$10,724,166

Note 3. Detailed notes on all funds (Continued)

C. Capital assets (Continued)

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

Governmental activities:	
General Government	$3,692,772
Administration of justice	137,631
Public safety	5,096,898
Health and welfare	224,072
Community service	149,285
Resource Development	5,947
Culture and recreation	1,170,123
Public works	2,243,706
Total depreciation expense governmental activities	$12,720,434
Business-type activities:	
Vehicles	$2,425
Water system	336,632
Total depreciation expense Business-type activities	$339,057

Construction Commitments

The government has several active construction projects as of September 30, 2009. The projects include the Fabens Port of Entry, County Courthouse Renovations, the Youth Services Center, Juvenile Justice Center Extension, Ascarate Golf Course Cart Barn and Club House Renovations, Northeast Annex Improvements, Hills Border Colonia Street Improvements, Village of Vinton Kiely Road, and Downtown Jail Renovations. The County's year-end commitments are as follows:

Construction commitments

Project	Spent-to-date	Remaining Commitment
Fabens Port of Entry	$6,676,552	$11,066,350
County Courthouse Renovations	1,845,378	2,827,563
Youth Services Center	269,725	9,730,275
Juvenile Justice Center Extension	168,601	4,831,399
Ascarate Golf Course Cart Barn	44,767	100,110
Ascarate Golf Course Club House	63,223	56,632
Northeast Annex Improvements	58,699	71,768
El Paso Hills Border Colonia Street Improvements	2,365,967	405,629
Village of Vinton – Kiely Road	206,888	44,112
Downtown Jail Renovations	655,604	280,296
Total	$12,355,404	$29,414,134

Note 3. Detailed notes on all funds (Continued)

C. Capital assets (Continued)

Component unit

Capital asset activity for the District for the year ended September 30, 2009, was as follows:

	Beginning Balance	Increases	Transfer Disposals/ Retirements	Ending Balances
Capital assets, not being depreciated:				
Land	$6,998,000			$6,998,000
Construction in progress	34,832,000	$65,674,000	($24,958,000)	75,548,000
Total capital assets, not being depreciated	41,830,000	65,674,000	(24,958,000)	82,546,000
Capital assets, being depreciated:				
Buildings and improvements	117,945,000	9,303,000		127,248,000
Movable and fixed equipment	136,834,000	24,177,000	(1,302,000)	159,709,000
Total capital assets, being depreciated	254,779,000	33,480,000	(1,302,000)	286,957,000
Less accumulated depreciation for:				
Buildings, improvements and equipment	(168,521,000)	(14,958,000)	1.051,000	(182,428,000)
Total accumulated depreciation	(168,521,000)	(14,958,000)	1,051,000	(182,428,000)
Total capital assets, being depreciated, net	86,258,000	18,522,000	(251,000)	104,529,000
District capital assets, net	$128,088,000	$84,196,000	($25,209,000)	$187,075,000

Construction in progress for the Component Unit at September 30, 2009 primarily represents design development of the Master Plan Implementation, Infrastructure Improvement Projects, and the Children's Hospital.

D. Interfund receivables, payables, and transfers

The composition of Interfund balances as of September 30, 2009, is as follows:

	Due From	Due To
Special Revenue		
34th Judicial District Prosecution Initiative		$90,706
65th District Expanded Family Drug Court		12,881
243rd Discretionary Drug Court	$35,260	
243rd District Drug Court		30,010
Access and Visitation		7,678
BCMHC Project M2		7,244
BCMHC Military Assistance		12,722
Bootstrap		20,668
Border Children's mental Health Collaborative	386,563	
Border Crime Initiative		432,233
Byrne Justice Assistance Grant		8,843
Child Protective Services	52,712	
Colonia Road Projects		978,017
Colonia Self-Help Center		382,060
Constable Tobacco Compliance	17,492	
DIMS Project		27,087
Domestic Violence Unit		29,487
Drug Enforcement	108,373	
Emergency Food and Shelter	2,615	
HD Alternative Fuel Project		47,705
HIDTA Program Income	406,889	
Homeland Security		62,384
ITS Integration Project		83,456

Note 3. Detailed notes on all funds (Continued)

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

	Due From	Due To
Juvenile Accountability Incentive		5,195
Juvenile Board State Aid	63,954	
Juvenile Board Imprest Fund	115,587	
Juvenile Justice Alternative Education	115,286	
Nutrition		17,734
ONDCP Multiple Initiatives		1,041,015
Operation Linebacker		7,652
Organized Crime Drug Enforcement Task Force		5,331
Project Border Star		520,357
Regional Public Transportation Plan		12,181
Rural Transit Assistance Program		102,339
San Elizario Bicycle /Sidewlk Path	50,894	
Secure Border Trade		14,164
Sheriff's Crime Victim Services		2,220
Sheriff Step		9,548
Sheriff's Training Academy		27,674
TJPC Title IV-E Enhanced Billing	2,743,665	
Tobacco Compliance	11,500	
Tornillo EDAP		17,472
Van Pool Program		50,019
Vehicle Registration Abuse Program		16,523
Victim Service Liaison		28,185
Subtotal	$4,110,790	$4,110,790
Grand Total	$4,110,790	$4,110,790

The following are the transfers in and out as of September 30, 2009:

	Transfers Out Actual	Transfers In Actual
General Fund		
Access - Match	$7,000	
Child Protective Services - Match	558,824	
DIMS Project – Match	347,595	
Domestic Violence Unit – Match	97,771	
General & Administrative	12,529,066	$1,608,939
Nutrition – Match	928,844	
Rural Transit	205,800	
Vehicle Registration	13,827	
Victim Witness Services	62,835	
Subtotal	14,751,562	1,608,939
Special Revenue		
Coliseum Tourist Promotion	781,159	
County Tourist Promotion		781,159
County Clerk Records Management		260,000
County Clerk Vital Statistics	260,000	
Court Reporter Service Fund	198,000	
Courthouse Security	206,558	
Juvenile Probation Special Revenue	64,167	11,396,046
Road and Bridge		8,972
Subtotal	1,509,884	12,446,177
Special Revenue - Grants		
409th District Drug Court		14,167
Access and Visitation		8,076
Border Children's Mental Health Collaborative		434,893
Canutillo Western Village		24,000
Child Protective Services	150,447	558,824
Colonia Self-Help Center		483,534
DIMS Project		347,595

Note 3. Detailed notes on all funds (Continued)

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

	Transfers Out Actual	Transfers In Actual
Domestic Violence Unit	3,461	97,771
Drug Enforcement	742,297	
FEMA	8,972	
Juvenile Accountability Incentive	86	
Nutrition	308,645	928,844
Ponderosa Western Village	287	
Rural Transit Assistance	16,706	205,800
Sheriff's Program Income		742,297
Vehicle Registration Abuse		13,827
Victim Services Liaison	627	
Victim Witness Services	6,371	62,835
Subtotal	1,237,899	3,922,463
Capital Projects		
County Capital Improvements 2001	483,534	
Subtotal	483,534	
Enterprise Fund		
Solid Waste Disposal		5,300
Subtotal		5,300
Grand total	$17,982,879	$17,982,879

E. Leases

Operating Leases

The County has various lease commitments for office space, equipment and data processing software. These leases are considered to be operating leases, which are renewable on an annual basis. Lease expenditures for the year ending September 30, 2009 amounted to $908,753.

Capital Leases

The County leases equipment through capital leasing arrangements in the governmental fund types. Payments during fiscal year ended September 30, 2009, amounted to $100,143. The County has entered into lease agreements as lessee for financing the acquisition of copiers and printers for various County departments totaling $200,915. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date.

The assets acquired through capital leases are as follows:

	Governmental Activities
Asset:	
Machinery and equipment	$466,694
Less: accumulated depreciation	99,941
Total	$366,753

Note 3. Detailed notes on all funds (Continued)

E. Leases (Continued)

The future minimum lease payments and the net present value of these minimum lease payments as of September 30, 2009 are as follows:

Year ending September 30	Governmental Activities
2010	$136,490
2011	125,883
2012	61,184
2013	37,350
2014	12,078
Total minimum lease payments	372,985
Less: Interest	61,714
Present value of future Minimum lease payments	$311,271

F. Long-term Debt

General and certificates of obligation bonds

The County issues general and certificate of obligation bonds as well as revenue bonds to provide the resources for the acquisition and construction of capital assets. These bonds have been issued for both governmental and business-type activities. The ending balance of the general and certificate of obligation bonds outstanding was $155,055,000. The ending balance of the revenue bonds is $1,080,000.

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

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

Purpose	Interest Rates	Issue Date	Maturity Date	Amount
General Obligation Refunding, Series 1998	3.75 – 5.50%	1998	2013	$3,360,000
Certificates of Obligation, Series 2001	4.00 – 5.50%	2001	2022	19,815,000
General Obligation Refunding, Series 2001	4.00 – 5.00%	2001	2012	740,000
Certificates of Obligation, Series 2002	3.00 – 5.25%	2002	2022	8,905,000
General Obligation Refunding, Series 2002	3.50 – 4.00%	2002	2012	1,015,000
General Obligation Refunding, Series 2002A	3.00 – 4.50%	2002	2012	2,895,000
Certificates of Obligation, Series 2007	4.00 – 5.00%	2002	2032	59,835,000
General Obligation Refunding, Series 2007	4.00 – 5.00%	2002	2022	48,550,000
Taxable Certificates of Obligation, Series 2007	4.65 – 6.23%	2002	2032	9,940,000
				$155,055,000

Note 3. Detailed notes on all funds (Continued)

F. Long-term Debt (Continued)

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

Year Ending September 30	Governmental Activities Principal	Interest	Total
2010	$7,040,000	$7,321,195	$14,361,195
2011	5,765,000	7,043,453	12,808,453
2012	6,175,000	6,789,282	12,964,282
2013	6,235,000	6,520,333	12,755,333
2014	7,120,000	6,229,747	13,349,747
2015-2019	39,640,000	25,742,463	65,382,463
2020-2024	35,815,000	15,971,104	51,786,104
2025-2029	27,235,000	8,775,793	36,010,793
2030-2032	20,030,000	1,577,240	21,607,240
	$155,055,000	$85,970,610	$241,025,610

As of September 30, 2009, the County had two defeasance escrow accounts; the first account had a defeasance escrow amount of $45,289 at fair value related to the August 17, 2004 partial advance refunding of the County of El Paso, Texas General Obligation Refunding Bonds, Series 2001. The second account had a defeasance escrow amount of $27,670,915 at fair value related to the November 1, 2007 advance refunding of the Certificates of Obligation bonds series 2001 and 2002 by the El Paso County, Texas General Obligation Refunding Bonds, Series 2007. Total combined defeased bonds outstanding at September 30, 2009 totaled $25,720,000.

Revenue Bonds

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

Purpose	Interest Rates	Issue Date	Maturity Date	Amount
East Montana Water Project				
$1,050,000 Waterworks System Revenue Bonds, Series 1997-A	4.87%	1997	2037	$940,000
$195,000 Waterworks System Revenue Bonds, Series 2000	4.95 – 6.10%	2000	2021	140,000
Total				$1,080,000

Revenue bond debt service requirements to maturity are as follows:

Year Ending September 30	Principal	Interest	Total
2010	$28,000	$54,045	$82,045
2011	29,000	52,634	81,634
2012	29,000	51,160	80,160
2013	30,000	49,681	79,681
2014	31,000	48,136	79,136
2015-2019	162,000	216,006	378,006
2020-2024	181,000	168,618	349,618
2025-2030	220,000	147,715	367,715
2031-2036	310,000	73,614	383,614
2037	60,000	2,925	62,925
	$1,080,000	$864,534	$1,944,534

Note 3. Detailed notes on all funds (Continued)

F. Long-term Debt (Continued)

Prior Years

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

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

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

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

Note 3. Detailed notes on all funds (Continued)

F. Long-term Debt (Continued)

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

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

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

Note 3. Detailed notes on all funds (Continued)

F. Long-term Debt (Continued)

Changes in long-term liabilities

Long-term liability activity for the year ended September 30, 2009, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
General obligation bonds	$61,510,000		($4,950,000)	$56,560,000	$4,920,000
Certificates of obligation bonds	100,480,000		(1,985,000)	98,495,000	2,120,000
Bond Premium	3,172,539		(146,127)	3,026,412	146,127
Less deferred amounts:					
For issuance discounts	(1,915,711)		106,242	(1,809,459)	106,242
On refunding	(1,921,516)		411,956	(1,509,560)	411,956
Total bonds payable	161,325,312		(6,562,929)	154,762,383	7,704,325
Capital leases	210,499	200,915	(100,143)	311,271	136,490
Claims and judgments	1,247,446	1,391,972	(1,247,446)	1,391,972	1,391,972
Contingent liabilities	170,000	615,000	(170,000)	615,000	120,000
Compensated absences	24,915,672	26,207,792	(24,915,672)	26,207,792	9,062,005
OPEB Liability	2,890,040	3,836,918		6,726,958	
Governmental activity Long-term liabilities	$190,758,969	$32,252,597	($32,996,190)	$190,015,376	$18,414,792
Business-type activities:					
Bonds payable:					
Revenue Bonds	$1,098,000		($18,000)	$1,080,000	$28,000
Total bonds payable	1,098,000		(18,000)	1,080,000	28,000
Business-type activity Long-term liabilities	$1,098,000		($18,000)	$1,080,000	$28,000

No-commitment debt

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

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

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Long-term debt					
Bonds payable	$271,007,000		($4,756,000)	$266,251,000	$4,690,000
Note payable and capital lease Obligations	125,000		(125,000)		
	271,132,000		(4,881,000)	266,251,000	4,690,000
Bond premium and discount	2,091,000		(107,000)	1,984,000	96,000
Total long-term debt	$273,223,000		($4,988,000)	$268,235,000	$4,786,000

Note 3. Detailed notes on all funds (Continued)

F. Long-term Debt (Continued)

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

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

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

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

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

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

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

In May 2008, the Hospital District issued $120.1 million in Series 2008A General Obligation Bonds. Proceeds of the bonds will finance the construction and equipping of a Children's Hospital as part of the District's hospital system.

Note 3. Detailed notes on all funds (Continued)

F. Long-term Debt (Continued)

The Series 2008A General Obligation Bonds, at the option of the Hospital District, provide for the early redemption on the Obligations having stated maturities on or after August 15, 2019, in whole or in part, on August 15, 2018, or any date thereafter, at the par value thereof plus accrued interest to date of redemption.

The Series 2008A General Obligation Bonds constitute direct obligation of the Hospital District, payable from the levy and collection of an ad valorem tax levied for the benefit of the Hospital District by the Court, within the limits prescribed by law, on all taxable property located within the Hospital District and any revenues or funds available to the Hospital District for its public purpose.

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

Year ending September 30	Principal	Interest	Total
2010	$4,786,000	$12,994,000	$17,780,000
2011	4,913,000	12,778,000	17,691,000
2012	5,051,000	12,552,000	17,603,000
2013	5,176,000	12,317,000	17,493,000
2014	5,386,000	12,107,000	17,493,000
2015-2019	30,637,000	56,827,000	87,464,000
2020-2024	38,647,000	48,813,000	87,460,000
2025-2029	49,131,000	38,327,000	87,458,000
2030-2034	62,562,000	24,898,000	87,460,000
2035-2039	61,946,000	7,760,000	69,706,000
	$268,235,000	$239,373,000	$507,608,000

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

G. Contingent Liabilities

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

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's counsel that resolution of these matters will not have a material adverse effect on the financial condition of the government. Presently, an amount of $615,000 for probable losses has been accrued as a contingency and is reported at the government-wide financial statements.

Note 3. Detailed notes on all funds (Continued)

G. Contingent Liabilities (Continued)

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

H. Deferred Compensation

The County offers its employees a deferred compensation plan that permits them to defer a portion of their current salary until future years. Any contributions made to the deferred compensation plan, in compliance with Section 457 of the Internal Revenue Code, are not available to employees until termination of employment, retirement, death or an unforeseen emergency. Contributions to the plan are administered by Nationwide Retirement Solutions, ING Life Insurance and Annuity Company and AIG VALIC, as third party administrators. In accordance with the provisions of the IRC Section 457(g), the plan assets are in custodial accounts for the exclusive benefit of the plan participants and beneficiaries. The County provides neither administrative services nor investment advice to the plans. Therefore, in accordance with GASB 32, no fiduciary relationship exists between the County and the deferred compensation pension plans. At September 30, 2009 the plan assets were valued at $17,085,205.

I. Employee Retirement Plan

Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees and part-time employees working at least 900 hours a year through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple- employer public employee retirement system consisting of 586 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

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

Note 3. Detailed notes on all funds (Continued)

I. Employee Retirement Plan (Continued)

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

Funding Policy

The County has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The County contributed using the actuarially determined rate of 10.93% for the months of the accounting year in 2008, and 11.36% for the months of the accounting year in 2009.

The contribution rate payable by the employee members for calendar year 2009 is the rate of 7% as adopted by the governing body of the County. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

Annual Pension Cost

For the County's accounting year ending September 30, 2009, the annual pension cost for the TCDRS plan for its employees was $15,974,257, and the actual contributions were $15,974,257. The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters as amended by GASB 50 and based on the actuarial valuations as of December 31, 2006 and December 31, 2007, the basis for determining the contribution rates for calendar years 2008 and 2009. The December 31, 2008 actuarial valuation is the most recent valuation. The required contribution was determined using the entry age actuarial cost method. The actuarial assumptions at December 31, 2008 included (a) 8.0 percent investment rate of return (net of administrative expenses) and (b) projected salary increases of 5.3 percent. Both (a) and (b) included an inflation component of 3.5 percent. The actuarial value of the plan's assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a ten-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis.

Note 3. Detailed notes on all funds (Continued)

I. Employee Retirement Plan (Continued)

Actuarial Valuation Information

Actuarial valuation date	12/31/06	12/31/07	12/31/08
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of payroll, closed	Level percentage of payroll, closed	Level percentage of payroll, closed
Amortization period in years	15	15	20
Asset valuation method	SAF: 10-yr Smoothed value ESF: Fund value	SAF: 10-yr smoothed value ESF: Fund value	SAF: 10-yr smoothed value ESF: fund value
Actuarial Assumptions:			
Investment return[1]	8.0%	8.0%	8.0%
Projected salary increases[1]	5.3%	5.3%	5.3%
Inflation	3.5%	3.5%	3.5%
Cost-of-living adjustments	0.0%	0.0%	0.0%

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

Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
09/30/07	$13,869,110	100%	0
09/30/08	14,793,929	100%	0
09/30/09	15,974,257	100%	0

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll[2] (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/06	$280,515,588	$313,958,836	$33,443,248	89.35%	$114,589,623	29.19%
12/31/07	312,902,891	352,775,780	39,872,889	88.70%	125,613,371	31.74%
12/31/08	318,468,138	388,388,558	69,920,420	82.00%	136,271,081	51.31%

Funded Status and Funding Progress

As of December 31, 2008, the most recent actuarial valuation date, the plan was 82.0 percent funded. The actuarial accrued liability for benefits was $388.4 million and the actuarial value of assets was $318.5 million, resulting in an unfunded actuarial accrued liability (UAAL) of $69.9 million. The annual payroll of active employees covered by the plan was $136.3 million and the ratio of the UAAL to the covered payroll was 51.3 percent.

The schedule of funding progress presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

[1] Includes inflation at the stated rate.

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

Note 3. Detailed notes on all funds (Continued)

I. Employee Retirement Plan (Continued)

Retirement Plan - Component Unit

Plan Description

The Hospital District (the District) provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 586 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

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

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the District within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the district's commitment to contribute.

At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Funding Policy

The District has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The District contributed using the actuarially determined rate of 5.63% for the months of the accounting year in 2008, and 5.58% for the months of the accounting year in 2009.

The contribution rate payable by the employee members for calendar year 2009 is the rate of 5% as adopted by the governing body of the District. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

Note 3. Detailed notes on all funds (Continued)

I. Employee Retirement Plan (Continued)

Annual Pension Cost

For the District's accounting year ending September 30, 2009, the annual pension cost for the TCDRS plan for its employees was $5,043,000 and the actual contributions were $5,043,000. The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2006 and December 31, 2007, the basis for determining the contribution rates for calendar years 2008 and 2009. The December 31, 2008 actuarial valuation is the most recent valuation. The actuarial value of the assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a ten-year period.

Actuarial Valuation Information

Actuarial valuation date	12/31/06	12/31/07	12/31/08
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of payroll, closed	Level percentage of payroll, closed	Level percentage of payroll, closed
Amortization period in years	15	15	20
Asset valuation method	SAF: 10-yr smoothed value ESF: fund value	SAF: 10-yr smoothed value ESF: fund value	SAF: 10-yr smoothed value ESF: fund value
Actuarial Assumptions:			
Investment return[1]	8.0%	8.0%	8.0%
Projected salary increases[1]	5.3%	5.3%	5.3%
Inflation	3.5%	3.5%	3.5%
Cost-of-living adjustments	0.0%	0.0%	0.0%

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

Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
09/30/07	$4,302,000	100%	0
09/30/08	4,656,000	100%	0
09/30/09	5,043,000	100%	0

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll[2] (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/06	116,753,968	131,945,626	15,191,658	88.49%	73,055,225	20.79%
12/31/07	130,259,735	145,380,005	15,120,270	89.60%	79,517,656	19.02%
12/31/08	135,373,136	160,914,334	25,541,198	84.13%	86,168,612	29.64%

[1] Includes inflation at the stated rate.

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

Note 3. Detailed notes on all funds (Continued)

J. Other Post-employment Health Care Benefits

Plan Description. The County provides post-retirement medical and prescription drug benefits for retirees as they reach normal retirement age. Dependent family members are included in the plan, if at the time of the employee's retirement they were covered by the County's health plan. As of September 30, 2009 there were 2,276 active employees and 167 retirees and their dependents receiving the benefits. The plan is self-funded and the County has purchased stop loss insurance. The plan provides for separate rate schedules for active employees and retirees. The County offers a Core and a Buy-up medical plan for both active and retirees. Retirees in the Core and Buy-up plans are expected to pay approximately 43.8 percent and 48.9 percent, respectively, of the total cost for insurance coverage. For fiscal year ended September 30, 2009, retirees currently receiving benefits contributed $463,703 and the County contributed $489,915 toward the cost of health insurance premiums. Total benefits paid to retirees and their dependents during the fiscal year ended September 30, 2009 was $544,517.

Funding policy. The County currently pays for post-employment health care benefits on a pay-as-you-g o basis and these financial statements assume that this funding method will continue for the near future. The premium health rates for both retirees and active employees are annually analyzed by the Risk Pool Board with the collaboration of an outside benefits consulting firm and adjusted accordingly by the County Commissioners Court, the County's governing body.

Annual OPEB Cost and Net OPEB Obligation. The County's annual other post-employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45, which was implemented prospectively. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years. The following table reflects the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and the net OPEB obligation at the end of the year.

Normal cost	$2,814,323
Amortization of unfunded actuarial accrued liability (UAAL) over 30 years	1,860,612
Interest on Net OPEB Obligation	115,602
Annual OPEB cost	4,790,537
Contributions for year ended September 30, 2009	(953,618)
Increase in net OPEB obligation	3,836,918
Net OPEB obligation – Beginning of year	2,890,040
Net OPEB obligation – End of year	$6,726,958
Percentage of Annual OPEB Cost paid	19.9%

The County's annual OPEB cost, the percentage of the annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2009 and the preceding year is as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
9/30/08	$3,717,643	22.3%	$2,890,040
9/30/09	$4,790,537	19.9%	$6,726,958

Note 3. Detailed notes on all funds (Continued)

J. Other Post-employment Health Care Benefits (Continued)

Funded Status and Funding Progress. As of September 30, 2008, the most recent actuarial valuation date, the funded status of the plan was as follows:

Actuarial Accrued Liability (AAL)	
Active employees	$59,114,218
Retired employees	5,503,413
Unfunded actuarial accrued liability	$64,617,631
Funded ratio	0%
Covered payroll	$142,058,829
Unfunded actuarial accrued liability as a Percentage of covered payroll	45.5%

The schedule of funding progress presented as required supplementary information presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Schedule of Funding Progress
Other Postemployment Benefits Plan
(REQUIRED SUPPLEMENTARY INFORMATION)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c) u	UAAL as a Percentage of Covered Payroll ((b-a)/c) u
09/30/08	$0	$64,617,631	$64,617,631	0	$133,176,710	48.5%
09/30/09	$0	$64,617,631	$64,617,631	0	$142,058,829	45.5%

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan, as understood by the County and the plan members, and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the County and plan members at that point. The actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

The County had an actuarial study done as of August 1, 2008, which assumed that the calculations performed were appropriate for reporting September 30, 2008. The actuarial valuation method utilized was the projected unit credit cost method. The allocation of the total liability into past and future service cost was based upon a straight years of service ratio. The retirement age used assumes a weighted average expected retirement age based on termination rate assumptions. The actuarial assumptions utilized a four percent discount rate and an annual healthcare cost trend rate of ten percent initially, reduced to an ultimate rate of five percent after 10 years. The accrued liability was assumed to be amortized over a 30-year period for the fiscal year ending September 30, 2009. The UAAL is being amortized as a level dollar of projected payroll on a closed basis.

Note 3. Detailed notes on all funds (Continued)

K. Property Taxes

Levy and Collection

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

Tax Rate

The County's total 2009 tax rate was $0.342437 per $100 of assessed valuation, of which $0.302810 was allocated for maintenance and operations, and $0.039627 was allocated to the debt service funds. State law permits the County to levy property taxes up to $0.80 per $100 of assessed valuation for the general fund and up to $0.15 per $100 assessed valuation for the road and bridge fund.

Legislation Affecting Property Tax Policies and Procedures

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

The property tax code:

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

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

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

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

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

Note 3. Detailed notes on all funds (Continued)

L. Federal and State Grants

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

M. Risk Management

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

The County retains the risk of loss relating to workers compensation and unemployment liability. Contributions to cover any claims for unemployment are made to a third party administrator with the liability funded on a pay-as-you-go basis. Contribution adjustments are made throughout the year in order to maintain the reserves necessary to meet future claims determined on historical trends. Claims for workers compensation are processed through a third party administrator and also funded on a pay-as-you-go-basis. The estimated potential claims, which are reported in the accompanying financial statements, totaled $1,391,972. Changes in the balances of claims liabilities during the past year are as follows:

	Year Ended September 30, 2009	Year Ended September 30, 2008
Unpaid claims, beginning of fiscal year	$1,247,446	$1,639,040
Incurred claims (including incurred but not reported)	2,217,611	2,279,351
Claim payments	(2,073,085)	(2,670,945)
Unpaid claims, end of fiscal year	$1,391,972	$1,247,446

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

Note 3. Detailed notes on all funds (Continued)

M. Risk Management (Continued)

For the fiscal year 2009, the County purchased stop loss insurance to cover individual health claims that exceed $225,000 and aggregate losses in excess $11,654,255. During the fiscal year, four claims were filed with the stop loss insurance carrier. No claims in excess of the aggregate insurance coverage occurred during the year. Also at year-end, the County had outstanding health claims in the amount of $1,495,068, which will be liquidated within sixty days.

N. Encumbrances Outstanding

Encumbrances outstanding at year-end were reported as reservation of fund balance since they do not constitute expenditures or liabilities because the commitments will be honored in the subsequent year. As of September 30, 2009 encumbrances amounted to $7,415,182, of which $1,163,940 related to the general fund, $1,307,135 to the special revenue fund and $4,944,107 to the capital projects fund.

O. Payroll Receivable/Payable

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

P. Federal Commodities

For the fiscal year ended September 30, 2009, the County received federal commodities approximating $5,438 for the Juvenile Probation Department.

Q. Prior Period Adjustments

Prior period adjustments were made in the Special Revenue Grants totaling $416,139. These adjustments are for Juvenile Accountability Incentive, Public Defender Mental Health, ONDCP Multiple Initiatives, TJPC Secure Post Adjudication, Emergency Food and Shelter, and Colonia Self-Help Center. Prior period adjustments were also made in the Special Revenue Fund for the Drug Enforcement Match, Law Library and Sportspark for $156,266, $12, and $3,157, respectively. The Drug Enforcement funds were previously classified as agency funds and have been reclassified as grants.

R. Related Party Transactions

The County entered into a rental lease agreement for office space to be used for one of the County's Departments. The contract was for a nine-month period beginning in January 2008, and is currently on a month to month basis. The property is owned by the Judge, Justice of the Peace Precinct No. 4, which is also the County Department that occupies the office space. The contract terms calls for monthly payments of $2,600, which represents the market value for similar office space in the area.

Note 3. Detailed notes on all funds (Continued)

S. Subsequent Events

In preparing these financial statements, the County has evaluated events and transactions for potential recognition or disclosure through March 31, 2010.

In January 2010 the County Commissioners approved reallocating $5.3 million of previously committed funds for a Youth Services Center to fund a new Justice Information System that will integrate all law enforcement and judicial departments, along with the clerks of the courts. This new system is expected to be more effective and efficient.

Subsequent to year-end, the County received award notices for grant funds pursuant to the American Recovery and Reinvestment Act for such programs as housing assistance, victim assistance, and equipment and overtime for the Sheriff's Department. The aggregate of these funds total approximately $4.8 million and will be drawn-down over a period of two years.


THE COUNTY OF EL PASO
TEXAS

SUPPLEMENTARY INFORMATION

Exhibit 12

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2009

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	$15,805,284	$2,304,912	$76,643,104	$94,753,300
Accounts receivable	87,798		$4,188	91,986
Total Assets	$15,893,082	$2,304,912	$76,647,292	$94,845,286
LIABILITIES				
Vouchers payable	$664,135		1,685,366	$2,349,501
Retainage payable			154,019	$154,019
Due to others	339,243			339,243
Due to other funds	79,962			79,962
Due to other governments	9,740			9,740
Total Liabilities	1,093,080		1,839,385	2,932,465
FUND BALANCES				
Reserved for:				
Encumbrances	611,824		4,944,107	5,555,931
Debt service		$2,304,912		2,304,912
Unreserved:				
Designated for subsequent year's expenditures			69,863,800	69,863,800
Designated for special purposes	5,172,837			5,172,837
Undesignated	9,015,341			9,015,341
Total fund balances	14,800,002	2,304,912	74,807,907	91,912,821
Total liabilities and fund balances	$15,893,082	$2,304,912	$76,647,292	$94,845,286

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2009

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES				
Taxes	$2,898,461	$13,236,223		$16,134,684
Intergovernmental	969,543			969,543
Charges for services	4,514,468			4,514,468
Fines and forfeitures	317,872			317,872
Interest	539,041	168,017	$2,086,491	2,793,549
Miscellaneous	231,386			231,386
Total revenues	9,470,771	13,404,240	2,086,491	24,961,502
EXPENDITURES				
Current:				
General government	1,528,973			1,528,973
Administration of justice	1,234,271			1,234,271
Public safety	12,765,371			12,765,371
Health and welfare	171,707			171,707
Culture and recreation	4,430,021			4,430,021
Public works	2,875			2,875
Capital outlays	562,936		14,043,658	14,606,594
Debt Service:				
Principal		6,935,000		6,935,000
Interest		7,624,903		7,624,903
Total expenditures	20,696,154	14,559,903	14,043,658	49,299,715
Excess (deficiency) of revenues over (under) expenditures	(11,225,383)	(1,155,663)	(11,957,167)	(24,338,213)
OTHER FINANCING SOURCES (USES)				
Transfers in	12,437,205			12,437,205
Transfers out	(1,509,884)		(483,534)	(1,993,418)
Sale of capital assets		66,307	1,156,491	1,222,798
Total other financing sources (uses)	11,014,841	66,307	672,957	11,754,105
Net Change in Fund Balances	(210,542)	(1,089,356)	(11,284,210)	(12,584,108)
Fund balances - beginning	15,169,979	3,394,268	86,092,117	104,656,364
Prior period adjustments	(159,435)			(159,435)
Fund balances - ending	$14,800,002	$2,304,912	$74,807,907	$91,912,821

Exhibit A

County of El Paso, Texas
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
General Fund
For the Year Ended September 30, 2009

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
Taxes:				
Property	$100,026,332	$100,026,332	$99,219,241	($807,091)
Sales	35,000,000	35,000,000	34,125,702	(874,298)
Bingo	67,000	67,000	41,964	(25,036)
Mixed beverage	1,400,000	1,400,000	1,593,181	193,181
Licenses and permits	228,800	228,800	282,841	54,041
Intergovernmental	4,864,856	4,864,856	5,605,182	740,326
Charges for services	35,318,950	35,318,950	30,718,968	(4,599,982)
Fines and forfeitures	5,602,000	5,602,000	4,691,135	(910,865)
Interest	2,600,000	2,600,000	1,602,150	(997,850)
Miscellaneous	1,754,661	1,754,661	2,149,394	394,733
Total revenues	186,862,599	186,862,599	180,029,758	(6,832,841)
EXPENDITURES				
Current:				
General government:				
County judge	346,524	441,709	414,185	27,524
Commissioner precinct number 1	196,188	205,701	200,859	4,842
Commissioner precinct number 2	216,250	214,634	199,624	15,010
Commissioner precinct number 3	198,469	222,078	214,861	7,217
Commissioner precinct number 4	201,459	213,400	208,533	4,867
Commissioner court services	55,634	80,107	83,259	(3,152)
Family and community services	196,693	204,898	199,557	5,341
County auditor	3,350,383	3,556,969	3,488,350	68,619
County purchasing agent	1,224,911	1,272,391	1,213,309	59,082
County solid waste disposal	84,175	82,533	24,580	57,953
Human resources	976,880	1,223,069	1,183,362	39,707
County clerk	2,084,075	2,317,236	2,269,687	47,549
County clerk fee collections	672,420	654,171	589,064	65,107
District clerk	4,034,857	4,307,212	4,217,485	89,727
Domestic relations office	1,380,564	1,372,684	1,338,163	34,521
Information technology	6,015,845	6,474,258	6,158,195	316,063
County elections	1,247,944	1,227,617	1,122,967	104,650
Facilities management	3,055,359	3,104,212	2,957,474	146,738
Fleet management		42,444	21,607	20,837
Northeast Courthouse Annex	63,240	61,640	60,760	880
Mission Valley Courthouse Annex	32,627	33,634	33,721	(87)
Ysleta Courthouse Annex		40,711	39,179	1,532
County communications	382,073	408,623	398,586	10,037
General and administrative	20,740,356	17,197,488	6,032,068	11,165,420
County tax assessor-collector	3,010,394	3,201,313	3,113,070	88,243
Parking garage operations	700	700	146	554
Total general government	$49,768,020	$48,161,432	$35,782,651	$12,378,781

(Continued)

Exhibit A

County of El Paso, Texas
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
General Fund
For the Year Ended September 30, 2009

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
Administration of justice:				
34th district court	$245,497	$259,812	$257,733	$2,079
41st district court	274,435	276,654	248,077	28,577
65th district court	420,942	376,780	359,447	17,333
120th district court	298,248	293,126	286,049	7,077
168th district court	251,370	280,673	274,984	5,689
171st district court	270,589	299,718	286,678	13,040
205th district court	238,538	241,606	237,463	4,143
210th district court	207,358	218,999	214,564	4,435
243rd district court	389,987	297,448	290,419	7,029
327th district court	233,597	248,117	241,547	6,570
346th district court	217,457	228,059	221,996	6,063
383rd district court	375,432	327,120	317,736	9,384
384th district court	399,186	308,656	299,729	8,927
388th district court	282,980	298,735	292,907	5,828
409th district court	213,998	230,935	224,513	6,422
448th District Court	202,088	215,808	212,327	3,481
Criminal District Court No. 1	231,253	231,921	209,270	22,651
Council of judges administration	5,925,537	6,077,628	6,035,407	42,221
District judges salary supplement	303,303	304,348	296,044	8,304
6th administrative judicial region	77,769	77,769	77,769	
Juvenile court referee	825,692	849,292	823,754	25,538
County attorney	5,569,585	5,746,766	5,642,555	104,211
County attorney RETGH legal	735,856	743,746	715,240	28,506
County attorney teen court coordinator	111,795	113,938	91,154	22,784
District attorney	11,835,629	12,463,099	12,081,291	381,808
Family courts	1,729,225	1,803,935	1,759,687	44,248
County Criminal Magistrate Judges	605,962	662,778	654,113	8,665
County Criminal Court at Law 1	217,977	231,642	224,291	7,351
County Criminal Court at Law 2	313,687	332,132	326,862	5,270
County Criminal Court at Law 3	194,196	202,160	198,399	3,761
County Criminal Court at Law 4	194,196	195,732	191,498	4,234
Criminal law magistrate court	437,530	451,188	442,094	9,094
County courts administration	689,711	732,406	719,172	13,234
County court at law number 1	236,698	290,220	285,485	4,735
County court at law number 2	217,887	231,364	225,958	5,406
County court at law number 3	221,337	233,006	228,318	4,688
County court at law number 4	215,651	212,494	207,203	5,291
County court at law number 5	238,066	252,403	243,916	8,487
County court at law number 6	234,374	250,979	247,104	3,875
County court at law number 7	231,692	248,547	243,185	5,362
County court at law judges salary	1,293,541	1,394,564	1,316,061	78,503
County probate court	580,681	677,797	652,002	25,795
County probate court 2	664,766	707,341	691,034	16,307
Public defender	4,895,259	5,095,382	4,958,772	136,610
Justice of the Peace number 1	249,645	275,639	266,397	9,242
Justice of the Peace number 2	387,665	440,225	431,116	9,109
Justice of the Peace number 3	353,000	363,685	355,204	8,481
Justice of the Peace number 4	408,487	414,301	404,204	10,097
Justice of the Peace number 5	378,473	406,693	398,456	8,237
Justice of the Peace number 6	449,168	441,416	404,194	37,222
Justice of the Peace number 6 Place 2	227,108	271,798	265,989	5,809
Justice of the Peace number 7	384,657	415,856	408,211	7,645
8th court of appeals	26,733	27,374	26,857	517
Total administration of justice	$46,415,493	$48,296,027	$47,014,435	$1,281,592

(Continued)

County of El Paso, Texas
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
General Fund
For the Year Ended September 30, 2009

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
Public safety:				
County sheriff and jail	$83,730,805	$82,990,218	$80,701,731	$2,288,487
Ambulance	452,280	452,280	452,280	
corrections	701,375	696,830	652,479	44,351
Constable precinct number 1	249,264	275,375	249,037	26,338
Constable precinct number 2	228,943	254,181	245,045	9,136
Constable precinct number 3	281,048	301,212	285,500	15,712
Constable precinct number 4	230,279	261,486	254,732	6,754
Constable precinct number 5	255,218	277,520	266,520	11,000
Constable precinct number 6	465,878	509,039	450,447	58,592
Constable precinct number 7	218,114	244,073	237,937	6,136
Emergency management	56,631	56,631	56,631	
Courthouse security	755,360	764,985	722,593	42,392
Total public safety	87,625,195	87,083,830	84,574,932	2,508,898
Health and welfare:				
City-county health unit	2,010,395	2,010,395	1,833,017	177,378
Pauper burials	110,000	107,800	95,360	12,440
Child welfare	909,000	879,000	878,074	926
County child welfare board	312,941	315,561	287,301	28,260
General assistance	1,000,535	972,399	890,519	81,880
Life management	125,000	125,000	81,975	43,025
Medical examiner	1,439,349	1,478,689	1,378,251	100,438
Mental health	775,000	761,000	744,020	16,980
Sewer Line Inspection	173,557	171,535	163,564	7,971
Total health and welfare	6,855,777	6,821,379	6,352,081	469,298
Resource development:				
Agriculture co-op extension	273,536	264,388	239,213	25,175
Community Development	453,164	392,568	274,631	117,937
Planning department	536,443	510,615	435,842	74,773
Total resource development	$1,263,143	$1,167,571	$949,686	$217,885

(Continued)

Exhibit A

County of El Paso, Texas
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
General Fund
For the Year Ended September 30, 2009

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
Culture and recreation:				
Ascarate park	$1,071,528	$1,074,039	$1,006,256	$67,783
Golf course	1,267,199	1,344,535	1,199,043	145,492
Agua dulce community center	10,648	10,648	7,035	3,613
Fabens community center	5,803	5,686	3,759	1,927
Rural parks	258,795	255,002	239,619	15,383
Rural pools	300,078	323,637	284,103	39,534
San elizario community center	4,000	3,920	720	3,200
Sparks community center	1,000	927	926	1
Total culture and recreation	2,919,051	3,018,394	2,741,461	276,933
Capital outlays	756,568	730,502	307,001	423,501
Total expenditures	195,603,247	195,279,135	177,722,247	17,556,888
Excess of revenues over expenditures	(8,740,648)	(8,416,536)	2,307,511	10,724,047
OTHER FINANCING SOURCES (USES)				
Transfers in	1,098,000	1,098,000	1,608,939	510,939
Transfers out	(14,568,876)	(14,892,988)	(14,751,562)	141,426
Capital leases			113,395	113,395
Total other financing sources and uses	(13,470,876)	(13,794,988)	(13,029,228)	765,760
Net change in fund balances	(22,211,524)	(22,211,524)	(10,721,717)	11,489,807
Fund balances - beginning	52,932,815	52,932,815	52,932,815	
Fund balances - ending	$30,721,291	$30,721,291	$42,211,098	$11,489,807

(Concluded)

SPECIAL REVENUE FUNDS

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

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2009

BUDGETED

County Tourist Promotion Fund

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

Alternative Dispute Resolution Center

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

District Attorney Drug Forfeiture Account

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

Coliseum Tourist Promotion

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

Commissary Inmate Profit Fund

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

County Clerk Records Management and Preservation

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

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2009

BUDGETED

County Attorney Commissions

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

Courthouse Security

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

Records Management and Preservation

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

County Graffiti Eradication Fund

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

County Law Library

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

Court Reporter Service

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

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2009

BUDGETED

Sheriff's LEOSE

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

Fabens Airport

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

San Elizario Placita

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

Child Welfare Juror Donations

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

County Attorney Supplement

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

Probate Travel Account Fund

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

Probate Judiciary Support

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

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2009

BUDGETED

Teen Court

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

District Clerk Records Management and Preservation Fund

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

Juvenile Probation Special Revenue Fund

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

Tax Office Discretionary Fund

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

Therapeutic Drug Court Fund

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

County Attorney Bad Check Fund

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

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2009

BUDGETED

District Attorney Apportionment Supplement Fund

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

District Attorney Food Stamp Fraud Prosecution Fund

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

County Clerk Records Archives Fund

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

Election Contract Services Fund

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

Elections Chapter 19 Fund

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

El Paso County Housing Finance Corp. Fund

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

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2009

BUDGETED

Project Care Fund

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

County Clerk Vital Statistics Fund

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

District Attorney Special Account

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

Sportspark Special Revenue Fund

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

Family Protection Fund

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

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, 2009

BUDGETED

Juvenile Probation National School Lunch Fund

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

Juvenile Probation Federal Detainee

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

Juvenile Case Manager Fund

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

Drug Enforcement Match

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

Justice Court Security

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

DWI Drug Court Fund

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

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2009

NON-BUDGETED

District Attorney Federal Asset Sharing Fund

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

Court Initiated Guardianship

This fund was established pursuant to the provisions of the Local Government Code whereby the clerk of the court collects a fee on certain probate court actions involving guardianships and is to provide supplemental funding for court-appointed guardians ad litem and court-appointed attorneys ad litem and to fund local guardianship programs for indigent incapacitated individuals.

Juvenile Probation Donations

This fund was established to account for donations of jury duty pay made by jurors. These funds are to be used for the benefit of juveniles through the Juvenile Probation Department.

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2009

	County Tourist Promotion	Alternative Dispute Resolution Center	District Attorney Drug Forfeitures	Coliseum Tourist Promotion	Commissary Inmate Profit
ASSETS					
Cash and cash equivalents	$992,478	$19,923	$44,469	$99,250	$1,092,021
Accounts receivable		5,141			
Due from other funds					
Total assets	$992,478	$25,064	$44,469	$99,250	$1,092,021
LIABILITIES AND FUND BALANCES					
Liabilities:					
Vouchers payable	$227,823	$25,064	$2,137	$22,697	$27,020
Payroll liabilities					14,117
Due to others					
Due to other Governments					
Total liabilities	227,823	25,064	2,137	22,697	41,137
Fund balances:					
Reserved for encumbrances	246,639		63		96,107
Unreserved:					
Designated for subsequent year's expenditures	500,000		10,580	76,553	860,000
Undesignated	18,016		31,689		94,777
Total fund balances	764,655		42,332	76,553	1,050,884
Total liabilities and fund balances	$992,478	$25,064	$44,469	$99,250	$1,092,021

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2009

	County Clerk Records Management and Preservation	County Attorney Commissions	Courthouse Security	Records Management and Preservation	County Graffiti Eradication
ASSETS					
Cash and cash equivalents	$244,390	$173,176	$169,245	$155,538	$3,492
Accounts receivable	10,659	1,816	4,026	2,218	50
Due from other funds					
Total assets	$255,049	$174,992	$173,271	$157,756	$3,542
LIABILITIES AND FUND BALANCES					
Liabilities:					
Vouchers payable	$7,658	$7,284		$80,035	
Payroll liabilities	19,980			$4,154	
Due to others					
Due to other Governments					
Total liabilities	27,638	7,284		84,189	
Fund balances:					
Reserved for encumbrances	4,832	18,055		15,625	
Unreserved:					
Designated for subsequent year's expenditures	222,579	132,054	$50,000	57,942	$3,190
Undesignated		17,599	123,271		352
Total fund balances	227,411	167,708	173,271	73,567	3,542
Total liabilities and fund balances	$255,049	$174,992	$173,271	$157,756	$3,542

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2009

	County Law Library	Court Reporter Service	Sheriff's LEOSE	Fabens Airport	San Elizario Placita	Child Welfare Juror Donations
ASSETS						
Cash and cash equivalents	$370,614	$66,176	$17,140	$21,339	$2,049	$19,749
Accounts receivable	12,743	9,183	2,290	301		
Due from other funds						
Total assets	$383,357	$75,359	$19,430	$21,640	$2,049	$19,749
LIABILITIES AND FUND BALANCES						
Liabilities:						
Vouchers payable	$22,014			$161		$884
Payroll liabilities	6,453					
Due to others						
Due to other Governments						
Total liabilities	28,467			161		884
Fund balances:						
Reserved for encumbrances	31,637					416
Unreserved:						
Designated for subsequent year's expenditures	164,790	$45,000	$16,000	8,550	$2,000	16,600
Undesignated	158,463	30,359	3,430	12,929	49	1,849
Total fund balances	354,890	75,359	19,430	21,479	2,049	18,865
Total liabilities and fund balances	$383,357	$75,359	$19,430	$21,640	$2,049	$19,749

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2009

	County Attorney Supplement	Probate Travel Account	Probate Judiciary Support	Teen Court	District Clerk Records Management and Preservation
ASSETS					
Cash and cash equivalents	$188,643	$7,179	$262,101	$5,338	$37,722
Accounts receivable			18		1,890
Due from other funds					
Total assets	$188,643	$7,179	$262,119	$5,338	$39,612
LIABILITIES AND FUND BALANCES					
Liabilities:					
Vouchers payable			$4,302	$227	$235
Payroll liabilities	$3,294		1,472		1,994
Due to others					
Due to other Governments					
Total liabilities	3,294		5,774	227	2,229
Fund balances:					
Reserved for encumbrances			1,329	136	
Unreserved:					
Designated for subsequent year's expenditures	154,492		17,000	1,460	36,814
Undesignated	30,857	$7,179	238,016	3,515	569
Total fund balances	185,349	7,179	256,345	5,111	37,383
Total liabilities and fund balances	$188,643	$7,179	$262,119	$5,338	$39,612

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2009

	Juvenile Probation Special Revenue	Tax Office Discretionary Fund	Therapeutic Drug Court Program	County Attorney Bad Check Operating	District Attorney Apportionment Supplement
ASSETS					
Cash and cash equivalents	$761,943	$554,867	$1,439	$21,039	
Accounts receivable	3,120				$1,058
Due from other funds					
Total assets	$765,063	$554,867	$1,439	$21,039	$1,058
LIABILITIES AND FUND BALANCES					
Liabilities:					
Vouchers payable	$155,472			$59	$8
Payroll liabilities	269,686	$1,906		3,049	1,050
Due to others	79,962				
Due to other Governments	9,708				
Total liabilities	514,828	1,906		3,108	1,058
Fund balances:					
Reserved for encumbrances	82,774			228	
Unreserved:					
Designated for subsequent year's expenditures	95,841		$1,410		
Undesignated	71,620	552,961	29	17,703	
Total fund balances	250,235	552,961	1,439	17,931	
Total liabilities and fund balances	$765,063	$554,867	$1,439	$21,039	$1,058

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2009

	District Attorney Food Stamp Fraud	County Clerk Records Archives Fund	Elections Contract Services	El Paso Housing Finance Corp.	Project Care
ASSETS					
Cash and cash equivalents	$226,120	$1,037,254	$562,086	$51,341	$5,142,247
Accounts receivable	9,240				
Due from other funds					
Total assets	$235,360	$1,037,254	$562,086	$51,341	$5,142,247
LIABILITIES AND FUND BALANCES					
Liabilities:					
Vouchers payable					$9,334
Payroll liabilities					
Due to others					
Due to other Governments					
Total liabilities					9,334
Fund balances:					
Reserved for encumbrances					
Unreserved:					
Designated for subsequent year's expenditures	$57,904	$135,000	$492,384	$51,340	145,888
Undesignated	177,456	902,254	69,702	1	4,987,025
Total fund balances	235,360	1,037,254	562,086	51,341	5,132,913
Total liabilities and fund balances	$235,360	$1,037,254	$562,086	$51,341	$5,142,247

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2009

	County Clerk Vital Statistics Fund	District Attorney Special Account	Sportspark	Family Protection	Justice Court Technology
ASSETS					
Cash and cash equivalents	$196,309	$440,806	$470,809	$136,788	$211,361
Accounts receivable			12,948		
Due from other funds					
Total assets	$196,309	$440,806	$483,757	$136,788	$211,361
LIABILITIES AND FUND BALANCES					
Liabilities:					
Vouchers payable	$8,374	$10,698	$22,533	$2,963	
Payroll liabilities		312	8,276		
Due to others					
Due to other Governments			32		
Total liabilities	8,374	11,010	30,841	2,963	
Fund balances:					
Reserved for encumbrances	243		8,545		$21,600
Unreserved:					
Designated for subsequent year's expenditures	170,000	253,227	179,577	100,000	54,900
Undesignated	17,692	176,569	264,794	33,825	134,861
Total fund balances	187,935	429,796	452,916	133,825	211,361
Total liabilities and fund balances	$196,309	$440,806	$483,757	$136,788	$211,361

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2009

	Juvenile Probation National School Lunch	Juvenile Probation Federal Detainee	Juvenile Case Manager Fund	Drug Enforcement Match	Justice Court Security
ASSETS					
Cash and cash equivalents	$305,290	$31,052	$60,161	$1,309,484	$98,327
Accounts receivable				11,097	
Due from other funds					
Total assets	$305,290	$31,052	$60,161	$1,320,581	$98,327
LIABILITIES AND FUND BALANCES					
Liabilities:					
Vouchers payable	$6,577		$27	$18,239	
Payroll liabilities			3,500		
Due to others					
Due to other Governments					
Total liabilities	6,577		3,527	18,239	
Fund balances:					
Reserved for encumbrances	27,295			14,471	
Unreserved:					
Designated for subsequent year's expenditures	211,000	$3,584	2,178	625,000	$85,000
Undesignated	60,418	27,468	54,456	662,871	13,327
Total fund balances	298,713	31,052	56,634	1,302,342	98,327
Total liabilities and fund balances	$305,290	$31,052	$60,161	$1,320,581	$98,327

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2009

	DWI Drug Court	District Attorney Federal Asset Sharing	Court Initiated Guardianship	Juvenile Probation Donations	Total Nonmajor Special Revenue Funds
ASSETS					
Cash and cash equivalents	$75,122	$59,995	$59,182	$230	$15,805,284
Accounts receivable					87,798
Due from other funds					
Total assets	$75,122	$59,995	$59,182	$230	$15,893,082
LIABILITIES AND FUND BALANCES					
Liabilities:					
Vouchers payable	$2,310				$664,135
Payroll liabilities					339,243
Due to others					79,962
Due to other Governments					9,740
Total liabilities	2,310				1,093,080
Fund balances:					
Reserved for encumbrances	41,829				611,824
Unreserved:					
Designated for subsequent year's expenditures	21,000	$59,000	$53,000		5,172,837
Undesignated	9,983	995	6,182	$230	9,015,341
Total fund balances	72,812	59,995	59,182	230	14,800,002
Total liabilities and fund balances	$75,122	$59,995	$59,182	$230	$15,893,082

(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, 2009

	County Tourist Promotion	Alternative Dispute Resolution Center	District Attorney Drug Forfeitures	Coliseum Tourist Promotion	Commissary Inmate Profit
REVENUES					
Taxes				$2,898,461	
Intergovernmental					
Charges for services		$219,220	$5,833		$609,531
Fines and forfeitures			20,052		
Interest	$19,378		1,244	12,694	18,930
Miscellaneous			290		
Total revenues	19,378	219,220	27,419	2,911,155	628,461
EXPENDITURES					
Current					
General government					
Administration of justice		219,220	10,426		
Public safety					961,601
Health and welfare					
Culture and recreation	835,480			2,438,282	
Public works					
Capital outlays					91,170
Total expenditures	835,480	$219,220	10,426	2,438,282	1,052,771
Excess (deficiency) of revenues over (under) expenditures	(816,102)		16,993	472,873	(424,310)
OTHER FINANCING SOURCES (USES)					
Transfers in	781,159				
Transfers out				(781,159)	
Capital leases					
Total other financing sources (uses)	781,159			(781,159)	
Net Change in Fund Balances	(34,943)		16,993	(308,286)	(424,310)
Fund balances - beginning	799,598		25,339	384,839	1,475,194
Prior period adjustment					
Fund balances - ending	$764,655		$42,332	$76,553	$1,050,884

(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, 2009

	County Clerk Records Management & Preservation	County Attorney Commissions	Courthouse Security	Records Management and Preservation	County Graffiti Eradication
REVENUES					
Taxes					
Intergovernmental					
Charges for services	$525,759	$41,606	$291,434	$195,501	$1,540
Fines and forfeitures					
Interest	1,956	2,370	4,687	4,175	99
Miscellaneous					6
Total revenues	527,715	43,976	296,121	199,676	1,645
EXPENDITURES					
Current					
General government	767,272			226,011	
Administration of justice		117,801			
Public safety					
Health and welfare					
Culture and recreation					
Public works					
Capital outlays	64,150		14,434	6,584	
Total expenditures	831,422	117,801	14,434	232,595	
Excess (deficiency) of revenues over (under) expenditures	(303,707)	(73,825)	281,687	(32,919)	1,645
OTHER FINANCING SOURCES (USES)					
Transfers in	260,000				
Transfers out			(206,558)		
Capital leases	5,588	57,705			
Total other financing sources (uses)	265,588	57,705	(206,558)		
Net Change in Fund Balances	(38,119)	(16,120)	75,129	(32,919)	1,645
Fund balances - beginning	265,530	183,828	98,142	106,486	1,897
Prior period adjustment					
Fund balances - ending	$227,411	$167,708	$173,271	$73,567	$3,542

(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, 2009

	County Law Library	Court Reporter Service	Sheriff's LEOSE	Fabens Airport	San Elizario Placita	Child Welfare Juror Donations
REVENUES						
Taxes						
Intergovernmental			$61,504			
Charges for services	$513,791	$249,959				
Fines and forfeitures						
Interest	5,164	1,159	1,226	$415	$53	$592
Miscellaneous	12,501		155	4,875		2,261
Total revenues	531,456	251,118	62,885	5,290	53	2,853
EXPENDITURES						
Current						
General government						
Administration of justice						
Public safety			81,133			
Health and welfare						5,848
Culture and recreation	592,676					
Public works				2,875		
Capital outlays	8,602					
Total expenditures	601,278		81,133	2,875		5,848
Excess (deficiency) of revenues over (under) expenditures	(69,822)	251,118	(18,248)	2,415	53	(2,995)
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out		(198,000)				
Capital leases	24,227					
Total other financing sources (uses)	24,227	(198,000)				
Net Change in Fund Balances	(45,595)	53,118	(18,248)	2,415	53	(2,995)
Fund balances - beginning	400,497	22,241	37,678	19,064	1,996	21,860
Prior period adjustment	(12)					
Fund balances - ending	$354,890	$75,359	$19,430	$21,479	$2,049	$18,865

(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, 2009

	County Attorney Supplement	Probate Travel Account	Probate Judiciary Support	Teen Court	District Clerk Records Management and Preservation
REVENUES					
Taxes					
Intergovernmental	$41,667		$80,000		
Charges for services		$7,720		$2,798	$86,555
Fines and forfeitures					
Interest	6,476	183	9,486	147	1,541
Miscellaneous					
Total revenues	48,143	7,903	89,486	2,945	88,096
EXPENDITURES					
Current					
General government					87,410
Administration of justice	21,481	6,618	70,447	2,131	
Public safety					
Health and welfare					
Culture and recreation					
Public works					
Capital outlays					7,275
Total expenditures	21,481	6,618	70,447	2,131	94,685
Excess (deficiency) of revenues over (under) expenditures	26,662	1,285	19,039	814	(6,589)
OTHER FINANCING SOURCES (USES)					
Transfers in					
Transfers out					
Capital leases					
Total other financing sources (uses)					
Net Change in Fund Balances	26,662	1,285	19,039	814	(6,589)
Fund balances - beginning	158,687	5,894	237,306	4,297	43,972
Prior period adjustment					
Fund balances - ending	$185,349	$7,179	$256,345	$5,111	$37,383

(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, 2009

	Juvenile Probation Special Revenue	Tax Office Discretionary Fund	Therapeutic Drug Court Program	County Attorney Bad Check Operating	District Attorney Apportionment Supplement
REVENUES					
Taxes					
Intergovernmental	$4,066				$33,545
Charges for services	110,928			$146,550	
Fines and forfeitures					
Interest	56,991	$52,212	$47		
Miscellaneous	35,103	111,754	174	20,887	
Total revenues	207,088	163,966	221	167,437	33,545
EXPENDITURES					
Current					
General government		117,038			
Administration of justice				230,006	33,545
Public safety	11,518,297				
Health and welfare					
Culture and recreation					
Public works					
Capital outlays	43,723	28,236			
Total expenditures	11,562,020	145,274		230,006	$33,545
Excess (deficiency) of revenues over (under) expenditures	(11,354,932)	18,692	221	(62,569)	
OTHER FINANCING SOURCES (USES)					
Transfers in	11,396,046				
Transfers out	(64,167)				
Capital leases					
Total other financing sources (uses)	11,331,879				
Net Change in Fund Balances	(23,053)	18,692	221	(62,569)	
Fund balances - beginning	273,288	534,269	1,218	80,500	
Prior period adjustment					
Fund balances - ending	$250,235	$552,961	$1,439	$17,931	

(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, 2009

	District Attorney Food Stamp Fraud	County Clerk Records Archives Fund	Elections Contract Services	Elections Chapter 19 Fund	El Paso Housing Finance Corp.
REVENUES					
Taxes					
Intergovernmental	$44,078		$483,074	$66,698	
Charges for services		$530,728			
Fines and forfeitures					
Interest	7,100	25,639	14,387		
Miscellaneous			616		
Total revenues	51,178	556,367	498,077	66,698	
EXPENDITURES					
Current					
General government		18,700	225,692	66,722	
Administration of justice					
Public safety					
Health and welfare					
Culture and recreation					
Public works					
Capital outlays		23,634			
Total expenditures		42,334	225,692	66,722	
Excess (deficiency) of revenues over (under) expenditures	51,178	514,033	272,385	(24)	
OTHER FINANCING SOURCES (USES)					
Transfers in					
Transfers out					
Capital leases					
Total other financing sources (uses)					
Net Change in Fund Balances	51,178	514,033	272,385	(24)	
Fund balances - beginning	184,182	523,221	289,701	$24	$51,341
Prior period adjustment					
Fund balances - ending	$235,360	$1,037,254	$562,086		$51,341

(Continued)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2009

	Project Care	County Clerk Vital Statistics Fund	District Attorney Special Account	Sportspark	Family Protection
REVENUES					
Taxes					
Intergovernmental					
Charges for services		$94,498		$475,055	$50,770
Fines and forfeitures			$297,820		
Interest	$163,704	14,442	15,950	18,199	4,311
Miscellaneous	42,564				
Total revenues	206,268	108,940	313,770	493,254	55,081
EXPENDITURES					
Current					
General government		20,128			
Administration of justice			382,129		
Public safety					
Health and welfare	145,863				19,996
Culture and recreation				563,583	
Public works					
Capital outlays					
Total expenditures	145,863	20,128	382,129	563,583	19,996
Excess (deficiency) of revenues over (under) expenditures	60,405	88,812	(68,359)	(70,329)	35,085
OTHER FINANCING SOURCES (USES)					
Transfers in					
Transfers out		(260,000)			
Capital leases					
Total other financing sources (uses)		(260,000)			
Net Change in Fund Balances	60,405	(171,188)	(68,359)	(70,329)	35,085
Fund balances - beginning	5,072,508	359,123	498,155	526,402	98,740
Prior period adjustment				(3,157)	
Fund balances - ending	$5,132,913	$187,935	$429,796	$452,916	$133,825

(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, 2009

	Justice Court Technology	Juvenile Probation National School Lunch	Juvenile Probation Federal Detainee	Juvenile Case Manager Fund	Drug Enforcement Match	Justice Court Security
REVENUES						
Taxes						
Intergovernmental		$124,076	$28,142		$2,693	
Charges for services	$114,845			$130,707		$28,317
Fines and forfeitures						
Interest	5,541	11,483	547	1,196	47,268	2,824
Miscellaneous						
Total revenues	120,386	135,559	28,689	131,903	49,961	31,141
EXPENDITURES						
Current						
General government						
Administration of justice	16,661			113,652		
Public safety		150,575	2,425		50,338	
Health and welfare						
Culture and recreation						
Public works						
Capital outlays	17,400		7,770		249,958	
Total expenditures	34,061	150,575	10,195	113,652	300,296	
Excess (deficiency) of revenues over (under) expenditures	86,325	(15,016)	18,494	18,251	(250,335)	31,141
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out						
Capital leases						
Total other financing sources (uses)						
Net Change in Fund Balances	86,325	(15,016)	18,494	18,251	(250,335)	31,141
Fund balances - beginning	125,036	313,729	12,558	38,383	1,708,943	67,186
Prior period adjustment					(156,266)	
Fund balances - ending	$211,361	$298,713	$31,052	$56,634	$1,302,342	$98,327

(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, 2009

	DWI Drug Court	District Attorney Federal Asset Sharing	Court Initiated Guardianship	Juvenile Probation Donations	Total Nonmajor Special Revenue Funds
REVENUES					
Taxes					$2,898,461
Intergovernmental					969,543
Charges for services	$49,943		$30,880		4,514,468
Fines and forfeitures					317,872
Interest	1,712	$2,117	1,371	$25	539,041
Miscellaneous				200	231,386
Total revenues	51,655	2,117	32,251	225	9,470,771
EXPENDITURES					
Current					
General government					1,528,973
Administration of justice	10,154				1,234,271
Public safety				1,002	12,765,371
Health and welfare					171,707
Culture and recreation					4,430,021
Public works					2,875
Capital outlays					562,936
Total expenditures	10,154			1,002	20,696,154
Excess (deficiency) of revenues over (under) expenditures	41,501	2,117	32,251	(777)	(11,225,383)
OTHER FINANCING SOURCES (USES)					
Transfers in					12,437,205
Transfers out					(1,509,884)
Capital leases					87,520
Total other financing sources (uses)					11,014,841
Net Change in Fund Balances	41,501	2,117	32,251	(777)	(210,542)
Fund balances - beginning	31,311	57,878	26,931	1,007	15,169,979
Prior period adjustment					(159,435)
Fund balances - ending	$72,812	$59,995	$59,182	$230	$14,800,002

(Concluded)

County of El Paso, Texas
Budgetary Comparison Schedule
Nonmajor Special Revenue Fund
For the Year Ended September 30, 2009

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
Taxes	$2,900,000	$2,900,000	$2,898,461	($1,539)
Intergovernmental	1,010,081	1,010,081	969,543	(40,538)
Charges for services	4,147,500	4,147,500	4,514,468	366,968
Fines and forfeitures	194,227	194,227	317,872	123,645
Interest	523,370	523,370	539,041	15,671
Miscellaneous	71,722	71,722	231,386	159,664
Total revenues	8,846,900	8,846,900	9,470,771	623,871
EXPENDITURES				
General government				
Personnel	1,064,366	1,057,408	960,381	97,027
Operating	1,520,424	1,511,643	568,592	943,051
Total general government	2,584,790	2,569,051	1,528,973	1,040,078
Administration of justice				
Personnel	575,609	607,841	501,785	106,056
Operating	1,033,117	1,114,112	732,486	381,626
Total administration of justice	1,608,726	1,721,953	1,234,271	487,682
Public safety				
Personnel	11,216,079	11,056,529	10,587,240	469,289
Operating	2,838,789	3,049,008	2,178,131	870,877
Total public safety	14,054,868	14,105,537	12,765,371	1,340,166
Health and welfare				
Operating	483,000	510,754	171,707	339,047
Total health and welfare	483,000	510,754	171,707	339,047
Resource development				
Operating	51,000	51,000		51,000
Total resource development	51,000	51,000		51,000
Culture and recreation				
Personnel	534,242	534,242	441,493	92,749
Operating	4,757,192	4,757,192	3,988,528	768,664
Total culture and recreation	5,291,434	5,291,434	4,430,021	861,413
Public works				
Personnel				
Operating	13,300	16,500	2,875	13,625
Total public works	13,300	16,500	2,875	13,625
Capital outlays	1,015,246	1,073,410	562,936	510,474
Total expenditures	25,102,364	25,339,639	20,696,154	4,643,485
Excess (deficiency) of revenues over (under) expenditures	(16,255,464)	(16,492,739)	(11,225,383)	5,267,356
Other financing sources (uses):				
Transfers in	12,862,471	12,862,471	12,437,205	(425,266)
Transfers out	(2,970,535)	(2,874,441)	(1,509,884)	1,364,557
Capital leases			87,520	87,520
Total other financing sources (uses)	9,891,936	9,988,030	11,014,841	1,026,811
Net change in fund balances	(6,363,528)	(6,504,709)	(210,542)	6,294,167
Fund balance - beginning	15,169,979	15,169,979	15,169,979	
Prior period adjustments			(159,435)	(159,435)
Fund balance - ending	$8,806,451	$8,665,270	$14,800,002	$6,134,732

Exhibit B-4

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
County Tourist Promotion Special Revenue Fund
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest			$19,378	$19,378
Total revenues			19,378	19,378
EXPENDITURES				
Culture and Recreation				
Operating	$1,477,900	$1,477,900	835,480	642,420
Total culture and recreation	1,477,900	1,477,900	835,480	642,420
Total expenditures	1,477,900	1,477,900	835,480	642,420
Excess (deficiency) of revenues over (under) expenditures	(1,477,900)	(1,477,900)	(816,102)	661,798
OTHER FINANCING SOURCES (USES)				
Transfers in	781,159	781,159	781,159	
Total other financing sources (uses)	781,159	781,159	781,159	
Net Change in Fund Balances	(696,741)	(696,741)	(34,943)	661,798
Fund balances - beginning	799,598	799,598	799,598	
Fund balances - ending	$102,857	$102,857	$764,655	$661,798

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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$225,000	$225,000	$219,220	($5,780)
Total revenues	225,000	225,000	219,220	(5,780)
EXPENDITURES				
Administration of justice				
Operating	254,053	254,053	219,220	34,833
Total administration of justice	254,053	254,053	219,220	34,833
Total expenditures	254,053	254,053	$219,220	34,833
Excess (deficiency) of revenues over (under) expenditures	(29,053)	(29,053)		29,053
Fund balances - beginning				
Fund balances - ending	($29,053)	($29,053)		$29,053

Exhibit B-5

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
District Attorney Drug Forfeitures Special Revenue Fund
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services			$5,833	$5,833
Fines and forfeitures	$6,000	$6,000	20,052	14,052
Interest	500	500	1,244	744
Miscellaneous			290	290
Total revenues	6,500	6,500	27,419	20,919
EXPENDITURES				
Administration of justice				
Operating	21,296	21,296	10,426	10,870
Total administration of justice	21,296	21,296	10,426	10,870
Total expenditures	21,296	21,296	10,426	10,870
Excess (deficiency) of revenues over (under) expenditures	(14,796)	(14,796)	16,993	31,789
Fund balances - beginning	25,339	25,339	25,339	
Fund balances - ending	$10,543	$10,543	$42,332	$31,789

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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	$2,900,000	$2,900,000	$2,898,461	($1,539)
Interest	10,000	10,000	12,694	2,694
Total revenues	2,910,000	2,910,000	2,911,155	1,155
EXPENDITURES				
Culture and recreation				
Operating	2,428,841	2,428,841	2,438,282	(9,441)
Total culture and recreation	2,428,841	2,428,841	2,438,282	(9,441)
Total expenditures	2,428,841	2,428,841	2,438,282	(9,441)
Excess (deficiency) of revenues over (under) expenditures	481,159	481,159	472,873	(8,286)
OTHER FINANCING SOURCES (USES)				
Transfers out	(781,159)	(781,159)	(781,159)	
Total other financing sources (uses)	(781,159)	(781,159)	(781,159)	
Net Change in Fund Balances	(300,000)	(300,000)	(308,286)	(8,286)
Fund balances - beginning	384,839	384,839	384,839	
Fund balances - ending	$84,839	$84,839	$76,553	($8,286)

Exhibit B-6

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Commissary Inmate Profit Special Revenue Fund
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$650,000	$650,000	$609,531	($40,469)
Interest			18,930	18,930
Total revenues	650,000	650,000	628,461	(21,539)
EXPENDITURES				
Public Safety				
Personnel	596,548	596,548	433,994	162,554
Operating	789,576	752,576	527,607	224,969
Total public safety	1,386,124	1,349,124	961,601	387,523
Capital outlays	200,814	237,814	91,170	146,644
Total expenditures	1,586,938	1,586,938	1,052,771	534,167
Excess (deficiency) of revenues over (under) expenditures	(936,938)	(936,938)	(424,310)	512,628
Fund balances - beginning	1,475,194	1,475,194	1,475,194	
Fund balances - ending	$538,256	$538,256	$1,050,884	$512,628

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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$415,000	$415,000	$525,759	$110,759
Interest	15,000	15,000	1,956	(13,044)
Total revenues	430,000	430,000	527,715	97,715
EXPENDITURES				
General government				
Personnel	732,829	732,829	678,655	54,174
Operating	155,736	155,736	88,617	67,119
Total general government	888,565	888,565	767,272	121,293
Capital outlays	80,615	80,615	64,150	16,465
Total expenditures	969,180	969,180	831,422	137,758
Excess (deficiency) of revenues over (under) expenditures	(539,180)	(539,180)	(303,707)	235,473
OTHER FINANCING SOURCES (USES)				
Transfers in	260,000	260,000	260,000	
Capital Leases			5,588	5,588
Total other financing sources (uses)	260,000	260,000	265,588	5,588
Net Change in Fund Balances	(279,180)	(279,180)	(38,119)	241,061
Fund balances - beginning	265,530	265,530	265,530	
Fund balances - ending	($13,650)	($13,650)	$227,411	$241,061

Exhibit B-7

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
County Attorney Commissions Special Revenue Fund
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$70,000	$70,000	$41,606	($28,394)
Interest	5,500	5,500	2,370	(3,130)
Total revenues	75,500	75,500	43,976	(31,524)
EXPENDITURES				
Administration of justice				
Personnel	119,113	119,113	8,228	110,885
Operating	144,595	144,595	109,573	35,022
Total administration of justice	263,708	263,708	117,801	145,907
Total expenditures	263,708	263,708	117,801	145,907
Excess (deficiency) of revenues over (under) expenditures	(188,208)	(188,208)	(73,825)	114,383
OTHER FINANCING SOURCES (USES)				
Capital Leases			57,705	57,705
Total other financing sources (uses)			57,705	57,705
Net Change in Fund Balances	(188,208)	(188,208)	(16,120)	172,088
Fund balances - beginning	183,828	183,828	183,828	
Fund balances - ending	($4,380)	($4,380)	$167,708	$172,088

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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$310,000	$310,000	$291,434	($18,566)
Interest			4,687	4,687
Total revenues	310,000	310,000	296,121	(13,879)
EXPENDITURES				
Public Safety				
Operating		3,200		3,200
Total public safety		3,200		3,200
Capital outlays	170,000	166,800	14,434	152,366
Total expenditures	170,000	170,000	14,434	155,566
Excess (deficiency) of revenues over (under) expenditures	140,000	140,000	281,687	141,687
OTHER FINANCING SOURCES (USES)				
Transfers out	(220,000)	(220,000)	(206,558)	13,442
Total other financing sources (uses)	(220,000)	(220,000)	(206,558)	13,442
Net Change in Fund Balances	(80,000)	(80,000)	75,129	155,129
Fund balances - beginning	98,142	98,142	98,142	
Fund balances - ending	$18,142	$18,142	$173,271	$155,129

Exhibit B-8

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Records Management and Preservation Special Revenue Fund
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$200,000	$200,000	$195,501	($4,499)
Interest	2,000	2,000	4,175	2,175
Total revenues	202,000	202,000	199,676	(2,324)
EXPENDITURES				
General government				
Personnel	167,345	157,045	140,738	16,307
Operating	27,233	100,933	85,273	15,660
Total general government	194,578	257,978	226,011	31,967
Capital outlays	70,000	6,600	6,584	16
Total expenditures	264,578	264,578	232,595	31,983
Excess (deficiency) of revenues over (under) expenditures	(62,578)	(62,578)	(32,919)	29,659
Fund balances - beginning	106,486	106,486	106,486	
Fund balances - ending	$43,908	$43,908	$73,567	$29,659

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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$500	$500	$1,540	$1,040
Interest	50	50	99	49
Miscellaneous			6	6
Total revenues	550	550	1,645	1,095
EXPENDITURES				
Public safety				
Operating	2,250	2,250		2,250
Total public safety	2,250	2,250		2,250
Total expenditures	2,250	2,250		2,250
Excess (deficiency) of revenues over (under) expenditures	(1,700)	(1,700)	1,645	3,345
Fund balances - beginning	1,897	1,897	1,897	
Fund balances - ending	$197	$197	$3,542	$3,345

Exhibit B-9

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
County Law Library Special Revenue Fund
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$480,000	$480,000	$513,791	$33,791
Interest	15,000	15,000	5,164	(9,836)
Miscellaneous	10,000	10,000	12,501	2,501
Total revenues	505,000	505,000	531,456	26,456
EXPENDITURES				
Culture and recreation				
Personnel	261,456	261,456	199,349	62,107
Operating	443,680	443,680	393,327	50,353
Total culture and recreation	705,136	705,136	592,676	112,460
Capital outlays	13,000	13,000	8,602	4,398
Total expenditures	718,136	718,136	601,278	116,858
Excess (deficiency) of revenues over (under) expenditures	(213,136)	(213,136)	(69,822)	143,314
OTHER FINANCING SOURCES (USES)				
Capital Leases			24,227	24,227
Total other financing sources (uses)			24,227	24,227
Net Change in Fund Balances	(213,136)	(213,136)	(45,595)	167,541
Fund balances - beginning	400,497	400,497	400,497	
Prior period adjustment			(12)	(12)
Fund balances - ending	$187,361	$187,361	$354,890	$167,529

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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$186,000	$186,000	$249,959	$63,959
Interest	2,000	2,000	1,159	(841)
Total revenues	188,000	188,000	251,118	63,118
EXPENDITURES				
Administration of Justice				
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	188,000	188,000	251,118	63,118
OTHER FINANCING SOURCES (USES)				
Transfers out	(198,000)	(198,000)	(198,000)	
Total other financing sources (uses)	(198,000)	(198,000)	(198,000)	
Net Change in Fund Balances	(10,000)	(10,000)	53,118	63,118
Fund balances - beginning	22,241	22,241	22,241	
Fund balances - ending	$12,241	$12,241	$75,359	$63,118

Exhibit B-10

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Sheriff's LEOSE Special Revenue Fund
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$63,500	$63,500	$61,504	($1,996)
Interest	1,500	1,500	1,226	(274)
Miscellaneous			155	155
Total revenues	65,000	65,000	62,885	(2,115)
EXPENDITURES				
Public Safety				
Operating	95,000	95,000	81,133	13,867
Total public safety	95,000	95,000	81,133	13,867
Total expenditures	95,000	95,000	81,133	13,867
Excess (deficiency) of revenues over (under) expenditures	(30,000)	(30,000)	(18,248)	11,752
Fund balances - beginning	37,678	37,678	37,678	
Fund balances - ending	$7,678	$7,678	$19,430	$11,752

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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	$300	$300	$415	$115
Miscellaneous	3,000	3,000	4,875	1,875
Total revenues	3,300	3,300	5,290	1,990
EXPENDITURES				
Public works				
Operating	13,300	13,300	2,875	10,425
Total public works	13,300	13,300	2,875	10,425
Total expenditures	13,300	13,300	2,875	10,425
Excess (deficiency) of revenues over (under) expenditures	(10,000)	(10,000)	2,415	12,415
Fund balances - beginning	19,064	19,064	19,064	
Fund balances - ending	$9,064	$9,064	$21,479	$12,415

Exhibit B-11

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
San Elizario Placita Special Revenue Fund
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	$70	$70	$53	($17)
Total revenues	70	70	53	(17)
EXPENDITURES				
Culture and recreation				
Operating	2,050	2,050		2,050
Total culture and recreation	2,050	2,050		2,050
Total expenditures	2,050	2,050		2,050
Excess (deficiency) of revenues over (under) expenditures	(1,980)	(1,980)	53	2,033
Fund balances - beginning	1,996	1,996	1,996	
Fund balances - ending	$16	$16	$2,049	$2,033

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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	$500	$500	$592	$92
Miscellaneous	1,500	1,500	2,261	761
Total revenues	2,000	2,000	2,853	853
EXPENDITURES				
Health and welfare				
Operating	23,000	23,000	5,848	17,152
Total health and welfare	23,000	23,000	5,848	17,152
Total expenditures	23,000	23,000	5,848	17,152
Excess (deficiency) of revenues over (under) expenditures	(21,000)	(21,000)	(2,995)	18,005
Fund balances - beginning	21,860	21,860	21,860	
Fund balances - ending	$860	$860	$18,865	$18,005

Exhibit B-12

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
County Attorney Supplement Special Revenue Fund
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$20,833	$20,833	$41,667	$20,834
Interest	5,000	5,000	6,476	$1,476
Total revenues	25,833	25,833	48,143	22,310
EXPENDITURES				
Administration of justice				
Personnel		21,635	21,481	154
Operating	182,833	161,198		161,198
Total expenditures	182,833	182,833	21,481	161,352
Excess (deficiency) of revenues over (under) expenditures	(157,000)	(157,000)	26,662	183,662
Fund balances - beginning	158,687	158,687	158,687	
Fund balances - ending	$1,687	$1,687	$185,349	$183,662

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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$7,500	$7,500	$7,720	$220
Interest			183	183
Total revenues	7,500	7,500	7,903	403
EXPENDITURES				
Administration of justice				
Operating	7,500	7,500	6,618	882
Total administration of justice	7,500	7,500	6,618	882
Total expenditures	7,500	7,500	6,618	882
Excess (deficiency) of revenues over (under) expenditures			1,285	1,285
Fund balances - beginning	5,894	5,894	5,894	
Fund balances - ending	$5,894	$5,894	$7,179	$1,285

Exhibit B-13

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Probate Judiciary Support Special Revenue Fund
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$80,000	$80,000	$80,000	
Interest	4,000	4,000	9,486	$5,486
Total revenues	84,000	84,000	89,486	5,486
EXPENDITURES				
Administration of justice				
Personnel	27,420	38,390	37,468	922
Operating	85,848	74,878	32,979	41,899
Total administration of justice	113,268	113,268	70,447	42,821
Total expenditures	113,268	113,268	70,447	42,821
Excess (deficiency) of revenues over (under) expenditures	(29,268)	(29,268)	19,039	48,307
Fund balances - beginning	237,306	237,306	237,306	
Fund balances - ending	$208,038	$208,038	$256,345	$48,307

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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$2,000	$2,000	$2,798	$798
Interest	100	100	147	47
Miscellaneous	1,000	1,000		(1,000)
Total revenues	3,100	3,100	2,945	(155)
EXPENDITURES				
Administration of justice				
Operating	4,542	4,542	2,131	2,411
Total administration of justice	4,542	4,542	2,131	2,411
Total expenditures	4,542	4,542	2,131	2,411
Excess (deficiency) of revenues over (under) expenditures	(1,442)	(1,442)	814	2,256
Fund balances - beginning	4,297	4,297	4,297	
Fund balances - ending	$2,855	$2,855	$5,111	$2,256

Exhibit B-14

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
District Clerk Records Management and Preservation
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$80,000	$80,000	$86,555	$6,555
Interest	1,300	1,300	1,541	241
Total revenues	81,300	81,300	88,096	6,796
EXPENDITURES				
General government				
Personnel	76,033	76,033	68,171	7,862
Operating	15,507	25,507	19,239	6,268
Total general government	91,540	101,540	87,410	14,130
Capital outlays	17,824	7,824	7,275	549
Total expenditures	109,364	109,364	94,685	14,679
Excess (deficiency) of revenues over (under) expenditures	(28,064)	(28,064)	(6,589)	21,475
Fund balances - beginning	43,972	43,972	43,972	
Fund balances - ending	$15,908	$15,908	$37,383	$21,475

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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental			$4,066	$4,066
Charges for services	$135,000	$135,000	110,928	(24,072)
Interest	54,500	54,500	56,991	2,491
Miscellaneous	30,300	30,300	35,103	4,803
Total revenues	219,800	219,800	207,088	(12,712)
EXPENDITURES				
Public safety				
Personnel	10,619,531	10,432,981	10,150,718	282,263
Operating	1,541,721	1,725,535	1,367,579	357,956
Total public safety	12,161,252	12,158,516	11,518,297	640,219
Capital Outlays	76,195	78,931	43,723	35,208
Total expenditures	12,237,447	12,237,447	11,562,020	675,427
Excess (deficiency) of revenues over (under) expenditures	(12,017,647)	(12,017,647)	(11,354,932)	662,715
OTHER FINANCING SOURCES (USES)				
Transfers in	11,799,476	11,799,476	11,396,046	(403,430)
Transfers out	(71,376)	(71,376)	(64,167)	7,209
Total other financing sources (uses)	11,728,100	11,728,100	11,331,879	(396,221)
Net Change in Fund Balances	(289,547)	(289,547)	(23,053)	266,494
Fund balances - beginning	273,288	273,288	273,288	
Fund balances - ending	($16,259)	($16,259)	$250,235	$266,494

Exhibit B-15

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Tax Office Discretionary Special Revenue Fund
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	$120,000	$120,000	$52,212	($67,788)
Miscellaneous			111,754	111,754
Total revenues	120,000	120,000	163,966	43,966
EXPENDITURES				
General government				
Personnel	54,752	57,865	56,224	1,641
Operating	76,455	72,903	60,814	12,089
Total general government	131,207	130,768	117,038	13,730
Capital outlays	28,000	28,439	28,236	203
Total expenditures	159,207	159,207	145,274	13,933
Excess (deficiency) of revenues over (under) expenditures	(39,207)	(39,207)	18,692	57,899
Fund balances - beginning	534,269	534,269	534,269	
Fund balances - ending	$495,062	$495,062	$552,961	$57,899

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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	$50	$50	$47	($3)
Miscellaneous	80	80	174	94
Total revenues	130	130	221	91
EXPENDITURES				
Administration of justice				
Operating	1,300	1,300		1,300
Total administration of justice	1,300	1,300		1,300
Total expenditures	1,300	1,300		1,300
Excess (deficiency) of revenues over (under) expenditures	(1,170)	(1,170)	221	1,391
Fund balances - beginning	1,218	1,218	1,218	
Fund balances - ending	$48	$48	$1,439	$1,391

Exhibit B-16

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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services			$146,550	$146,550
Miscellaneous			20,887	20,887
Total revenues			167,437	167,437
EXPENDITURES				
Administration of justice				
Personnel			137,831	(137,831)
Operating			92,175	(92,175)
Total administration of justice			230,006	(230,006)
Capital Outlays				
Total expenditures			230,006	(230,006)
Excess (deficiency) of revenues over (under) expenditures			(62,569)	(62,569)
Fund balances - beginning	$80,500	$80,500	80,500	
Fund balances - ending	$80,500	$80,500	$17,931	($62,569)

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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$40,138	$40,138	$33,545	($6,593)
Total revenues	40,138	40,138	33,545	(6,593)
EXPENDITURES				
Administration of justice				
Personnel	40,138	40,138	33,545	6,593
Total administration of justice	40,138	40,138	33,545	6,593
Total expenditures	$40,138	$40,138	$33,545	$6,593
Excess (deficiency) of revenues over (under) expenditures				
Fund balances - beginning				
Fund balances - ending				

Exhibit B-17

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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$41,000	$41,000	$44,078	$3,078
Interest			7,100	7,100
Total revenues	41,000	41,000	51,178	10,178
EXPENDITURES				
Administration of justice				
Personnel	47,452	47,452		47,452
Total administration of justice	47,452	47,452		47,452
Total expenditures	47,452	47,452		47,452
Excess (deficiency) of revenues over (under) expenditures	(6,452)	(6,452)	51,178	57,630
Fund balances - beginning	184,182	184,182	184,182	
Fund balances - ending	$177,730	$177,730	$235,360	$57,630

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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$575,000	$575,000	$530,728	($44,272)
Interest	15,000	15,000	25,639	10,639
Total revenues	590,000	590,000	556,367	(33,633)
EXPENDITURES				
General government				
Operating	664,400	634,400	18,700	615,700
Total general government	664,400	634,400	18,700	615,700
Capital outlays		30,000	23,634	6,366
Total expenditures	664,400	664,400	42,334	622,066
Excess (deficiency) of revenues over (under) expenditures	(74,400)	(74,400)	514,033	588,433
Fund balances - beginning	523,221	523,221	523,221	
Fund balances - ending	$448,821	$448,821	$1,037,254	$588,433

Exhibit B-18

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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$295,000	$295,000	$483,074	$188,074
Interest			14,387	14,387
Miscellaneous			616	616
Total revenues	295,000	295,000	498,077	203,077
EXPENDITURES				
General government				
Personnel	33,407	33,636	16,593	17,043
Operating	336,483	336,254	209,099	127,155
Total general government	369,890	369,890	225,692	144,198
Total expenditures	369,890	369,890	225,692	144,198
Excess (deficiency) of revenues over (under) expenditures	(74,890)	(74,890)	272,385	347,275
Fund balances - beginning	289,701	289,701	289,701	
Fund balances - ending	$214,811	$214,811	$562,086	$347,275

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Elections Chapter 19 Fund
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$144,610	$144,610	$66,698	($77,912)
Total revenues	144,610	144,610	66,698	(77,912)
EXPENDITURES				
General government				
Operating	144,610	144,610	66,722	77,888
Total administration of justice	144,610	144,610	66,722	77,888
Total expenditures	144,610	144,610	66,722	77,888
Excess (deficiency) of revenues over (under) expenditures			(24)	(24)
Fund balances - beginning	24	24	$24	
Fund balances - ending	$24	$24		($24)

Exhibit B-19

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
El Paso Housing Finance Corporation Special Revenue Fund
For the Year Ended September 30, 2009

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

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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	$200,000	$200,000	$163,704	($36,296)
Miscellaneous	25,642	25,642	42,564	16,922
Total revenues	225,642	225,642	206,268	(19,374)
EXPENDITURES				
Health and welfare				
Operating	300,000	327,754	145,863	181,891
Total health and welfare	300,000	327,754	145,863	181,891
Total expenditures	300,000	327,754	145,863	181,891
Excess (deficiency) of revenues over (under) expenditures	(74,358)	(102,112)	60,405	162,517
Fund balances - beginning	5,072,508	5,072,508	5,072,508	
Fund balances - ending	$4,998,150	$4,970,396	$5,132,913	$162,517

Exhibit B-20

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
County Clerk Vital Statistics Fund
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$105,000	$105,000	$94,498	($10,502)
Interest	12,000	12,000	14,442	2,442
Total revenues	117,000	117,000	108,940	(8,060)
EXPENDITURES				
General government				
Operating	100,000	41,300	20,128	21,172
Total general government	100,000	41,300	20,128	21,172
Capital outlays	258,837	57,537		57,537
Total expenditures	358,837	98,837	20,128	78,709
Excess (deficiency) of revenues over (under) expenditures	(241,837)	18,163	88,812	70,649
OTHER FINANCING SOURCES (USES)				
Transfers out		(260,000)	(260,000)	
Total other financing sources (uses)		(260,000)	(260,000)	
Net Change in Fund Balances	(241,837)	(241,837)	(171,188)	70,649
Fund balances - beginning	359,123	359,123	359,123	
Fund balances - ending	$117,286	$117,286	$187,935	$70,649

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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeitures	$188,227	$188,227	$297,820	$109,593
Interest	20,000	20,000	15,950	(4,050)
Total revenues	208,227	208,227	313,770	105,543
EXPENDITURES				
Administration of justice				
Personnel	219,653	219,653	149,955	69,698
Operating	130,347	243,574	232,174	11,400
Total administration of justice	350,000	463,227	382,129	81,098
Total expenditures	350,000	463,227	382,129	81,098
Excess (deficiency) of revenues over (under) expenditures	(141,773)	(255,000)	(68,359)	186,641
Fund balances - beginning	498,155	498,155	498,155	
Fund balances - ending	$356,382	$243,155	$429,796	$186,641

Exhibit B-21

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Sportspark Special Revenue Fund
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$360,000	$360,000	$475,055	$115,055
Interest	10,000	10,000	18,199	8,199
Total revenues	370,000	370,000	493,254	123,254
EXPENDITURES				
Culture and recreation				
Personnel	272,786	272,786	242,144	30,642
Operating	404,721	404,721	321,439	83,282
Total culture and recreation	677,507	677,507	563,583	113,924
Total expenditures	677,507	677,507	563,583	113,924
Excess (deficiency) of revenues over (under) expenditures	(307,507)	(307,507)	(70,329)	237,178
Fund balances - beginning	526,402	526,402	526,402	
Prior period adjustment			(3,157)	(3,157)
Fund balances - ending	$218,895	$218,895	$452,916	$234,021

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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$50,000	$50,000	$50,770	$770
Interest	16,000	16,000	4,311	(11,689)
Total revenues	66,000	66,000	55,081	(10,919)
EXPENDITURES				
Health and Welfare				
Operating	160,000	160,000	19,996	140,004
Total health and welfare	160,000	160,000	19,996	140,004
Total expenditures	160,000	160,000	19,996	140,004
Excess (deficiency) of revenues over (under) expenditures	(94,000)	(94,000)	35,085	129,085
Fund balances - beginning	98,740	98,740	98,740	
Fund balances - ending	$4,740	$4,740	$133,825	$129,085

Exhibit B-22

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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$111,500	$111,500	$114,845	$3,345
Interest	3,000	3,000	5,541	2,541
Total revenues	114,500	114,500	120,386	5,886
EXPENDITURES				
Administration of justice				
Operating	135,800	135,800	16,661	119,139
Total administration of justice	135,800	135,800	16,661	119,139
Capital outlays	59,900	59,900	17,400	42,500
Total expenditures	195,700	195,700	34,061	161,639
Excess (deficiency) of revenues over (under) expenditures	(81,200)	(81,200)	86,325	167,525
Fund balances - beginning	125,036	125,036	125,036	
Fund balances - ending	$43,836	$43,836	$211,361	$167,525

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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$125,000	$125,000	$124,076	($924)
Interest	10,000	10,000	11,483	1,483
Total revenues	135,000	135,000	135,559	559
EXPENDITURES				
Public Safety				
Operating	345,451	345,451	150,575	194,876
Total Public Safety	345,451	345,451	150,575	194,876
Total expenditures	345,451	345,451	150,575	194,876
Excess (deficiency) of revenues over (under) expenditures	(210,451)	(210,451)	(15,016)	195,435
Fund balances - beginning	313,729	313,729	313,729	
Fund balances - ending	$103,278	$103,278	$298,713	$195,435

Exhibit B-23

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Juvenile Probation Federal Detainee Special Revenue Fund
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental			$28,142	$28,142
Interest			547	547
Total revenues			28,689	28,689
EXPENDITURES				
Public Safety				
Operating	$692	$6,233	2,425	3,808
Total Public Safety	692	6,233	2,425	3,808
Capital outlays	13,311	7,770	7,770	
Total expenditures	14,003	$14,003	10,195	3,808
Excess (deficiency) of revenues over (under) expenditures	(14,003)	(14,003)	18,494	32,497
Fund balances - beginning	12,558	12,558	12,558	
Fund balances - ending	($1,445)	($1,445)	$31,052	$32,497

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Juvenile Case Manager Fund
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$100,000	$100,000	$130,707	$30,707
Interest			1,196	1,196
Total revenues	100,000	100,000	131,903	31,903
EXPENDITURES				
Administration of justice				
Personnel	121,833	121,460	113,277	8,183
Operating	3	376	375	1
Total administration of justice	121,836	121,836	113,652	8,184
Total expenditures	121,836	$121,836	113,652	8,184
Excess (deficiency) of revenues over (under) expenditures	(21,836)	(21,836)	18,251	40,087
OTHER FINANCING SOURCES (USES)				
Transfers in	21,836	21,836		(21,836)
Total other financing sources (uses)	21,836	21,836		(21,836)
Net Change in Fund Balances			18,251	18,251
Fund balances - beginning	38,383	38,383	38,383	
Fund balances - ending	$38,383	$38,383	$56,634	$18,251

Exhibit B-24

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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$200,000	$200,000	$2,693	($197,307)
Interest			47,268	47,268
Total revenues			49,961	(150,039)
EXPENDITURES				
Public Safety				
Personnel		27,000	2,528	24,472
Operating	13,099	70,763	47,810	22,953
Total Public Safety	13,099	97,763	50,338	47,425
Capital outlays	1,750	273,180	249,958	23,222
Total expenditures	14,849	370,943	300,296	70,647
Excess (deficiency) of revenues over (under) expenditures	(14,849)	(370,943)	(250,335)	120,608
OTHER FINANCING SOURCES (USES)				
Transfers out	($1,700,000)	(1,343,906)		1,343,906
Total other financing sources (uses)	(1,700,000)	(1,343,906)		1,343,906
Net Change in Fund Balances	(1,714,849)	(1,714,849)	(250,335)	1,464,514
Fund balances - beginning	1,708,943	1,708,943	1,708,943	
Prior period adjustment			(156,266)	156,266
Fund balances - ending	($5,906)	($5,906)	$1,302,342	$1,620,780

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Justice Court Security
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$25,000	$25,000	$28,317	$3,317
Interest			2,824	2,824
Total revenues	25,000	25,000	31,141	6,141
EXPENDITURES				
Public Safety				
Operating	50,000	50,000		50,000
Total Public Safety	50,000	50,000		50,000
Capital outlays	25,000	25,000		25,000
Total expenditures	75,000	75,000		75,000
Excess (deficiency) of revenues over (under) expenditures	(50,000)	(50,000)	31,141	81,141
Fund balances - beginning	67,186	67,186	67,186	
Fund balances - ending	$17,186	$17,186	$98,327	$81,141

Exhibit B-25

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
DWI Drug Court Special Revenue Fund
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	$40,000	$40,000	$49,943	$9,943
Interest			1,712	1,712
Total revenues	40,000	40,000	51,655	11,655
EXPENDITURES				
Administration of Justice				
Operating	65,000	65,000	10,154	54,846
Total Public Safety	65,000	65,000	10,154	54,846
Total expenditures	65,000	65,000	10,154	54,846
Excess (deficiency) of revenues over (under) expenditures	(25,000)	(25,000)	41,501	66,501
Fund balances - beginning	31,311	31,311	31,311	
Fund balances - ending	$6,311	$6,311	$72,812	$66,501

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
District Attorney Federal Asset Sharing Special Revenue Fund
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and Forfeitures				
Interest			$2,117	$2,117
Total revenues			2,117	2,117
EXPENDITURES				
Administration of Justice				
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures			2,117	2,117
Fund balances - beginning	$57,878	$57,878	57,878	
Fund balances - ending	$57,878	$57,878	$59,995	$2,117

Exhibit B-26

County of El Paso, Texas
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Court Initiated Guardianship Special Revenue Fund
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental				
Charges for services	$20,000	$20,000	$30,880	$10,880
Interest			1,371	1,371
Total revenues	20,000	20,000	32,251	12,251
EXPENDITURES				
Administration of Justice				
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	20,000	20,000	32,251	12,251
Fund balances - beginning	26,931	26,931	26,931	
Fund balances - ending	$46,931	$46,931	$59,182	$12,251

County of El Paso, Texas
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Juvenile Probation Donations Special Revenue Fund
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest			$25	$25
Miscellaneous	$200	$200	200	
Total revenues	200	200	225	25
EXPENDITURES				
Public Safety				
Operating	1,000	1,200	1,002	198
Total expenditures	1,000	1,200	1,002	198
Excess (deficiency) of revenues over (under) expenditures	(800)	(1,000)	(777)	223
Fund balances - beginning	1,007	1,007	1,007	
Fund balances - ending	$207	$7	$230	$223

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2009

GRANTS

34th Judicial District Prosecution Initiative

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

65th District Expanded Family Drug Court Program

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

243rd Discretionary Drug Court

This grant was awarded by the U.S. Department of Justice and is designed to assist states, state courts, local courts, units of local government and Indian Tribal governments in developing and establishing drug courts for substance-abusing adult and juvenile offenders. It is required by law to target nonviolent offenders.

243rd District Drug Court

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

409th District Drug Court

This grant is awarded by the Office of the Governor Criminal Justice Division to provide judicial oversight and other supportive services for youth and their families that will result in increased accountability leading to reduce the frequency of alcohol and/or substance abuse, reduce recidivism rates, reduce the number of youth placed in residential facilities, improve parenting skills and improve educational progress and attendance.

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2009

GRANTS

Access and Visitation Grant

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

BCMHC Military Assistance

This grant was established to provide additional necessary support to individuals served by the local Community Resource Coordination Group (CRCG) and Community Resource Coordination Group for Adults (CRCGA), with a focus on military families, whose needs cannot be covered by existing community services or programs. These funds are made available by the Texas Health and Human Services Commission (HHSC).

BCMHC Project M2

This grant was awarded by the Department of Justice, Office of Juvenile Justice and Delinquency Prevention, to serve more at-risk youth with volunteer mentors. This will bring together Big Brothers Big Sisters and El Paso County through BCMHC to provide structured mentoring services to meet the needs of at-risk youth.

Bootstrap Program

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

Border Children's Mental Health Collaborative

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

Border Crime Initiative

The Criminal Justice Division awarded the Border Crime Initiative to augment patrol services in the intervention of any illegal activity in the community to include but not limited to pro-active patrol, criminal interdiction, crime prevention, and apprehension of criminals.

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2009

GRANTS

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.

Byrne Justice Assistance Grant

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

Canutillo Western Village

This grant is awarded by the Texas Department of Rural Affairs to provide first-time public water system improvements in the Western Village Subdivision located west of the Canutillo area of the county.

Child Protective Services

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

Click It or Ticket Safety

This grant is awarded by the Texas Department of Transportation to increase the effective enforcement and adjudication of traffic safety-related laws to reduce fatal and serious injury crashes, to increase public education and information campaigns, to increase occupant restraint use in all passenger vehicles and trucks, and to increase the enforcement of occupant protection laws.

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2009

GRANTS

Colonia Plumbing Program

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

Colonia Road Projects

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

Colonia Self Help Center

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

Constable STEP

The Texas Department of Transportation awarded the STEP-Impaired Driving Mobilization grant to increase effective enforcement and adjudication of traffic safety-related laws to reduce fatal and serious crashes. Strategies: Increase enforcement of traffic-related laws and increase public education and information campaigns.

Constable Tobacco Compliance

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

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.

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2009

GRANTS

District Attorney Victim Information Notification Everyday (VINE)

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

Domestic Violence Unit (VAWA)

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

Drug Enforcement

The objective of the Drug Enforcement grant is to supplement the Border Crime Initiative grant by covering the operational expenditures of the department.

DWI Court Program

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

El Paso/NM Transit System

This project grant agreement awarded by the Texas Department of Transportation is for an interstate commuter bus service demonstration project between El Paso, Texas and Las Cruces, New Mexico, with intermediate stops at other locations in Texas and New Mexico.

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, 2009

GRANTS

Explorer Post

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

FEMA Flood

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

HD Alternative Fuel Project

This grant was awarded by the Texas Department of Transportation. The purpose of this grant is to retrofit 3 heavy-duty vehicles involved in the cross border transportation industry to utilize the Hybrid Compression Ignition System Technology which would allow project vehicles to operate on a dual-fuel configuration.

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.

Hispanic Nutrition Program

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

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2009

GRANTS

Homeland Security

Federal Emergency Management awarded this grant through the Texas Division of Emergency Management to purchase equipment to aid in the improvement of the County's ability to prevent, respond to and recover from acts of terrorists and natural disasters.

Homeless Re-Housing Program

The Homeless Prevention and Rapid Re-housing program was awarded by the Texas Department of Housing and Community Affairs. The purpose of this grant is to provide financial and other assistance to prevent individuals from becoming homeless and help those who are experiencing homelessness to be quickly re-housed and stabilized.

ITS Integration Project

This grant was awarded by the Texas Department of Transportation. The objective of this grant is to integrate Automatic Vehicle Location (AVL), real-time voice communication and automated data systems, integrated billing (swipe card) services and state-of-the-art passenger information on 17 transit & social service vehicles.

Juvenile Accountability Incentive

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

Juvenile Board State Aid

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

Juvenile Board State Aid Imprest Fund

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.

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2009

GRANTS

Juvenile Justice Alternative Education

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

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.

Nutrition

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

ONDCP Multiple Initiatives

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

Operation Linebacker

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

Organized Crime Drug Enforcement Task Force

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

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2009

GRANTS

Ponderosa Western Village

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

Project Border Star

The Local Border Security Program awarded by the Governor's Division of Emergency Management is a funded Rider 60 of the General Appropriations Act to provide additional manpower by local law enforcement agencies for state surge operations for improved border security. These funds provide grants to local law enforcement agencies for payment of overtime and per diem for local law enforcement officers and support personnel, as well as fuel, training, equipment, and technology acquisition for surge operations.

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.

Reclaiming Futures National Program

This grant was awarded through the Robert Wood Johnson Foundation-Portland State University. The purpose of this grant is to provide a technical assistance package to assist in the creation of evidence based approaches for early screening, assessment and referral to substance abuse services for justice involved youth.

Regional Coordination Transportation Plan

This grant was funded by the Midland-Odessa UTD to continue planning and coordinating the development, implementation and on-going modification of the current regional coordination work plan in the Far West Texas/ El Paso region.

Regional Public Transportation Plan

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

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2009

GRANTS

Regional Transit Coach Operator Roadeo

This grant is awarded by the Texas Department of Transportation. The objective of this project is to conduct a Regional Transit Coach Operator Roadeo that will consist of full-sized and cutaway bus competition, a safety test, personal appearance rating, pre-trip inspection test and driving skills test.

Rural Transit Assistance Program

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

San Elizario Bicycle/Sidewalk Path

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

Secure Border Trade Demo Project

This grant is awarded by the Texas Department of Transportation. The objective of this project is to equip 30 heavy-duty tractors/trailers with state-of-art intelligent transportation system devices to secure cargo and transmit key data into a central repository where the date will be analyzed by software agents to detect anomalies which may have comprised security of the protected cargo.

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 Program Income

These funds were received from generated program income that the Sheriff's Office was authorized to use for law enforcement purposes.

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2009

GRANTS

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 STEP

The Texas Department of Transportation STEP-Impaired Driving Mobilization main objective is to increase effective enforcement and adjudication of traffic safety-related laws to reduce fatal and serious crashes. Strategies: Increase enforcement of traffic safety-related laws and increase public education and information campaigns.

Solid Waste Management Services

The Texas Commission on Environmental Quality (TCEQ) awarded funds from the Texas Solid Waste Disposal and Transportation Revenue Fee Fund in support of local and regional solid waste projects.

Special Disaster Relief

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

Texas Capital Project Fund

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

TJPC Community Corrections

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

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2009

GRANTS

TJPC Diversionary Placement

This grant is awarded by the Texas Juvenile Probation Commission to local juvenile boards for the purpose of developing community-based probation program services to juveniles at risk of commitment to the Texas Youth Commission. This grant will pay for non-secure residential services.

TJPC Intensive Community Pilot

This grant is awarded by the Texas Juvenile Probation Commission. The goal and objective of the Intensive Community Based Pilot grant is to create or enhance juvenile services to juvenile's offenders adjudicated for misdemeanor offenses that, under prior law, were eligible for commitment to the Texas Youth Commission.

TJPC Intensive Community Based Program

The Intensive Community Based Program is awarded by the Texas Juvenile Probation Commission to create or enhance services for a priority population of youth under the supervision of the juvenile court. The priority population for the grant consists of youth currently under supervision of the juvenile court for jailable misdemeanors or felony offenses, including youth on deferred prosecution.

TJPC Progressive Sanctions

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

TJPC Salary Adjustment

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

TJPC Secure Post Adjudication

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

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2009

GRANTS

TJPC Special Needs Diversionary Program

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

TJPC Title IV-E Enhanced Billing/Foster Care

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

Tobacco Compliance

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

Tornillo EDAP Project

This grant is awarded by the Texas Department of Rural Affairs to provide first-time public sanitary sewer service in the Tornillo community.

USTA Tennis 123

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

Van Pool Program

The Texas Department of Transportation awarded the Van Pool Program to allow employees or job trainees in El Paso County to participate in vanpools for transportation to their employment or job training site which will result in transportation cost savings for the employees, a reduction in the number of vehicles on the roadways and a subsequent improvement in the county's air quality.

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2009

GRANTS

Vehicle Registration Abuse Program

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

Victim Coordinator and Liaison

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

Victim Services Liaison

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

Victim Witness Services

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

County of El Paso, Texas
Special Revenue Funds
Combining Balance Sheet - Grant Funds
As of September 30, 2009
(With comparative totals for September 30, 2008)

Funds	Assets				
	Cash-Demand Deposits	Accounts Receivable	Notes Receivable	Due from Other Funds	Total Assets
General Government					
Access and Visitation Grant		$10,476			$10,476
Balances September 30, 2009		$10,476			$10,476
Administration of Justice					
34th Judicial District Prosecution Initiative		$108,734			$108,734
65th District Expanded Family Drug Court Program		56,738			56,738
243rd Discretionary Drug Court Program		18,237		$35,260	53,497
243rd District Drug Court		37,519			37,519
409th District Drug Court	$195	5,300			5,495
DIMS Project		43,253			43,253
Domestic Violence Unit		35,816			35,816
Explorer Post Task Force	5,078				5,078
Juvenile Accountability Incentive		5,238			5,238
Public Defender Mental Health	1,288				1,288
Vehicle Registration Abuse Program		19,092			19,092
Victim Witness Services		32,572			32,572
Balances September 30, 2009	$6,561	$362,499		$35,260	$404,320
Public Safety					
Border Crime Initiative		$486,800			$486,800
Byrne Justice Assistance Grant		135,543			135,543
Constable Tobacco Compliance				$17,492	17,492
Drug Enforcement				108,373	108,373
HIDTA Program Income				406,889	406,889
Homeland Security		99,525			99,525
Juvenile Board State Aid				63,954	63,954
Juvenile Board State Aid Imprest Fund				115,587	115,587
Juvenile Justice Alternative Education				115,286	115,286
Juvenile Services	$156				156
ONDCP Multiple Initiatives		1,175,333			1,175,333
Operation Linebacker		53,184			53,184
Organized Crime Drug Enforce Task Force		5,331			5,331
Project Border Star		524,971			524,971
Reclaiming Futures	5,409				5,409
Sheriff's Crime Victim Services		7,087			7,087
Sheriff's Program Income	743,112				743,112
Sheriff's Step		10,502			10,502
Sheriff's Training Academy		32,686			32,686
Special Disaster Relief	42				42
TJPC Community Corrections	180,383				180,383
TJPC Diversionaary Placement Fund	9,265	23,059			32,324
TJPC Internsive Community Pilot	37,157	2,610			39,767
TJPC Internsive Community Program	246	9,332			9,578
TJPC Progressive Sanctions	49,944				49,944
TJPC Salary Adjustment	35,616				35,616
TJPC Secure Post-Adjudication	161,594				161,594
TJPC Special Needs Diversionary Program		19,408			19,408
TJPC Title IV-E Enhanced Billing	10,549			2,743,665	2,754,214
Tobacco Compliance				11,500	11,500
Balances September 30, 2009	$1,233,473	$2,585,371		$3,582,746	$7,401,590

(Continued)

County of El Paso, Texas
Special Revenue Funds
Combining Balance Sheet - Grant Funds
As of September 30, 2009
(With comparative totals for September 30, 2008)

Funds	Assets				
	Cash-Demand Deposits	Accounts Receivable	Notes Receivable	Due from Other Funds	Total Assets
Health and Welfare					
BCMHC Military Assistance		$14,162			$14,162
BCMHC Project M2		67,426			67,426
Border Children's Mental Health Collaborative		84,893		$386,563	471,456
Child Protective Services		97,312		52,712	150,024
Emergency Food and Shelter				2,615	2,615
Hispanic Nutrition Program	$405				405
Homeless Re-Housing Program		1,925			1,925
Nutrition		343,886			343,886
Balances September 30, 2009	$405	$609,604		$441,890	$1,051,899
Resource Development					
Texas Capital Project	$214,973		$884,810		$1,099,783
Balances September 30, 2009	$214,973		$884,810		$1,099,783
Community Services					
Bootstrap Program		$21,145			$21,145
El Paso/NM Transit System		21,483			21,483
HD Alternative Fuel Project		62,325			62,325
ITS Integration Project		128,791			128,791
Regional Coordination Transportation Plan	$1,873	88			1,961
Regional Public Transportation Plan		12,493			12,493
Rural Transit Assistance Program		152,675			152,675
Secure Border Trade Demo Project		14,164			14,164
Van Pool Program		109,516			109,516
Balances September 30, 2009	$1,873	$522,680			$524,553
Culture and Recreation					
USTA Tennis 123	$967				$967
Balances September 30, 2009	$967				$967
Public Works					
Canutillo Western Village	$19,846				$19,846
Colonia Plumbing Program	3,801				3,801
Colonia Road Projects		$1,498,988			1,498,988
Colonia Self-Help Center		685,061			685,061
FEMA Flood	76,225				76,225
San Elizario Bicycle/Sidewalk Path				$50,894	50,894
Tornillo EDAP		17,472			17,472
Balances September 30, 2009	$99,872	$2,201,521		$50,894	$2,352,287
Total Balance September 30, 2009	$1,558,124	$6,292,151	$884,810	$4,110,790	$12,845,875
Total Balance September 30, 2008	$3,025,687	$4,833,211	$984,529	$2,945,001	$11,788,428

(Continued)

County of El Paso, Texas
Special Revenue Funds
Combining Balance Sheet - Grant Funds
As of September 30, 2009
(With comparative totals for September 30, 2008)

Funds	Liabilities and Fund Balance							Total Liabilities and Fund Balance
	Vouchers/ Retainage Payable	Payroll Liabilities	Due to Other Funds	Due to Other Governments	Deferred Revenues	Total Liabilities	Fund Balance	
General Government								
Access and Visitation Grant	$2,798		$7,678			$10,476		$10,476
Balances September 30, 2009	$2,798		$7,678			$10,476		$10,476
Administration of Justice								
34th Judicial District Prosecution Initiative	$897	$17,131	$90,706			$108,734		$108,734
65th District Expanded Family Drug Court Program	42,371	1,486	12,881			56,738		56,738
243rd Discretionary Drug Court Program	2,707	3,032				5,739	$47,758	53,497
243rd District Drug Court	4,167	3,342	30,010			37,519		37,519
409th District Drug Court	5,495					5,495		5,495
DIMS Project	136	16,030	27,087			43,253		43,253
Domestic Violence Unit	48	6,281	29,487			35,816		35,816
Explorer Post Task Force					$5,078	5,078		5,078
Juvenile Accountability Incentive			5,195			5,195	43	5,238
Public Defender Mental Health					1,288	1,288		1,288
Vehicle Registration Abuse Program	280	2,289	16,523			19,092		19,092
Victim Witness Services		4,387	28,185			32,572		32,572
Balances September 30, 2009	$56,101	$53,978	$240,074		$6,366	$356,519	$47,801	$404,320
Public Safety								
Border Crime Initiative		$54,567	$432,233			$486,800		$486,800
Byrne Justice Assistance Grant	$126,700		8,843			135,543		135,543
Constable Tobacco Compliance					$17,492	17,492		17,492
Drug Enforcement	21,868	8,537			77,968	108,373		108,373
HIDTA Program Income					406,889	406,889		406,889
Homeland Security	37,141		62,384			99,525		99,525
Juvenile Board State Aid		19,868			44,086	63,954		63,954
Juvenile Board State Aid Imprest Fund					115,587	115,587		115,587
Juvenile Justice Alternative Education					115,286	115,286		115,286
Juvenile Services					156	156		156
ONDCP Multiple Initiatives	67,107	67,211	1,041,015			1,175,333		1,175,333
Operation Linebacker	45,532		7,652			53,184		53,184
Organized Crime Drug Enforce Task Force			5,331			5,331		5,331
Project Border Star	4,614		520,357			524,971		524,971
Reclaiming Futures	4,243				1,166	5,409		5,409
Sheriff's Crime Victim Services	3,299	1,568	2,220			7,087		7,087
Sheriff's Program Income					815	815	$742,297	743,112
Sheriff's Step	954		9,548			10,502		10,502
Sheriff's Training Academy		5,012	27,674			32,686		32,686
Special Disaster Relief					42	42		42
TJPC Community Corrections	52,475	13,388			114,520	180,383		180,383
TJPC Diversionaary Placement Fund	32,324					32,324		32,324
TJPC Internsive Community Pilot	39,767					39,767		39,767
TJPC Internsive Community Program	9,578					9,578		9,578
TJPC Progressive Sanctions		40,675			9,269	49,944		49,944
TJPC Salary Adjustment		11,434			24,182	35,616		35,616
TJPC Secure Post-Adjudication	4,314	1,693				6,007	155,587	161,594
TJPC Special Needs Diversionary Program	19,408					19,408		19,408
TJPC Title IV-E Enhanced Billing	23,835	10,903				34,738	2,719,476	2,754,214
Tobacco Compliance	1,254				10,246	11,500		11,500
Balances September 30, 2009	$494,413	$234,856	$2,117,257		$937,704	$3,784,230	$3,617,360	$7,401,590

(Continued)

County of El Paso, Texas
Special Revenue Funds
Combining Balance Sheet - Grant Funds
As of September 30, 2009
(With comparative totals for September 30, 2008)

Funds	Liabilities and Fund Balance							Total Liabilities and Fund Balance
	Vouchers/ Retainage Payable	Payroll Liabilities	Due to Other Funds	Due to Other Governments	Deferred Revenues	Total Liabilities	Fund Balance	
Health and Welfare								
BCMHC Military Assistance	$1,440		$12,722			$14,162		$14,162
BCMHC Project M2	57,655	$2,527	7,244			67,426		67,426
Border Children's Mental Health Collaborative	85,597	12,481				98,078	$373,378	471,456
Child Protective Services	1,090	17,320				18,410	131,614	150,024
Emergency Food and Shelter	1,465				$1,150	2,615		2,615
Hispanic Nutrition Program					405	405		405
Homeless Re-Housing Program	1,925					1,925		1,925
Nutrition	178,789	14,764	17,734			211,287	132,599	343,886
Balances September 30, 2009	$327,961	$47,092	$37,700		$1,555	$414,308	$637,591	$1,051,899
Resource Development								
Texas Capital Project				$855,089	$244,694	$1,099,783		$1,099,783
Balances September 30, 2009				$855,089	$244,694	$1,099,783		$1,099,783
Community Services								
Bootstrap Program	$477		$20,668			$21,145		$21,145
El Paso/NM Transit System	21,483					21,483		21,483
HD Alternative Fuel Project	14,620		47,705			62,325		62,325
ITS Integration Project	45,335		83,456			128,791		128,791
Regional Coordination Transportation Plan		$1,961				1,961		1,961
Regional Public Transportation Plan	312		12,181			12,493		12,493
Rural Transit Assistance Program	47,322	3,014	102,339			152,675		152,675
Secure Border Trade Demo Project			14,164			14,164		14,164
Van Pool Program	59,497		50,019			109,516		109,516
Balances September 30, 2009	$189,046	$4,975	$330,532			$524,553		$524,553
Culture and Recreation								
USTA Tennis 123					$967	$967		$967
Balances September 30, 2009					$967	$967		$967
Public Works								
Canutillo Western Village							$19,846	$19,846
Colonia Plumbing Program	$3,801					$3,801		3,801
Colonia Road Projects	518,973		978,017			1,496,990	1,998	1,498,988
Colonia Self-Help Center	303,001		382,060			685,061		685,061
FEMA Flood					$54,004	54,004	22,221	76,225
San Elizario Bicycle/Sidewalk Path							50,894	50,894
Tornillo EDAP			17,472			17,472		17,472
Balances September 30, 2009	$825,775		$1,377,549		$54,004	$2,257,328	$94,959	$2,352,287
Total Balance September 30, 2009	$1,896,094	$340,901	$4,110,790	$855,089	$1,245,290	$8,448,164	$4,397,711	$12,845,875
Total Balance September 30, 2008	$1,805,491	$280,349	$2,945,001	$1,013,278	$1,463,939	$7,508,058	$4,280,370	$11,788,428

(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, 2009
(With comparative totals for the year ended September 30, 2008)

Funds	Beginning Balance	Prior Period Adjustments	Adjusted Balance	Revenues	Expenditures (Current)	Net Change in Fund Balance During the Year	Ending Balance
General Government							
Access and Visitation Grant				$70,691	$70,691		
Help America Vote Act				8,209	8,209		
Balances September 30, 2009				$78,900	$78,900		
Administration of Justice							
34th Judicial District Prosecution Initiative				$600,367	$600,367		
65th District Expanded Family Drug Court Program				156,228	156,228		
243rd Discretionary Drug Court Program	$72,511		$72,511	45,857	70,610	($24,753)	$47,758
243rd District Drug Court				127,757	127,757		
409th District Drug Court	7,945		7,945	86,334	94,279	(7,945)	
DIMS Project				536,979	536,979		
Domestic Violence Unit				201,199	201,199		
DWI Court Program				74,358	74,358		
Explorer Post Task Force				388	388		
Juvenile Accountability Incentive		($30)	(30)	28,211	28,138	73	43
Public Defender Mental Health		(415)	(415)	6,527	6,112	415	
Vehicle Registration Abuse Program				80,497	80,497		
Victim Coordinator and Liaison				16,818	16,818		
Victim Witness Services	15,120		15,120	142,253	157,373	(15,120)	
Balances September 30, 2009	$95,576	($445)	$95,131	$2,103,773	$2,151,103	($47,330)	$47,801
Public Safety							
Border Crime Initiative				$1,590,916	$1,590,916		
Bullet Proof Vest Partnership				1,800	1,800		
Byrne Justice Assistance Grant				463,590	463,590		
Click It or Ticket Safety				16,665	16,665		
Constable Step				252	252		
Constable Tobacco Compliance				45,194	45,194		
DA Victim Info Notification Everyday				30,108	30,108		
Drug Enforcement				1,393,975	1,393,975		
Homeland Security				109,290	109,290		
Juvenile Board State Aid				387,021	387,021		
Juvenile Board State Aid Imprest Fund				6,925	6,925		
Juvenile Justice Alternative Education				218,672	218,672		
Juvenile Services				1,291	1,291		
ONDCP Multiple Initiatives		($863)	($863)	3,734,092	3,733,229	$863	
Operation Linebacker				69,454	69,454		
Organized Crime Drug Enforce Task Force				21,721	21,721		
Project Border Star				1,980,713	1,980,713		
Relaiming Futures				8,974	8,974		
Sheriff's Crime Victim Services				35,764	35,764		
Sheriff's Program Income				742,297		742,297	$742,297
Sheriff's Step				56,720	56,720		
Sheriff's Training Academy				195,902	195,902		
TJPC Community Corrections				1,163,503	1,163,503		
TJPC Diversionary Placement				190,531	190,531		
TJPC Internsive Community Pilot				27,170	27,170		
TJPC Internsive Community Program				294,746	294,746		
TJPC Progressive Sanctions				705,459	705,459		
TJPC Salary Adjustment				310,172	310,172		
TJPC Secure Post-Adjudication	$181,864	(13)	181,851	247,723	273,987	(26,264)	155,587
TJPC Special Needs Diversionary Program				49,566	49,566		
TJPC Title IV-E Enhanced Billing	3,159,171		3,159,171	318,312	758,007	(439,695)	2,719,476
Tobacco Compliance				22,613	22,613		
Victim Services Liaison	627		627		627	(627)	
Balances September 30, 2009	$3,341,662	($876)	$3,340,786	$14,441,131	$14,164,557	$276,574	$3,617,360

(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, 2009
(With comparative totals for the year ended September 30, 2008)

Funds	Beginning Balance	Prior Period Adjustments	Adjusted Balance	Revenues	Expenditures (Current)	Net Change in Fund Balance During the Year	Ending Balance
Health and Welfare							
BCMHC Military Assistance				$19,144	$19,144		
BCMHC Project M2				117,458	117,458		
Border Children's Mental Health Collaborative	$482,234		$482,234	$892,224	$1,001,080	($108,856)	$373,378
Child Protective Services	107,827		107,827	762,883	739,096	23,787	131,614
Emergency Food and Shelter		$834	834	144,117	144,951	(834)	
Hispanic Nutrition Program				3,488	3,488		
Homeless Re-Housing Program				1,925	1,925		
Nutrition	170,697		170,697	3,406,487	3,444,585	(38,098)	132,599
Balances September 30, 2009	$760,758	$834	$761,592	$5,347,726	$5,471,727	($124,001)	$637,591
Community Services							
Bootstrap Program				$28,800	$28,800		
El Paso/NM Transit System				21,483	21,483		
HD Alternative Fuel Project				67,275	67,275		
ITS Integration Project				188,031	188,031		
Regional Coordination Transportation Plan				9,809	9,809		
Regional Public Transportation Plan				59,951	59,951		
Regional Transit Coach Operator				537	537		
Rural Transit Assistance Program				701,153	701,153		
Secure Border Trade Demo Project				14,164	14,164		
Van Pool Program				210,590	210,590		
Balances September 30, 2009				$1,301,793	$1,301,793		
Public Works							
Canutillo Western Village				$28,580	$8,734	$19,846	$19,846
Colonia Road Projects				3,877,128	3,875,130	1,998	1,998
Colonia Self-Help Center		($415,652)	($415,652)	520,819	105,167	415,652	
FEMA Flood	$31,193		31,193		8,972	(8,972)	22,221
Ponderosa Western Village	287		287		287	(287)	
San Elizario Bicycle/Sidewalk Path	50,894		50,894				50,894
Solid Waste Management Services				38,436	38,436		
Tornillo EDAP Project				20,626	20,626		
Balances September 30, 2009	$82,374	($415,652)	($333,278)	$4,485,589	$4,057,352	$428,237	$94,959
Total Balance September 30, 2009	$4,280,370	($416,139)	$3,864,231	$27,758,912	$27,225,432	$533,480	$4,397,711
Total Balance September 30, 2008	$737,071	$3,173,642	$3,910,713	$25,137,772	$24,768,115	$369,657	$4,280,370

(Concluded)

County of El Paso, Texas
Special Revenue Funds
Schedule of Revenues - Grant Funds
For the year ended September 30, 2009
(With comparative totals for the year ended September 30, 2008)

Funds	Intergovernmental: Federal/ State	Intergovernmental: Other	Interest	Other	Total Revenues	Transfers In	Revenues and Other Financing Sources
General Government							
Access and Visitation Grant	$62,615				$62,615	$8,076	$70,691
Help America Vote Act	8,209				8,209		8,209
Balances September 30, 2009	$70,824				$70,824	$8,076	$78,900
Administration of Justice							
34th Judicial District Prosecution Initiative	$600,367				$600,367		$600,367
65th District Expanded Family Drug Court Program	156,228				156,228		156,228
243rd Discretionary Drug Court Program	45,857				45,857		45,857
243rd District Drug Court	127,757				127,757		127,757
409th District Drug Court	72,167				72,167	$14,167	86,334
DIMS Project		$189,384			189,384	347,595	536,979
Domestic Violence Unit	103,428				103,428	97,771	201,199
DWI Court Program	74,358				74,358		74,358
Explorer Post Task Force				$388	388		388
Juvenile Accountability Incentive	28,211				28,211		28,211
Public Defender Mental Health	3,912			2,615	6,527		6,527
Vehicle Registration Abuse Program	66,670				66,670	13,827	80,497
Victim Coordinator and Liaison	16,818				16,818		16,818
Victim Witness Services	79,418				79,418	62,835	142,253
Balances September 30, 2009	$1,375,191	$189,384		$3,003	$1,567,578	$536,195	$2,103,773
Public Safety							
Border Crime Initiative	$1,590,916				$1,590,916		$1,590,916
Bullet Proof Vest Partnership	1,800				1,800		1,800
Byrne Justice Assistance Grant	463,590				463,590		463,590
Click It or Ticket Safety	16,665				16,665		16,665
Constable Step	252				252		252
Constable Tobacco Compliance	45,194				45,194		45,194
DA Victim Info Notification Everyday	30,108				30,108		30,108
Drug Enforcement				$1,393,975	1,393,975		1,393,975
Homeland Security	109,290				109,290		109,290
Juvenile Board State Aid	387,021				387,021		387,021
Juvenile Board State Aid Imprest Fund			$6,925		6,925		6,925
Juvenile Justice Alternative Education	218,672				218,672		218,672
Juvenile Services	1,291				1,291		1,291
ONDCP Multiple Initiatives	3,734,092				3,734,092		3,734,092
Operation Linebacker	69,454				69,454		69,454
Organized Crime Drug Enforce Task Force	21,721				21,721		21,721
Project Border Star	1,980,713				1,980,713		1,980,713
Relaiming Futures				8,974	8,974		8,974
Sheriff's Crime Victim Services	35,764				35,764		35,764
Sheriff's Program Income						$742,297	742,297
Sheriff's Step	56,720				56,720		56,720
Sheriff's Training Academy	195,902				195,902		195,902
TJPC Community Corrections	1,163,503				1,163,503		1,163,503
TJPC Diversionary Placement	190,531				190,531		190,531
TJPC Internsive Community Pilot	27,170				27,170		27,170
TJPC Internsive Community Program	294,746				294,746		294,746
TJPC Progressive Sanctions	705,459				705,459		705,459
TJPC Salary Adjustment	310,172				310,172		310,172
TJPC Secure Post-Adjudication	247,723				247,723		247,723
TJPC Special Needs Diversionary Program	49,566				49,566		49,566
TJPC Title IV-E Enhanced Billing	217,833		100,479		318,312		318,312
Tobacco Compliance	22,613				22,613		22,613
Balances September 30, 2009	$12,188,481		$107,404	$1,402,949	$13,698,834	$742,297	$14,441,131

(Continued)

County of El Paso, Texas
Special Revenue Funds
Schedule of Revenues - Grant Funds
For the year ended September 30, 2009
(With comparative totals for the year ended September 30, 2008)

Funds	Intergovernmental: Federal/ State	Intergovernmental: Other	Interest	Other	Total Revenues	Transfers In	Revenues and Other Financing Sources
Health and Welfare							
BCMHC Military Assistance	$19,144				$19,144		$19,144
BCMHC Project M2	117,458				117,458		117,458
Border Children's Mental Health Collaborative	457,331				457,331	$434,893	892,224
Child Protective Services	204,059				204,059	558,824	762,883
Emergency Food and Shelter	144,117				144,117		144,117
Hispanic Nutrition Program	3,488				3,488		3,488
Homeless Re-Housing Program	1,925				1,925		1,925
Nutrition	2,323,387		$3,265	$150,991	2,477,643	928,844	3,406,487
Balances September 30, 2009	$3,270,909		$3,265	$150,991	$3,425,165	$1,922,561	$5,347,726
Community Services							
Bootstrap Program	$28,800				$28,800		$28,800
El Paso/NM Transit System	21,483				21,483		21,483
HD Alternative Fuel Project	67,275				67,275		67,275
ITS Integration Project	188,031				188,031		188,031
Regional Coordination Transportation Plan	9,809				9,809		9,809
Regional Public Transportation Plan	59,951				59,951		59,951
Regional Transit Coach Operator	537				537		537
Rural Transit Assistance Program	416,034			$79,319	495,353	$205,800	701,153
Secure Border Trade Demo Project	14,164				14,164		14,164
Van Pool Program	210,590				210,590		210,590
Balances September 30, 2009	$1,016,674			$79,319	$1,095,993	$205,800	$1,301,793
Public Works							
Canutillo Western Village	$4,580				$4,580	$24,000	$28,580
Colonia Road Projects	3,874,876		$2,252		3,877,128		3,877,128
Colonia Self-Help Center	37,285				37,285	483,534	520,819
Solid Waste Management Services	38,436				38,436		38,436
Tornillo EDAP Project 2008	20,626				20,626		20,626
Balances September 30, 2009	$3,975,803		$2,252		$3,978,055	$507,534	$4,485,589
Total Balance September 30, 2009	$21,897,882	$189,384	$112,921	$1,636,262	$23,836,449	$3,922,463	$27,758,912
Total Balance September 30, 2008	$19,675,800	$956,198	$246,513	$645,935	$21,524,446	$3,613,326	$25,137,772

(Concluded)

County of El Paso, Texas
Special Revenue Funds
Schedule of Expenditures - Grant Funds
For the year ended September 30, 2009
(With comparative totals for the year ended September 30, 2008)

Funds	Personnel Expenditures	Operating Expenditures	Capital Outlays	Total Expenditures	Transfers Out	Total Expenditures and Other Financing Uses
General Government						
Access and Visitation Grant	$59,632	$11,059		$70,691		$70,691
Help America Vote Act	499	7,710		8,209		8,209
Balances September 30, 2009	$60,131	$18,769		$78,900		$78,900
Administration of Justice						
34th Judicial District Prosecution Initiative	$559,747	$40,620		$600,367		$600,367
65th District Expanded Family Drug Court Program	78,816	77,412		156,228		156,228
243rd Discretionary Drug Court Program	60,615	9,995		70,610		70,610
243rd District Drug Court	117,131	10,626		127,757		127,757
409th District Drug Court	42,032	52,247		94,279		94,279
DIMS Project	536,979			536,979		536,979
Domestic Violence Unit	195,194	2,544		197,738	$3,461	201,199
DWI Court Program	507	73,851		74,358		74,358
Explorer Post Task Force		388		388		388
Juvenile Accountability Incentive		28,052		28,052	86	28,138
Public Defender Mental Health	1,414	4,698		6,112		6,112
Vehicle Registration Abuse Program	58,648	21,849		80,497		80,497
Victim Coordinator and Liaison	16,818			16,818		16,818
Victim Witness Services	146,938	4,064		151,002	6,371	157,373
Balances September 30, 2009	$1,814,839	$326,346		$2,141,185	$9,918	$2,151,103
Public Safety						
Border Crime Initiative	$1,590,916			$1,590,916		$1,590,916
Bullet Proof Vest Partnership		$1,800		1,800		1,800
Byrne Justice Assistance Grant		337,290	$126,300	463,590		463,590
Click It or Ticket Operation	14,654	2,011		16,665		16,665
Constable Step	252			252		252
Constable Tobacco Compliance	40,618	4,576		45,194		45,194
DA Victim Info Notification Everyday		30,108		30,108		30,108
Drug Enforcement	361,555	287,123	3,000	651,678	$742,297	1,393,975
Homeland Security		95,440	13,850	109,290		109,290
Juvenile Board State Aid	382,671	4,350		387,021		387,021
Juvenile Board State Aid Imprest Fund		6,925		6,925		6,925
Juvenile Justice Alternative Education		218,672		218,672		218,672
Juvenile Services		1,291		1,291		1,291
ONDCP Multiple Initiatives	2,203,239	1,476,145	53,845	3,733,229		3,733,229
Operation Linebacker		23,922	45,532	69,454		69,454
Organized Crime Drug Enforce Task Force	21,721			21,721		21,721
Project Border Star	1,775,627	205,086		1,980,713		1,980,713
Reclaiming Futures		8,974		8,974		8,974
Sheriff's Crime Victim Services	35,764			35,764		35,764
Sheriff's Step	49,854	6,866		56,720		56,720
Sheriff's Training Academy	195,902			195,902		195,902
TJPC Community Corrections	514,956	648,547		1,163,503		1,163,503
TJPC Diversionaary Placement		190,531		190,531		190,531
TJPC Internsive Community Pilot		27,170		27,170		27,170
TJPC Internsive Community Program		294,746		294,746		294,746
TJPC Progressive Sanctions	705,459			705,459		705,459
TJPC Salary Adjustment	310,172			310,172		310,172
TJPC Secure Post-Adjudication	105,296	168,691		273,987		273,987
TJPC Special Needs Diversionary Program		49,566		49,566		49,566
TJPC Title IV-E Enhanced Billing	442,841	315,166		758,007		758,007
Tobacco Compliance	20,628	1,985		22,613		22,613
Victim Services Liaison					627	627
Balances September 30, 2009	$8,772,125	$4,406,981	$242,527	$13,421,633	$742,924	$14,164,557

(Continued)

County of El Paso, Texas
Special Revenue Funds
Schedule of Expenditures - Grant Funds
For the year ended September 30, 2009
(With comparative totals for the year ended September 30, 2008)

Funds	Personnel Expenditures	Operating Expenditures	Capital Outlays	Total Expenditures	Transfers Out	Total Expenditures and Other Financing Uses
Health and Welfare						
BCMHC Military Assistance		$19,144		$19,144		$19,144
BCMHC Project M2	$55,363	62,095		117,458		117,458
Border Children's Mental Health Collaborative	374,416	$604,921	$21,743	1,001,080		1,001,080
Child Protective Services	550,907	37,742		588,649	$150,447	739,096
Emergency Food and Shelter		144,951		144,951		144,951
Hispanic Nutrition Program		3,488		3,488		3,488
Homeless Re-Housing Program	1,925			1,925		1,925
Nutrition	493,005	2,642,935		3,135,940	308,645	3,444,585
Balances September 30, 2009	$1,475,616	$3,515,276	$21,743	$5,012,635	$459,092	$5,471,727
Community Services						
Bootstrap Program		$28,800		$28,800		$28,800
El Paso/NM Transit System		21,483		21,483		21,483
HD Alternative Fuel Project			$67,275	67,275		67,275
ITS Integration Project			188,031	188,031		188,031
Regional Coordination Transportation Plan	$7,450	2,359		9,809		9,809
Regional Public Transportation Plan	56,922	3,029		59,951		59,951
Regional Transit Coach Operator		537		537		537
Rural Transit Assistance Program	99,226	585,221		684,447	$16,706	701,153
Secure Border Trade Demo Project		7,200	6,964	14,164		14,164
Van Pool Program		210,590		210,590		210,590
Balances September 30, 2009	$163,598	$859,219	$262,270	$1,285,087	$16,706	$1,301,793
Public Works						
Canutillo Western Village	$8,734			$8,734		$8,734
Colonia Road Projects		$254	$3,874,876	3,875,130		3,875,130
Colonia Self-Help Center	19,384	85,783		105,167		105,167
FEMA Flood					$8,972	8,972
Ponderosa Western Village					287	287
Solid Waste Management Services		38,436		38,436		38,436
Tornillo EDAP Project	20,626			20,626		20,626
Balances September 30, 2009	$48,744	$124,473	$3,874,876	$4,048,093	$9,259	$4,057,352
Total Balance September 30, 2009	$12,335,053	$9,251,064	$4,401,416	$25,987,533	$1,237,899	$27,225,432
Total Balance September 30, 2008	$11,673,525	$10,571,825	$1,873,078	$24,118,428	$649,687	$24,768,115

(Concluded)

DEBT SERVICE FUNDS

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

COUNTY OF EL PASO, TEXAS
Purposes of Debt Service Funds
September 30, 2009

General Obligation Refunding Bonds, Series 1998

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

Certificates of Obligation, Series 2001

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

General Obligation Refunding Bonds, Series 2001

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

General Obligation Refunding Bonds, Series 2002

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

Certificates of Obligation, Series 2002

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

COUNTY OF EL PASO, TEXAS
Purposes of Debt Service Funds
September 30, 2009

General Obligation Refunding Bonds, Series 2002A

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

General Obligation Refunding Bonds, Series 2007

This fund is used for the payment of principal and interest on bonds issued to advance refund a portion of the principal and interest on Combination Limited Tax and Surplus Obligations Series 1997, Certificates of Obligation Series 1998, General Obligation Refunding Bonds Series 1998, Certificates of Obligation Series 2001, and Certificates of Obligation Series 2002.

Certificates of Obligation, Series 2007

This fund is used for the payment of principal and interest on bonds issued to finance the following within the County: Capital Equipment, Parks and Open Space, Major Building Projects, Major Technology Projects, and other Permanent Improvements.

Taxable Certificates of Obligation, Series 2007A

This fund is used for the payment of principal and interest on bonds issued to finance the construction of new facilities and renovations of existing facilities at the County Sportspark.

Exhibit C-1

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Debt Service Funds
September 30, 2009

	General Obligation Refunding Bonds Series 1998	Certificates of Obligation Series 2001	General Obligation Refunding Bonds Series 2001	Certificates of Obligation Series 2002	General Obligation Refunding Bonds Series 2002
ASSETS					
Cash and cash equivalents	$508,011	$97,990	$11,435	$40,342	$53,872
Interest receivable					
Due from other funds					
Total assets	$508,011	$97,990	$11,435	$40,342	$53,872
LIABILITIES AND FUND BALANCES					
Liabilities:					
Total liabilities					
Fund balances:					
Reserved for debt service	$508,011	$97,990	$11,435	$40,342	$53,872
Total fund balances	508,011	97,990	11,435	40,342	53,872
Total liabilities and fund balances	$508,011	$97,990	$11,435	$40,342	$53,872

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Debt Service Funds
September 30, 2009

	General Obligation Refunding Bonds Series 2002A	General Obligation Refunding Bonds Series 2007	Certificates of Obligation Series 2007	Taxable Certificates of Obligation Series 2007A	Total Nonmajor Debt Service Funds
ASSETS					
Cash and cash equivalents	$49,916	$900,942	$536,129	$106,275	$2,304,912
Interest receivable					
Due from other funds					
Total assets	$49,916	$900,942	$536,129	$106,275	$2,304,912
LIABILITIES AND FUND BALANCES					
Liabilities:					
Total liabilities					
Fund balances:					
Reserved for debt service	$49,916	$900,942	$536,129	$106,275	$2,304,912
Total fund balances	49,916	900,942	536,129	106,275	2,304,912
Total liabilities and fund balances	$49,916	$900,942	$536,129	$106,275	$2,304,912

(Concluded)

Exhibit C-2

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended September 30, 2009

	General Obligation Refunding Bonds Series 1998	Certificates of Obligation Series 2001	General Obligation Refunding Bonds Series 2001	Certificates of Obligation Series 2002	General Obligation Refunding Bonds Series 2002
REVENUES					
Taxes:					
Property Taxes	$3,518,553	$2,452,327	$451	$1,006,202	$50,619
Miscellaneous:					
Interest	24,742	16,859	6,269	7,069	1,728
Total revenues	3,543,295	2,469,186	6,720	1,013,271	52,347
EXPENDITURES					
Debt Service:					
Principal	3,210,000	1,375,000	230,000	610,000	315,000
Interest	229,268	1,031,308	37,150	388,866	44,450
Total expenditures	3,439,268	2,406,308	267,150	998,866	359,450
Excess (deficiency) of revenues over (under) expenditures	104,027	62,878	(260,430)	14,405	(307,103)
OTHER FINANCING SOURCES (USES)					
Property sales	15,960				50,347
Total other financing sources (uses)	15,960				50,347
Net Change in Fund Balances	119,987	62,878	(260,430)	14,405	(256,756)
Fund balances - beginning	388,024	35,112	271,865	25,937	310,628
Fund balances - ending	$508,011	$97,990	$11,435	$40,342	$53,872

(Continued)

Exhibit C-2

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended September 30, 2009

	General Obligation Refunding Bonds Series 2002A	General Obligation Refunding Bonds Series 2007	Certificates of Obligation Series 2007	Taxable Certificates of Obligation Series 2007A	Total Nonmajor Debt Service Funds
REVENUES					
Taxes:					
Property Taxes	$1,379,407	$1,234,639	$2,993,351	$600,674	$13,236,223
Miscellaneous:					
Interest	5,988	51,437	45,841	8,084	168,017
Total revenues	1,385,395	1,286,076	3,039,192	608,758	13,404,240
EXPENDITURES					
Debt Service:					
Principal	1,195,000				6,935,000
Interest	149,925	2,244,869	2,914,131	584,936	7,624,903
Total expenditures	1,344,925	2,244,869	2,914,131	584,936	14,559,903
Excess (deficiency) of revenues over (under) expenditures	40,470	(958,793)	125,061	23,822	(1,155,663)
OTHER FINANCING SOURCES (USES)					
Property sales					66,307
Total other financing sources (uses)					66,307
Net Change in Fund Balances	40,470	(958,793)	125,061	23,822	(1,089,356)
Fund balances - beginning	9,446	1,859,735	411,068	82,453	3,394,268
Fund balances - ending	$49,916	$900,942	$536,129	$106,275	$2,304,912

(Concluded)

Exhibit C-3

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Debt Service Fund
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Taxes:				
Ad valorem property taxes	$12,821,798	$12,821,798	$13,236,223	414,425
Miscellaneous:				
Interest			168,017	$168,017
Total revenues	12,821,798	12,821,798	13,404,240	582,442
EXPENDITURES				
Debt Service:				
Principal	6,620,000	6,935,000	6,935,000	
Interest	7,630,420	7,624,908	7,624,903	5
Refunding bond issuance costs				
Total expenditures	14,250,420	14,559,908	14,559,903	5
Excess (deficiency) of revenues over (under) expenditures	(1,428,622)	(1,738,110)	(1,155,663)	582,447
OTHER FINANCING SOURCES (USES)				
Transfers in				
Transfers out				
Premium (discount) on refunding bonds issued				
Refunding bonds issued				
Payment to refunded bond escrow agent				
Total other financing sources (uses)			66,307	66,307
Net Change in Fund Balances	(1,428,622)	(1,738,110)	(1,089,356)	648,754
Fund balances - beginning	3,394,268	3,394,268	3,394,268	
Fund balances - ending	$1,965,646	$1,656,158	$2,304,912	$648,754


THE COUNTY OF EL PASO
TEXAS

CAPITAL PROJECT FUNDS

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

COUNTY OF EL PASO, TEXAS
Purposes of Capital Projects Funds
September 30, 2009

County Courthouse 1995 Capital Projects Fund

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

Data Processing Upgrade Capital Projects Funds

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

Courthouse 98 Capital Projects Fund

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

County Capital Improvements 2001

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

County Capital Projects 2002

This fund is used to account for the construction of the new County annex, parking garage, courthouse capital needs, and improvements to the County's water infrastructure. Proceeds from Certificates of Obligation 20002 are used to finance this project.

County Capital Improvements 2004

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

COUNTY OF EL PASO, TEXAS
Purposes of Capital Projects Funds
September 30, 2009

Capital Projects River Park

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

County Capital Projects 2007

This fund is used to account for following purposes: (i) design, construction and installation of flood control, storm water and drainage, and water and sewer improvements within the County; (ii) constructing, improving, renovating and equipping San Elizario Regional Park, Ascarate Park, and other County rural parks and recreational facilities; (iii) constructing, improving, renovating and equipping of the County Courthouse, County Archive (MDR) Building, Juvenile Justice Center, Leo Samaniego Jail Annex and Downtown Sheriff's Detention Facility, (iv) design, construction and equipping of El Paso County Youth Services Facility, and Upper Valley County Annex, and the Tornillo-Guadalupe Land Port of Entry bridge, road and related facilities; (v) acquiring, constructing, improving, and equipping the County's management information and technology systems and infrastructure; (vi) the acquisition of land, rights of way, buildings or other interest in real property in connection with the above listed projects in the Downtown, Upper Valley/Canutillo/Vinton, East Montana or Lower Valley regions of the County; and (vii) paying professional services render in connection therewith. Proceeds from Certificates of Obligation 2007 are used to finance this project.

County Capital Projects 2007A

This fund is used to account for the following purposes: (i) constructing, improving, renovating and equipping the County Sports Park and other County rural parks and recreational facilities; and (ii) paying professional services render in connection therewith. Proceeds from Taxable Certificates of Obligation 2007A are used to finance this project.

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2009

	County Courthouse 95	Data Processing Upgrade	Courthouse 98
ASSETS			
Cash and cash equivalents	$173,646	$26,688	$23,080
Accounts receivable			
Total assets	$173,646	$26,688	$23,080
LIABILITIES AND FUND BALANCES			
Liabilities			
Vouchers payable			
Retainage payable			
Total liabilities			
Fund balances			
Reserved for encumbrances			
Unreserved:			
Designated for subsequent year's expenditures	$173,646	$26,688	$23,080
Total fund balances	173,646	26,688	23,080
Total liabilities and fund balances	$173,646	$26,688	$23,080

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2009

	County Capital Improvements 2001	County Capital Projects 2001	County Capital Projects 2002	County Capital Improvements 2004
ASSETS				
Cash and cash equivalents	$1,346,112	$3,951,202	$6,206,798	$10,920
Accounts receivable		3,934	254	
Total assets	$1,346,112	$3,955,136	$6,207,052	$10,920
LIABILITIES AND FUND BALANCES				
Liabilities				
Vouchers payable	$39,476	$532,105	$331,829	
Retainage payable		5,399	12,488	
Total liabilities	39,476	537,504	344,317	
Fund balances				
Reserved for encumbrances	9,098	381,315	131,361	
Unreserved:				
Designated for subsequent year's expenditures	1,297,538	3,036,317	5,731,374	$10,920
Total fund balances	1,306,636	3,417,632	5,862,735	10,920
Total liabilities and fund balances	$1,346,112	$3,955,136	$6,207,052	$10,920

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2009

	Capital Projects River Park	County Capital Projects 2007A	Total
ASSETS			
Cash and cash equivalents	$431,114	$10,063,142	$22,232,702
Accounts receivable			4,188
Total assets	$431,114	$10,063,142	$22,236,890
LIABILITIES AND FUND BALANCES			
Liabilities			
Vouchers payable			$903,410
Retainage payable			17,887
Total liabilities			921,297
Fund balances			
Reserved for encumbrances	$232,493		754,267
Unreserved:			
Designated for subsequent year's expenditures	198,621	$10,063,142	20,561,326
Total fund balances	431,114	10,063,142	21,315,593
Total liabilities and fund balances	$431,114	$10,063,142	$22,236,890

(Concluded)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended September 30, 2009

	County Courthouse 95	Data Processing Upgrade	Courthouse 98	County Capital Improvements 2001
REVENUES				
Interest	$1,433	$229	$312	$33,815
Total revenues	1,433	229	312	33,815
EXPENDITURES				
Capital Outlays:				
Construction in progress				
Vehicle				436,043
Renovations				4,800
Furniture, fixtures, and equipment				300,504
Land				364,450
Building				168,139
Contracted services				
Park improvement				
Total expenditures				1,273,936
Excess (deficiency) of revenues over (under) expenditures	1,433	229	312	(1,240,121)
OTHER FINANCING SOURCES (USES)				
Transfers out				(483,534)
Proceeds from sale of capital assets				1,156,491
Total other financing sources (uses)				672,957
Net Change in Fund Balances	1,433	229	312	(567,164)
Fund balances - beginning	172,213	26,459	22,768	1,873,800
Fund balances - ending	$173,646	$26,688	$23,080	$1,306,636

(Continued)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended September 30, 2009

	County Capital Projects 2001	County Capital Projects 2002	County Capital Improvements 2004
REVENUES			
Interest	$53,477	$51,853	$999
Total revenues	53,477	51,853	999
EXPENDITURES			
Capital Outlays:			
Construction in progress	3,610,548	58,322	
Vehicle			144,159
Renovations	34,875	650,737	
Furniture, fixtures, and equipment	352,490	188,586	
Land			
Building			
Contracted services	52,400		
Park improvement	24,526		
Total expenditures	4,074,839	897,645	144,159
Excess (deficiency) of revenues over (under) expenditures	(4,021,362)	(845,792)	(143,160)
OTHER FINANCING SOURCES (USES)			
Transfers out			
Proceeds from sale of capital assets			
Total other financing sources (uses)			
Net Change in Fund Balances	(4,021,362)	(845,792)	(143,160)
Fund balances - beginning	7,438,994	6,708,527	154,080
Fund balances - ending	$3,417,632	$5,862,735	$10,920

(Continued)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended September 30, 2009

	Capital Projects River Park	County Capital Projects 2007A	Total
REVENUES			
Interest	$3,773	$89,202	$235,093
Total revenues	3,773	89,202	235,093
EXPENDITURES			
Capital Outlays:			
Construction in progress			3,668,870
Vehicle			580,202
Renovations			690,412
Furniture, fixtures, and equipment			841,580
Land			364,450
Building			168,139
Contracted services			52,400
Park improvement			24,526
Total expenditures			6,390,579
Excess (deficiency) of revenues over (under) expenditures	3,773	89,202	(6,155,486)
OTHER FINANCING SOURCES (USES)			
Transfers out			(483,534)
Proceeds from sale of capital assets			1,156,491
Total other financing sources (uses)			672,957
Net Change in Fund Balances	3,773	89,202	(5,482,529)
Fund balances - beginning	427,341	9,973,940	26,798,122
Fund balances - ending	$431,114	$10,063,142	$21,315,593

(Concluded)

County of El Paso, Texas
Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
Capital Projects Fund
For the Year Ended September 30, 2009

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES:				
Interest	$1,533,394	$1,533,394	$2,086,491	$553,097
Total revenues	1,533,394	1,533,394	2,086,491	553,097
EXPENDITURES:				
Bond Issuance Costs	34,767	34,767		34,767
Capital Outlays:				
Construction in progress	52,044,378	53,945,188	6,003,393	47,941,795
Vehicle	643,665	1,393,680	605,892	787,788
Renovations	10,200,609	10,100,241	4,780,294	5,319,947
Furniture, fixtures, and equipment	6,527,743	5,855,183	2,029,547	3,825,636
Land	2,089,424	2,089,424		2,089,424
Building	387,402	919,992	168,139	751,853
Demolition	7,310	7,310		7,310
Contracted Services	441,829	494,449	52,400	442,049
Bridges and Culverts	65,250	61,250		61,250
Street improvement	24,261	24,261		24,261
Realized Loss	7,604	7,604		7,604
Park Improvement	1,697,319	2,393,889	39,543	2,354,346
Miscellaneous	9,840,670	11,220,130		11,220,130
Total expenditures	84,012,231	88,547,368	13,679,208	74,868,160
Excess (Deficiency) of Revenues Over (Under) expenditures	(82,478,837)	(87,013,974)	(11,592,717)	75,421,257
OTHER FINANCING SOURCES (USES)				
Transfer out			(483,534)	(483,534)
Proceeds from sale of capital assets			1,156,491	1,156,491
Total other financing sources (uses)			672,957	672,957
Net Change in Fund Balances	(82,478,837)	(87,013,974)	(10,919,760)	76,094,214
Fund balances - beginning	86,092,117	86,092,117	86,092,117	
Fund balances - ending	$3,613,280	($921,857)	$75,172,357	$76,094,214


THE COUNTY OF EL PASO
TEXAS

INTERNAL SERVICE FUNDS

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

COUNTY OF EL PASO, TEXAS
Purposes of Internal Service Funds
September 30, 2009

Health and Life Fund

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

Workers' Compensation Fund

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

El Paso Sheriff's Officers Association

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

Exhibit E-1

County of El Paso, Texas
Internal Service Fund
Combining Statement of Net Assets
September 30, 2009

	Health and Life Benefits	Workers Compensation	El Paso Sheriff's Officers Association Benefits	Total
ASSETS				
Cash and cash equivalents	$9,554,748	$326,600	$8,323	$9,889,671
Total assets	9,554,748	326,600	8,323	9,889,671
LIABILITIES				
Current liabilities:				
Claims payable	1,495,893	909		1,496,802
Payroll liability	2,095			2,095
Due to others	11,023			11,023
Total current liabilities	1,509,011	909		1,509,920
Total liabilities	1,509,011	909		1,509,920
NET ASSETS				
Unrestricted	8,045,737	325,691	8,323	8,379,751
Total net assets	$8,045,737	$325,691	$8,323	$8,379,751

County of El Paso, Texas
Internal Service Fund
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
For the Year Ended September 30, 2009

	Health and Life Benefits	Workers Compensation	El Paso Sheriff's Officers Association Benefits	Total
OPERATING REVENUES				
Employee premiums	$4,488,009			$4,488,009
Employer premiums	6,686,642	$1,928,561		8,615,203
Other agencies	61,019			61,019
Retiree premiums	953,618			953,618
Cobra	48,525			48,525
Stop loss reimbursements	115,536			115,536
Other	50,888	59,823		110,711
Total operating revenues	12,404,237	1,988,384		14,392,621
OPERATING EXPENSES				
Claims	11,461,711	1,824,258	$1,905	13,287,874
Administrative	1,643,336	139,036		1,782,372
Total operating expenses	13,105,047	1,963,294	1,905	15,070,246
Operating income (loss)	(700,810)	25,090	(1,905)	(677,625)
NONOPERATING REVENUES (EXPENSES)				
Interest	304,115			304,115
Total nonoperating revenues (expenses)	304,115			304,115
Income before contributions and transfers	(396,695)	25,090	(1,905)	(373,510)
Change in net assets	(396,695)	25,090	(1,905)	(373,510)
Total net assets - beginning	8,442,432	300,601	10,228	8,753,261
Total net assets - ending	$8,045,737	$325,691	$8,323	$8,379,751

County of El Paso, Texas
Internal Service Fund
Combining Statement of Cash Flows
Increase (Decrease) in Cash and Cash Equivalents
For the Year Ended September 30, 2009

	Health and Life Benefits	Workers Compensation	El Paso Sheriff's Officers Association Benefits	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from employee premiums	$4,490,094			$4,490,094
Receipts from employer premiums	6,686,642	$1,928,571		8,615,213
Receipts from other agencies premiums	61,019			61,019
Receipts from retiree premiums	953,618			953,618
Receipts from cobra premiums	48,525			48,525
Receipts from stop loss reimbursements	115,536			115,536
Receipts from miscellaneous services	50,888	59,823		110,711
Payments for claims	(10,550,017)	(1,824,363)	($1,944)	(12,376,324)
Payments for administrative expenses	(1,643,336)	(139,036)		(1,782,372)
Net cash provided by operating activities	212,969	24,995	(1,944)	236,020
CASH FLOWS FROM INVESTING ACTIVITIES				
Receipt of interest	304,115			304,115
Net cash provided from investing activities	304,115			304,115
Net increase (decrease) in cash and cash equivalents	517,084	24,995	(1,944)	540,135
Balances - beginning of the year	9,037,664	301,605	10,267	9,349,536
Balances - end of the year	$9,554,748	$326,600	$8,323	$9,889,671
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	($700,810)	$25,090	($1,905)	($677,625)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
(Increase) decrease in accounts receivable	2,085	10		2,095
Increase (decrease) in claims liability	911,694	(105)	(39)	911,550
Total adjustments	913,779	(95)	(39)	913,645
Net cash provided (used) by operating activities	$212,969	$24,995	($1,944)	$236,020

FIDUCIARY FUNDS

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

COUNTY OF EL PASO, TEXAS
Purposes of Agency Funds
September 30, 2009

AGENCY FUNDS

County Payroll Fund

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

IRS Section 125 Health Fund

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

County Employees' Retirement Fund

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

Social Security Fund

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

District Clerk Child Support Fund

This is a clearing account for County employees' deductions for court ordered child support payments.

West Texas Community Supervision and Corrections Program Fund

This fund is used to account for the activities of the State Adult Probation Department funded through the State Probation Commission.

County Attorney Bad Check-Trust Fund

This fund is used to account for the collection of insufficient funds checks and the reimbursement of funds to the victims.

High Intensity Drug Trafficking Area Imprest Fund

The Financial Disruption Unit of the El Paso County Sheriff's Office pending disposition by the courts uses this fund to account for the drug related seizures.

COUNTY OF EL PASO, TEXAS
Purposes of Agency Funds
September 30, 2009

AGENCY FUNDS

Narcotics Detection and Apprehension Imprest Fund

This fund is used to account for the drug related seizures by the Metro Narcotics Task Force pending disposition by the courts.

District Attorney Seized Funds

This fund is used to account for the District Attorney's seizures of assets pending disposition by the courts.

Criminal Enterprise Services Fund

This fund was set up for funds seized by the Criminal Enterprise Unit. The funds remain in the fund until a court disposition is rendered. After the disposition, the funds are either returned to defendant or forfeited. When forfeited, the funds can be used by the Criminal Enterprise Unit with approval from the Criminal Justice Division of the Governor's Office.

Domestic Relations Office Fund

This fund is used to account for the collections and disbursements of child support payments.

Other Elected Officials Funds

This group of funds accounts for monies collected by various county elected officials pending the allocation to other governmental entities, individuals or the county treasury.

Exhibit F-1

County of El Paso, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2009

	County Payroll	IRS Section 125 Health	County Employees' Retirement	Social Security	District Clerk Child Support
ASSETS					
Cash and cash equivalents	$2,351	$146,031	$2,023,104	$225	$1,705
Accounts receivable					
Restricted-funds held in trust cash equivalents					
Total assets	$2,351	$146,031	$2,023,104	$225	$1,705
LIABILITIES					
Accounts payable	$862	$157	$4,594	$225	
Payroll liabilities	1,489		2,012,610		
Due to others		145,874	5,900		$1,086
Due to other governmental agencies					619
Total liabilities	$2,351	$146,031	$2,023,104	$225	$1,705

(Continued)

Exhibit F-1

County of El Paso, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2009

	West Texas Community Supervision & Corrections Program	County Attorney Bad Check Trust	High Intensity Drug Trafficking Area Imprest	Narcotics Detection Apprehension Imprest	District Attorney Seized Funds
ASSETS					
Cash and cash equivalents	$3,476,050	$179,078	$19,651	$670,477	$976,331
Accounts receivable	10,490	9,568		15,000	
Restricted-funds held in trust cash equivalents					
Total assets	$3,486,540	$188,646	$19,651	$685,477	$976,331
LIABILITIES					
Accounts payable	$116,873	$4,839			
Payroll liabilities	419,235				
Due to others					$976,331
Due to other governmental agencies	2,950,432	183,807	$19,651	$685,477	
Total liabilities	$3,486,540	$188,646	$19,651	$685,477	$976,331

(Continued)

Exhibit F-1

County of El Paso, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2009

	Criminal Enterprise Services	Other Elected Officials	Totals
ASSETS			
Cash and cash equivalents	$429	$16,768,253	$24,263,685
Accounts receivable		123,490	158,548
Restricted-funds held in trust cash equivalents		10,825,040	10,825,040
Total assets	$429	$27,716,783	$35,247,273
LIABILITIES			
Accounts payable			$127,550
Payroll liabilities			2,433,334
Due to others	$429	$21,982,091	23,111,711
Due to other governmental agencies		5,734,692	9,574,678
Total liabilities	$429	$27,716,783	$35,247,273

(Concluded)

Exhibit F-2

County of El Paso, Texas
Combining Statement of Fiduciary Assets and Liabilities
Other Elected Officials
September 30, 2009

	County Clerk	District Clerk	Sheriff's Department	Tax Assessor Collector	Totals
ASSETS					
Cash and cash equivalents	$5,318,344	$3,204,111	$1,685,694	$6,560,104	$16,768,253
Accounts receivable		4,169		119,321	123,490
Restricted-funds held in trust cash equivalents	3,131,743	7,693,297			10,825,040
Total Assets	$8,450,087	$10,901,577	$1,685,694	$6,679,425	$27,716,783
LIABILITIES					
Due to others	$8,449,527	$10,901,577	$1,685,694	$945,293	$21,982,091
Due to other governmental agencies	560			5,734,132	5,734,692
Total liabilities	$8,450,087	$10,901,577	$1,685,694	$6,679,425	$27,716,783

Exhibit F-3

County of El Paso, Texas
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
For the Year Ended September 30, 2009

	Balance Sept. 30, 2008	Additions	Deletions	Balance Sept. 30, 2009
County Payroll Fund				
Assets				
Cash and cash equivalents	$3,735	$105,039,939	$105,041,323	$2,351
Total assets	$3,735	$105,039,939	$105,041,323	$2,351
Liabilities				
Accounts payable	$1,228	$862	$1,228	$862
Payroll liabilities	2,500	104,994,839	104,995,850	1,489
Due to others	7		7	
Due to other funds		30,000	30,000	
Total liabilities	$3,735	$105,025,701	$105,027,085	$2,351
IRS Section 125 Health Fund				
Assets				
Cash and cash equivalents	$134,733	$699,563	$688,265	$146,031
Total assets	$134,733	$699,563	$688,265	$146,031
Liabilities				
Accounts payable		$157		$157
Due to others	$134,733	699,563	$688,422	145,874
Total liabilities	$134,733	$699,720	$688,422	$146,031
County Employees' Retirement Fund				
Assets				
Cash and cash equivalents	$1,870,439	$25,985,586	$25,832,921	$2,023,104
Accounts receivable		4,594	4,594	
Total assets	$1,870,439	$25,990,180	$25,837,515	$2,023,104
Liabilities				
Accounts payable	$6,230	$4,594	$6,230	$4,594
Payroll liabilities	1,858,309	25,918,413	25,764,112	2,012,610
Due to others	5,900	4,594	4,594	5,900
Total liabilities	$1,870,439	$25,927,601	$25,774,936	$2,023,104

(Continued)

Exhibit F-3

County of El Paso
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
For the Year Ended September 30, 2009

	Balance Sept. 30, 2008	Additions	Deletions	Balance Sept. 30, 2009
Social Security Fund				
Assets				
Cash and cash equivalents	$292	$36,675,466	$36,675,533	$225
Total assets	$292	$36,675,466	$36,675,533	$225
Liabilities				
Accounts payable	$292	$225	$292	$225
Due to other governmental agencies		36,671,534	36,671,534	
Total liabilities	$292	$36,671,759	$36,671,826	$225
District Clerk Child Support Fund				
Assets				
Cash and cash equivalents	$1,705			$1,705
Total assets	$1,705			$1,705
Liabilities				
Due to others	$1,152		$66	$1,086
Due to other governmental agencies	553	$66		619
Total liabilities	$1,705	$66	$66	$1,705
West Texas Community Supervision and Corrections Program Fund				
Assets				
Cash and cash equivalents	$3,784,292	$27,677,484	$27,985,726	$3,476,050
Interest receivable		897	897	
Accounts receivable	55,591	18,613	63,714	10,490
Total assets	$3,839,883	$27,696,994	$28,050,337	$3,486,540
Liabilities				
Accounts payable	$22,511	$3,518,759	$3,424,397	$116,873
Payroll liabilities	353,107	419,235	353,107	419,235
Due to other governmental agencies	3,464,265	24,294,233	24,808,066	2,950,432
Total liabilities	$3,839,883	$28,232,227	$28,585,570	$3,486,540

(Continued)

Exhibit F-3

County of El Paso
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
For the Year Ended September 30, 2009

	Balance Sept. 30, 2008	Additions	Deletions	Balance Sept. 30, 2009
County Attorney Bad Check - Trust Fund				
Assets				
Cash and cash equivalents	$169,384	$1,242,712	$1,233,018	$179,078
Accounts receivable	4,296	9,568	4,296	9,568
Total assets	$173,680	$1,252,280	$1,237,314	$188,646
Liabilities				
Accounts payable	$13,312	$1,250,796	$1,259,269	$4,839
Due to other governmental agencies	160,368	1,251,817	1,228,378	183,807
Total liabilities	$173,680	$2,502,613	$2,487,647	$188,646
High Intensity Drug Trafficking Area Imprest Fund				
Assets				
Cash and cash equivalents	$26,495	$828	$7,672	$19,651
Total assets	$26,495	$828	$7,672	$19,651
Liabilities				
Accounts payable		$6,744	$6,744	
Due to other governmental agencies	$26,495		6,844	$19,651
Total liabilities	$26,495	$6,744	$13,588	$19,651
Narcotics, Detection and Apprehension Imprest Fund				
Assets				
Cash and cash equivalents	$263,696	$1,616,618	$1,209,837	$670,477
Accounts receivable		15,000		15,000
Total assets	$263,696	$1,631,618	$1,209,837	$685,477
Liabilities				
Accounts payable	$23,567	$121,917	$145,484	
Due to other governmental agencies	240,129	445,348		$685,477
Total liabilities	$263,696	$567,265	$145,484	$685,477

(Continued)

Exhibit F-3

County of El Paso
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
For the Year Ended September 30, 2009

	Balance Sept. 30, 2008	Additions	Deletions	Balance Sept. 30, 2009
District Attorney Seized Funds				
Assets				
Cash and cash equivalents	$471,256	$1,658,508	$1,153,433	$976,331
Total assets	$471,256	$1,658,508	$1,153,433	$976,331
Liabilities				
Due to others	$471,256	$1,658,508	$1,153,433	$976,331
Total liabilities	$471,256	$1,658,508	$1,153,433	$976,331
Criminal Enterprise Services Imprest Fund				
Assets				
Cash	$8,914	$399	$8,884	$429
Total assets	$8,914	$399	$8,884	$429
Liabilities				
Accounts payable		$2,305	$2,305	
Due to others	$8,914		8,485	$429
Total liabilities	$8,914	$2,305	$10,790	$429
ONDCP-Regional Intel Init Services Imprest Fund				
Assets				
Cash	$307,520	$95,418	$402,938	
Total assets	$307,520	$95,418	$402,938	
Liabilities				
Due to others	$307,520		$307,520	
Total liabilities	$307,520		$307,520	

(Continued)

Exhibit F-3

County of El Paso
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
For the Year Ended September 30, 2009

	Balance Sept. 30, 2008	Additions	Deletions	Balance Sept. 30, 2009
Domestic Relations Fund				
Assets				
Cash and cash equivalents		$4,804	$4,804	
Total assets		$4,804	$4,804	
Liabilities				
Due to other funds		$68	$68	
Total liabilities		$68	$68	
County Clerk Fund				
Assets				
Cash and cash equivalents	$3,826,958	$12,653,561	$11,162,175	$5,318,344
Accounts receivable	737	3,172	3,909	
Restricted-funds held in trust cash equivalents	3,612,839	165,073	646,169	3,131,743
Total assets	$7,440,534	$12,821,806	$11,812,253	$8,450,087
Liabilities				
Due to others	$7,436,006	$3,145,097	$2,131,576	$8,449,527
Due to other funds		1,060,016	1,060,016	
Due to other governmental agencies	4,528	13,834	17,802	560
Total liabilities	$7,440,534	$4,218,947	$3,209,394	$8,450,087
District Clerk Fund				
Assets				
Cash and cash equivalents	$2,275,981	$13,984,876	$13,056,746	$3,204,111
Accounts receivable	1,314	9,796	6,941	4,169
Restricted-funds held in trust cash equivalents	9,580,349	18,871,645	20,758,697	7,693,297
Total assets	$11,857,644	$32,866,317	$33,822,384	$10,901,577
Liabilities				
Due to other funds		$577,416	$577,416	
Due to others	$11,857,644	21,105,765	22,061,832	$10,901,577
Due to other governmental agencies		95,460	95,460	
Total liabilities	$11,857,644	$21,778,641	$22,734,708	$10,901,577

(Continued)

Exhibit F-3

County of El Paso
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
For the Year Ended September 30, 2009

	Balance Sept. 30, 2008	Additions	Deletions	Balance Sept. 30, 2009
Sheriff's Department Funds				
Assets				
Cash and cash equivalents	$2,167,424	$8,604,262	$9,085,992	$1,685,694
Total assets	$2,167,424	$8,604,262	$9,085,992	$1,685,694
Liabilities				
Due to other funds		$22,734	$22,734	
Due to others	$2,167,424	8,581,528	9,063,258	$1,685,694
Total liabilities	$2,167,424	$8,604,262	$9,085,992	$1,685,694
Tax Assessor Collector Fund				
Assets				
Cash and cash equivalents	$7,238,584	$276,218,534	$276,897,014	$6,560,104
Accounts receivable	82	218,230,994	218,111,755	119,321
Total assets	$7,238,666	$494,449,528	$495,008,769	$6,679,425
Liabilities				
Due to other funds		$125,185,039	$125,185,039	
Due to others	$1,679,740	205,620	940,067	$945,293
Due to other governmental agencies	5,558,926	91,843,432	91,668,226	5,734,132
Total liabilities	$7,238,666	$217,234,091	$217,793,332	$6,679,425
Total - All Funds				
Assets				
Cash and cash equivalents	$22,551,408	$512,158,558	$510,446,281	$24,263,685
Interest receivable		897	897	
Accounts receivable	62,020	218,291,737	218,195,209	158,548
Restricted-funds held in trust cash equivalents	13,193,188	19,036,718	21,404,866	10,825,040
Total assets	$35,806,616	$749,487,910	$750,047,253	$35,247,273
Liabilities				
Accounts payable	$67,140	$4,906,359	$4,845,949	$127,550
Payroll liabilities	2,213,916	131,332,487	131,113,069	2,433,334
Due to others	24,070,296	35,400,675	36,359,260	23,111,711
Due to other funds		126,875,273	126,875,273	
Due to other governmental agencies	9,455,264	154,615,724	154,496,310	9,574,678
Total liabilities	$35,806,616	$453,130,518	$453,689,861	$35,247,273

(Concluded)

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

Exhibit G-1

County of El Paso, Texas
Capital Assets Used in the Operation of Governmental Funds
Comparative Schedules by Source
September 30, 2009 and 2008

	2009	2008
Governmental funds capital assets:		
Bridges & Culverts	$3,570,308	$3,570,308
Buildings	216,898,378	210,591,573
Construction in progress	12,355,403	7,218,456
Equipment	25,484,661	24,786,236
Furniture & Fixtures	860,767	821,004
Improvements	10,918,867	10,559,797
Infrastructure	1,858,622	1,619,136
Land	15,206,585	14,758,837
Leased Equipment	466,694	316,659
Roads	28,377,518	25,062,711
Vehicles	14,530,200	14,268,661
Total governmental funds capital assets	$330,528,003	$313,573,378
Investment in governmental funds capital assets by source:		
Capital projects funds	$249,864,443	$239,413,406
General fund	19,279,512	20,193,496
Special revenue funds	61,384,048	53,966,476
Total governmental funds capital assets	$330,528,003	$313,573,378

Exhibit G-2

County of El Paso, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
September 30, 2009

Function and Activity	Bridges	Buildings	Construction in Progress	Equipment	Furniture	Improvements	Infrastructure	Land	Leased Equipment	Roads	Vehicles	Total
General government:												
Commissioners court services				$21,641								$21,641
County auditor and treasurer				1,082,666	$35,735							1,118,401
County cafeteria				22,562								22,562
County clerk & archives		$9,432,378		754,275	197,837				$30,258		$29,991	10,444,739
County communications				140,084							33,674	173,758
County elections				4,878,288							42,995	4,921,283
County holdings				33,263	43,626							76,889
County judge				41,631	22,643							64,274
County purchasing agent		30,906		545,115	35,196			$1,128,874	257,934		83,590	2,081,615
County tax assessor-collector				49,075	15,421						43,731	108,227
Data processing				5,827,931	13,771						46,686	5,888,388
District clerk				136,487	27,942				32,813		15,900	213,142
Domestic relations				11,394	23,504							34,898
Equestrian center		1,870,395										1,870,395
Facilities Management				18,247	13,284						69,856	101,387
Human Resources				8,399	6,395							14,794
Landmark								1,481,444				1,481,444
Mission Valley Annex		590,912										590,912
New county courthouse		53,998,143						1,000,000				54,998,143
Northeast annex		970,559				$8,834		448,000				1,427,393
Parking Garage		6,394,988		6,655				1,007,361				7,409,004
Parking Garage Annex		8,341,328						1,643,924				9,985,252
Ysleta Annex		4,498,039						872,097				5,370,136
Total general government		$86,127,648		13,577,713	435,354	$8,834		$7,581,700	321,005		366,423	108,418,677
Administration of justice:												
8th court of civil appeals					10,788							10,788
34th district court					5,156							5,156
41st district court				9,441	5,156							14,597
120th district court					5,156							5,156
168th district court					5,156							5,156
171st district court					5,156							5,156
205th district court					5,156							5,156
210th district court					5,156							5,156
243rd district court				28,181	5,156						50,917	84,254
327th district court					5,156							5,156
384th district court					5,156							5,156
Associate CPS court					10,976							10,976
Council of judges administration				976,909	5,156							982,065
County attorney				49,936	11,035				$75,184		$113,793	249,948
County court-at-law no. 1				5,795	5,156							10,951
County court-at-law no. 2				14,639	5,156							19,795
County court-at-law no. 3					5,156							5,156
County court-at-law no. 4				5,795	5,156							10,951
County court-at-law no. 5					5,156							5,156
County court-at-law no. 6				5,795								5,795
County court-at-law no. 7				5,795	$5,156							10,951
County Criminal Court 1				$5,795								$5,795

(Continued)

Exhibit G-2

County of El Paso, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
September 30, 2009

Function and Activity	Bridges	Buildings	Construction in Progress	Equipment	Furniture	Improvements	Infrastructure	Land	Leased Equipment	Roads	Vehicles	Total
County Criminal Court 2				$5,795								$5,795
Criminal District Court 1				13,036								13,036
District attorney				119,736	$16,769						$134,533	271,038
Family Court 1					6,129							6,129
Justice of the Peace no. 2				5,200	8,847							14,047
Justice of the Peace no. 3				8,164								8,164
Justice of the Peace no. 4				28,695								28,695
Justice of the Peace no. 6				7,380								7,380
Justice of the Peace no. 6 - Place 2		$104,379										104,379
Probate Court II				13,036	5,530							18,566
Public defender administration				5,800								5,800
West Texas HIDTA				21,424								21,424
West Texas HIDTA (Financial)				37,395	49,967						8,856	96,218
Total administration of justice		104,379		1,373,742	207,693				$75,184		308,099	2,069,097
Public safety:												
Constable no. 1				5,035							106,609	111,644
Constable no. 2				5,035							85,523	90,558
Constable no. 3				5,035							125,875	130,910
Constable no. 4				5,035							132,244	137,279
Constable no. 5				5,035							87,328	92,363
Constable no. 6				15,105							212,109	227,214
Constable no.7				5,035							109,720	114,755
County sheriff and jails		96,078,248		2,691,416	109,250			$2,472,952	43,742		7,299,470	108,695,078
Juvenile detention/probation		10,898,564		356,859	33,659	$65,797		416,840			257,734	12,029,453
Narcotics detection & apprehension				108,786							706,192	814,978
Regional Intelligence				185,562								185,562
Total public safety		106,976,812		3,387,938	142,909	65,797		2,889,792	$43,742		9,122,804	122,629,794
Health and welfare:												
Animal shelter		168,138						364,451				532,589
Border children's mental health				30,243	17,767						21,743	69,753
Lower valley health clinic								290,806				290,806
Medical examiner		3,474,664		29,000	27,333						92,157	3,623,154
Nutrition				81,011							275,403	356,414
Tillman Health Center		366,808										366,808
Total health and welfare		4,009,610		140,254	45,100			655,257			389,303	5,239,524
Resource and Community development:												
Agricultural co-op extension				8,895								8,895
Community Development											80,529	80,529
Total resource and community development				8,895							80,529	89,424
Culture and recreation:												
Agua Dulce Community Center		9,344				224,064						233,408
Aquatic center		5,777,367										5,777,367
Ascarate golf course		558,623		491,021	5,100	2,616,912					63,908	3,735,564
Ascarate park		301,852		$662,637	$10,496	$2,670,172		$294,836			$216,252	4,156,245
Bracero Center, Rio Vista		$204,909										$204,909

(Continued)

County of El Paso, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
September 30, 2009

Function and Activity	Bridges	Buildings	Construction in Progress	Equipment	Furniture	Improvements	Infrastructure	Land	Leased Equipment	Roads	Vehicles	Total
Coliseum		$10,220,365		$335,344		$1,427,313		$146,000			$79,431	$12,208,453
East Montana Park						159,408		10,000				169,408
Fabens Community						61,408						61,408
Fabens Community Center		485,440										485,440
Fabens Park						242,279						242,279
Gallegos Park						474,465						474,465
Gallegos Pavilion		107,002										107,002
Gallegos Pool						116,763						116,763
Hueco Tanks Park Site						363,530		71,972				435,502
Law Library				42,055	$7,315				$26,763			76,133
Montana Vista Community Center		30,011										30,011
Odonell Park						180,279						180,279
San Elizario Park						448,804						448,804
San Elizario Plaza						116,367		10,269				126,636
San Felipe Park						24,299						24,299
Sparks Community Center		22,634										22,634
Sparks Community Park						81,583						81,583
Sportspark		249,729		160,263		1,145,197		1,568,166			$67,496	3,190,851
Ted Richardson Park						109,873						109,873
Total culture and recreation		17,967,276		1,691,320	22,911	10,462,716		2,101,243	26,763		427,087	32,699,316
Community Service:												
Rural Transit Authority											598,424	598,424
Community Service											598,424	598,424
Public Works:												
Fabens Airport		187,761										187,761
Fabens Port of Entry								1,728,598				1,728,598
Roads & bridges	$3,570,308	1,524,892		5,304,799	6,800	381,520	$1,858,622	249,995		$28,377,518	3,237,531	44,511,985
Total Public Works	3,570,308	1,712,653		5,304,799	6,800	381,520	1,858,622	1,978,593		28,377,518	3,237,531	46,428,344
Construction in progress:												
Ascarate park			$107,990									107,990
Colonia Roads			2,631,554									2,631,554
County Courthouse renovations			1,845,378									1,845,378
County sheriff and jails			655,604									655,604
Fabens Port of Entry			6,676,552									6,676,552
Juvenile detention/probation			438,325									438,325
Total Construction in progress			12,355,403									12,355,403
Total governmental funds capital assets	$3,570,308	$216,898,378	$12,355,403	$25,484,661	$860,767	$10,918,867	$1,858,622	$15,206,585	$466,694	$28,377,518	$14,530,200	$330,528,003

(Concluded)

County of El Paso, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes by Function and Activity
For the Fiscal Year Ended September 30, 2009

Function and activity	Governmental Funds Capital Assets October 1, 2008	Positive Adjustments	Negative Adjustments	Additions	Deductions	Governmental Funds Capital Assets September 30, 2009
General government:						
Commissioners court services	$21,641					$21,641
County auditor and treasurer	1,100,754	$15,317		$9,130	$6,800	1,118,401
County cafeteria	22,562					22,562
County clerk & archives	8,829,520	1,546,557		68,662		10,444,739
County communications	173,758					173,758
County elections	5,008,359				87,076	4,921,283
County holdings	76,889					76,889
County judge	64,274					64,274
County purchasing agent	1,889,354			665,684	473,423	2,081,615
County tax assessor-collector	79,991			28,236		108,227
Data processing	5,855,021	58,045		252,228	276,906	5,888,388
District clerk	273,627				60,485	213,142
Domestic relations	28,546			6,352		34,898
Equestrian center	1,870,395					1,870,395
Facilities Management	64,250			37,137		101,387
Human Resources	14,794					14,794
Landmark	1,481,444					1,481,444
Mission Valley Annex	590,912					590,912
New county courthouse	54,925,669	72,474				54,998,143
Northeast annex	1,418,559	8,834				1,427,393
Parking Garage	7,409,004					7,409,004
Parking Garage Annex	9,985,252					9,985,252
Ysleta Annex	872,097			4,498,039		5,370,136
Total general government	102,056,672	$1,701,227		5,565,468	904,690	108,418,677
Administration of justice:						
8th court of civil appeals	10,788					10,788
34th district court	5,156					5,156
41st district court	14,597					14,597
120th district court	5,156					5,156
168th district court	5,156					5,156
171st district court	5,156					5,156
205th district court	5,156					5,156
210th district court	5,156					5,156
243rd district court	58,285			25,969		84,254
327th district court	5,156					5,156
384th district court	5,156					5,156
Associate CPS court	10,976					10,976
Council of judges administration	982,065					982,065
County attorney	154,086			$95,862		249,948
County court-at-law no. 1	10,951					10,951
County court-at-law no. 2	19,795					19,795
County court-at-law no. 3	5,156					5,156
County court-at-law no. 4	10,951					10,951
County court-at-law no. 5	14,597				$9,441	5,156
County court-at-law no. 6	5,795					5,795
County court-at-law no. 7	$10,951					$10,951

(Continued)

County of El Paso, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes by Function and Activity
For the Fiscal Year Ended September 30, 2009

Function and activity	Governmental Funds Capital Assets October 1, 2008	Positive Adjustments	Negative Adjustments	Additions	Deductions	Governmental Funds Capital Assets September 30, 2009
County Criminal Court 1	$5,795					$5,795
County Criminal Court 2	5,795					5,795
Criminal District Court 1	18,566				$5,530	13,036
District attorney	480,575			$21,006	230,543	271,038
Family Court 1	6,129					6,129
Justice of the Peace no. 2	8,847			5,200		14,047
Justice of the Peace no. 3	8,164					8,164
Justice of the Peace no. 4	28,695					28,695
Justice of the Peace no. 6				7,380		7,380
Justice of the Peace no. 6-Place 2	104,379					104,379
Probate Court II	13,036			5,530		18,566
Public defender administration	5,800					5,800
West Texas HIDTA	21,424					21,424
West Texas HIDTA (Financial)	118,510			18,500	40,792	96,218
Total administration of justice	2,175,956			179,447	286,306	2,069,097
Public safety:						
Constable no. 1	125,825	$3,364		5,035	22,580	111,644
Constable no. 2	81,499	4,024		5,035		90,558
Constable no. 3	103,667	4,208		23,035		130,910
Constable no. 4	85,095	2,577		49,607		137,279
Constable no. 5	106,712	3,365		5,035	22,749	92,363
Constable no. 6	182,842	9,306		35,066		227,214
Constable no. 7	121,574	8,031		5,035	19,885	114,755
County sheriff and jail	107,173,362	1,355,792		1,158,848	992,924	108,695,078
Juvenile detention/probation	11,993,563	4,352		31,538		12,029,453
Narcotic detection & apprehension	533,075			281,903		814,978
Regional Intelligence	181,398			20,491	16,327	185,562
Total public safety	120,688,612	1,395,019		1,620,628	1,074,465	122,629,794
Health and welfare:						
Animal Shelter	1,300,000			532,589	1,300,000	532,589
Border children's mental health	69,753					69,753
Lower Valley Health Clinic	290,806					290,806
Medical examiner	3,651,270				28,116	3,623,154
Nutrition	361,414				5,000	356,414
Tillman Health Center	366,808					366,808
Total health and welfare	6,040,051			532,589	1,333,116	5,239,524
Resource and Community development:						
Agricultural co-op extension	23,659				14,764	8,895
Community Development	227,984				147,455	80,529
Total resource and community development	251,643				162,219	89,424
Culture and recreation:						
Agua Dulce Community Center	233,408					233,408
Aquatic center	5,775,800	1,567				5,777,367
Ascarate golf course	$3,765,687	$1,567		$58,087	$89,777	$3,735,564

(Continued)

County of El Paso, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes by Function and Activity
For the Fiscal Year Ended September 30, 2009

Function and activity	Governmental Funds Capital Assets October 1, 2008	Positive Adjustments	Negative Adjustments	Additions	Deductions	Governmental Funds Capital Assets September 30, 2009
Ascarate park	$3,772,741	$289,791		$152,870	$59,157	$4,156,245
Bracero center, Rio Vista	204,909					204,909
Coliseum	12,245,404				36,951	12,208,453
East Montana Park	169,408					169,408
Fabens Community	61,408					61,408
Fabens Community Center	485,440					485,440
Fabens Park	218,973	23,306				242,279
Gallegos Park	474,465					474,465
Gallegos Pavillion	107,002					107,002
Gallegos Pool	93,457	23,306				116,763
Hueco Tanks Park Site	435,502					435,502
Law Library	42,055			34,078		76,133
Montana Vista Community Center	30,011					30,011
Odonell Park	180,279					180,279
San Elizario Park	494,407		$45,603			448,804
San Elizario Plaza	126,636					126,636
San Felipe Park	24,299					24,299
Sparks Community Center	5,082	17,552				22,634
Sparks Community Park	81,583					81,583
Sportspark	3,188,201	2,650				3,190,851
Ted Richardson Park				109,873		109,873
Total culture and recreation	32,216,157	359,739	45,603	245,035	185,885	32,699,316
Community Service:						
Rural Transit Authority	579,826			127,936	109,338	598,424
Total Community Service	579,826			127,936	109,338	598,424
Public Works:						
Fabens Airport	187,761					187,761
Fabens Port of Entry	1,707,798	20,800				1,728,598
Roads & bridges	40,450,446	2,715,302		1,652,774	306,537	44,511,985
Total Public Works	42,346,005	2,736,102		1,652,774	306,537	46,428,344
Construction in progress	7,218,456	2,251,181		5,240,526	2,354,760	12,355,403
Total governmental funds capital assets	$313,573,378	$8,443,268	$45,603	$15,164,403	$6,717,316	$330,528,003

(Concluded)


THE COUNTY OF EL PASO
TEXAS

STATISTICAL SECTION

County of El Paso, Texas
Statistical Section
For the Year Ended September 30, 2009

This part of the County of El Paso's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents

	Table No.
Financial Trends These tables contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	1-4
Revenue Capacity These tables contain information to help the reader assess the County's most significant local revenue source, the property tax.	5-8
Debt Capacity These tables present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	9-12
Demographic and Economic Information These tables offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	13-14
Operating Information These tables contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	15-17

Sources: Unless otherwise noted, the information in these tables is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2002; tables presenting government-wide information include information beginning in that year.

Table 1

County of El Paso, Texas
Net Assets by Component,
Last Eight Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
Governmental activities								
Invested in capital assets, net of related debt	($1,048,244)	$20,521,773	$33,976,723	$49,130,945	$58,935,550	$69,626,659	$8,238,079	$84,722,153
Restricted	77,595,115	64,586,987	56,870,512	53,167,004	57,326,500	53,874,393	109,965,626	40,836,028
Unrestricted	46,072,805	28,087,306	24,678,507	31,970,062	41,379,380	41,627,993	49,385,866	28,235,520
Total governmental activities net assets	$122,619,676	$113,196,066	$115,525,742	$134,268,011	$157,641,430	$165,129,045	$167,589,571	$153,793,701
Business-type activities								
Invested in capital assets, net of related debt	$11,129,558	11698321	$11,490,456	$11,150,669	$10,804,554	$10,470,466	$10,145,614	$9,829,142
Restricted	1,162,054	1,025,209	895,864	1,036,145	1,053,947	1,240,795	170,275	211,435
Unrestricted							1,215,150	1,304,270
Total business-type activities net assets	$12,291,612	$12,723,530	$12,386,320	$12,186,814	$11,858,501	$11,711,261	$11,531,039	$11,344,847
Primary government								
Invested in capital assets, net of related debt	$10,081,314	$32,220,094	$45,467,179	$60,281,614	$69,740,104	$80,097,125	$18,383,693	$94,551,295
Restricted	78,757,169	65,612,196	57,766,376	54,203,149	58,380,447	55,115,188	110,135,901	41,037,463
Unrestricted	46,072,805	28,087,306	24,678,507	31,970,062	41,379,380	41,657,993	50,601,016	29,549,790
Total primary government net assets	$134,911,288	$125,919,596	$127,912,062	$146,454,825	$169,499,931	$176,870,306	$179,120,610	$165,138,548

Note: Accrual-basis financial information for the County as a whole is only available back to 2002, the year GASB Statement 34 was implemented.

County of El Paso, Texas
Changes in Net Assets, Last Eight Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
Expenses								
Governmental Activities:								
General government	$38,216,521	$38,666,912	$34,677,434	$32,854,646	$31,024,457	$37,715,105	$41,127,055	$44,847,148
Administration of justice	32,998,333	36,691,619	36,013,307	40,078,545	40,958,490	44,546,346	48,887,372	51,971,929
Public safety	74,747,126	93,192,024	91,094,808	93,719,995	96,474,144	106,162,471	112,598,631	119,310,092
Health and welfare	10,379,713	10,690,626	11,816,570	10,934,879	10,854,470	10,860,965	11,973,899	11,951,937
Community services	670,085	695,141	554,213	647,389	976,811	1,459,921	1,590,454	1,311,774
Resource development	1,596,865	1,210,006	779,761	479,709	599,712	522,696	637,349	1,045,196
Culture and recreation	8,038,509	7,653,557	8,169,256	7,578,177	11,264,459	6,331,021	7,580,243	8,959,474
Public works	7,246,981	957,731	6,402,679	4,309,741	5,697,541	9,146,405	7,840,138	6,435,921
Interest on long-term debt	7,484,405	6,915,376	6,395,014	5,921,486	5,461,343	5,092,704	6,381,251	7,586,903
Total governmental activities expenses	181,378,538	196,672,992	195,903,042	196,524,567	203,311,427	221,837,634	238,616,392	253,420,374
Business-type activities:								
East Montana water project	477,564	613,285	1,049,406	994,806	1,131,195	1,051,093	1,078,019	1,086,222
County Solid waste				90,354	192,427	220,894	234,736	247,389
Total business-type activities	477,564	613,285	1,049,406	1,085,160	1,323,622	1,271,987	1,312,755	1,333,611
Total primary government expenses	$181,856,102	$197,286,277	$196,952,448	$197,609,727	$204,635,049	$223,109,621	$239,929,147	$254,753,985
Program Revenues								
Governmental Activities:								
Fees, Fines, and Charges for Services:								
General government	$6,949,222	$7,472,070	$8,010,555	$8,457,910	$10,524,799	$11,413,030	$11,071,948	$10,781,614
Administration of justice	9,998,231	10,379,290	10,085,348	11,214,927	11,907,547	3,789,654	9,033,699	8,339,458
Public safety	22,061,160	21,086,233	21,516,764	20,166,032	19,829,064	20,002,524	20,613,099	18,302,837
Health and welfare	132,134	134,842	102,866	91,698	111,748	14,893	53,510	108,338
Culture and recreation	2,106,785	2,616,934	2,866,155	2,187,213	2,321,172	2,496,763	2,641,645	3,008,727
Public works	7,734,440	8,278,274	8,151,674	8,396,679	8,436,041	9,453,115	9,430,626	9,420,013
Operating grants and contributions	17,720,142	26,799,935	26,879,949	28,546,281	27,218,156	24,258,515	26,756,029	28,847,060
Total governmental activities program revenues	66,702,114	76,767,578	77,613,311	79,060,740	80,348,527	71,428,494	79,600,556	78,808,047
Business-type activities:								
Fees, Fines, and Charges for Services:								
East Montana water project	638,779	695,995	730,374	757,244	767,416	805,117	846,234	876,766
County Solid waste				95,087	165,430	206,966	227,478	240,108
Capital grants and contributions	3,978,339	297,246	(33,463)					
Total business-type activities program revenues	4,617,118	993,241	696,911	852,331	932,846	1,012,083	1,073,712	1,116,874
Total primary government program revenues	$71,319,232	$77,760,819	$78,310,222	$79,913,071	$81,281,373	$72,440,577	$80,674,268	$79,924,921
Net (Expense)/Revenue								
Governmental activities	($114,676,424)	($119,905,414)	($118,289,731)	($117,463,827)	($122,962,900)	($150,409,140)	($159,015,836)	($174,612,327)
Business-type activities	4,139,554	379,956	(352,495)	(232,829)	(390,776)	(259,904)	(239,043)	(216,737)
Total primary government net expenses	($110,536,870)	($119,525,458)	($118,642,226)	($117,696,656)	($123,353,676)	($150,669,044)	($159,254,879)	($174,829,064)

(continued)

County of El Paso, Texas
Changes in Net Assets, Last Eight Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
General Revenues and Other Changes in Net Assets								
Governmental activities:								
Taxes:								
Property	$68,048,131	$82,155,871	$88,512,228	$100,438,307	$97,968,047	$102,856,191	$108,236,305	$113,138,557
Hotel/Motel	1,894,990	1,965,159	2,106,516	2,285,353	2,602,025	2,880,435	3,090,291	2,898,461
Sales	24,956,675	25,292,428	26,568,977	27,704,322	31,117,468	32,985,941	35,308,357	34,125,702
Bingo	56,642	46,691	62,716	64,113	67,503	62,713	78,225	41,964
State mixed beverage	986,630	982,608	1,306,889	1,116,650	1,253,605	1,375,735	1,474,576	1,593,181
Interest	2,295,874	1,888,887	1,595,789	3,513,505	6,550,788	7,232,280	7,486,019	5,378,241
Miscellaneous	4,379,955	4,768,900	6,485,949	10,008,007	4,447,345	3,209,205	2,595,009	4,085,709
Realized gain					15,254	11,065		
Gain on sale of capital assets	27,950	88,348	3,751,704	28,306	160,740	338,843	38,938	135,516
Transfers	795,720	(2,759,575)	63,732	765,195		(40,000)	(5,000)	(5,300)
Total governmental activities	103,442,567	114,429,317	130,454,500	145,923,758	144,182,775	150,912,408	158,302,720	161,392,031
Business-type activities:								
Interest	23,187	13,933	15,285	33,323	62,463	72,664	53,821	25,245
Transfers						40,000	5,000	5,300
Total business-type activities program revenues	23,187	13,933	15,285	33,323	62,463	112,664	58,821	30,545
Total primary government	$103,465,754	$114,443,250	$130,469,785	$145,957,081	$144,245,238	$151,025,072	$158,361,541	$161,422,576
Change in Net Assets								
Governmental activities	($11,233,857)	($5,476,097)	$12,164,769	$28,459,931	$21,219,875	$503,268	($713,116)	($13,220,296)
Business-type activities	4,162,741	393,889	(337,210)	(199,506)	(328,313)	(147,240)	(180,222)	(186,192)
Total primary government	($7,071,116)	($5,082,208)	$11,827,559	$28,260,425	$20,891,562	$356,028	($893,338)	($13,406,488)

Note: Accrual-basis financial information for the County as a whole is only available back to 2002, the year GASB Statement 34 was implemented.

(concluded)

Table 3

County of El Paso, Texas
Fund Balances, Governmental Funds
Last Eight Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
General Fund								
Reserved	$2,032,617	$1,488,877	$1,445,968	$1,078,409	$1,161,744	$1,250,492	$1,339,638	$1,280,646
Unreserved	37,774,055	32,365,718	32,409,401	41,552,058	48,007,614	47,525,680	41,732,528	31,069,803
Total general fund	$39,806,672	$33,854,595	$33,855,369	$42,630,467	$49,169,358	$48,776,172	$43,072,166	$32,350,449
All Other Governmental Funds								
Reserved	$2,478,942	$2,682,648	$1,918,505	$5,386,741	$6,375,607	$5,847,215	$8,663,554	$8,556,154
Unreserved, reported in:								
Special revenue funds	14,960,621	17,058,742	14,653,264	20,062,531	24,722,664	27,883,456	33,084,913	35,557,477
Capital projects funds	61,025,247	45,652,044	41,046,121	28,407,569	26,860,711	21,010,644	81,512,484	69,863,800
Total all other governmental funds	$78,464,810	$65,393,434	$57,617,890	$53,856,841	$57,958,982	$54,741,315	$123,260,951	$113,977,431

Note: Due to changes connected with the implementation of GASB Statement 34, fund balance information is available back to 2002 only.

County of El Paso, Texas
Changes in Fund Balances, Governmental Funds
Last Eight Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
Revenues								
Taxes	$95,206,013	$103,103,226	$109,784,442	$122,748,291	$133,466,777	$140,325,105	$147,733,352	$151,114,772
Licenses and permits	160,781	179,036	192,744	216,113	208,535	194,080	229,677	282,841
Intergovernmental revenues	17,720,142	26,799,935	26,879,949	28,546,281	27,218,156	24,258,515	26,756,028	28,847,060
Charges for services	41,589,640	41,973,116	43,410,144	43,065,852	44,749,887	46,493,076	46,844,711	44,653,449
Fines and Forfeitures	4,868,073	7,048,049	6,170,461	6,833,924	6,202,519	5,910,307	5,558,094	5,009,007
Interest	2,266,543	1,865,792	1,562,071	3,444,593	6,358,398	6,855,087	7,128,012	5,074,126
Miscellaneous	4,379,955	4,768,900	6,485,949	10,008,007	4,447,345	3,209,205	2,595,009	4,085,709
Total Revenues	166,191,147	185,738,054	194,485,760	214,863,061	222,651,617	227,245,375	236,844,883	239,066,964
Expenditures								
Current:								
General Government	29,504,130	33,475,512	30,090,583	24,862,140	30,002,528	33,426,295	35,976,557	38,784,997
Administration of justice	32,666,127	35,844,249	35,690,488	39,226,539	41,069,401	44,109,504	48,044,212	50,389,891
Public safety	70,997,594	77,036,106	83,016,631	88,322,196	92,398,593	100,579,076	106,402,348	110,519,409
Health and welfare	9,985,220	10,422,486	12,007,363	10,782,223	10,761,045	10,702,382	11,684,990	11,514,680
Community services	632,913	575,306	425,812	543,934	886,172	1,395,923	1,107,208	1,022,817
Resource development	1,604,774	1,192,257	907,881	524,783	572,953	520,660	576,913	949,686
Culture and recreation	5,175,414	5,774,269	6,238,146	5,050,335	5,538,883	5,918,342	6,461,163	7,171,482
Public works	5,581,647	5,397,567	5,500,592	4,492,192	4,180,960	6,126,498	6,540,223	5,584,021
Debt Service:								
Principal	9,268,284	8,690,000	9,545,000	10,265,000	10,570,000	10,920,000	8,650,000	6,935,000
Interest	7,338,989	6,908,888	6,454,083	5,979,027	5,518,698	5,059,855	5,999,695	7,624,903
Bond call costs			30,569					
Bond issuance costs	1,492,464	204,648					1,857,432	
Capital outlays	10,197,442	20,545,649	16,082,160	20,693,835	11,786,588	12,509,659	13,571,747	20,925,674
Total expenditures	184,444,998	206,066,937	205,989,308	210,742,204	213,285,821	231,268,194	246,872,488	261,422,560
Excess of revenues over (under) expenditures	(18,253,851)	(20,328,883)	(11,503,548)	4,120,857	9,365,796	(4,022,819)	(10,027,605)	(22,355,596)
Other Financing Sources (Uses)								
Transfers in	5,094,379	3,437,487	20,639,982	17,522,020	18,228,136	16,515,106	19,350,812	17,977,579
Transfers out	(4,298,659)	(6,197,062)	(20,576,250)	(16,756,825)	(18,228,136)	(16,655,106)	(19,355,812)	(17,982,879)
Premium (discount) on bonds issued	814,599	342,733					2,892,925	
Proceeds of bonds sold	64,839,839						69,775,010	
Refunding bonds issued	22,375,624	9,823,573					48,550,000	
Payment to refunded bond escrow agent	(22,191,965)	(10,138,760)					(49,602,731)	
Capital leases	45,591			128,704	78,803	230,619	49,547	200,915
Realized gain					15,254	11,065		
Sale of capital assets	27,950	88,348	3,751,704	28,306	160,740	338,843	38,938	1,222,798
Total other financing sources (uses)	66,707,358	(2,643,681)	3,815,436	922,205	254,797	440,527	71,698,689	1,418,413
Net change in fund balances	$48,453,507	($22,972,564)	($7,688,112)	$5,043,062	$9,620,593	($3,582,292)	$61,671,084	($20,937,183)
Debt service as a percentage of noncapital expenditures	10.4%	8.5%	8.4%	8.5%	8.0%	7.3%	7.1%	6.1%

Note: Changes in fund balances are presented back to 2002 only, in connection with the implementation of GASB Statement 34.

County of El Paso
Assessed Value and Actual Value of Taxable Property,
Last Eight Fiscal Years

Fiscal Year Ended September 30,	Residential Property	Commercial Property	Industrial Property	Other	Less: Exemptions	Total Taxable Assessed Value	Total Direct Tax Rate
2002	$12,069,844,351	$5,815,761,869	$2,234,875,072	$1,729,083,903	$2,912,448,403	$18,937,116,792	$0.582080
2003	12,541,589,829	5,917,451,891	2,061,182,452	1,716,861,117	2,892,451,156	19,344,634,133	0.597950
2004	13,990,117,590	6,414,518,263	1,910,224,581	1,781,022,216	2,996,482,631	21,099,400,019	0.619390
2005	15,217,825,995	6,703,110,115	1,829,662,160	1,916,348,411	3,107,689,767	22,559,256,914	0.619390
2006	18,467,343,154	7,537,945,966	1,962,037,998	2,021,708,667	4,044,012,753	25,945,023,032	0.577390
2007	22,668,486,833	8,088,027,141	2,140,462,180	2,309,043,871	1,054,868,504	34,151,151,521	0.532548
2008	23,286,960,945	9,064,378,296	2,131,130,773	2,494,869,691	2,427,526,643	34,549,813,062	0.523941
2009	23,953,047,216	9,429,642,610	2,041,178,219	1,614,429,898	3,462,308,265	33,575,989,678	0.517663

Source: Central Appraisal District.

Note: Property in the County is reassessed every third year. Property is assessed at actual value; therefore, the assessed values are equal to actual value. Tax rates are per $100 of assessed value. The table prior to the implementation required in this schedule presented information by class, real, and personal property, rather than by major component. Also, the assessed value was presented as a ratio of total estimated actual value.

County of El Paso, Texas
Property Tax Rates (1)
Direct and Overlapping Governments
Last Ten Fiscal Years
(Unaudited)

Name of Government	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
County Direct Rates										
General and Debt Service	$0.361430	$0.361430	$0.396610	$0.410820	$0.432260	$0.432259	$0.391390	$0.360267	$0.342437	$0.338258
University Medical Center	0.185470	0.185470	0.185470	0.187130	0.187130	0.187128	0.186000	0.172281	0.181504	0.179405
Total direct rate	0.546900	0.546900	0.582080	0.597950	0.619390	0.619387	0.577390	0.532548	0.523941	0.517663
City and Town Rates										
City of Anthony	0.273580	0.279090	0.308320	0.457700	0.457700	0.474686	0.433112	0.413420	0.398817	0.398817
City of El Paso	0.660210	0.719830	0.719830	0.719830	0.696680	0.696677	0.672326	0.671097	0.633000	0.633000
City of Horizon	0.203660	0.229670	0.258900	0.287500	0.287500	0.310000	0.310000	0.304941	0.294019	0.294019
City of Socorro	0.397130	0.420670	0.443140	0.475940	0.497420	0.491594	0.482182	0.459595	0.497757	0.496757
Town of Clint	0.342550	0.342550	0.343350	0.375500	0.398030	0.413773	0.416914	0.394296	0.406803	0.406099
School District Rates										
Anthony Ind. School District	1.631110	1.674100	1.692300	1.700690	1.720071	1.700000	1.545050	1.181800	1.169100	1.200000
Canutillo Ind. School District	1.700720	1.606870	1.710000	1.700000	1.741537	1.734946	1.664996		1.292095	0.000000
Clint Ind. School District	1.451540	1.714800	1.794000	1.725460	1.710000	1.710000	1.685100	1.335050	1.335050	1.335050
El Paso Ind. School District	1.551580	1.171580	1.171579	1.571100	1.653500	1.673500	1.523500	1.203500	1.235000	1.235000
Fabens Ind. School District	1.500000	1.500000	1.578496	1.578500	1.578500	1.576781	1.512250	1.186500	1.258800	1.252900
San Elizario Ind. School District	1.500000	1.500000	1.577326	1.577330	1.571700	1.572600	1.447800	1.118940	1.108956	0.000000
Socorro Ind. School District	1.530590	1.558770	1.615500	1.602500	1.637700	1.627582	1.493689	1.168195	1.188194	1.179780
Tornillo Ind. School District	1.498040	1.599950	1.718100	1.515000	1.708200	1.699000	1.635300		1.351600	1.339100
Ysleta Ind. School District	1.549580	1.549580	1.555755	1.570480	1.757438	1.735903	1.540000	1.330000	1.330000	1.330000
Special District Rates										
EPCO Emergency Service District No. 1	0.087160	0.092570	0.095000	0.098870	0.097910	0.097310	0.093009	0.094000	0.097311	0.100000
EPCO Emergency Service District No. 2	0.100000	0.100000	0.100000	0.100000	0.100000	0.095969	0.089363	0.090010	0.100000	0.100000
EPCO Tornillo Water Improvement Dist.	0.062700	0.062700	0.062700	0.062700	0.066340	0.066343	0.066343	0.060716	0.074645	0.074645
EPCO Water Authority (Horizon)	0.468690	0.468690	0.468690	0.468690	0.468690	0.468693	0.468693	0.046869	0.468693	0.468693
El Paso Community College	0.127500	0.127500	0.131390	0.136360	0.136640	0.132844	0.120998	0.111967	0.106841	0.105670
Hacienda Del Norte Water Imp. Dist.	0.400000	0.440000	0.440000	0.455000	0.390000	0.373053	0.337532	0.271392	0.260263	0.252581
Homestead Municipal Util. Dist. (2)	0.540000	0.500000	0.440000	0.430000	0.420290	0.415386				
Lower Valley Water Authority	0.120000	0.280000	0.280000	0.270440	0.256780	0.244392	0.227266	0.214407	0.211415	0.209995
Westway Water Imp. District (2)	0.191930									
Downtown Management District	0.120000	0.120000	0.120000	0.120000	0.120000	0.120000	0.120000	0.120000	0.120000	0.120000

Source: City of El Paso Consolidated Tax Office.

Notes: Overlapping rates are those that apply to property owners within the County of El Paso. Not all overlapping rates apply to all County property owners; for example, although the County property tax rates apply to all County property owners, the City of El Paso rates apply only to those whose property is located within the City's geographic boundaries.

(1) These property tax rates are expressed in dollars per $100 assessed valuation.
(2) These districts have been absorbed by the Public Service Board (PSB)

County of El Paso
Principal Property Taxpayers
Current Year and Nine Years Ago
(Amounts Expressed in Thousands)

Taxpayer	2009 Taxable Assessed Value	2009 Rank	2009 Percentage of Total Assessed Value	2000 Taxable Assessed Value	2000 Rank	2000 Percentage of Total Assessed Value
Western Refining Company L.P.	$452,139,481	1	1.34%			
El Paso Electric Co	209,588,888	2	0.62%	204,119	1	1.17%
River Oaks Properties, LTD	200,917,370	3	0.60%	51,287	9	0.29%
Simon Property Group	181,907,499	4	0.54%	85,206	4	0.49%
Southwestern Bell Telephone Co	127,809,500	5	0.38%	175,477	2	1.01%
Tenet Hospitals Limited	77,541,744	6	0.23%	68,577	7	0.39%
Cardinal Health 5 LLC	71,978,825	7	0.21%			
Texas Gas Service	58,936,980	8	0.17%			
Phelps Dodge Refining Corp	54,871,102	9	0.16%	75,902	6	0.44%
El Paso Outlet Center Holding LLC	54,639,866	10	0.16%			
Refinery Holding Co. L.P.				93,090	3	0.53%
Chevron USA, Inc.				83,720	5	0.48%
Hoover Co.				51,385	8	0.29%
Chase Bank of Texas				48,570	10	0.28%
	$1,490,331,255		4.41%	$937,333		5.37%

Source: Central Appraisal District.

County of El Paso
Property Tax Levies and Collections
Last Ten Fiscal Years
(Amounts Expressed in Thousands)

Fiscal Year	Original Tax Levy	Adjustments	Total Adjusted Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
				Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2000	60,879	(399)	60,480	58,448	96.01	1,702	60,150	99.45
2001	62,970	(482)	62,488	59,949	95.20	2,137	62,086	99.36
2002	66,263	(513)	65,750	63,217	95.40	2,048	65,265	99.26
2003	75,101	(1,173)	73,928	71,164	94.76	2,117	73,281	99.12
2004	79,471	(347)	79,124	76,113	95.77	2,191	78,304	98.96
2005	91,198	(657)	90,541	87,435	95.87	1,774	89,209	98.53
2006	97,536	(360)	97,176	93,985	96.36	N/A	93,985	96.72
2007	101,453	(96)	101,357	97,886	96.48	958	97,886	96.58
2008	107,298	(706)	106,592	103,165	96.15	974	103,165	96.78
2009	111,735	(695)	111,040	106,980	95.74	860	106,980	96.34

Source: City of El Paso Consolidated Tax Office and El Paso County Auditor's Office.

County of El Paso, Texas
Ratios of Outstanding Net Debt by Type
Last Ten Fiscal Years
(Unaudited)

Year	General Bonded Debt				Percentage of Actual Property Value (3)	Per Capita (4)	Business-Type Activities	Total Primary Government (1)	Percentage of Personal Income (4)	Per Capita (4)
	General Obligation Bonds (1)	Certificates of Obligation (1)	Less: Funds Available in Debt Service Fund (1) (2)	Total (1)			Revenue Bonds (1) (5)			
2000	74,788	31,070	877	104,981	0.60%	154.47	1,225	106,206	1.14%	156.27
2001	66,788	27,905	845	93,848	0.51%	135.59	1,215	95,063	0.80%	137.34
2002	63,210	86,875	870	149,215	0.79%	213.91	1,199	150,414	1.61%	215.63
2003	57,720	83,590	903	140,407	0.73%	199.25	1,183	141,590	1.50%	200.93
2004	51,145	80,620	964	130,801	0.62%	183.18	1,167	131,968	1.39%	184.82
2005	44,360	77,140	1,309	120,191	0.53%	164.69	1,150	121,341	1.18%	166.27
2006	36,865	74,065	2,070	108,860	0.42%	144.17	1,133	109,993	1.02%	145.67
2007	29,365	70,645	3,054	96,956	0.28%	124.20	1,116	98,072	0.85%	125.63
2008	61,510	100,480	3,025	158,965	0.46%	200.20	1,098	160,063	1.25%	201.59
2009	56,560	98,495	2,305	152,750	0.45%	200.01	1,080	153,830	1.21%	201.42

Notes: Details regarding the County's outstanding debt can be found in the notes to the financial statements.
(1) Amounts expressed in thousands.
(2) Amounts available for repayment of general obligation bonds.
(3) See Table 5 for taxable property value data.
(4) Population and personal income data can be found in table 13.
(5) The 1998-2005 amounts include state issued bonds for which the county is paying back with user assessed fees.

County of El Paso, Texas
Computation of Direct and Overlapping Bonded Debt
General Obligation Bonds
September 30, 2009
(Unaudited)
(Amounts Expressed in Thousands)

Jurisdiction	General Obligation Bonded Debt Outstanding	Percentage Applicable to County of El Paso	Amount Applicable to County of El Paso
Direct:			
County of El Paso	$155,055	100%	$155,055
Total direct debt	155,055	100	155,055
Overlapping:			
Anthony Independent School District	4,031	100	4,031
Canutillo Independent School District	73,435	100	73,435
City of El Paso	681,513	100	681,513
City of Socorro	7,430	100	7,430
Clint Independent School District	144,527	100	144,527
El Paso County Water Authority (Horizon)	32,039	100	32,039
El Paso Independent School District	504,131	100	504,131
Fabens Independent School District	26,995	100	26,995
Lower Valley Water District	10,190	100	10,190
R. E. Thomason General Hospital	263,110	100	263,110
San Elizario Independent School District	4,886	100	4,886
Socorro Independent School District	343,010	100	343,010
Tornillo Independent School District	13,409	100	13,409
Town of Anthony	2,064	100	2,064
Town of Horizon City	715	100	715
Ysleta Independent School District	223,122	100	223,122
Paseo Del Este MUD# 10	2,729	100	2,729
Total overlapping debt	2,337,336	100	2,337,336
Totals	$2,492,391	100%	$2,492,391

Source: County Auditor's Office and Municipal Advisory Council of Texas, *Texas Municipal Reports*.

County of El Paso, Texas
Legal Debt Margin Information
Last Ten Fiscal Years
(Unaudited)
(Amounts Expressed in Thousands)

Legal Debt Margin Calculation for Fiscal Year 2009

Assessed Value		$33,766,216
Debt limit-5% of Assessed Value (1)		$1,688,311
Debt Applicable to Limit:		
Total bonded debt	$155,055	
Less: Amount available for repayment of general obligation bonds	2,305	
Total net debt applicable to limit		152,750
Legal debt margin		$1,535,561

	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Debt limit	$871,332	$916,636	$946,856	$967,232	$1,054,970	$1,127,963	$1,297,251	$1,487,654	$1,627,943	$1,688,311
Total net debt applicable to limit	104,981	93,848	149,215	140,407	130,801	120,191	108,860	96,956	158,965	152,750
Legal debt margin	$766,351	$822,788	$797,641	$826,825	$924,169	$1,007,772	$1,188,391	$1,390,698	$1,468,978	$1,535,561
Total net debt applicable to the limit as a percentage of debt limit	12.0%	10.2%	15.8%	14.5%	12.4%	10.7%	8.4%	6.5%	9.8%	9.0%

Note: Under the State of Texas Government Code Section 1301.003, the County's outstanding debt should not exceed 5% of total assessed property value.

County of El Paso, Texas
Pledged-Revenue Coverage
Last Eight Fiscal Years
(Unaudited)

	Water Revenue Bonds								
Fiscal Year	Service Charges	Less: Operating Expenses	Net Operating Revenue	Interest Revenue	Plus: Intergovernmental Revenue (Expenses)	Net Availabe Revenue	Debt Service Principal	Debt Service Interest	Coverage
2002	$638,779	$416,828	$221,951	$23,187	$3,978,339	$4,223,477	$16,000	$60,736	55.04
2003	695,995	553,335	142,660	13,933	297,246	453,839	16,000	59,950	5.98
2004	730,374	990,249	(259,875)	15,285	(33,463)	(278,053)	16,000	59,157	(3.70)
2005	757,244	936,453	(179,209)	33,225		(145,984)	17,000	58,353	(1.94)
2006	767,416	1,072,284	(304,868)	62,435		(242,433)	17,000	57,497	(3.25)
2007	805,117	994,454	(189,337)	72,664		(116,673)	17,000	56,639	(1.58)
2008	846,234	1,022,250	(176,016)	53,612		(122,404)	18,000	55,769	(1.66)
2009	876,766	1,031,372	(154,606)	25,124		(129,482)	18,000	54,850	(1.78)

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements. Operating expenses exclude interest and depreciation expenses. The coverage ratio is calculated by dividing net pledged revenue by the sum of principal and interest. This schedule prepared from fiscal year 2002, the year GASB Statement 34 was implemented.

County of El Paso, Texas
Demographic and Economic Statistics
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Population	Personal Income (thousands of dollars)	Per Capita Income	Median Age	School Enrollment	Unemployment Rate
2000	679,622	9,312,181	13,702	28.0	188,130	9.0
2001	692,152	11,916,089	17,216	30.0	191,620	8.7
2002	697,562	9,361,980	13,421	30.0	198,813	8.4
2003	704,671	9,457,389	13,421	30.0	199,849	9.7
2004	714,040	9,516,011	13,327	30.4	205,974	7.2
2005	729,791	10,301,730	14,116	30.5	224,087	6.2
2006	755,085	10,749,390	14,236	30.9	240,251	6.8
2007	780,613	11,515,603	14,752	30.6	246,836	5.8
2008	794,021	12,771,828	16,085	31.3	239,297	6.6
2009	763,712	12,674,564	16,596	31.2	237,407	9.8

Sources: Population by the Texas Department of State Health Services. Unemployment data provided by the Texas Workforce Commission. Per capita income, personal income, median age information and enrollment provided by the U.S. Census Bureau's American Community Survey.

Note: Population as of September 2009.

County of El Paso, Texas
Principal Employers
Last Two Fiscal Years

Employer	2009 Employees	2009 Rank	2009 Percentage of Total County Employment	2008 Employees	2008 Rank	2008 Percentage of Total County Employment
Fort Bliss Civilian	29,000	1	10.2%	10,000	1	3.5%
El Paso Independent School District	8,505	2	3.0%	8,505	2	3.0%
Tenet Hospital Ltd	6,587	3	2.3%	6,587	3	2.3%
City of El Paso	6,400	4	2.3%	6,400	4	2.3%
T&T Staff Management LP	6,100	5	2.2%	6,100	5	2.2%
Ysleta Independent School District	6,066	6	2.1%	6,066	6	2.1%
Socorro Independent School District	4,488	7	1.6%	4,488	7	1.6%
University of Texas at El Paso	4,000	8	1.4%	4,000	8	1.4%
County of El Paso	2,948	9	1.0%	2,948	9	1.0%
El Paso Community College	2,500	10	0.9%	2,500	10	0.9%
	76,594		27.01%	57,594		20.31%

Source: Texas Workforce Commission and the City of El Paso Office of Economic Development.

Note: Total employment is 279,760. Table should reflect comparison data from nine years ago; however, data was unavailable.

County of El Paso, Texas
Full-time Equivalent County Government Employees by Function/Program,
Last Ten Fiscal Years

Function/Program	Fiscal Years 2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General government (1)	400.5	413.0	434.0	440.0	459.5	452.5	458.5	478.0	483.0	517.0
Administration of justice (2)	382.5	411.5	457.0	470.5	479.0	486.0	516.5	557.0	565.5	597.5
Public safety	1,124.5	1,145.5	1,154.0	1,161.5	1,196.5	1,216.5	1,220.5	1232.5	1,235.0	1,232.0
Health and welfare	24.0	26.5	26.5	27.5	26.5	22.0	23.5	28.0	27.0	32.0
Community services	2.0									
Resource development	37.5	45.5	28.5	31.5	25.5	16.0	16.0	16.0	17.0	25.0
Culture and recreation	42.0	48.0	81.5	77.5	70.0	48.0	45.0	42.0	43.0	43.0
Public works	74.0	72.0	63.0	67.0	67.0	69.0	70.5	70.5	70.0	74.0
Grants	123.0	159.5	136.5	161.5	163.5	163.5	167.5	167.5	151.0	153.0
Total	2,210.0	2,321.5	2,381.0	2,437.0	2,487.5	2,473.5	2,518.0	2,591.5	2,591.5	2,673.5

Source: County Auditor's Office.

Notes:
(1) Over the years, the County has added personnel to staff the demands of understaffed departments and for the administrative support of additional courts.
(2) Personnel has been added to staff new courts and for the judicial support offices.

County of El Paso, Texas
Operating Indicators by Function/Program
Last Eight Fiscal Years

Function/Program	Fiscal Years							
	2002	2003	2004	2005	2006	2007	2008	2009
General government								
County Auditor								
Accounts Payable checks issued	35,583	36,811	36,783	35,693	33,713	28,645	28,480	26,502
Deposit warrants issued	11,424	11,619	11,353	11,037	10,527	10,866	11,196	12,073
Internal audit months completed	276	425	474	480	507	482	533	726
Domestic Relations Office								
Cases monitored	N/A	888	627	435	650	995	1,656	1,545
Cases referred to enforcement	N/A	138	266	193	123	322	324	159
Human Resources								
Tests administered	980	1,412	1,134	1,267	1,238	1,342	388	400
Tax Office (2)								
Auto titles issued	142,545	151,401	146,978	150,206	154,440	117,567	131,804	98,288
Auto registrations	483,799	490,956	498,868	524,849	565,175	448,616	494,675	433,708
Administration of justice								
District court level								
Civil cases filed	20,238	24,505	14,657	22,572	27,557	26,270	23,770	23,941
Civil case dispositions	19,609	22,257	15,396	18,855	19,354	20,052	21,740	23,244
Criminal cases filed	9,134	8,182	8,027	4,728	6,612	6,223	6,371	6,239
Criminal case dispositions	9,032	7,294	7,719	5,304	4,036	4,851	4,311	4,798
Juvenile cases filed	2,205	2,294	1,977		1,243	1,403	1,195	1,256
Juvenile case dispositions	2,233	2,135	2,839		1,276	1,277	1,160	1,118
County court level								
Civil cases filed	850	867	939	1,005	1,310	1,181	1,321	1,004
Civil case dispositions	1,009	801	745	572	929	1,279	1,376	1,086
Criminal cases filed	21,281	20,994	19,979	19,499	17,135	17,209	17,820	14,214
Criminal case dispositions	19,852	22,218	20,423	18,166	17,119	16,432	17,994	17,959
Probate and Mental Health cases filed	2,493	2,487	3,861	2,576	2,614	2,997	2,321	2,370
Probate and Mental Health hearings	4,625	5,288	5,682	5,754	4,152	5,836	5,864	6,213
Justice of the Peace court level								
Civil cases filed	6,365	5,921	5,557	4,454	4,876	5,342	8,397	7,335
Civil case dispositions	3,124	3,061	2,991	2,457	1,615	2,314	3,961	4,954
Criminal cases filed	65,695	68,527	68,891	65,662	66,761	70,429	74,109	77,565
Criminal case dispositions	61,794	53,615	50,713	53,310	64,922	53,494	61,410	63,071
Public safety								
Jail Facilities								
Total prisoner days	880,184	905,778	922,938	887,460	841,266	859,013	865,427	793,238
Cost per prisoner day	$47.22	$52.21	$56.04	$57.59	$58.98	$63.23	$68.15	$70.69
Law Enforcement								
Citations filed	6,786	7,883	7,534	8,700	10,273	10,908	11,828	17,538
Health and welfare								
General Assistance								
Number of pauper burials/cremations	173	178	177	191	185	197	202	151
Applications approved for assistance	6,437	5,799	5,262	4,169	4,825	5,373	5,762	3,800
Medical Examiner								
Number of autopsies	508	534	515	545	655	529	528	469
Number of investigations	2,694	2,441	2,660	2,542	2,137	2,035	3,671	3,033

(continued)

County of El Paso, Texas
Operating Indicators by Function/Program
Last Eight Fiscal Years

Function/Program	Fiscal Years 2002	2003	2004	2005	2006	2007	2008	2009
Resource development								
Agricultural co-op extension								
Number of educational presentations	671	2,167	3,711	1,597	N/A	2,394	2,442	2,873
Number of participants in educational presentations	16,038	26,625	38,524	29,676	N/A	54,048	56,824	91,601
Culture and recreation								
Parks and recreation								
Golf memberships sold	1,407	455	616	625	681	661	257	921
Number of golf tournaments	85	82	80	77	69	73	75	50
Pool rentals	58	66	73	46	29	27	30	30
County library (3)								
Materials circulated	56,296	48,552	44,825	36,816	N/A	N/A	N/A	N/A
Patrons	40,713	39,917	39,576	N/A	N/A	N/A	N/A	N/A
Public works								
Road and Bridge								
Miles of roadways chip sealed	23.7	35.8	20.6	16.3	19.0	15.6	12.5	14
Miles of roads reconstructed	11.3	6.7	3.4	6.8	0.8	3.6	0.2	3.3
Miles of road shoulders paved		11.0	2.4	4.6			7.7	5
Miles of road overlayed	14.6	9.5	8.4	8.2	8.6	10.5	7.16	10.3

(concluded)

Source: Various County departments. Case data is as reported to the Texas Office of Court Administration.

Notes: Resource development indicators are estimates. The County Library was transferred to the Fabens Independent School District in December 2005. Indicators are not available for the community services function. Data not available for some functions in some years.

(1) The drastic change in payroll checks and advices issued resulted from mandating that employees sign up for direct deposit and making advices available electronically rather than printing them. Checks are still printed for 100 or so employees who have refused direct deposit and for new hires.

(2) Tax office data is reported in the State's fiscal year, which is September through August, for 2002 through 2005. 2006 tax office data is reported based on a calendar year.

(3) The County Library was transferred to the Fabens Independent School District in December 2005.

County of El Paso, Texas
Capital Asset Statistics by Function/Program
Last Eight Fiscal Years

Function/Program	Fiscal Year 2002	2003	2004	2005	2006	2007	2008	2009
General government								
Touchscreen voting machines	143	143	143	143	143	143	95	135
Administration of justice								
Courtroom video projection systems	12	14	26	26	26	27	27	27
Public safety								
Sheriff stations	3	3	3	3	3	3	3	3
Sheriff patrol vehicles	103	103	95	110	122	133	184	120
Constable vehicles	16	16	14	15	14	24	37	39
Community services								
Transit buses and vans	5	5	4	7	7	8	5	9
Culture and recreation								
County parks	6	6	8	8	8	8	8	8
Golf courses	1	1	1	1	1	1	1	1
Swimming pools	3	3	3	3	3	3	3	3
County libraries	1	1	1	1	0	0	0	0
Coliseum	1	1	1	1	1	1	1	1
Equestrian center	1	1	1	1	1	1	1	1
Public works								
Bridges	23	23	23	23	23	23	23	23
Roads	597	657	633	699	727	739	777	777

Source: Various County departments and County fixed asset reports.

Notes: Capital asset indicators are not available for the health and welfare or the resource development function.

