



County of El Paso, Texas Comprehensive Annual Financial Report

For the Fiscal Year Ended
September 30, 2010

County of El Paso, Texas

Comprehensive Annual Financial Report For the Fiscal Year Ended September 30, 2010

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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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March 28, 2011

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, 2010.

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, 2010, 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, 2010, 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, 2010 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

our 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. According to the latest U.S. Census Bureau population figures, the County population is at 800,647. The City of El Paso, the County seat, is estimated as having a population of 649,121. El Paso is the largest City in the United States that borders Mexico. 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 22nd largest city in the U.S. Combined with its sister city, Juarez, Mexico, the El Paso metro area holds more than 2.2 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 2010, *Forbes* ranked El Paso number one on its list of "cities where Americans are getting richer". Based on data from Payscale, a Seattle-based firm, El Paso's median pay rose 19.4 percent since 2005 to \$49,100, compared to the national growth rate of eight percent for college graduates. According to a study by FNC, a mortgage technology company, El Paso homes appreciated more in value than in any other city in Texas, a 4.7 percent increase from 2003 through August 2010, compared with a national median of 0.6 percent. The 2010 Milken Institute "Best Performing Cities Index" which ranks U. S. metropolitan areas by how well they are creating and sustaining jobs and economic growth, ranked El Paso 9th among the 200 largest metropolitan areas. El Paso moved up from 14th place in 2009.



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 1,512,354. 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. As of fiscal year 2010, capital appropriations related to this project totaled \$33,775,068, of which \$8 million are Road and Bridge funds, while all years expenditures as of September 30, 2010 totaled \$12,003,229. 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 agencies and anticipates completion by December 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.

Commissioners Court is considered financially accountable for the El Paso County Hospital District (District), also known as University Medical Center, 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 Nonagricultural Employment by Industry					
Amounts in Thousands					
ELPaso Metropolitan Statistical Area Profile obtained from the Texas Workforce Commission					
Industry Types	September 2010	September 2009	Amount Change	Percentage Change	Percent of Total
Construction	15.70	14.70	1.00	6.80%	5.77%
Manufacturing	17.00	17.40	(0.40)	-2.30%	6.25%
Trade	42.20	44.40	(2.20)	-4.95%	15.52%
Transport, Ware, & Utilities	12.50	12.90	(0.40)	-3.10%	4.60%
Information	4.60	4.90	(0.30)	-6.12%	1.69%
Financial Activities	12.00	12.10	(0.10)	-0.83%	4.41%
Services	102.40	100.20	2.20	2.20%	37.66%
Total Government	65.50	68.10	(2.60)	-3.82%	24.09%
Total Labor Market	271.90	274.70	(2.80)	-1.02%	100.00%

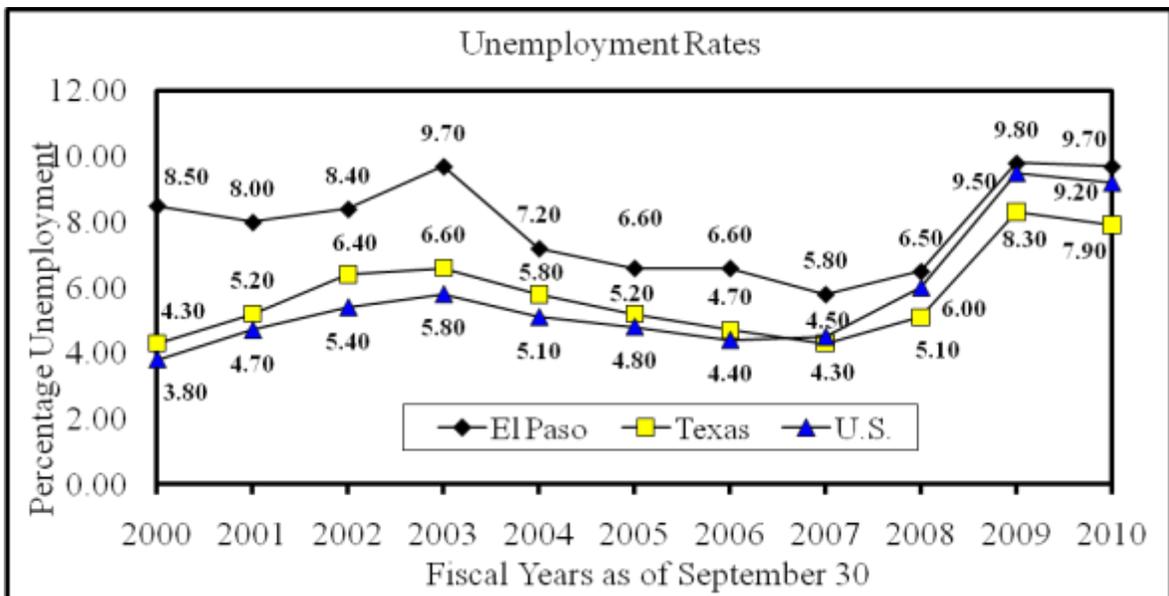
Local Economy. The El Paso region experienced a slower pace growth in the economy, with a negative employment movement of 1.02% overall, as reflected on the chart above. Government remains vital to the economy, as our single largest economic driver is the Fort Bliss Military Base. The Army's Fort Bliss regional military complex will see nearly 34,000 active-duty personnel and an additional 3,000 full time civilian workers by 2012. 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 49,000 family members will accompany these personnel to El Paso. The largest net growth was experienced in 2010 and will continue through 2013. Annual payroll at Fort Bliss will jump beyond \$3.9 billion per year, 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.

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 2009 and September 2010, El Paso lost 2,800 jobs overall. Further analysis reflects that 6,000 job losses were netted with 3,200 job gains. The various job losses occurred in manufacturing (400), transportation (400), trade (2,200), information services (300), financial activities (100), and government (2,600). Construction and general services sectors were the only sectors that saw an increase of 1,000 and 2,200, respectively. The increase in construction can be attributed to the expansion of the military base at Fort Bliss. 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 ten non-local government employers in 2010 are Fort Bliss (32,000), T&T Staff Management (5,600), Tenet Healthcare Ltd. (3,100), Dish Network (2,600), University Medical Center (2,100), GC Services (2,000), Del Sol Medical Center (1,450), Texas Tech University Health Science Center (1,200), Automated Data Processing (1,100) and Redcats USA Inc. (1,100).



According to the Texas Workforce Commission's October 2010 issue of Texas Labor Market Review, the statewide unemployment rate was 7.9 percent in September. When compared to the same time last year, this was 4.8 percent lower. As reflected on the graph on the prior page, El Paso's unemployment rate for September was 9.7 percent in comparison to 9.8 percent in September 2009.

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. Additional information on El Paso County may be obtained by visiting El Paso County's website at <http://www.epcounty.com/history/>.

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 administrations 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 \$0.363403 in 2010. In addition, revenue generating initiatives to more effectively 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 flow) 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 \$19,923,399 based on the fiscal year 2011 General Fund budget of \$199,233,987. Maintaining a low fund balance could force the County to resort to short-term borrowing to meet payroll and operations for the first quarter of the fiscal year. Also, low fund balance may potentially result in the County being vulnerable to lower 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 years 2009 and 2010 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 2010 resulted in revenues outpacing expenditures by only \$283,828, and thus increasing the general fund balance by a mere .75 percent from the previous year. Revenues and other sources grew by approximately \$4.6 million or 2.51 percent, mainly attributable to the one time transfer of excess Road and Bridge funds of \$5 million. Overall, expenditures and other uses declined by \$6.5 million or 3.36 percent, mainly attributed to the budget constraints placed on departments, such as a hiring freeze and no cost-of-living increases.

For fiscal year 2011, the Court decreased its use of fund balance in the budget by \$10,830,412 or 68.76 percent over the previous year for a total of \$4,920,258. As a result, the County ended fiscal year 2010 with an undesignated fund balance of \$26,764,267, and surpassed its minimum target goal of 10.0 percent, with a ratio of 13.43 percent of the fiscal year 2011 adopted general fund budget of \$199,233,987.

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. As in the previous fiscal year, the fiscal year 2011 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 continue to be challenged to increase efficiencies in order to operate within their budgets. More than ever, monitoring of revenues and expenditures will be paramount in forecasting budget inadequacies and identifying potential excesses.

For the future, it is anticipated that in fiscal year 2011 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 slow revenue growth. 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 2011 budget, the Court must remain cautious in planning for the budget in fiscal year 2012 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 2010, some of the major initiatives funded with the debt issued in previous fiscal years were either completed or substantially completed. The Courthouse improvements were completed in August 2010 and the Ascarate Park improvements are scheduled to be completed in early fiscal year 2011.

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, 2009. This was the 21st 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 2010 fiscal year beginning October 1, 2009. This was the 16th 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,

A handwritten signature in black ink, appearing to read "Edward A. Dion". The signature is fluid and cursive, with a long horizontal stroke at the end.

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, 2009

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.



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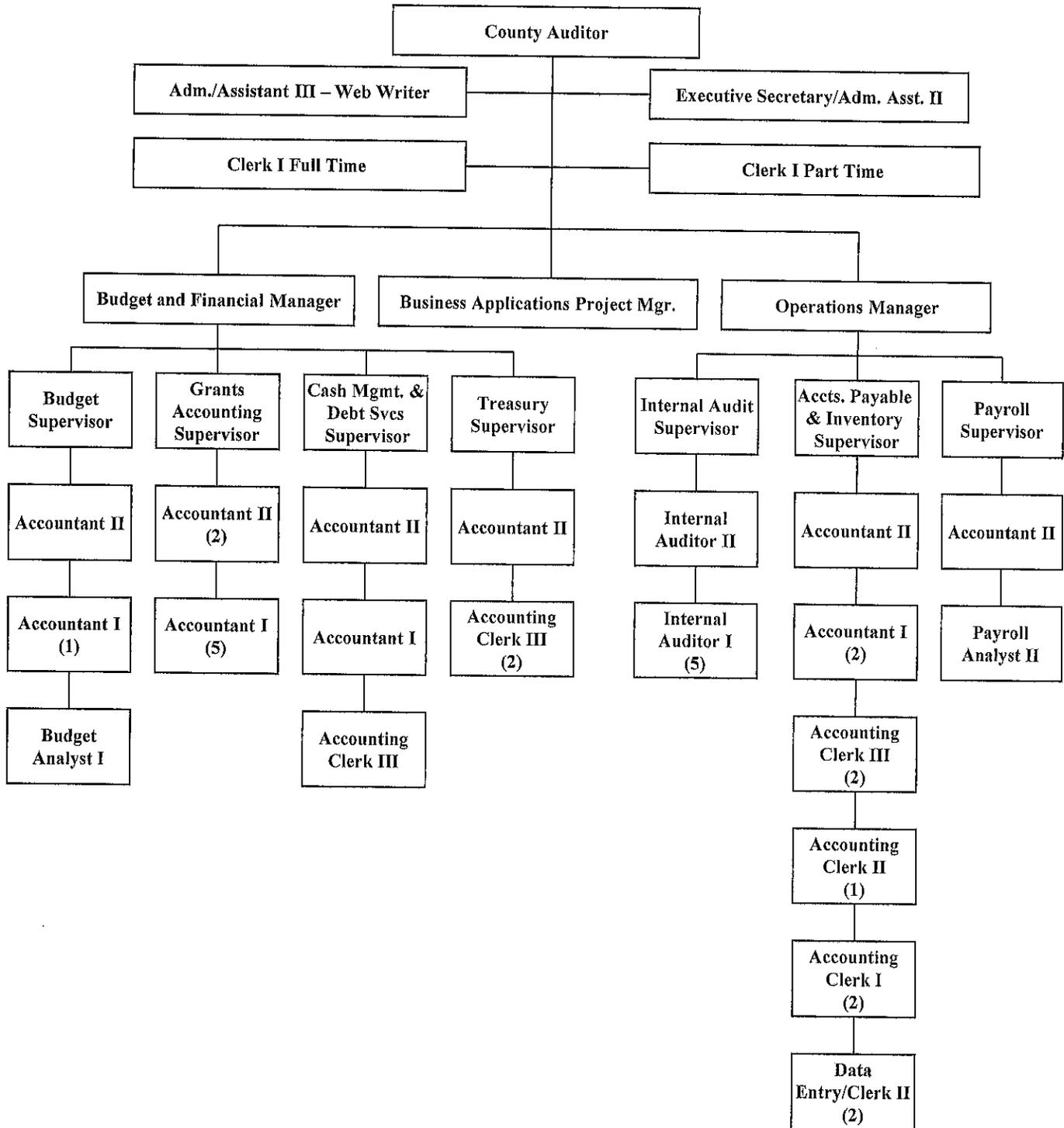
President

A handwritten signature in black ink, appearing to read "Jeffrey R. Emer".

Executive Director

County of El Paso Auditor's Office

Organizational Chart
As of September 30, 2010





Directory of Principal Officials



Commissioners Court (The Governing Body)

County Judge, Anthony Cobos
 County Commissioner, Precinct Number 1, Anna Perez
 County Commissioner, Precinct Number 2, Veronica Escobar
 County Commissioner, Precinct Number 3, Willie Gandara, Jr.
 County Commissioner, Precinct Number 4, Daniel R. Haggerty

Room 301, County Courthouse Bldg, (915) 546-2098
 Room 301, County Courthouse Bldg, (915) 546-2014
 Room 301, County Courthouse Bldg, (915) 546-2111
 Room 301, County Courthouse Bldg, (915) 546-2144
 Room 301, County Courthouse Bldg, (915) 546-2044

Council of Judges

Local Administrative Judge, 384th Judicial District, Patrick M. Garcia
 34th Judicial District, William E. Moody, District Judge
 41st Judicial District, Mary Anne Bramblett, District Judge
 65th Judicial District, Yahara Lisa Gutierrez, District Judge
 120th Judicial District, Maria Salas-Mendoza, District Judge
 168th Judicial District, Christopher Anteliff, District Judge
 171st Judicial District, Bonnie Rangel, District Judge
 205th Judicial District, Kathleen Olivares, District Judge
 210th Judicial District, Gonzalo Garcia, District Judge
 243rd Judicial District, David C. Guaderrama, District Judge
 327th Judicial District, Linda Y. Chew, District Judge
 346th Judicial District, Angie Juarez Barill, District Judge
 383rd Judicial District, Mike Herrerra, District Judge
 388th Judicial District, Patricia Macias, District Judge
 409th Judicial District, Sam Medrano, Jr., District Judge
 448th Judicial District, Susan Larson, Visiting District Judge
 Associate CPS Court, Oscar Gabaldon, Associate Judge
 Associate Family Court 1, Gary Allen Aboud, Associate Judge
 Associate Family Court 2, Kathleen Anderson, Associate Judge
 Associate Family Court 3, Roberta Lee Bramblett, Associate Judge
 Associate Family Court 4, Jesus Rodriquez, Associate Judge
 County Court at Law Number 1, Ricardo Herrera, Judge
 County Court at Law Number 2, Julie Gonzalez, Judge
 County Court at Law Number 3, Javier Alvarez, Judge
 County Court at Law Number 4, Alejandro Gonzalez, Judge
 County Court at Law Number 5, Carlos Villa, Judge
 County Court at Law Number 6, Sue Kurita, Judge
 County Court at Law Number 7, Thomas A. Spieczny, Judge
 County Criminal Court 1, Alma Trejo, Judge
 County Criminal Court 2, Robert Anchondo, Judge
 County Criminal Court 3, Carlos Carrasco, Judge
 County Criminal Court 4, Jesus Herrera, Judge
 County Criminal District Court No. 1, Peter Peca, Judge
 County Probate Court No. 1, Yvonne Rodriguez, Judge
 County Probate Court No. 2, Eduardo A. Gamboa, Judge
 Juvenile Court Referee 1, Richard L. Ainsa, Judge
 Juvenile Court Referee 2, Maria T. Leyva-Ligon, Judge
 Magistrate I, James T. Carter, Judge

Room 906, County Courthouse Bldg, (915) 546-2134
 Room 905, County Courthouse Bldg, (915) 546-2101
 Room 1006, County Courthouse Bldg, (915) 546-2149
 Room 1105, County Courthouse Bldg, (915) 546-2102
 Room 605, County Courthouse Bldg, (915) 546-2103
 Room 602, County Courthouse Bldg, (915) 546-2141
 Room 601, County Courthouse Bldg, (915) 546-2100
 Room 1002, County Courthouse Bldg, (915) 546-2107
 Room 1005, County Courthouse Bldg, (915) 546-2130
 Room 901, County Courthouse Bldg, (915) 546-2168
 Room 606, County Courthouse Bldg, (915) 546-2032
 Room 701, County Courthouse Bldg, (915) 546-2119
 Room 1101, County Courthouse Bldg, (915) 546-2132
 Room 902, County Courthouse Bldg, (915) 543-3850
 Room 702, County Courthouse Bldg, (915) 834-8209
 Room 603, County Courthouse Bldg, (915) 543-3893
 Room 1104, County Courthouse Bldg, (915) 546-2147
 Room 1103, County Courthouse Bldg, (915) 543-3859
 Room 1102, County Courthouse Bldg, (915) 543-3871
 Room 903, County Courthouse Bldg, (915) 543-3850
 Room 1102A, County Courthouse Bldg, (915) 543-3824
 Room 802, County Courthouse Bldg, (915) 546-2011
 Room 801, County Courthouse Bldg, (915) 546-2145
 Room 1001, County Courthouse Bldg, (915) 546-2183
 Room 805, County Courthouse Bldg, (915) 546-2190
 Room 806, County Courthouse Bldg, (915) 546-2004
 Room 1106, County Courthouse Bldg, (915) 543-3868
 Room 1201, County Courthouse Bldg, (915) 543-3877
 Room 705, County Courthouse Bldg, (915) 834-8241
 Room 704, County Courthouse Bldg, (915) 834-8232
 Room 705, County Courthouse Bldg, (915) 834-8240
 Room 704, County Courthouse Bldg, (915) 834-8248
 Room 1003A, County Courthouse Bldg, (915) 546-8192
 Room 703, County Courthouse Bldg, (915) 546-2161
 Room 803, County Courthouse Bldg, (915) 546-8183
 6400 Delta, Juvenile Probation Bldg, (915) 849-2552
 6400 Delta, Juvenile Probation Bldg, (915) 849-2560
 600 East Overland, Municipal Crt Bldg, (915) 546-2077

Other Principal Officials

County Attorney, Jo Anne Bernal
 County Auditor, Edward A. Dion
 County Clerk, Delia Briones
 County Purchasing Agent, Piti Vasquez
 County Sheriff, Richard Wiles
 County Tax Assessor and Collector, Victor A. Flores
 District Attorney, Jaime Esparza
 District Clerk, Gilbert Sanchez
 Human Resources Director, Betsy C. Keller
 Public Defender, M. Clara Hernandez

Room 503, County Courthouse Bldg, (915) 546-2050
 Room 406, County Administrative Offices, (915) 546-2040
 Room 105, County Courthouse Bldg, (915) 546-2071
 Room 300, County Administrative Offices, (915) 546-2048
 3850 Justice Drive, (915) 538-2217
 500 East Overland, Room 101, (915) 546-2140
 Room 201, County Courthouse Bldg, (915) 546-2059
 Room 103, County Courthouse Bldg, (915) 546-2021
 Room 223, County Administrative Offices, (915) 546-2218
 Room 501, County Courthouse Bldg, (915) 546-8185

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

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

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INDEPENDENT AUDITOR'S REPORT

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

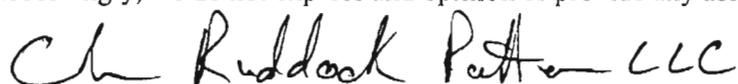
We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of El Paso, Texas (County), as of and for the year ended September 30, 2010, which collectively comprise the 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, which statements reflect total assets of \$574,958,000 as of the respective balance sheet date and total revenues of \$381,297,000 for the year then ended. Those statements were audited by other auditors whose reports 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 auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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 the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors 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 and the respective budgetary comparison for the General Fund and the Special Revenue Fund - Grant Funds of the County, as of September 30, 2010, 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.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 17 through 32 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements as a whole. The introductory section, other supplementary information, combining and individual nonmajor fund financial statements, and statistical section, are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit and the report of the other auditors, the information is fairly stated, in all material respects, in relation to the financial statements 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 do not express an opinion or provide any assurance on them.

A handwritten signature in black ink that reads "Ch Ruddock Patten LLC". The signature is written in a cursive, flowing style.

El Paso, Texas

March 23, 2011

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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, 2010. 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 2010 by \$143,427,988, which represents total net assets. Of this amount, \$132,254,933 or 92.21 percent relates to governmental-type activities while \$11,173,055 or 7.79 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 \$95,493,323 or 66.58 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 assets totaled \$37,324,048 or 26.02 percent of total net assets of which the primary government and business type activities totaled \$37,059,733 or 99.29 percent and \$264,315 or .71 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 \$10,610,617 or 7.40 percent of total net assets.

The County's fiscal year 2010 operations resulted in total net assets decreasing by \$21,710,560 or 13.15 percent. This was attributable to a decrease of \$21,538,768 or 14.00 percent in the governmental-type net assets and a decrease in business-type net assets totaling \$171,792 or 1.51 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 Hospital District, known as University Medical Center (UMC), 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 separately issued 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, 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 3-6 of this report.

Proprietary Funds. The County maintains two different types of proprietary funds - Enterprise and Internal Service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an enterprise fund to account for its East Montana Water 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. The latter account was closed during the fiscal year because its intended purpose had terminated and any remaining funds were transferred to the General Fund. 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 7-9 of this report.

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

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

Notes to the Financial Statements. The notes provide additional information that is essential 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 \$143,427,988 at the close of fiscal year 2010. By far the largest component of the County's net assets represents investment in capital assets (e.g., land, buildings, machinery, and equipment) totaling \$95,493,323 or 66.58 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 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 \$5,658,355 or 15.16 percent, special purpose funds totaling \$30,782,672 or 82.47 percent, enterprise funds totaling \$229,736 or .62 percent of restricted assets. Also included are debt service funds totaling \$653,285 or 1.75 percent of total restricted net assets. The next category relates to unrestricted net assets totaling \$10,610,617 or 7.40 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, 2010, the County's net assets for the governmental activities decreased by \$21,538,768 or 14.00 percent and business-type activities declined by \$171,792 or 1.51 percent and netted an overall decline of \$21,710,560 or 13.15 percent from the previous fiscal year. Investments in capital assets net of related debt from governmental and business-type activities increased by \$942,028 or 1.00 percent. There was a net decrease of \$3,723,415 or 9.07 percent in restricted assets reported, of which \$3,776,295 related to governmental activities and \$52,880 related to business-type activities. Unrestricted net assets totaled \$10,610,617 and declined by \$18,929,173 or 64.08 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 \$20,132,177 or 5.34 percent. This decrease was the culmination of a multitude of changes at the fund level, but more so, at the entity-wide level. 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 expenses. 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		Business-type		Total	
	Activities		Activities			
	FY2010	FY2009	FY2010	FY2009	FY2010	FY2009
Current and other assets	\$ 171,065,765	\$ 187,806,664	\$ 2,027,420	\$ 1,924,854	\$ 173,093,185	\$ 189,731,518
Capital assets	173,362,768	176,584,894	10,452,448	10,724,166	183,815,216	187,309,060
Total assets	344,428,533	364,391,558	12,479,868	12,649,020	356,908,401	377,040,578
Long-term liabilities outstanding	189,773,544	188,623,404	1,052,000	1,080,000	190,825,544	189,703,404
Other liabilities	22,400,056	21,974,453	254,813	224,173	22,654,869	22,198,626
Total liabilities	212,173,600	210,597,857	1,306,813	1,304,173	213,480,413	211,902,030
Net assets:						
Invested in capital assets, net of related debt	86,028,798	84,722,153	9,464,525	9,829,142	95,493,323	94,551,295
Restricted	37,059,733	40,836,028	264,315	211,435	37,324,048	41,047,463
Unrestricted	9,166,402	28,235,520	1,444,215	1,304,270	10,610,617	29,539,790
Total net assets	\$ 132,254,933	\$ 153,793,701	\$ 11,173,055	\$ 11,344,847	\$ 143,427,988	\$ 165,138,548

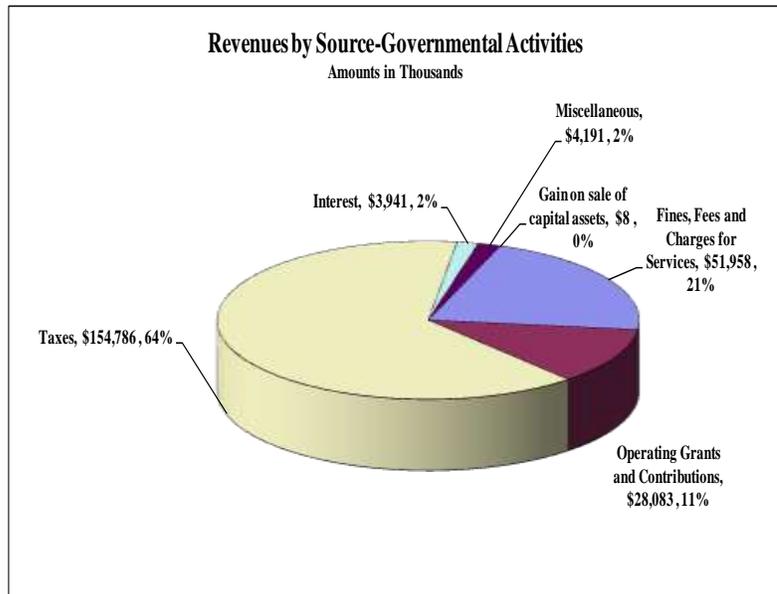
The overall decline in net assets of the County can be better understood when evaluating the changes to net assets, total assets minus total liabilities. Total assets amounted to \$356,908,401, a decrease of \$20,132,177 or 5.34 percent, while liabilities totaled \$213,480,413, an increase of \$1,578,383 or .74 percent. Further analysis reflects that the majority of all assets relate to governmental activities totaling \$344,428,533 and represents 96.50 percent of the total assets. Overall, capital assets (net of related depreciation) totaled \$183,815,216 and decreased by \$3,493,844 or 1.87 percent from the prior year, mainly due to capital assets being depreciated. Capital assets are comprised for the most part of land, roads, buildings and construction in progress.

For entity-wide reporting purposes under GASB 34, capital expenditures made at the fund level must be reversed from expenses 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 5.34 percent and the most significant impact to total assets represent a decrease in cash and cash equivalents of \$13,281,740 or 8.51 percent due to low collection rates in fees across County departments, and continued low interest rates along with less funds to invest compared to the prior year when more bond proceeds were available. The decrease in the assets was compounded by a decrease in receivables net of allowance for uncollectible amounts related mainly to property taxes, totaling \$3,349,976 and a net decrease in capital assets attributed mostly to decreases in construction and renovation of county facilities, totaling \$3,533,844. 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 \$213,480,413 and increased by \$1,578,383 or .74 percent. Further analysis reflects that the majority of all liabilities relate to governmental activities totaling \$212,173,600 or 99.39 percent and business type activities totaling \$1,306,813 or .61 percent. Compared to fiscal year 2009, liabilities increased in the areas of vouchers payable by \$386,064 or 4.50 percent, payroll liabilities by \$428,901 or 8.57 percent, compensated absences by \$1,026,950 or 3.92 percent, and contingent liabilities by \$1,162,439 or 189.01 percent. Other Post Employment Benefits (OPEB) increased by \$5,715,258 or 84.96 percent due to a new actuarial study using updated information. Bonds payable decreased by \$6,695,929 or 4.30 percent and due to other governments decreased by \$755,104 or 29.04 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		Business-type		Total	
	Activities		Activities			
	FY2010	FY2009	FY2010	FY2009	FY2010	FY2009
Revenues:						
Program revenues:						
Charges for services	\$ 51,958,485	\$ 49,960,987	\$ 1,141,518	\$ 1,116,874	\$ 53,100,003	\$ 51,077,861
Operating grants and contributions	28,082,976	28,847,060			28,082,976	28,847,060
Capital grants and contributions	-	-	-	-	-	-
General revenues:						
Property taxes	114,442,824	113,138,557			114,442,824	113,138,557
Other taxes	40,343,103	38,659,308			40,343,103	38,659,308
Other	8,139,329	9,599,466	18,836	25,245	8,158,165	9,624,711
Total revenues	242,966,717	240,205,378	1,160,354	1,142,119	244,127,071	241,347,497
Expenses:						
General government	44,977,190	44,847,148			44,977,190	44,847,148
Administration of justice	52,434,046	51,971,929			52,434,046	51,971,929
Public safety	122,685,935	119,310,092			122,685,935	119,310,092
Health and welfare	11,195,959	11,951,937			11,195,959	11,951,937
Community services	1,434,063	1,311,774			1,434,063	1,311,774
Resource development	757,317	1,045,196			757,317	1,045,196
Culture and recreation	9,116,410	8,959,474			9,116,410	8,959,474
Public works	13,199,004	6,435,921			13,199,004	6,435,921
Interest on long-term debt	7,286,191	7,586,903			7,286,191	7,586,903
Enterprise fund			1,352,146	1,333,611	1,352,146	1,333,611
Total expenses	263,086,115	253,420,374	1,352,146	1,333,611	264,438,261	254,753,985
Increase (decrease) in net assets before transfers	(20,119,398)	(13,214,996)	(191,792)	(191,492)	(20,311,190)	(13,406,488)
Transfers	(20,000)	(5,300)	20,000	5,300	-	-
Increase in net assets	(20,139,398)	(13,220,296)	(171,792)	(186,192)	(20,311,190)	(13,406,488)
Net assets October 1	153,793,701	167,589,571	11,344,847	11,531,039	165,138,548	179,120,610
Prior period adjustment	(1,399,370)	(575,574)	-	-	(1,399,370)	(575,574)
Net assets September 30	\$ 132,254,933	\$ 153,793,701	\$ 11,173,055	\$ 11,344,847	\$ 143,427,988	\$ 165,138,548

The decrease in the County's net assets of \$21,710,560 or 13.15 percent represents the degree to which expenses have outpaced revenues. Overall, revenue increased by \$2,779,574 or 1.15 percent of which a significant share of \$2,022,142 relates to charges for services, \$1,304,267 represents property taxes and \$1,683,795 represents sales and hotel taxes. These increases were offset by other areas which experienced a decline such as operating grants, which decreased by \$764,084 or 2.65 percent while other revenues declined by \$1,466,546 or 15.24 percent mainly attributable to continued decline in interest earnings.



Expenses increased by \$9,684,276 or 3.80 percent. Expense changes included increases of \$3,375,843 or 2.83 percent in public safety, \$6,763,083 or 105.08 percent in public works, \$462,117 or .89 percent in administration of justice. These increases netted with declines in health and welfare totaling \$755,978 or 6.33 percent, resource development for \$287,879 or 27.54 percent and interest on long-term debt for \$300,712 or 3.96 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, 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.

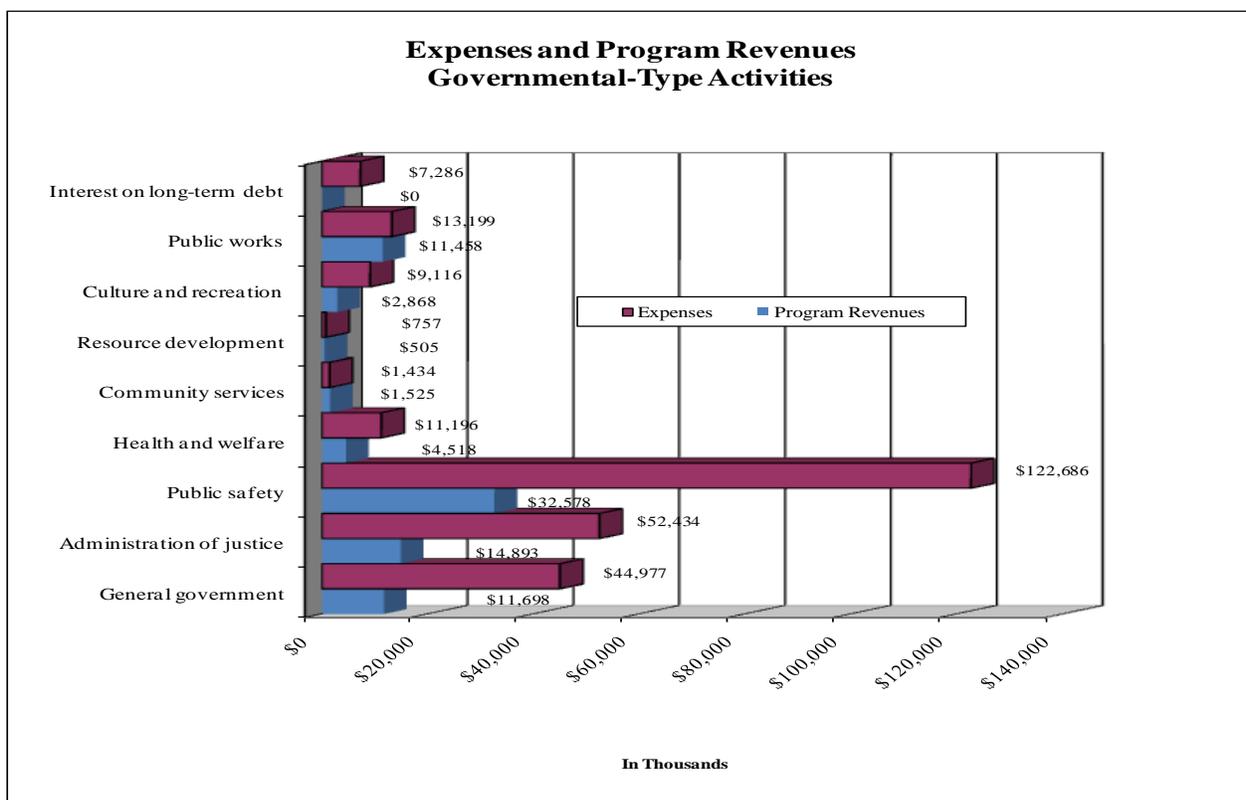
Governmental Activities

Governmental activities during fiscal year 2010 resulted in a decrease in net assets of \$21,538,768 which represents 99.21 percent of the total decrease for the primary government. Comparative fiscal year 2010 and 2009 data relating to these changes is discussed below.

Total revenues in the governmental activities increased by \$2,761,339 or 1.15 percent over the previous year. Charges for services increased by \$1,997,498 or 4.00 percent, property taxes increased by \$1,304,267 or 1.15 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. Commissioners Court opted to lower the tax rate in fiscal year 2010 to \$0.338258 from \$0.342437 per \$100 of assessed valuation. Other taxes, comprised of sales and uses and hotel taxes, increased by \$1,683,795 or 4.36 percent.

Revenue increases were offset by declines in operating grants and contributions for governmental activities by \$764,084 or 2.65 percent due to decreased federal and state funds for programs such as housing assistance. Other revenue decreased by \$1,460,137 or 15.21 percent due in part to declines in interest earnings.

Expenses in governmental activities increased by \$9,665,741 or 3.81 percent and comprise 99.81 percent of the overall entity-wide increase of \$9,684,276. Most functions experienced increases in expenses. Significant increases were evident in areas including public safety totaling \$3,375,843 or 2.83 percent and public works totaling \$6,763,083 or 105.08 percent. Other areas with increases were administration of justice totaling \$462,117 or .89 percent, general government totaling \$130,042 or .29 percent, and culture and recreation \$156,936 or 1.75 percent. For the most part these increases were a result of allocation of increases in compensated absences, OPEB, and depreciation expense.



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 \$171,792 or 1.51 percent and accounted for .79 percent of the total change in the primary government's net assets. Comparative fiscal year 2010 and 2009 data relating to these changes is reflected on Exhibit 7.

Overall revenues grew by \$18,235 or 1.60 percent for a total of \$1,160,354. Charges for services increased by \$24,644 or 2.21 percent due to an increase in program revenue received from the East Montana water system and solid waste programs. Other revenues decreased by \$6,409 or 25.39 percent due to lower investment earnings on fewer funds available for investment in business-type activities.

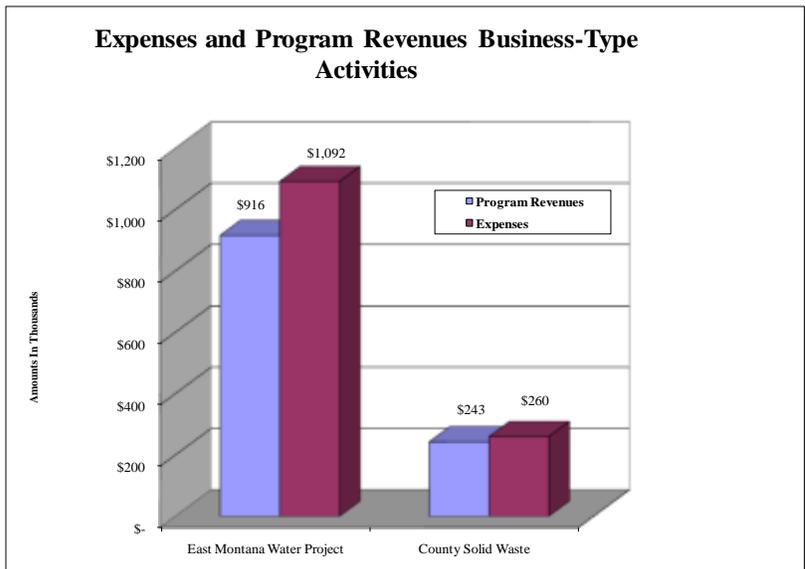
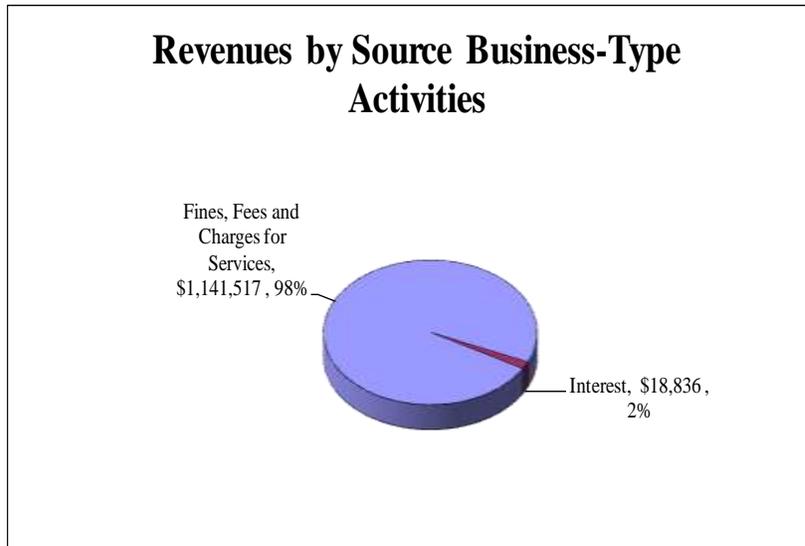
Expenses in this area totaled \$1,352,146 and increased by \$18,535 or 1.39 percent and were related to increased cost of water purchases and solid waste services for the Far East side of the County.

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, unassigned 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 \$131,518,748, a decrease of \$14,809,132 or 10.12 percent in comparison with the prior year. Unassigned fund balance constitutes \$26,764,267 or 20.35 percent of total fund balance, which is available for spending at the government's discretion. The remainder of fund balance is nonspendable, restricted, committed or assigned to indicate that it has already been earmarked. The majority of the restricted amount is attributable to capital project funds, grant funds, and special revenue funds whose restrictions are stipulated by bond covenants, external resource providers or enabling legislation. The committed amount represents the Commissioners Court's formal action to use the funds for capital improvements within the County. The assigned amount is attributable to funds set aside to cover outstanding encumbrances at year end and an amount to balance the 2011 fiscal year's budget.



The general fund is the chief operating fund of the County. Fund balance totaled \$32,593,407, and increased by \$242,958 or .75 percent. At the end of the fiscal year, \$26,764,267 was unassigned while \$4,920,258 represents the amount assigned to balance the general fund budget for fiscal year 2011. The unassigned fund balance of the general fund increased by \$11,445,134 or 74.71 percent. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. The Commissioners Court utilized unassigned reserves in balancing the fiscal year 2011 operating budget, which included an expenditure level exceeding the corresponding rate of estimated revenue growth, although the designation decreased by \$10,830,412 or 68.76 percent from that of the prior fiscal year.

Grant funds ended the fiscal year with a fund balance of \$2,974,765, a decrease of \$1,422,946 or 32.36 percent. This decrease is mainly attributed to less funding from the federal and state level for such programs as Title IV-E and funding for the Sheriff's overtime.

The Capital Projects 2007 fund ended the fiscal year with a fund balance of \$46,422,380 and decreased by \$7,069,934 or 13.22 percent and is attributable to the bond proceeds from a prior fiscal year expended for the intended capital projects for which the debt was issued.

The debt service fund ended the fiscal year with a fund balance of \$1,499,137, all of which is restricted for the payment of debt service.

The special revenue funds in the aggregate have a fund balance of \$27,807,907 and increased by \$13,007,905 compared to the previous year. This increase was mainly due to the Road and Bridge fund not classified as a major fund as in the previous year. The Road and Bridge Fund ended the year with a fund balance of \$12,390,865, a decrease of \$5,276,034 or 29.86 percent.

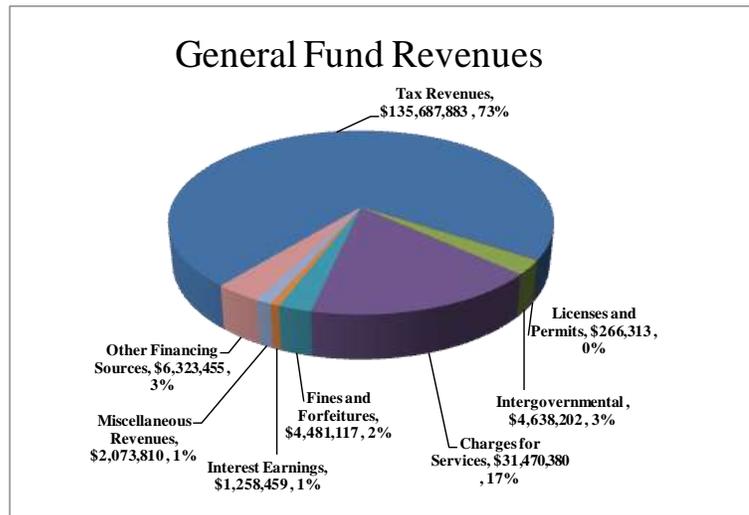
General Fund Trends

General Fund Revenues	2010 Actuals	2009 Actuals	Amount Increase (Decrease) from FY 2009	Percent Increase (Decrease)	2010 Actual as a % of Total Revenues and Other Financing Sources
Tax Revenues	\$ 135,687,883	\$ 134,980,088	\$ 707,795	0.52%	72.87%
Licenses and Permits	\$ 266,313	\$ 282,841	\$ (16,528)	-5.84%	0.14%
Intergovernmental	\$ 4,638,202	\$ 5,605,182	\$ (966,980)	-17.25%	2.49%
Charges for Services	\$ 31,470,380	\$ 30,718,968	\$ 751,412	2.45%	16.90%
Fines and Forfeits	\$ 4,481,117	\$ 4,691,135	\$ (210,018)	-4.48%	2.41%
Interest Earnings	\$ 1,258,459	\$ 1,602,150	\$ (343,691)	-21.45%	0.68%
Miscellaneous Revenues	\$ 2,073,810	\$ 2,149,394	\$ (75,584)	-3.52%	1.11%
Other Financing Sources	\$ 6,323,455	\$ 1,608,939	\$ 4,714,516	293.02%	3.40%
Total revenues and other sources	\$ 186,199,619	\$ 181,638,697	\$ 4,560,922	2.51%	100.00%

A myriad of factors contributed to the general fund's financial position. Factors included actual revenues and transfers-in over expenditures and transfers-out in the amount of \$283,828. Actual revenues totaled \$179,876,164, a decrease of \$153,594 or .09 percent over fiscal year 2009 mainly due to more property taxes being deferred based on new estimates of the taxes receivable. Sales and uses taxes rebounded from the previous year for an increase of \$1,300,787. Charges

for services saw an increase of \$751,412 or 2.45 percent. Other financing sources also increased by \$4,714,516 or 293.02 percent due to a one-time transfer from the Road and Bridge Fund.

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 only a few areas. Some of the increases in revenues were briefly discussed previously in the governmental-type activities revenue discussion.



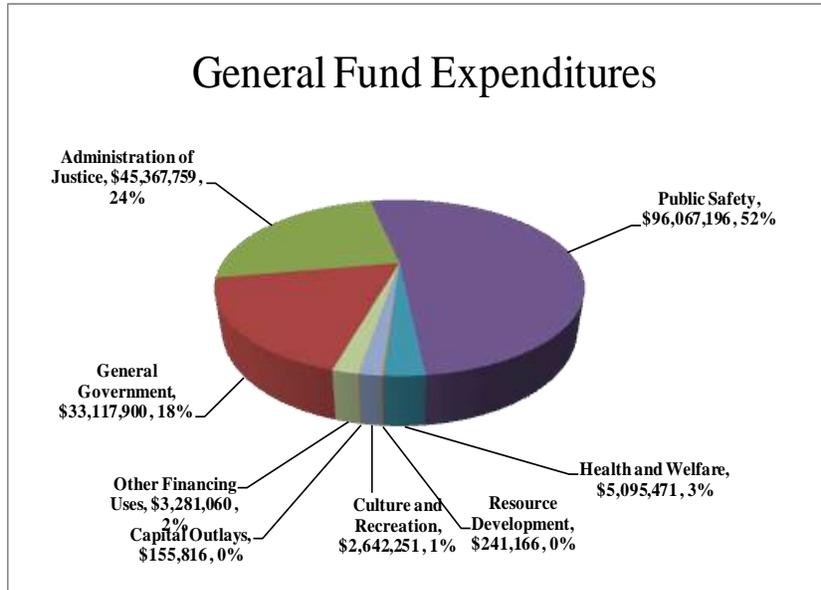
Further analysis of the general fund reflects that these increases were netted by revenue declines in intergovernmental revenues for a decrease of \$966,980 or 17.25 percent, due to lower reimbursements from the federal government for prosecuting of federal inmates; fines and forfeits for a decrease of \$210,018 or 4.48 percent; and a decrease of \$343,691 or 21.45 percent in interest earnings.

Comparison of the general fund adopted appropriations reflects a decline in fiscal year 2010 of \$6,722,424 or 3.22 percent for a total of \$202,221,201. Actual expenditures and transfers-out in fiscal year 2010 declined by \$6,474,208 or 3.36 percent bringing the total of general fund expenditures and transfers to \$185,968,619.

Declines in expenditures by category as reflected in the chart below, were the result of a multitude of changes, including a hiring freeze. The increase in public safety is mainly attributed to the reclassification of the Juvenile Probation Department from special revenue to general fund.

General Fund Expenditures	2010 Actuals	2009 Actuals	Amount Increase (Decrease) from FY 2009	Percent Increase (Decrease)	2010 Actual as a % of Total Expenditures and Other Financing Uses
Current:					
General Government	\$ 33,117,900	\$ 35,751,669	\$ (2,633,769)	-7.37%	17.81%
Administration of Justice	\$ 45,367,759	\$ 47,014,435	\$ (1,646,676)	-3.50%	24.40%
Public Safety	\$ 96,067,196	\$ 84,574,932	\$ 11,492,264	13.59%	51.66%
Health and Welfare	\$ 5,095,471	\$ 6,352,081	\$ (1,256,610)	-19.78%	2.74%
Resource Development	\$ 241,166	\$ 949,686	\$ (708,520)	-74.61%	0.13%
Culture and Recreation	\$ 2,642,251	\$ 2,741,461	\$ (99,210)	-3.62%	1.42%
Capital Outlays	\$ 155,816	\$ 307,001	\$ (151,185)	-49.25%	0.08%
Other Financing Uses	\$ 3,281,060	\$ 14,751,562	\$ (11,470,502)	-77.76%	1.76%
Total Expenditures (Uses)	\$ 185,968,619	\$ 192,442,827	\$ (6,474,208)	-3.36%	100.00%

Further analysis reflects decreases affecting most categories, such as general government by \$2,633,769 or 7.37 percent, administration of justice by \$1,646,676 or 3.50 percent. Health and welfare experienced a decrease of \$1,256,610 or 19.78 percent due to lower contribution for the shared City-County health services agreement. Capital outlays declined by \$151,185 or 49.25 percent as a result of the Commissioners Court's attempt at reducing cost wherever possible. Other financing uses declined by \$11,470,502 or 77.76 percent.



General Fund Budgetary Highlights

The fiscal year 2010 adopted budget of \$202,221,201 did not increase during the fiscal year other than for carryover appropriations totaling \$1,244,536 bringing the original budget total to \$203,465,737. This budget included \$15,750,670 of fund balance reserves to balance the fiscal year 2010 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 \$740,069 less than estimates and occurred in a variety of areas. Significant negative variances were in ad valorem property taxes of \$3,330,441 or 52.84 percent, fines and forfeits of \$323,883 or 2.41 percent, and miscellaneous revenue of \$408,290 or 1.11 percent. Property taxes comprise approximately 54.70 percent of total revenue received. Favorable variances were experienced in all other categories including intergovernmental, sales taxes, and charges for services. Other financing sources representing transfers-in had a positive variance \$469,157 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 \$18,614,358 which represents 9.15 percent of the adopted budget with carryover. The most significant favorable variance was in the area of general government totaling \$12,045,524 or 64.71 percent of overall appropriation variances. The majority of this variance related to contingencies that did not materialize and unspent personnel 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. Appropriations for transfers-out relate to leveraging county matching funds to secure state and federal grant funding which saw a favorable variance of \$123,643.

Capital Asset and Debt Administration

Capital assets

El Paso County, Texas						
Summary of Capital Assets (Net of Depreciation)						
Categories	Governmental Activities		Business-type Activities		Totals	
	2010	2009	2010	2009	2010	2009
Land	\$ 15,325,520	\$ 15,206,585			\$ 15,325,520	\$ 15,206,585
Easements	\$ 40,000				40,000	
Buildings	107,514,124	110,226,202			107,514,124	110,226,202
Improvements	6,817,198	6,710,976			6,817,198	6,710,976
Equipment	5,016,907	5,215,724	\$ 10,390,694	\$ 10,717,899	15,407,601	15,933,623
Furniture and Fixtures	210,916	206,135			210,916	206,135
Infrastructure	1,505,361	1,602,789			1,505,361	1,602,789
Vehicles	5,459,173	5,246,253	3,841	6,267	5,463,014	5,252,520
Roads	17,489,865	17,758,546			17,489,865	17,758,546
Bridges and culverts	1,594,301	1,689,528			1,594,301	1,689,528
Leased equipment	304,502	366,753			304,502	366,753
Construction in progress	12,084,901	12,355,403	57,913		12,142,814	12,355,403
Total assets	\$ 173,362,768	\$ 176,584,894	\$ 10,452,448	\$ 10,724,166	\$ 183,815,216	\$ 187,309,060

The County's capital assets for governmental and business type activities as of September 30, 2010 amounted to \$183,815,216 net of accumulated depreciation. This investment in capital assets includes land, easements, buildings, improvements, equipment, vehicles, roads and bridges. The total change in the County's capital assets for the current fiscal year was a net decrease of \$3,493,844 or 1.87 percent, comprised of a decrease of \$3,222,126 or 1.82 percent in governmental activities and a decrease of \$271,718 or 2.53 percent in the business-type activities.

Major capital asset activity occurring in fiscal year 2010 included the completion of some road construction projects and building renovations. Construction in progress from the prior fiscal year was reclassified into the corresponding capital asset as the projects were completed. An on-going 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. As part of the County's contribution to the new port of entry, the County purchased land for this purpose and turned around and donated the land to the federal government. 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						
Type of Debt	Governmental Activities		Business-type Activities		Totals	
	2010	2009	2010	2009	2010	2009
General obligation bonds	\$ 51,640,000	\$ 56,560,000			\$ 51,640,000	\$ 56,560,000
Certificates of obligation bonds	96,375,000	98,495,000			96,375,000	98,495,000
Revenue bonds			1,052,000	1,080,000	1,052,000	1,080,000
Total	\$ 148,015,000	\$ 155,055,000	\$ 1,052,000	\$ 1,080,000	\$ 149,067,000	\$ 156,135,000

At the end of the fiscal year, the County had total bonded debt outstanding of \$149,067,000 as reflected above. Of this amount, \$148,015,000 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 \$7,068,000 or 4.53 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. For fiscal year 2010, Fitch Ratings affirmed a rating of AA on the County's outstanding general obligation and certificates of 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 years 2009 and 2010, along with continued efforts of stabilization for fiscal year 2011. 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 few 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 2010 issue of Texas Labor Market Review, the statewide unemployment rate was 7.9 percent in September. Compared to the same time last year, this was 4.8 percent lower. El Paso's unemployment rate decreased from 9.8 percent to 9.7 percent in 2010.
- Over the past fiscal year, between September 2009 and September 2010, 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.
- For fiscal year 2008 the tax rate was set at \$0.391390 and lowered to \$0.342437 per \$100 of assessed valuation in 2009 as a result of increased property valuations and the addition of new property to the tax base. The tax rate was again lowered in fiscal year 2010 to \$0.338258, but increased to \$0.363403 in fiscal year 2011 in a continued effort to align revenues with expenditure trends.
- The overall fund balance of the general fund trended down from fiscal year 2007 to 2008, by approximately \$5.5 million or 11.41 percent, and by about \$10.7 million or 24.89 percent, from fiscal year 2008 to 2009. From fiscal year 2009 to 2010 overall fund balance increased slightly by \$243 thousand.
- Sales and use tax revenues fell in 2009 after five years of consecutive growth, but reflected positive growth in 2010. 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 2011 fiscal year.

The focus of the County remains on conservative fiscal management while addressing public service needs and State mandates. As of September 30, 2009, the Federal Funds rate was .25 percent and remained at the same rate as of September 2010. The Discount rate was .50 percent as of September 2009 and was at .75 percent at September 2010. Interest for the twelve months ended September 2010 was \$3,959,872 down \$1,443,614 or 26.72 percent when compared to \$5,403,486 the prior fiscal year, due mainly to fewer funds available for investment plus the low interest rates.

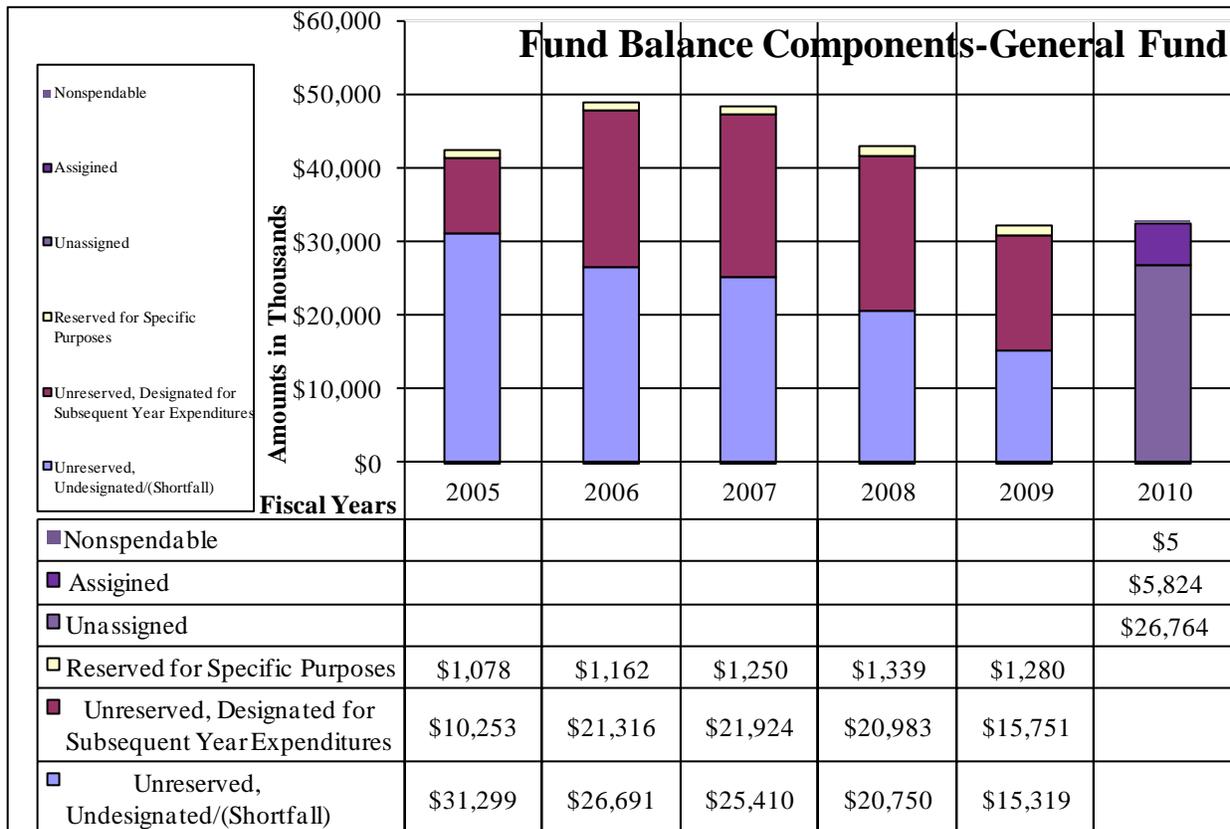
Unquestionably, the County faces continued challenges associated with meeting the steadily increasing demands for additional services and infrastructures for its rapidly growing population. The Commissioners Court members will continue to evaluate and analyze ways to streamline the County's operations 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 2011, 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 2010 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 2011 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. The graph below is presented to reflect the change in the presentation of fund balance pursuant to the requirements of GASB 54 (Fund Balance Reporting and Governmental Fund Type Definitions), which the County has elected to early implement. This graph depicts how the general fund's fund balances have increased or decreased over a period of years.



Although it is healthy to utilize some amount of 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 2011 budget adopted by the County totaled \$247,108,206, a net decrease of \$15,558,609 or 5.92 percent in comparison to the final fiscal year 2010 adopted budget. Additional information regarding the 2011 budget can be obtained from the County's official 2011 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, 2010

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Hospital District
ASSETS				
Cash and cash equivalents	\$141,075,039	\$1,648,046	\$142,723,085	\$39,953,000
Investments				67,969,000
Receivables (net of allowance for uncollectible)	29,985,787	107,727	30,093,514	20,725,000
Inventories	4,939		4,939	5,503,000
Prepaid				6,465,000
Restricted assets:				
Temporarily restricted:				
Cash and cash equivalents		271,647	271,647	
Other assets				143,926,000
Capital Assets (net of accumulated depreciation):				
Land	15,325,520		15,325,520	10,055,000
Easements	40,000		40,000	
Buildings	107,514,124		107,514,124	56,485,000
Improvements	6,817,198		6,817,198	
Equipment	5,016,907	10,390,694	15,407,601	
Furniture and fixtures	210,916		210,916	40,010,000
Infrastructure	1,505,361		1,505,361	
Vehicles	5,459,173	3,841	5,463,014	
Roads	17,489,865		17,489,865	
Bridges and culverts	1,594,301		1,594,301	
Leased equipment	304,502		304,502	
Construction in progress	12,084,901	57,913	12,142,814	183,867,000
Total assets	344,428,533	12,479,868	356,908,401	574,958,000
LIABILITIES				
Vouchers payable	8,814,715	146,552	8,961,267	60,375,000
Retainage payable	218,949		218,949	
Claims payable	858,477		858,477	
Payroll liabilities	5,431,013	1,108	5,432,121	
Due to others	86,580	91,500	178,080	
Due to other units	543,062		543,062	
Due to other governments	1,835,962	9,074	1,845,036	
Unearned revenue	2,211,036		2,211,036	
Accrued interest payable	880,431	6,579	887,010	
Claims and judgments	1,519,831		1,519,831	
Noncurrent liabilities:				
Due within one year				
Bonds	5,765,000	28,000	5,793,000	4,991,000
Deferred bond premiums, discounts, and cos	(372,071)		(372,071)	
Capital leases	131,715		131,715	
Self-insured obligations				2,076,000
Contingent liabilities	380,000		380,000	
Compensated Absences	9,018,220		9,018,220	
OPEB liability				
Due in more than one year				
Bonds	142,250,000	1,024,000	143,274,000	258,530,000
Deferred bond premiums, discounts, and cos	451,525		451,525	
Capital leases	92,978		92,978	
Self-insured obligations				1,436,000
Contingent liabilities	1,397,439		1,397,439	
Compensated absences	18,216,522		18,216,522	
OPEB liability	12,442,216		12,442,216	
Other long term liabilities				657,000
Total liabilities	212,173,600	1,306,813	213,480,413	328,065,000
NET ASSETS				
Invested in capital assets, net of related debt	86,028,798	9,464,525	95,493,323	92,017,000
Restricted for:				
Capital Projects	5,658,355		5,658,355	
Grants	2,974,765		2,974,765	
Legislative	27,807,907		27,807,907	
Debt service	618,706	34,579	653,285	4,991,000
Enterprise fund:		229,736	229,736	
Health care				71,085,000
Unrestricted	9,166,402	1,444,215	10,610,617	78,800,000
Total net assets	\$132,254,933	\$11,173,055	\$143,427,988	\$246,893,000

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, 2010

Functions/Programs	Program Revenues			Net (expense) Revenue and Changes in Net Assets		Component Unit
	Fees, Fines, and Charges for Services	Operating Grants and Contributions	Governmental Activities	Primary Business-type Activities	Total	
Primary government:						
Governmental Activities:						
General government	\$44,977,190	\$10,344,946	\$1,352,743	(\$33,279,501)	(\$33,279,501)	
Administration of justice	52,434,046	8,191,731	6,700,903	(37,541,412)	(37,541,412)	
Public safety	122,685,935	21,709,844	10,868,183	(90,107,908)	(90,107,908)	
Health and welfare	11,195,959	118,192	4,399,325	(6,678,442)	(6,678,442)	
Community services	1,434,063		1,524,933	90,870	90,870	
Resource development	757,317		504,667	(252,650)	(252,650)	
Culture and recreation	9,116,410	2,868,037		(6,248,373)	(6,248,373)	
Public works	13,199,004	8,725,735	2,732,222	(1,741,047)	(1,741,047)	
Interest on long-term debt	7,286,191			(7,286,191)	(7,286,191)	
Total governmental activities	263,086,115	51,958,485	28,082,976	(183,044,654)	(183,044,654)	
Business-type activities:						
East Montana water project	1,091,719	897,647		(\$194,072)	(194,072)	
County Solid Waste	260,427	243,871		(16,556)	(16,556)	
Total business-type activities	1,352,146	1,141,518		(210,628)	(210,628)	
Total primary government	\$264,438,261	\$53,100,003	\$28,082,976	(\$183,044,654)	(\$183,255,282)	
Component units:						
Hospital district	\$352,494,000	\$190,613,000	\$122,918,000			(\$38,963,000)
Total component units	\$352,494,000	\$190,613,000	\$122,918,000			(\$38,963,000)
General revenues:						
Taxes:						
Property					\$114,442,824	\$64,617,000
Hotel/Motel					3,038,568	
Sales					35,426,489	
Bingo					56,409	
Mixed beverage					1,821,637	
Interest					\$18,836	1,251,000
Miscellaneous					3,959,872	846,000
Gain on sale of capital assets					4,190,653	
Transfers					7,640	
Total general revenues and transfers					20,000	(21,969,000)
Change in net assets					38,836	44,745,000
Net assets - beginning					(171,792)	5,782,000
Prior period adjustment					11,344,847	241,111,000
Net assets - ending					\$11,173,055	\$246,893,000

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

County of El Paso, Texas
Balance Sheet
Governmental Funds
September 30, 2010

	General	Special Revenue Grants	County Capital Projects 2007	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$36,088,594	\$2,750,350	\$48,044,279	\$50,734,463	\$137,617,686
Receivables (net of allowances for uncollectible):					
Taxes	14,151,029				14,151,029
Accounts	6,109,611	5,586,015		312,270	12,007,896
Due from other funds	13,031			2,332	15,363
Inventory of supplies	4,939				4,939
Total assets	<u>\$56,367,204</u>	<u>\$8,336,365</u>	<u>\$48,044,279</u>	<u>\$51,049,065</u>	<u>\$163,796,913</u>
Liabilities and fund balances					
Liabilities:					
Vouchers payable	\$3,734,862	2,357,422	\$1,521,015	\$1,201,416	\$8,814,715
Retainage Payable		115,169	100,884	2,896	218,949
Payroll liability	4,760,506	450,021		218,391	5,428,918
Due to others	431			75,126	75,557
Due to other funds				15,363	15,363
Due to other units	543,062				543,062
Due to other governments	1,828,285			7,677	1,835,962
Deferred revenue	12,906,651	2,438,988			15,345,639
Total liabilities	<u>23,773,797</u>	<u>5,361,600</u>	<u>1,621,899</u>	<u>1,520,869</u>	<u>32,278,165</u>
Fund Balances:					
Nonspendable:					
Inventory	4,939				4,939
Restricted:					
Temporary budgetary stabilization				5,191,968	5,191,968
Building construction/renovation			16,835,286	4,811,999	21,647,285
Bridge construction			10,732,111	236,851	10,968,962
General assistance				5,058,428	5,058,428
Parks			2,515,391	10,105,548	12,620,939
Public safety				2,555,762	2,555,762
Records management				394,528	394,528
Road construction/maintenance				10,865,662	10,865,662
Software/IT improvements			10,651,418		10,651,418
Water/sewer construction			706,143	1,200,000	1,906,143
Other purposes		2,974,765	2,015,746	6,030,794	11,021,305
Committed:					
Other purposes				1,267,122	1,267,122
Assigned:					
Imprest and change funds	108,960				108,960
Temporary budgetary stabilization	4,920,258				4,920,258
Other purposes	794,983		2,966,285	1,809,534	5,570,802
Unassigned:					
Total fund balances	<u>32,593,407</u>	<u>2,974,765</u>	<u>46,422,380</u>	<u>49,528,196</u>	<u>131,518,748</u>
Total liabilities and fund balances	<u>\$56,367,204</u>	<u>\$8,336,365</u>	<u>\$48,044,279</u>	<u>\$51,049,065</u>	<u>\$163,796,913</u>

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, 2010

Total fund balances for governmental funds \$131,518,748

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	15,325,520	
Easements	40,000	
Buildings, net of accumulated depreciation	107,514,124	
Improvements, net of accumulated depreciation	6,817,198	
Equipment, net of accumulated depreciation	5,016,907	
Furniture and fixtures, net of accumulated depreciation	210,916	
Infrastructure, net of accumulated depreciation	1,505,361	
Vehicles, net of accumulated depreciation	5,459,173	
Roads, net of accumulated depreciation	17,489,865	
Bridges and culverts, net of accumulated depreciation	1,594,301	
Leased equipment, net of accumulated depreciation	304,502	
Construction in progress	12,084,901	
Total capital assets	173,362,768	173,362,768

Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.

Deferred revenue property taxes		13,134,603
Receivable for court costs, net of allowance for uncollectible accounts		3,826,862
Compensated Absences		(27,234,742)
OPEB liability		(12,442,216)
Internal service fund is used to charge the health care costs for county employees, dependants, and retirees.		2,585,758

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	(880,431)	
General long-term debt	(148,015,000)	
Capital leases	(224,693)	
Contingent liabilities	(1,777,439)	
Claims and judgments	(1,519,831)	
Deferred bond issuance costs	(79,454)	
Other liabilities	(152,496,848)	(152,496,848)
Total long-term liabilities		

Total net assets of governmental activities \$132,254,933

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

County of El Paso, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2010

	General	Special Revenue Grants	County Capital Projects 2007	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$135,687,883			\$15,339,171	\$151,027,054
Licenses and permits	266,313				266,313
Intergovernmental revenues	4,638,202	\$22,043,653		1,401,121	28,082,976
Charges for services	31,470,380			13,564,215	45,034,595
Fines and Forfeitures	4,481,117			2,350,087	6,831,204
Interest	1,258,459	101,609	\$1,340,158	1,057,033	3,757,259
Miscellaneous	2,073,810	1,811,239		305,604	4,190,653
Total Revenues	<u>179,876,164</u>	<u>23,956,501</u>	<u>1,340,158</u>	<u>34,017,231</u>	<u>239,190,054</u>
EXPENDITURES					
Current:					
General Government	33,117,900	83,246		3,289,319	36,490,465
Administration of justice	45,367,759	3,169,920		1,074,428	49,612,107
Public safety	96,067,196	11,845,063		2,826,975	110,739,234
Health and welfare	5,095,471			144,836	10,742,115
Community services		1,249,183			1,249,183
Resource development	241,166	510,250			751,416
Culture and recreation	2,642,251				7,486,450
Public works		888,569		7,295,597	8,184,166
Debt Service:					
Principal				7,040,000	7,040,000
Interest				7,320,909	7,320,909
Capital outlays	155,816	3,169,537	8,410,092	2,463,670	14,199,115
Total expenditures	<u>182,687,559</u>	<u>26,417,576</u>	<u>8,410,092</u>	<u>36,299,933</u>	<u>253,815,160</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,811,395)</u>	<u>(2,461,075)</u>	<u>(7,069,934)</u>	<u>(2,282,702)</u>	<u>(14,625,106)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	6,323,455	3,008,992		2,074,893	11,407,340
Transfers out	(3,281,060)	(1,228,566)		(6,671,568)	(11,181,194)
Capital leases	52,828				52,828
Sale of capital assets				7,640	7,640
Total other financing sources and uses	<u>3,095,223</u>	<u>1,780,426</u>		<u>(4,589,035)</u>	<u>286,614</u>
Net change in fund balances	283,828	(680,649)	(7,069,934)	(6,871,737)	(14,338,492)
Fund balances - beginning	32,350,449	4,397,711	53,492,314	56,087,406	146,327,880
Prior year adjustment		(742,297)		312,527	(429,770)
Net change in reserve for inventories	(40,870)				(40,870)
Fund balances - ending	<u>\$32,593,407</u>	<u>\$2,974,765</u>	<u>\$46,422,380</u>	<u>\$49,528,196</u>	<u>\$131,518,748</u>

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, 2010

Amount reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds			(\$14,338,492)
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.			(52,828)
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		7,040,000	
Net adjustment		<u>6,667,929</u>	6,667,929
Court cost receivables, net of allowance for uncollectible amounts			(229,109)
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		3,758,873	
Additional contingent liabilities		(1,162,439)	
Additional Compensated Absences		(1,026,950)	
Additional Other Post Employment Benefits		(4,745,658)	
Depreciation expense		(16,927,355)	
The net effect of various transactions involving capital assets (i.e., sales and retirements) is to increase net assets			
Additions	21,965,859		
Retirements	(9,293,122)		
Accumulated depreciation related to retirements	<u>1,032,492</u>	13,705,229	
Unpaid claims workers comp		(127,859)	
Change in purchasing inventory		(40,870)	
Expenses related to capital lease payments and retirements		139,406	
Accrued interest on bonds		<u>34,718</u>	(6,392,905)
Internal service fund is used to charge the health care costs for county employees, dependants, and retirees.			<u>(5,793,993)</u>
Change in net assets of governmental activities			<u><u>(\$20,139,398)</u></u>

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

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Property	\$101,713,789	\$101,713,789	\$98,383,348	(\$3,330,441)
Sales	34,200,000	34,200,000	35,426,489	1,226,489
Bingo	52,000	52,000	56,409	4,409
Mixed beverage	1,500,000	1,500,000	1,821,637	321,637
Licenses and permits	248,500	248,500	266,313	17,813
Intergovernmental	4,033,856	4,033,856	4,638,202	604,346
Charges for services	30,320,988	30,320,988	31,470,380	1,149,392
Fines and forfeitures	4,805,000	4,805,000	4,481,117	(323,883)
Interest	1,260,000	1,260,000	1,258,459	(1,541)
Miscellaneous	2,482,100	2,482,100	2,073,810	(408,290)
Total revenues	<u>180,616,233</u>	<u>180,616,233</u>	<u>179,876,164</u>	<u>(740,069)</u>
EXPENDITURES				
Current:				
General government				
Personnel	28,701,941	26,980,763	22,283,877	4,696,886
Operating	19,101,763	18,223,531	10,874,893	7,348,638
Total general Government	<u>47,803,704</u>	<u>45,204,294</u>	<u>33,158,770</u>	<u>12,045,524</u>
Administration of justice				
Personnel	41,293,137	41,790,149	39,844,538	1,945,611
Operating	5,699,444	6,289,974	5,523,221	766,753
Total Administration of justice	<u>46,992,581</u>	<u>48,080,123</u>	<u>45,367,759</u>	<u>2,712,364</u>
Public safety				
Personnel	80,749,620	80,053,044	78,845,920	1,207,124
Operating	16,945,889	18,219,039	17,221,276	997,763
Total Public safety	<u>97,695,509</u>	<u>98,272,083</u>	<u>96,067,196</u>	<u>2,204,887</u>
Health and welfare				
Personnel	1,610,140	1,834,720	1,386,478	448,242
Operating	3,531,320	4,048,033	3,708,993	339,040
Total Health and welfare	<u>5,141,460</u>	<u>5,882,753</u>	<u>5,095,471</u>	<u>787,282</u>
Resource development				
Personnel	286,100	308,692	222,131	86,561
Operating	71,168	60,474	19,035	41,439
Total Resource development	<u>357,268</u>	<u>369,166</u>	<u>241,166</u>	<u>128,000</u>
Culture and recreation				
Personnel	1,567,551	1,563,958	1,523,495	40,463
Operating	1,374,616	1,374,907	1,118,756	256,151
Total Culture and recreation	<u>2,942,167</u>	<u>2,938,865</u>	<u>2,642,251</u>	<u>296,614</u>
Capital outlays	286,455	471,860	155,816	316,044
Total expenditures	<u>201,219,144</u>	<u>201,219,144</u>	<u>182,728,429</u>	<u>18,490,715</u>
Excess of revenues over expenditures	<u>(20,602,911)</u>	<u>(20,602,911)</u>	<u>(2,852,265)</u>	<u>17,750,646</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	5,854,298	5,854,298	6,323,455	469,157
Transfers out	(2,246,593)	(2,246,593)	(2,122,950)	123,643
Capital leases			52,828	52,828
Total other financing sources and uses	<u>3,607,705</u>	<u>3,607,705</u>	<u>4,253,333</u>	<u>645,628</u>
Net change in fund balances	<u>(16,995,206)</u>	<u>(16,995,206)</u>	<u>1,401,068</u>	<u>18,396,274</u>
Fund balances - beginning	42,211,098	42,211,098	42,211,098	
Fund balances - ending	<u>\$25,215,892</u>	<u>\$25,215,892</u>	<u>\$43,612,166</u>	<u>\$18,396,274</u>

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$26,199,877	\$59,116,687	\$22,043,653	(\$37,073,034)
Interest	18,409	129,298	101,609	(27,689)
Miscellaneous	483,500	754,081	1,811,239	1,057,158
Total revenues	<u>26,701,786</u>	<u>60,000,066</u>	<u>23,956,501</u>	<u>(36,043,565)</u>
Expenditures:				
General government:				
Personnel		128,246	74,062	54,184
Operating	3,000	30,697	9,184	21,513
Total general government	<u>3,000</u>	<u>158,943</u>	<u>83,246</u>	<u>75,697</u>
Administration of justice:				
Personnel	1,497,286	3,723,025	1,984,136	1,738,889
Operating	281,824	2,630,284	1,185,784	1,444,500
Total administration of justice	<u>1,779,110</u>	<u>6,353,309</u>	<u>3,169,920</u>	<u>3,183,389</u>
Public safety:				
Personnel	7,538,222	17,415,016	7,961,635	9,453,381
Operating	4,895,341	9,693,634	3,883,428	5,810,206
Total public safety	<u>12,433,563</u>	<u>27,108,650</u>	<u>11,845,063</u>	<u>15,263,587</u>
Health and welfare:				
Personnel	1,206,490	2,733,414	1,356,735	1,376,679
Operating	3,568,796	8,559,456	4,145,073	4,414,383
Total health and welfare	<u>4,775,286</u>	<u>11,292,870</u>	<u>5,501,808</u>	<u>5,791,062</u>
Resource development:				
Personnel		30,000		30,000
Operating	10,000	5,027,856	510,250	4,517,606
Total resource development	<u>10,000</u>	<u>5,057,856</u>	<u>510,250</u>	<u>4,547,606</u>
Community services:				
Personnel	421,531	560,529	164,160	396,369
Operating	2,257,716	4,696,128	1,085,023	3,611,105
Total community services	<u>2,679,247</u>	<u>5,256,657</u>	<u>1,249,183</u>	<u>4,007,474</u>
Culture and recreation:				
Operating	966	966		966
Total culture and recreation	<u>966</u>	<u>966</u>		<u>966</u>
Public works:				
Personnel	45,451	300,131	84,244	215,887
Operating	1,433,921	3,223,070	804,325	2,418,745
Total public works	<u>1,479,372</u>	<u>3,523,201</u>	<u>888,569</u>	<u>2,634,632</u>
Capital outlays	<u>11,478,380</u>	<u>12,517,194</u>	<u>3,169,537</u>	<u>9,347,657</u>
Total expenditures	<u>34,638,924</u>	<u>71,269,646</u>	<u>26,417,576</u>	<u>44,852,070</u>
Excess (deficiency) of revenues over (under) expenditures	(7,937,138)	(11,269,580)	(2,461,075)	8,808,505
Other financing sources (uses):				
Transfers in	1,553,896	5,749,375	3,008,992	(2,740,383)
Transfers out	(3,618,888)	(3,618,888)	(1,228,566)	2,390,322
Total other financing sources (uses)	<u>(2,064,992)</u>	<u>2,130,487</u>	<u>1,780,426</u>	<u>(350,061)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(10,002,130)	(9,139,093)	(680,649)	8,458,444
Fund balance - beginning	4,397,711	4,397,711	4,397,711	
Prior period adjustments			(742,297)	
Fund balance - ending	<u>(\$5,604,419)</u>	<u>(\$4,741,382)</u>	<u>\$2,974,765</u>	<u>\$8,458,444</u>

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, 2010

	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	\$1,643,214	\$1,529,077	\$4,832	\$20,469	\$1,648,046	\$3,457,353
Accounts receivable	87,015	80,942	20,712	20,319	107,727	
Restricted cash and cash equivalents						
Customer deposits	91,500	88,650			91,500	
East Montana 1997A interest and sinking fund	35,507	42,532			35,507	
East Montana 2000A interest and sinking fund	7,776	6,458			7,776	
Total current assets	<u>1,865,012</u>	<u>1,747,659</u>	<u>25,544</u>	<u>40,788</u>	<u>1,890,556</u>	<u>3,457,353</u>
Noncurrent assets:						
Restricted cash, cash equivalents, and investments:						
East Montana 1997B construction fund	36,470	36,470			36,470	
East Montana Reserve fund	100,394	99,937			100,394	
Total restricted assets:	<u>136,864</u>	<u>136,407</u>			<u>136,864</u>	
Capital assets:						
Equipment, water system	13,134,237	13,134,237			13,134,237	
Vehicles	16,979	16,979			16,979	
Construction in Progress	57,913				57,913	
Less accumulated depreciation	(2,756,681)	(2,427,050)			(2,756,681)	
Total capital assets, net of accumulated depreciation	<u>10,452,448</u>	<u>10,724,166</u>			<u>10,452,448</u>	
Total noncurrent assets	<u>10,589,312</u>	<u>10,860,573</u>			<u>10,589,312</u>	
Total assets	<u>12,454,324</u>	<u>12,608,232</u>	<u>25,544</u>	<u>40,788</u>	<u>12,479,868</u>	<u>3,457,353</u>
LIABILITIES						
Current liabilities:						
Vouchers payable	124,531	78,539	22,021	40,763	146,552	
Customer deposits payable	91,500	88,650			91,500	
Claims payable						858,477
Payroll Liability	1,108	983			1,108	2,095
Due to others						11,023
Due to other governments	9,074	8,482			9,074	
Current liabilities payable from restricted assets:						
East Montana Water Project 1997A payable	20,000	20,000			20,000	
East Montana Water Project 2000A payable	8,000	8,000			8,000	
Accrued interest payable	6,579	6,756			6,579	
Total current liabilities	<u>260,792</u>	<u>211,410</u>	<u>22,021</u>	<u>40,763</u>	<u>282,813</u>	<u>871,595</u>
Noncurrent liabilities:						
East Montana Water Project 1997A payable	900,000	920,000			900,000	
East Montana Water Project 2000A payable	124,000	132,000			124,000	
Total noncurrent liabilities	<u>1,024,000</u>	<u>1,052,000</u>			<u>1,024,000</u>	
Total liabilities	<u>1,284,792</u>	<u>1,263,410</u>	<u>22,021</u>	<u>40,763</u>	<u>1,306,813</u>	<u>871,595</u>
NET ASSETS						
Invested in capital assets, net of related debt	9,464,525	9,829,142			9,464,525	
Restricted for:						
Debt	34,579	34,756			34,579	
East Montana Water Project	168,300	176,654			168,300	
County Solid Waste			3,523	25	3,523	
Mayfair/ Nuway Water	57,913				57,913	
Unrestricted:						
East Montana Water Project	1,444,215	1,304,270			1,444,215	
Internal Service fund						2,585,758
Total net assets	<u>\$11,169,532</u>	<u>\$11,344,822</u>	<u>\$3,523</u>	<u>\$25</u>	<u>\$11,173,055</u>	<u>\$2,585,758</u>

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

County of El Paso, Texas
 Statement of Revenues, Expenses, and
 Changes in Fund Net Assets
 Proprietary Funds
 For the Year Ended September 30, 2010

	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	\$897,647	\$876,766	\$243,871	\$240,108	\$1,141,518	
Employee premiums						\$4,531,907
Employer premiums						5,509,184
Other agencies						55,482
Retiree premiums						559,158
Cobra						63,525
Stop loss reimbursements						619,608
Other						291,267
Total operating revenues	<u>897,647</u>	<u>876,766</u>	<u>243,871</u>	<u>240,108</u>	<u>1,141,518</u>	<u>11,630,131</u>
OPERATING EXPENSES						
Personnel expenses	30,002	66,271			30,002	
Operating expenses	94,996	79,805			94,996	
Depreciation	329,631	339,057			329,631	
Public utilities	328,575	298,219			328,575	
Professional services	254,647	248,020	260,427	247,389	515,074	
Claims						15,350,345
Administrative						2,011,410
Total operating expenses	<u>1,037,851</u>	<u>1,031,372</u>	<u>260,427</u>	<u>247,389</u>	<u>1,298,278</u>	<u>17,361,755</u>
Operating income (loss)	<u>(140,204)</u>	<u>(154,606)</u>	<u>(16,556)</u>	<u>(7,281)</u>	<u>(156,760)</u>	<u>(5,731,624)</u>
NONOPERATING REVENUES (EXPENSES)						
Interest revenue	18,782	25,124			18,836	183,777
Interest expense	(53,868)	(54,850)	54	121	(53,868)	
Total nonoperating revenues (expenses)	<u>(35,086)</u>	<u>(29,726)</u>	<u>54</u>	<u>121</u>	<u>(35,032)</u>	<u>183,777</u>
Income before contributions and transfers	<u>(175,290)</u>	<u>(184,332)</u>	<u>(16,502)</u>	<u>(7,160)</u>	<u>(191,792)</u>	<u>(5,547,847)</u>
Transfers from other funds			20,000	5,300	20,000	
Transfers to other funds						(246,146)
Change in Net Assets	<u>(175,290)</u>	<u>(184,332)</u>	<u>3,498</u>	<u>(1,860)</u>	<u>(171,792)</u>	<u>(5,793,993)</u>
Total net assets, beginning	<u>11,344,822</u>	<u>11,529,154</u>	<u>25</u>	<u>1,885</u>	<u>11,344,847</u>	<u>8,379,751</u>
Total net assets, ending	<u>\$11,169,532</u>	<u>\$11,344,822</u>	<u>\$3,523</u>	<u>\$25</u>	<u>\$11,173,055</u>	<u>\$2,585,758</u>

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, 2010

Exhibit 9

	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	
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from customers	\$895,016	\$868,112	\$243,478	\$238,828	\$1,138,494	
Payments for personnel expenses	(29,877)	(67,763)			(29,877)	
Payments for operating expenses	(49,004)	(49,013)	(18,742)	20,815	(67,746)	
Payments for utilities	(328,575)	(298,219)			(328,575)	
Payments for professional services	(254,647)	(248,020)	(260,427)	(247,389)	(515,074)	
Receipts from employee premiums						\$4,531,907
Receipts from employer premiums						5,509,184
Receipts from other agencies premiums						55,482
Receipts from retiree premiums						559,158
Receipts from cobra premiums						63,525
Receipts from stop loss reimbursements						619,608
Receipts from miscellaneous services						291,267
Payments for claims						(15,988,670)
Payments for administrative expenses						(2,011,410)
Net cash provided (used) by operating activities	232,913	205,097	(35,691)	12,254	197,222	(6,369,949)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfers from other funds			20,000	5,300	20,000	
Transfers to other funds						(246,146)
Net cash provided (used) by noncapital financing activities			20,000	5,300	20,000	(246,146)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Interest paid	(54,045)	(54,965)			(54,045)	
Principal repayments	(28,000)	(18,000)			(28,000)	
Construction in progress	(57,913)				(57,913)	
Net cash provided (used) by capital and related financing activities	(139,958)	(72,965)			(139,958)	
CASH FLOWS FROM INVESTING ACTIVITIES						
Receipt of interest	18,782	25,124	54	121	18,836	183,777
Net cash provided (used) by investing activities	18,782	25,124	54	121	18,836	183,777
Net increase in cash and cash equivalents	111,737	157,256	(15,637)	17,675	96,100	(6,432,318)
Cash and cash equivalents, beginning of year	1,803,124	1,645,868	20,469	2,794	1,823,593	9,889,671
Cash and cash equivalents, end of year	\$1,914,861	\$1,803,124	\$4,832	\$20,469	\$1,919,693	\$3,457,353
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:						
Operating income (loss)	(\$140,204)	(\$154,606)	(\$16,556)	(\$7,281)	(\$156,760)	(\$5,731,624)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation	329,631	339,057			329,631	
(increase) decrease in accounts receivable	(6,073)	(12,489)	(393)	(1,280)	(6,466)	
Increase (decrease) in customer deposits	2,850	3,200			2,850	
Increase (decrease) in vouchers payable	45,992	30,792	(18,742)	20,815	27,250	
Increase (decrease) in claims liability						(638,325)
Increase (decrease) in payroll liability	125	(1,492)			125	
Increase (decrease) in due to other governments	592	635			592	
Total adjustments	373,117	359,703	(19,135)	19,535	353,982	(638,325)
Net Cash Provided (Used) by Operating Activities	\$232,913	\$205,097	(\$35,691)	\$12,254	\$197,222	(\$6,369,949)

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

County of El Paso, Texas
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
September 30, 2010

	Agency Funds
Assets	
Cash and cash equivalents	\$22,506,337
Accounts receivable	120,240
Restricted-funds custodial capacity cash equivalents	10,011,751
Total Assets	\$32,638,328
Liabilities	
Accounts payable	\$32,871
Payroll liabilities	2,576,403
Due to others	22,462,968
Due to other governmental agencies	7,566,086
Total Liabilities	\$32,638,328
Net Assets	

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

NOTES TO THE FINANCIAL STATEMENTS

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 2010

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 equal 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.

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.

The County reports the following non-major governmental funds:

Special Revenue Funds account for specific revenue resources that are restricted or committed for specified purposes.

Debt Service Funds account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest on long-term obligation debt of the County.

Note 1. Summary of Significant Accounting Policies (Continued)

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

Capital Projects Funds account for financial resources that are restricted, committed, or assigned to expenditure for major capital outlays.

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 filed with the County Attorney by area merchants.

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

Sheriff's Task Force Seizures Fund is used to account for funds seized by various initiatives of the Sheriff's Department and held pending disposition by the Courts.

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.

Note 1. Summary of Significant Accounting Policies (Continued)

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

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.

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 two special revenue funds that were not included in the adopted budget. Those funds were the Sheriff's Forfeiture Fund, which was reclassified from agency fund during the fiscal year and County Attorney Bad Check Operating Account, which is legally controlled at the discretion of the County Attorney.

Note 1. Summary of Significant Accounting Policies (Continued)

D. Budgets (Continued)

The annual adopted budget for fiscal year 2010 totaled \$262,666,815. Throughout the year, the Commissioners Court amended the budget for an aggregate increase total of \$36,847,851. These increases represented statutorily provided increases for additional funding by granting agencies and intergovernmental agreements bringing the overall budget total to \$414,163,889, including re-appropriations. The appropriation changes included revisions as follows:

County of El Paso, Texas Schedule of Amended Funding Amounts For the period ending September 30, 2010							
Date of Amendment	General Fund	Special Revenue Fund	Enterprise Fund	Debt Service Fund	Capital Projects Fund	Grants	Total Funding Amounts
October 5, 2009	\$202,221,201	\$42,008,716	\$1,301,516	\$14,360,910	\$2,774,472	\$0	\$262,666,815
Total amendments		170,492	112,944		(66,307)	36,630,722	36,847,851
Subtotal	<u>\$202,221,201</u>	<u>\$42,179,208</u>	<u>\$1,414,460</u>	<u>\$14,360,910</u>	<u>\$2,708,165</u>	<u>\$36,630,722</u>	<u>\$299,514,666</u>
Carry over							
Re-appropriation	<u>1,244,536</u>	<u>1,841,674</u>	<u>610</u>		<u>73,304,591</u>	<u>38,257,812</u>	<u>114,649,223</u>
Totals	<u>\$203,465,737</u>	<u>\$44,020,882</u>	<u>\$1,415,070</u>	<u>\$14,360,910</u>	<u>\$76,012,756</u>	<u>\$74,888,534</u>	<u>\$414,163,889</u>

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

	<u>General Fund</u>
Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget to Actual	\$43,612,166
Revenues: Non-Budgeted	
Expenditures: Non-budgeted	<u>(40,870)</u>
Revenues over (under) Expenditures	40,870
Other financing sources (uses): Non-budgeted	(1,158,110)
Excess (deficiency) of revenues and Other financing sources over (under) Expenditures and other financing uses	(1,117,240)
Change in reserve for inventory	(40,870)
Prior years differences	<u>(9,860,649)</u>
Statement of Revenues, Expenditures and Changes in Fund Balances	<u>\$32,593,407</u>

Note 1. Summary of Significant Accounting Policies (Continued)

D. Budgets (Continued)

The non-budgeted expenditures in the general fund represent a change in the reserve for inventory of \$40,870, which represents the amount of inventory consumed during the year and \$1,158,110 of excess sales taxes transferred to the debt service fund.

E. Excess of Expenditures Over Appropriations

Within the General Fund, three departments - the Criminal Law Magistrate, the 8th Court of Appeals, and the City-County Health Unit had budget shortfalls of \$714, \$42 and \$47,500, respectively. These shortfalls were covered by available fund balance in the General Fund.

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.

Note 1. Summary of Significant Accounting Policies (Continued)

F. Deposits and Investments (continued)

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

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

TexPool and TexPool Prime

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

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

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.

Note 1. Summary of Significant Accounting Policies (Continued)

F. Deposits and Investments (Continued)

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.

G. Receivables and Payables

Activities 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, 2010.

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 \$37,324,048 of restricted net assets, of which \$27,807,907 is restricted by enabling legislation.

Note 1. Summary of Significant Accounting Policies (Continued)

J. Capital Assets

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

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

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

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

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

Capital assets for the enterprise fund 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:

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

Note 1. Summary of Significant Accounting Policies (Continued)

J. Capital Assets (continued)

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

<u>Assets</u>	<u>Years</u>
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:

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

Vacation leave may be accumulated up to a maximum of two times the annual vacation benefit (20, 30 or 40 days depending on the number of years of service). Employees lose, without pay, unused vacation leave, which exceeds this limit. Regular part-time employees accumulate vacation leave at half the rate of regular full-time employees. On September 30, 2010, the County's total liability for vested vacation leave totaled \$11,299,029.

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 \$15,935,713 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 liability for the current year is \$27,234,742 of which \$9,018,220 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.

Note 1. Summary of Significant Accounting Policies (Continued)

L. Long-term Obligations

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

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

M. Fund Balances

The County Commissioners Court established financial policies several years ago that included a policy for maintaining a minimum fund balance of 10 to 15 percent of the total general fund adopted operating budget in any one fiscal year, or at a minimum a balance equal to the projected cash needs for the first fiscal quarter to meet operating obligations.

The County has opted to early implement the requirements of GASB 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The County categorized its fund balances in five classifications and in the hierarchy to which the government is bound to honor constraints on specific purposes for which amounts in those funds can be spent.

Nonspendable – These balances represent amounts that are not in spendable form or are legally or contractually required to be maintained intact, such as inventories.

Restricted Fund Balance – Represents amounts that are restricted to specific purposes, with constraints placed on the use of resources by (a) external creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. Fund balance on the debt service funds will be restricted for the payment of principal and interest on the debt service obligation. Any funds that are remaining after all debt is extinguished will be transferred to the general fund to be used for any general purpose.

Committed Fund Balance – These balances represent amounts that are restricted for purposes which County Commissioners Court, the County’s highest level of decision-making authority, has designated their use. These amounts are committed through the adoption of a court order. These amounts can only be re-allocated by the same formal action that was taken to originally commit those amounts. Funds allocated through the use of general fund monies for capital assets are categorized as committed.

Note 1. Summary of Significant Accounting Policies (Continued)

M. Fund Balances (Continued)

Assigned Fund Balance – Represents amounts that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed. The governing body has delegated authority to the County Auditor, the chief financial officer, to make recommendations to allocate funds, which have not been previously restricted or committed.

Unassigned Fund Balance – Represents the residual amount in the general fund that has not been restricted, committed, or assigned to specific purposes.

It is the County’s policy to use restricted funds first, when expenditures are incurred for purposes for which both restricted and unrestricted funds are available. In the case of unrestricted funds, the County will consider first reducing committed funds, then assigned, and followed by unassigned when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

The restricted other purposes amount of \$6,030,794 reported as other governmental funds includes \$2,280,756 of special revenue, and \$2,250,901 of capital projects restricted for various programs and projects, along with \$1,499,137 of debt service.

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.

Note 2. Legal Compliance – Budgets (Continued)

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

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

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

Note 3. Detailed notes on all funds

A. Deposits and Investments

At year-end, the carrying amount of the County’s deposits were \$175,512,820 consisting of cash and cash equivalents. Of this amount, \$3,086,285 represents funds held in trust from the County Clerk’s Probate Account, \$6,925,466 represents funds held in the District Clerk’s Trust Account and \$271,647 represents restricted assets for business-type activities. The bank balance of \$120,076,527 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 \$54,102,000, 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, 2010 the County had the following investments.

Investment Type	Fair Value	Weighted Average Maturity (Years)
TexPool investment pool	\$35,106,673	0.07
TexPool Prime investment pool	<u>10,395,382</u>	0.27
Total	<u>\$45,502,055</u>	0.12

Note 3. Detailed notes on all funds (Continued)

A. Deposits and Investments (Continued)

As of September 30, 2010 the District had the following investments.

Unrestricted Investment Type	Fair Value	Weighted Average Maturity (Years)
Certificates of deposit	\$35,220,871	0.71
U.S. Agencies	<u>32,749,761</u>	0.83
Total	<u>\$67,970,632</u>	0.77

Restricted Investment Type	Fair Value	Weighted Average Maturity (Years)
Certificates of deposit	\$36,125,479	0.30
U.S. Agencies	<u>90,403,285</u>	0.45
Total	<u>\$126,528,764</u>	0.41

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.

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 100 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.

Note 3. Detailed notes on all funds (Continued)

A. Deposits and Investments (Continued)

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, 2010 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:

	<u>General</u>	<u>Major Special Revenue-Grants Funds</u>	<u>Other Non-major Funds</u>	<u>Enterprise Funds</u>	<u>Total</u>
Receivables:					
Taxes	\$14,293,969				\$14,293,969
Accounts	6,109,611	\$5,586,015	\$312,270	\$107,727	12,115,623
Less: allowance for uncollectable	(142,940)				(142,940)
Net total receivables	<u>\$20,260,640</u>	<u>\$5,586,015</u>	<u>\$312,270</u>	<u>\$107,727</u>	<u>\$26,266,652</u>

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, 2010. Based on a five year trend, of the taxes receivable, including penalties and interest, the County deferred approximately 92.0 percent until collection of those revenues. In calculating the taxes receivable, a period of 90 days is used to measure availability since the taxes for any current tax year are materially received well into the next fiscal year. Expenditure accruals are also being recognized 90 days after the fiscal year end.

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:

Note 3. Detailed notes on all funds (Continued)

B. Receivables (Continued)

	<u>Unavailable</u>	<u>Unearned</u>
Delinquent property taxes receivable (general fund)	\$13,134,602	
Cell Phone Tower Commissions		\$13,555
Court costs and fines (general fund)	(241,506)	
Draw-downs prior to meeting eligibility requirements (grants)		<u>2,438,988</u>
Total deferred /unearned revenue for governmental funds	<u>\$12,893,096</u>	<u>\$2,452,543</u>

C. Capital assets

Capital assets activity for the year ended September 30, 2010 was as follows:

Primary Government

	<u>Beginning Balance</u>	<u>Adjustments</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:					
Capital assets, not being depreciated:					
Land	\$15,206,585		\$2,221,154	(2,102,219)	\$15,325,520
Easements			40,000		40,000
Construction in progress	<u>12,355,403</u>		<u>5,748,919</u>	<u>(6,019,421)</u>	<u>12,084,901</u>
Total capital assets, not being depreciated	<u>27,561,988</u>		<u>8,010,073</u>	<u>(8,121,640)</u>	<u>27,450,421</u>
Capital assets, being depreciated:					
Bridges and culverts	3,570,308				3,570,308
Buildings	216,898,378		5,650,850		222,549,228
Equipment	25,484,661	36,951	1,430,809	(682,277)	26,270,144
Furniture and fixtures	860,767		46,734	(9,788)	897,713
Improvements	10,918,867		789,591		11,708,458
Infrastructure	1,858,622				1,858,622
Leased equipment	466,694		24,164	(38,096)	452,762
Roads	28,377,518		4,216,690		32,594,208
Vehicles	<u>14,530,200</u>		<u>1,759,997</u>	<u>(441,321)</u>	<u>15,848,876</u>
Total capital assets, being depreciated	<u>302,966,015</u>	<u>36,951</u>	<u>13,918,835</u>	<u>(1,171,482)</u>	<u>315,750,319</u>
Less accumulated depreciation for:					
Bridges and culverts	(1,880,780)		(95,227)		(1,976,007)
Buildings	(106,672,176)		(8,362,928)		(115,035,104)
Equipment	(20,268,937)	(13,197)	(1,616,319)	645,216	(21,253,237)
Furniture and fixtures	(654,632)		(41,953)	9,788	(686,797)
Improvements	(4,207,891)		(683,369)		(4,891,260)
Infrastructure	(255,833)		(97,428)		(353,261)
Leased equipment	(99,941)		(69,131)	20,812	(148,260)
Roads	(10,618,972)		(4,485,371)		(15,104,343)
Vehicles	<u>(9,283,947)</u>		<u>(1,462,432)</u>	<u>356,676</u>	<u>(10,389,703)</u>
Total accumulated depreciation	<u>(153,943,109)</u>	<u>(13,197)</u>	<u>16,914,158)</u>	<u>1,032,492</u>	<u>(169,837,972)</u>
Total capital assets, being depreciated, net	<u>149,022,906</u>	<u>23,754</u>	<u>(2,995,323)</u>	<u>(138,990)</u>	<u>145,912,347</u>
Governmental activities capital assets, net	<u>\$176,584,894</u>	<u>\$23,754</u>	<u>\$5,014,750</u>	<u>(\$8,260,630)</u>	<u>\$173,362,768</u>

Note 3. Detailed notes on all funds (Continued)

C. Capital assets (Continued)

Primary Government (continued)

	<u>Beginning Balance</u>	<u>Adjustments</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Business-type activities:					
Capital assets, not being depreciated:					
Construction in Progress			\$57,913		\$57,913
Total capital assets, not being depreciated			<u>57,913</u>		<u>57,913</u>
Capital assets, being depreciated:					
Vehicles	\$16,979				\$16,979
Water system	<u>13,134,237</u>				<u>13,134,237</u>
Total capital assets, being depreciated	<u>13,151,216</u>				<u>13,151,216</u>
Less accumulated depreciation for:					
Vehicles	(10,712)		(2,426)		(13,138)
Water system	<u>(2,416,338)</u>		<u>(327,205)</u>		<u>(2,743,543)</u>
Total accumulated depreciation	<u>(2,427,050)</u>		<u>(329,631)</u>		<u>(2,756,681)</u>
Total capital assets, being depreciated, net	<u>10,724,166</u>		<u>(329,631)</u>		<u>10,394,535</u>
Business-type activities capital assets, net	<u>\$10,724,166</u>		<u>(\$271,718)</u>		<u>\$10,452,448</u>

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

Governmental activities:	
General Government	\$4,056,490
Administration of justice	144,232
Public safety	5,635,781
Health and welfare	185,477
Community service	101,026
Resource Development	14,314
Culture and recreation	1,388,235
Public works	<u>5,401,800</u>
Total depreciation expense governmental activities	<u>\$16,927,355</u>
Business-type activities:	
Vehicles	\$2,426
Water system	<u>327,205</u>
Total depreciation expense Business-type activities	<u>\$329,631</u>

During the current fiscal year there was a change in accounting estimate for depreciation expense.

Construction Commitments

The County has several active construction projects as of September 30, 2010. The projects include, among others, the Fabens Port of Entry, Youth Services Center, Juvenile Justice Center Extension, Ascarate Golf Course Club House Renovations, Schuman Brothers Water Project, Morning Glory Manor Roads, and Bosque Bonito Road. The County's year-end commitments are as follows:

Note 3. Detailed notes on all funds (Continued)

C. Capital assets (Continued)

Construction commitments		
<u>Project</u>	<u>Spent-to-date</u>	<u>Remaining Commitment</u>
Governmental Activities		
Fabens Port of Entry	\$8,515,263	\$21,771,838
Youth Services Center	683,309	3,980,719
Juvenile Justice Center Extension	707,866	4,291,302
Ascarate Golf Course Club House	792,121	246,518
Ascarate Park Entrance	9,740	320,260
Upper Valley Annex	9,362	3,990,638
Schuman Brothers Water Projects	105,700	1,234,105
Morning Glory manor Roads	471,080	264,080
Bosque Bonito Road	778,000	95,000
Downtown Jail Renovations	<u>12,460</u>	<u>140,000</u>
Total	<u>\$12,084,901</u>	<u>\$36,334,460</u>
Business Type Activities		
Nuway – Mayfair Water Project	<u>\$57,913</u>	<u>\$2,222,226</u>
Total	<u>\$57,913</u>	<u>\$2,222,226</u>

Component unit

Capital asset activity for the District for the year ended September 30, 2010, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Transfer Disposals/ Retirements</u>	<u>Ending Balances</u>
Capital assets, not being depreciated:				
Land	\$6,998,000	\$3,057,000		\$10,055,000
Construction in progress	<u>75,548,000</u>	<u>111,724,000</u>	<u>(\$3,405,000)</u>	<u>183,867,000</u>
Total capital assets, not being depreciated	<u>82,546,000</u>	<u>114,781,000</u>	<u>(3,405,000)</u>	<u>193,922,000</u>
Capital assets, being depreciated:				
Buildings and improvements	127,248,000	1,470,000		128,718,000
Movable and fixed equipment	<u>159,709,000</u>	<u>6,109,000</u>	<u>(2,810,000)</u>	<u>163,008,000</u>
Total capital assets, being depreciated	<u>286,957,000</u>	<u>7,579,000</u>	<u>(2,810,000)</u>	<u>291,726,000</u>
Less accumulated depreciation for:				
Buildings, improvements and equipment	<u>(182,428,000)</u>	<u>(16,588,000)</u>	<u>3,785,000</u>	<u>(195,231,000)</u>
Total accumulated depreciation	<u>(182,428,000)</u>	<u>(16,588,000)</u>	<u>3,785,000</u>	<u>(195,231,000)</u>
Total capital assets, being depreciated, net	<u>104,529,000</u>	<u>(9,009,000)</u>	<u>975,000</u>	<u>96,495,000</u>
District capital assets, net	<u>\$187,075,000</u>	<u>\$105,772,000</u>	<u>(\$2,430,000)</u>	<u>\$290,417,000</u>

Construction in progress for the Component Unit at September 30, 2010 represents the Master Plan Implementation Project, with an anticipated completion date in 2011; the Infrastructure Improvement Projects, with projected completion date in 2012; and the Children’s Hospital to be completed in December 2011.

Note 3. Detailed notes on all funds (Continued)

D. Interfund receivables, payables, and transfers

The interfund and intrafund receivables and payables represent amounts that cover cash shortages that are within the pooled cash account. The intrafund amounts have been eliminated for financial statement reporting. These balances will be eliminated in the subsequent period. The interfund transfers mainly represent amounts which are used to leverage County funds in securing federal and state grant funds and amounts which management has identified as excess in the corresponding funds.

The composition of interfund/intrafund balances as of September 30, 2010, is as follows:

	<u>Due From</u>	<u>Due To</u>
General Fund	<u>\$13,031</u>	
Subtotal	<u>13,031</u>	
Major Special Revenue-Grants		
34 th Judicial District Prosecution Initiative		45,837
243 rd Discretionary Drug Court		1,801
243 rd District Drug Court		10,579
384 th District Drug Court		5,855
388 th District Court VAWA		5,360
Access and Visitation		8,322
BCMHC Military Assistance		19,462
BCMHC Project M2		37,304
Bootstrap Program		5,410
Bosque Bonito & San Elizario		9,168
Bullet Proof Vest Partnership		477
Byrne Justice Assistance Grant		190,088
Byrne Justice Assistance City Grant (ARRA)		10,537
Canutillo Western Village	\$26,228	117,306
Colonia Road Projects		96,482
Colonia Self-Help Center		27,810
Conquistador & Lourdes Step Project		1,002
DA Prosecution Advocacy (ARRA)		7,337
Domestic Violence Unit		6,644
DWI Court Program		19,112
El Paso/NM Transit System		42,966
Geothermal Project		74,844
Homeland Security		32,745
Homeless Prevention		141,857
Homeless Re-housing Program		49,178
JAG Border Security Initiative		43,344
Nutrition		258,571
ONDCP Multiple Initiatives		245,497
Operation Linebacker		13,708
Operation Stonegarden		322,391
Organized Crime Drug Enforcement Task Force		4,138
Regional Public Transportation Plan		42,189
Rural Transit Bus		907
Secure Border Trade		55,902
Sheriff's Crime Victim Services		2,061
Sheriff's Training Academy		6,276
Sheriff's Training Academy (ARRA)		1,373
Sheriff's Training Academy VAWA		6,351
SHOCAP Enhancement Project		46,433
Texas Juvenile Probation Commission	300,000	
TJPC Title IV-E Enhanced Billing	2,071,880	
Tornillo EDAP		190,442
Van Pool Program		147,727
Vehicle Registration Abuse Program		22,327
Victim Assistance Program		4,922
Victim Witness Services		9,969
Wildhouse and Hacienda Real		<u>6,097</u>
Subtotal	<u>2,398,108</u>	<u>2,398,108</u>

Note 3. Detailed notes on all funds (Continued)

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

	<u>Due From</u>	<u>Due To</u>
<u>Non Major-Special Revenue</u>		
DA Apportionment Supplement		13,031
Elections Chapter 19		2,332
Elections Contract Services	<u>2,332</u>	
Subtotal Non Major	<u>2,332</u>	<u>15,363</u>
Grand Total	<u>\$2,413,471</u>	<u>\$2,413,471</u>

The following are the transfers in and out as of September 30, 2010:

	<u>Transfers Out Actual</u>	<u>Transfers In Actual</u>
<u>General Fund</u>		
Access and visitation -- Match	\$8,885	
Child Protective Services - Match	558,448	
DIMS Project – Match	376,562	
Domestic Violence Unit – Match	117,592	
General & Administrative	1,178,286	\$6,323,455
Juvenile Probation	19,084	
Nutrition – Match	700,000	
Rural Transit Match	203,700	
Sheriff’s VAWA Training	1,773	
Vehicle Registration	28,358	
Victim Witness Services	<u>88,372</u>	
Subtotal	<u>3,281,060</u>	<u>6,323,455</u>
<u>Major Special Revenue-Grants</u>		
409 th District Drug Court	4,776	14,130
Access and Visitation		9,061
Border Children’s Mental Health Collaborative	906,042	906,042
Child Protective Services	129,394	558,448
DIMS Project		376,562
Domestic Violence Unit		117,592
Juvenile Accountability Incentive	43	4,954
Nutrition	188,311	700,000
Rural Transit Assistance		203,700
Sheriff’s Training Academy VAWA		1,773
Vehicle Registration Abuse		28,358
Victim Witness Services		<u>88,372</u>
Subtotal	<u>1,228,566</u>	<u>3,008,992</u>
<u>Special Revenue</u>		
Coliseum Tourist Promotion	465,903	
County Tourist Promotion	12,031	465,903
County Clerk Records Management		200,000
County Clerk Vital Statistics	200,000	
Court Reporter Service Fund	440,895	
Courthouse Security	203,000	
Juvenile Probation Special Revenue	98,859	
Road and Bridge	<u>5,000,000</u>	
Subtotal	<u>6,420,688</u>	<u>665,903</u>
<u>Debt Service</u>		
G.O. Refunding 98	117,914	
Certificates of Obligation 2001	66,726	
G.O. Refunding 2001		250,880
Certificates of Obligation 2002	26,991	
G.O. Refunding 2002	39,249	
Certificates of Obligation 2007		<u>1,158,110</u>
Subtotal	<u>250,880</u>	<u>1,408,990</u>
Total Non Major	<u>6,671,568</u>	<u>2,074,893</u>

Note 3. Detailed notes on all funds (Continued)

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

	Transfers Out <u>Actual</u>	Transfers In <u>Actual</u>
<u>Internal Service</u>		
EPSOA Benefits	8,323	
Worker's Compensation	<u>237,823</u>	
Subtotal	<u>246,146</u>	
<u>Enterprise Fund</u>		
Solid Waste Disposal		<u>20,000</u>
Subtotal		<u>20,000</u>
Grand total	<u>\$11,427,340</u>	<u>\$11,427,340</u>

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, 2010 amounted to \$922,822.

Capital Leases

The County leases equipment through capital leasing arrangements in the governmental fund types. Payments during fiscal year ended September 30, 2010, amounted to \$139,406. The County has entered into lease agreements as lessee for financing the acquisition of copiers and printers for various County departments totaling \$52,828. 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:

Asset:	<u>Governmental Activities</u>
Machinery and equipment	\$452,762
Less: accumulated depreciation	<u>148,260</u>
Total	<u>\$304,502</u>

The future minimum lease payments and the net present value of these minimum lease payments as of September 30, 2010 are as follows:

	Year ending <u>September 30</u>	<u>Governmental Activities</u>
	2011	131,715
	2012	67,016
	2013	43,183
	2014	17,910
	2015	<u>2,916</u>
Total minimum lease payments		262,740
Less: Interest		<u>38,047</u>
Present value of future Minimum lease payments		<u>\$224,693</u>

Note 3. Detailed notes on all funds (Continued)

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 \$148,015,000. The ending balance of the revenue bonds is \$1,052,000.

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:

<u>Purpose</u>	<u>Interest Rates</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Amount</u>
Certificates of Obligation, Series 2001	4.00 – 5.50%	2001	2022	18,380,000
General Obligation Refunding, Series 2001	4.00 – 5.00%	2001	2012	505,000
Certificates of Obligation, Series 2002	3.00 – 5.25%	2002	2022	8,220,000
General Obligation Refunding, Series 2002	3.50 – 4.00%	2002	2012	690,000
General Obligation Refunding, Series 2002A	3.00 – 4.50%	2002	2012	1,895,000
Certificates of Obligation, Series 2007	4.00 – 5.00%	2007	2032	59,835,000
General Obligation Refunding, Series 2007	4.00 – 5.00%	2007	2022	48,550,000
Taxable Certificates of Obligation, Series 2007	4.65 – 6.23%	2007	2032	<u>9,940,000</u>
				<u>\$148,015,000</u>

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

<u>Year Ending September 30</u>	<u>Governmental Activities</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2011	\$5,765,000	\$7,043,178	\$12,808,178
2012	6,175,000	6,789,007	12,964,007
2013	6,235,000	6,520,058	12,755,058
2014	7,120,000	6,229,472	13,349,472
2015	7,480,000	5,917,173	13,397,173
2016-2020	40,575,000	23,786,510	64,361,510
2021-2025	32,300,000	14,307,625	46,607,625
2026-2030	28,675,000	7,342,219	36,017,219
2031-2032	<u>13,690,000</u>	<u>711,792</u>	<u>14,401,792</u>
	<u>\$148,015,000</u>	<u>\$78,647,034</u>	<u>\$226,662,034</u>

As of September 30, 2010, the County had two defeasance escrow accounts; the first account had a defeasance escrow amount of \$30,124 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 \$27,359,004 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, 2010 totaled \$25,705,000.

Note 3. Detailed notes on all funds (Continued)

F. Long-term Debt (Continued)

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	<u>Interest Rates</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Amount</u>
East Montana Water Project \$1,050,000 Waterworks System Revenue Bonds, Series 1997-A	4.87%	1997	2037	\$920,000
\$195,000 Waterworks System Revenue Bonds, Series 2000	4.95 – 6.10%	2000	2021	<u>132,000</u>
Total				<u>\$1,052,000</u>

Revenue bond debt service requirements to maturity are as follows:

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	31,000	46,528	77,528
2016-2020	176,000	207,444	383,444
2021-2025	166,000	159,415	325,415
2026-2030	190,000	118,952	308,952
2031-2035	250,000	67,764	317,764
2036-2037	<u>120,000</u>	<u>8,775</u>	<u>128,775</u>
	<u>\$1,052,000</u>	<u>\$810,489</u>	<u>\$1,862,489</u>

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.

Note 3. Detailed notes on all funds (Continued)

F. Long-term Debt (Continued)

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

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

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

Note 3. Detailed notes on all funds (Continued)

F. Long-term Debt (Continued)

Changes in long-term liabilities

Long-term liability activity for the year ended September 30, 2010, was as follows:

	<u>Beginning Balance</u>	<u>Prior Period Adjustments</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:						
Bonds payable:						
General obligation bonds	\$56,560,000			(\$4,920,000)	\$51,640,000	\$2,785,000
Certificates of obligation bonds	98,495,000			(2,120,000)	96,375,000	2,980,000
Bond Premium	3,026,412			(146,127)	2,880,285	146,127
Less deferred amounts:						
For issuance discounts	(1,809,469)			106,242	(1,703,227)	106,242
On refunding	<u>(1,509,560)</u>			<u>411,956</u>	<u>(1,097,604)</u>	<u>411,956</u>
Total bonds payable	154,762,383			(6,667,929)	148,094,454	6,429,325
Capital leases	311,271		52,828	(139,406)	224,693	131,715
Claims and judgments	1,391,972		1,519,831	(1,391,972)	1,519,831	1,519,831
Contingent liabilities	615,000		1,777,439	(615,000)	1,777,439	380,000
Compensated absences	26,207,792		27,234,742	(26,207,792)	27,234,742	9,018,220
OPEB Liability	<u>6,726,958</u>	<u>\$969,600</u>	<u>4,745,658</u>		<u>12,442,216</u>	
Governmental activity						
Long-term liabilities	<u>\$190,015,376</u>	<u>\$969,600</u>	<u>\$35,330,498</u>	<u>(\$35,022,099)</u>	<u>\$191,293,375</u>	<u>\$17,479,091</u>
Business-type activities:						
Bonds payable:						
Revenue Bonds	<u>\$1,080,000</u>			<u>(\$28,000)</u>	<u>\$1,052,000</u>	<u>\$29,000</u>
Total bonds payable	1,080,000			(28,000)	1,052,000	29,000
Business-type activity						
Long-term liabilities	<u>\$1,080,000</u>			<u>(\$28,000)</u>	<u>\$1,052,000</u>	<u>\$29,000</u>

The OPEB liability was adjusted due to a change in the actuarial study for new estimates based on updated information. The actuarial study was conducted by Gabriel, Roeder, Smith & Company, consultants and actuaries. A copy of the report can be obtained through the El Paso County Auditor's Office.

In the case of the long-term liabilities other than debt, the general fund or corresponding special revenue funds typically have been used to liquidate such obligations in prior years.

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:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Long-term debt					
Bonds payable	\$266,251,000	\$20,805,000	(\$26,151,000)	\$260,905,000	\$4,820,000
Bond premium and discount	<u>1,984,000</u>	<u>745,000</u>	<u>(113,000)</u>	<u>2,616,000</u>	<u>171,000</u>
Total long-term debt	<u>\$268,235,000</u>	<u>\$21,550,000</u>	<u>(\$26,264,000)</u>	<u>\$263,521,000</u>	<u>\$4,991,000</u>

Note 3. Detailed notes on all funds (Continued)

F. Long-term Debt (Continued)

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

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

The Series 2005 Combination Tax and Revenue Bonds 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.

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:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year ending September 30			
2011	4,991,000	12,475,000	17,466,000
2012	5,006,000	12,373,000	17,379,000
2013	5,211,000	12,237,000	17,448,000
2014	5,401,000	12,043,000	17,444,000
2015	5,611,000	11,833,000	17,444,000
2016-2020	32,028,000	55,287,000	87,315,000
2021-2025	40,543,000	46,917,000	87,460,000
2026-2030	51,563,000	35,899,000	87,462,000
2031-2035	65,666,000	21,789,000	87,455,000
2036-2038	<u>47,501,000</u>	<u>4,707,000</u>	<u>52,208,000</u>
	<u>\$263,521,000</u>	<u>\$225,560,000</u>	<u>\$489,081,000</u>

Note 3. Detailed notes on all funds (Continued)

F. Long-term Debt (Continued)

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 \$1,777,439 for probable losses has been accrued as a contingency and is reported at the government-wide financial statements.

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

H. Deferred Compensation

The County offers its employees a deferred compensation plan that permits them to defer a portion of their current salary until future years. Any contributions made to the deferred compensation plan, in compliance with Section 457 of the Internal Revenue Code, are not available to employees until termination of employment, retirement, death or an unforeseen emergency. Contributions to the plan are administered by Nationwide Retirement Solutions, ING Life Insurance and Annuity Company and 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, 2010 the plan assets were valued at \$19,264,456.

Note 3. Detailed notes on all funds (Continued)

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 an agent multiple-employer 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 602 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.

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 11.36% for the months of the accounting year in 2009, and 12.33% for the months of the accounting year in 2010.

The contribution rate payable by the employee members for calendar year 2010 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.

Note 3. Detailed notes on all funds (Continued)

I. Employee Retirement Plan (Continued)

Annual Pension Cost

For the County’s accounting year ending September 30, 2010, the annual pension cost for the TCDRS plan for its employees was \$16,825,068, and the actual contributions were \$16,825,068. The annual required contributions were actuarially determined using the entry age actuarial cost method 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, 2007 and December 31, 2008, the basis for determining the contribution rates for calendar years 2009 and 2010. The December 31, 2009 actuarial valuation is the most recent valuation. The actuarial assumptions at December 31, 2009 included (a) 8.0 percent investment rate of return (net of administrative expenses) and (b) projected salary increases of 5.4 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.

Actuarial Valuation Information

Actuarial valuation date	12/31/07	12/31/08	12/31/09
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	20	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%	5.4%
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 <u>Ending</u>	Annual Pension <u>Cost (APC)</u>	Percentage of <u>APC Contributed</u>	Net Pension <u>Obligation</u>
09/30/08	\$14,793,929	100%	0
09/30/09	15,974,257	100%	0
09/30/10	16,825,068	100%	0

¹ Includes inflation at the stated rate.

Note 3. Detailed notes on all funds (Continued)

I. Employee Retirement Plan (Continued)

**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 ¹ (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
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%
12/31/09	358,558,789	428,024,119	69,465,330	83.77%	141,737,570	49.01%

Funded Status and Funding Progress

As of December 31, 2009, the most recent actuarial valuation date, the plan was 83.77 percent funded. The actuarial accrued liability for benefits was \$428 million and the actuarial value of assets was \$358.6 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$69.5 million. The annual payroll (actuarial) of active employees covered by the plan was \$141.7 million and the ratio of the UAAL to the covered payroll was 49 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.

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 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 602 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.

¹ The annual covered payroll is based on actuarial valuations.

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 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 5.58% for the months of the accounting year in 2009, and 6.07% for the months of the accounting year in 2010.

The contribution rate payable by the employee members for calendar year 2010 is the rate of 5% as adopted by the governing body of the District. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

Annual Pension Cost

For the District's accounting year ending September 30, 2010, the annual pension cost for the TCDRS plan for its employees was \$5,782,000 and the actual contributions were \$5,782,000. 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, 2007 and December 31, 2008, the basis for determining the contribution rates for calendar years 2009 and 2010. The December 31, 2009 actuarial valuation is the most recent valuation. The actuarial value of the assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a ten-year period.

Note 3. Detailed notes on all funds (Continued)

I. Employee Retirement Plan (Continued)

Actuarial Valuation Information			
Actuarial valuation date	12/31/07	12/31/08	12/31/09
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	20	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%	5.4%
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 <u>Ending</u>	Annual Pension <u>Cost (APC)</u>	Percentage of <u>APC Contributed</u>	Net Pension <u>Obligation</u>
09/30/08	\$4,656,000	100%	0
09/30/09	5,043,000	100%	0
09/30/10	5,782,000	100%	0

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

Actuarial Valuation <u>Date</u>	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) <u>(b)</u>	Unfunded AAL (UAAL) <u>(b-a)</u>	Funded Ratio <u>(a/b)</u>	Annual Covered Payroll ² <u>(c)</u>	UAAL as a Percentage of Covered Payroll <u>((b-a)/c)</u>
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%
12/31/09	154,758,572	181,445,304	26,686,732	85.29%	99,435,923	26.84%

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. The Plan is a single-employer, self-funded benefit plan administered by a third party administrator and the County purchases stop loss insurance for claims that exceed a determined threshold. The Plan does not issue a stand-alone financial report, as there are no assets legally segregated for the sole purpose of paying benefits under the Plan. As such, a separate, audited GAAP-basis postemployment benefit plan report is not available.

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 (Continued)

As of September 30, 2010 there were 2,258 active employees and 184 retirees and their dependents receiving the benefits. 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, 2010, retirees currently receiving benefits contributed \$543,367 and the County contributed \$15,791 toward the cost of health insurance premiums. The County made a one-time adjustment to the contribution in the fiscal year, but will resume contributing for the benefit of both retirees and active employees. Total benefits paid on behalf of retirees and their dependents during the fiscal year ended September 30, 2010 was \$1,297,428.

Funding policy. The County currently pays for post-employment health care benefits on a pay-as-you-go 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	\$3,466,116
Amortization of unfunded actuarial accrued liability (UAAL) over 30 years	<u>2,091,217</u>
Annual Required Contribution (ARC)	5,557,333
Interest on Net OPEB Obligation	346,345
Adjustment to annual required contribution	<u>(320,885)</u>
Annual OPEB cost (ARC)	5,582,793
Contributions for year ended September 30, 2010	<u>(837,135)</u>
Increase in net OPEB obligation	4,745,658
Net OPEB obligation – Beginning of year	6,726,958
Adjustment for prior year	<u>969,600</u>
Net OPEB obligation – End of year	<u>\$12,442,216</u>
Percentage of Annual OPEB Cost paid	15.0%

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 2010 and the preceding years is as follows:

Fiscal Year	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
9/30/08	\$3,717,643	12.8%	\$3,243,536
9/30/09	\$4,621,042	3.6%	\$7,696,558
9/30/10	\$5,582,793	15.0%	\$12,442,216

Note 3. Detailed notes on all funds (Continued)

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

Funded Status and Funding Progress. As of December 31, 2009, the most recent actuarial valuation date, the funded status of the plan was as follows:

Actuarial Accrued Liability (AAL)	
Active employees	\$38,870,797
Retired employees	<u>11,659,917</u>
Unfunded actuarial accrued liability	\$50,530,714
Funded ratio	0%
Covered payroll	\$139,424,666
Unfunded actuarial accrued liability as a	
Percentage of covered payroll	36.2%

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 UNAUDITED)*

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%
09/30/10	\$0	\$50,530,714	\$50,530,714	0	\$139,424,666	36.2%

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 December 31, 2009, which assumed that the calculations performed were appropriate for reporting September 30, 2010. The actuarial cost method utilized to calculate the ARC was the projected unit credit cost method. Using the plan benefits, the health premiums and a set of actuarial assumptions, the anticipated future payments are projected. The projected unit credit method provided for a systematic recognition of the cost of the anticipated payments. The annual ARC is computed to cover the cost of benefits being earned by covered members as well as to amortize a portion of the unfunded liability. The allocation of the total liability into past and future service cost was based upon a straight years of service ratio. The actuarial assumptions utilized included a 3.0 percent inflation rate, a 4.5 percent investment rate of return (net of expenses) and an annual healthcare cost trend rate of 9.0 percent initially, reduced to an ultimate rate of 4.5 percent after nine years. The accrued liability was assumed to be amortized over a 30-year period for the fiscal year ending September 30, 2010. The UAAL is being amortized as a level percentage of projected payroll on an open basis.

Note 3. Detailed notes on all funds (Continued)

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

The County employed a different Actuary to perform the most recent actuarial study. As such, different assumptions and new estimates were made in calculating the annual OPEB cost and the value of the accrued liability. An adjustment of \$969,600 was made to reflect the current OPEB liability at September 30, 2010.

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 2010 tax rate was \$0.363403 per \$100 of assessed valuation, of which \$0.326423 was allocated for maintenance and operations, and \$0.036980 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

Note 3. Detailed notes on all funds (Continued)

K. Property Taxes (Continued)

- (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.

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 \$1,519,831. Changes in the balances of claims liabilities during the past year are as follows:

	Year Ended <u>September 30, 2010</u>	Year Ended <u>September 30, 2009</u>
Unpaid claims, beginning of fiscal year	\$1,391,972	\$1,247,446
Incurring claims (including incurred but not reported)	2,339,585	2,217,611
Claim payments	<u>(2,211,726)</u>	<u>(2,073,085)</u>
Unpaid claims, end of fiscal year	<u>\$1,519,831</u>	<u>\$1,391,972</u>

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 2010, the County purchased stop loss insurance to cover individual health claims that exceed \$225,000 and aggregate losses in excess \$15,279,673. During the fiscal year, six 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 \$851,685, which will be liquidated within sixty days.

N. Assigned for other purposes

Encumbrances outstanding at year-end are reported as assigned for other purposes as part of the new fund balance classifications. As of September 30, 2010 encumbrances amounted to \$5,570,802, of which \$794,983 relates to the general fund, \$2,966,285 to the major capital projects 2007, \$1,083,603 to the special revenue fund and \$725,931 to the non-major 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, 2010, the County received federal commodities approximating \$4,525 for the Juvenile Probation Department.

Q. Prior Period Adjustments

Prior period adjustments were made in the Special Revenue and Special Revenue Grants totaling \$312,527 and \$742,297, respectively. These adjustments relate to funds previously classified as agency funds and have been reclassified as special revenue. Also, a prior period adjustment of \$969,600 was made at the Entity- Wide level to adjust the liability for OPEB.

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 period began in January 2008, and is currently on a month to month basis. The property is owned by the prior Judge, Justice of the Peace Precinct No. 4, who used to occupy the office space and is currently occupied by the new Justice of the Peace, who took office in July 2010. The contract terms initially called for a monthly payment of \$2,600 and were increased to \$2,880 in May 2010, which represents the market value for similar office space in the area.

Note 3. Detailed notes on all funds (Continued)

S. Joint Ventures

The County and the Lower Valley Water District have entered into an interlocal agreement to provide first-time water and wastewater system improvement projects to service the rural communities in East El Paso. The County has authorized the use of up to \$1.4 million of the 2008 Certificates of Obligation bond proceeds as a cash match for the approximately \$7 million project.

This agreement was executed in March 2009, but as of fiscal year end 2010, no expenditures had been incurred.



SUPPLEMENTARY INFORMATION

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2010

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$28,786,276	\$1,499,137	\$20,449,050	\$50,734,463
Accounts receivable	312,270			312,270
Due from other funds	2,332			2,332
Total Assets	<u>\$29,100,878</u>	<u>\$1,499,137</u>	<u>\$20,449,050</u>	<u>\$51,049,065</u>
LIABILITIES				
Vouchers payable	\$976,414		225,002	\$1,201,416
Retainage payable			2,896	2,896
Payroll liabilities	218,391			218,391
Due to others	75,126			75,126
Due to other funds	15,363			15,363
Due to other governments	7,677			7,677
Total Liabilities	<u>1,292,971</u>		<u>227,898</u>	<u>1,520,869</u>
FUND BALANCES				
Nonspendable:				
Restricted:				
Budgetary stabilization	5,191,968			5,191,968
Building construction/renovations			4,811,999	4,811,999
Bridge construction			236,851	236,851
General assistance	5,058,428			5,058,428
Parks/recreation	377,200		9,728,348	10,105,548
Public safety	2,555,762			2,555,762
Records management	394,528			394,528
Road construction/maintenance	10,865,662			10,865,662
Water/sewer construction			1,200,000	1,200,000
Other purposes	2,280,756	\$1,499,137	2,250,901	6,030,794
Committed:				
Other purposes			1,267,122	1,267,122
Assigned:				
Other purposes	1,083,603		725,931	1,809,534
Total fund balances	<u>27,807,907</u>	<u>1,499,137</u>	<u>20,221,152</u>	<u>49,528,196</u>
Total liabilities and fund balances	<u>\$29,100,878</u>	<u>\$1,499,137</u>	<u>\$20,449,050</u>	<u>\$51,049,065</u>

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES				
Taxes	\$3,038,568	\$12,300,603		\$15,339,171
Intergovernmental	1,401,121			1,401,121
Charges for services	13,564,215			13,564,215
Fines and forfeitures	2,350,087			2,350,087
Interest	870,676	96,421	\$89,936	1,057,033
Miscellaneous	274,482		31,122	305,604
Total revenues	<u>21,499,149</u>	<u>12,397,024</u>	<u>121,058</u>	<u>34,017,231</u>
EXPENDITURES				
Current:				
General government	3,289,319			3,289,319
Administration of justice	1,074,428			1,074,428
Public safety	2,826,975			2,826,975
Health and welfare	144,836			144,836
Culture and recreation	4,844,199			4,844,199
Public works	7,295,597			7,295,597
Capital outlays	1,240,531		1,223,139	2,463,670
Debt Service:				
Principal		7,040,000		7,040,000
Interest		7,320,909		7,320,909
Total expenditures	<u>20,715,885</u>	<u>14,360,909</u>	<u>1,223,139</u>	<u>36,299,933</u>
Excess (deficiency) of revenues over (under) expenditures	<u>783,264</u>	<u>(1,963,885)</u>	<u>(1,102,081)</u>	<u>(2,282,702)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	665,903	1,408,990		2,074,893
Transfers out	(6,420,688)	(250,880)		(6,671,568)
Capital leases				
Sale of capital assets			7,640	7,640
Total other financing sources (uses)	<u>(5,754,785)</u>	<u>1,158,110</u>	<u>7,640</u>	<u>(4,589,035)</u>
Net Change in Fund Balances	<u>(4,971,521)</u>	<u>(805,775)</u>	<u>(1,094,441)</u>	<u>(6,871,737)</u>
Fund balances - beginning	32,466,901	2,304,912	21,315,593	56,087,406
Prior period adjustments	312,527			312,527
Fund balances - ending	<u>\$27,807,907</u>	<u>\$1,499,137</u>	<u>\$20,221,152</u>	<u>\$49,528,196</u>

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Property	\$101,713,789	\$101,713,789	\$98,383,348	(\$3,330,441)
Sales	34,200,000	34,200,000	35,426,489	1,226,489
Bingo	52,000	52,000	56,409	4,409
Mixed beverage	1,500,000	1,500,000	1,821,637	321,637
Licenses and permits	248,500	248,500	266,313	17,813
Intergovernmental	4,033,856	4,033,856	4,638,202	604,346
Charges for services	30,320,988	30,320,988	31,470,380	1,149,392
Fines and forfeitures	4,805,000	4,805,000	4,481,117	(323,883)
Interest	1,260,000	1,260,000	1,258,459	(1,541)
Miscellaneous	2,482,100	2,482,100	2,073,810	(408,290)
Total revenues	<u>180,616,233</u>	<u>180,616,233</u>	<u>179,876,164</u>	<u>(740,069)</u>
EXPENDITURES				
Current:				
General government:				
County judge	410,709	404,726	391,166	13,560
Commissioner precinct number 1	198,872	191,889	189,310	2,579
Commissioner precinct number 2	207,632	197,760	194,989	2,771
Commissioner precinct number 3	216,901	204,814	199,079	5,735
Commissioner precinct number 4	207,639	208,643	202,915	5,728
Commissioner court services		7,402	1,506	5,896
Family and community services	289,425	308,702	265,145	43,557
County auditor	3,458,590	3,500,252	3,345,453	154,799
County purchasing agent	1,233,115	1,270,028	1,187,887	82,141
County solid waste disposal	612	1,820	251	1,569
Human resources	1,325,880	1,388,642	1,336,121	52,521
County clerk	2,196,717	2,132,839	1,950,421	182,418
County clerk fee collections	587,456	651,833	599,743	52,090
District clerk	4,147,326	4,177,307	3,982,624	194,683
Domestic relations office	1,279,691	1,361,779	1,224,498	137,281
Information technology	6,201,976	6,261,602	5,719,875	541,727
County elections	1,214,804	1,318,084	1,172,568	145,516
Ethics Commission		5,000		5,000
Facilities management	2,919,946	2,980,369	2,447,517	532,852
Fleet management		4		4
Northeast Courthouse Annex	64,491	66,435	62,154	4,281
Mission Valley Courthouse Annex	37,088	37,088	26,765	10,323
Ysleta Courthouse Annex	83,537	121,187	96,082	25,105
County communications	393,393	396,636	387,534	9,102
General and administrative	18,160,558	14,837,805	5,446,417	9,391,388
County tax assessor-collector	2,879,110	3,074,848	2,702,016	372,832
Parking garage operations	88,236	96,800	26,734	70,066
Total general government	<u>\$47,803,704</u>	<u>\$45,204,294</u>	<u>\$33,158,770</u>	<u>\$12,045,524</u>

(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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Administration of justice:				
34th district court	\$259,153	\$259,382	\$248,238	\$11,144
41st district court	270,102	242,433	235,487	6,946
65th district court	417,848	330,608	325,296	5,312
120th district court	285,425	283,569	276,466	7,103
168th district court	270,718	241,820	235,813	6,007
171st district court	290,536	334,476	311,651	22,825
205th district court	237,815	234,873	229,623	5,250
210th district court	217,711	211,366	204,372	6,994
243rd district court	378,380	305,008	300,602	4,406
327th district court	246,583	247,211	241,196	6,015
346th district court	224,265	230,641	226,232	4,409
383rd district court	369,487	373,952	364,224	9,728
384th district court	390,583	297,231	291,660	5,571
388th district court	294,025	253,286	242,001	11,285
409th district court	224,161	232,679	230,390	2,289
448th District Court	213,563	153,846	143,083	10,763
Criminal District Court No. 1	224,819	183,288	175,176	8,112
Council of judges administration	5,492,424	6,270,678	5,970,247	300,431
D. A. DIMS Magistrate	22,217	22,217		22,217
District judges salary supplement	306,285	288,240	286,354	1,886
6th administrative judicial region	77,769	77,769	77,769	
Juvenile court referee	846,498	795,476	770,730	24,746
County attorney	5,540,871	5,798,441	5,347,333	451,108
County attorney RETGH legal	723,755	743,370	733,078	10,292
County attorney teen court coordinator	100,373	100,480	98,776	1,704
District attorney	12,212,206	12,666,683	11,627,047	1,039,636
Family courts	1,804,389	1,766,027	1,727,124	38,903
County Criminal Magistrate Judges	656,419	744,870	742,215	2,655
County Criminal Court at Law 1	229,211	228,095	223,504	4,591
County Criminal Court at Law 2	324,963	325,259	320,452	4,807
County Criminal Court at Law 3	180,406	223,278	214,978	8,300
County Criminal Court at Law 4	173,417	218,952	209,172	9,780
Criminal law magistrate court	443,992	434,527	435,411	(884)
County courts administration	709,092	691,435	674,387	17,048
County court at law number 1	283,840	283,654	279,736	3,918
County court at law number 2	225,905	225,880	221,817	4,063
County court at law number 3	230,166	229,256	225,514	3,742
County court at law number 4	211,507	213,852	210,004	3,848
County court at law number 5	244,592	244,710	241,567	3,143
County court at law number 6	245,314	217,133	211,967	5,166
County court at law number 7	244,603	243,320	238,074	5,246
County court at law judges salary	1,384,823	1,324,520	1,321,444	3,076
County probate court	662,685	607,050	569,183	37,867
County probate court 2	701,580	708,461	689,179	19,282
Public defender	4,873,318	5,037,198	4,809,455	227,743
Indigent defense	204,398			
Justice of the Peace number 1	232,657	241,413	238,371	3,042
Justice of the Peace number 2	392,813	409,798	378,152	31,646
Justice of the Peace number 3	339,803	384,922	301,909	83,013
Justice of the Peace number 4	386,995	392,277	379,243	13,034
Justice of the Peace number 5	388,597	394,205	283,408	110,797
Justice of the Peace number 6	403,148	421,562	355,467	66,095
Justice of the Peace number 6 Place 2	262,066	271,684	265,795	5,889
Justice of the Peace number 7	386,936	390,767	380,350	10,417
8th court of appeals	27,374	26,995	27,037	(42)
Total administration of justice	\$46,992,581	\$48,080,123	\$45,367,759	\$2,712,364

(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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Public safety:				
County sheriff and jail	\$82,763,276	\$83,514,205	\$81,892,358	\$1,621,847
Ambulance	452,280	452,280	452,280	
corrections	689,118	689,137	626,604	62,533
Juvenile detention / probation	11,242,957	11,068,052	10,819,017	249,035
Constable precinct number 1	265,755	267,719	228,323	39,396
Constable precinct number 2	198,960	197,870	161,811	36,059
Constable precinct number 3	268,164	272,615	215,913	56,702
Constable precinct number 4	260,204	255,280	244,502	10,778
Constable precinct number 5	187,358	195,970	184,248	11,722
Constable precinct number 6	364,674	358,575	306,462	52,113
Constable precinct number 7	187,584	184,154	178,057	6,097
Emergency management	56,631	56,631	56,631	
Courthouse security	758,548	759,595	700,990	58,605
Total public safety	97,695,509	98,272,083	96,067,196	2,204,887
Health and welfare:				
City-county health unit	548,718	600,000	647,500	(47,500)
Animal control	166,282	187,149	184,187	2,962
Pauper burials	106,700	106,700	66,040	40,660
Child welfare	879,000	1,163,398	1,150,619	12,779
County child welfare board	251,548	253,317	152,304	101,013
General assistance	756,538	748,990	579,648	169,342
Life management	143,025	143,025	100,000	43,025
Medical examiner	1,422,936	1,687,152	1,254,416	432,736
Mental health	705,000	825,000	803,272	21,728
Sewer Line Inspection	161,713	168,022	157,485	10,537
Total health and welfare	5,141,460	5,882,753	5,095,471	787,282
Resource development:				
Agriculture co-op extension	237,814	237,965	174,080	63,885
Community Development	9,118	20,470	13,247	7,223
Planning department	110,336	110,731	53,839	56,892
Total resource development	\$357,268	\$369,166	\$241,166	\$128,000

(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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Culture and recreation:				
Ascarate park	\$1,059,887	\$1,077,750	\$949,576	\$128,174
Golf course	1,313,289	1,316,479	1,204,645	111,834
Agua dulce community center	10,648	10,648	6,522	4,126
Fabens community center	5,627	5,627	3,532	2,095
Rural parks	235,091	233,502	211,697	21,805
Rural pools	312,818	290,052	266,279	23,773
San elizario community center	3,880	3,880		3,880
Sparks community center	927	927		927
Total culture and recreation	2,942,167	2,938,865	2,642,251	296,614
Capital outlays	286,455	471,860	155,816	316,044
Total expenditures	201,219,144	201,219,144	182,728,429	18,490,715
Excess of revenues over expenditures	(20,602,911)	(20,602,911)	(2,852,265)	17,750,646
OTHER FINANCING SOURCES (USES)				
Transfers in	5,854,298	5,854,298	6,323,455	469,157
Transfers out	(2,246,593)	(2,246,593)	(2,122,950)	123,643
Capital leases			52,828	52,828
Total other financing sources and uses	3,607,705	3,607,705	4,253,333	645,628
Net change in fund balances	(16,995,206)	(16,995,206)	1,401,068	18,396,274
Fund balances - beginning	42,211,098	42,211,098	42,211,098	
Fund balances - ending	\$25,215,892	\$25,215,892	\$43,612,166	\$18,396,274

(Concluded)

SPECIAL REVENUE FUNDS

Special revenue funds are used to account and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2010

BUDGETED

Road and Bridge Fund

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

County Tourist Promotion Fund

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

Alternative Dispute Resolution Center

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

District Attorney Drug Forfeiture Account

Funds deposited in this account are obtained through criminal asset forfeitures 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 OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2010

BUDGETED

County Clerk Records Management and Preservation

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

County Attorney Commissions

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

Courthouse Security

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

Records Management and Preservation

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

County Graffiti Eradication Fund

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

County Law Library

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

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2010

BUDGETED

Court Reporter Service

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

Sheriff's LEOSE

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

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.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2010

BUDGETED

Probate Judiciary Support

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

Teen Court

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

District Clerk Records Management and Preservation Fund

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

Juvenile Probation Special Revenue Fund

This fund accounts for funding approved by the Commissioners Court to conduct the operations of the Juvenile Probation Department. It includes funds received from Juror donations that will be utilized to offset costs of juvenile care and services provided at the County's juvenile detention center.

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 OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2010

BUDGETED

County Attorney Bad Check Fund

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

District Attorney Apportionment Supplement Fund

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

District Attorney Food Stamp Fraud Prosecution Fund

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

County Clerk Records Archives Fund

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

Election Contract Services Fund

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

Elections Chapter 19 Fund

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

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2010

BUDGETED

El Paso County Housing Finance Corp. Fund

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

Project Care Fund

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

County Clerk Vital Statistics Fund

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

District Attorney Special Account

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

Sportspark

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

Family Protection Fund

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

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2010

BUDGETED

Justice Court Technology Fund

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

Juvenile Probation National School 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.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2010

BUDGETED

DWI Drug Court Fund

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

District Attorney Federal Asset Sharing Fund

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

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.

District Court Records Archive

This fund was established pursuant to *Government Code §51.305(b)* whereby Commissioners Court adopted a district court records archive fee on civil cases filed. The fee is for preservation and restoration services performed in connection with maintaining a district court records archive.

County and District Court Technology

This fund was established pursuant to the *Code of Criminal Procedure §102.0169* to account for the fees collected from defendants in criminal cases and to be used to cover the costs of continuing education and training for the judges and clerks on technological enhancements and for the purchase and maintenance of technological enhancements including computer systems, networks, hardware, and software, imaging systems, electronic kiosks, and docket management systems.

**COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2010**

BUDGETED

Court Records Preservation

This fund is used to account for the fees collected for filing of civil cases in county and district courts and to be used for the preservation of court records.

NON-BUDGETED

Sheriff Forfeiture Fund

This fund was established to account for the funds that have been awarded to the Sheriff's Office pursuant to a court order to forfeit funds from seizures conducted during criminal activity. These funds are to be used for law enforcement purposes by the Sheriff's Office.

County of El Paso, Texas
 Combining Balance Sheet
 Nonmajor Special Revenue Funds
 September 30, 2010

	Road and Bridge	County Tourist Promotion	Alternative Dispute Resolution Center	District Attorney Drug Forfeitures	Caliscum Tourist Promotion	Commissary Inmate Profit
ASSETS						
Cash and cash equivalents	\$12,717,885	\$314,883	\$20,080	\$74,148	\$31,657	\$702,271
Accounts receivable	151,386	2,049	1,225			12,396
Due from other funds						
Total assets	<u>\$12,869,271</u>	<u>\$516,932</u>	<u>\$21,305</u>	<u>\$74,148</u>	<u>\$31,657</u>	<u>\$714,667</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Vouchers payable	\$334,895	\$282,226	\$21,305	\$606	\$31,657	\$38,150
Retainage payable						
Payroll liabilities	132,111					18,215
Due to others	11,400					
Due to other funds						
Due to other Governments						
Total liabilities	<u>478,406</u>	<u>282,226</u>	<u>21,305</u>	<u>606</u>	<u>31,657</u>	<u>56,365</u>
Fund balances:						
Restricted:						
Temporary budgetary stabilization	857,975	234,652		18,521		205,000
General assistance						
Parks/recreation						
Public safety						154,936
Records management						
Road construction/maintenance	10,865,662					
Other purposes				54,094		
Assigned:						
Other purposes	667,228	54		927		298,366
Total fund balances	<u>12,390,865</u>	<u>234,706</u>	<u>73,542</u>	<u>658,302</u>		<u>658,302</u>
Total liabilities and fund balances	<u>\$12,869,271</u>	<u>\$516,932</u>	<u>\$21,305</u>	<u>\$74,148</u>	<u>\$31,657</u>	<u>\$714,667</u>

(Continued)

County of El Paso, Texas
 Combining Balance Sheet
 Nonmajor Special Revenue Funds
 September 30, 2010

	County Clerk Records Management and Preservation	County Attorney Commissions	Courthouse Security	Records Management and Preservation	County Graffiti Eradication	County Law Library
ASSETS						
Cash and cash equivalents	\$144,165	\$159,557	\$209,675	\$183,814	\$5,193	\$314,968
Accounts receivable	10,390	61	2,525	470	50	3,050
Due from other funds						
Total assets	<u>\$154,555</u>	<u>\$159,618</u>	<u>\$212,200</u>	<u>\$184,284</u>	<u>\$5,243</u>	<u>\$318,018</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Vouchers payable	\$11,453	\$4,720		\$21,272		\$19,739
Retainage payable						
Payroll liabilities	24,661			1,894		7,586
Due to others						
Due to other funds						
Due to other Governments						
Total liabilities	<u>36,114</u>	<u>4,720</u>		<u>23,166</u>		<u>27,325</u>
Fund balances:						
Restricted:						
Temporary budgetary stabilization		115,429	\$75,000	100,000	\$5,000	157,370
General assistance						
Parks/recreation						
Public safety			137,200			
Records management	77,586			61,118		
Road construction/maintenance						
Other purposes		39,469			243	130,508
Assigned:						
Other purposes	40,855					2,815
Total fund balances	<u>118,441</u>	<u>154,898</u>	<u>212,200</u>	<u>161,118</u>	<u>5,243</u>	<u>290,693</u>
Total liabilities and fund balances	<u>\$154,555</u>	<u>\$159,618</u>	<u>\$212,200</u>	<u>\$184,284</u>	<u>\$5,243</u>	<u>\$318,018</u>

(Continued)

County of El Paso, Texas
 Combining Balance Sheet
 Nonmajor Special Revenue Funds
 September 30, 2010

	Court Reporter Service	Sheriff's LEOSE	Fabens Airport	Child Welfare Minor Donations	County Attorney Supplement	Probate Travel Account
ASSETS						
Cash and cash equivalents	\$28,589	\$1,282	\$22,135	\$20,555	\$96,988	\$8,336
Accounts receivable	1,770					
Due from other funds						
Total assets	<u>\$30,359</u>	<u>\$1,282</u>	<u>\$22,135</u>	<u>\$20,555</u>	<u>\$96,988</u>	<u>\$8,336</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Vouchers payable		\$585	\$151		\$67	
Retainage payable						
Payroll liabilities					4,527	
Due to others						
Due to other funds						
Due to other Governments						
Total liabilities		<u>\$585</u>	<u>\$151</u>		<u>4,594</u>	
Fund balances:						
Restricted:						
Temporary budgetary stabilization	\$24,000			\$19,000	\$7,800	\$5,000
General assistance						
Parks/recreation						
Public safety		697				
Records management						
Road construction/maintenance						
Other purposes	6,359		21,984	1,555	4,594	3,336
Assigned:						
Other purposes						
Total fund balances	<u>30,359</u>	<u>697</u>	<u>21,984</u>	<u>20,555</u>	<u>92,394</u>	<u>8,336</u>
Total liabilities and fund balances	<u>\$30,359</u>	<u>\$1,282</u>	<u>\$22,135</u>	<u>\$20,555</u>	<u>\$96,988</u>	<u>\$8,336</u>

(Continued)

County of El Paso, Texas
 Combining Balance Sheet
 Nonmajor Special Revenue Funds
 September 30, 2010

	Probate Judiciary Support	Teen Court	District Clerk Records Management and Preservation	Juvenile Probation Special Revenue	Tax Office Discretionary Fund	Therapeutic Drug Court Program
ASSETS						
Cash and cash equivalents	\$278,034	\$7,300	\$42,487	\$298,067	\$551,559	\$129
Accounts receivable				2,374		
Due from other funds						
Total assets	<u>\$278,034</u>	<u>\$7,300</u>	<u>\$42,487</u>	<u>\$300,441</u>	<u>\$551,559</u>	<u>\$129</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Vouchers payable	\$3,703		\$57	\$22,708		
Retainage payable						
Payroll liabilities	2,246		2,942		\$1,958	
Due to others				63,726		
Due to other funds						
Due to other Governments				7,645		
Total liabilities	<u>5,949</u>		<u>2,999</u>	<u>94,079</u>	<u>1,958</u>	
Fund balances:						
Restricted:						
Temporary budgetary stabilization	73,225	\$2,950	30,000	92,000	91,308	
General assistance						
Parks/recreation						
Public safety						
Records management			8,544			
Road construction/maintenance						
Other purposes	198,860	4,350		110,110	458,293	\$129
Assigned:						
Other purposes			944	4,252		
Total fund balances	<u>272,085</u>	<u>7,300</u>	<u>39,488</u>	<u>206,362</u>	<u>549,601</u>	<u>129</u>
Total liabilities and fund balances	<u>\$278,034</u>	<u>\$7,300</u>	<u>\$42,487</u>	<u>\$300,441</u>	<u>\$551,559</u>	<u>\$129</u>

(Continued)

County of El Paso, Texas
 Combining Balance Sheet
 Nonmajor Special Revenue Funds
 September 30, 2010

	County Attorney Bad Check Operating	District Attorney Apportionment Supplement	District Attorney Food Stamp Fraud	County Clerk Records Archives Fund	Elections Contract Services	Elections Chapter 19 Fund
ASSETS						
Cash and cash equivalents	\$20,886		\$269,430	\$1,542,150	\$669,119	
Accounts receivable		\$14,268	4,760		\$1,034	5,138
Due from other funds					2,332	
Total assets	\$20,886	\$14,268	\$274,190	\$1,542,150	\$752,485	\$5,138
LIABILITIES AND FUND BALANCES						
Liabilities:						
Vouchers payable	\$55	\$31		\$20,270	\$126	\$2,806
Retainage payable						
Payroll liabilities	\$3,338	1,206				
Due to others						
Due to other funds						
Due to other Governments		\$13,031				2,332
Total liabilities	3,393	14,268		20,270	126	5,138
Fund balances:						
Restricted:						
Temporary budgetary stabilization			\$190,060	1,400,000	115,015	
Charter assistance						
Parks/recreation						
Public safety						
Records management				113,097		
Road construction/maintenance						
Other purposes	17,493		84,130		637,337	
Assigned:						
Other purposes	17,493			8,783	7	
Total fund balances	17,493		274,190	1,521,880	752,359	
Total liabilities and fund balances	\$20,886	\$14,268	\$274,190	\$1,542,150	\$752,485	\$5,138

(Continued)

County of El Paso, Texas
 Combining Balance Sheet
 Nonmajor Special Revenue Funds
 September 30, 2010

	El Paso Housing Finance Corp.	Project Care	County Clerk Vital Statistics Fund	District Attorney Special Account	Sportspark	Family Protection
ASSETS						
Cash and cash equivalents	\$51,341	\$3,204,682	\$38,017	\$568,072	\$436,537	\$161,536
Accounts receivable					4,647	
Due from other funds						
Total assets	<u>\$51,341</u>	<u>\$3,204,682</u>	<u>\$38,017</u>	<u>\$568,072</u>	<u>\$441,184</u>	<u>\$161,536</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Vouchers payable		\$5,956		\$164	\$41,683	\$32
Retainage payable						
Payroll liabilities				2,393	9,886	1,277
Due to others						
Due to other funds						
Due to other Governments					32	
Total liabilities		<u>5,956</u>		<u>2,557</u>	<u>51,601</u>	<u>1,309</u>
Fund balances:						
Restricted:						
Temporary budgetary stabilization	\$51,341	140,298	\$23,000	222,006		118,000
General assistance		5,058,428				
Parks/recreation						
Public safety					377,200	
Records management			15,017			42,227
Road construction/maintenance						
Other purposes				343,509		
Assigned:						
Other purposes					12,383	
Total fund balances	<u>51,341</u>	<u>5,198,726</u>	<u>38,017</u>	<u>565,515</u>	<u>389,583</u>	<u>160,227</u>
Total liabilities and fund balances	<u>\$51,341</u>	<u>\$3,204,682</u>	<u>\$38,017</u>	<u>\$568,072</u>	<u>\$441,184</u>	<u>\$161,536</u>

(Continued)

County of El Paso, Texas
 Combining Balance Sheet
 Nonmajor Special Revenue Funds
 September 30, 2010

	Justice Court Technology	Juvenile Probation National School Lunch	Juvenile Probation Federal Detainee	Juvenile Case Manager Fund	Justice Court Security	DWI Drug Court
ASSETS						
Cash and cash equivalents	\$317,738	\$232,858	\$45,284	\$71,899	\$125,617	\$126,647
Accounts receivable			14,677			
Due from other funds						
Total assets	<u>\$317,738</u>	<u>\$232,858</u>	<u>\$59,961</u>	<u>\$71,899</u>	<u>\$125,617</u>	<u>\$126,647</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Vouchers payable	\$1,194	\$15,487	\$3,179	\$101	\$196	\$1,575
Retainage payable						
Payroll liabilities				4,151		
Due to others						
Due to other funds						
Due to other Governments						
Total liabilities	<u>1,194</u>	<u>15,487</u>	<u>3,179</u>	<u>4,252</u>	<u>196</u>	<u>1,575</u>
Fund balances:						
Restricted:						
Temporary budgetary stabilization	200,000	140,000		50,000	90,000	80,000
General assistance						
Parks/recreation						
Public safety					35,299	
Records management	112,944					
Road construction/maintenance						
Other purposes		58,303	56,782	17,647		20,873
Assigned:						
Other purposes	\$3,600	19,068			122	24,199
Total fund balances	<u>316,544</u>	<u>217,371</u>	<u>56,782</u>	<u>67,647</u>	<u>125,421</u>	<u>135,072</u>
Total liabilities and fund balances	<u>\$317,738</u>	<u>\$232,858</u>	<u>\$59,961</u>	<u>\$71,899</u>	<u>\$125,617</u>	<u>\$126,647</u>

(Continued)

County of El Paso, Texas
 Combining Balance Sheet
 Nonmajor Special Revenue Funds
 September 30, 2010

	District Attorney Federal Asset Sharing	Court Initiated Guardianship	District Court Records Archive	County District Court Technology	Court Records Preservation	Sheriff Forfeiture Fund	Total Nonmajor Special Revenue Funds
ASSETS							
Cash and cash equivalents	\$61,795	\$93,003	\$34,021	\$12,209	\$84,275	\$2,185,403	\$28,786,276
Accounts receivable							312,270
Due from other funds							2,332
Total assets	<u>\$61,795</u>	<u>\$93,003</u>	<u>\$34,021</u>	<u>\$12,209</u>	<u>\$84,275</u>	<u>\$2,185,403</u>	<u>\$29,100,878</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Vouchers payable			\$30,008		\$60,257		\$976,414
Retainage payable							218,391
Payroll liabilities							75,126
Due to others							15,363
Due to other funds							7,677
Due to other Governments							
Total liabilities			<u>30,008</u>		<u>60,257</u>		<u>1,292,971</u>
Fund balances:							
Restricted:							
Temporary budgetary stabilization	\$59,000	\$85,000		\$10,000	\$24,018		5,191,968
General assistance							5,058,428
Parks/recreation							377,200
Public safety						\$2,185,403	2,555,762
Records management			\$4,013	2,209			394,528
Road construction/maintenance							10,865,662
Other purposes	2,795	8,003					2,280,756
Assigned:							
Other purposes							1,083,603
Total fund balances	<u>61,795</u>	<u>93,003</u>	<u>4,013</u>	<u>12,209</u>	<u>24,018</u>	<u>2,185,403</u>	<u>27,867,907</u>
Total liabilities and fund balances	<u>\$61,795</u>	<u>\$93,003</u>	<u>\$34,021</u>	<u>\$12,209</u>	<u>\$84,275</u>	<u>\$2,185,403</u>	<u>\$29,100,878</u>

(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, 2010

	Road and Bridge	County Tourist Promotion	Alternative Dispute Resolution Center	Drug Forfeitures	Coliseum Tourist Promotion	Commissary Inmate Profit
REVENUES						
Taxes					\$3,038,568	
Intergovernmental	\$221,890					
Charges for services	8,725,735		\$216,021	\$500		\$582,030
Fines and forfeitures				39,152		
Interest	404,138	\$19,555		1,689	523	18,735
Miscellaneous	107,067	243				135
Total revenues	<u>9,458,830</u>	<u>19,798</u>	<u>216,021</u>	<u>41,341</u>	<u>3,039,091</u>	<u>600,900</u>
EXPENDITURES						
Current						
General government	1,361,461					
Administration of justice			216,021	10,131		
Public safety						1,003,449
Health and welfare						
Culture and recreation		1,003,619			2,649,741	
Public works	7,291,463					
Capital outlays	1,081,940					169
Total expenditures	<u>9,734,864</u>	<u>1,003,619</u>	<u>\$216,021</u>	<u>10,131</u>	<u>2,649,741</u>	<u>1,003,618</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(276,034)</u>	<u>(983,821)</u>		<u>31,210</u>	<u>389,350</u>	<u>(402,718)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in		465,903				
Transfers out	(5,000,000)	(12,031)			(465,903)	
Total other financing sources (uses)	<u>(5,000,000)</u>	<u>453,872</u>			<u>(465,903)</u>	
Net Change in Fund Balances	<u>(5,276,034)</u>	<u>(529,949)</u>		<u>31,210</u>	<u>(76,553)</u>	<u>(402,718)</u>
Fund balances - beginning	17,666,899	764,655		42,332	76,553	1,050,884
Prior period adjustment						10,136
Fund balances - ending	<u>\$12,390,865</u>	<u>\$234,706</u>		<u>\$73,542</u>		<u>\$658,302</u>

(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, 2010

	County Clerk Records Management & Preservation	County Attorney Commissions	Courthouse Security	Records Management and Preservation	County Graffiti Eradication	County Law Library
REVENUES						
Taxes						
Intergovernmental						
Charges for services	\$528,891	\$39,750	\$281,702	\$211,232	\$1,568	\$508,149
Fines and forfeitures						
Interest	5,575	2,427	5,735	3,695	133	2,021
Miscellaneous		29				16,258
Total revenues	<u>534,466</u>	<u>42,206</u>	<u>287,437</u>	<u>214,927</u>	<u>1,701</u>	<u>526,428</u>
EXPENDITURES						
Current						
General government	832,609			127,376		
Administration of justice		55,016				
Public safety						
Health and welfare						
Culture and recreation						
Public works						590,625
Capital outlays	10,827		45,508			
Total expenditures	<u>843,436</u>	<u>55,016</u>	<u>45,508</u>	<u>127,376</u>		<u>590,625</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(308,970)</u>	<u>(12,810)</u>	<u>241,929</u>	<u>87,551</u>	<u>1,701</u>	<u>(64,197)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	200,000					
Transfers out			(203,000)			
Total other financing sources (uses)	<u>200,000</u>		<u>(203,000)</u>			
Net Change in Fund Balances	<u>(108,970)</u>	<u>(12,810)</u>	<u>38,929</u>	<u>87,551</u>	<u>1,701</u>	<u>(64,197)</u>
Fund balances - beginning	227,411	167,708	173,271	73,567	3,542	354,890
Prior period adjustment						
Fund balances - ending	<u>\$118,441</u>	<u>\$154,898</u>	<u>\$212,200</u>	<u>\$161,118</u>	<u>\$5,243</u>	<u>\$290,693</u>

(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, 2010

	Court Reporter Service	Sheriff's LEOSE	Fabens Airport	San Elizario Placita	Child Welfare Juror Donations	County Attorney Supplement
REVENUES						
Taxes						
Intergovernmental		\$59,939				
Charges for services	\$393,777					
Fines and forfeitures						
Interest	2,118	115	\$12			3,888
Miscellaneous		417	4,627		1,690	
Total revenues	<u>395,895</u>	<u>60,471</u>	<u>4,639</u>		<u>1,690</u>	<u>3,888</u>
EXPENDITURES						
Current						
General government						
Administration of justice						96,843
Public safety		79,204				
Health and welfare						
Culture and recreation				2,049		
Public works			4,134			
Capital outlays						
Total expenditures		<u>79,204</u>	<u>4,134</u>	<u>2,049</u>		<u>96,843</u>
Excess (deficiency) of revenues over (under) expenditures	<u>395,895</u>	<u>(18,733)</u>	<u>505</u>	<u>(2,049)</u>	<u>1,690</u>	<u>(92,955)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out	(440,895)					
Total other financing sources (uses)	<u>(440,895)</u>					
Net Change in Fund Balances	<u>(45,000)</u>	<u>(18,733)</u>	<u>505</u>	<u>(2,049)</u>	<u>1,690</u>	<u>(92,955)</u>
Fund balances - beginning	75,359	19,430	21,479	2,049	18,865	185,349
Prior period adjustment						
Fund balances - ending	<u>\$30,359</u>	<u>\$697</u>	<u>\$21,984</u>		<u>\$20,555</u>	<u>\$92,394</u>

(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, 2010

	Probate Travel Account	Probate Judiciary Support	Teen Court	District Clerk Records Management and Preservation	Juvenile Probation Special Revenue	Tax Office Discretionary Fund
REVENUES						
Taxes						
Intergovernmental		\$80,000			\$529	
Charges for services	\$7,925		\$2,090	\$89,521	145,784	
Fines and forfeitures						
Interest	194	7,549	179	1,063	21,360	\$15,525
Miscellaneous				617	28,800	76,349
Total revenues	8,119	87,549	2,269	91,201	196,473	91,874
EXPENDITURES						
Current						
General government				89,096		95,234
Administration of justice	6,962	71,809	80			
Public safety					129,251	
Health and welfare						
Culture and recreation						
Public works						
Capital outlays					12,466	
Total expenditures	6,962	71,809	80	89,096	141,717	95,234
Excess (deficiency) of revenues over (under) expenditures	1,157	15,740	2,189	2,105	54,756	(3,360)
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out					(98,859)	
Total other financing sources (uses)					(98,859)	
Net Change in Fund Balances	1,157	15,740	2,189	2,105	(44,103)	(3,360)
Fund balances - beginning	7,179	256,345	5,111	37,383	250,465	552,961
Prior period adjustment						
Fund balances - ending	\$8,336	\$272,085	\$7,300	\$39,488	\$206,362	\$549,601

(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, 2010

	Therapeutic Drug Court Program	County Attorney Bad Check Operating	District Attorney Apportionment Supplement	District Attorney Food Stamp Fraud	County Clerk Records Archives Fund	Elections Contract Services
REVENUES						
Taxes						
Intergovernmental			\$36,234	\$31,478		\$680,308
Charges for services		\$124,109			\$536,737	
Fines and forfeitures						
Interest	\$42	58		7,352	36,647	17,957
Miscellaneous	198	10,273				356
Total revenues	<u>240</u>	<u>134,440</u>	<u>36,234</u>	<u>38,830</u>	<u>573,384</u>	<u>698,621</u>
EXPENDITURES						
Current						
General government						
Administration of justice			36,234		53,762	508,348
Public safety	1,550	134,878				
Health and welfare						
Culture and recreation						
Public works						
Capital outlays						
Total expenditures	<u>1,550</u>	<u>134,878</u>	<u>36,234</u>		<u>34,996</u>	<u>508,348</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,310)</u>	<u>(438)</u>		<u>38,830</u>	<u>484,626</u>	<u>190,273</u>
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out						
Total other financing sources (uses)						
Net Change in Fund Balances	<u>(1,310)</u>	<u>(438)</u>		<u>38,830</u>	<u>484,626</u>	<u>190,273</u>
Fund balances - beginning	1,439	17,931		235,360	1,037,254	562,086
Prior period adjustment						
Fund balances - ending	<u>\$129</u>	<u>\$17,493</u>		<u>\$274,190</u>	<u>\$1,521,880</u>	<u>\$752,359</u>

(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, 2010

	Elections Chapter 19 Fund	El Paso Housing Finance Corp.	Project Care	County Clerk Vital Statistics Fund	District Attorney Special Account	Sportspark
REVENUES						
Taxes						
Intergovernmental	\$126,609					
Charges for services				\$73,759		\$523,049
Fines and forfeitures					\$368,026	
Interest			\$151,508	3,191	16,069	11,783
Miscellaneous			27,423			
Total revenues	<u>126,609</u>		<u>178,931</u>	<u>76,950</u>	<u>384,095</u>	<u>534,832</u>
EXPENDITURES						
Current						
General government	126,609			26,868		
Administration of justice					248,376	
Public safety						
Health and welfare			113,118			
Culture and recreation						598,165
Public works						
Capital outlays						
Total expenditures	<u>126,609</u>		<u>113,118</u>	<u>26,868</u>	<u>248,376</u>	<u>598,165</u>
Excess (deficiency) of revenues over (under) expenditures			<u>65,813</u>	<u>50,082</u>	<u>135,719</u>	<u>(63,333)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out				(200,000)		
Total other financing sources (uses)				<u>(200,000)</u>		
Net Change in Fund Balances			<u>65,813</u>	<u>(149,918)</u>	<u>135,719</u>	<u>(63,333)</u>
Fund balances - beginning		\$51,341	5,132,913	187,935	429,796	452,916
Prior period adjustment						
Fund balances - ending		<u>\$51,341</u>	<u>\$5,198,726</u>	<u>\$38,017</u>	<u>\$565,515</u>	<u>\$389,583</u>

(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, 2010

	Family Protection	Justice Court Technology	Juvenile Probation National School Lunch	Juvenile Probation Federal Detainee	Juvenile Case Manager Fund	Drug Enforcement Match
REVENUES						
Taxes						
Intergovernmental			\$120,103	\$44,031		
Charges for services	\$53,955	\$102,754			\$124,797	
Fines and forfeitures						
Interest	4,165	7,396	8,306	863	1,440	5,264
Miscellaneous						
Total revenues	58,120	110,150	128,409	44,894	126,237	5,264
EXPENDITURES						
Current						
General government						
Administration of justice		4,967			115,224	
Public safety			171,951	15,444		1,960
Health and welfare	31,718					
Culture and recreation						
Public works						
Capital outlays			37,800	3,720		12,780
Total expenditures	31,718	4,967	209,751	19,164	115,224	14,740
Excess (deficiency) of revenues over (under) expenditures	26,402	105,183	(81,342)	25,730	11,013	(9,476)
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out						
Total other financing sources (uses)						
Net Change in Fund Balances	26,402	105,183	(81,342)	25,730	11,013	(9,476)
Fund balances - beginning	133,825	211,361	298,713	31,052	56,634	1,302,342
Prior period adjustment						(1,292,866)
Fund balances - ending	\$160,227	\$316,544	\$217,371	\$56,782	\$67,647	

(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, 2010

	Justice Court Security	DWI Drug Court	District Attorney Federal Asset Sharing	Court Initiated Guardianship	District Court Records Archive	County District Court Technology
REVENUES						
Taxes						
Intergovernmental						
Charges for services	\$25,265	\$65,658		\$31,700	\$71,433	\$12,049
Fines and forfeitures						
Interest	3,212	2,682	\$1,800	2,121	536	160
Miscellaneous						
Total revenues	<u>28,477</u>	<u>68,340</u>	<u>1,800</u>	<u>33,821</u>	<u>71,969</u>	<u>12,209</u>
EXPENDITURES						
Current						
General government					67,956	
Administration of justice		16,080				
Public safety	1,058					
Health and welfare						
Culture and recreation						
Public works						
Capital outlays	325					
Total expenditures	<u>1,383</u>	<u>16,080</u>			<u>67,956</u>	
Excess (deficiency) of revenues over (under) expenditures	<u>27,094</u>	<u>52,260</u>	<u>1,800</u>	<u>33,821</u>	<u>4,013</u>	<u>12,209</u>
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out						
Total other financing sources (uses)						
Net Change in Fund Balances	<u>27,094</u>	<u>52,260</u>	<u>1,800</u>	<u>33,821</u>	<u>4,013</u>	<u>12,209</u>
Fund balances - beginning	98,327	72,812	59,995	59,182		
Prior period adjustment						
Fund balances - ending	<u>\$125,421</u>	<u>\$125,072</u>	<u>\$61,795</u>	<u>\$93,003</u>	<u>\$4,013</u>	<u>\$12,209</u>

(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, 2010

	Court Records Preservation	Sheriff Forfeiture Fund	Total Nonmajor Special Revenue Funds
REVENUES			
Taxes			\$3,038,568
Intergovernmental			1,401,121
Charges for services	\$84,275		13,564,215
Fines and forfeitures		\$1,942,909	2,350,087
Interest		\$71,895	870,676
Miscellaneous			274,482
Total revenues	<u>84,275</u>	<u>2,014,804</u>	<u>21,499,149</u>
EXPENDITURES			
Current			
General government			3,289,319
Administration of justice	60,257		1,074,428
Public safety		1,424,658	2,826,975
Health and welfare			144,836
Culture and recreation			4,844,199
Public works			7,295,597
Capital outlays			1,240,531
Total expenditures	<u>60,257</u>	<u>1,424,658</u>	<u>20,715,885</u>
Excess (deficiency) of revenues over (under) expenditures	<u>24,018</u>	<u>590,146</u>	<u>783,264</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			665,903
Transfers out			(6,420,688)
Total other financing sources (uses)			<u>(5,754,785)</u>
Net Change in Fund Balances	<u>24,018</u>	<u>590,146</u>	<u>(4,971,521)</u>
Fund balances - beginning			32,466,901
Prior period adjustment		1,595,257	312,527
Fund balances - ending	<u>\$24,018</u>	<u>\$2,185,403</u>	<u>\$27,807,907</u>

(Concluded)

County of El Paso, Texas
 Budgetary Comparison Schedule
 Nonmajor Special Revenue Fund
 For the Year Ended September 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes	\$3,000,000	\$3,000,000	\$3,038,568	\$38,568
Intergovernmental	978,698	978,698	1,401,121	422,423
Charges for services	13,800,760	13,800,760	13,564,215	(236,545)
Fines and forfeitures	210,000	210,000	2,350,087	2,140,087
Interest	813,058	813,058	870,676	57,618
Miscellaneous	69,456	69,456	274,482	205,026
Total revenues	<u>18,871,972</u>	<u>18,871,972</u>	<u>21,499,149</u>	<u>2,627,177</u>
EXPENDITURES				
General government				
Personnel	2,205,168	2,210,962	1,910,721	300,241
Operating	2,437,452	2,622,487	1,378,598	1,243,889
Total general government	<u>4,642,620</u>	<u>4,833,449</u>	<u>3,289,319</u>	<u>1,544,130</u>
Administration of justice				
Personnel	615,577	630,732	501,605	129,127
Operating	1,400,838	1,385,683	572,823	812,860
Total administration of justice	<u>2,016,415</u>	<u>2,016,415</u>	<u>1,074,428</u>	<u>941,987</u>
Public safety				
Personnel	527,400	527,389	496,705	30,684
Operating	1,344,223	1,445,823	2,330,270	(884,447)
Total public safety	<u>1,871,623</u>	<u>1,973,212</u>	<u>2,826,975</u>	<u>(853,763)</u>
Health and welfare				
Personnel	36,690	36,698		36,698
Operating	433,610	459,118	144,836	314,282
Total health and welfare	<u>470,300</u>	<u>495,816</u>	<u>144,836</u>	<u>350,980</u>
Resource development				
Operating	51,340	51,340		51,340
Total resource development	<u>51,340</u>	<u>51,340</u>		<u>51,340</u>
Culture and recreation				
Personnel	536,236	536,236	443,804	92,432
Operating	5,140,530	5,179,049	4,400,395	778,654
Total culture and recreation	<u>5,676,766</u>	<u>5,715,285</u>	<u>4,844,199</u>	<u>871,086</u>
Public works				
Personnel	3,235,384	3,235,384	2,764,941	470,443
Operating	13,738,966	13,848,966	4,530,656	9,318,310
Total public works	<u>16,974,350</u>	<u>17,084,350</u>	<u>7,295,597</u>	<u>9,788,753</u>
Capital outlays	4,153,767	3,986,325	1,240,531	2,745,794
Total expenditures	<u>35,857,181</u>	<u>36,156,192</u>	<u>20,715,885</u>	<u>15,440,307</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(16,985,209)</u>	<u>(17,284,220)</u>	<u>783,264</u>	<u>18,067,484</u>
Other financing sources (uses):				
Transfers in	1,000,000	1,000,000	665,903	(334,097)
Transfers out	(7,993,209)	(7,864,690)	(6,420,688)	1,444,002
Total other financing sources (uses)	<u>(6,993,209)</u>	<u>(6,864,690)</u>	<u>(5,754,785)</u>	<u>1,109,905</u>
Net change in fund balances	<u>(23,978,418)</u>	<u>(24,148,910)</u>	<u>(4,971,521)</u>	<u>19,177,389</u>
Fund balance - beginning	32,466,901	32,466,901	32,466,901	
Prior period adjustments			312,527	312,527
Fund balance - ending	<u>\$8,488,483</u>	<u>\$8,317,991</u>	<u>\$27,807,907</u>	<u>\$19,489,916</u>

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$35,000	\$35,000	\$221,890	\$186,890
Charges for services	9,112,000	9,112,000	8,725,735	(386,265)
Interest	373,000	373,000	404,138	31,138
Miscellaneous			107,067	107,067
Total revenues	9,520,000	9,520,000	9,458,830	(61,170)
EXPENDITURES				
General Government				
Personnel	1,071,723	1,072,271	927,821	144,450
Operating	453,574	433,026	433,640	(614)
Total general government	1,525,297	1,505,297	1,361,461	143,836
Public Works				
Personnel	3,235,384	3,235,384	2,764,941	470,443
Operating	13,725,666	13,835,666	4,526,522	9,309,144
Total public works	16,961,050	17,071,050	7,291,463	9,779,587
Capital Outlays	2,843,733	2,843,733	1,081,940	1,761,793
Total expenditures	21,330,080	21,420,080	9,734,864	11,685,216
Excess (deficiency) of revenues over (under) expenditures	(11,810,080)	(11,900,080)	(276,034)	11,624,046
OTHER FINANCING SOURCES (USES)				
Transfers in				
Transfers Out	(5,197,005)	(5,107,005)	(5,000,000)	107,005
Total other financing sources (uses)	(5,197,005)	(5,107,005)	(5,000,000)	107,005
Net Change in Fund Balance	(17,007,085)	(17,007,085)	(5,276,034)	11,731,051
Fund balances - beginning	17,666,899	17,666,899	17,666,899	
Fund balances - ending	\$659,814	\$659,814	\$12,390,865	\$11,731,051

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest			\$19,555	\$19,555
Total revenues			19,798	19,798
EXPENDITURES				
Culture and Recreation				
Operating	\$1,653,800	\$1,653,800	1,003,619	650,181
Total culture and recreation	1,653,800	1,653,800	1,003,619	650,181
Total expenditures	1,653,800	1,653,800	1,003,619	650,181
Excess (deficiency) of revenues over (under) expenditures	(1,653,800)	(1,653,800)	(983,821)	669,979
OTHER FINANCING SOURCES (USES)				
Transfers in				
Transfers Out	800,000	800,000	465,903	(334,097)
Total other financing sources (uses)	(19,298)	(19,298)	(12,031)	7,267
Net Change in Fund Balances	780,702	780,702	453,872	(326,830)
Net Change in Fund Balances	(873,098)	(873,098)	(529,949)	343,149
Fund balances - beginning	764,655	764,655	764,655	
Fund balances - ending	(\$108,443)	(\$108,443)	\$234,706	\$343,149

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$225,000	\$225,000	\$216,021	(\$8,979)
Total revenues	225,000	225,000	216,021	(8,979)
EXPENDITURES				
Administration of justice				
Operating	251,760	251,760	216,021	35,739
Total administration of justice	251,760	251,760	216,021	35,739
Total expenditures	251,760	251,760	\$216,021	35,739
Excess (deficiency) of revenues over (under) expenditures	(26,760)	(26,760)		26,760
Fund balances - beginning				
Fund balances - ending	(\$26,760)	(\$26,760)		\$26,760

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services			\$500	\$500
Fines and forfeitures	\$10,000	\$10,000	39,152	29,152
Interest	500	500	1,689	1,189
Total revenues	10,500	10,500	41,341	30,841
EXPENDITURES				
Administration of justice				
Operating	26,277	26,277	10,131	16,146
Total administration of justice	26,277	26,277	10,131	16,146
Total expenditures	26,277	26,277	10,131	16,146
Excess (deficiency) of revenues over (under) expenditures	(15,777)	(15,777)	31,210	46,987
Fund balances - beginning	42,332	42,332	42,332	
Fund balances - ending	\$26,555	\$26,555	\$73,542	\$46,987

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$3,000,000	\$3,000,000	\$3,038,568	\$38,568
Interest	11,000	11,000	523	(10,477)
Total revenues	3,011,000	3,011,000	3,039,091	28,091
EXPENDITURES				
Culture and recreation				
Operating	2,620,936	2,659,455	2,649,741	9,714
Total culture and recreation	2,620,936	2,659,455	2,649,741	9,714
Total expenditures	2,620,936	2,659,455	2,649,741	9,714
Excess (deficiency) of revenues over (under) expenditures	390,064	351,545	389,350	37,805
OTHER FINANCING SOURCES (USES)				
Transfers out	(800,000)	(761,481)	(465,903)	295,578
Total other financing sources (uses)	(800,000)	(761,481)	(465,903)	295,578
Net Change in Fund Balances	(409,936)	(409,936)	(76,553)	333,383
Fund balances - beginning	76,553	76,553	76,553	
Fund balances - ending	(\$333,383)	(\$333,383)		\$333,383

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$625,000	\$625,000	\$582,030	(\$42,970)
Interest	15,000	15,000	18,735	3,735
Miscellaneous			135	135
Total revenues	640,000	640,000	600,900	(39,100)
EXPENDITURES				
Public Safety				
Personnel	515,400	515,389	496,705	18,684
Operating	490,689	640,700	506,744	133,956
Total public safety	1,006,089	1,156,089	1,003,449	152,640
Capital outlays	600,000	450,000	169	449,831
Total expenditures	1,606,089	1,606,089	1,003,618	602,471
Excess (deficiency) of revenues over (under) expenditures	(966,089)	(966,089)	(402,718)	563,371
Fund balances - beginning	1,050,884	1,050,884	1,050,884	
Prior period adjustment			10,136	10,136
Fund balances - ending	\$84,795	\$84,795	\$658,302	\$573,507

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$500,000	\$500,000	\$528,891	\$28,891
Interest	2,000	2,000	5,575	3,575
Total revenues	502,000	502,000	534,466	32,466
EXPENDITURES				
General government				
Personnel	777,515	777,751	726,922	50,829
Operating	124,887	163,834	105,687	58,147
Total general government	902,402	941,585	832,609	108,976
Capital outlays	59,434	20,251	10,827	9,424
Total expenditures	961,836	961,836	843,436	118,400
Excess (deficiency) of revenues over (under) expenditures	(459,836)	(459,836)	(308,970)	150,866
OTHER FINANCING SOURCES (USES)				
Transfers in	200,000	200,000	200,000	
Total other financing sources (uses)	200,000	200,000	200,000	
Net Change in Fund Balances	(259,836)	(259,836)	(108,970)	150,866
Fund balances - beginning	227,411	227,411	227,411	
Fund balances - ending	(\$32,425)	(\$32,425)	\$118,441	\$150,866

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$40,000	\$40,000	\$39,750	(\$250)
Interest	2,350	2,350	2,427	77
Miscellaneous			29	29
Total revenues	42,350	42,350	42,206	(144)
EXPENDITURES				
Administration of justice				
Personnel	40,403	40,403	1	40,402
Operating	155,050	155,050	55,015	100,035
Total administration of justice	195,453	195,453	55,016	140,437
Total expenditures	195,453	195,453	55,016	140,437
Excess (deficiency) of revenues over (under) expenditures	(153,103)	(153,103)	(12,810)	140,293
Fund balances - beginning	167,708	167,708	167,708	
Fund balances - ending	\$14,605	\$14,605	\$154,898	\$140,293

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$290,000	\$290,000	\$281,702	(\$8,298)
Interest	3,000	3,000	5,735	2,735
Total revenues	293,000	293,000	287,437	(5,563)
EXPENDITURES				
Capital outlays	140,000	140,000	45,508	94,492
Total expenditures	140,000	140,000	45,508	94,492
Excess (deficiency) of revenues over (under) expenditures	153,000	153,000	241,929	88,929
OTHER FINANCING SOURCES (USES)				
Transfers out	(203,000)	(203,000)	(203,000)	
Total other financing sources (uses)	(203,000)	(203,000)	(203,000)	
Net Change in Fund Balances	(50,000)	(50,000)	38,929	88,929
Fund balances - beginning	173,271	173,271	173,271	
Fund balances - ending	\$123,271	\$123,271	\$212,200	\$88,929

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$195,000	\$195,000	\$211,232	\$16,232
Interest	2,500	2,500	3,695	1,195
Total revenues	197,500	197,500	214,927	17,427
EXPENDITURES				
General government				
Personnel	167,386	167,386	88,033	79,353
Operating	42,817	107,817	39,343	68,474
Total general government	210,203	275,203	127,376	147,827
Capital outlays	70,000	5,000	5,000	
Total expenditures	280,203	280,203	127,376	152,827
Excess (deficiency) of revenues over (under) expenditures	(82,703)	(82,703)	87,551	170,254
Fund balances - beginning	73,567	73,567	73,567	
Fund balances - ending	(\$9,136)	(\$9,136)	\$161,118	\$170,254

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$1,260	\$1,260	\$1,568	\$308
Interest	50	50	133	83
Total revenues	1,310	1,310	1,701	391
EXPENDITURES				
Public safety				
Operating	4,500	4,500		4,500
Total public safety	4,500	4,500		4,500
Total expenditures	4,500	4,500		4,500
Excess (deficiency) of revenues over (under) expenditures	(3,190)	(3,190)	1,701	4,891
Fund balances - beginning	3,542	3,542	3,542	
Fund balances - ending	\$352	\$352	\$5,243	\$4,891

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$500,000	\$500,000	\$508,149	\$8,149
Interest	3,000	3,000	2,021	(979)
Miscellaneous	10,000	10,000	16,258	6,258
Total revenues	513,000	513,000	526,428	13,428
EXPENDITURES				
Culture and recreation				
Personnel	263,450	263,450	206,842	56,608
Operating	459,494	459,494	383,783	75,711
Total culture and recreation	722,944	722,944	590,625	132,319
Capital outlays	2,000	2,000		2,000
Total expenditures	724,944	724,944	590,625	134,319
Excess (deficiency) of revenues over (under) expenditures	(211,944)	(211,944)	(64,197)	147,747
Fund balances - beginning	354,890	354,890	354,890	
Fund balances - ending	\$142,946	\$142,946	\$290,693	\$147,747

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$440,000	\$440,000	\$393,777	(\$46,223)
Interest	1,000	1,000	2,118	1,118
Total revenues	441,000	441,000	395,895	(45,105)
EXPENDITURES				
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	441,000	441,000	395,895	(45,105)
OTHER FINANCING SOURCES (USES)				
Transfers out	(486,000)	(486,000)	(440,895)	45,105
Total other financing sources (uses)	(486,000)	(486,000)	(440,895)	\$45,105
Net Change in Fund Balances	(45,000)	(45,000)	(45,000)	
Fund balances - beginning	75,359	75,359	75,359	
Fund balances - ending	\$30,359	\$30,359	\$30,359	

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$63,000	\$63,000	\$59,939	(\$3,061)
Interest	1,000	1,000	115	(885)
Miscellaneous			417	417
Total revenues	64,000	64,000	60,471	(3,529)
EXPENDITURES				
Public Safety				
Operating	80,000	80,000	79,204	796
Total public safety	80,000	80,000	79,204	796
Total expenditures	80,000	80,000	79,204	796
Excess (deficiency) of revenues over (under) expenditures	(16,000)	(16,000)	(18,733)	(2,733)
Fund balances - beginning	19,430	19,430	19,430	
Fund balances - ending	\$3,430	\$3,430	\$697	(\$2,733)

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$450	\$450	\$12	(\$438)
Miscellaneous	4,300	4,300	4,627	327
Total revenues	4,750	4,750	4,639	(111)
EXPENDITURES				
Public works				
Operating	13,300	13,300	4,134	9,166
Total public works	13,300	13,300	4,134	9,166
Total expenditures	13,300	13,300	4,134	9,166
Excess (deficiency) of revenues over (under) expenditures	(8,550)	(8,550)	505	9,055
Fund balances - beginning	21,479	21,479	21,479	
Fund balances - ending	\$12,929	\$12,929	\$21,984	\$9,055

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$50	\$50		(\$50)
Total revenues	50	50		(50)
EXPENDITURES				
Culture and recreation				
Operating	2,050	2,050	\$2,049	1
Total culture and recreation	2,050	2,050	2,049	1
Total expenditures	2,050	2,050	2,049	1
Excess (deficiency) of revenues over (under) expenditures	(2,000)	(2,000)	(2,049)	(49)
Fund balances - beginning	2,049	2,049	\$2,049	
Fund balances - ending	\$49	\$49		(\$49)

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$400	\$400		(\$400)
Miscellaneous	2,000	2,000	\$1,690	(310)
Total revenues	2,400	2,400	1,690	(710)
EXPENDITURES				
Health and welfare				
Operating	20,300	20,300		20,300
Total health and welfare	20,300	20,300		20,300
Total expenditures	20,300	20,300		20,300
Excess (deficiency) of revenues over (under) expenditures	(17,900)	(17,900)	1,690	19,590
Fund balances - beginning	18,865	18,865	18,865	
Fund balances - ending	\$965	\$965	\$20,555	\$19,590

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$20,833	\$20,833		(\$20,833)
Interest	6,000	6,000	\$3,888	(2,112)
Total revenues	26,833	26,833	3,888	(22,945)
EXPENDITURES				
Administration of justice				
Personnel	104,616	104,666	96,843	7,823
Operating	76,709	76,659		76,659
Total expenditures	181,325	181,325	96,843	84,482
Excess (deficiency) of revenues over (under) expenditures	(154,492)	(154,492)	(92,955)	61,537
Fund balances - beginning	185,349	185,349	185,349	
Fund balances - ending	\$30,857	\$30,857	\$92,394	\$61,537

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$6,000	\$6,000	\$7,925	\$1,925
Interest	100	100	194	94
Total revenues	6,100	6,100	8,119	2,019
EXPENDITURES				
Administration of justice				
Operating	7,500	7,500	6,962	538
Total administration of justice	7,500	7,500	6,962	538
Total expenditures	7,500	7,500	6,962	538
Excess (deficiency) of revenues over (under) expenditures	(1,400)	(1,400)	1,157	2,557
Fund balances - beginning	7,179	7,179	7,179	
Fund balances - ending	\$5,779	\$5,779	\$8,336	\$2,557

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$94,370	\$94,370	\$80,000	(\$14,370)
Interest	3,068	3,068	7,549	4,481
Total revenues	97,438	97,438	87,549	(9,889)
EXPENDITURES				
Administration of justice				
Personnel	35,484	50,589	44,156	6,433
Operating	80,283	65,178	27,653	37,525
Total administration of justice	115,767	115,767	71,809	43,958
Total expenditures	115,767	115,767	71,809	43,958
Excess (deficiency) of revenues over (under) expenditures	(18,329)	(18,329)	15,740	34,069
Fund balances - beginning	256,345	256,345	256,345	
Fund balances - ending	\$238,016	\$238,016	\$272,085	\$34,069

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$2,500	\$2,500	\$2,090	(\$410)
Interest	140	140	179	39
Total revenues	2,640	2,640	2,269	(371)
EXPENDITURES				
Administration of justice				
Operating	4,312	4,312	80	4,232
Total administration of justice	4,312	4,312	80	4,232
Total expenditures	4,312	4,312	80	4,232
Excess (deficiency) of revenues over (under) expenditures	(1,672)	(1,672)	2,189	3,861
Fund balances - beginning	5,111	5,111	5,111	
Fund balances - ending	\$3,439	\$3,439	\$7,300	\$3,861

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$85,000	\$85,000	\$89,521	\$4,521
Interest	1,000	1,000	1,063	63
Miscellaneous			617	617
Total revenues	86,000	86,000	91,201	5,201
EXPENDITURES				
General government				
Personnel	82,814	82,824	70,740	12,084
Operating	40,000	39,990	18,356	21,634
Total general government	122,814	122,814	89,096	33,718
Capital outlays				
Total expenditures	122,814	122,814	89,096	33,718
Excess (deficiency) of revenues over (under) expenditures	(36,814)	(36,814)	2,105	38,919
Fund balances - beginning	37,383	37,383	37,383	
Fund balances - ending	\$569	\$569	\$39,488	\$38,919

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental			\$529	\$529
Charges for services	\$115,000	\$115,000	145,784	30,784
Interest	47,200	47,200	21,360	(25,840)
Miscellaneous	25,830	25,830	28,800	2,970
Total revenues	188,030	188,030	196,473	8,443
EXPENDITURES				
Public Safety				
Operating	275,161	273,491	129,251	144,240
Total public safety	275,161	273,491	129,251	144,240
Capital Outlays	11,000	13,000	12,466	534
Total expenditures	286,161	286,491	141,717	144,774
Excess (deficiency) of revenues over (under) expenditures	(98,131)	(98,461)	54,756	153,217
OTHER FINANCING SOURCES (USES)				
Transfers out			(98,859)	(98,859)
Total other financing sources (uses)			(98,859)	(98,859)
Net Change in Fund Balances	(98,131)	(98,461)	(44,103)	54,358
Fund balances - beginning	250,465	250,465	250,465	
Fund balances - ending	\$152,334	\$152,004	\$206,362	\$54,358

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$120,410	\$120,410	\$15,525	(\$104,885)
Miscellaneous	300	300	76,349	76,049
Total revenues	120,710	120,710	91,874	(28,836)
EXPENDITURES				
General government				
Personnel	60,215	60,215	53,456	6,759
Operating	60,195	60,495	41,778	18,717
Total general government	120,410	120,710	95,234	25,476
Total expenditures	120,410	120,710	95,234	25,476
Excess (deficiency) of revenues over (under) expenditures	300		(3,360)	(3,360)
Fund balances - beginning	552,961	552,961	552,961	
Fund balances - ending	\$553,261	\$552,961	\$549,601	(\$3,360)

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$40	\$40	\$42	\$2
Miscellaneous	100	100	198	98
Total revenues	140	140	240	100
EXPENDITURES				
Administration of justice				
Operating	1,550	1,550	1,550	
Total administration of justice	1,550	1,550	1,550	
Total expenditures	1,550	1,550	1,550	
Excess (deficiency) of revenues over (under) expenditures	(1,410)	(1,410)	(1,310)	100
Fund balances - beginning	1,439	1,439	1,439	
Fund balances - ending	\$29	\$29	\$129	\$100

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services			\$124,109	\$124,109
Interest			58	58
Miscellaneous			10,273	10,273
Total revenues			134,440	134,440
EXPENDITURES				
Administration of justice				
Personnel			96,614	(96,614)
Operating	\$228	\$228	38,264	(38,036)
Total administration of justice	228	228	134,878	(134,650)
Capital Outlays				
Total expenditures	228	228	134,878	(134,650)
Excess (deficiency) of revenues over (under) expenditures	(228)	(228)	(438)	(210)
Fund balances - beginning	17,931	17,931	17,931	
Fund balances - ending	\$17,703	\$17,703	\$17,493	(\$210)

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$40,282	\$40,282	\$36,234	(\$4,048)
Total revenues	40,282	40,282	36,234	(4,048)
EXPENDITURES				
Administration of justice				
Personnel	40,282	40,282	36,234	4,048
Total administration of justice	40,282	40,282	36,234	4,048
Total expenditures	\$40,282	\$40,282	\$36,234	\$4,048
Excess (deficiency) of revenues over (under) expenditures				
Fund balances - beginning				
Fund balances - ending				

County of El Paso, Texas
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balances - Budget and Actual
 District Attorney Food Stamp Fraud Special Revenue Fund
 For the Year Ended September 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$32,000	\$32,000	\$31,478	(\$522)
Interest	5,000	5,000	7,352	2,352
Total revenues	37,000	37,000	38,830	1,830
EXPENDITURES				
Administration of justice				
Personnel	47,452	47,452		47,452
Operating	47,452	47,452		47,452
Total administration of justice	94,904	94,904		94,904
Total expenditures	94,904	94,904		94,904
Excess (deficiency) of revenues over (under) expenditures	(57,904)	(57,904)	38,830	96,734
Fund balances - beginning	235,360	235,360	235,360	
Fund balances - ending	\$177,456	\$177,456	\$274,190	\$96,734

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$500,000	\$500,000	\$536,737	\$36,737
Interest	15,000	15,000	36,647	21,647
Total revenues	515,000	515,000	573,384	58,384
EXPENDITURES				
General government				
Operating	650,000	612,000	53,762	558,238
Total general government	650,000	612,000	53,762	558,238
Capital outlays		38,000	34,996	3,004
Total expenditures	650,000	650,000	88,758	561,242
Excess (deficiency) of revenues over (under) expenditures	(135,000)	(135,000)	484,626	619,626
Fund balances - beginning	1,037,254	1,037,254	1,037,254	
Fund balances - ending	\$902,254	\$902,254	\$1,521,880	\$619,626

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$300,000	\$300,000	\$680,308	\$380,308
Interest	10,000	10,000	17,957	7,957
Miscellaneous			356	356
Total revenues	310,000	310,000	698,621	388,621
EXPENDITURES				
General government				
Personnel	45,515	50,515	43,749	6,766
Operating	756,869	751,869	464,599	287,270
Total general government	802,384	802,384	508,348	294,036
Total expenditures	802,384	802,384	508,348	294,036
Excess (deficiency) of revenues over (under) expenditures	(492,384)	(492,384)	190,273	682,657
Fund balances - beginning	562,086	562,086	562,086	
Fund balances - ending	\$69,702	\$69,702	\$752,359	\$682,657

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$243,213	\$243,213	\$126,609	(\$116,604)
Total revenues	243,213	243,213	126,609	(116,604)
EXPENDITURES				
General government				
Operating	98,867	243,213	126,609	116,604
Total administration of justice	98,867	243,213	126,609	116,604
Total expenditures	98,867	243,213	126,609	116,604
Excess (deficiency) of revenues over (under) expenditures		144,346		
Fund balances - beginning				
Fund balances - ending	\$144,346			

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Total revenues				
EXPENDITURES				
Resource Development				
Operating	\$51,340	\$51,340		\$51,340
Total resource development	51,340	51,340		51,340
Total expenditures	51,340	51,340		51,340
Excess (deficiency) of revenues over (under) expenditures	(51,340)	(51,340)		51,340
Fund balances - beginning	51,341	51,341	\$51,341	
Fund balances - ending	\$1	\$1	\$51,341	\$51,340

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$110,000	\$110,000	\$151,508	\$41,508
Miscellaneous	26,926	26,926	27,423	497
Total revenues	136,926	136,926	178,931	42,005
EXPENDITURES				
Health and welfare				
Operating	300,000	325,516	113,118	212,398
Total health and welfare	300,000	325,516	113,118	212,398
Total expenditures	300,000	325,516	113,118	212,398
Excess (deficiency) of revenues over (under) expenditures	(163,074)	(188,590)	65,813	254,403
Fund balances - beginning	5,132,913	5,132,913	5,132,913	
Fund balances - ending	\$4,969,839	\$4,944,323	\$5,198,726	\$254,403

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$100,000	\$100,000	\$73,759	(\$26,241)
Interest	10,000	10,000	3,191	(6,809)
Total revenues	110,000	110,000	76,950	(33,050)
EXPENDITURES				
General government				
Operating	80,243	80,243	26,868	53,375
Total general government	80,243	80,243	26,868	53,375
Capital outlays				
Total expenditures	80,243	80,243	26,868	53,375
Excess (deficiency) of revenues over (under) expenditures	29,757	29,757	50,082	20,325
OTHER FINANCING SOURCES (USES)				
Transfers out	(\$200,000)	(200,000)	(200,000)	
Total other financing sources (uses)	(200,000)	(200,000)	(200,000)	
Net Change in Fund Balances	(170,243)	(170,243)	(149,918)	20,325
Fund balances - beginning	187,935	187,935	187,935	
Fund balances - ending	\$17,692	\$17,692	\$38,017	\$20,325

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeitures	\$200,000	\$200,000	\$368,026	\$168,026
Interest	10,000	10,000	16,069	6,069
Total revenues	210,000	210,000	384,095	174,095
EXPENDITURES				
Administration of justice				
Personnel	224,863	224,863	112,908	111,955
Operating	238,364	238,364	135,468	102,896
Total administration of justice	463,227	463,227	248,376	214,851
Total expenditures	463,227	463,227	248,376	214,851
Excess (deficiency) of revenues over (under) expenditures	(253,227)	(253,227)	135,719	388,946
Fund balances - beginning	429,796	429,796	429,796	
Fund balances - ending	\$176,569	\$176,569	\$565,515	\$388,946

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$445,000	\$445,000	\$523,049	\$78,049
Interest	10,000	10,000	11,783	1,783
Total revenues	455,000	455,000	534,832	79,832
EXPENDITURES				
Culture and recreation				
Personnel	272,786	272,786	236,962	35,824
Operating	404,250	404,250	361,203	43,047
Total culture and recreation	677,036	677,036	598,165	78,871
Total expenditures	677,036	677,036	598,165	78,871
Excess (deficiency) of revenues over (under) expenditures	(222,036)	(222,036)	(63,333)	158,703
Fund balances - beginning	452,916	452,916	452,916	
Fund balances - ending	\$230,880	\$230,880	\$389,583	\$158,703

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$47,000	\$47,000	\$53,955	\$6,955
Interest	3,000	3,000	4,165	1,165
Total revenues	50,000	50,000	58,120	8,120
EXPENDITURES				
Health and Welfare				
Personnel	36,690	36,698		36,698
Operating	113,310	113,302	31,718	81,584
Total health and welfare	150,000	150,000	31,718	118,282
Total expenditures	150,000	150,000	31,718	118,282
Excess (deficiency) of revenues over (under) expenditures	(100,000)	(100,000)	26,402	126,402
Fund balances - beginning	133,825	133,825	133,825	
Fund balances - ending	\$33,825	\$33,825	\$160,227	\$126,402

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$112,000	\$112,000	\$102,754	(\$9,246)
Interest	3,000	3,000	7,396	4,396
Total revenues	115,000	115,000	110,150	(4,850)
EXPENDITURES				
Administration of justice				
Operating	149,000	149,000	4,967	144,033
Total administration of justice	149,000	149,000	4,967	144,033
Capital outlays	42,500	42,500		42,500
Total expenditures	191,500	191,500	4,967	186,533
Excess (deficiency) of revenues over (under) expenditures	(76,500)	(76,500)	105,183	181,683
Fund balances - beginning	211,361	211,361	211,361	
Fund balances - ending	\$134,861	\$134,861	\$316,544	\$181,683

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$125,000	\$125,000	\$120,103	(\$4,897)
Interest	9,000	9,000	8,306	(694)
Total revenues	134,000	134,000	128,409	(5,591)
EXPENDITURES				
Public Safety				
Operating	373,864	331,123	171,951	159,172
Total Public Safety	373,864	331,123	171,951	159,172
Capital outlays		42,741	37,800	4,941
Total expenditures	373,864	373,864	209,751	164,113
Excess (deficiency) of revenues over (under) expenditures	(239,864)	(239,864)	(81,342)	158,522
Fund balances - beginning	298,713	298,713	298,713	
Fund balances - ending	\$58,849	\$58,849	\$217,371	\$158,522

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$25,000	\$25,000	\$44,031	\$19,031
Interest			863	863
Total revenues	25,000	25,000	44,894	19,894
EXPENDITURES				
Public Safety				
Operating	\$29,704	\$25,704	15,444	10,260
Total Public Safety	29,704	25,704	15,444	10,260
Capital outlays		4,000	3,720	280
Total expenditures	29,704	\$29,704	19,164	10,540
Excess (deficiency) of revenues over (under) expenditures	(4,704)	(4,704)	25,730	30,434
Fund balances - beginning	31,052	31,052	31,052	
Fund balances - ending	\$26,348	\$26,348	\$56,782	\$30,434

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$120,000	\$120,000	\$124,797	\$4,797
Interest	800	800	1,440	640
Total revenues	120,800	120,800	126,237	5,437
EXPENDITURES				
Administration of justice				
Personnel	122,477	122,477	114,849	7,628
Operating	501	501	375	126
Total administration of justice	122,978	122,978	115,224	7,754
Total expenditures	122,978	\$122,978	115,224	7,754
Excess (deficiency) of revenues over (under) expenditures	(2,178)	(2,178)	11,013	13,191
Fund balances - beginning	56,634	56,634	56,634	
Fund balances - ending	\$54,456	\$54,456	\$67,647	\$13,191

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$29,000	\$29,000	\$5,264	(\$23,736)
Total revenues	29,000	29,000	5,264	(23,736)
EXPENDITURES				
Public Safety				
Personnel	12,000	12,000		12,000
Operating	60,305	60,305	1,960	58,345
Total Public Safety	72,305	72,305	1,960	70,345
Capital outlays	295,100	295,100	12,780	282,320
Total expenditures	367,405	367,405	14,740	352,665
Excess (deficiency) of revenues over (under) expenditures	(338,405)	(338,405)	(9,476)	328,929
OTHER FINANCING SOURCES (USES)				
Transfers out	(1,087,906)	(1,087,906)		1,087,906
Total other financing sources (uses)	(1,087,906)	(1,087,906)		1,087,906
Net Change in Fund Balances	(1,426,311)	(1,426,311)	(9,476)	1,416,835
Fund balances - beginning	1,302,342	1,302,342	1,302,342	
Prior period adjustment			(\$1,292,866)	(1,292,866)
Fund balances - ending	(\$123,969)	(\$123,969)		\$123,969

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$28,000	\$28,000	\$25,265	(\$2,735)
Interest	2,000	2,000	3,212	1,212
Total revenues	30,000	30,000	28,477	(1,523)
EXPENDITURES				
Public Safety				
Operating	30,000	30,000	1,058	28,942
Total Public Safety	30,000	30,000	1,058	28,942
Capital outlays	90,000	90,000	325	89,675
Total expenditures	120,000	120,000	1,383	118,617
Excess (deficiency) of revenues over (under) expenditures	(90,000)	(90,000)	27,094	117,094
Fund balances - beginning	98,327	98,327	98,327	
Fund balances - ending	\$8,327	\$8,327	\$125,421	\$117,094

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$48,000	\$48,000	\$65,658	\$17,658
Interest	1,000	1,000	2,682	1,682
Total revenues	49,000	49,000	68,340	19,340
EXPENDITURES				
Administration of Justice				
Operating	113,852	113,852	16,080	97,772
Total Administration of Justice	113,852	113,852	16,080	97,772
Total expenditures	113,852	113,852	16,080	97,772
Excess (deficiency) of revenues over (under) expenditures	(64,852)	(64,852)	52,260	117,112
Fund balances - beginning	72,812	72,812	72,812	
Fund balances - ending	\$7,960	\$7,960	\$125,072	\$117,112

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$1,000	\$1,000	\$1,800	\$800
Total revenues	1,000	1,000	1,800	800
EXPENDITURES				
Administration of Justice				
Operating	60,000	60,000		60,000
Total Administration of Justice	60,000	60,000		60,000
Total expenditures	\$60,000	\$60,000		60,000
Excess (deficiency) of revenues over (under) expenditures	(59,000)	(59,000)	1,800	60,800
Fund balances - beginning	59,995	59,995	59,995	
Fund balances - ending	\$995	\$995	\$61,795	\$60,800

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$30,000	\$30,000	\$31,700	\$1,700
Interest	1,000	1,000	2,121	1,121
Total revenues	31,000	31,000	33,821	2,821
EXPENDITURES				
Administration of Justice				
Operating	84,000	84,000		84,000
Total expenditures	84,000	84,000		84,000
Excess (deficiency) of revenues over (under) expenditures	(53,000)	(53,000)	33,821	86,821
Fund balances - beginning	59,182	59,182	59,182	
Fund balances - ending	\$6,182	\$6,182	\$93,003	\$86,821

County of El Paso, Texas
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
District Courts Records Archives Special Revenue Fund
For the Year Ended September 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$130,000	\$130,000	\$71,433	(\$58,567)
Interest			536	536
Total revenues	130,000	130,000	71,969	(58,031)
EXPENDITURES				
General Government				
Operating	130,000	130,000	67,956	62,044
Total general government	130,000	130,000	67,956	62,044
Capital outlays				
Total expenditures	\$130,000	\$130,000	67,956	62,044
Excess (deficiency) of revenues over (under) expenditures			4,013	4,013
Fund balance - beginning				
Fund balance - ending			\$4,013	\$4,013

County of El Paso, Texas
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
County District Court Technology Special Revenue Fund
For the Year Ended September 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$4,000	\$4,000	\$12,049	\$8,049
Interest			160	160
Total revenues	4,000	4,000	12,209	8,209
EXPENDITURES				
Administration of Justice				
Operating	4,000	4,000		4,000
Total administration of justice	4,000	4,000		4,000
Total expenditures	\$4,000	\$4,000		4,000
Excess (deficiency) of revenues over (under) expenditures			12,209	12,209
Fund balance - beginning				
Fund balance - ending			\$12,209	\$12,209

County of El Paso, Texas
 Statement of Revenues, Expenditures, and
 Changes in Fund Balances - Budget and Actual
 Court Records Preservation Special Revenue Fund
 For the Year Ended September 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$100,000	\$100,000	\$84,275	(\$15,725)
Total revenues	100,000	100,000	84,275	(15,725)
EXPENDITURES				
Administration of Justice				
Operating	100,000	100,000	60,257	39,743
Total administration of justice	100,000	100,000	60,257	39,743
Capital outlays				
Total expenditures	\$100,000	\$100,000	60,257	39,743
Excess (deficiency) of revenues over (under) expenditures			24,018	24,018
Fund balance - beginning				
Fund balance - ending			\$24,018	\$24,018

County of El Paso, Texas
 Statement of Revenues, Expenditures, and
 Changes in Fund Balances - Budget and Actual
 Sheriff Forfeiture Special Revenue Fund
 For the Year Ended September 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeitures			\$1,942,909	\$1,942,909
Interest			\$71,895	\$71,895
Total revenues			2,014,804	2,014,804
EXPENDITURES				
Public Safety				
Operating			1,424,658	(1,424,658)
Total public safety			1,424,658	(1,424,658)
Total expenditures			1,424,658	(1,424,658)
Excess (deficiency) of revenues over (under) expenditures			590,146	590,146
Fund balance - beginning				
Prior period adjustments			1,595,257	1,595,257
Fund balance - ending			\$2,185,403	\$2,185,403

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2010

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.

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.

384th 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. This grant was originally under the 243th District Court.

388th District Drug Court VAWA (ARRA)

This grant is awarded by the Office of the Government Criminal Justice Division to implement and evaluate a county-wide firearms surrender protocol. The 388th Judicial District Court in El Paso, Texas, is the first family court to initiate county-wide firearm surrender protocols which begin with law enforcement action at the scene of a domestic violence incident and extend to questions posed from the bench at civil protective order hearings.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2010

GRANTS

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.

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.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2010

GRANTS

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.

Bosque Bonito

This grant is awarded by the Texas Department of Rural Affairs to provide first-time sewer service to residents of the Bosque Bonito units 1 & 2 Colonia area of the County.

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.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2010

GRANTS

Byrne Justice Assistance Grant (City) (ARRA)

The City of El Paso, the El Paso County, and the City of Socorro will utilize, in a joint endeavor, the Edward Byrne Memorial Justice Assistance Grant awarded by the U.S. Department of Justice for the acquisition of safety equipment for patrol, the purchase of new technology, the enhancement of existent technologies, the evaluation and continuation of existent programs for the protection and security of our City.

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 Operation

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.

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.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2010

GRANTS

Conquistador & Lourdes Step Project

This grant is awarded by the Texas Department of Rural Affairs to provide first-time water service to residents of the El Conquistador and Lourdes subdivisions.

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.

Cops in Schools

The goal of the El Paso Sheriff's Office through the Cops in Schools grant, awarded by the U.S. Department of Justice, is to secure our schools in the rural areas of El Paso County Independent School Districts with solid partnerships between first responders and school districts to work towards safe and secure schools.

DA Border Prosecution

This grant is awarded by the Office of the Governor Criminal Justice division. The goal of the DA Border Prosecution Unit is to equip and position local prosecutors to effect a more coordinated and collaborative response to criminal case loads attributable to border crime.

DA Prosecution Advocacy (ARRA)

Funds for this grant are obtained through the Office of the Governor Criminal Justice Division. The overall goal of the 24-hour Initiative and Rape/Child Abuse Unit in the DA's Office is to provide timely and appropriate services to victims and swift justice to offenders. This goal would be achieved by increasing key personnel of the DA's Office trained in the intricacies of outreach to victims of domestic violence.

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, 2010

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 pre-trial 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, 2010

GRANTS

Energy Efficiency and Conservation (ARRA)

This grant is awarded by the Texas Comptroller of Public Accounts for the removal of existing solar panels from the roof of the Downtown Detention Facility and installation of a new panel, hybrid PV-Therm module array.

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.

Family and Youth Activities

This is funding by various foundations and local businesses to support Border Children's Mental Health family and youth activities. This also supports educating parents and family wraparound services.

FBI Overtime

This account was created to keep track of any overtime attributable and reimbursed by the Federal Bureau of Investigations.

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.

COUNTY OF EI PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2010

GRANTS

Geothermal Project (ARRA)

This is funding under the American Recovery and Reinvestment Act through the U.S. Department of Energy awarded to determine if geothermal resources exist in the McGregor military site. If the resources are adequate, determine where the production facilities can be located for the production of power for current and anticipated needs.

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.

HIDTA Program Income

These are funds received from the U.S. Department of Justice through the Equitable Sharing Program for participating in cases involving the seizure and forfeiture of property.

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.

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.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2010

GRANTS

Homeless Prevention (ARRA)

This grant was awarded by the City of El Paso through the Department of Housing and Urban Development (HUD). The purpose of this grant is to provide homelessness prevention assistance to individuals/families who are housed but at risk of becoming homeless, except for this assistance.

Homeless Re-Housing Program (ARRA)

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 homelessness prevention assistance to households who would otherwise become homeless and to provide assistance to those who are experiencing homelessness to be quickly re-housed and stabilized.

JAG Border Security Initiative (ARRA)

The goal of the ARRA JAG Border Security Initiative, awarded by the Criminal Justice Division, is to provide overtime personnel for Operation Border Star as a means to assist the El Paso County Sheriff's Office in Far East Texas and counter border crime. The primary goal is to protect the community and citizens of El Paso County through the reduction of crime within El Paso County and along the Texas border.

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 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, 2010

GRANTS

Juvenile Justice Alternative Education

This grant was funded since 1997 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 Meals

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

Nutrition Meals Congregate (ARRA)

This vendor agreement with the Area Agency on Aging of the Rio Grande Council of Governments from the Department of Health and Human Services was established under the American Recovery and Reinvestment Act to support nutrition services for the elderly by providing meals to be served in a congregate setting.

Nutrition Meals Homebound (ARRA)

This vendor agreement with the Area Agency on Aging of the Rio Grande Council of Governments from the Department of Health and Human Services was established under the American Recovery and Reinvestment Act to support nutrition services for the elderly by providing meals to be delivered to the home where the older individual is homebound.

Nutrition Operating

This grant is from the El Paso County match portion of the Nutrition Meals Program. It covers the salaries, fringes, and operating expenditures required to operate the Nutrition Meals Program.

COUNTY OF EI PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2010

GRANTS

ONDCP Multiple Initiatives

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

Operation Linebacker

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

Operation Stonegarden

The Operation Stonegarden grant from the Department of Homeland Security provides funding to support operational efforts along our nation's land borders. This funding supports land border jurisdictions in achieving a greater capability to prevent, protect against, and respond to border security issues, encouraging local operational objectives and capabilities to enhance federal and state homeland securities strategies.

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.

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.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2010

GRANTS

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.

Rural Transit Assistance Program

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

Rural Transit Buses

This grant awarded by the Texas Department of Transportation is to improve, initiate, or continue public transportation services in non-urbanized areas and to provide technical assistance for rural transit providers.

Rural Transit Buses (ARRA)

This grant awarded by the Texas Department of Transportation under the American Recovery and Reinvestment Act is to improve, initiate, or continue public transportation services in non-urbanized areas and to provide technical assistance for rural transit providers.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2010

GRANTS

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 data 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.

Sheriff's 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 Training Academy (ARRA)

The purpose of this contract is for the Rio Grande Council of Governments (RGCOG) to promote and enable intergovernmental communication performed by the Sheriff's Office, Region VIII Training Academy specific to the Byrne Justice Assistance Grant Recovery Act program grants awarded by the Office of the Governor, Criminal Justice Division, within the RGCOG's geographic region.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2010

GRANTS

Sheriff's Training Academy VAWA

This grant awarded by the Office of the Governor, Criminal Justice Division, is to establish and maintain a training program for Region VIII law enforcement agencies to effectively respond with domestic violence, sexual assault, stalking and dating violence by strengthening community partnerships to increase and provide law enforcement to victims of crime in rural areas.

Sheriff's Training Academy VAWA (ARRA)

With funds awarded under the American Recovery and Reinvestment Act through the Office of the Governor Criminal Justice Division, the El Paso County Sheriff's Office will re-orient emphasis toward strengthening partnerships for a safer community and enhance the capacity to prevent, solve and control crime against women by providing training to approximately 225 peace officers, 20 detectives and 15 dispatchers.

SHOCAP Enhancement Project

The project's goal is to provide supervision to juveniles considered at a high risk for re-offending in addition to providing safety to the community. Supervision will be done in accordance to aiding in the rehabilitation of these juveniles with regard to education and counseling services, community service, family involvement and public safety. Project operates with funds from the Office the Governor Criminal Justice Division.

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.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2010

GRANTS

Texas Juvenile Probation Commission Grants

These grants are awarded by the Texas Juvenile Probation Commission to operate juvenile justice programs and provide probation services for the benefit of juveniles referred to a juvenile probation department.

TJPC Secure Post Adjudication

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

TJPC 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

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.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2010

GRANTS

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.

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 Assistance Program (ARRA)

The overall goal for the 24-hour initiative is to improve the criminal justice system in El Paso and its response to domestic violence victims by making contact within 24 hours of the offender's arrest and by enhancing prosecution efforts and promoting safety initiatives for victims and their children. Funding for this grant is obtained under the American Recovery and Reinvestment Act through the Office of the Governor Criminal Justice Division.

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.

Wild Horse and Hacienda Real

This grant is awarded by the Texas Department of Rural Affairs to provide first-time water service to residents of the Wildhorse and Hacienda Real subdivisions.

County of El Paso, Texas
Special Revenue Funds
Combining Balance Sheet - Grant Funds
As of September 30, 2010
(With comparative totals for September 30, 2009)

Funds	Assets				Total Assets
	Cash-Demand Deposits	Accounts Receivable	Notes Receivable	Due from Other Funds	
General Government					
Access and Visitation Grant	\$176	\$8,146			\$8,322
Balances September 30, 2010	\$176	\$8,146			\$8,322
Administration of Justice					
34th Judicial District Prosecution Initiative		\$68,856			\$68,856
243rd Discretionary Drug Court Program		29,825			29,825
243rd District Drug Court		18,211			18,211
384th District Drug Court		6,316			6,316
388th District Court VAWA (ARRA)		6,336			6,336
409th District Drug Court	\$14,520	19,895			34,415
DA Border Prosecution	5,583	520,366			525,949
DA Prosecution Advocacy (ARRA)		10,778			10,778
DIMS Project	22,265	10,810			33,075
Domestic Violence Unit		30,213			30,213
DWI Court Program		25,995			25,995
Explorer Post Task Force	4,148				4,148
Juvenile Accountability Incentive	600				600
Vehicle Registration Abuse Program		28,380			28,380
Victim Assistance Program (ARRA)		15,209			15,209
Victim Witness Services		27,178			27,178
Balances September 30, 2010	\$47,116	\$818,368			\$865,484
Public Safety					
Border Crime Initiative	\$256,176	\$66,673			\$322,849
Bullet Proof Vest Partnership		477			477
Byrne Justice Assistance Grant		212,343			212,343
Byrne Justice Assistance Grant(City)(ARRA)		17,695			17,695
Constable Tobacco Compliance	34,779				34,779
Cops in Schools	37,001	24,907			61,908
Drug Enforcement	109,380	4,625			114,005
HIDTA Program Income	508,285				508,285
Homeland Security		67,226			67,226
JAG Border Security Initiative (ARRA)		53,000			53,000
Juvenile Board State Aid Imprest Fund	106,184				106,184
Juvenile Justice Alternative Education	115,286				115,286
Juvenile Services	6				6
ONDPC Multiple Initiatives		416,774			416,774
Operation Linebacker		24,139			24,139
Operation Stonegarden		498,089			498,089
Organized Crime Drug Enforce Task Force		4,138			4,138
Reclaiming Futures	307				307
Sheriff's Crime Victim Services		3,883			3,883
Sheriff's Program Income	1,160				1,160
Sheriff's Training Academy		9,401			9,401
Sheriff's Training Academy (ARRA)		1,373			1,373
Sheriff's Training Academy VAWA	1,773				1,773
Sheriff's Training Academy VAWA (ARRA)		12,705			12,705
SHOCAP Enhancement Project	1,298	56,298			57,596
Special Disaster Relief	42				42
Texas Juvenile Probation Commission	395,084	82,865		\$300,000	777,949
TJPC Secure Post-Adjudication	159,407				159,407
TJPC Title IV-E Enhanced Billing	18,606			2,071,880	2,090,486
Tobacco Compliance	23,000				23,000
Balances September 30, 2010	\$1,767,774	\$1,556,611		\$2,371,880	\$5,696,265

(Continued)

County of El Paso, Texas
Special Revenue Funds
Combining Balance Sheet - Grant Funds
As of September 30, 2010
(With comparative totals for September 30, 2009)

Funds	Assets				Total Assets
	Cash- Demand Deposits	Accounts Receivable	Notes Receivable	Due from Other Funds	
<u>Health and Welfare</u>					
BCMHC Military Assistance		\$19,462			\$19,462
BCMHC Project M2		43,534			43,534
Border Children's Mental Health Collaborative	\$259,490				259,490
Child Protective Services	115,592	57,046			172,638
Emergency Food and Shelter	9,025				9,025
Family and Youth Activities	1,425				1,425
Hispanic Nutrition Program	649				649
Homeless Prevention (ARRA)		163,833			163,833
Homeless Re-Housing Program (ARRA)		51,542			51,542
Nutrition Meals		370,100			370,100
Nutrition Operating	138,994				138,994
Balances September 30, 2010	\$525,175	\$705,517			\$1,230,692
<u>Resource Development</u>					
Geothermal Project (ARRA)		\$307,542			\$307,542
Texas Capital Project	\$266,986		\$850,469		1,117,455
Balances September 30, 2010	\$266,986	\$307,542	\$850,469		\$1,424,997
<u>Community Services</u>					
Bootstrap Program		\$5,410			\$5,410
El Paso/NM Transit System		75,286			75,286
Regional Coordination Transportation Plan	\$87				87
Regional Public Transportation Plan		46,466			46,466
Rural Transit Assistance Program	14,950	37,053			52,003
Rural Transit Buses		907			907
Secure Border Trade Demo Project		55,902			55,902
Van Pool Program		182,512			182,512
Balances September 30, 2010	\$15,037	\$403,536			\$418,573
<u>Culture and Recreation</u>					
USTA Tennis 123	\$967				\$967
Balances September 30, 2010	\$967				\$967
<u>Public Works</u>					
Bosque Bonito		\$9,168			\$9,168
Canutillo Western Village		222,668		\$26,228	248,896
Colonia Road Projects		478,355			478,355
Colonia Self-Help Center		27,810			27,810
Conquistador & Lourdes Step Project		1,286			1,286
FEMA Flood	\$76,225				76,225
San Elizario Bicycle/Sidewalk Path	50,894				50,894
Tornillo EDAP Project		190,442			190,442
Wildhorse and Hacienda Real		6,097			6,097
Balances September 30, 2010	\$127,119	\$935,826		\$26,228	\$1,089,173
Total Balance September 30, 2010	\$2,750,350	\$4,735,546	\$850,469	\$2,398,108	\$10,734,473
Total Balance September 30, 2009	\$1,558,124	\$6,292,151	\$884,810	\$4,110,790	\$12,845,875

(Continued)

County of El Paso, Texas
 Special Revenue Funds
 Combining Balance Sheet - Grant Funds
 As of September 30, 2010
 (With comparative totals for September 30, 2009)

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 Restricted	
General Government								
Access and Visitation Grant			\$8,322			\$8,322		\$8,322
Balances September 30, 2010			\$8,322			\$8,322		\$8,322
Administration of Justice								
34th Judicial District Prosecution Initiative	\$3,542	\$19,477	\$45,837			\$68,856		\$68,856
243rd Discretionary Drug Court Program	534	3,533	1,801		\$2,159	8,027	\$21,798	29,825
243rd District Drug Court	3,561	4,071	10,579			18,211		18,211
384th District Drug Court	461		5,855			6,316		6,316
388th District Court VAWA	161	815	5,360			6,336		6,336
409th District Drug Court	8,848	1,537				10,385	24,030	34,415
DA Border Prosecution	522,931	3,018				525,949		525,949
DA Prosecution Advocacy (ARRA)	31	3,410	7,337			10,778		10,778
DIMS Project	240	18,691				18,931	14,144	33,075
Domestic Violence Unit	1,051	7,208	6,644			14,903	15,310	30,213
DWI Court Program	5,023	1,860	19,112			25,995		25,995
Explorer Post Task Force					4,148	4,148		4,148
Juvenile Accountability Incentive							600	600
Vehicle Registration Abuse Program	555	2,240	22,327			25,122	3,258	28,380
Victim Assistance Program (ARRA)	8,442	1,845	4,922			15,209		15,209
Victim Witness Services	4,844	5,080	9,969			19,893	7,285	27,178
Balances September 30, 2010	\$560,224	\$72,785	\$139,743		\$6,307	\$779,059	\$86,425	\$865,484
Public Safety								
Border Crime Initiative	\$256,152	\$66,697				\$322,849		\$322,849
Bullet Proof Vest Partnership			\$477			477		477
Byrne Justice Assistance Grant	22,255		190,088			212,343		212,343
Byrne Justice Assistance Grant (City)(ARRA)	7,158		10,537			17,695		17,695
Constable Tobacco Compliance	1,850				\$32,929	34,779		34,779
Cops in Schools	2,943	5,881				8,824	\$53,084	61,908
Drug Enforcement	23,414	22,475			68,116	114,005		114,005
HIDTA Program Income					508,285	508,285		508,285
Homeland Security	34,481		32,745			67,226		67,226
JAG Border Security Initiative			43,344		9,656	53,000		53,000
Juvenile Board State Aid Imprest Fund					106,184	106,184		106,184
Juvenile Justice Alternative Education					115,286	115,286		115,286
Juvenile Services					6	6		6
ONDCP Multiple Initiatives	88,608	82,669	245,497			416,774		416,774
Operation Linebacker	10,431		13,708			24,139		24,139
Operation Stonegarden	175,698		322,391			498,089		498,089
Organized Crime Drug Enforce Task Force			4,138			4,138		4,138
Reclaiming Futures	19				288	307		307
Sheriff's Crime Victim Services		1,822	2,061			3,883		3,883
Sheriff's Program Income	1,160					1,160		1,160
Sheriff's Training Academy	8	3,117	6,276			9,401		9,401
Sheriff's Training Academy ARRA			1,373			1,373		1,373
Sheriff's Training Academy VAWA							1,773	1,773
Sheriff's Training Academy VAWA (ARRA)	4,643	1,711	6,351			12,705		12,705
SHOCAP Enhancement Project	103	11,060	46,433			57,596		57,596
Special Disaster Relief					42	42		42
Texas Juvenile Probation Commission	278,221	104,651			395,077	777,949		777,949
TJPC Secure Post-Adjudication	6,697	5,292				11,989	147,418	159,407
TJPC Title IV-E Enhanced Billing	400	15,066				15,466	2,075,020	2,090,486
Tobacco Compliance	218				22,782	23,000		23,000
Balances September 30, 2010	\$914,459	\$320,441	\$925,419		\$1,258,651	\$3,418,970	\$2,277,295	\$5,696,265

(Continued)

County of El Paso, Texas
Special Revenue Funds
Combining Balance Sheet - Grant Funds
As of September 30, 2010
(With comparative totals for September 30, 2009)

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 Restricted	
Health and Welfare								
BCMHC Military Assistance			\$19,462			\$19,462		\$19,462
BCMHC Project M2	\$4,254	\$1,976	37,304			43,534		43,534
Border Children's Mental Health Collaborative	1,636	10,468				12,104	\$247,386	259,490
Child Protective Services	1,458	18,837				20,295	152,343	172,638
Emergency Food and Shelter	9,025					9,025		9,025
Family and Youth Activities	282				\$1,143	1,425		1,425
Hispanic Nutrition Program					649	649		649
Homeless Prevention (ARRA)	20,355	1,621	141,857			163,833		163,833
Homeless Re-Housing Program (ARRA)	111	2,253	49,178			51,542		51,542
Nutrition Meals	98,286		258,571			356,857	13,243	370,100
Nutrition Operating	3,307	15,918				19,225	119,769	138,994
Balances September 30, 2010	\$138,714	\$51,073	\$506,372		\$1,792	\$697,951	\$532,741	\$1,230,692
Resource Development								
Geothermal Project	\$232,698		\$74,844			\$307,542		\$307,542
Texas Capital Project	275				\$1,117,180	1,117,455		1,117,455
Balances September 30, 2010	\$232,973		\$74,844		\$1,117,180	\$1,424,997		\$1,424,997
Community Services								
Bootstrap Program			\$5,410			\$5,410		\$5,410
El Paso/NM Transit System	\$32,320		42,966			75,286		75,286
Regional Coordination Transportation Plan					\$87	87		87
Regional Public Transportation Plan	2,008	\$2,269	42,189			46,466		46,466
Rural Transit Assistance Program	48,550	3,453				52,003		52,003
Rural Transit Buses			907			907		907
Secure Border Trade Demo Project			55,902			55,902		55,902
Van Pool Program	34,785		147,727			182,512		182,512
Balances September 30, 2010	\$117,663	\$5,722	\$295,101		\$87	\$418,573		\$418,573
Culture and Recreation								
USTA Tennis 123					\$967	\$967		\$967
Balances September 30, 2010					\$967	\$967		\$967
Public Works								
Bosque Bonito			\$9,168			\$9,168		\$9,168
Canutillo Western Village	\$126,401		117,306			243,707	\$5,189	248,896
Colonia Road Projects	381,873		96,482			478,355		478,355
Colonia Self-Help Center			27,810			27,810		27,810
Conquistador & Lourdes Step Project	284		1,002			1,286		1,286
FEMA Flood					\$54,004	54,004	22,221	76,225
San Elizario Bicycle/Sidewalk Path							50,894	50,894
Tornillo EDAP Project			190,442			190,442		190,442
Wildhorse and Hacienda Real			6,097			6,097		6,097
Balances September 30, 2010	\$508,558		\$448,307		\$54,004	\$1,010,869	\$78,304	\$1,089,173
Total Balance September 30, 2010	\$2,472,591	\$450,021	\$2,398,108		\$2,438,988	\$7,759,708	\$2,974,765	\$10,734,473
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

(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, 2010
(With comparative totals for the year ended September 30, 2009)

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				\$80,246	\$80,246		
Help America Vote Act				8,005	8,005		
Balances September 30, 2010				<u>\$88,251</u>	<u>\$88,251</u>		
Administration of Justice							
34th Judicial District Prosecution Initiative				\$605,731	\$605,731		
243rd Discretionary Drug Court Program	\$47,758		\$47,758	89,991	115,951	(\$25,960)	\$21,798
243rd District Drug Court				124,162	124,162		
384th District Drug Court				6,316	6,316		
388th District Court VAWA (ARRA)				8,116	8,116		
409th District Drug Court				129,174	105,144	24,030	24,030
DA Border Prosecution				964,273	964,273		
DA Prosecution Advocacy (ARRA)				15,524	15,524		
DIMS Project				552,619	538,475	14,144	14,144
Domestic Violence Unit				222,338	207,028	15,310	15,310
DWI Court Program				96,388	96,388		
Explorer Post Task Force				2,510	2,510		
Juvenile Accountability Incentive	43		43	44,141	43,584	557	600
Vehicle Registration Abuse Program				150,906	147,648	3,258	3,258
Victim Assistance Program (ARRA)				47,925	47,925		
Victim Witness Services				154,848	147,563	7,285	7,285
Balances September 30, 2010	<u>\$47,801</u>		<u>\$47,801</u>	<u>\$3,214,962</u>	<u>\$3,176,338</u>	<u>\$38,624</u>	<u>\$86,425</u>
Public Safety							
Border Crime Initiative				\$1,035,686	\$1,035,686		
Bullet Proof Vest Partnership				477	477		
Byrne Justice Assistance Grant				351,485	351,485		
Byrne Justice Assistance Grant(City)(ARRA)				332,261	332,261		
Click It or Ticket Operation				16,375	16,375		
Constable Tobacco Compliance				16,649	16,649		
COPS in Schools				169,642	116,558	\$53,084	\$53,084
DA Victim Info Notification Everyday				30,108	30,108		
Drug Enforcement				1,385,998	1,385,998		
FBI Overtime				6,013	6,013		
HIDTA Program Income							
Homeland Security				212,666	212,666		
JAG Border Security Initiative (ARRA)				127,730	127,730		
Juvenile Board State Aid Imprest Fund				31,080	31,080		
Juvenile Justice Alternative Education				320,345	320,345		
Juvenile Services				150	150		
ONDCP Multiple Initiatives				3,285,768	3,285,768		
Operation Linebacker				122,402	122,402		
Operation Stonegarden				644,230	644,230		
Organized Crime Drug Enforce Task Force				35,697	35,697		
Project Border Star				320,286	320,286		
Reclaiming Futures				878	878		
Sheriff's Crime Victim Services				37,336	37,336		
Sheriff's Program Income	\$742,297	(\$742,297)					
Sheriff's Training Academy				135,134	135,134		
Sheriff's Training Academy (ARRA)				10,373	10,373		
Sheriff's Training Academy VAWA				1,773		1,773	1,773
Sheriff's Training Academy VAWA (ARRA)				14,414	14,414		
SHOCAP Enhancement Project				56,298	56,298		
Texas Juvenile Probation Commission				3,056,922	3,056,922		
TJPC Secure Post-Adjudication	155,587		155,587	203,327	211,496	(8,169)	147,418
TJPC Title IV-E Enhanced Billing	2,719,476		2,719,476	214,491	858,947	(644,456)	2,075,020
Tobacco Compliance				21,964	21,964		
Balances September 30, 2010	<u>\$3,617,360</u>	<u>(\$742,297)</u>	<u>\$2,875,063</u>	<u>\$12,197,958</u>	<u>\$12,795,726</u>	<u>(\$597,768)</u>	<u>\$2,277,295</u>

(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, 2010
(With comparative totals for the year ended September 30, 2009)

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				\$19,662	\$19,662		
BCMHC Project M2				168,132	168,132		
Border Children's Mental Health Collaborative	\$373,378		\$373,378	1,083,144	1,209,136	(\$125,992)	\$247,386
Child Protective Services	131,614		131,614	751,209	730,480	20,729	152,343
Emergency Food and Shelter				104,474	104,474		
Family and Youth Activities				1,357	1,357		
Hispanic Nutrition Program				(244)	(244)		
Homeless Prevention (ARRA)				976,732	976,732		
Homeless Re-Housing Program (ARRA)				276,628	276,628		
Nutrition Meals				2,405,191	2,391,948	13,243	13,243
Nutrition Meals Congregate (ARRA)				155,873	155,873		
Nutrition Meals Homebound (ARRA)				77,778	77,778		
Nutrition Operating	132,599		132,599	600,769	613,599	(12,830)	119,769
Balances September 30, 2010	\$637,591		\$637,591	\$6,620,705	\$6,725,555	(\$104,850)	\$532,741
Resource Development							
Energy Efficiency and Conservation (ARRA)				\$9,673	\$9,673		
Geothermal Project (ARRA)				494,994	494,994		
Texas Capital Project				5,583	5,583		
Balances September 30, 2010				\$510,250	\$510,250		
Community Services							
Bootstrap Program				\$268,640	\$268,640		
El Paso/NM Transit System				7,875	7,875		
HD Alternative Fuel Project				(175)	(175)		
Regional Coordination Transportation Plan				75,592	75,592		
Regional Public Transportation Plan				760,759	760,759		
Rural Transit Assistance Program				144,658	144,658		
Rural Transit Buses				289,316	289,316		
Rural Transit Buses (ARRA)				41,738	41,738		
Secure Border Trade Demo Project				219,546	219,546		
Van Pool Program				1,807,949	1,807,949		
Balances September 30, 2010				\$1,807,949	\$1,807,949		
Public Works							
Bosque Bonito				\$14,007	\$14,007		
Canutillo Western Village	\$19,846		\$19,846	351,021	365,678	(\$14,657)	\$5,189
Colonia Road Projects	1,998		1,998	1,651,506	1,653,504	(1,998)	
Colonia Self-Help Center				36,334	36,334		
Conquistador & Lourdes Step Project				1,286	1,286		
FEMA Flood	22,221		22,221				22,221
San Elizario Bicycle/Sidewalk Path	50,894		50,894				50,894
Tornillo EDAP				465,167	465,167		
Wildhorse and Hacienda Real				6,097	6,097		
Balances September 30, 2010	\$94,959		\$94,959	\$2,525,418	\$2,542,073	(\$16,655)	\$78,304
Total Balance September 30, 2010	\$4,397,711	(\$742,297)	\$3,655,414	\$26,965,493	\$27,646,142	(\$680,649)	\$2,974,765
Total Balance September 30, 2009	\$4,280,370	(\$416,139)	\$3,864,231	\$27,758,912	\$27,225,432	\$533,480	\$4,397,711

(Concluded)

County of El Paso, Texas
Special Revenue Funds
Schedule of Revenues - Grant Funds
For the year ended September 30, 2010
(With comparative totals for the year ended September 30, 2009)

Funds	Intergovernmental					Total Revenues	Transfers In	Revenues and Other Financing Sources
	Federal	State	Other	Interest	Other			
General Government								
Access and Visitation Grant	\$71,185					\$71,185	\$9,061	\$80,246
Help America Vote Act	7,755	\$250				8,005		8,005
Balances September 30, 2010	\$78,940	\$250				\$79,190	\$9,061	\$88,251
Administration of Justice								
34th Judicial District Prosecution Initiative	\$605,731					\$605,731		\$605,731
243rd Discretionary Drug Court Program	89,991					89,991		89,991
243rd District Drug Court		\$124,162				124,162		124,162
384th District Drug Court		6,316				6,316		6,316
388th District Court VAWA (ARRA)	8,116					8,116		8,116
409th District Drug Court	115,044					115,044	\$14,130	129,174
DA Border Prosecution		964,273				964,273		964,273
DA Prosecution Advocacy (ARRA)	15,524					15,524		15,524
DIMS Project			\$176,057			176,057	376,562	552,619
Domestic Violence Unit	104,746					104,746	117,592	222,338
DWI Court Program	96,388					96,388		96,388
Explorer Post Task Force					\$2,510	2,510		2,510
Juvenile Accountability Incentive	39,187					39,187	4,954	44,141
Vehicle Registration Abuse Program		122,548				122,548	28,358	150,906
Victim Assistance Program (ARRA)	47,925					47,925		47,925
Victim Witness Services	66,476					66,476	88,372	154,848
Balances September 30, 2010	\$1,189,128	\$1,217,299	\$176,057		\$2,510	\$2,584,994	\$629,968	\$3,214,962
Public Safety								
Border Crime Initiative	\$1,035,686					\$1,035,686		\$1,035,686
Bullet Proof Vest Partnership	477					477		477
Byrne Justice Assistance Grant	351,485					351,485		351,485
Byrne Justice Assistance Grant (City)(ARRA)	332,261					332,261		332,261
Click It or Ticket Safety		\$16,375				16,375		16,375
Constable Tobacco Compliance		16,649				16,649		16,649
COPS in Schools	53,893				115,749	169,642		169,642
DA Victim Info Notification Everyday		30,108				30,108		30,108
Drug Enforcement					\$1,385,998	1,385,998		1,385,998
FBI Overtime					6,013	6,013		6,013
Homeland Security	212,666					212,666		212,666
JAG Border Security Initiative (ARRA)	127,730					127,730		127,730
Juvenile Board State Aid Imprest Fund				\$31,080		31,080		31,080
Juvenile Justice Alternative Education		320,345				320,345		320,345
Juvenile Services					150	150		150
ONDCP Multiple Initiatives	3,285,768					3,285,768		3,285,768
Operation Linebacker	122,402					122,402		122,402
Operation Stonegarden	644,230					644,230		644,230
Organized Crime Drug Enforce Task Force	35,697					35,697		35,697
Project Border Star		320,286				320,286		320,286
Reclaiming Futures					878	878		878
Sheriff's Crime Victim Services		37,336				37,336		37,336
Sheriff's Training Academy		135,134				135,134		135,134
Sheriff's Training Academy (ARRA)	10,373					10,373		10,373
Sheriff's Training Academy VAWA							1,773	1,773
Sheriff's Training Academy VAWA (ARRA)	14,414					14,414		14,414
SHOCAP Enhancement Project		56,298				56,298		56,298
Texas Juvenile Probation Commission		3,056,922				3,056,922		3,056,922
TJPC Secure Post-Adjudication		203,327				203,327		203,327
TJPC Title IV-E Enhanced Billing	141,838			72,653		214,491		214,491
Tobacco Compliance		21,964				21,964		21,964
Balances September 30, 2010	\$6,368,920	\$4,214,744		\$103,733	\$1,508,788	\$12,196,185	\$1,773	\$12,197,958

(Continued)

County of El Paso, Texas
Special Revenue Funds
Schedule of Revenues - Grant Funds
For the year ended September 30, 2010
(With comparative totals for the year ended September 30, 2009)

Funds	Intergovernmental					Total Revenues	Transfers In	Revenues and Other Financing Sources
	Federal	State	Other	Interest	Other			
Health and Welfare								
BCMHC Military Assistance		\$19,662				\$19,662		\$19,662
BCMHC Project M2	\$168,132					168,132		168,132
Border Children's Mental Health Collaborative	125,432				\$51,670	177,102	\$906,042	1,083,144
Child Protective Services	192,761					192,761	558,448	751,209
Emergency Food and Shelter	104,474					104,474		104,474
Family and Youth Activities					1,357	1,357		1,357
Hispanic Nutrition Program	(244)					(244)		(244)
Homeless Prevention (ARRA)	976,732					976,732		976,732
Homeless Re-Housing Program (ARRA)	276,628					276,628		276,628
Nutrition Meals	2,014,941	118,677			144,805	2,278,423	126,768	2,405,191
Nutrition Meals Congregate (ARRA)	155,873					155,873		155,873
Nutrition Meals Homebound (ARRA)	76,734					76,734	1,044	77,778
Nutrition Operating	29,780	(1,199)				28,581	572,188	600,769
Balances September 30, 2010	\$4,121,243	\$137,140			\$197,832	\$4,456,215	\$2,164,490	\$6,620,705
Resource Development								
Energy Efficiency and Conservation (ARRA)	\$9,673					\$9,673		\$9,673
Geothermal Project (ARRA)	494,994					494,994		494,994
Texas Capital Project					\$5,583	5,583		5,583
Balances September 30, 2010	\$504,667				\$5,583	\$510,250		\$510,250
Community Services								
El Paso/NM Transit System	\$208,662	\$59,978				\$268,640		\$268,640
HD Alternative Fuel Project	7,875					7,875		7,875
Regional Coordination Transportation Plan					(\$175)	(175)		(175)
Regional Public Transportation Plan	75,592					75,592		75,592
Rural Transit Assistance Program	482,727				\$74,332	557,059	\$203,700	760,759
Rural Transit Buses	139,674				4,984	144,658		144,658
Rural Transit Buses (ARRA)	289,316					289,316		289,316
Secure Border Trade Demo Project	41,738					41,738		41,738
Van Pool Program	219,546					219,546		219,546
Balances September 30, 2010	\$1,465,130	\$59,978	(\$175)		\$79,316	\$1,604,249	\$203,700	\$1,807,949
Public Works								
Bosque Bonito	\$14,007					\$14,007		\$14,007
Canutillo Western Village	333,683			\$128	\$17,210	351,021		\$351,021
Colonia Road Projects		\$1,653,758		(2,252)		1,651,506		1,651,506
Colonia Self-Help Center	36,334					36,334		36,334
Conquistador & Lourdes Step Project	1,286					1,286		1,286
Tornillo EDAP	465,167					465,167		465,167
Wildhorse and Hacienda Real	6,097					6,097		6,097
Balances September 30, 2010	\$856,574	\$1,653,758		(\$2,124)	\$17,210	\$2,525,418		\$2,525,418
Total Balance September 30, 2010	\$14,584,602	\$7,283,169	\$175,882	\$101,609	\$1,811,239	\$23,956,501	\$3,008,992	\$26,965,493
Total Balance September 30, 2009	\$21,897,882		\$189,384	\$112,921	\$1,636,262	\$23,836,449	\$3,922,463	\$27,758,912

(Concluded)

County of El Paso, Texas
Special Revenue Funds
Schedule of Expenditures - Grant Funds
For the year ended September 30, 2010
(With comparative totals for the year ended September 30, 2009)

Funds	Personnel Expenditures	Operating Expenditures	Capital Outlays	Total Expenditures	Transfers Out	Total Expenditures and Other Financing Uses
General Government						
Access and Visitation Grant	\$74,062	\$6,184		\$80,246		\$80,246
Help America Vote Act		3,000	\$5,005	8,005		8,005
Balances September 30, 2010	\$74,062	\$9,184	\$5,005	\$88,251		\$88,251
Administration of Justice						
34th Judicial District Prosecution Initiative	\$551,065	\$54,666		\$605,731		\$605,731
243rd Discretionary Drug Court Program	92,292	23,659		115,951		115,951
243rd District Drug Court	117,008	7,154		124,162		124,162
384th District Drug Court	5,867	449		6,316		6,316
388th District Court VAWA (ARRA)	7,973	143		8,116		8,116
409th District Drug Court	44,844	54,548	\$976	100,368	\$4,776	105,144
DA Border Prosecution	52,360	911,290	623	964,273		964,273
DA Prosecution Advocacy (ARRA)	15,524			15,524		15,524
DIMS Project	538,475			538,475		538,475
Domestic Violence Unit	203,546	3,482		207,028		207,028
DWI Court Program	59,828	36,560		96,388		96,388
Explorer Post Task Force		2,510		2,510		2,510
Juvenile Accountability Incentive		43,541		43,541	43	43,584
Vehicle Registration Abuse Program	114,073	33,575		147,648		147,648
Victim Assistance Program (ARRA)	39,503	8,422		47,925		47,925
Victim Witness Services	141,778	5,785		147,563		147,563
Balances September 30, 2010	\$1,984,136	\$1,185,784	\$1,599	\$3,171,519	\$4,819	\$3,176,338
Public Safety						
Border Crime Initiative	\$1,035,686			\$1,035,686		\$1,035,686
Bullet Proof Vest Partnership		\$477		477		477
Byrne Justice Assistance Grant		165,432	\$186,053	351,485		351,485
Byrne Justice Assistance Grant (City)(ARRA)		317,076	15,185	332,261		332,261
Click It or Ticket Operation	14,704	1,671		16,375		16,375
Constable Tobacco Compliance	13,378	3,271		16,649		16,649
COPS in Schools	108,075	8,483		116,558		116,558
DA Victim Info Notification Everyday		30,108		30,108		30,108
Drug Enforcement	949,731	334,884	101,383	1,385,998		1,385,998
FBI Overtime	6,013			6,013		6,013
Homeland Security		113,266	99,400	212,666		212,666
JAG Border Security Initiative (ARRA)	127,730			127,730		127,730
Juvenile Board State Aid Imprest Fund		31,080		31,080		31,080
Juvenile Justice Alternative Education		320,345		320,345		320,345
Juvenile Services		150		150		150
ONDCP Multiple Initiatives	2,215,765	1,070,003		3,285,768		3,285,768
Operation Linebacker		20,778	101,624	122,402		122,402
Operation Stonegarden	82,069	115,447	446,714	644,230		644,230
Organized Crime Drug Enforce Task Force	35,697			35,697		35,697
Project Border Star	294,493	25,793		320,286		320,286
Reclaiming Futures		878		878		878
Sheriff's Crime Victim Services	37,336			37,336		37,336
Sheriff's Training Academy	135,134			135,134		135,134
Sheriff's Training Academy (ARRA)	10,373			10,373		10,373
Sheriff's Training Academy VAWA (ARRA)	7,239	6,871	304	14,414		14,414
SHOCAP Enhancement Project	52,202	4,096		56,298		56,298
Texas Juvenile Probation Commission	1,924,669	1,132,253		3,056,922		3,056,922
TJPC Secure Post-Adjudication	176,035	35,461		211,496		211,496
TJPC Title IV-E Enhanced Billing	715,785	143,162		858,947		858,947
Tobacco Compliance	19,521	2,443		21,964		21,964
Balances September 30, 2010	\$7,961,635	\$3,883,428	\$950,663	\$12,795,726		\$12,795,726

(Continued)

County of El Paso, Texas
Special Revenue Funds
Schedule of Expenditures - Grant Funds
For the year ended September 30, 2010
(With comparative totals for the year ended September 30, 2009)

Funds	Personnel Expenditures	Operating Expenditures	Capital Outlays	Total Expenditures	Transfers Out	Total Expenditures and Other Financing Uses
Health and Welfare						
BCMHC Military Assistance		\$19,662		\$19,662		\$19,662
BCMHC Project M2	\$84,623	83,509		168,132		168,132
Border Children's Mental Health Collaborative	219,020	84,074		303,094	\$906,042	1,209,136
Child Protective Services	558,121	42,965		601,086	129,394	730,480
Emergency Food and Shelter		104,474		104,474		104,474
Family and Youth Activities		1,357		1,357		1,357
Hispanic Nutrition Program		(244)		(244)		(244)
Homeless Prevention (ARRA)	38,417	938,315		976,732		976,732
Homeless Re-Housing Program (ARRA)	50,259	226,369		276,628		276,628
Nutrition Meals		2,391,948		2,391,948		2,391,948
Nutrition Meals Congregate (ARRA)		155,873		155,873		155,873
Nutrition Meals Homebound (ARRA)		77,778		77,778		77,778
Nutrition Operating	406,295	18,993		425,288		425,288
Balances September 30, 2010	\$1,356,735	\$4,145,073		\$5,501,808	\$188,311	\$6,725,555
Resource Development						
Energy Efficiency and Conservation (ARRA)		\$9,673		\$9,673		\$9,673
Geothermal Project (ARRA)		494,994		494,994		494,994
Texas Capital Project		5,583		5,583		5,583
Balances September 30, 2010		\$510,250		\$510,250		\$510,250
Community Services						
El Paso/NM Transit System		\$268,640		\$268,640		\$268,640
HD Alternative Fuel Project			\$7,875	7,875		7,875
Regional Coordination Transportation Plan	\$25	(200)		(175)		(175)
Regional Public Transportation Plan	65,975	9,617		75,592		75,592
Rural Transit Assistance Program	98,160	587,420		75,179		760,759
Rural Transit Buses				144,658		144,658
Rural Transit Buses (ARRA)				289,316		289,316
Secure Border Trade Demo Project				41,738		41,738
Van Pool Program		219,546		219,546		219,546
Balances September 30, 2010	\$164,160	\$1,085,023	\$558,766	\$1,807,949		\$1,807,949
Public Works						
Bosque Bonito	\$13,731	\$276		\$14,007		\$14,007
Canutillo Western Village	3,228	362,450		365,678		365,678
Colonia Road Projects				\$1,653,504		1,653,504
Colonia Self-Help Center	32,203	4,131		36,334		36,334
Conquistador & Lourdes Step Project	1,002	284		1,286		1,286
Tornillo EDAP	28,251	436,916		465,167		465,167
Wildhorse and Hacienda Real	5,829	268		6,097		6,097
Balances September 30, 2010	\$84,244	\$804,325	\$1,653,504	\$2,542,073		\$2,542,073
Total Balance September 30, 2010	\$11,624,972	\$11,623,067	\$3,169,537	\$26,417,576	\$1,228,566	\$27,646,142
Total Balance September 30, 2009	\$12,335,053	\$9,251,064	\$4,401,416	\$25,987,533	\$1,237,899	\$27,225,432

(Concluded)

DEBT SERVICE FUNDS

Debt Service funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for principal and interest.

COUNTY OF EL PASO, TEXAS
Purposes of Debt Service Funds
September 30, 2010

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, 2010

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.

County of El Paso, Texas
 Combining Balance Sheet
 Nonmajor Debt Service Funds
 September 30, 2010

	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	\$29,477	\$28,154	\$39	\$11,289	\$14,534
Interest receivable					
Due from other funds					
Total assets	<u>\$29,477</u>	<u>\$28,154</u>	<u>\$39</u>	<u>\$11,289</u>	<u>\$14,534</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Total liabilities					
Fund balances:					
Restricted:					
Debt service	\$29,477	\$28,154	\$39	\$11,289	\$14,534
Total fund balances	<u>29,477</u>	<u>28,154</u>	<u>39</u>	<u>11,289</u>	<u>14,534</u>
Total liabilities and fund balances	<u>\$29,477</u>	<u>\$28,154</u>	<u>\$39</u>	<u>\$11,289</u>	<u>\$14,534</u>

(Continued)

**County of El Paso, Texas
Combining Balance Sheet
Nonmajor Debt Service Funds
September 30, 2010**

	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	\$49,760	\$46,825	\$1,293,137	\$25,922	\$1,499,137
Interest receivable					
Due from other funds					
Total assets	<u>\$49,760</u>	<u>\$46,825</u>	<u>\$1,293,137</u>	<u>\$25,922</u>	<u>\$1,499,137</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Total liabilities					
Fund balances:					
Restricted:					
Debt service	\$49,760	\$46,825	\$1,293,137	\$25,922	\$1,499,137
Total fund balances	<u>49,760</u>	<u>46,825</u>	<u>1,293,137</u>	<u>25,922</u>	<u>1,499,137</u>
Total liabilities and fund balances	<u>\$49,760</u>	<u>\$46,825</u>	<u>\$1,293,137</u>	<u>\$25,922</u>	<u>\$1,499,137</u>

(Concluded)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended September 30, 2010

	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	\$3,063,664	\$2,391,182		\$1,041,542	\$355,468
Miscellaneous:					
Interest	13,836	13,693	\$137	5,219	2,287
Total revenues	<u>3,077,500</u>	<u>2,404,875</u>	<u>137</u>	<u>1,046,761</u>	<u>357,755</u>
EXPENDITURES					
Debt Service:					
Principal	3,360,000	1,435,000	235,000	685,000	325,000
Interest	78,120	972,985	27,413	363,823	32,844
Total expenditures	<u>3,438,120</u>	<u>2,407,985</u>	<u>262,413</u>	<u>1,048,823</u>	<u>357,844</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(360,620)</u>	<u>(3,110)</u>	<u>(262,276)</u>	<u>(2,062)</u>	<u>(89)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in			250,880		
Transfers out	(117,914)	(66,726)		(26,991)	(39,249)
Premium (discount) on refunding bonds issued					
Refunding bonds issued					
Property sales					
Payment to refunded bond escrow agent					
Total other financing sources (uses)	<u>(117,914)</u>	<u>(66,726)</u>	<u>250,880</u>	<u>(26,991)</u>	<u>(39,249)</u>
Net Change in Fund Balances	<u>(478,534)</u>	<u>(69,836)</u>	<u>(11,396)</u>	<u>(29,053)</u>	<u>(39,338)</u>
Fund balances - beginning	508,011	97,990	11,435	40,342	53,872
Fund balances - ending	<u>\$29,477</u>	<u>\$28,154</u>	<u>\$39</u>	<u>\$11,289</u>	<u>\$14,534</u>

(Continued)

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, 2010

	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	\$1,097,239	\$1,368,956	\$2,483,066	\$499,486	\$12,300,603
Miscellaneous:					
Interest	4,393	21,796	29,963	5,097	96,421
Total revenues	<u>1,101,632</u>	<u>1,390,752</u>	<u>2,513,029</u>	<u>504,583</u>	<u>12,397,024</u>
EXPENDITURES					
Debt Service:					
Principal	1,000,000				7,040,000
Interest	101,788	2,244,869	2,914,131	584,936	7,320,909
Total expenditures	<u>1,101,788</u>	<u>2,244,869</u>	<u>2,914,131</u>	<u>584,936</u>	<u>14,360,909</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(156)</u>	<u>(854,117)</u>	<u>(401,102)</u>	<u>(80,353)</u>	<u>(1,963,885)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in			1,158,110		1,408,990
Transfers out					(250,880)
Premium (discount) on refunding bonds issued					
Refunding bonds issued					
Property sales					
Payment to refunded bond escrow agent					
Total other financing sources (uses)			<u>1,158,110</u>		<u>1,158,110</u>
Net Change in Fund Balances	(156)	(854,117)	757,008	(80,353)	(805,775)
Fund balances - beginning	49,916	900,942	536,129	106,275	2,304,912
Fund balances - ending	<u>\$49,760</u>	<u>\$46,825</u>	<u>\$1,293,137</u>	<u>\$25,922</u>	<u>\$1,499,137</u>

(Concluded)

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Ad valorem property taxes	\$12,025,270	\$12,025,270	\$12,300,603	275,333
Miscellaneous:				
Interest			96,421	\$96,421
Total revenues	<u>12,025,270</u>	<u>12,025,270</u>	<u>12,397,024</u>	<u>371,754</u>
EXPENDITURES				
Debt Service:				
Principal	7,040,000	7,040,000	7,040,000	
Interest	7,320,910	7,320,910	7,320,909	1
Refunding bond issuance costs				
Total expenditures	<u>14,360,910</u>	<u>14,360,910</u>	<u>14,360,909</u>	<u>1</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,335,640)</u>	<u>(2,335,640)</u>	<u>(1,963,885)</u>	<u>371,755</u>
OTHER FINANCING SOURCES (USES)				
Transfers in			1,408,990	1,408,990
Transfers out			(250,880)	(250,880)
Premium (discount) on refunding bonds issued				
Refunding bonds issued				
Payment to refunded bond escrow agent				
Total other financing sources (uses)			<u>1,158,110</u>	<u>1,158,110</u>
Net Change in Fund Balances	<u>(2,335,640)</u>	<u>(2,335,640)</u>	<u>(805,775)</u>	<u>1,529,865</u>
Fund balances - beginning	2,304,912	2,304,912	2,304,912	
Fund balances - ending	<u>(\$30,728)</u>	<u>(\$30,728)</u>	<u>\$1,499,137</u>	<u>\$1,529,865</u>



CAPITAL PROJECT FUNDS

Capital project funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

COUNTY OF EL PASO, TEXAS
Purposes of Capital Projects Funds
September 30, 2010

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 2001

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 2001 are used to finance this project.

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 2002 are used to finance this project.

COUNTY OF EL PASO, TEXAS
Purposes of Capital Projects Funds
September 30, 2010

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.

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, 2010

	County Courthouse 95	Data Processing Upgrade	Courthouse 98	County Capital Improvements 2001	County Capital Projects 2001	County Capital Projects 2002
ASSETS						
Cash and cash equivalents	\$166,416	\$26,753	\$23,254	\$1,316,970	\$2,895,816	\$5,729,164
Total assets	<u>\$166,416</u>	<u>\$26,753</u>	<u>\$23,254</u>	<u>\$1,316,970</u>	<u>\$2,895,816</u>	<u>\$5,729,164</u>
LIABILITIES AND FUND BALANCES						
Liabilities						
Vouchers payable				\$23,829	\$55	\$124,423
Retainage payable					2,896	
Total liabilities				<u>23,829</u>	<u>2,951</u>	<u>124,423</u>
Fund balances						
Nonspendable:						
Restricted:						
Building construction/renovations					642,550	4,169,449
Bridge construction					236,851	
Park improvements					246,328	
Software/IT improvements						
Water/sewer construction						1,200,000
Other purposes	\$166,416	\$26,753	\$23,254		1,611,053	213,213
Committed:						
Other purposes				1,267,122		
Assigned:						
Other purposes				26,019	156,083	22,079
Total fund balances	<u>166,416</u>	<u>26,753</u>	<u>23,254</u>	<u>1,293,141</u>	<u>2,892,865</u>	<u>5,604,741</u>
Total liabilities and fund balances	<u>\$166,416</u>	<u>\$26,753</u>	<u>\$23,254</u>	<u>\$1,316,970</u>	<u>\$2,895,816</u>	<u>\$5,729,164</u>

(Continued)

County of El Paso, Texas
 Combining Balance Sheet
 Nonmajor Capital Projects Funds
 September 30, 2010

	County Capital Improvements 2004	Capital Projects River Park	County Capital Projects 2007A	Total
ASSETS				
Cash and cash equivalents	\$10,966	\$199,246	\$10,080,465	\$20,449,050
Total assets	<u>\$10,966</u>	<u>\$199,246</u>	<u>\$10,080,465</u>	<u>\$20,449,050</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Vouchers payable			\$76,695	\$225,002
Retainage payable				2,896
Total liabilities			<u>76,695</u>	<u>227,898</u>
Fund balances				
Nonspendable:				
Restricted:				
Building construction/renovations				4,811,999
Bridge construction				236,851
Park improvements			9,482,020	9,728,348
Software/IT improvements				
Water/sewer construction				1,200,000
Other purposes	\$10,966	\$199,246		2,250,901
Committed:				
Other purposes				1,267,122
Assigned:				
Other purposes			521,750	725,931
Total fund balances	<u>10,966</u>	<u>199,246</u>	<u>10,003,770</u>	<u>20,221,152</u>
Total liabilities and fund balances	<u>\$10,966</u>	<u>\$199,246</u>	<u>\$10,080,465</u>	<u>\$20,449,050</u>

(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, 2010

	County Courthouse 95	Data Processing Upgrade	Courthouse 98	County Capital Improvements 2001	County Capital Projects 2001	County Capital Projects 2002
REVENUES						
Interest	\$369	\$65	\$174	\$38,127	\$6,980	\$21,148
Miscellaneous				31,122		
Total revenues	<u>369</u>	<u>65</u>	<u>174</u>	<u>69,249</u>	<u>6,980</u>	<u>21,148</u>
EXPENDITURES						
Capital Outlays:						
Construction in progress					391,694	
Vehicle				43,580		
Renovations	7,599			18,665	33,673	151,957
Furniture, fixtures, and equipment				28,139	18,770	127,185
Park improvement					87,610	
Total expenditures	<u>7,599</u>			<u>90,384</u>	<u>531,747</u>	<u>279,142</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(7,230)</u>	<u>65</u>	<u>174</u>	<u>(21,135)</u>	<u>(524,767)</u>	<u>(257,994)</u>
OTHER FINANCING SOURCES (USES)						
Proceeds from sale of capital assets				7,640		
Total other financing sources (uses)				<u>7,640</u>		
Net Change in Fund Balances	<u>(7,230)</u>	<u>65</u>	<u>174</u>	<u>(13,495)</u>	<u>(524,767)</u>	<u>(257,994)</u>
Fund balances - beginning	173,646	26,688	23,080	1,306,636	3,417,632	5,862,735
Fund balances - ending	<u>\$166,416</u>	<u>\$26,753</u>	<u>\$23,254</u>	<u>\$1,293,141</u>	<u>\$2,892,865</u>	<u>\$5,604,741</u>

(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, 2010

	County Capital Improvements 2004	Capital Projects River Park	County Capital Projects 2007A	Total
REVENUES				
Interest	\$46	\$625	\$22,402	\$89,936
Miscellaneous				31,122
Total revenues	46	625	22,402	121,058
EXPENDITURES				
Capital Outlays:				
Construction in progress			81,774	473,468
Vehicle		232,493		276,073
Renovations				211,894
Furniture, fixtures, and equipment				174,094
Park improvement				87,610
Total expenditures		232,493	81,774	1,223,139
Excess (deficiency) of revenues over (under) expenditures	46	(231,868)	(59,372)	(1,102,081)
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets				7,640
Total other financing sources (uses)				7,640
Net Change in Fund Balances	46	(231,868)	(59,372)	(1,094,441)
Fund balances - beginning	10,920	431,114	10,063,142	21,315,593
Fund balances - ending	\$10,966	\$199,246	\$10,003,770	\$20,221,152

(Concluded)

County of El Paso, Texas
 Schedule of Revenues, Expenditures
 and Changes in Fund Balances - Budget and Actual
 Major and Non-major Capital Projects Fund
 For the Year Ended September 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Interest	\$994,100	\$994,100	\$1,430,094	\$435,994
Miscellaneous			31,122	31,122
Total revenues	994,100	994,100	1,461,216	467,116
EXPENDITURES:				
Bond Issuance Costs	34,767	9,617		9,617
Capital Outlays:				
Construction in progress	47,990,580	40,393,269	4,673,510	35,719,759
Vehicle	506,605	561,985	276,073	285,912
Renovations	5,110,587	5,260,235	2,884,443	2,375,792
Furniture, fixtures, and equipment	4,286,599	11,165,016	767,385	10,397,631
Land	2,089,424	2,089,424		2,089,424
Building	387,402	387,402		387,402
Demolition	7,310	7,310		7,310
Contracted Services	425,578	425,578		425,578
Bridges and Culverts	61,250			
Street improvement	24,261	74,261		74,261
Realized Loss	7,604	7,604		7,604
Park Improvement	2,358,978	7,323,792	1,031,820	6,291,972
Miscellaneous	12,788,118	8,307,263		8,307,263
Total expenditures	76,079,063	76,012,756	9,633,231	66,379,525
Excess (Deficiency) of Revenues Over (Under) expenditures	(75,084,963)	(75,018,656)	(8,172,015)	66,846,641
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	25,000	25,000	7,640	(17,360)
Total other financing sources (uses)	25,000	25,000	7,640	(17,360)
Net Change in Fund Balances	(75,059,963)	(74,993,656)	(8,164,375)	66,829,281
Fund balances - beginning	74,807,907	74,807,907	74,807,907	
Fund balances - ending	(\$252,056)	(\$185,749)	\$66,643,532	\$66,829,281



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, 2010

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.

County of El Paso, Texas
Internal Service Fund
Combining Statement of Net Assets
September 30, 2010

	Health and Life Benefits	Workers Compensation	Total
ASSETS			
Cash and cash equivalents	\$3,359,352	\$98,001	\$3,457,353
Total assets	<u>3,359,352</u>	<u>98,001</u>	<u>3,457,353</u>
LIABILITIES			
Current liabilities:			
Claims payable	858,477		858,477
Payroll liability	2,095		2,095
Due to others	11,023		11,023
Total current liabilities	<u>871,595</u>		<u>871,595</u>
Total liabilities	<u>871,595</u>		<u>871,595</u>
NET ASSETS			
Unrestricted	2,487,757	98,001	2,585,758
Total net assets	<u>\$2,487,757</u>	<u>\$98,001</u>	<u>\$2,585,758</u>

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, 2010

	Health and Life Benefits	Workers Compensation	El Paso Sheriff's Officers Association Benefits	Total
OPERATING REVENUES				
Employee premiums	\$4,531,907			\$4,531,907
Employer premiums	4,048,373	\$1,460,811		5,509,184
Other agencies	55,482			55,482
Retiree premiums	559,158			559,158
Cobra	63,525			63,525
Stop loss reimbursements	619,608			619,608
Other	285,856	5,411		291,267
Total operating revenues	<u>10,163,909</u>	<u>1,466,222</u>		<u>11,630,131</u>
OPERATING EXPENSES				
Claims	14,086,580	1,263,765		15,350,345
Administrative	1,818,175	193,235		2,011,410
Total operating expenses	<u>15,904,755</u>	<u>1,457,000</u>		<u>17,361,755</u>
Operating income (loss)	<u>(5,740,846)</u>	<u>9,222</u>		<u>(5,731,624)</u>
NONOPERATING REVENUES (EXPENSES)				
Interest	182,866	911		183,777
Total nonoperating revenues (expenses)	<u>182,866</u>	<u>911</u>		<u>183,777</u>
Income before contributions and transfers	<u>(5,557,980)</u>	<u>10,133</u>		<u>(5,547,847)</u>
Transfer in				
Transfer out		<u>(237,823)</u>	<u>(8,323)</u>	<u>(246,146)</u>
Change in net assets	<u>(5,557,980)</u>	<u>(227,690)</u>	<u>(8,323)</u>	<u>(5,793,993)</u>
Total net assets - beginning	<u>8,045,737</u>	<u>325,691</u>	<u>8,323</u>	<u>8,379,751</u>
Prior period Adjustment				
Total net assets - ending	<u>\$2,487,757</u>	<u>\$98,001</u>		<u>\$2,585,758</u>

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, 2010

	Health and Life Benefits	Workers Compensation	El Paso Sheriff's Officers Association Benefits	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from employee premiums	\$4,531,907			\$4,531,907
Receipts from employer premiums	4,048,373	\$1,460,811		5,509,184
Receipts from other agencies premiums	55,482			55,482
Receipts from retiree premiums	559,158			559,158
Receipts from cobra premiums	63,525			63,525
Receipts from stop loss reimbursements	619,608			619,608
Receipts from miscellaneous services	285,856	5,411		291,267
Payments for claims	(14,723,996)	(1,264,674)		(15,988,670)
Payments for administrative expenses	(1,818,175)	(193,235)		(2,011,410)
Net cash provided by operating activities	<u>(6,378,262)</u>	<u>8,313</u>		<u>(6,369,949)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfer out		(237,823)	(8,323)	(246,146)
Net cash provided (used) by noncapital and related financing activities		<u>(237,823)</u>	<u>(8,323)</u>	<u>(246,146)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Receipt of interest	182,866	911		183,777
Net cash provided from investing activities	<u>182,866</u>	<u>911</u>		<u>183,777</u>
Net increase (decrease) in cash and cash equivalents	(6,195,396)	(228,599)	(8,323)	(6,432,318)
Balances - beginning of the year	9,554,748	326,600	8,323	9,889,671
Balances - end of the year	<u>\$3,359,352</u>	<u>\$98,001</u>		<u>\$3,457,353</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	(\$5,740,846)	\$9,222		(\$5,731,624)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Increase (decrease) in claims liability	(637,416)	(909)		(638,325)
Total adjustments	<u>(637,416)</u>	<u>(909)</u>		<u>(638,325)</u>
Net cash provided (used) by operating activities	<u>(\$6,378,262)</u>	<u>\$8,313</u>		<u>(\$6,369,949)</u>

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, 2010

AGENCY FUNDS

County Payroll

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

IRS Section 125 Health

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

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

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

Child Support

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

West Texas Community Supervision and Corrections Program

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

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

Sheriff's Task Force Seizures

This fund is used to account for the drug related seizures by the Financial Disruption Unit, the Metro Narcotics Task Force and the Criminal Enterprise Unit pending disposition by the courts.

COUNTY OF EL PASO, TEXAS
Purposes of Agency Funds
September 30, 2010

AGENCY FUNDS

District Attorney Seizures

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

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.

County of El Paso, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2010

	County Payroll	IRS Section 125 Health	County Employees' Retirement	Social Security
ASSETS				
Cash and cash equivalents	\$1,935	\$142,216	\$2,100,842	\$226
Accounts receivable				
Restricted-funds custodial capacity cash equivalents				
Total assets	<u>\$1,935</u>	<u>\$142,216</u>	<u>\$2,100,842</u>	<u>\$226</u>
LIABILITIES				
Accounts payable	\$854	\$315	\$4,894	
Payroll liabilities	1,081		2,095,948	
Due to others		141,901		
Due to other governmental agencies				\$226
Total liabilities	<u>\$1,935</u>	<u>\$142,216</u>	<u>\$2,100,842</u>	<u>\$226</u>

(Continued)

County of El Paso, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2010

	Child Support	West Texas Community Supervision & Corrections Program	County Attorney Bad Check Trust	Sheriff's Task Force Seizures
ASSETS				
Cash and cash equivalents	\$1,705	\$2,486,368	\$177,901	\$750,093
Accounts receivable			996	
Restricted-funds custodial capacity cash equivalents				
Total assets	<u>\$1,705</u>	<u>\$2,486,368</u>	<u>\$178,897</u>	<u>\$750,093</u>
LIABILITIES				
Accounts payable		\$25,400	\$1,408	
Payroll liabilities		479,374		
Due to others	\$1,086			\$750,093
Due to other governmental agencies	619	1,981,594	177,489	
Total liabilities	<u>\$1,705</u>	<u>\$2,486,368</u>	<u>\$178,897</u>	<u>\$750,093</u>

(Continued)

County of El Paso, Texas
 Combining Statement of Fiduciary Assets and Liabilities
 Agency Funds
 September 30, 2010

	District Attorney Seizures	Other Elected Officials	Totals
ASSETS			
Cash and cash equivalents	\$2,048,683	\$14,796,368	\$22,506,337
Accounts receivable		119,244	120,240
Restricted-funds custodial capacity cash equivalents		10,011,751	10,011,751
Total assets	<u>\$2,048,683</u>	<u>\$24,927,363</u>	<u>\$32,638,328</u>
LIABILITIES			
Accounts payable			\$32,871
Payroll liabilities			2,576,403
Due to others	\$2,048,683	\$19,521,205	22,462,968
Due to other governmental agencies		5,406,158	7,566,086
Total liabilities	<u>\$2,048,683</u>	<u>\$24,927,363</u>	<u>\$32,638,328</u>

(Concluded)

County of El Paso, Texas
Combining Statement of Fiduciary Assets and Liabilities
Other Elected Officials
September 30, 2010

	County Clerk	District Clerk	Sheriff's Department	Tax Assessor Collector	<u>Totals</u>
ASSETS					
Cash and cash equivalents	\$4,503,631	\$3,740,141	\$858,612	\$5,693,984	\$14,796,368
Accounts receivable		5,167		114,077	119,244
Restricted-funds custodial capacity cash equivalents	3,086,285	6,925,466			10,011,751
Total Assets	<u>\$7,589,916</u>	<u>\$10,670,774</u>	<u>\$858,612</u>	<u>\$5,808,061</u>	<u>\$24,927,363</u>
LIABILITIES					
Due to others	\$7,589,916	\$10,670,774	\$858,612	\$401,903	\$19,521,205
Due to other govern- mental agencies				5,406,158	5,406,158
Total liabilities	<u>\$7,589,916</u>	<u>\$10,670,774</u>	<u>\$858,612</u>	<u>\$5,808,061</u>	<u>\$24,927,363</u>

County of El Paso, Texas
 Combining Statement of Changes in Assets and Liabilities - All Agency Funds
 For the Year Ended September 30, 2010

	Balance Sept. 30, 2009	Additions	Deletions	Balance Sept. 30, 2010
County Payroll				
Assets				
Cash and cash equivalents	\$2,351	\$103,278,531	\$103,278,947	\$1,935
Total assets	\$2,351	\$103,278,531	\$103,278,947	\$1,935
Liabilities				
Accounts payable	\$862	\$854	\$862	\$854
Payroll liabilities	1,489	103,236,177	103,236,585	1,081
Due to others		854	854	
Due to other funds		30,000	30,000	
Total liabilities	\$2,351	\$103,267,885	\$103,268,301	\$1,935
IRS Section 125 Health				
Assets				
Cash and cash equivalents	\$146,031	\$681,520	\$685,335	\$142,216
Total assets	\$146,031	\$681,520	\$685,335	\$142,216
Liabilities				
Accounts payable	\$157	\$315	\$157	\$315
Due to others	145,874	681,520	685,493	141,901
Total liabilities	\$146,031	\$681,835	\$685,650	\$142,216
County Employees' Retirement				
Assets				
Cash and cash equivalents	\$2,023,104	\$26,645,699	\$26,567,961	\$2,100,842
Total assets	\$2,023,104	\$26,645,699	\$26,567,961	\$2,100,842
Liabilities				
Accounts payable	\$4,594	\$4,894	\$4,594	\$4,894
Payroll liabilities	2,012,610	26,590,665	26,507,327	2,095,948
Due to others	5,900	4,894	10,794	
Total liabilities	\$2,023,104	\$26,600,453	\$26,522,715	\$2,100,842

(Continued)

County of El Paso
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
For the Year Ended September 30, 2010

	Balance Sept. 30, 2009	Additions	Deletions	Balance Sept. 30, 2010
<u>Social Security</u>				
Assets				
Cash and cash equivalents	\$225	\$35,486,066	\$35,486,065	\$226
Total assets	\$225	\$35,486,066	\$35,486,065	\$226
Liabilities				
Accounts payable	\$225		\$225	
Due to other govern- mental agencies		\$35,483,189	35,482,963	\$226
Total liabilities	\$225	\$35,483,189	\$35,483,188	\$226
<u>Child Support</u>				
Assets				
Cash and cash equivalents	\$1,705			\$1,705
Total assets	\$1,705			\$1,705
Liabilities				
Due to others	\$1,086			\$1,086
Due to other govern- mental agencies	619			619
Total liabilities	\$1,705			\$1,705
<u>West Texas Community Supervision and Corrections Program</u>				
Assets				
Cash and cash equivalents	\$3,476,050	\$22,439,393	\$23,429,075	\$2,486,368
Accounts receivable	10,490	1,272	11,762	
Total assets	\$3,486,540	\$22,440,665	\$23,440,837	\$2,486,368
Liabilities				
Accounts payable	\$116,873	\$3,081,886	\$3,173,359	\$25,400
Payroll liabilities	419,235	479,374	419,235	479,374
Due to other govern- mental agencies	2,950,432	20,763,104	21,731,942	1,981,594
Total liabilities	\$3,486,540	\$24,324,364	\$25,324,536	\$2,486,368

(Continued)

County of El Paso
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
For the Year Ended September 30, 2010

	Balance Sept. 30, 2009	Additions	Deletions	Balance Sept. 30, 2010
<u>County Attorney Bad Check - Trust</u>				
Assets				
Cash and cash equivalents	\$179,078	\$936,434	\$937,611	\$177,901
Accounts receivable	9,568	996	9,568	996
Total assets	\$188,646	\$937,430	\$947,179	\$178,897
Liabilities				
Accounts payable	\$4,839	\$960,664	\$964,095	\$1,408
Due to other govern- mental agencies	183,807	927,862	934,180	177,489
Total liabilities	\$188,646	\$1,888,526	\$1,898,275	\$178,897
<u>Sheriff's Task Force Seizures</u>				
Assets				
Cash and cash equivalents	\$690,557	\$492,023	\$432,487	\$750,093
Accounts receivable	15,000		15,000	
Total assets	\$705,557	\$492,023	\$447,487	\$750,093
Liabilities				
Accounts payable		\$41,442	\$41,442	
Due to others	\$429	749,664		\$750,093
Due to other govern- mental agencies	705,128		705,128	
Total liabilities	\$705,557	\$791,106	\$746,570	\$750,093
<u>District Attorney Seizures</u>				
Assets				
Cash and cash equivalents	\$976,331	\$2,490,803	\$1,418,451	\$2,048,683
Total assets	\$976,331	\$2,490,803	\$1,418,451	\$2,048,683
Liabilities				
Due to others	\$976,331	\$2,490,803	\$1,418,451	\$2,048,683
Total liabilities	\$976,331	\$2,490,803	\$1,418,451	\$2,048,683

(Continued)

County of El Paso
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
For the Year Ended September 30, 2010

	Balance Sept. 30, 2009	Additions	Deletions	Balance Sept. 30, 2010
<u>Domestic Relations</u>				
Assets				
Cash and cash equivalents		\$8,428	\$8,428	
Total assets		\$8,428	\$8,428	
Liabilities				
Total liabilities				
<u>County Clerk</u>				
Assets				
Cash and cash equivalents	\$5,318,344	\$10,315,413	\$11,130,126	\$4,503,631
Accounts receivable		15,956	15,956	
Restricted-funds custodial capacity cash equivalents	3,131,743	221,814	267,272	3,086,285
Total assets	\$8,450,087	\$10,553,183	\$11,413,354	\$7,589,916
Liabilities				
Due to others	\$8,449,527	\$1,007,100	\$1,866,711	\$7,589,916
Due to other funds		727,785	727,785	
Due to other govern- mental agencies	560	1,867	2,427	
Total liabilities	\$8,450,087	\$1,736,752	\$2,596,923	\$7,589,916
<u>District Clerk</u>				
Assets				
Cash and cash equivalents	\$3,204,111	\$16,259,098	\$15,723,068	\$3,740,141
Accounts receivable	4,169	8,506	7,508	5,167
Restricted-funds custodial capacity cash equivalents	7,693,297	602,872	1,370,703	6,925,466
Total assets	\$10,901,577	\$16,870,476	\$17,101,279	\$10,670,774
Liabilities				
Due to other funds		\$734,574	\$734,574	
Due to others	\$10,901,577	3,520,789	3,751,592	\$10,670,774
Due to other govern- mental agencies		95,460	95,460	
Total liabilities	\$10,901,577	\$4,350,823	\$4,581,626	\$10,670,774

(Continued)

County of El Paso
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
For the Year Ended September 30, 2010

	Balance Sept. 30, 2009	Additions	Deletions	Balance Sept. 30, 2010
<u>Sheriff's Department</u>				
Assets				
Cash and cash equivalents	\$1,685,694	\$6,590,805	\$7,417,887	\$858,612
Total assets	\$1,685,694	\$6,590,805	\$7,417,887	\$858,612
Liabilities				
Due to other funds		\$16,205	\$16,205	
Due to others	\$1,685,694	6,574,600	7,401,682	\$858,612
Total liabilities	\$1,685,694	\$6,590,805	\$7,417,887	\$858,612
<u>Tax Assessor Collector</u>				
Assets				
Cash and cash equivalents	\$6,560,104	\$288,701,509	\$289,567,629	\$5,693,984
Accounts receivable	119,321	225,903,584	225,908,828	114,077
Total assets	\$6,679,425	\$514,605,093	\$515,476,457	\$5,808,061
Liabilities				
Due to other funds		\$127,525,705	\$127,525,705	
Due to others	\$945,293	262,322	805,712	\$401,903
Due to other governmental agencies	5,734,132	96,898,626	97,226,600	5,406,158
Total liabilities	\$6,679,425	\$224,686,653	\$225,558,017	\$5,808,061
<u>Total - All Funds</u>				
Assets				
Cash and cash equivalents	\$24,263,685	\$514,325,722	\$516,083,070	\$22,506,337
Accounts receivable	158,548	225,930,314	225,968,622	120,240
Restricted-funds custodial capacity cash equivalents	10,825,040	824,686	1,637,975	10,011,751
Total assets	\$35,247,273	\$741,080,722	\$743,689,667	\$32,638,328
Liabilities				
Accounts payable	\$127,550	\$4,090,055	\$4,184,734	\$32,871
Payroll liabilities	2,433,334	130,306,216	130,163,147	2,576,403
Due to others	23,111,711	15,292,546	15,941,289	22,462,968
Due to other funds		129,034,269	129,034,269	
Due to other governmental agencies	9,574,678	154,170,108	156,178,700	7,566,086
Total liabilities	\$35,247,273	\$432,893,194	\$435,502,139	\$32,638,328

(Concluded)



**CAPITAL ASSETS USED IN
THE OPERATION OF
GOVERNMENTAL FUNDS**

County of El Paso, Texas
Capital Assets Used in the Operation of Governmental Funds
Comparative Schedules by Source
September 30, 2010 and 2009

	<u>2010</u>	<u>2009</u>
Governmental funds capital assets:		
Bridges & Culverts	\$3,570,308	\$3,570,308
Buildings	222,549,228	216,898,378
Construction in progress	12,084,901	12,355,403
Easements	40,000	
Equipment	26,270,144	25,484,661
Furniture & Fixtures	897,713	860,767
Improvements	11,708,458	10,918,867
Infrastructure	1,858,622	1,858,622
Land	15,325,520	15,206,585
Leased Equipment	452,762	466,694
Roads	32,594,208	28,377,518
Vehicles	15,848,876	14,530,200
Total governmental funds capital assets	<u>\$343,200,740</u>	<u>\$330,528,003</u>
Investment in governmental funds capital assets by source:		
Capital projects funds	\$258,281,427	\$249,864,443
General fund	19,118,966	19,279,512
Special revenue funds	65,800,347	61,384,048
Total governmental funds capital assets	<u>\$343,200,740</u>	<u>\$330,528,003</u>

County of El Paso, Texas
 Capital Assets Used in the Operation of Governmental Funds
 Schedule by Function and Activity
 September 30, 2010

Function and Activity	Bridges	Buildings	Construction in Progress	Encumbrances	Equipment	Furniture	Improvements	Infrastructure	Land	Leased Equipment	Roads	Vehicles	Total
General government:													
Adult Probation Court Services					\$1,081,768	\$5,564							\$5,564
County auditor and treasurer					22,562	35,735							1,117,503
County cafeteria					742,827	197,837							22,562
County clerk & archives		\$9,493,184			140,084					\$30,258		\$29,991	10,494,097
County communications					4,893,522							33,674	173,758
County elections					33,263							42,995	4,936,517
County holdings					63,272	43,626							76,889
County judge					252,198	22,643							85,915
County purchasing agent		30,906			49,075	25,408		\$1,128,874		257,934		188,937	1,924,277
County tax assessor-collector					5,797,432	15,421						43,731	108,227
Data processing					124,775	13,771						46,686	5,857,889
District clerk					11,394	27,942						15,900	168,615
Domestic relations						23,504							34,898
Equestrian center		1,870,395											1,870,395
Facilities Management					18,247	13,284						69,856	1,870,395
Human Resources					8,399	6,395							101,387
Landmark									1,481,444				14,794
Mission Valley Annex		597,144											1,481,444
New county courthouse		58,151,024							1,006,000				597,144
Northeast annex		1,101,026							448,000				59,151,024
Parking Garage		6,394,988			6,655		\$3,834		1,007,361				1,557,860
Parking Garage Annex		8,341,328							1,643,924				7,409,004
Ysleta Annex		4,321,714							872,097				9,985,252
Total general government		\$90,501,709			13,285,471	431,130	\$8,834		\$7,381,700	288,192		471,790	5,593,811
													112,568,826
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						24,948	30,104
243rd district court						5,156						25,969	31,123
327th district court						5,156							10,976
384th district court						5,156							10,976
Associate CPS court					10,976								10,976
Council of judges administration					1,088,404					\$75,184			1,093,560
County attorney					7,320	11,035							149,154
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. 7						5,156							5,156
County Criminal Court 1													10,951
County Criminal Court 2													5,795
Criminal District Court 1					13,036								13,036
District attorney					103,537								249,275
Family Court 1						11,205							6,129
Justice of the Peace no. 2					6,257	8,847							15,104
Justice of the Peace no. 3					\$8,164								\$8,164

(Continued)

County of El Paso, Texas
 Capital Assets Used in the Operation of Governmental Funds
 Schedule by Function and Activity
 September 30, 2010

Function and Activity	Bridges	Buildings	Construction in Progress	Easements	Equipment	Furniture	Improvements	Infrastructure	Land	Leased Equipment	Roads	Vehicles	Total
Justice of the Peace no. 4					\$28,695								\$28,695
Justice of the Peace no. 5					7,380								7,380
Justice of the Peace no. 6 - Phase 2		\$104,379											104,379
Probate Court I					13,036								13,036
Probate Court II						\$5,530							5,530
Public defender administration					5,800					\$24,165			5,800
West Texas HIDTA					21,424								21,424
West Texas HIDTA (Financial)					25,395	49,967							75,362
Total administration of justice		104,379			1,381,503	202,129				99,347		38,856	2,037,279
Public safety:													
Constable no. 1					5,065							106,609	111,644
Constable no. 2					5,035							63,703	70,738
Constable no. 3					5,035							107,875	112,910
Constable no. 4					5,035							109,664	114,699
Constable no. 5					5,035							87,328	92,363
Constable no. 6					13,105							183,675	204,780
Constable no. 7					5,035							109,720	114,755
County sheriff and jails		97,072,770			2,759,157	173,751			\$2,472,932	38,460		7,902,679	110,419,769
Juvenile detention/probation		10,987,346			418,103	33,659	\$66,566		416,840			281,355	12,203,869
Narcotics detection & apprehension					95,298							792,714	888,012
Regional intelligence					154,379								154,379
Total public safety		108,060,116			3,472,252	207,410	66,566		2,889,792	\$38,460		9,753,322	124,487,918
Health and welfare:													
Animal shelter		168,138			30,243				364,451			21,743	532,589
Border children's mental health													51,986
Lower valley health clinic									290,806				290,806
Medical examiner		3,474,664			87,850	27,333			290,806			92,157	3,682,004
Nutrition					81,011							236,442	317,453
Tulimaa Health Center		366,808											366,808
Total health and welfare		4,009,610			199,104	27,333			655,237			330,342	5,241,646
Resource and Community development:													
Agricultural co-op extension					8,895								8,895
Community Development													15,921
Total resource and community development					8,895								24,816
Culture and recreation:													
Agua Dulce Community Center		9,344					224,064						233,408
Anaatic center		5,798,667											5,798,667
Ascacate golf course		538,623			441,213	5,100	2,616,912					53,837	3,675,685
Ascacate park		446,729			662,637	\$10,496	3,008,178		294,836			206,532	4,629,408
Brazero Center, Rio Vista		\$204,909											204,909
Clint Park					128,885								128,885
Colisann		10,220,565			372,295				146,000				12,550
East Montana Park									\$10,000				10,000
El Paso Hills Park													61,408
Fabens Community					\$12,530								12,530
Fabens Community Center		485,440											485,440
Fabens Park													242,279
Gallegos Park													501,946
Gallegos Pavilion		\$107,002											107,002
Gallegos Pool							\$126,188						\$126,188

(Continued)

County of El Paso, Texas
 Capital Assets Used in the Operation of Governmental Roads
 Schedule by Function and Activity
 September 30, 2010

Function and Activity	Bridges	Buildings	Construction in Progress	Easements	Equipment	Furniture	Improvements	Infrastructure	Land	Leased Equipment	Roads	Vehicles	Total
Golden Park					\$12,550		\$140,347						\$140,347
Horizon Park							363,530		\$71,972	\$26,763			12,550
Huaco Tanks Park Site						\$7,315							435,502
Law Library													34,078
Monona Vista Community Center		\$30,011					262,497						42,561
O'Donnell Park													275,047
Risinger Park							448,804						21,566
San Elizario Park							116,367		10,269				448,804
San Elizario Plaza							24,299						126,656
San Felipe Park													24,299
Socorro Park													12,550
Sparks Community Center		27,404											27,404
Sparks Community Park							155,401						155,401
Sportspark		272,367			234,081		1,226,961		1,568,166			\$67,496	3,368,971
Ted Richardson Park							108,873						109,873
Tortillo Park					151,266		26,845						172,111
Zinn Park					75,818								75,818
Total culture and recreation		18,160,761			2,149,311	22,911	11,236,820		2,101,243	26,763		407,296	34,105,105
Community Service:													
Rural Transit Authority													969,991
Community Service													969,991
Public Works:													
Fabens Airport		187,761											187,761
Fabens Port of Entry				\$40,000					1,847,533				1,887,533
Roads & bridges	\$3,570,308	1,574,892			5,773,608	6,800	396,238	\$1,838,622	249,995		\$32,594,208	3,630,293	49,604,964
Total Public Works	3,570,308	1,712,653		40,000	5,773,608	6,800	396,238	1,838,622	2,097,528		32,594,208	3,630,293	51,680,258
Construction in progress:													
Ascarate Golf Course Club House			\$792,121										792,121
Ascarate Park Entrance			9,740										9,740
Bosque Bosnio Road			778,000										778,000
Downtown Jail Renovations			12,460										12,460
Fabens Port of Entry			8,515,265										8,515,265
Juvenile Justice Center Extension			707,866										707,866
Morning Glory Manor Reads			471,080										471,080
Schumann Brothers Water Project			105,700										105,700
Upper Valley Annex			9,362										9,362
Youth Services Center			683,309										683,309
Total Construction in progress			12,084,901										12,084,901
Total governmental funds capital assets	\$3,570,308	\$222,549,228	\$12,084,901	\$40,000	\$26,270,144	\$897,713	\$11,708,458	\$1,838,622	\$15,325,520	\$452,762	\$32,594,208	\$15,848,376	\$343,200,740

(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, 2010

Function and activity	Governmental Funds Capital Assets	Positive Adjustments	Negative Adjustments	Additions	Deductions	Governmental Funds Capital Assets
	October 1, 2009					September 30, 2010
General government:						
Adult Probation Court Services	\$21,641			\$5,564	\$21,641	\$5,564
Commissioners court services	1,118,401			6,486	7,384	1,117,503
County auditor and treasurer	22,562					22,562
County cafeteria	10,444,739	\$60,806		37,571	49,019	10,494,097
County clerk & archives	173,758			15,234		173,758
County communications	4,921,283					4,936,517
County elections	76,889					76,889
County holdings	64,274			21,641		85,915
County judge	2,081,615			374,938		1,924,277
County purchasing agent	108,227				532,276	108,227
County tax assessor-collector	5,888,388	2,341			32,840	5,857,889
Data processing	213,142			5,795	50,322	168,615
District clerk	34,898					34,898
Domestic relations	1,870,395					1,870,395
Equestrian center	101,387					101,387
Facilities Management	14,794					14,794
Human Resources	1,481,444					1,481,444
Landmark	590,912					597,144
Mission Valley Annex	6,232					59,151,024
New county courthouse	54,998,143	4,152,881				1,557,860
Northeast annex	1,427,393	130,467				7,409,004
Parking Garage	7,409,004					9,985,252
Parking Garage Annex	9,985,252					5,393,811
Ysleta Annex	5,370,136	23,675				112,568,826
Total general government	108,418,677	4,376,402		467,229	693,482	
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	84,254				54,150	30,104
327th district court	5,156					5,156
384th district court	5,156					5,156
Associate CPS court	982,065			25,969		31,125
Council of judges administration	249,948					10,976
County attorney	10,951	\$71,228		\$45,967	5,700	1,093,560
County court-at-law no. 1	19,795				100,794	149,154
County court-at-law no. 2	5,156					10,951
County court-at-law no. 3	5,156					19,795
County court-at-law no. 4	10,951					5,156
County court-at-law no. 5	5,156					10,951
County court-at-law no. 6	\$5,795					\$5,156

(Continued)

County of El Paso, Texas
 Capital Assets Used in the Operation of Governmental Funds
 Schedule of Changes by Function and Activity
 For the Fiscal Year Ended September 30, 2010

Function and activity	Governmental Funds Capital Assets	Positive Adjustments	Negative Adjustments	Additions	Deductions	Governmental Funds Capital Assets
	October 1, 2009					September 30, 2010
Function and activity						
County court-at-law no. 7	\$10,951					\$10,951
County Criminal Court 1	5,795					5,795
County Criminal Court 2	5,795					5,795
Criminal District Court 1	13,036					13,036
District attorney	271,038	\$640		\$10,536	\$52,939	249,275
Family Court 1	6,129					6,129
Justice of the Peace no. 2	14,047					15,104
Justice of the Peace no. 3	8,164	1,057				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 I				13,036		13,036
Probate Court II	18,566					18,566
Public defender administration	5,800					5,800
West Texas HHDJA	21,424			24,163		45,587
West Texas HHDJA (Financial)	96,218					96,218
Total administration of justice	2,069,097	72,925		119,671	224,414	2,037,279
Public safety:						
Constable no. 1	111,644					111,644
Constable no. 2	90,558				19,820	70,738
Constable no. 3	130,910				18,000	112,910
Constable no. 4	137,279				22,580	114,699
Constable no. 5	92,363					92,363
Constable no. 6	227,214				22,434	204,780
Constable no. 7	114,755					114,755
County sheriff and jail	108,695,078	1,095,171		832,380	202,860	110,419,769
Juvenile detention/probation	12,029,453	89,551		97,145	12,280	12,203,869
Narcotic detection & apprehension	814,978		\$468	115,956	42,454	888,012
Regional Intelligence	185,562				31,183	154,379
Total public safety	122,629,794	\$1,184,722	\$468	1,045,481	371,611	124,487,918
Health and welfare:						
Animal Shelter	532,589					532,589
Border children's mental health	69,753				17,767	51,986
Lower Valley Health Clinic	290,806					290,806
Medical examiner	3,623,154			58,850		3,682,004
Nutrition	356,414					356,414
Tillman Health Center	366,808					366,808
Total health and welfare	5,239,524			\$58,850	56,728	5,241,646
Resource and Community development:						
Agricultural co-op extension	8,895					8,895
Community Development	80,529				64,608	15,921
Total resource and community development	89,424				\$64,608	24,816
Culture and recreation:						
Agua Dulce Community Center	\$233,408					\$233,408

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, 2010

Function and activity	Governmental Funds Capital Assets	Positive Adjustments	Negative Adjustments	Additions	Deductions	Governmental Funds Capital Assets
	October 1, 2009					September 30, 2010
Aquatic center	\$5,777,367	\$21,300				\$5,798,667
Ascarate golf course	3,735,564	47		\$12,360	\$72,286	3,675,685
Ascarate park	4,156,245	340,138		144,877	11,852	4,629,408
Bracero center, Rio Vista	204,909					204,909
Clint Park				129,885		129,885
Coliseum	12,208,453			36,951		12,245,404
East Montana Park	169,408			12,550		169,408
El Paso Hills Park						12,550
Fabens Community	61,408					61,408
Fabens Community Center	485,440					485,440
Fabens Park	242,279					242,279
Gallegos Park	474,465	27,481				501,946
Gallegos Pavillion	107,002					107,002
Gallegos Pool	116,763	9,425				126,188
Golden Park				140,547		140,547
Horizon Park				12,550		12,550
Hueco Tanks Park Site	435,502				42,055	435,502
Law Library	76,133					76,133
Montana Vista Community Center	30,011			12,550		34,078
Odonell Park	180,279	82,218		12,550		275,047
Risinger Park				21,366		21,366
San Elizario Park	448,804					448,804
San Elizario Plaza	126,656					126,656
San Felipe Park	24,299					24,299
Socorro Park				12,550		12,550
Sparks Community Center	22,634	4,770				27,404
Sparks Community Park	81,583	73,818				155,401
Sportspark	3,190,851	178,120				3,368,971
Ted Richardson Park	109,873					109,873
Tornillo Park				172,111		172,111
Zim Park				73,818		73,818
Total culture and recreation	32,699,316	737,317		794,665	126,193	34,105,105
Community Service:						
Rural Transit Authority	598,424			500,703	129,136	969,991
Total Community Service	598,424			500,703	129,136	969,991
Public Works:						
Fabens Airport	187,761					187,761
Fabens Port of Entry	1,728,598	118,935		40,000		1,887,533
Roads & bridges	44,511,985	3,725,928		1,367,051		49,604,964
Total Public Works	46,428,344	3,844,863		1,407,051		51,680,258
Construction in progress	12,355,403	3,497,891		1,364,143	5,132,536	12,084,901
Total governmental funds capital assets	\$330,528,003	\$13,714,120	\$468	\$5,757,793	\$6,798,708	\$343,200,740

(Concluded)



STATISTICAL SECTION

County of El Paso, Texas
Statistical Section
For the Year Ended September 30, 2010

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

	<u>Table No.</u>
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 Nine Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year								
	2002	2003	2004	2005	2006	2007	2008	2009	2010
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	\$86,028,798
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	37,059,733
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	9,166,402
Total governmental activities net assets	\$122,619,676	\$113,196,066	\$115,525,742	\$134,268,011	\$157,641,430	\$165,129,045	\$167,569,571	\$153,793,701	\$132,254,933
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	\$9,464,525
Restricted	1,162,054	1,025,209	895,864	1,036,145	1,053,947	1,240,795	170,275	211,435	264,315
Unrestricted							1,215,150	1,304,270	1,444,215
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	\$11,173,055
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	\$95,493,323
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	37,324,048
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	10,610,617
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	\$143,427,988

Note: Accrual-basis financial information for the County as a whole is only available back to 2002, the year GASB Statement 34 was implemented.

Table 2

County of El Paso, Texas
Changes in Net Assets, Last Nine Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year								
	2002	2003	2004	2005	2006	2007	2008	2009	2010
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	\$44,977,190
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	52,434,046
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	122,685,935
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	11,195,959
Community services	670,085	695,141	554,213	647,389	976,811	1,459,921	1,590,454	1,311,774	1,434,063
Resource development	1,596,865	1,210,006	779,761	479,709	599,712	522,696	637,349	1,045,196	757,317
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	9,116,410
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	13,199,004
Interest on long-term debt	7,484,405	6,913,376	6,395,014	5,921,486	5,461,343	5,092,704	6,381,251	7,586,903	7,286,191
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	263,086,115
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	1,091,719
County Solid waste				99,354	192,427	220,894	234,736	247,389	260,427
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	1,352,146
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	\$264,438,261
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	\$10,344,946
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	8,191,731
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	21,709,844
Health and welfare	132,134	134,842	102,866	91,698	111,748	14,893	53,510	108,338	118,192
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	2,868,037
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	8,725,735
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	28,082,976
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	80,041,461
Business-type activities:									
Fees, Fines, and Charges for Services:									
East Montana water project	638,779	693,995	730,374	757,244	767,416	805,117	846,234	876,766	897,647
County Solid waste				95,087	165,430	206,966	227,478	240,108	243,871
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	1,141,518
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	\$81,182,979
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)	(\$183,044,654)
Business-type activities	4,139,554	379,956	(352,495)	(232,829)	(390,776)	(259,904)	(239,043)	(216,737)	(210,628)
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)	(\$183,255,282)

(continued)

Table 2

County of El Paso, Texas
Changes in Net Assets, Last Nine Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year								
	2002	2003	2004	2005	2006	2007	2008	2009	2010
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	\$114,442,824
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	3,038,568
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	35,426,489
Bingo	56,642	46,691	62,716	64,113	67,503	62,713	78,225	41,964	56,409
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	1,821,637
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	3,941,036
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	4,190,653
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	7,640
Transfers	795,720	(2,759,575)	63,732	765,195		(40,000)	(5,000)	(5,300)	(20,000)
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	162,905,256
Business-type activities:									
Interest	23,187	13,933	15,285	33,323	62,463	72,664	53,821	25,245	18,836
Transfers						40,000	5,000	5,300	20,000
Total business-type activities program revenues	23,187	13,933	15,285	33,323	62,463	112,664	58,821	30,545	38,836
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	\$162,944,092
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)	(\$20,139,398)
Business-type activities	4,162,741	393,889	(337,210)	(199,506)	(328,313)	(147,240)	(180,222)	(186,192)	(171,792)
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)	(\$20,311,190)

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 Nine Fiscal Years
 (Modified Accrual Basis of Accounting)

	Fiscal Year								
	2002	2003	2004	2005	2006	2007	2008	2009	2010
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	
Nonspendable									4,939
Assigned									5,824,201
Unassigned									26,764,267
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	\$32,593,407
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	
Nonspendable									
Restricted									92,882,400
Committed									1,267,122
Assigned									4,775,819
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	\$98,925,341

Note: Due to changes connected with the implementation of GASB Statement 34, fund balance information is available back to 2002 only.

Note: Beginning in 2010, fund balances are stated in accordance with GASB statement 54.

County of El Paso, Texas
Changes in Fund Balances, Governmental Funds
Last Nine Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year								
	2002	2003	2004	2005	2006	2007	2008	2009	2010
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	\$151,027,054
Licenses and permits	160,781	179,036	192,744	216,113	208,535	194,080	229,677	282,841	266,313
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	28,082,976
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	45,034,595
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	6,831,204
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	3,757,259
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	4,190,653
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	239,190,054
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	36,490,465
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	49,612,107
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	110,739,234
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	10,742,115
Community services	632,913	575,306	425,812	543,934	886,172	1,395,923	1,107,208	1,022,817	1,249,183
Resource development	1,604,774	1,192,257	907,881	524,783	572,953	520,660	576,913	949,686	751,416
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	7,486,450
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	8,184,166
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	7,040,000
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	7,320,909
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	14,199,115
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	253,815,160
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)	(14,625,106)
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	11,407,340
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)	(11,181,194)
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	52,828
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	7,640
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	286,614
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)	(\$14,338,492)
Debt service as a percentage of noncapital expenditures									
	10.4%	8.5%	8.4%	8.5%	8.0%	7.3%	7.1%	6.1%	6.0%

Note: Changes in fund balances are presented back to 2002 only, in connection with the implementation of GASB Statement 34.

Table 5

County of El Paso
Assessed Value and Actual Value of Taxable Property,
Last Nine 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
2010	23,982,877,651	9,248,708,407	1,639,092,288	2,192,593,392	3,210,819,407	33,852,452,331	0.545527

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	Fiscal Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
County Direct Rates										
General and Debt Service	\$0.361430	\$0.396610	\$0.410820	\$0.432260	\$0.432259	\$0.391390	\$0.360267	\$0.342437	\$0.338258	\$0.363403
University Medical Center	0.185470	0.185470	0.187130	0.187130	0.187128	0.186000	0.172281	0.181504	0.179405	0.182124
Total direct rate	0.546900	0.582080	0.597950	0.619390	0.619387	0.577390	0.532548	0.523941	0.517663	0.545527
City and Town Rates										
City of Anthony	0.279090	0.308320	0.457700	0.457700	0.474686	0.433112	0.413420	0.398817	0.398817	0.394590
City of El Paso	0.719830	0.719830	0.719830	0.696680	0.696677	0.672326	0.671097	0.633000	0.633000	0.653700
City of Horizon	0.229670	0.258900	0.287500	0.287500	0.310000	0.310000	0.304941	0.294019	0.294019	0.304420
City of Socorro	0.420670	0.443140	0.475940	0.497420	0.491594	0.482182	0.459595	0.497757	0.496757	0.496757
Town of Clint	0.342550	0.343350	0.375500	0.398030	0.413773	0.416914	0.394296	0.406803	0.406099	0.406099
School District Rates										
Anthony Ind. School District	1.674100	1.692300	1.700690	1.720071	1.700000	1.545050	1.181800	1.169100	1.200000	1.202000
Cannutillo Ind. School District	1.606870	1.710000	1.700000	1.741537	1.734946	1.664996		1.292095	0.000000	1.292100
Clint Ind. School District	1.714800	1.794000	1.725460	1.710000	1.710000	1.685100	1.335050	1.335050	1.335050	1.335050
El Paso Ind. School District	1.171580	1.171579	1.571100	1.653500	1.673500	1.523500	1.203500	1.235000	1.235000	1.235000
Fabens Ind. School District	1.500000	1.578496	1.578500	1.578500	1.576781	1.512250	1.186500	1.258800	1.252900	1.238100
San Elizario Ind. School District	1.500000	1.577326	1.577330	1.571700	1.572600	1.447800	1.118940	1.108956	0.000000	1.160700
Socorro Ind. School District	1.587770	1.615500	1.602500	1.637700	1.627582	1.493689	1.168195	1.188194	1.179780	1.179690
Tornillo Ind. School District	1.599950	1.718100	1.515000	1.708200	1.699000	1.633300		1.351600	1.339100	1.336100
Ysleta Ind. School District	1.549580	1.555755	1.570480	1.757438	1.735903	1.540000	1.330000	1.330000	1.330000	1.330000
Special District Rates										
EPCO Emergency Service District No. 1	0.092570	0.095000	0.098870	0.097910	0.097310	0.093009	0.094000	0.097311	0.100000	0.100000
EPCO Emergency Service District No. 2	0.100000	0.100000	0.100000	0.100000	0.095969	0.089363	0.090010	0.100000	0.100000	0.100000
EPCO Tornillo Water Improvement Dist.	0.062700	0.062700	0.062700	0.066340	0.066340	0.066343	0.060716	0.074645	0.074645	0.078157
EPCO Water Authority (Horizon)	0.468690	0.468690	0.468690	0.468690	0.468693	0.468693	0.046869	0.468693	0.468693	0.468700
El Paso Community College	0.127500	0.131390	0.136360	0.136640	0.132844	0.120998	0.111967	0.106841	0.105670	0.107329
Hacienda Del Norte Water Imp. Dist.	0.440000	0.440000	0.455000	0.390000	0.373053	0.337532	0.271392	0.260263	0.252581	0.245937
Homestead Municipal Util. Dist. (2)	0.500000	0.440000	0.430000	0.420290	0.415386					
Lower Valley Water Authority	0.280000	0.280000	0.270440	0.256780	0.244392					
Westway Water Imp. District (2)						0.227266	0.214407	0.211415	0.209995	0.208491
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)

Table 7

**County of El Paso
Principal Property Taxpayers
Current Year and Nine Years Ago
(Amounts Expressed in Thousands)**

Taxpayer	2010			2001		
	Taxable Assessed Value	Rank	Percentage of Total Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Assessed Value
Western Refining Company L.P.	\$372,015	1	1.10%			
Tenet Hospitals Limited	235,065	2	0.69%	59,752	7	0.33%
El Paso Electric Co	229,626	3	0.68%	210,103	1	1.15%
River Oaks Properties, LTD	189,984	4	0.56%	52,127	9	0.28%
Simon Property Group	182,874	5	0.54%	84,381	4	0.46%
Freeport-McMoran	148,727	6	0.44%			
Southwestern Bell Telephone Co	118,810	7	0.35%	190,376	2	1.04%
Cardinal Health 5 LLC	90,858	8	0.27%			
Texas Gas Service	65,351	9	0.19%			
El Paso Outlet Center Holding LLC	50,922	10	0.15%			
Phelps Dodge Refining Corp				69,786	5	0.38%
Refinery Holding Co. L.P.				63,095	6	0.34%
Chevron USA, Inc.				106,851	3	0.58%
Hoover Co.				57,572	8	0.31%
Texas Cable Partners, LP				43,838	10	0.24%
	<u>\$1,684,232</u>		<u>4.96%</u>	<u>\$937,881</u>		<u>5.11%</u>

Source: Central Appraisal District.

Table 8

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
2001	62,970	(482)	62,488	59,949	95.20	2,137	62,086	
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	832	94,817	97.57
2007	101,453	(96)	101,357	97,886	96.48	958	98,844	97.52
2008	107,298	(706)	106,592	103,165	96.15	974	104,139	97.70
2009	111,735	(695)	111,040	106,980	95.74	860	107,840	97.12
2010	114,629	(1,377)	113,252	107,044	93.38	3,511	110,555	97.62

Source: City of El Paso Consolidated Tax Office and El Paso County Auditor's Office.

Table 9

County of El Paso, Texas
Ratios of Outstanding Net Debt by Type
Last Ten Fiscal Years
(Unaudited)

Year	Governmental Activities				Percentage of Actual Property Value (3)	Per Capita (4)	Revenue Bonds (1) (5)	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)						
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
2010	51,640	96,375	2,305	145,710	0.43%	188.47	1,052	146,762	1.15%	189.83

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 2001-2005 amounts include state issued bonds for which the county is paying back with user assessed fees.

Table 10

County of El Paso, Texas
Direct and Overlapping Debt
Governmental Activities
As of September 30, 2010
(Unaudited)
(Amounts Expressed in Thousands)

Jurisdiction	Debt Outstanding	Percentage Applicable to County of El Paso	Amount Applicable to County of El Paso
Direct:			
County of El Paso	\$148,015	100%	\$148,015
Total direct debt	<u>148,015</u>	<u>100</u>	<u>148,015</u>
Overlapping:			
Anthony Independent School District	3,654	100	3,654
Canutillo Independent School District	66,722	100	66,722
City of El Paso	866,869	100	866,869
City of Socorro	10,030	100	10,030
Clint Independent School District	115,733	100	115,733
El Paso County Water Authority (Horizon)	46,363	100	46,363
El Paso Independent School District	478,607	100	478,607
Fabens Independent School District	26,400	100	26,400
Lower Valley Water District	8,810	100	8,810
University Medical Center	259,058	100	259,058
San Elizario Independent School District	3,857	100	3,857
Socorro Independent School District	321,744	100	321,744
Tornillo Independent School District	12,875	100	12,875
Town of Anthony	6,230	100	6,230
Town of Horizon City	675	100	675
Ysleta Independent School District	253,138	100	253,138
El Paso CO WC&ID #4	5,564	100	5,564
Paseo Del Este MUD# 10	5,551	100	5,551
Total overlapping debt	<u>2,491,880</u>	<u>100</u>	<u>2,491,880</u>
Totals	<u>\$2,639,895</u>	<u>100%</u>	<u>\$2,639,895</u>

Source: County Auditor's Office and Municipal Advisory Council of Texas, *Texas Municipal Reports*.

Note: Overlapping governments are those taxing entities that are within the geographic boundaries of the County of El Paso.

Table 11

County of El Paso, Texas
 Legal Debt Margin Information
 Last Ten Fiscal Years
 (Unaudited)
 (Amounts Expressed in Thousands)

	Fiscal Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Debt limit	\$916,636	\$946,856	\$967,232	\$1,054,970	\$1,127,963	\$1,297,251	\$1,487,654	\$1,627,943	\$1,688,311	\$1,688,311
Total net debt applicable to limit	93,848	149,215	140,407	130,801	120,191	108,860	96,956	158,965	152,750	145,710
Legal debt margin	\$822,788	\$797,641	\$826,825	\$924,169	\$1,007,772	\$1,188,391	\$1,390,698	\$1,468,978	\$1,535,561	\$1,542,601
Total net debt applicable to the limit as a percentage of debt limit	10.2%	15.8%	14.5%	12.4%	10.7%	8.4%	6.5%	9.8%	9.0%	8.6%

Legal Debt Margin Calculation for Fiscal Year 2010
 Assessed Value \$33,766,216
 Debt limit-5% of Assessed Value (1) \$1,688,311
 Debt Applicable to Limit: 148015
 Total bonded debt 148015
 Less: Amount available for repayment of general obligation bonds 2305
 Total net debt applicable to limit 145,710
 Legal debt margin \$1,542,601

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.

Table 12

County of El Paso, Texas
Pledged-Revenue Coverage
Last Nine Fiscal Years
(Unaudited)

Water Revenue Bonds									
Plus:									
Intergovernmental									
Fiscal Year	Service Charges	Less: Operating Expenses	Net Operating Revenue	Interest Revenue	Revenue (Expenses)	Net Available Revenue	Debt Service		Coverage
							Principal	Interest	
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)
2010	897,646	1,037,831	(140,185)	18,781		(121,404)	28,000	53,868	(1.48)

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.

Table 13

**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
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
2010	773,125	12,801,404	16,558	30.6	244,157	9.7

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 2010.

Table 14

**County of El Paso, Texas
Principal Employers
Last Two Fiscal Years**

Employer	2010			2009		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Fort Bliss Civilian	32,371	1	11.5%	29,000	1	10.2%
T&T Staff Management LP	5,587	2	2.0%	6,100	5	2.2%
Tenet Hospital Ltd	3,053	3	1.1%	6,587	3	2.3%
Dish Network	2,610	4	0.9%			
University Medical Center	1,450	5	0.5%			
GC Services	2,019	6	0.7%			
Del Sol Medical Center	1,450	7	0.5%			
Texas Tech University Health Science Center	1,235	8	0.4%			
Automatic Data Processing Inc.	1,086	9	0.4%			
Redacts USA Inc.	1,085	10	0.4%			
El Paso Independent School District				8,505	2	3.0%
City of El Paso				6,400	4	2.3%
Ysleta Independent School District				6,066	6	2.1%
Socorro Independent School District				4,488	7	1.6%
University of Texas at El Paso				4,000	8	1.4%
County of El Paso				2,948	9	1.0%
El Paso Community College				2,500	10	0.9%
	51,946		18.46%	76,594		27.01%

Source: Texas Workforce Commission and the City of El Paso Office of Economic Development.

Note: Total employment is 281,404. 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

<u>Function/Program</u>	<u>Fiscal Years</u>									
	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
General government (1)	413.0	434.0	440.0	459.5	452.5	458.5	478.0	483.0	517.0	510.0
Administration of justice (2)	411.5	457.0	470.5	479.0	486.0	516.5	557.0	565.5	597.5	587.5
Public safety	1,145.5	1,154.0	1,161.5	1,196.5	1,216.5	1,220.5	1,232.5	1,235.0	1,232.0	1,268.0
Health and welfare	26.5	26.5	27.5	26.5	22.0	23.5	28.0	27.0	32.0	34.0
Resource development	45.5	28.5	31.5	25.5	16.0	16.0	16.0	17.0	25.0	10.0
Culture and recreation	48.0	81.5	77.5	70.0	48.0	45.0	42.0	43.0	43.0	43.0
Public works	72.0	63.0	67.0	67.0	69.0	70.5	70.5	70.0	74.0	75.0
Grants	159.5	136.5	161.5	163.5	163.5	167.5	167.5	151.0	153.0	158.0
Total	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	2,685.5

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.

Table 16

County of El Paso, Texas
Operating Indicators by Function/Program
Last Nine Fiscal Years

Function/Program	Fiscal Years								
	2002	2003	2004	2005	2006	2007	2008	2009	2010
General government									
County Auditor									
Accounts Payable checks issued	35,583	36,811	36,783	35,693	33,713	28,645	28,480	26,502	26,717
Deposit warrants issued	11,424	11,619	11,353	11,037	10,527	10,866	11,196	12,073	10,633
Internal audit months completed	276	425	474	480	507	482	533	726	617
Domestic Relations Office									
Cases monitored	N/A	888	627	435	650	995	1,656	1,545	1,725
Cases referred to enforcement	N/A	138	266	193	123	322	324	159	235
Human Resources									
Tests administered	980	1,412	1,134	1,267	1,238	1,342	388	400	583
Tax Office (1)									
Auto titles issued	142,545	151,401	146,978	150,206	154,440	117,567	131,804	98,288	107,261
Auto registrations	483,799	490,956	498,868	524,849	565,175	448,616	494,675	433,708	443,845
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	22,484
Civil case dispositions	19,609	22,257	15,396	18,855	19,354	20,052	21,740	23,244	22,209
Criminal cases filed	9,134	8,182	4,728	6,027	6,612	6,223	6,371	6,239	5,192
Criminal case dispositions	9,032	7,294	7,719	5,304	4,036	4,851	4,311	4,798	5,207
Juvenile cases filed	2,205	2,294	1,977	1,243	1,243	1,403	1,195	1,256	987
Juvenile case dispositions	2,233	2,135	2,839	1,276	1,276	1,277	1,160	1,118	910
County court level									
Civil cases filed	850	867	939	1,005	1,310	1,181	1,321	1,004	827
Civil case dispositions	1,009	801	745	572	929	1,279	1,376	1,086	881
Criminal cases filed	21,281	20,994	19,979	19,499	17,135	17,209	17,820	14,214	12,856
Criminal case dispositions	19,852	22,218	20,423	18,166	17,119	16,432	17,994	17,959	15,601
Probate and Mental Health cases filed	2,493	2,487	3,861	2,576	2,614	2,997	2,321	2,370	2,374
Probate and Mental Health hearings	4,625	5,288	5,682	5,754	4,152	5,836	5,864	6,213	6,275
Justice of the Peace court level									
Civil cases filed	6,365	5,921	5,557	4,454	4,876	5,342	8,397	7,355	6,822
Civil case dispositions	3,124	3,061	2,991	2,457	1,615	2,314	3,961	4,954	5,526
Criminal cases filed	65,695	68,527	68,891	65,662	66,761	70,429	74,109	77,565	65,443
Criminal case dispositions	61,794	53,615	50,713	53,310	64,922	53,494	61,410	63,071	51,883
Public safety									
Jail Facilities									
Total prisoner days	880,184	905,778	922,938	887,460	841,266	859,013	865,427	793,238	756,743
Cost per prisoner day	\$47.22	\$52.21	\$56.04	\$57.59	\$58.98	\$63.23	\$68.15	\$70.69	\$106.92
Law Enforcement									
Citations filed	6,786	7,883	7,554	8,700	10,273	10,908	11,828	17,538	11,784
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	426
Number of investigations	2,694	2,441	2,660	2,542	2,137	2,035	3,671	3,033	3,109

(continued)

Table 16

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	2010
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	2,017
Number of participants in educational presentations	16,038	26,625	38,524	29,676	N/A	54,048	56,824	91,601	111,511
Culture and recreation									
Parks and recreation									
Golf memberships sold	1,407	455	616	625	681	661	257	921	1,044
Number of golf tournaments	85	82	80	77	69	73	75	50	56
Pool rentals	58	66	73	46	29	27	30	30	24
Public works									
Road and Bridge									
Miles of roads chip sealed	23.7	35.8	20.6	16.3	19.0	15.6	12.5	14	25.4
Miles of roads reconstructed	11.3	6.7	3.4	6.8	0.8	3.6	0.2	3.3	9.2
Miles of road shoulders paved	14.6	11.0	2.4	4.6	8.6	10.5	7.7	5	4
Miles of road overlay		9.5	8.4	8.2			7.16	10.3	11.8

(concluded)

Source: Various County departments. Texas Office of Court Administration for Administration of Justice data.

Notes: Resource development indicators are estimates. Indicators are not available for the community services function. Data not available for some functions in some years.

(1) Tax Office data is reported based on the State's fiscal year, which is September-through August, for 2002 through 2005, thereafter Tax Office data is reported based on a calendar year.

Table 17

County of El Paso, Texas
Capital Asset Statistics by Function/Program
Last Nine Fiscal Years

<u>Function/Program</u>	<u>Fiscal Year</u>								
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
General government									
Touchscreen voting machines	143	143	143	143	143	143	95	135	1,353
Administration of justice									
Courtroom video projection systems	12	14	26	26	26	27	27	27	24
Public safety									
Sheriff stations	3	3	3	3	3	3	3	3	3
Sheriff patrol vehicles	103	103	95	110	122	133	184	120	118
Constable vehicles	16	16	14	15	14	24	37	39	36
Community services									
Transit buses and vans	5	5	4	7	7	8	5	9	12
Culture and recreation									
County parks	6	6	8	8	8	8	8	8	8
Golf courses	1	1	1	1	1	1	1	1	1
Swimming pools	3	3	3	3	3	3	3	3	3
County libraries	1	1	1	1	0	0	0	0	0
Coliseum	1	1	1	1	1	1	1	1	1
Equestrian center	1	1	1	1	1	1	1	1	1
Public works									
Bridges	23	23	23	23	23	23	23	23	23
Roads	597	657	633	699	727	739	777	777	881

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.

