



County of El Paso, Texas Comprehensive Annual Financial Report

For the Fiscal Year Ended
September 30, 2011

County of El Paso, Texas

Comprehensive Annual Financial Report For the Fiscal Year Ended September 30, 2011

**Prepared by: Edward A. Dion, County Auditor
County Administrative Offices
800 East Overland, Room 406
El Paso, Texas 79901-2407
(915) 546-2040
(915) 546-8172 Fax
E-mail Address: edion@epcounty.com**

Member of the Government Finance Officers Association

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2011

TABLE OF CONTENTS

	<u>Exhibit No.</u>	<u>Page No.</u>
 INTRODUCTORY SECTION		
Letter of Transmittal		1-10
GFOA Certificate of Achievement		11
County Auditor's Organizational Chart		12
County of El Paso Organizational Chart		13
Directory of Principal Officials		14
 FINANCIAL SECTION		
Independent auditor's report		15-16
Management's Discussion and Analysis		17-32
 Basic Financial Statements:		
Government-wide Financial Statements:		
Statement of Net Assets	1	33
Statement of Activities	2	34
Fund Financial Statements:		
Balance Sheet – Governmental Funds	3	35
Reconciliation of the Balance Sheet – Governmental funds to the Statement of Net Assets	3.1	36
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	4	37
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities	4.1	38
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund	5	39
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Grants		
Special Revenue Fund	6	40
Statement of Net Assets – Proprietary Funds	7	41
Statement of Revenues, Expenses, and Changes in Fund Net Assets – Proprietary Funds	8	42
Statement of Cash Flows – Proprietary Funds	9	43
Statement of Fiduciary Assets and Liabilities – Fiduciary Funds	10	44

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2011

TABLE OF CONTENTS

	<u>Exhibit No.</u>	<u>Page No.</u>
FINANCIAL SECTION (Continued)		
Notes to the Financial Statements		45-83
REQUIRED SUPPLEMENTARY INFORMATION		
Schedule of Funding Progress for the Retirement Plan - County of El Paso		85
Schedule of Funding Progress Other Post Employment Benefits - County of El Paso		85
Schedule of Funding Progress for the Retirement Plan of the Hospital District		85
SUPPLEMENTARY INFORMATION		
Combining Balance Sheet – Nonmajor Governmental funds	11	87
Combining Statement of Revenues, Expenditures, and Changes In Fund Balances – Nonmajor Governmental Funds	12	88
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund	A	89-92
Special Revenue Funds:		
Purposes of Special Revenue Funds		93-100
Combining Balance Sheet	B-1	101-108
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	B-2	109-116
Budgetary Comparison Schedule Nonmajor Special Revenue fund	B-3	117
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Individual Funds):		
Road and Bridge	B-4	118
County Tourist Promotion Fund	B-4	118
Alternative Dispute Resolution Center	B-5	119
District Attorney Drug Forfeiture Account	B-5	119
Coliseum Tourist Promotion	B-6	120

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2011

TABLE OF CONTENTS

	<u>Exhibit No.</u>	<u>Page No.</u>
Commissary Inmate Profit Fund	B-6	120
County Clerk Records Management and Preservation	B-7	121
County Attorney Commissions	B-7	121
Courthouse Security	B-8	122
Records Management and Preservation	B-8	122
County Graffiti Eradication Fund	B-9	123
County Law Library	B-9	123
Court Reporter Service	B-10	124
Sheriff's LEOSE	B-10	124
Fabens Airport	B-11	125
Child Welfare Juror Donations	B-11	125
County Attorney Supplement	B-12	126
Probate Travel Account	B-12	126
Probate Judiciary Support	B-13	127
Teen Court	B-13	127
District Clerk Records Management and Preservation	B-14	128
Juvenile Probation	B-14	128
Tax Office Discretionary	B-15	129
County Attorney Bad Check Operations	B-15	129

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2011

TABLE OF CONTENTS

	<u>Exhibit No.</u>	<u>Page No.</u>
District Attorney Apportionment Supplement	B-16	130
District Attorney Food Stamp Fraud	B-16	130
County Clerk Records Archives	B-17	131
Election Contract Services	B-17	131
Elections Chapter 19	B-18	132
El Paso Housing Finance Corporation	B-18	132
Project Care	B-19	133
County Clerk Vital Statistics	B-19	133
District Attorney Special Account	B-20	134
Sportspark	B-20	134
Family Protection	B-21	135
Justice Court Technology	B-21	135
Juvenile Probation National School Lunch	B-22	136
Juvenile Probation Federal Detainee	B-22	136
Juvenile Case Manager	B-23	137
Justice Court Security	B-23	137
DWI Drug Court	B-24	138
District Attorney Federal Asset Sharing	B-24	138
Court Initiated Guardianship	B-25	139
District Courts Records Archives	B-25	139

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2011

TABLE OF CONTENTS

	<u>Exhibit No.</u>	<u>Page No.</u>
County District Court Technology	B-26	140
Court Records Preservation	B-26	140
Sheriff Forfeiture	B-27	141
 Special Revenue Funds - Grants:		
Purpose of Grant Funds		142-158
Combining Balance Sheet	B-28	159-162
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	B-29	163-164
Schedule of Revenues-Grant Funds	B-30	165-166
Schedule of Expenditures-Grant Funds	B-31	167-168
 Debt Service Fund:		
Purposes of Debt Service Funds		169-170
Combining Balance Sheets	C-1	171-172
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	C-2	173-174
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	C-3	175

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2011

TABLE OF CONTENTS

	<u>Exhibit No.</u>	<u>Page No.</u>
Capital Projects Funds:		
Purposes of Capital Projects Fund		177-178
Combining Balance Sheet	D-1	179-180
Combining Statements of Revenues, Expenditures and Changes in Fund Balances	D-2	181-182
Total Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	D-3	183
Internal Service Funds:		
Purposes of Internal Service Funds		185
Combining Statement of Net Assets	E-1	186
Combining Statement of Revenues, Expenditures, and Changes in Fund Net Assets	E-2	187
Combining Statement of Cash Flows	E-3	188
Fiduciary Funds:		
Purposes of Agency Funds		189-190
Combining Statement of Fiduciary Assets and Liabilities	F-1	191-193
Combining Statement of Fiduciary Assets and Liabilities - Other Elected Officials	F-2	194
Combining Statement of Changes in Assets and Liabilities - All Agency Funds		
Payroll	F-3	195
IRS Section 125 Health Fund	F-3	195
County Employees' Retirement Fund	F-3	195

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2011

TABLE OF CONTENTS

	<u>Exhibit No.</u>	<u>Page No.</u>
Social Security Fund	F-3	196
Child Support Fund	F-3	196
West Texas Community Supervision and Corrections Fund	F-3	196
County Attorney Bad Check - Trust Fund	F-3	197
Sheriff's Task Force Seizures	F-3	197
District Attorney Seizures	F-3	197
Domestic Relations Fund	F-3	198
County Clerk Fund	F-3	198
District Clerk Fund	F-3	198
Sheriff's Department Funds	F-3	199
Tax Assessor Collector Fund	F-3	199
Total - All Funds	F-3	199
 Capital Assets Used in the Operation of Governmental Funds		
Comparative Schedules by Source	G-1	201
Schedule by Function and Activity	G-2	202-204
Schedule of Changes by Function and Activity	G-3	205-207

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2011

STATISTICAL SECTION

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

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2011

TABLE OF CONTENTS

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

INTRODUCTORY SECTION



COUNTY OF EL PASO

OFFICE OF THE COUNTY AUDITOR

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

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

March 21, 2012

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, 2011.

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, 2011, 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, 2011, 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, 2011 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 requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The County of El Paso's MD&A can be found immediately following the report of the independent auditors.

El Paso County Government Profile

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

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

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

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

The County is a strategic cross-roads for continental north-south and east-west traffic. The County spans a geographic area of about 1,058 square miles. The County enjoys fairly sound economic diversification. Being that El Paso is in the heart of the Southwest, many businesses are attracted to the El Paso/Juarez region. 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 19th 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 2011, *Forbes* ranked El Paso number one on its list of "Metro Areas with the Best Short Term and Long Term Job Growth." *New Geography Magazine* ranked El Paso as "Best Mid-Sized City for Jobs", and Farmers Insurance Group named El Paso as number eight on the list of "Most Secure U.S. Places to Live" among the large metro areas. Tulia.com, real estate internet site, ranked El Paso the 10th most affordable place to buy a home. The 2011 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 2nd among the 200 largest metropolitan areas. El Paso moved up from 9th place in 2010.



El Paso County and neighboring Ciudad Juarez, Mexico are separated by the Rio Grande River. According to estimation by local officials, the Ciudad Juarez metro population is 1,457,955. The geographic location of El Paso encourages enterprising businesses the unique versatility of being internationally known while remaining in the United States. There has been an increase in

Mexican businesses relocating to El Paso, with 280 new businesses opening shop here as of January 2011 compared with only nine in February 2010, according to La Red, a group of Mexican businessmen in El Paso.

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 Tornillo Guadalupe Port of Entry. As of fiscal year 2011, capital appropriations related to this project totaled \$40,052,193, of which \$8 million are Road and Bridge funds, while all years expenditures as of September 30, 2011 totaled \$18,123,063. Funds expended to date relate to environmental assessment, bridge design and the purchase of land and right-of-way necessary for this project. Of the \$18.1 million in expenditures, \$1.6 million represents land donated to the U. S. General Services Administration. 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 the spring of 2013. 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 28I*, 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 2011	September 2010	Amount Change	Percentage Change	Percent of Total
Construction	16.00	15.2	0.80	5.26%	5.68%
Manufacturing	16.80	17.0	(0.20)	-1.18%	5.96%
Trade	45.00	43.8	1.20	2.74%	15.97%
Transport, Ware, & Utilities	12.60	12.3	0.30	2.44%	4.47%
Information	4.70	5.0	(0.30)	-6.00%	1.67%
Financial Activities	11.70	11.4	0.30	2.63%	4.15%
Services	108.00	104.6	3.40	3.25%	38.33%
Total Government	67.00	69.2	(2.20)	-3.18%	23.78%
Total Labor Market	281.80	278.50	3.30	1.18%	100.00%

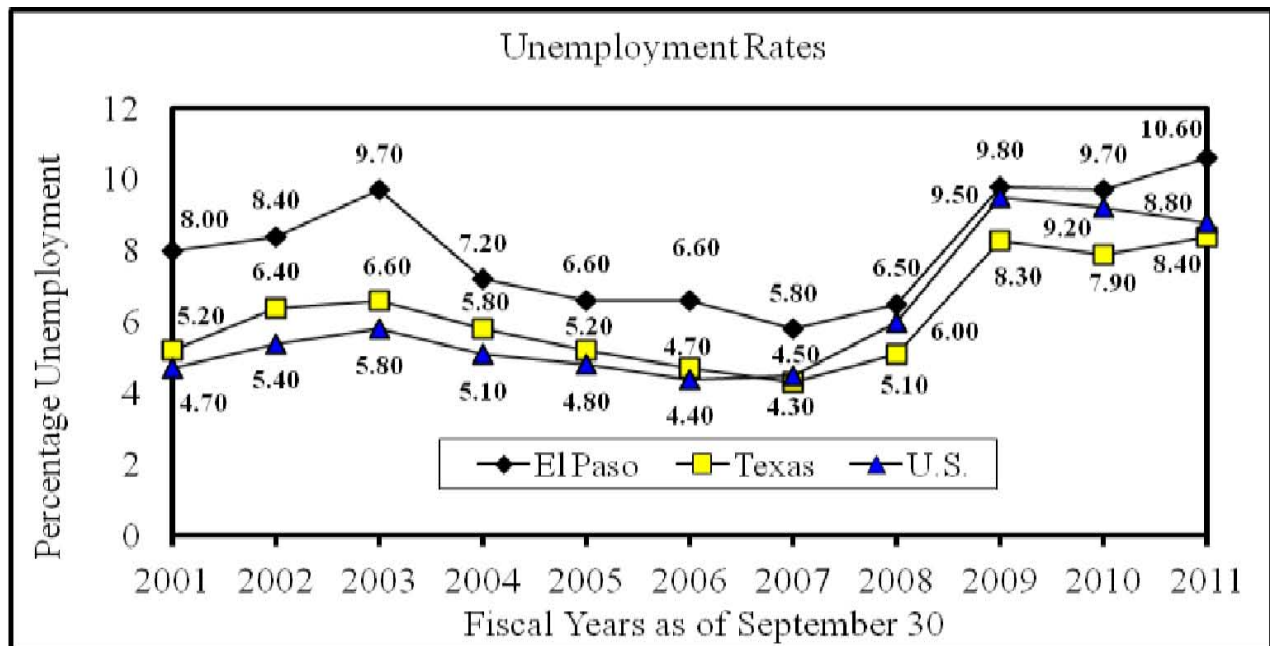
Local Economy. The El Paso region experienced a moderate growth in the economy, with a positive employment movement of 1.18 percent overall, as reflected on the chart above. Government remains vital to the economy, as our single largest economic driver is the Fort Bliss Military Base. The Army's Fort Bliss regional military complex will see nearly 34,000 active-duty personnel and an additional 2,000 full time civilian workers by the year 2013. This is the largest projected net gain for any military installation in the U.S. The increases are part of Defense Department projects including Army Modular Force initiative, global repositioning, and the 2005 Base Realignment (BRAC) process. This has signaled plans to expand the army and restructure brigade combat teams, support brigades and combat services across the country. In addition to the 34,000 military personnel, the Army estimates about 49,000 family members will accompany these personnel to El Paso. The largest net growth was experienced in 2010 and will continue through 2013. It is estimated that Fort Bliss will provide a \$3.7 billion economic impact to the local economy, 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, as well as that of the nation, 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 align closer to that of the rest of Texas.

Over the past fiscal year, between September 2010 and September 2011, El Paso gained 3,300 jobs overall. Further analysis reflects that 6,000 job gains were netted with 2,700 job losses. The various job gains occurred in construction 800, transportation 300, trade 1,200, financial activities 300, and general services sectors 3,400. Manufacturing, information and government sectors experienced decreases of (200), (300), 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 can be attributable to apparel manufacturers shifting 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 Report, the city's top ten non-local government employers in 2011 are Fort Bliss (32,371), T&T Staff Management (5,587), Tenet Healthcare Ltd. (3,053), University Medical Center (2,310), EchoStar (1,830), GC Services (1,814), Texas Tech University Health Science Center (1,235), Automated Data Processing (1,100), Del Sol Medical Center (1,100), and El Paso Electric Corp. (961).



According to the Texas Workforce Commission's October 2011 issue of Texas Labor Market Review, the statewide unemployment rate was 8.4 percent in September 2011. When compared to the same time last year, this was 6.33 percent higher. As reflected on the graph on the prior page, El Paso's unemployment rate for September was 10.6 percent in comparison to 9.7 percent in September 2010.

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 2013, 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 unassigned fund balance levels (unrestricted 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 \$0.338258 in 2010 and at \$0.363403 in 2011. 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 unassigned 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 unassigned general fund balance of at least \$21,426,017 based on the fiscal year 2012 General Fund budget of \$214,260,168. 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, the County was able to achieve its reserve goal in force at that time of 10 percent of undesignated general fund balance in 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, 2010 and 2011, had a contributing effect of enhancing a favorable expenditure budget variance, or unspent budget balance, within the General Fund.

The Court's continuing fiscal restraints, along with higher revenue streams, resulted in fiscal year 2011 revenues outpacing expenditures by \$14,184,072, and thus increasing the general fund balance by almost 43.0 percent from the previous year. Revenues and other sources grew by approximately \$19.2 million or 10.3 percent, of which \$12 million represents an increase in property taxes. Overall, expenditures and other uses increased by \$5.3 million or 2.8 percent, mainly attributed to the Sheriff's collective bargaining agreement.

For fiscal year 2012, the Court increased its use of fund balance in the budget by \$5,999,651 or about 121.9 percent over the previous year for a total of \$10,919,909. As a result, the County ended fiscal year 2011 with an unassigned fund balance of \$35,058,435, and surpassed its minimum target goal of 10.0 percent, with a ratio of 16.4 percent of the fiscal year 2012 adopted general fund budget of \$214,260,168.

It is vitally important that the Commissioners Court remain focused on trends of the general fund, especially in light of the recent funding cuts from the State during the last legislative session. 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 2012 budget incorporated additional funding for the sheriff's department collective bargaining agreement for law enforcement. Also, the County instituted a cost of living

increase for all other employees. 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 2012 the Court will continue to face significant funding challenges. Some of those challenges will be additional operating costs of new facilities and automatic contractual collective bargaining salary adjustments for the sheriff's department. 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 2012 budget, the Court must remain cautious in planning for future budget years 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 2011, some of the major initiatives funded with the debt issued in previous fiscal years were either completed or substantially completed. Some of the ongoing projects are the Ascarate Park improvements, Juvenile Justice Center Extension, Disaster Recovery Data Center and the Judicial Administration Computer System.

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, 2010. This was the 22nd 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", with a stylized flourish 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, 2010

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.



Linda C. Sandison

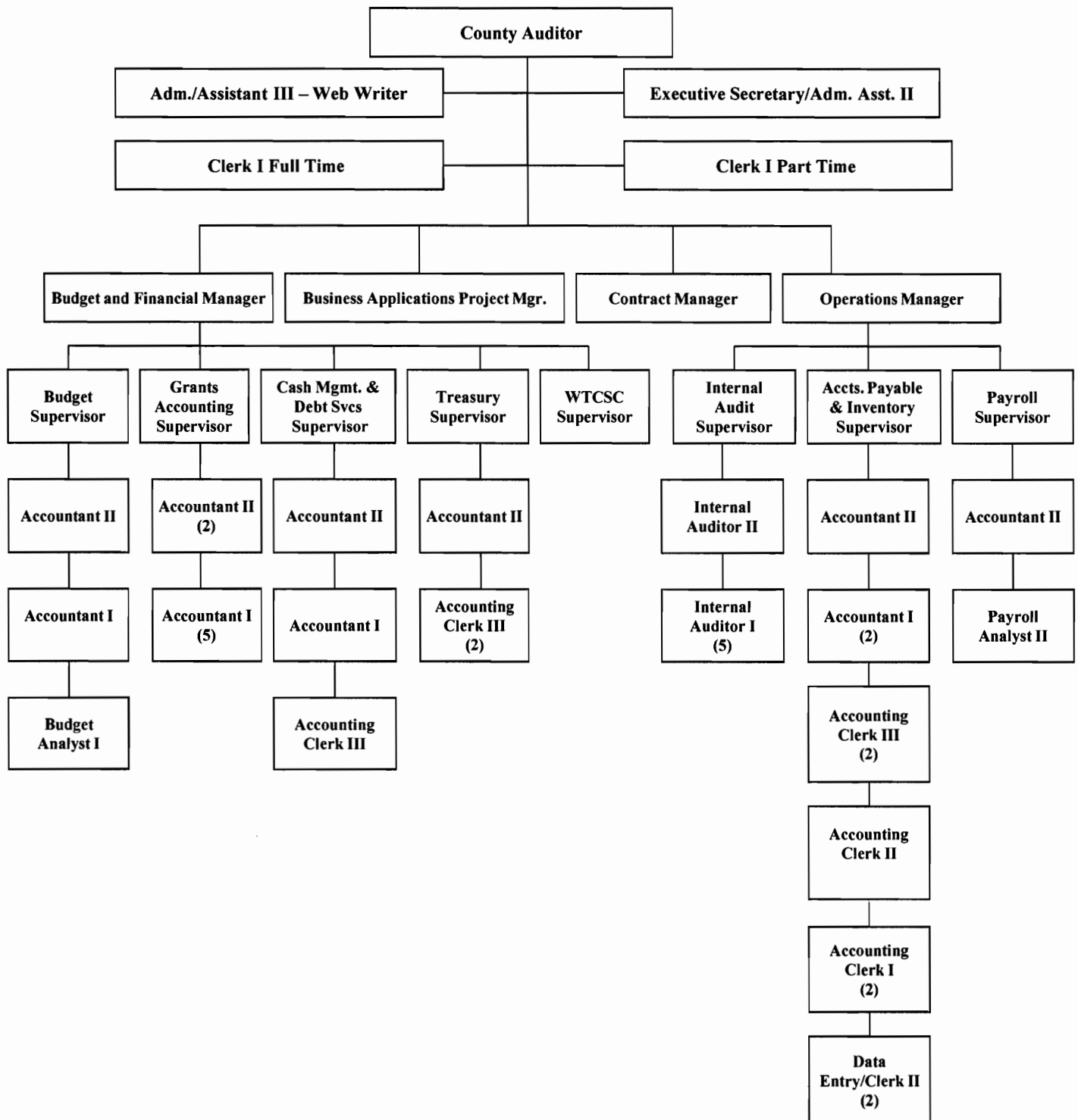
President

Jeffrey R. Enser

Executive Director

County of El Paso Auditor's Office

Organizational Chart As of September 30, 2011

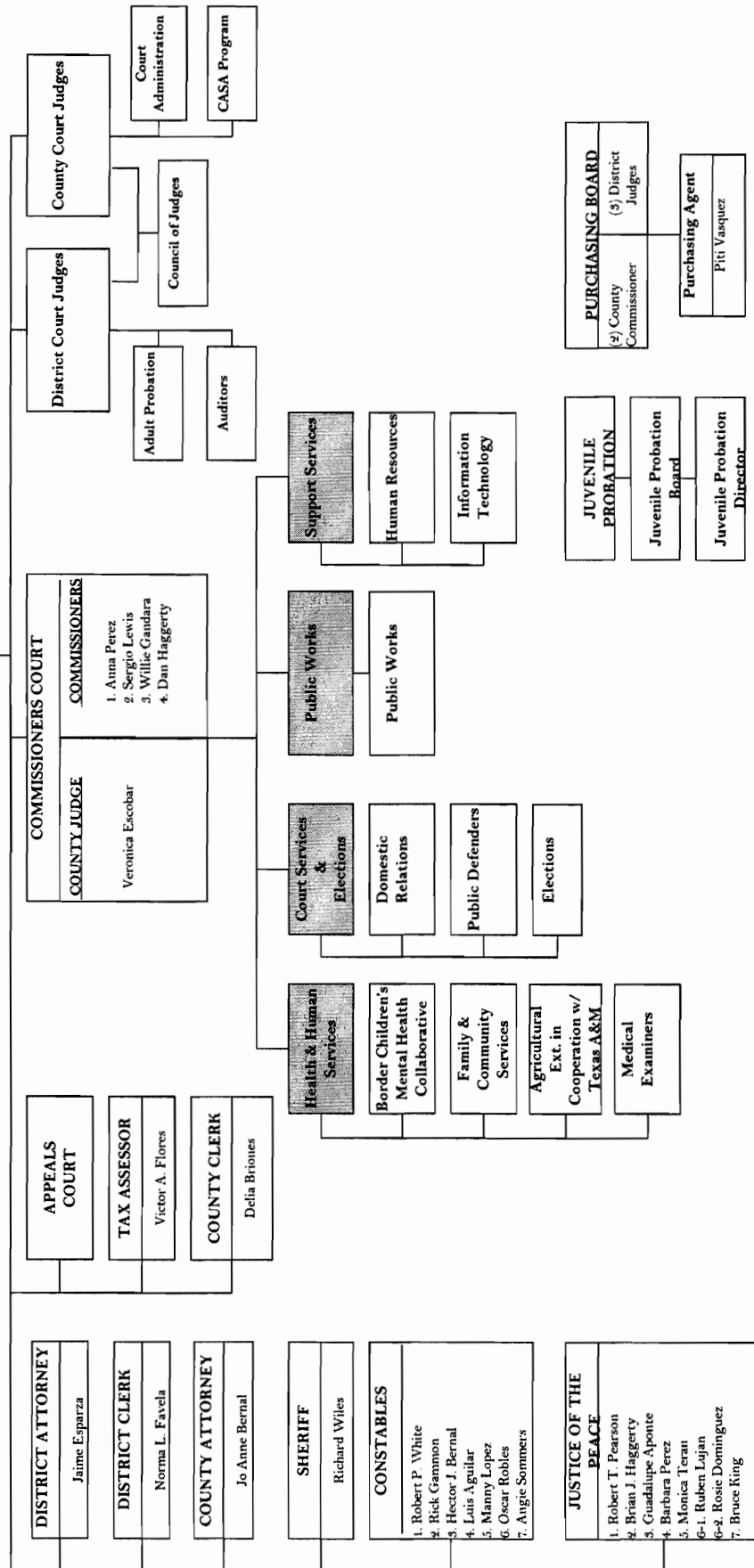




EL PASO COUNTY ORGANIZATIONAL CHART

APPROVED
10/04/2011

EL PASO COUNTY CITIZENRY





Directory of Principal Officials



Commissioners Court (The Governing Body)

County Judge, Veronica Escobar
County Commissioner, Precinct Number 1, Anna Perez
County Commissioner, Precinct Number 2, Sergio Lewis
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, Marcos Lizarraga, 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, Bill D. Hicks, 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, Regina Ardititi, 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 4, Jesus Rodriguez, 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, Patricia Chew, 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 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, (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, Norma Favela
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

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying primary government 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, 2011, 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 \$588,532,000 as of the respective balance sheet date and total revenues of \$412,084,000 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 and 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, 2011, and the respective changes in financial position, and cash flows, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 21, 2012, on our considerations of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information as listed in the table of contents on pages 17 through 32, and 85, respectively, 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, supplementary information, and statistical section, are presented for purposes of additional analysis and are not a required part of the financial statements. The supplementary information as listed in the table of contents is the responsibility of management and was derived from and relates 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 21, 2012

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, 2011. 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 2011 by \$145,864,335, which represents total net assets. Of this amount, \$134,889,003 or 92.48 percent relates to governmental-type activities while \$10,975,332 or 7.52 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 \$95,157,905 or 65.24 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 \$32,487,070 or 22.27 percent of total net assets of which the primary government and business type activities totaled \$31,952,874 or 98.36 percent and \$534,196 or 1.64 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 \$18,219,360 or 12.49 percent of total net assets.

The County's fiscal year 2011 operations resulted in total net assets increasing by \$2,436,347 or 1.70 percent. This was attributable to an increase of \$2,634,070 or 1.99 percent in the governmental-type net assets and a decrease in business-type net assets totaling \$197,723 or 1.77 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, Mayfair/Nuway 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 and workers compensation. 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 and Mayfair/Nuway Water Projects and the County Solid Waste Project. 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 \$145,864,335 at the close of fiscal year 2011. By far the largest component of the County's net assets represents investment in capital assets (e.g., land, buildings, machinery, and equipment) totaling \$95,157,905 or 65.24 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 \$832,451 or 2.56 percent, special purpose funds totaling \$29,193,637 or 89.86 percent, enterprise funds totaling \$498,801 or 1.54 percent of restricted assets. Also included are debt service funds totaling \$1,962,181 or 6.04 percent of total restricted net assets. The next category relates to unrestricted net assets totaling \$18,219,360 or 12.49 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, 2011, the County's net assets for the governmental activities increased by \$2,634,070 or 1.99 percent and business-type activities declined by \$197,723 or 1.77 percent for a net overall increase of \$2,436,347 or 1.70 percent from the previous fiscal year. Investments in capital assets net of related debt from governmental and business-type activities decreased by \$335,418 or .35 percent. There was a net decline of \$4,836,978 or 12.96 percent in restricted assets reported, composed of a decrease of \$5,106,859 related to governmental activities and an increase of \$269,881 related to business-type activities. Unrestricted net assets totaled \$18,219,360 and were up by \$7,608,743 or 71.71 percent, all related to governmental activities.

On a global perspective, the County of El Paso's total assets from governmental and business-type activities increased by \$10,588,180 or 2.97 percent. This increase 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			
	FY2011	FY2010	FY2011	FY2010	FY2011	FY2010
Current and other assets	\$ 172,395,195	\$ 171,065,765	\$ 2,299,965	\$ 2,027,420	\$ 174,695,160	\$ 173,093,185
Capital assets	182,576,206	173,362,768	10,225,215	10,452,448	192,801,421	183,815,216
Total assets	354,971,401	344,428,533	12,525,180	12,479,868	367,496,581	356,908,401
Long-term liabilities outstanding	191,644,222	189,773,544	1,023,000	1,052,000	192,667,222	190,825,544
Other liabilities	28,438,176	22,400,056	526,848	254,813	28,965,024	22,654,869
Total liabilities	220,082,398	212,173,600	1,549,848	1,306,813	221,632,246	213,480,413
Net assets:						
Invested in capital assets, net of related debt	85,936,209	86,028,798	9,221,696	9,464,525	95,157,905	95,493,323
Restricted	31,952,874	37,059,733	534,196	264,315	32,487,070	37,324,048
Unrestricted	16,999,920	9,166,402	1,219,440	1,444,215	18,219,360	10,610,617
Total net assets	\$ 134,889,003	\$ 132,254,933	\$ 10,975,332	\$ 11,173,055	\$ 145,864,335	\$ 143,427,988

The overall increase in net assets of the County can be better understood when evaluating the changes to net assets, total assets minus total liabilities. Total assets amounted to \$367,496,581 an increase of \$10,588,180 or 2.97 percent, while liabilities totaled \$221,632,246, an increase of \$8,151,833 or 3.82 percent. Further analysis reflects that the majority of all assets relate to governmental activities totaling \$354,971,401 and represents 96.59 percent of the total assets. Overall, capital assets (net of related depreciation) totaled \$192,801,421 and increased by \$8,986,205 or 4.89 percent from the prior year, mainly due to County facilities being constructed. 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 increased by 2.97 percent and the most significant impact to total assets represent an increase in receivables of \$6,857,023 or 22.79 percent due to higher property taxes still outstanding along with higher billings to the granting agencies still pending reimbursement. Capital assets increased by \$8,986,205 attributed mostly to increases in construction and renovation of county facilities. These increases were offset by a decrease in cash and cash equivalents of \$5,415,370 as a result of lower funds available for investment along with lower interest rates. 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.

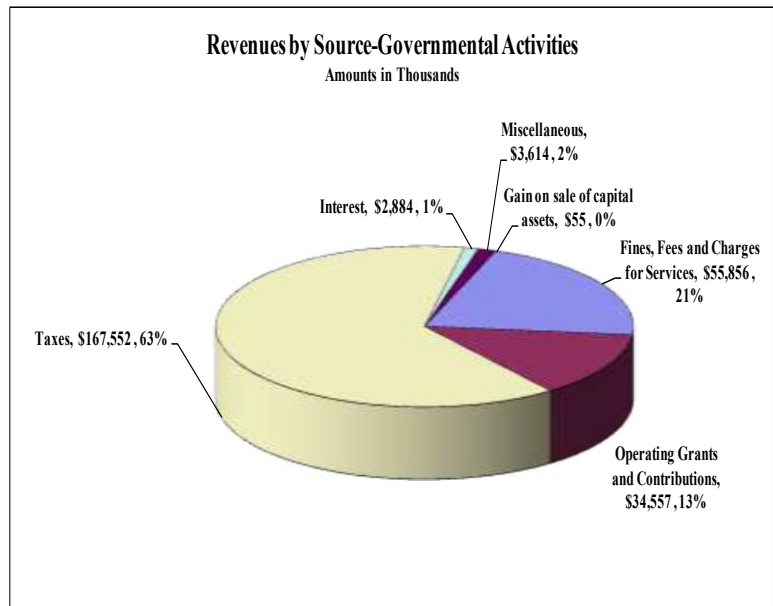
Overall, total entity-wide liabilities were \$221,632,246 and increased by \$8,151,833 or 3.82 percent. Further analysis reflects that the majority of liabilities relate to governmental activities totaling \$220,082,398 or 99.30 percent and business type activities totaling \$1,549,848 or .70 percent. Compared to fiscal year 2010, liabilities increased in the areas of vouchers payable by \$2,923,638 or 32.63 percent, payroll liabilities by \$898,476 or 16.54 percent, compensated absences by \$2,287,982 or 8.40 percent, and contingent liabilities by \$142,561 or 8.02 percent. Other Post Employment Benefits (OPEB) increased by \$4,944,860 or 39.74 percent due to the County's continuing policy of funding retiree health benefits on a pay-as-you-go basis. Bonds payable decreased by a net of \$5,421,929 or 3.64. For additional information regarding compensated absences and other post employment benefits, please see note 1-K and 3-J, respectively.

County of El Paso, Texas Changes in Net Assets						
	Governmental Activities		Business-type Activities		Total	
	FY2011	FY2010	FY2011	FY2010	FY2011	FY2010
Revenues:						
Program revenues:						
Charges for services	\$ 55,855,660	\$ 51,958,485	\$ 1,212,009	\$ 1,141,518	\$ 57,067,669	\$ 53,100,003
Operating grants and contributions	34,554,689	28,082,976	157,689	-	34,712,378	28,082,976
Capital grants and contributions	-	-	-	-	-	-
General revenues:						
Property taxes	123,986,002	114,442,824			123,986,002	114,442,824
Other taxes	43,566,341	40,343,103			43,566,341	40,343,103
Other	6,555,421	8,139,329	16,287	18,836	6,571,708	8,158,165
Total revenues	264,518,113	242,966,717	1,385,985	1,160,354	265,904,098	244,127,071
Expenses:						
General government	38,027,384	44,977,190			38,027,384	44,977,190
Administration of justice	54,180,432	52,434,046			54,180,432	52,434,046
Public safety	128,759,893	122,685,935			128,759,893	122,685,935
Health and welfare	12,509,241	11,195,959			12,509,241	11,195,959
Community services	1,877,955	1,434,063			1,877,955	1,434,063
Resource development	1,576,294	757,317			1,576,294	757,317
Culture and recreation	8,261,639	9,116,410			8,261,639	9,116,410
Public works	9,660,880	13,199,004			9,660,880	13,199,004
Interest on long-term debt	7,011,366	7,286,191			7,011,366	7,286,191
Enterprise fund			1,595,892	1,352,146	1,595,892	1,352,146
Total expenses	261,865,084	263,086,115	1,595,892	1,352,146	263,460,976	264,438,261
Increase (decrease) in net assets before transfers	2,653,029	(20,119,398)	(209,907)	(191,792)	2,443,122	(20,311,190)
Transfers	(12,184)	(20,000)	12,184	20,000	-	-
Increase in net assets	2,640,845	(20,139,398)	(197,723)	(171,792)	2,443,122	(20,311,190)
Net assets October 1	132,254,933	153,793,701	11,173,055	11,344,847	143,427,988	165,138,548
Prior period adjustment	(6,775)	(1,399,370)	-	-	(6,775)	(1,399,370)
Net assets September 30	\$ 134,889,003	\$ 132,254,933	\$ 10,975,332	\$ 11,173,055	\$ 145,864,335	\$ 143,427,988

The increase in the County's net assets of \$2,436,347 or 1.70 percent represents the degree to which revenues have outpaced expenses. Overall, revenue increased by \$21,777,027 or 8.92 percent of which a significant share of \$9,543,178 represents property taxes, \$6,629,402 relates to operating grants and contributions and \$3,967,666 is charges for services. These increases were offset by other areas which experienced a decline such as interest which decreased by \$1,057,433 or 26.70 percent while other revenues declined by \$529,024 or 12.60 percent.

Expenses decreased by \$977,285 or .37 percent. Expense changes included increases of \$6,073,958 or 4.95 percent in public safety, \$1,746,386 or 3.33 percent in administration of justice, and \$1,313,282 or 11.73 percent in health and welfare. These increases netted with declines in public works of \$3,538,124 or 26.81 percent and general government of \$6,949,806 or 15.45 percent. Interest on long-term debt also decreased by \$274,825 or 3.77 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.



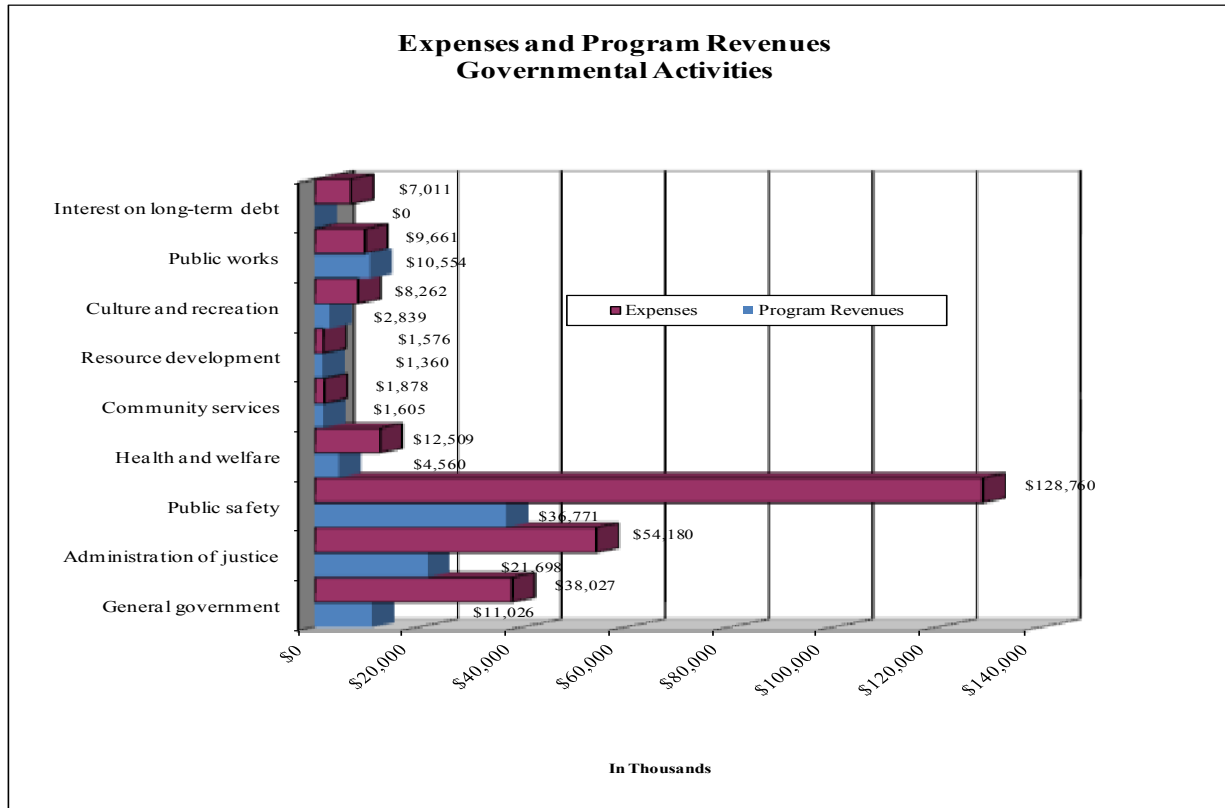
Governmental Activities

Governmental activities during fiscal year 2011 resulted in an increase in net assets of \$2,634,070 which represents 108.12 percent of the total increase for the primary government. Comparative fiscal year 2011 and 2010 data relating to these changes is discussed below.

Total revenues in the governmental activities increased by \$21,551,396 or 8.87 percent over the previous year. Charges for services increased by \$3,897,175 or 7.50 percent attributable to the increased efforts of collection of past due court costs. Property taxes increased by \$9,543,178 or 8.34 percent. This increase is attributable to increases in existing taxable property values and increases in new improvements, as well as a higher tax rate. Commissioners Court opted to raise the tax rate in fiscal year 2011 to \$0.363403 from \$0.338258 per \$100 of assessed valuation. Other taxes, comprised of sales and uses and hotel taxes, increased by \$3,195,183 or 8.31 percent.

Revenue increases were offset by declines in other revenue such as interest earnings and miscellaneous revenue which decreased by \$1,631,633 or 20.06 percent due for the most part to declines in interest rates.

Expenses in governmental activities decreased by \$1,221,031 or .46 percent and comprise 125.0 percent of the overall entity-wide decrease of \$977,285. Several functions experienced increases in expenses. Significant increases were evident in public safety totaling \$6,073,958 or 4.95 percent due in part to the collective bargaining agreement; administration of justice for a total of \$1,746,386 or 3.33 percent; and, health and welfare for a total of \$1,313,282 or 11.73 percent. Decreases were experienced in public works totaling \$3,538,124 or 26.81 percent and general government totaling \$6,949,806 or 15.45 percent.

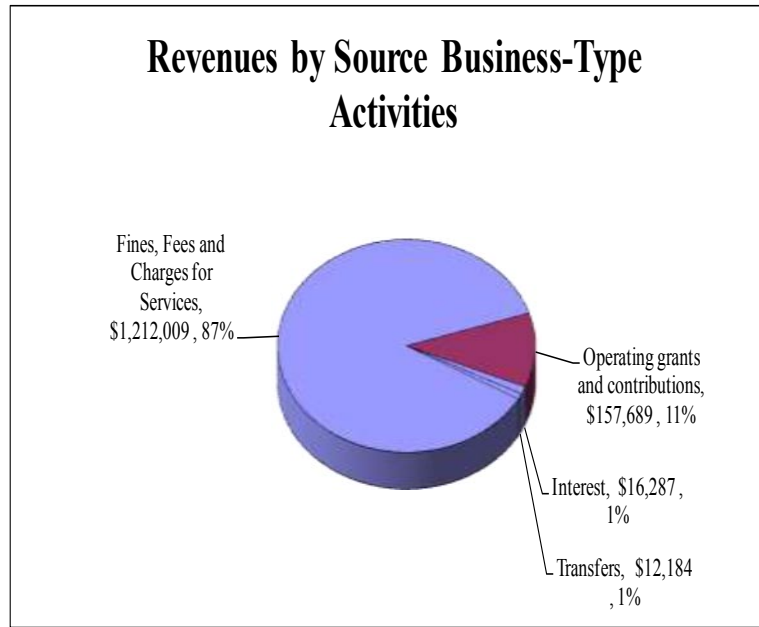


Changes mentioned previously within each of the functions above are the result of a combination of factors both at the fund level and more materially at the entity-wide level as explained in the discussion of the changes in the statement of net assets. More specific information can be found in the fund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

Business-type Activities. Business-type activities resulted in a decrease in net assets of \$197,723 or 1.77 percent and accounted for .79 percent of the total change in the primary government's net assets. Comparative fiscal year 2011 and 2010 data relating to these changes is reflected on Exhibit 7.

Overall revenues grew by \$225,631 or 19.45 percent for a total of \$1,385,985. Charges for services increased by \$70,491 or 6.18 percent due to an increase in user fees received from the East Montana water system and solid waste programs. Operating grants and contributions increased by \$157,689 due to a new water system being built to serve another Colonia in West El Paso County. Interest earnings and transfers decreased by \$2,549 and \$7,816, respectively.

Expenses in this area totaled \$1,595,892 and increased by \$243,746 or 18.03 percent and were related to increased cost of water purchases and solid waste services for the Colonias in the County.



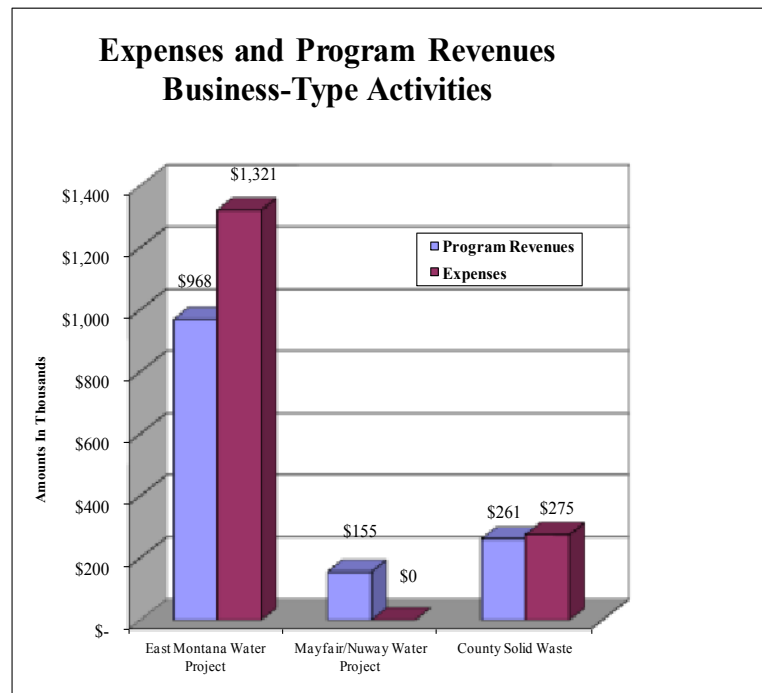
Financial Analysis of the Government's Funds

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 \$125,568,461 a decrease of \$5,950,287 or 4.52 percent in comparison with the prior year.

Unassigned fund balance constitutes \$35,058,435 or 26.66 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 projects, debt service, grants, 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 2012 fiscal year's budget.

The general fund is the chief operating fund of the County. Fund balance totaled \$46,592,537, and increased by \$13,999,130 or 42.95 percent. At the end of the fiscal year, \$35,058,435 was unassigned while \$10,919,909 represents the amount assigned to balance the general fund budget for fiscal year 2012. The unassigned fund balance of the general fund increased by \$8,294,168 or 30.99 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 2012 operating budget, which included an expenditure level exceeding the corresponding rate of estimated revenue growth, and therefore, increased the designation by \$5,999,651 or 121.94 percent from that of the prior fiscal year.

Grant funds ended the fiscal year with a fund balance of \$2,786,045, a decrease of \$188,720 or 6.34 percent. This decrease is mainly attributed to less funding from the federal and state level for such programs as Title IV-E geared toward juveniles.

The Capital Projects 2007 reported as a major fund ended the fiscal year with a fund balance of \$33,604,408 and decreased by \$12,817,972 or 27.61 percent. The non-major capital projects had a fund balance of \$13,402,468 and decreased by \$6,818,684 or 33.72 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.

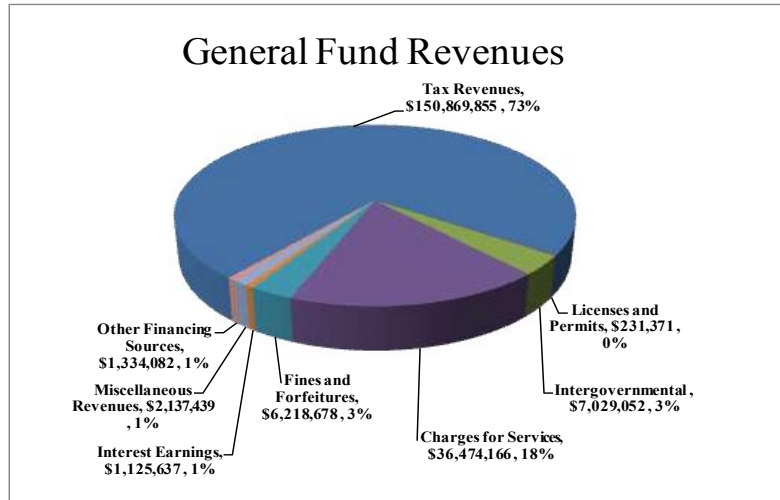
The debt service fund ended the fiscal year with a fund balance of \$2,775,411, all of which is restricted for the payment of debt service.

The special revenue funds in the aggregate ended the year with a fund balance of \$26,407,592, a decrease of \$1,400,315 or 5.04 percent compared to the previous year. This decrease is mainly due to the Road and Bridge fund receiving less allocation from the auto sales tax that is now being split between general fund and the road and bridge fund pursuant to a change in the statute by the State Legislature. The Road and Bridge Fund ended the year with a fund balance of \$12,105,193, a decrease of \$285,672 or 2.31 percent.

General Fund Trends

General Fund Revenues	2011 Actuals	2010 Actuals	Amount Increase (Decrease) from FY 2010	Percent Increase (Decrease)	2011 Actual as a % of Total Revenues and Other Financing Sources
Tax Revenues	\$ 150,869,855	\$ 135,687,883	\$ 15,181,972	11.19%	73.44%
Licenses and Permits	231,371	266,313	(34,942)	-13.12%	0.11%
Intergovernmental	7,029,052	4,638,202	2,390,850	51.55%	3.42%
Charges for Services	36,474,166	31,470,380	5,003,786	15.90%	17.76%
Fines and Forfeits	6,218,678	4,481,117	1,737,561	38.78%	3.03%
Interest Earnings	1,125,637	1,258,459	(132,822)	-10.55%	0.55%
Miscellaneous Revenues	2,137,439	2,073,810	63,629	3.07%	1.04%
Other Financing Sources	1,334,082	6,323,455	(4,989,373)	-78.90%	0.65%
Total revenues and other sources	\$ 205,420,280	\$ 186,199,619	\$ 19,220,661	10.32%	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 \$14,184,072. Actual revenues totaled \$204,086,198, an increase of \$24,210,034 or 13.46 percent over fiscal year 2010 partly due to higher property taxes. Sales and uses taxes experienced an increase of \$3,169,226. Charges for services saw an increase of \$5,003,786 or 15.90 percent.



It is noteworthy to mention that various factors and actions by the County during the fiscal year had the effect of enhancing the fund balance and unspent budgeted amounts 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 several areas. Some of the increases in revenues were briefly discussed previously in the governmental-type activities revenue discussion.

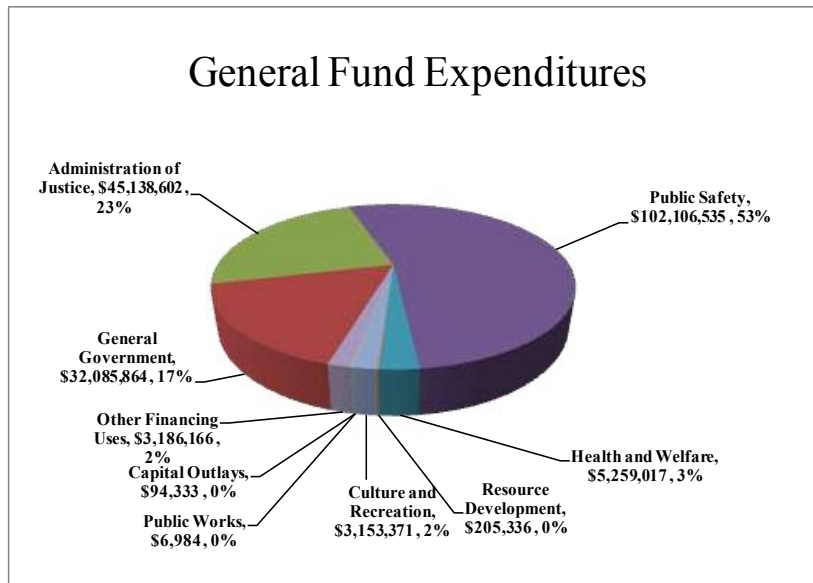
Further analysis of the general fund reflects that these increases were netted by revenue declines in interest earnings of \$132,822 and in other financing sources of \$4,989,373 or 78.90 percent, due to a one time transfer last year of \$5,000,000 from the Road and Bridge Fund.

Comparison of the general fund adopted appropriations reflects a decline in fiscal year 2011 of \$2,987,214 or 1.48 percent for a total of \$199,233,987. Actual expenditures and transfers-out in fiscal year 2011 increased by \$5,267,589 or 2.83 percent bringing the total of general fund expenditures and transfers to \$191,236,208.

Declines in expenditures by category as reflected in the chart below, were mainly as the result of a hiring freeze. The increase in public safety is mainly attributed to the automatic step increases in the Sheriff's Department for law enforcement in accordance with the CLEAT contract.

General Fund Expenditures	2011 Actuals	2010 Actuals	Amount Increase (Decrease) from FY 2010	Percent Increase (Decrease)	2011 Actual as a % of Total Expenditures and Other Financing Uses
Current:					
General Government	\$ 32,085,864	\$ 33,117,900	\$ (1,032,036)	-3.12%	16.78%
Administration of Justice	45,138,602	45,367,759	(229,157)	-0.51%	23.60%
Public Safety	102,106,535	96,067,196	6,039,339	6.29%	53.39%
Health and Welfare	5,259,017	5,095,471	163,546	3.21%	2.75%
Resource Development	205,336	241,166	(35,830)	-14.86%	0.11%
Culture and Recreation	3,153,371	2,642,251	511,120	19.34%	1.65%
Public Works	6,984		6,984	100.00%	0.00%
Capital Outlays	94,333	155,816	(61,483)	-39.46%	0.05%
Other Financing Uses	3,186,166	3,281,060	(94,894)	-2.89%	1.67%
Total Expenditures (Uses)	\$ 191,236,208	\$ 185,968,619	\$ 5,267,589	2.83%	100.00%

Further analysis reflects decreases affecting several categories, such as general government by \$1,032,036 or 3.12 percent, administration of justice by \$229,157 or .51 percent, resource development by \$35,830 or 14.86 percent. Capital outlays declined by \$61,483 or 39.46 percent as a result of the Commissioners Court's attempt at reducing cost wherever possible. Health and welfare and culture and recreation increased by \$163,546 and \$511,120, respectively. Other financing uses declined by \$94,894 or 2.89 percent.



General Fund Budgetary Highlights

The fiscal year 2011 adopted budget of \$199,233,987 did not increase during the fiscal year other than for carryover appropriations totaling \$1,203,485 bringing the original budget total to \$200,437,472. This budget included \$4,920,258 of fund balance reserves to balance the fiscal year 2011 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 \$10,575,469 more than estimates and occurred in all areas except in ad valorem property taxes and licenses and permits. Significant positive variances were in sales and use taxes of \$3,995,715 or 11.55 percent, fines and forfeits of \$719,678 or 13.09 percent, charges for services of \$2,550,816 or 7.52 percent and intergovernmental \$2,796,382 or 66.07 percent. Actual property taxes were \$55,570 less than estimates and comprise approximately 45.97 percent of total revenue received. Other financing sources representing transfers-in had a positive variance \$531,082 due to residual matching funds remaining after close-out of respective grants.

Favorable appropriation variances were experienced in all functions of the County's general fund 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 for approval by the Court and encouraging efficiencies in business practices. Overall favorable appropriation variances totaled \$10,323,345 which represents 5.15 percent of the adopted budget with carryover. The most significant favorable variance was in the area of general government totaling \$6,212,533 or 60.18 percent of overall appropriation variances. The majority of this variance related to appropriations for contingencies that did not materialize and

unspent personnel appropriations made possible due to the County's hiring freeze policy. In regard to operating appropriations, the favorable variance was mainly 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.

Capital Asset and Debt Administration

Capital assets

El Paso County, Texas						
Summary of Capital Assets (Net of Depreciation)						
	Governmental Activities		Business-type Activities		Totals	
Categories	2011	2010	2011	2010	2011	2010
Land	\$ 16,322,295	\$ 15,325,520			\$ 16,322,295	\$ 15,325,520
Easements	100,000	40,000			100,000	40,000
Buildings	100,892,756	107,514,124			100,892,756	107,514,124
Improvements	6,797,975	6,817,198			6,797,975	6,817,198
Equipment	4,520,398	5,016,907	\$ 10,068,215	\$ 10,390,694	14,588,613	15,407,601
Furniture and Fixtures	166,255	210,916			166,255	210,916
Infrastructure	1,500,621	1,505,361			1,500,621	1,505,361
Vehicles	5,313,600	5,459,173	1,416	3,841	5,315,016	5,463,014
Roads	17,345,027	17,489,865			17,345,027	17,489,865
Bridges and culverts	1,499,431	1,594,301			1,499,431	1,594,301
Leased equipment	191,146	304,502			191,146	304,502
Construction in progress	27,926,702	12,084,901	155,584	57,913	28,082,286	12,142,814
Total assets	\$ 182,576,206	\$ 173,362,768	\$ 10,225,215	\$ 10,452,448	\$ 192,801,421	\$ 183,815,216

The County's capital assets for governmental and business type activities as of September 30, 2011 amounted to \$192,801,421 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 increase of \$8,986,205 or 4.89 percent, comprised of an increase of \$9,213,438 or 5.31 percent in governmental activities and a decrease of \$227,233 or 2.17 percent in the business-type activities.

Major capital asset activity occurring in fiscal year 2011 included the acquisition of land and some easements in support of the on-going activity in the Tornillo Guadalupe Port of Entry in Far East El Paso. 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	
	2011	2010	2011	2010	2011	2010
General obligation bonds	\$ 48,855,000	\$ 51,640,000			\$ 48,855,000	\$ 51,640,000
Certificates of obligation bonds	93,395,000	96,375,000			93,395,000	96,375,000
Revenue bonds			1,023,000	1,052,000	1,023,000	1,052,000
Total	\$ 142,250,000	\$ 148,015,000	\$ 1,023,000	\$ 1,052,000	\$ 143,273,000	\$ 149,067,000

At the end of the fiscal year, the County had total bonded debt outstanding of \$143,273,000 as reflected above. Of this amount, \$142,250,000 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 \$5,794,000 or 3.89 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. The last rating was done in fiscal year 2010 by Fitch Ratings and 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, 2010 and 2011, along with continued efforts of stabilization for fiscal year 2012. 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 2011 issue of Texas Labor Market Review, the statewide unemployment rate was 8.4 percent in September. Compared to the same time last year, this was 6.3 percent higher. El Paso's unemployment rate increased from 9.7 percent to 10.6 percent in 2011.
- Over the past fiscal year, between September 2010 and September 2011, El Paso gained 3,300 jobs overall. Further analysis reflects that 6,000 job gains were netted with 2,700 employment losses. The various job gains occurred in construction 800, transportation 300, trade 1,200, financial activities 300, and the services sector 3,400. The losses were in manufacturing (200), information (300) and government (2,200). The services sector

comprises 38.3 percent of El Paso's employment market, while the government sector makes up 23.8 percent of the 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 2013. 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 8.6 percent growth over the past 5 years.
- For fiscal year 2009 the tax rate was set at \$0.342437 and lowered to \$0.338258 per \$100 of assessed valuation in 2010 as a result of increased property valuations and the addition of new property to the tax base. The tax rate was 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 2008 to fiscal year 2009, by approximately \$10.7 million or 24.89 percent, and increased slightly by \$243 thousand from fiscal year 2009 to 2010. Overall fund balance increased significantly from 2010 to 2011 by approximately \$14.0 million or 42.9 percent.
- Sales and use tax revenues fell in 2009 after five years of consecutive growth, but reflected positive growth in 2010 and again in 2011. On a positive note, inflationary trends in the region have trended favorably compared to the state and national levels.
- The Commissioners Court will continue its focus of containing general fund expenditure growth while enhancing revenue growth in order to keep up with inflation.

All of these factors were considered in preparing the County's budget for the 2012 fiscal year.

The focus of the County remains on conservative fiscal management while addressing public service needs and State mandates. As of September 30, 2011, the Federal Funds rate was between 0 and .25 percent. The Discount rate was .75 percent as of September 2011. Interest for the twelve months ended September 2011 was \$2,900,239 down \$1,059,6633 or 26.76 percent when compared to \$3,959,872 the prior fiscal year, due mainly to lower interest rates from the depository bank.

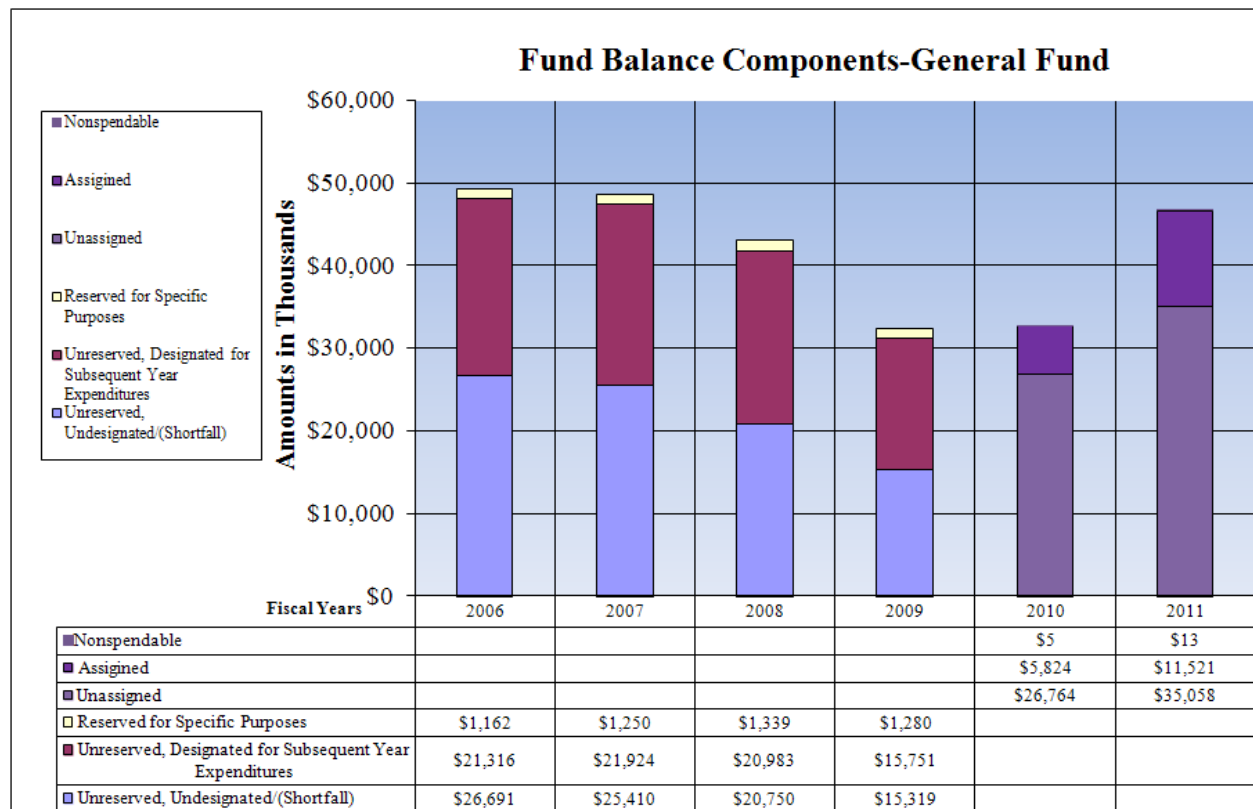
Unquestionably, the County faces continued challenges associated with meeting the steadily increasing demands for additional services and infrastructures for its rapidly growing population. The Commissioners Court members will continue to evaluate and analyze ways to streamline the County's operations 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 2012, 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 2012 budget compared to the amount used in fiscal year 2011, the Court must continue to focus on fiscal and budgetary restraint in fiscal years 2012 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 implemented in fiscal year 2010. 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 2012 budget adopted by the County totaled \$262,247,887, a net increase of \$15,139,681 or 6.12 percent in comparison to the fiscal year 2011 adopted budget. Additional information regarding the 2012 budget can be obtained from the County's official 2012 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, 2011

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Hospital District
ASSETS				
Cash and cash equivalents	\$135,695,625	\$1,612,090	\$137,307,715	\$110,520,000
Investments				16,008,000
Receivables (net of allowance for uncollectible)	36,686,771	263,766	36,950,537	20,707,000
Inventories	12,799		12,799	5,840,000
Prepaid				8,975,000
Due from other funds		155,584	155,584	
Restricted assets:				
Temporarily restricted:				
Cash and cash equivalents		268,525	268,525	
Other assets				39,767,000
Capital Assets (net of accumulated depreciation):				
Land	16,322,295		16,322,295	10,128,000
Easements	100,000		100,000	
Buildings	100,892,756		100,892,756	85,714,000
Improvements	6,797,975		6,797,975	
Equipment	4,520,398	10,068,215	14,588,613	
Furniture and fixtures	166,255		166,255	45,528,000
Infrastructure	1,500,621		1,500,621	
Vehicles	5,313,600	1,416	5,315,016	
Roads	17,345,027		17,345,027	
Bridges and culverts	1,499,431		1,499,431	
Leased equipment	191,146		191,146	
Construction in progress	27,926,702	155,584	28,082,286	245,345,000
Total assets	354,971,401	12,525,180	367,496,581	588,532,000
LIABILITIES				
Vouchers payable	11,624,299	260,606	11,884,905	75,370,000
Retainage payable	525,534		525,534	
Claims payable	898,396		898,396	
Payroll liabilities	6,329,348	1,249	6,330,597	
Due to others	2,347,081	93,400	2,440,481	
Due to other funds		155,584	155,584	
Due to other units	580,956		580,956	
Due to other governments	1,831,225	9,614	1,840,839	
Unearned revenue	2,217,734		2,217,734	
Accrued interest payable	848,625	6,395	855,020	
Claims and judgments	1,234,978		1,234,978	
Noncurrent liabilities:				
Due within one year				
Bonds	6,175,000	29,000	6,204,000	5,006,000
Capital leases	67,016		67,016	
Self-insured obligations				1,992,000
Contingent liabilities	820,000		820,000	
Compensated Absences	9,907,348		9,907,348	
Due in more than one year				
Bonds(net of related costs)	136,526,525	994,000	137,520,525	253,524,000
Capital leases	45,881		45,881	
Self-insured obligations				1,093,000
Contingent liabilities	1,100,000		1,100,000	
Compensated absences	19,615,376		19,615,376	
OPEB liability	17,387,076		17,387,076	
Other long term liabilities				821,000
Total liabilities	220,082,398	1,549,848	221,632,246	337,806,000
NET ASSETS				
Invested in capital assets, net of related debt	85,936,209	9,221,696	95,157,905	139,129,000
Restricted for:				
Capital Projects	832,451		832,451	
Grants	2,786,045		2,786,045	
Legislative	26,407,592		26,407,592	
Debt service	1,926,786	35,395	1,962,181	5,006,000
Enterprise fund:		498,801	498,801	
Health care				23,889,000
Unrestricted	16,999,920	1,219,440	18,219,360	82,702,000
Total net assets	\$134,889,003	\$10,975,332	\$145,864,335	\$250,726,000

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, 2011

Functions/Programs	Program Revenues				Net (expense) Revenue and Changes in Net Assets		
	Expenses	Fees, Fines, and Charges for Services	Operating Grants and Contributions	Governmental Activities	Primary Government		Component Unit
					Business-type Activities	Total	
Primary government:							
Governmental Activities:							
General government	\$38,027,384	\$10,002,971	\$1,022,830	(\$27,001,583)		(\$27,001,583)	
Administration of justice	54,180,432	11,142,760	10,555,306	(32,482,366)		(32,482,366)	
Public safety	128,759,893	22,489,200	14,279,150	(91,991,543)		(91,991,543)	
Health and welfare	12,509,241	136,209	4,423,748	(7,949,284)		(7,949,284)	
Community services	1,877,955		1,605,003	(272,952)		(272,952)	
Resource development	1,576,294	2,839,129	1,359,626	(216,668)		(216,668)	
Culture and recreation	8,261,639	9,245,391		(5,422,510)		(5,422,510)	
Public works	9,660,880		1,309,026	893,537		893,537	
Interest on long-term debt	7,011,366			(7,011,366)		(7,011,366)	
Total governmental activities	261,865,084	55,855,660	34,554,689	(171,454,735)		(171,454,735)	
Business-type activities:							
East Montana water project	1,320,580	950,353	2,105		(\$368,122)	(368,122)	
Mayfair/Nuway Water Project	-		155,584		\$155,584	155,584	
County Solid Waste	275,312	261,656			(13,656)	(13,656)	
Total business-type activities	1,595,892	1,212,009	157,689		(226,194)	(226,194)	
Total primary government	\$263,460,976	\$57,067,669	\$34,712,378	(\$171,454,735)	(\$226,194)	(\$171,680,929)	
Component units:							
Hospital district	\$370,157,000	\$205,107,000	\$137,784,000				(\$27,266,000)
Total component units	\$370,157,000	\$205,107,000	\$137,784,000				(27,266,000)
General revenues:							
Taxes:							
Property				\$123,986,002		\$123,986,002	\$65,857,000
Hotel/Motel				3,064,525		3,064,525	
Sales				38,595,715		38,595,715	
Bingo				56,406		56,406	
Mixed beverage				1,849,695		1,849,695	
Interest				2,886,152	\$16,287	2,902,439	625,000
Miscellaneous				3,613,904		3,613,904	456,000
Gain on sale of capital assets				55,365		55,365	
Transfers				(12,184)	12,184		(35,839,000)
Total general revenues and transfers				174,095,580	28,471	174,124,051	31,099,000
Change in net assets				2,640,845	(197,723)	2,443,122	3,833,000
Net assets - beginning				132,254,933	11,173,055	143,427,988	246,893,000
Prior period adjustment				(6,775)		(6,775)	
Net assets - ending				\$134,889,003	\$10,975,332	\$145,864,335	\$250,726,000

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

County of El Paso, Texas
Balance Sheet
Governmental Funds
September 30, 2011

	General	Special Revenue Grants	County Capital Projects 2007	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$50,392,756	\$679,388	\$37,171,005	\$44,106,406	\$132,349,555
Receivables (net of allowances for uncollectible):					
Taxes	14,986,585				14,986,585
Accounts	8,918,685	8,416,594		237,462	17,572,741
Inventory of supplies	12,799				12,799
Total assets	<u>\$74,310,825</u>	<u>\$9,095,982</u>	<u>\$37,171,005</u>	<u>\$44,343,868</u>	<u>\$164,921,680</u>
Liabilities and fund balances					
Liabilities:					
Vouchers payable	\$3,524,565	3,612,182	\$3,044,247	\$1,443,305	\$11,624,299
Retainage Payable		3,184	522,350		525,534
Payroll liability	5,610,202	502,556		214,495	6,327,253
Due to others	2,243,260			92,798	2,336,058
Due to other units	580,956				580,956
Due to other governments	1,823,426			7,799	1,831,225
Deferred revenue	13,935,879	2,192,015			16,127,894
Total liabilities	<u>27,718,288</u>	<u>6,309,937</u>	<u>3,566,597</u>	<u>1,758,397</u>	<u>39,353,219</u>
Fund Balances:					
Nonspendable:					
Inventory	12,799				12,799
Restricted:					
Temporary budgetary stabilization				13,880,231	13,880,231
Building construction/renovation			3,365,187	440,288	3,805,475
Bridge construction			11,731,233	198,177	11,929,410
General assistance				5,024,712	5,024,712
Parks			1,248,371	9,433,794	10,682,165
Public safety				653,179	653,179
Records management				369,306	369,306
Road construction/maintenance				1,551,872	1,551,872
Software/IT improvements			1,117,666		1,117,666
Water/sewer construction			1,110,015	515,719	1,625,734
Debt service				2,775,411	2,775,411
Other purposes		2,786,045	1,593,466	4,531,539	8,911,050
Committed:					
Other purposes				1,357,820	1,357,820
Assigned:					
Imprest and change funds	129,110				129,110
Temporary budgetary stabilization	10,919,909				10,919,909
Other purposes	472,284		13,438,470	1,853,423	15,764,177
Unassigned:	<u>35,058,435</u>				<u>35,058,435</u>
Total fund balances	<u>46,592,537</u>	<u>2,786,045</u>	<u>33,604,408</u>	<u>42,585,471</u>	<u>125,568,461</u>
Total liabilities and fund balances	<u>\$74,310,825</u>	<u>\$9,095,982</u>	<u>\$37,171,005</u>	<u>\$44,343,868</u>	<u>\$164,921,680</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, 2011

Total fund balances for governmental funds		\$125,568,461
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	16,322,295	
Easements	100,000	
Buildings, net of accumulated depreciation	100,892,756	
Improvements, net of accumulated depreciation	6,797,975	
Equipment, net of accumulated depreciation	4,520,398	
Furniture and fixtures, net of accumulated depreciation	166,255	
Infrastructure, net of accumulated depreciation	1,500,621	
Vehicles, net of accumulated depreciation	5,313,600	
Roads, net of accumulated depreciation	17,345,027	
Bridges and culverts, net of accumulated depreciation	1,499,431	
Leased equipment, net of accumulated depreciation	191,146	
Construction in progress	27,926,702	
Total capital assets		182,576,206
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.		
Deferred revenue property taxes		13,910,160
Receivable for court costs, net of allowance for uncollectible accounts		4,127,445
Compensated Absences		(29,522,724)
OPEB liability		(17,387,076)
Internal service fund is used to charge the health care costs for county employees, dependants, and retirees.		2,434,556
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	(848,625)	
General long-term debt	(142,250,000)	
Capital leases	(112,897)	
Contingent liabilities	(1,920,000)	
Claims and judgments	(1,234,978)	
Deferred bond issuance costs	(451,525)	
Other liabilities		
Total long-term liabilities		(146,818,025)
Total net assets of governmental activities		<u>\$134,889,003</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
Governmental Funds
For the Year Ended September 30, 2011

	General	Special Revenue Grants	County Capital Projects 2007	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$150,869,855			\$15,906,931	\$166,776,786
Licenses and permits	231,371				231,371
Intergovernmental revenues	7,029,052	\$26,609,237		916,400	34,554,689
Charges for services	36,474,166			11,345,444	47,819,610
Fines and Forfeitures	6,218,678			1,285,418	7,504,096
Interest	1,125,637	73,153	\$861,420	760,924	2,821,134
Miscellaneous	2,137,439	1,274,453	714	201,298	3,613,904
Total Revenues	204,086,198	27,956,843	862,134	30,416,415	263,321,590
EXPENDITURES					
Current:					
General Government	32,085,864	56,737		2,627,710	34,770,311
Administration of justice	45,138,602	4,696,699		1,242,529	51,077,830
Public safety	102,106,535	14,899,677		2,429,381	119,435,593
Health and welfare	5,259,017	5,413,974		129,321	10,802,312
Community services		1,736,369			1,736,369
Resource development	205,336	1,304,106			1,509,442
Culture and recreation	3,153,371	747		3,686,588	6,840,706
Public works	6,984	787,274		6,344,644	7,138,902
Debt Service:					
Principal				5,765,000	5,765,000
Interest				7,043,172	7,043,172
Capital outlays	94,333	1,156,876	17,900,285	4,008,358	23,159,852
Total expenditures	188,050,042	30,052,459	17,900,285	33,276,703	269,279,489
Excess (deficiency) of revenues over (under) expenditures	16,036,156	(2,095,616)	(17,038,151)	(2,860,288)	(5,957,899)
OTHER FINANCING SOURCES (USES)					
Transfers in	1,334,082	2,172,716		2,264,589	5,771,387
Transfers out	(3,186,166)	(415,193)		(2,182,212)	(5,783,571)
Sale of capital assets				55,365	55,365
Total other financing sources and uses	(1,852,084)	1,757,523		137,742	43,181
Net change in fund balances	14,184,072	(338,093)	(17,038,151)	(2,722,546)	(5,914,718)
Fund balances - beginning	32,593,407	2,974,765	46,422,380	49,528,196	131,518,748
Prior year adjustment	(156,148)	149,373	4,220,179	(4,220,179)	(6,775)
Net change in reserve for inventories	(28,794)				(28,794)
Fund balances - ending	\$46,592,537	\$2,786,045	\$33,604,408	\$42,585,471	\$125,568,461

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, 2011**

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

Net change in fund balances - total governmental funds (\$5,914,718)

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	5,765,000	
Net adjustment		5,392,929

Court cost receivables, net of allowance for uncollectible amounts 300,583

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	775,557	
Additional contingent liabilities	(142,561)	
Additional Compensated Absences	(2,287,982)	
Additional Other Post Employment Benefits	(4,944,860)	
Depreciation expense	(16,101,080)	
The net effect of various transactions involving capital assets (i.e., sales and retirements) is to increase net assets		
Additions	28,411,165	
Retirements	(4,256,200)	
Accumulated depreciation related to retirements	1,159,553	25,314,518
Unpaid claims workers comp		284,853
Change in purchasing inventory		(28,794)
Expenses related to capital lease payments and retirements		111,796
Accrued interest on bonds		31,806
		3,013,253

Internal service fund is used to charge the health care costs for county employees, dependants, and retirees. (151,202)

Change in net assets of governmental activities \$2,640,845

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Property	\$110,423,609	\$110,423,609	\$110,368,039	(\$55,570)
Sales	34,600,000	34,600,000	38,595,715	3,995,715
Bingo	56,000	56,000	56,406	406
Mixed beverage	1,700,000	1,700,000	1,849,695	149,695
Licenses and permits	258,000	258,000	231,371	(26,629)
Intergovernmental	4,232,670	4,232,670	7,029,052	2,796,382
Charges for services	33,923,350	33,923,350	36,474,166	2,550,816
Fines and forfeitures	5,499,000	5,499,000	6,218,678	719,678
Interest	890,000	890,000	1,125,637	235,637
Miscellaneous	1,928,100	1,928,100	2,137,439	209,339
Total revenues	193,510,729	193,510,729	204,086,198	10,575,469
EXPENDITURES				
Current:				
General government				
Personnel	27,445,520	26,040,716	22,848,307	3,192,409
Operating	13,157,775	12,286,475	9,266,351	3,020,124
Total general Government	40,603,295	38,327,191	32,114,658	6,212,533
Administration of justice				
Personnel	40,868,753	41,737,916	40,280,658	1,457,258
Operating	4,654,902	5,008,933	4,857,944	150,989
Total Administration of justice	45,523,655	46,746,849	45,138,602	1,608,247
Public safety				
Personnel	83,256,701	84,881,127	84,787,434	93,693
Operating	17,201,487	18,122,342	17,319,101	803,241
Total Public safety	100,458,188	103,003,469	102,106,535	896,934
Health and welfare				
Personnel	1,770,760	2,256,249	1,581,343	674,906
Operating	3,200,441	3,977,628	3,677,674	299,954
Total Health and welfare	4,971,201	6,233,877	5,259,017	974,860
Resource development				
Personnel	267,353	295,589	200,267	95,322
Operating	19,152	19,152	5,069	14,083
Total Resource development	286,505	314,741	205,336	109,405
Culture and recreation				
Personnel	1,736,818	1,767,140	1,661,427	105,713
Operating	1,696,239	1,766,764	1,491,944	274,820
Total Culture and recreation	3,433,057	3,533,904	3,153,371	380,533
Public works				
Operating	13,300	13,300	6,984	6,316
Total Public works	13,300	13,300	6,984	6,316
Capital outlays	331,290	228,850	94,333	134,517
Total expenditures	195,620,491	198,402,181	188,078,836	10,323,345
Excess of revenues over expenditures	(2,109,762)	(4,891,452)	16,007,362	20,898,814
OTHER FINANCING SOURCES (USES)				
Transfers in	803,000	803,000	1,334,082	531,082
Transfers out	(4,816,981)	(2,035,291)	(2,035,294)	(3)
Capital leases				
Total other financing sources and uses	(4,013,981)	(1,232,291)	(701,212)	531,079
Net change in fund balances	(6,123,743)	(6,123,743)	15,306,150	21,429,893
Fund balances - beginning	43,612,166	43,612,166	43,612,166	
Prior period adjustment			(156,148)	(156,148)
Fund balances - ending	\$37,488,423	\$37,488,423	\$58,762,168	\$21,273,745

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

County of El Paso, Texas
Special Revenue Fund - Grant Funds
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$35,389,511	\$64,601,962	\$26,609,237	(\$37,992,725)
Interest	119,550	119,550	73,153	(46,397)
Miscellaneous	249,311	840,629	1,274,453	433,824
Total revenues	<u>35,758,372</u>	<u>65,562,141</u>	<u>27,956,843</u>	<u>(37,605,298)</u>
Expenditures:				
General government:				
Personnel	50,925	110,820	54,504	56,316
Operating	20,500	12,383	2,233	10,150
Total general government	<u>71,425</u>	<u>123,203</u>	<u>56,737</u>	<u>66,466</u>
Administration of justice:				
Personnel	1,849,691	3,925,821	2,097,945	1,827,876
Operating	1,414,752	3,892,447	2,598,754	1,293,693
Total administration of justice	<u>3,264,443</u>	<u>7,818,268</u>	<u>4,696,699</u>	<u>3,121,569</u>
Public safety:				
Personnel	8,562,628	21,070,170	10,407,975	10,662,195
Operating	7,266,809	13,303,526	4,491,702	8,811,824
Total public safety	<u>15,829,437</u>	<u>34,373,696</u>	<u>14,899,677</u>	<u>19,474,019</u>
Health and welfare:				
Personnel	1,452,935	2,819,849	1,135,743	1,684,106
Operating	2,410,761	6,142,628	4,278,231	1,864,397
Total health and welfare	<u>3,863,696</u>	<u>8,962,477</u>	<u>5,413,974</u>	<u>3,548,503</u>
Resource development:				
Personnel		30,000	778	29,222
Operating	5,767,493	5,729,309	1,303,328	4,425,981
Total resource development	<u>5,767,493</u>	<u>5,759,309</u>	<u>1,304,106</u>	<u>4,455,203</u>
Community services:				
Personnel	193,538	603,701	167,819	435,882
Operating	12,534,260	13,792,922	1,568,550	12,224,372
Total community services	<u>12,727,798</u>	<u>14,396,623</u>	<u>1,736,369</u>	<u>12,660,254</u>
Culture and recreation:				
Operating	966	966	747	219
Total culture and recreation	<u>966</u>	<u>966</u>	<u>747</u>	<u>219</u>
Public works:				
Personnel	267,238	264,988	206,707	58,281
Operating	2,908,224	2,910,474	580,567	2,329,907
Total public works	<u>3,175,462</u>	<u>3,175,462</u>	<u>787,274</u>	<u>2,388,188</u>
Capital outlays	<u>9,196,642</u>	<u>13,063,513</u>	<u>1,156,876</u>	<u>11,906,637</u>
Total expenditures	<u>53,897,362</u>	<u>87,673,517</u>	<u>30,052,459</u>	<u>57,621,058</u>
Excess (deficiency) of revenues over (under) expenditures	(18,138,990)	(22,111,376)	(2,095,616)	20,015,760
Other financing sources (uses):				
Transfers in	2,609,863	4,744,588	2,172,716	(2,571,872)
Transfers out	(129,394)	(129,394)	(415,193)	(285,799)
Total other financing sources (uses)	<u>2,480,469</u>	<u>4,615,194</u>	<u>1,757,523</u>	<u>(2,857,671)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(15,658,521)	(17,496,182)	(338,093)	17,158,089
Fund balance - beginning	2,974,765	2,974,765	2,974,765	
Prior period adjustments			149,373	149,373
Fund balance - ending	<u>(\$12,683,756)</u>	<u>(\$14,521,417)</u>	<u>\$2,786,045</u>	<u>\$17,307,462</u>

County of El Paso, Texas
Statement of Net Assets
Proprietary Funds
September 30, 2011

	Business-type Activities-Enterprise Funds						Governmental Activities - Internal Service Fund
	East Montana Water Project (Current Year)	East Montana Water Project (Prior Year)	Mayfair/Nuway Water Project (Current Year)	Mayfair/Nuway Water Project (Prior Year)	County Solid Waste (Current Year)	County Solid Waste (Prior Year)	
ASSETS							
Current assets:							
Cash and cash equivalents	\$1,611,336	\$1,643,214			\$754	\$4,832	\$1,612,090
Accounts receivable	84,282	87,015	\$155,584		23,900	20,712	263,766
Due from other funds	155,584						155,584
Restricted cash and cash equivalents							
Customer deposits	93,400	91,500					93,400
East Montana 1997A interest and sinking fund	29,457	35,507					29,457
East Montana 2000A interest and sinking fund	8,473	7,776					8,473
Total current assets	1,982,532	1,865,012	155,584		24,654	25,544	3,346,070
Noncurrent assets:							
Restricted cash, cash equivalents, and investments:							
East Montana 1997B construction fund	36,470	36,470					36,470
East Montana Reserve fund	100,725	100,394					100,725
Total restricted assets:	137,195	136,864					137,195
Capital assets:							
Equipment, water system	13,134,237	13,134,237					13,134,237
Vehicles	16,979	16,979					16,979
Construction in Progress			155,584	\$57,913			155,584
Less accumulated depreciation	(3,081,585)	(2,756,681)					(3,081,585)
Total capital assets, net of accumulated depreciation	10,069,631	10,394,535	155,584	\$57,913			10,225,215
Total noncurrent assets	10,206,826	10,531,399	155,584	\$57,913			10,362,410
Total assets	12,189,358	12,396,411	311,168	\$57,913	24,654	25,544	3,346,070
LIABILITIES							
Current liabilities:							
Vouchers payable	237,453	66,618		57,913	23,153	22,021	260,606
Customer deposits payable	93,400	91,500					93,400
Claims payable							896,041
Payroll Liability	1,249	1,108					1,249
Due to others							4,450
Due to other funds			155,584				155,584
Due to other governments	9,614	9,074					9,614
Current liabilities payable from restricted assets:							
East Montana Water Project 1997A payable	20,000	20,000					20,000
East Montana Water Project 2000A payable	9,000	8,000					9,000
Accrued interest payable	6,395	6,579					6,395
Total current liabilities	377,111	202,879	155,584	\$57,913	23,153	22,021	555,848
Noncurrent liabilities:							
East Montana Water Project 1997A payable	880,000	900,000					880,000
East Montana Water Project 2000A payable	114,000	124,000					114,000
Total noncurrent liabilities	994,000	1,024,000					994,000
Total liabilities	1,371,111	1,226,879	155,584	\$57,913	23,153	22,021	1,549,848
NET ASSETS							
Invested in capital assets, net of related debt	9,221,696	9,522,438					9,221,696
Restricted for:							
Debt	35,395	34,579					35,395
East Montana Water Project	341,716	168,300					341,716
County Solid Waste					1,501	3,523	1,501
Mayfair/ Nuway Water			155,584				155,584
Unrestricted:							
East Montana Water Project	1,219,440	1,444,215					1,219,440
Internal Service fund							2,434,556
Total net assets	\$10,818,247	\$11,169,532	\$155,584		\$1,501	\$3,523	\$10,975,332
							\$2,434,556

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, 2011

	Business-type Activities-Enterprise Funds						Governmental Activities - Internal Service Fund
	East Montana Water Project (Current Year)	East Montana Water Project (Prior Year)	Mayfair/Nuway Water Project (Current Year)	Mayfair/Nuway Water Project (Prior Year)	County Solid Waste (Current Year)	County Solid Waste (Prior Year)	Total Current Year
OPERATING REVENUES							
Charges for services	\$950,353	\$897,647			\$261,656	\$243,871	\$1,212,009
Employee premiums							\$5,518,423
Employer premiums							9,876,395
Retiree premiums							1,455,089
Cobra							56,430
Stop loss reimbursements							494,842
Other							98,570
Total operating revenues	950,353	897,647			261,656	243,871	1,212,009
OPERATING EXPENSES							
Personnel expenses	30,532	30,002					30,532
Operating expenses	280,571	94,996					280,571
Depreciation	324,904	329,631					324,904
Public utilities	364,737	328,575					364,737
Professional services	267,386	254,647			275,312	260,427	542,698
Claims							15,733,167
Administrative							1,982,802
Total operating expenses	1,268,130	1,037,851			275,312	260,427	1,543,442
Operating income (loss)	(317,777)	(140,204)			(13,656)	(16,556)	(331,433)
NONOPERATING REVENUES (EXPENSES)							
Interest revenue	16,153	18,782			134	54	16,287
Interest expense	(52,450)	(53,868)					(52,450)
Total nonoperating revenues (expenses)	(36,297)	(35,086)			134	54	(36,163)
Income before contributions and transfers	(354,074)	(175,290)			(13,522)	(16,502)	(367,596)
Capital grants	2,105		\$155,584				157,689
Transfers from other funds	684				11,500	20,000	12,184
Change in Net Assets	(351,285)	(175,290)	155,584		(2,022)	3,498	(197,723)
Total net assets, beginning	11,169,532	11,344,822			3,523	25	11,173,055
Prior period adjustment							(909)
Total net assets, ending	\$10,818,247	\$11,169,532	\$155,584		\$1,501	\$3,523	\$10,975,332
							\$2,434,556

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, 2011

	Business-type Activities-Enterprise Funds						Governmental Activities - Internal Service Fund
	East Montana Water Project (Current Year)	East Montana Water Project (Prior Year)	Mayfair/Nuway Water Project (Current Year)	Mayfair/Nuway 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	\$799,942	\$895,016			\$258,468	\$243,478	\$1,058,410
Payments for personnel expenses	(30,391)	(29,877)					(30,391)
Payments for operating expenses	(109,736)	(106,917)	(\$57,913)	\$57,913	1,132	(18,742)	(166,517)
Payments for utilities	(364,737)	(328,575)					(364,737)
Payments for professional services	(267,386)	(254,647)			(275,312)	(260,427)	(542,698)
Receipts from employee premiums							\$5,518,423
Receipts from employer premiums							9,876,395
Receipts from retiree premiums							1,455,089
Receipts from cobra premiums							56,430
Receipts from stop loss reimbursements							494,842
Receipts from miscellaneous services							98,570
Payments for claims							(15,695,603)
Payments for administrative expenses							(1,982,802)
Net cash provided (used) by operating activities	27,692	175,000	(\$7,913)	\$7,913	(15,712)	(35,691)	(45,933)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Transfers from other funds	684				11,500	20,000	12,184
Net cash provided (used) by noncapital financing activities	684				11,500	20,000	12,184
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Capital grants	2,105		155,584				157,689
Interest paid	(52,634)	(54,045)					(52,634)
Principal repayments	(29,000)	(28,000)					(29,000)
Construction in progress			(97,671)				(97,671)
Net cash provided (used) by capital and related financing activities	(79,529)	(82,045)	\$57,913				(21,616)
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipt of interest	16,153	18,782			134	54	16,287
Net cash provided (used) by investing activities	16,153	18,782			134	54	16,287
Net increase in cash and cash equivalents	(35,000)	111,737		57,913	(4,078)	(15,637)	(39,078)
Cash and cash equivalents, beginning of year	1,914,861	1,803,124			4,832	20,469	1,919,693
Prior period adjustment							(909)
Cash and cash equivalents, end of year	\$1,879,861	\$1,914,861		\$57,913	\$754	\$4,832	\$1,880,615
							\$3,343,715
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:							
Operating income (loss)	(\$317,777)	(\$140,204)			(\$13,656)	(\$16,556)	(\$331,433)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:							
Depreciation	324,904	329,631					324,904
(Increase) decrease in accounts receivable	2,733	(6,073)	(155,584)		(3,188)	(393)	(156,039)
(Increase) decrease in due from other funds	(155,584)						(155,584)
Increase (decrease) in customer deposits	1,900	2,850					1,900
Increase (decrease) in vouchers payable	170,835	(11,921)	(\$7,913)	57,913	1,132	(18,742)	114,054
Increase (decrease) in claims liability							
Increase (decrease) in payroll liability	141	125					141
Increase (decrease) in due to other funds			155,584				155,584
Increase (decrease) in due to other governments	540	592					540
Total adjustments	345,469	315,204	(\$7,913)	\$7,913	(2,056)	(19,135)	285,500
Net Cash Provided (Used) by Operating Activities	\$27,692	\$175,000	(\$57,913)	\$57,913	(\$15,712)	(\$35,691)	(\$45,933)
							(\$178,656)

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, 2011

	<u>Agency Funds</u>
Assets	
Cash and cash equivalents	\$23,383,064
Accounts receivable	222,880
Restricted-funds custodial capacity cash equivalents	12,087,821
Total Assets	<u>\$35,693,765</u>
Liabilities	
Accounts payable	\$230,256
Payroll liabilities	2,586,892
Due to others	23,781,539
Due to other governmental agencies	9,095,078
Total Liabilities	<u>\$35,693,765</u>
Net Assets	<u><u> </u></u>

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, 2011

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 within 90 days 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 enterprise funds as major proprietary funds. The enterprise fund accounts for the activities of the East Montana Water Project, the Mayfair/Nuway 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 sources that are restricted or committed for specified purposes other than debt service or capital projects.

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 is 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 to the Health Fund.

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.

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

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.

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 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 2011 totaled \$247,108,206. Throughout the year, the Commissioners Court amended the budget for an aggregate increase total of \$33,852,706. These increases represented statutorily provided increases for additional funding by granting agencies and intergovernmental agreements bringing the overall budget total to \$404,262,439, 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, 2011							
Date of Amendment	General Fund	Special Revenue Fund	Enterprise Fund	Debt Service Fund	Capital Projects Fund	Grants	Total Funding Amounts
October 5, 2010	\$199,233,987	\$31,392,980	\$2,260,104	\$12,808,174	\$1,412,961	\$0	\$247,108,206
Total amendments		(72,356)				33,925,062	33,852,706
Subtotal	\$199,233,987	\$31,320,624	\$2,260,104	\$12,808,174	\$2,708,165	\$33,925,062	\$280,960,912
Carry over							
Re-appropriation	1,203,485	1,551,209	5,280		66,663,704	53,877,849	123,301,527
Totals	<u>\$200,437,472</u>	<u>\$32,871,833</u>	<u>\$2,265,384</u>	<u>\$12,808,174</u>	<u>\$68,076,665</u>	<u>\$87,802,911</u>	<u>\$404,262,439</u>

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

	General Fund
Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget to Actual	\$58,762,168
Revenues: Non-Budgeted	
Expenditures: Non-budgeted	(28,794)
Revenues over (under) Expenditures	28,794
Other financing sources (uses): Non-budgeted	(1,150,872)
Excess (deficiency) of revenues and Other financing sources over (under) Expenditures and other financing uses	(1,122,078)
Change in reserve for inventory	(28,794)
Prior years differences	(11,018,759)
Statement of Revenues, Expenditures and Changes in Fund Balances	<u>\$46,592,537</u>

Note 1. Summary of Significant Accounting Policies (Continued)

D. Budgets (Continued)

The non-budgeted expenditure in the general fund is a change in the reserve for inventory of \$28,794 which represents the amount of inventory consumed during the year and \$1,150,872 of excess sales taxes transferred from the general fund to the debt service fund.

E. Excess of Expenditures Over Appropriations

Within the Special Revenue Fund, the Coliseum Tourist Promotion had a budget shortfall of \$4,097, which is covered by available fund balance. The Fabens Airport and the Sportspark had a non-budgeted transfer out of \$21,984 and \$389,583 respectively, which represent the remaining balances after the funds were reclassified as General Fund. Special Revenue-Grants had a transfer out of \$285,799 over the budgeted amount.

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)

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, 2011.

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 \$32,487,070 of restricted net assets, of which \$26,407,592 is restricted by enabling legislation.

J. Capital Assets

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

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

Note 1. Summary of Significant Accounting Policies (Continued)

J. Capital Assets (Continued)

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

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

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

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

Note 1. Summary of Significant Accounting Policies (Continued)

K. Compensated Absences (continued)

Vacation leave may be accumulated up to a maximum of two times the annual vacation benefit (20, 30 or 40 days depending on the number of years of service). Employees lose, without pay, unused vacation leave, which exceeds this limit. Regular part-time employees accumulate vacation leave at half the rate of regular full-time employees. On September 30, 2011, the County's total liability for vested vacation leave totaled \$11,831,560.

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 \$17,691,164 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 \$29,522,724 of which \$9,907,348 is reported as due within one year. The general fund or the appropriate special revenue fund is used to liquidate any liabilities for compensated absences.

L. Long-term Obligations

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

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

Note 1. Summary of Significant Accounting Policies (Continued)

M. Fund 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 implemented the requirements of GASB 54 – Fund Balance Reporting and Governmental Fund Type Definitions for fiscal year 2010. 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.

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 \$4,531,539 reported as other governmental funds includes \$3,695,716 of special revenue, and \$835,823 of non-major capital projects restricted for various programs and projects.

Note 1. Summary of Significant Accounting Policies (Continued)

N. Comparative Data/reclassifications

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

O. Use of Estimates

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

Note 2. Legal Compliance - Budgets

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

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

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

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

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 \$173,047,125 consisting of cash and cash equivalents. Of this amount, \$3,564,155 represents custodial funds from the County Clerk's Probate Account, \$8,523,666 represents funds held in the District Clerk's Custodial Account and \$268,525 represents restricted assets for business-type activities. The bank balance of \$117,418,431 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 \$123,952,000, 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, 2011 the County had the following investments.

Investment Type	Fair Value	Weighted Average Maturity (Years)
TexPool investment pool	\$35,151,577	0.12
TexPool Prime investment pool	<u>10,412,403</u>	0.37
Total	<u>\$45,563,980</u>	0.18

As of September 30, 2011 the District had the following investments.

Unrestricted Investment Type	Fair Value	Weighted Average Maturity (Years)
Certificates of deposit	\$15,000,000	0.21
U.S. Agencies	<u>1,007,950</u>	4.88
Total	<u>\$16,007,950</u>	0.50

Restricted Investment Type	Fair Value	Weighted Average Maturity (Years)
Certificates of deposit	\$18,292,263	0.80
U.S. Agencies	<u>5,060,979</u>	0.10
Total	<u>\$23,353,241</u>	0.64

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 10 years or less.

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

Note 3. Detailed notes on all funds (Continued)

A. Deposits and Investments (Continued)

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

El Paso County	Standard &
<u>Investment at September 30, 2011</u>	<u>Poor's Rating</u>
Local Government Investment Pools	AAAm
Component Unit	Standard &
<u>Investment at September 30, 2011</u>	<u>Poor's Rating</u>
Federal Home Loan Bank	AA+
Local Government Investment Pools	AAAm

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.

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.

Note 3. Detailed notes on all funds (Continued)

B. Receivables

Receivables as of September 30, 2011 for the general, major special revenue and enterprise funds and non-major governmental, 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	\$15,137,965				\$15,137,965
Accounts	8,918,685	\$7,541,418	\$237,462	\$263,766	16,961,331
Notes		875,176			875,176
Less: allowance for uncollectable	<u>(151,380)</u>				<u>(151,380)</u>
Net total receivables	<u>\$23,905,270</u>	<u>\$8,416,594</u>	<u>\$237,462</u>	<u>\$263,766</u>	<u>\$32,823,092</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, 2011. 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:

	<u>Unavailable</u>	<u>Unearned</u>
Delinquent property taxes receivable (general fund)	\$13,910,160	
Cell Phone Tower Commissions (general fund)		\$14,413
Court costs and fines (general fund)	11,306	
Draw-downs prior to meeting eligibility requirements (grants)		<u>2,192,015</u>
Total deferred /unearned revenue for governmental funds	<u>\$13,921,466</u>	<u>\$2,206,428</u>

Note 3. Detailed notes on all funds (Continued)

C. Capital assets

Capital assets activity for the year ended September 30, 2011 was as follows:

Primary Government

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$15,325,520	\$996,775		\$16,322,295
Easements	40,000	60,000		100,000
Information Technology System in progress		4,646,324		4,646,324
Construction in progress	<u>12,084,901</u>	<u>13,994,910</u>	<u>(2,799,433)</u>	<u>23,280,378</u>
Total capital assets, not being depreciated	<u>27,450,421</u>	<u>19,698,009</u>	<u>(2,799,433)</u>	<u>44,348,997</u>

Capital assets, being depreciated:

Bridges and culverts	3,570,308			3,570,308
Buildings	222,549,228	1,944,527	(64,216)	224,429,539
Equipment	26,270,144	1,055,020	(735,651)	26,589,513
Furniture and fixtures	897,713			897,713
Improvements	11,708,458	718,960		12,427,418
Infrastructure	1,858,622	97,000		1,955,622
Leased equipment	452,762		(152,173)	300,589
Roads	32,594,208	3,487,885		36,082,093
Vehicles	<u>15,848,876</u>	<u>1,409,764</u>	<u>(504,727)</u>	<u>16,753,913</u>
Total capital assets, being depreciated	<u>315,750,319</u>	<u>8,713,156</u>	<u>(1,456,767)</u>	<u>323,006,708</u>

Less accumulated depreciation for:

Bridges and culverts	(1,976,007)	(94,870)		(2,070,877)
Buildings	(115,035,104)	(8,501,679)		(123,536,783)
Equipment	(21,253,237)	(1,455,374)	639,496	(22,069,115)
Furniture and fixtures	(686,797)	(44,661)		(731,458)
Improvements	(4,891,260)	(738,183)		(5,629,443)
Infrastructure	(353,261)	(101,740)		(455,001)
Leased equipment	(148,260)	(62,862)	101,679	(109,443)
Roads	(15,104,343)	(3,632,723)		(18,737,066)
Vehicles	<u>(10,389,703)</u>	<u>(1,468,988)</u>	<u>418,378</u>	<u>(11,440,313)</u>
Total accumulated depreciation	<u>(169,837,972)</u>	<u>16,101,080)</u>	<u>1,159,553</u>	<u>(184,779,499)</u>

Total capital assets, being depreciated, net	<u>145,912,347</u>	<u>(7,387,924)</u>	<u>(297,214)</u>	<u>138,227,209</u>
--	--------------------	--------------------	------------------	--------------------

Governmental activities capital assets, net	<u>\$173,362,768</u>	<u>\$12,310,085</u>	<u>(\$3,096,647)</u>	<u>\$182,576,206</u>
---	----------------------	---------------------	----------------------	----------------------

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Business-type activities:				
Capital assets, not being depreciated:				
Construction in Progress	<u>\$57,913</u>	<u>\$97,671</u>		<u>\$155,584</u>
Total capital assets, not being depreciated	<u>57,913</u>	<u>97,671</u>		<u>155,584</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>

Note 3. Detailed notes on all funds (Continued)

C. Capital assets (Continued)

Business-type activities (continued):

Less accumulated depreciation for:

Vehicles	(13,138)	(2,426)	(15,564)
Water system	<u>(2,743,543)</u>	<u>(322,478)</u>	<u>(3,066,021)</u>
Total accumulated depreciation	<u>(2,756,681)</u>	<u>(324,904)</u>	<u>(3,081,585)</u>
Total capital assets, being depreciated, net	<u>10,394,535</u>	<u>(324,904)</u>	<u>10,069,631</u>
Business-type activities capital assets, net	<u>\$10,452,448</u>	<u>(\$227,233)</u>	<u>\$10,225,215</u>

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

Governmental activities:

General Government	\$3,881,502
Administration of justice	115,634
Public safety	5,728,975
Health and welfare	172,590
Community service	124,011
Resource Development	1,271
Culture and recreation	1,525,372
Public works	<u>4,551,725</u>
Total depreciation expense governmental activities	<u>\$16,101,080</u>

Business-type activities:

Vehicles	\$2,426
Water system	<u>322,478</u>
Total depreciation expense Business-type activities	<u>\$324,904</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, 2011. The projects include, among others, the Fabens Port of Entry, Youth Services Center, Juvenile Justice Center Extension, Ascarate Park Pavilion and Entrance, Upper Valley Annex, Sportspark Complex Renovations, Aguilera Highway, Tornillo Guadalupe Major Arterial Roadway, Schuman Brothers Water Project, Hacienda Wildhorse Water Project, Webb Road/North Loop FM 76 Water Project, and Salcido Sewer Project. The County's year-end commitments are as follows:

Note 3. Detailed notes on all funds (Continued)

C. Capital assets (Continued)

<u>Project</u>	<u>Spent-to-date</u>	<u>Remaining Commitment</u>
Governmental Activities		
Tornillo Guadalupe Port of Entry	\$10,229,392	\$16,784,555
Youth Services Center	2,038,397	2,825,647
Juvenile Justice Center Extension	4,212,639	587,361
Ascarate Park Pavilion	50,300	505,147
Ascarate Park Entrance	35,575	647,770
Upper Valley Annex	89,453	215,752
Sportspark Complex Renovations	553,247	9,152,274
Aguilera Highway	281,244	1,654,377
Tornillo Guadalupe Major Arterial Roadway	3,921,547	3,490,198
Schuman Brothers Water Projects	199,897	1,139,908
Hacienda Wildhorse Water Project	629,406	100,000
Webb Road/North Loop FM 76 Water Project	684,281	515,719
Salcido Sewer Project	355,000	100,000
Total	<u>\$23,280,378</u>	<u>\$37,718,708</u>
Business Type Activities		
Nuway – Mayfair Water Project	<u>\$155,584</u>	<u>\$2,124,555</u>
Total	<u>\$155,584</u>	<u>\$2,124,555</u>

Component unit

Capital asset activity for the District for the year ended September 30, 2011, 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	\$10,055,000	\$73,000		\$10,128,000
Construction in progress	<u>183,867,000</u>	<u>107,199,000</u>	<u>(\$45,721,000)</u>	<u>245,345,000</u>
Total capital assets, not being depreciated	<u>193,922,000</u>	<u>107,272,000</u>	<u>(45,721,000)</u>	<u>255,473,000</u>
Capital assets, being depreciated:				
Buildings and improvements	128,718,000	34,934,000	(9,000)	163,643,000
Movable and fixed equipment	<u>163,008,000</u>	<u>18,335,000</u>	<u>(603,000)</u>	<u>180,740,000</u>
Total capital assets, being depreciated	<u>291,726,000</u>	<u>53,269,000</u>	<u>(612,000)</u>	<u>344,383,000</u>
Less accumulated depreciation for:				
Buildings, improvements and equipment	<u>(195,231,000)</u>	<u>(18,249,000)</u>	<u>339,000</u>	<u>(213,141,000)</u>
Total accumulated depreciation	<u>(195,231,000)</u>	<u>(18,249,000)</u>	<u>339,000</u>	<u>(213,141,000)</u>
Total capital assets, being depreciated, net	<u>96,495,000</u>	<u>35,020,000</u>	<u>(273,000)</u>	<u>131,242,000</u>
District capital assets, net	<u>\$290,417,000</u>	<u>\$142,292,000</u>	<u>(\$45,994,000)</u>	<u>\$386,715,000</u>

Note 3. Detailed notes on all funds (Continued)

C. Capital assets (Continued)

Construction in progress for the Component Unit at September 30, 2011 represents the Master Plan Implementation Project, with an anticipated completion date in 2012. This project is expected to cost \$154 million and is to be paid from the \$113 million in proceeds from the 2005 bond issue and the remaining \$41 million will be paid from hospital district reserves. Infrastructure Improvement Projects, consist of various individual construction projects estimated to cost \$16.5 million, to be paid from Hospital District reserves and completed by mid 2012.

D. Inter-fund receivables, payables, and transfers

The inter-fund and intra-fund receivables and payables represent amounts that cover cash shortages that are within the pooled cash account. The intra-fund amounts have been eliminated for financial statement reporting. These balances will be eliminated in the subsequent period. The inter-fund 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 inter-fund/intra-fund balances as of September 30, 2011, is as follows:

	<u>Due From</u>	<u>Due To</u>
Major Special Revenue-Grants		
34 th Judicial District Prosecution Initiative		\$93,693
65 th District Family Drug Court		14,828
384 th District Drug Court		20,257
409 th District Drug Court		18,709
Access and Visitation		2,197
BCMHC Interception Project		5,481
BCMHC Juvenile Court Mentoring		19,237
BCMHC Project M2		56,176
BCMHC Renewing Our Communities	\$47	
Border Children's Mental Health Collaborative	774,531	
Border Crime Initiative		503,549
Bootstrap Program		4,841
Bosque Bonito & San Elizario		2,387
Byrne Justice Assistance Grant		136,230
Byrne Justice Assistance City Grant (ARRA)		32,534
Canutillo Western Village		1,206
Colonia Road Projects		84,175
Colonia Self-Help Center		109,537
Community Defined Solutions to Violence		94,420
Conquistador & Lourdes Step Project		7,980
DA Border Prosecution		66,581
DA Prosecution Advocacy (ARRA)		15,163
DA VAWA		118
DAG Reporting		7,715
DIMS Project		37,038
Domestic Violence Evaluation (ARRA)		1,082
Domestic Violence Unit		5,665
Drug Enforcement	271,698	
DWI Court Program		21,856
El Paso/NM Transit System		64,640
Family and Youth Activities	1,617	
Geothermal Project		83,225
Hispanic Nutrition Program	649	
Homeland Security		34,549
Homeless Prevention (ARRA)		58,868
Homeless Re-housing Program (ARRA)		88,868
HIDTA Program Income	700,476	
Human Trafficking Project		13,449
Juvenile Accountability Incentive	3,372	
Juvenile Board State Aid	102,872	
Juvenile Justice Alternative Education	115,286	

Note 3. Detailed notes on all funds (Continued)

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

	<u>Due From</u>	<u>Due To</u>
Labor Day Incentive Project		357
Nutrition		359,662
ONDCP Multiple Initiatives		499,989
Operation Linebacker		130,186
Operation Stonegarden		76,430
Organized Crime Drug Enforcement Task Force		4,593
Paul Coverdell Forensic Project		25,970
Project Border Star		321,980
Protective Order Court		15,019
Regional Public Transportation Plan		16,727
Rural Transit Bus		907
Schuman Estates Water Project		10,092
Secure Border Trade		87,692
Sheriff's Crime Victim Services		2,494
Sheriff's Step		11,856
Sheriff's Training Academy		43,436
SHOCAP Enhancement Project		69,270
TJPC Secure Post-Adjudication	126,792	
TJPC Title IV-E Enhanced Billing	1,491,294	
Tornillo EDAP		2,444
Van Pool Program		125,806
Vehicle Registration Abuse Program		14,562
Victim of Crime		6,157
Wildhouse and Hacienda Real		56,751
Subtotal	<u>3,588,634</u>	<u>3,588,634</u>
Enterprise Fund		
East Montana Water	155,584	
Mayfair-Nuway Water		155,584
Subtotal	<u>155,584</u>	<u>155,584</u>
Grand Total	<u>\$3,744,218</u>	<u>\$3,744,218</u>

The following are the transfers in and out as of September 30, 2011:

	<u>Transfers Out Actual</u>	<u>Transfers In Actual</u>
General Fund		
Access and visitation – Match	\$8,000	
Border Children's Mental Health – Match	22,105	
Child Protective Services – Match	569,980	
DIMS Project – Match	350,000	
Domestic Violence Unit – Match	110,249	
General & Administrative	1,212,171	\$1,334,082
Juvenile Probation	395,535	
Nutrition – Match	135,030	
Protective Order – Match	36,610	
Rural Transit Match	203,700	
Sheriff's VAWA Training	19,494	
Vehicle Registration	15,135	
Victim Witness Services	108,157	
Subtotal	<u>3,186,166</u>	<u>1,334,082</u>
Major Special Revenue-Grants		
243 rd Drug Court	420	
409 th District Drug Court	5,340	17,936
Access and Visitation		7,824
BCMHC Interception Project		12,500
Border Children's Mental Health Collaborative	12,500	523,579
Bootstrap Program		5,692

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>
Child Protective Services	152,615	569,980
DIMS Project	20,732	351,440
Domestic Violence Unit	3,776	110,267
FEMA Flood	20,635	
Juvenile Accountability Incentive		9,361
Nutrition	119,769	169,044
Protective Order Court		40,954
Rural Transit Assistance	27,239	203,700
San Elizario Bicycle/Sidewalk Path	50,894	
Secure Border Trade Demo Project		7,200
Sheriff's Training Academy VAWA		19,494
State Drug Court Training		453
Vehicle Registration Abuse		15,135
Victim Witness Services	<u>1,273</u>	<u>108,157</u>
Subtotal	<u>415,193</u>	<u>2,172,716</u>
<u>Special Revenue</u>		
Airport	21,984	
Coliseum Tourist Promotion	404,097	
County Tourist Promotion	4,162	404,097
County Clerk Records Management	454,659	474,943
Court Reporter Service Fund	425,000	
Courthouse Security	203,000	
Family Protection	127,895	
Road and Bridge		82,845
Sportspark	<u>389,583</u>	
Subtotal	<u>2,030,380</u>	<u>961,885</u>
<u>Debt Service</u>		
G.O. Refunding 98	29,477	
G.O. Refunding 2007		29,477
Certificates of Obligation 2007		<u>1,150,872</u>
Subtotal	<u>29,477</u>	<u>1,180,349</u>
<u>Capital Projects</u>		
County Courthouse 95	122,355	
County Capital Improvements 2001		<u>122,355</u>
Subtotal	<u>122,355</u>	<u>122,355</u>
Total Non Major	<u>2,182,212</u>	<u>2,264,589</u>
<u>Enterprise Fund</u>		
East Montana Water		684
Solid Waste Disposal		<u>11,500</u>
Subtotal		<u>12,184</u>
Grand total	<u>\$5,783,571</u>	<u>\$5,783,571</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, 2011 amounted to \$786,518.

Note 3. Detailed notes on all funds (Continued)

E. Leases (continued)

Capital Leases

The County leases equipment through capital leasing arrangements in the governmental fund types. Payments during fiscal year ended September 30, 2011, amounted to \$131,715. The County has not entered into any new lease agreements as lessee during the fiscal year. 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:

	<u>Governmental Activities</u>
Asset:	
Machinery and equipment	\$300,589
Less: accumulated depreciation	<u>109,443</u>
Total	<u>\$191,146</u>

The future minimum lease payments and the net present value of these minimum lease payments as of September 30, 2011 are as follows:

	<u>Year ending September 30</u>	<u>Governmental Activities</u>
	2012	\$67,016
	2013	43,183
	2014	17,910
	2015	<u>2,916</u>
Total minimum lease payments		131,025
Less: Interest		<u>18,128</u>
Present value of future Minimum lease payments		<u>\$112,897</u>

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 \$142,250,000. The ending balance of the revenue bonds is \$1,023,000.

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.

Note 3. Detailed notes on all funds (Continued)

F. Long-term Debt (continued)

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	\$16,875,000
General Obligation Refunding, Series 2001	4.00 – 5.00%	2001	2012	260,000
Certificates of Obligation, Series 2002	3.00 – 5.25%	2002	2022	7,425,000
General Obligation Refunding, Series 2002	3.50 – 4.00%	2002	2012	350,000
General Obligation Refunding, Series 2002A	3.00 – 4.50%	2002	2012	585,000
Certificates of Obligation, Series 2007	4.00 – 5.00%	2007	2032	59,400,000
General Obligation Refunding, Series 2007	4.00 – 5.00%	2007	2022	47,660,000
Taxable Certificates of Obligation, Series 2007	4.65 – 6.23%	2007	2032	<u>9,695,000</u>
				<u>\$142,250,000</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>	
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	7,890,000	5,560,531	13,450,531
2017-2021	41,580,000	21,789,789	63,369,789
2022-2026	28,570,000	12,784,908	41,354,908
2027-2031	30,180,000	5,832,714	36,012,714
2032	<u>7,020,000</u>	<u>180,205</u>	<u>7,200,205</u>
	<u>\$142,250,000</u>	<u>\$71,603,857</u>	<u>\$213,853,857</u>

As of September 30, 2011, the County had two defeasance escrow accounts; the first account had a defeasance escrow amount of \$15,030 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 \$26,281,968 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, 2011 totaled \$25,690,000.

Revenue Bonds

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

<u>Purpose</u>	<u>Interest Rates</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Amount</u>
East Montana Water Project				
\$1,050,000 Waterworks System	4.87%	1997	2037	\$900,000
Revenue Bonds, Series 1997-A				
\$195,000 Waterworks System				
Revenue Bonds, Series 2000	4.95 – 6.10%	2000	2021	<u>123,000</u>
Total				<u>\$1,023,000</u>

Note 3. Detailed notes on all funds (Continued)

F. Long-term Debt (Continued)

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>
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	32,000	44,915	76,915
2017-2021	190,000	198,118	388,118
2022-2026	150,000	151,126	301,126
2027-2031	200,000	109,690	309,690
2032-2036	270,000	55,576	325,576
2037	60,000	2,925	62,925
	<u>\$1,023,000</u>	<u>\$757,855</u>	<u>\$1,780,855</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.

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.

Note 3. Detailed notes on all funds (Continued)

F. Long-term Debt (Continued)

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.

Changes in long-term liabilities

Long-term liability activity for the year ended September 30, 2011, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Bonds payable:					
General obligation bonds	\$51,640,000		(\$2,785,000)	\$48,855,000	\$2,830,000
Certificates of obligation bonds	96,375,000		(2,980,000)	93,395,000	3,345,000
Bond Premium	2,880,285		(146,127)	2,734,158	
Less deferred amounts:					
For issuance discounts	(1,703,227)		106,242	(1,596,985)	
On refunding	<u>(1,097,604)</u>		<u>411,956</u>	<u>(685,648)</u>	
Total bonds payable	148,094,454		(5,392,929)	142,701,525	6,175,000
Capital leases	224,693		(111,796)	112,897	67,016
Claims and judgments	1,519,831	1,449,069	(1,733,922)	1,234,978	1,234,978
Contingent liabilities	1,777,439	1,920,000	(1,777,439)	1,920,000	820,000
Compensated absences	27,234,742	29,522,724	(27,234,742)	29,522,724	9,907,348
OPEB Liability	<u>12,442,216</u>	<u>4,944,860</u>		<u>17,387,076</u>	
Governmental activity					
Long-term liabilities	<u>\$191,293,375</u>	<u>\$37,836,653</u>	<u>(\$36,250,828)</u>	<u>\$192,879,200</u>	<u>\$18,204,342</u>

Note 3. Detailed notes on all funds (Continued)

F. Long-term Debt (Continued)

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Business-type activities:					
Bonds payable:					
Revenue Bonds	<u>\$1,052,000</u>		<u>(\$29,000)</u>	<u>\$1,023,000</u>	<u>\$29,000</u>
Total bonds payable	1,052,000		(29,000)	1,023,000	29,000
Business-type activity					
Long-term liabilities	<u>\$1,052,000</u>		<u>(\$29,000)</u>	<u>\$1,023,000</u>	<u>\$29,000</u>

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	\$260,905,000		(\$4,820,000)	\$256,085,000	\$4,835,000
Bond premium and discount	<u>2,616,000</u>		<u>(171,000)</u>	<u>2,445,000</u>	<u>171,000</u>
Total long-term debt	<u>\$263,521,000</u>		<u>(\$4,991,000)</u>	<u>\$258,530,000</u>	<u>\$5,006,000</u>

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.

Note 3. Detailed notes on all funds (Continued)

F. Long-term Debt (Continued)

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

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

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

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year ending September 30			
2012	\$4,835,000	\$12,373,000	\$17,208,000
2013	5,040,000	12,237,000	17,277,000
2014	5,230,000	12,043,000	17,273,000
2015	5,440,000	11,833,000	17,273,000
2016	5,690,000	11,581,000	17,271,000
2016-2021	32,955,000	53,846,000	86,801,000
2022-2026	42,150,000	44,926,000	87,076,000
2027-2031	53,730,000	33,350,000	87,080,000
2032-2036	68,555,000	18,525,000	87,080,000
2037-2038	32,460,000	2,371,000	34,831,000
	<u>\$256,085,000</u>	<u>\$213,085,000</u>	<u>\$469,170,000</u>

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 \$1,920,000 for probable losses has been accrued as a contingency and is reported at the government-wide financial statements. Of this amount \$820,000 is reported due within one year and \$1,110,000 due in more than one year.

Note 3. Detailed notes on all funds (Continued)

G. Contingent Liabilities (continued)

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

H. Deferred Compensation

The County offers its employees a deferred compensation plan that permits them to defer a portion of their current salary until future years. Any contributions made to the deferred compensation plan, in compliance with Section 457 of the Internal Revenue Code, are not available to employees until termination of employment, retirement, death or an unforeseen emergency. Contributions to the plan are administered by Nationwide Retirement Solutions, ING Life Insurance and Annuity Company and 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, 2011 the plan assets were valued at \$19,246,040.

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 618 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

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

Note 3. Detailed notes on all funds (Continued)

I. Employee Retirement Plan (Continued)

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

Funding Policy

The County has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The County contributed using the actuarially determined rate of 12.33% for the months of the accounting year in 2010, and 13.01% for the months of the accounting year in 2011.

The contribution rate payable by the employee members for calendar year 2011 is the rate of 7% as adopted by the governing body of the County. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

Annual Pension Cost

For the County's accounting year ending September 30, 2011, the annual pension cost for the TCDRS plan for its employees was \$18,092,030, and the actual contributions were \$18,092,030. 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, 2008 and December 31, 2009, the basis for determining the contribution rates for calendar years 2010 and 2011. The December 31, 2010 actuarial valuation is the most recent valuation. The actuarial assumptions at December 31, 2010 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.

Note 3. Detailed notes on all funds (Continued)

I. Employee Retirement Plan (Continued)

Actuarial Valuation Information			
Actuarial valuation date	12/31/08	12/31/09	12/31/10
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	20	20	20
Asset valuation method			
Subdivision Accum.Fund	10-yr smoothed value	10-yr smoothed value	10-yr smoothed value
Employees Saving Fund	Fund value	Fund value	Fund value
Actuarial Assumptions:			
Investment return ¹	8.0%	8.0%	8.0%
Projected salary increases ¹	5.3%	5.4%	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 Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
09/30/09	\$15,974,257	100%	0
09/30/10	16,825,068	100%	0
09/30/11	18,092,030	100%	0

Funded Status and Funding Progress

The funded status of the plan as of December 31, 2010, the most recent actuarial valuation date, was as follows:

Actuarial accrued liability (AAL)	\$465,212,977
Actuarial value of plan assets	<u>386,607,277</u>
Unfunded AAL (UAAL)	\$78,605,700
Funded ratio	83.10%
Covered payroll (active plan members) ²	\$139,765,922
UAAL as percentage of covered payroll	56.24%

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 and is presented as required supplementary information following the notes to the financial statements.

¹ Includes inflation at the stated rate.

² Covered payroll based on actuarial valuations.

Note 3. Detailed notes on all funds (Continued)

I. Employee Retirement Plan (Continued)

Retirement Plan - Component Unit

Plan Description

The Hospital District (the District) provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District 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 618 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

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

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

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

Funding Policy

The District has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The District contributed using the actuarially determined rate of 6.07% for the months of the accounting year in 2010, and 5.94% for the months of the accounting year in 2011.

The contribution rate payable by the employee members for calendar year 2011 is the rate of 5% as adopted by the governing body of the District. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

Note 3. Detailed notes on all funds (Continued)

I. Employee Retirement Plan (Continued)

Annual Pension Cost

For the District's accounting year ending September 30, 2011, the annual pension cost for the TCDRS plan for its employees was \$6,302,000 and the actual contributions were \$6,302,000. The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2008 and December 31, 2009, the basis for determining the contribution rates for calendar years 2010 and 2011. The December 31, 2010 actuarial valuation is the most recent valuation. The actuarial value of the assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a ten-year period.

Actuarial Valuation Information			
Actuarial valuation date	12/31/08	12/31/09	12/31/10
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	20	20	20
Asset valuation method			
Subdivision Accumulation Fund	10-yr smoothed value	10-yr smoothed value	10-yr smoothed value
Employees Saving Fund	Fund value	Fund value	Fund value
Actuarial Assumptions:			
Investment return ¹	8.0%	8.0%	8.0%
Projected salary increases ¹	5.3%	5.4%	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 Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
09/30/09	\$5,043,000	100%	0
09/30/10	5,782,000	100%	0
09/30/11	6,302,000	100%	0

Funded Status and Funding Progress for the Retirement Plan (Hospital District)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll ² (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/10	\$170,164,881	\$199,591,735	\$29,426,854	85.26%	\$102,322,833	28.76%

The schedule of funding progress presented as required supplementary information following the notes to the financial statements, 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.

¹ Includes inflation at the stated rate.

² The annual covered payroll is based on actuarial valuations.

Note 3. Detailed notes on all funds (Continued)

J. Other Post-employment Health Care Benefits

Plan Description. The County provides post-retirement medical and prescription drug benefits for retirees as they reach normal retirement age. Dependent family members are included in the plan, if at the time of the employee's retirement they were covered by the County's health plan. 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.

As of September 30, 2011 there were 2,196 active employees and 175 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 53.7 percent, respectively, of the total cost for insurance coverage. For fiscal year ended September 30, 2011, retirees currently receiving benefits contributed \$743,467 and the County contributed \$711,622 toward the cost of health insurance premiums. Total benefits paid on behalf of retirees and their dependents during the fiscal year ended September 30, 2011 was \$1,519,567.

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.

Annual Required Contribution (ARC)	\$5,724,053
Interest on Net OPEB Obligation	559,900
Adjustment to annual required contribution	<u>(518,741)</u>
Annual OPEB cost	5,765,212
Contributions for year ended September 30, 2011	<u>(820,352)</u>
Increase in net OPEB obligation	4,944,860
Net OPEB obligation – Beginning of year	<u>12,442,216</u>
Net OPEB obligation – End of year	<u>\$17,387,076</u>
Percentage of Annual OPEB Cost paid	14.2%

Note 3. Detailed notes on all funds (Continued)

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

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 2011 and the preceding years is as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
9/30/09	\$4,621,042	3.6%	\$7,696,558
9/30/10	\$5,582,793	15.0%	\$12,442,216
9/30/11	\$5,765,212	14.2%	\$17,387,076

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:

Unfunded actuarial accrued liability	\$50,530,714
Funded ratio	0%
Covered payroll	\$141,052,447
Unfunded actuarial accrued liability as a Percentage of covered payroll	35.8%

The schedule of funding progress presented as required supplementary information following the notes to the financial statements, 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.

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, 2011. 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, 2011. The UAAL is being amortized as a level percentage of projected payroll on an open basis.

Note 3. Detailed notes on all funds (Continued)

K. Property Taxes

Levy and Collection

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

Tax Rate

The County's total tax rate for fiscal year 2011 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
- (5) requires giving public notice and conducting a public hearing before adopting a tax rate that will exceed the rollback or the effective tax rate, whichever is lower.

Note 3. Detailed notes on all funds (Continued)

L. Federal and State Grants

Federal and State grants available for expenditure for general governmental operating purposes are accounted for in the special revenue fund. The accounting periods of most grants are different from the County's accounting period. Because of those differences in accounting periods,

columns reflecting those grants' actual expenditures and revenues have been added to the appropriate schedule of revenues and expenditures.

M. Risk Management

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

The County retains the risk of loss relating to workers compensation and unemployment liability. Contributions to cover any claims for unemployment are made to a third party administrator with the liability funded on a pay-as-you-go basis. Contribution adjustments are made throughout the year in order to maintain the reserves necessary to meet future claims determined on historical trends. Claims for workers compensation are processed through a third party administrator and also funded on a pay-as-you-go-basis. The estimated potential claims, which are reported in the accompanying financial statements, totaled \$1,234,978. This estimate includes amounts for non-incremental claim adjustment expenses related to specific claims. Changes in the balances of claims liabilities during the past year are as follows:

	Year Ended September 30, 2011	Year Ended September 30, 2010
Unpaid claims, beginning of fiscal year	\$1,519,831	\$1,391,972
Incurred claims (including incurred but not reported)	1,449,069	2,339,585
Claim payments	<u>(1,733,922)</u>	<u>(2,211,726)</u>
Unpaid claims, end of fiscal year	<u>\$1,234,978</u>	<u>\$1,519,831</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 2011, the County purchased stop loss insurance to cover individual health claims that exceed \$225,000 and aggregate losses in excess \$17,643,066. During the fiscal year, seven claims were filed with the stop loss insurance carrier. No claims in excess of the aggregate insurance coverage occurred during the year. Also at year-end, the County had outstanding health claims in the amount of \$894,247, 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, 2011 encumbrances amounted to \$15,764,177, of which \$472,284 relates to the general fund, \$13,438,470 to the major capital projects 2007, \$1,232,576 to the special revenue fund and \$620,847 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, 2011, the County received federal commodities in the amount of \$6,524 for the Juvenile Probation Department.

Q. Prior Period Adjustments

A prior period adjustment of (\$156,148) was made in the General Fund which netted with adjustments of \$156,148, (\$5,189) and (\$1,586) in the Special Revenue Grants. These adjustments relate to excess funds from fiscal year 2010 that had been earmarked to be used for a special project in the Border Children Mental Health Collaborative grant, along with reimbursements of expenditures from the prior year in the grants. A prior period adjustment was also made within the Capital Projects of \$4,220,179 to County Capital Projects 2007, (\$650,111) to County Capital Projects 2001, and (\$3,570,068) to County Capital Projects 2002.

Note 3. Detailed notes on all funds (Continued)

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. This lease agreement was terminated in November 2011.

S. Joint Ventures

The County and the Lower Valley Water District entered into an interlocal agreement for construction of first-time water and wastewater system improvement projects to provide service to the rural communities in East El Paso. The County 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, and as of fiscal year end 2011, total expenditures of \$984,405 had been incurred.

T. Subsequent events

On December 15, 2011 the County issued \$11,315,000 El Paso County, Texas General Obligation Refunding Bonds, Series 2011. Proceeds from the sale of the Bonds will be used for the purpose of refunding a portion of the County's outstanding obligations and paying the costs of issuance of the Bonds. This refunding issue refunded \$5,360,000 of Certificates of Obligation, Series 2001 and \$6,415,000 of Certificates of Obligation, Series 2002 and was done to take advantage of favorable interest rates. The refunding resulted in a present value savings to the County of \$1,024,575.



EL PASO COUNTY, TEXAS

REQUIRED SUPPLEMENTARY

INFORMATION

(Unaudited)

**Required Supplementary Information
(Unaudited)**

***Schedule of Funding Progress for the Retirement Plan
County of El Paso***

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)
12/31/08	\$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%
12/31/10	386,607,277	465,212,977	78,605,700	83.10%	139,765,922	56.24%

***Schedule of Funding Progress
Other Postemployment Benefits Plan
County of El Paso***

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
09/30/08	\$0	\$64,617,631	\$64,617,631	0%	\$142,058,829	45.50%
12/31/09	0	50,530,714	50,530,714	0%	139,424,666	36.20%
12/31/09	0	50,530,714	50,530,714	0%	141,052,447	35.80%

***Schedule of Funding Progress for the Retirement Plan
for the Employees of the Hospital District***

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)
12/31/08	\$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%
12/31/10	170,164,881	199,591,735	29,426,854	85.26%	102,322,833	28.76%

¹ The annual covered payroll is based on actuarial valuations.



SUPPLEMENTARY INFORMATION

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2011

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$27,254,478	\$2,775,411	\$14,076,517	\$44,106,406
Accounts receivable	237,462			237,462
Total Assets	<u>\$27,491,940</u>	<u>\$2,775,411</u>	<u>\$14,076,517</u>	<u>\$44,343,868</u>
LIABILITIES				
Vouchers payable	\$769,256		\$674,049	\$1,443,305
Payroll liabilities	214,495			214,495
Due to others	92,798			92,798
Due to other governments	7,799			7,799
Total Liabilities	<u>1,084,348</u>		<u>674,049</u>	<u>1,758,397</u>
FUND BALANCES				
Nonspendable:				
Restricted:				
Budgetary stabilization	13,880,231			13,880,231
Building construction/renovations			440,288	440,288
Bridge construction			198,177	198,177
General assistance	5,024,712			5,024,712
Parks/recreation			9,433,794	9,433,794
Public safety	653,179			653,179
Records management	369,306			369,306
Road construction/maintenance	1,551,872			1,551,872
Water/sewer construction			515,719	515,719
Debt service		\$2,775,411		2,775,411
Other purposes	3,695,716		835,823	4,531,539
Committed:				
Other purposes			1,357,820	1,357,820
Assigned:				
Other purposes	1,232,576		620,847	1,853,423
Unassigned:				
Total fund balances	<u>26,407,592</u>	<u>2,775,411</u>	<u>13,402,468</u>	<u>42,585,471</u>
Total liabilities and fund balances	<u>\$27,491,940</u>	<u>\$2,775,411</u>	<u>\$14,076,517</u>	<u>\$44,343,868</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, 2011

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES				
Taxes	\$3,064,525	\$12,842,406		\$15,906,931
Intergovernmental	916,400			916,400
Charges for services	11,345,444			11,345,444
Fines and forfeitures	1,285,418			1,285,418
Interest	615,340	91,168	\$54,416	760,924
Miscellaneous	201,298			201,298
Total revenues	<u>17,428,425</u>	<u>12,933,574</u>	<u>54,416</u>	<u>30,416,415</u>
EXPENDITURES				
Current:				
General government	2,627,710			2,627,710
Administration of justice	1,242,529			1,242,529
Public safety	2,429,381			2,429,381
Health and welfare	129,321			129,321
Culture and recreation	3,686,588			3,686,588
Public works	6,344,644			6,344,644
Capital outlays	1,300,072		2,708,286	4,008,358
Debt Service:				
Principal		5,765,000		5,765,000
Interest		7,043,172		7,043,172
Total expenditures	<u>17,760,245</u>	<u>12,808,172</u>	<u>2,708,286</u>	<u>33,276,703</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(331,820)</u>	<u>125,402</u>	<u>(2,653,870)</u>	<u>(2,860,288)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	961,885	1,180,349	122,355	2,264,589
Transfers out	(2,030,380)	(29,477)	(122,355)	(2,182,212)
Sale of capital assets			55,365	55,365
Total other financing sources (uses)	<u>(1,068,495)</u>	<u>1,150,872</u>	<u>55,365</u>	<u>137,742</u>
Net Change in Fund Balances	<u>(1,400,315)</u>	<u>1,276,274</u>	<u>(2,598,505)</u>	<u>(2,722,546)</u>
Fund balances - beginning	27,807,907	1,499,137	20,221,152	49,528,196
Prior period adjustments			(4,220,179)	(4,220,179)
Fund balances - ending	<u>\$26,407,592</u>	<u>\$2,775,411</u>	<u>\$13,402,468</u>	<u>\$42,585,471</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, 2011

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
Taxes:				
Property	\$110,423,609	\$110,423,609	\$110,368,039	(\$55,570)
Sales	34,600,000	34,600,000	38,595,715	3,995,715
Bingo	56,000	56,000	56,406	406
Mixed beverage	1,700,000	1,700,000	1,849,695	149,695
Licenses and permits	258,000	258,000	231,371	(26,629)
Intergovernmental	4,232,670	4,232,670	7,029,052	2,796,382
Charges for services	33,923,350	33,923,350	36,474,166	2,550,816
Fines and forfeitures	5,499,000	5,499,000	6,218,678	719,678
Interest	890,000	890,000	1,125,637	235,637
Miscellaneous	1,928,100	1,928,100	2,137,439	209,339
Total revenues	193,510,729	193,510,729	204,086,198	10,575,469
EXPENDITURES				
Current:				
General government:				
County judge	362,365	381,856	293,411	88,445
Commissioner precinct number 1	178,528	191,736	188,156	3,580
Commissioner precinct number 2	177,608	194,656	177,352	17,304
Commissioner precinct number 3	199,056	208,440	204,630	3,810
Commissioner precinct number 4	201,341	208,726	206,463	2,263
Family and community services	204,903	211,802	193,291	18,511
County auditor	3,325,672	3,523,252	3,424,667	98,585
County purchasing agent	1,244,117	1,272,148	1,175,714	96,434
Human resources	1,217,353	1,246,700	1,190,527	56,173
County clerk	1,979,322	2,292,890	2,012,721	280,169
County clerk fee collections	647,231	786,281	684,493	101,788
District clerk	3,957,567	4,066,732	3,774,645	292,087
Domestic relations office	1,201,148	1,352,973	1,189,536	163,437
Information technology	5,794,039	5,928,534	5,524,507	404,027
County elections	1,190,468	1,220,769	967,873	252,896
Facilities management	2,700,459	2,756,122	2,392,893	363,229
Northeast Courthouse Annex	52,482	59,412	52,474	6,938
Mission Valley Courthouse Annex	29,317	35,767	33,048	2,719
Ysleta Courthouse Annex	117,266	120,678	108,075	12,603
County communications	394,139	414,785	403,889	10,896
General and administrative	12,317,068	8,642,474	5,001,099	3,641,375
County tax assessor-collector	2,986,794	3,073,015	2,794,259	278,756
Parking garage operations	125,052	129,879	120,305	9,574
ADA Coordinator		7,564	630	6,934
Total general government	\$40,603,295	\$38,327,191	\$32,114,658	\$6,212,533

(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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Administration of justice:				
34th district court	\$254,620	\$257,150	\$254,815	\$2,335
41st district court	239,907	239,823	239,664	159
65th district court	321,162	328,111	326,027	2,084
120th district court	280,077	286,930	286,930	
168th district court	238,003	232,237	228,284	3,953
171st district court	220,582	233,039	233,039	
205th district court	229,464	236,844	236,844	
210th district court	207,274	215,767	215,767	
243rd district court	219,159	230,194	210,306	19,888
327th district court	242,816	249,257	249,109	148
346th district court	216,957	220,982	220,982	
383rd district court	356,117	284,063	280,442	3,621
384th district court	371,240	407,167	407,167	
388th district court	252,658	195,869	195,869	
409th district court	215,955	220,030	220,030	
448th District Court	236,248	164,857	164,857	
Criminal District Court No. 1	215,568	212,485	208,630	3,855
Council of judges administration	5,196,094	5,319,209	5,316,728	2,481
D. A. DIMS Magistrate	22,217	22,217		22,217
District judges salary supplement	285,812	289,327	268,756	20,571
6th administrative judicial region	77,769	77,769	77,769	
Juvenile court referee	646,697	834,155	826,509	7,646
County attorney	5,636,510	5,793,663	5,582,779	210,884
County attorney RETGH legal	743,370	762,494	753,175	9,319
County attorney teen court coordinator	110,404	114,843	82,767	32,076
District attorney	12,044,057	12,422,113	11,689,240	732,873
Family courts	1,541,511	1,634,539	1,597,591	36,948
County Criminal Magistrate Judges	750,518	757,113	754,718	2,395
County Criminal Court at Law 1	226,347	233,327	229,845	3,482
County Criminal Court at Law 2	324,783	339,762	332,823	6,939
County Criminal Court at Law 3	217,230	215,230	212,314	2,916
County Criminal Court at Law 4	206,333	211,680	209,468	2,212
Criminal law magistrate court	450,794	463,816	458,109	5,707
County courts administration	770,083	715,509	667,797	47,712
County court at law number 1	281,333	291,473	287,522	3,951
County court at law number 2	224,546	232,062	225,273	6,789
County court at law number 3	226,657	233,063	229,307	3,756
County court at law number 4	212,170	192,675	174,609	18,066
County court at law number 5	241,558	235,011	231,849	3,162
County court at law number 6	211,982	222,371	217,240	5,131
County court at law number 7	239,798	248,213	244,404	3,809
County court at law judges salary	1,317,528	1,328,132	1,322,785	5,347
County probate court	645,040	680,763	635,052	45,711
County probate court 2	734,488	726,771	708,131	18,640
Public defender	4,897,184	5,048,461	4,955,750	92,711
Justice of the Peace number 1	236,043	243,980	235,483	8,497
Justice of the Peace number 2	386,408	388,808	363,286	25,522
Justice of the Peace number 3	358,692	358,692	288,496	70,196
Justice of the Peace number 4	372,386	381,827	373,165	8,662
Justice of the Peace number 5	335,101	348,744	330,600	18,144
Justice of the Peace number 6	385,205	399,374	334,216	65,158
Justice of the Peace number 6 Place 2	252,660	258,076	252,203	5,873
Justice of the Peace number 7	369,857	388,593	381,071	7,522
8th court of appeals	26,683	26,904	26,904	
Protective order court		91,285	82,106	9,179
Total administration of justice	\$45,523,655	\$46,746,849	\$45,138,602	\$1,608,247

(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, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Public safety:				
County sheriff and jail	\$86,270,976	\$88,757,826	\$88,289,256	\$468,570
Ambulance	407,052	407,052	407,052	
West texas community supervision	658,954	626,226	512,781	113,445
Juvenile detention / probation	10,668,572	10,637,512	10,449,194	188,318
Constable precinct number 1	248,344	269,909	261,514	8,395
Constable precinct number 2	171,190	183,392	176,969	6,423
Constable precinct number 3	241,240	254,248	224,216	30,032
Constable precinct number 4	245,215	257,971	243,761	14,210
Constable precinct number 5	184,557	190,900	181,398	9,502
Constable precinct number 6	336,072	342,349	304,589	37,760
Constable precinct number 7	194,714	220,342	204,063	16,279
Emergency management	56,631	56,631	56,631	
Courthouse security	774,671	799,111	795,111	4,000
Total public safety	100,458,188	103,003,469	102,106,535	896,934
Health and welfare:				
City-county health unit	570,000	570,000	570,000	
Animal control	219,249	295,004	273,517	21,487
Pauper burials	110,490	110,490	79,250	31,240
Child welfare	666,398	1,042,398	1,041,633	765
County child welfare board	170,798	175,954	28,686	147,268
General assistance	579,646	592,259	545,196	47,063
Life management	125,000	125,000	118,025	6,975
Medical examiner	1,619,154	1,691,498	1,017,301	674,197
Mental health	745,000	960,000	954,847	5,153
Sewer Line Inspection	165,466	170,975	165,842	5,133
Nutrition administration		500,299	464,720	35,579
Total health and welfare	4,971,201	6,233,877	5,259,017	974,860
Resource development:				
Agriculture co-op extension	200,572	226,365	165,296	61,069
Planning department	85,933	88,376	40,040	48,336
Total resource development	\$286,505	\$314,741	\$205,336	\$109,405

(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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Culture and recreation:				
Ascarate park	\$975,229	\$989,556	\$895,132	\$94,424
Golf course	1,308,973	1,358,390	1,224,618	133,772
Agua dulce community center	10,206	10,206	5,394	4,812
Fabens community center	5,346	5,346	3,493	1,853
Rural parks	218,430	234,805	222,904	11,901
Rural pools	262,506	264,568	191,624	72,944
Sportspark	652,367	671,033	610,206	60,827
Total culture and recreation	<u>3,433,057</u>	<u>3,533,904</u>	<u>3,153,371</u>	<u>380,533</u>
Public works:				
Fabens airport	13,300	13,300	6,984	6,316
Total public works	<u>13,300</u>	<u>13,300</u>	<u>6,984</u>	<u>6,316</u>
Capital outlays	<u>331,290</u>	<u>228,850</u>	<u>94,333</u>	<u>134,517</u>
Total expenditures	<u>195,620,491</u>	<u>198,402,181</u>	<u>188,078,836</u>	<u>10,323,345</u>
Excess of revenues over expenditures	<u>(2,109,762)</u>	<u>(4,891,452)</u>	<u>16,007,362</u>	<u>20,898,814</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	803,000	803,000	1,334,082	531,082
Transfers out	(4,816,981)	(2,035,291)	(2,035,294)	(3)
Total other financing sources and uses	<u>(4,013,981)</u>	<u>(1,232,291)</u>	<u>(701,212)</u>	<u>531,079</u>
Net change in fund balances	<u>(6,123,743)</u>	<u>(6,123,743)</u>	<u>15,306,150</u>	<u>21,429,893</u>
Fund balances - beginning	43,612,166	43,612,166	43,612,166	
Prior period adjustment			(156,148)	(156,148)
Fund balances - ending	<u>\$37,488,423</u>	<u>\$37,488,423</u>	<u>\$58,762,168</u>	<u>\$21,273,745</u>

(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, 2011

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, 2011

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, 2011

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.

Child Welfare Juror Donations

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

County Attorney Supplement

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

Probate Travel Account Fund

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

Probate Judiciary Support

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

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.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2011

BUDGETED

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.

District Attorney Apportionment Supplement Fund

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

District Attorney Food Stamp Fraud Prosecution Fund

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

County Clerk Records Archives Fund

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

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2011

BUDGETED

Election Contract Services Fund

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

Elections Chapter 19 Fund

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

El Paso County Housing Finance Corp. Fund

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

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.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2011

BUDGETED

Family Protection Fund

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

Justice Court Technology Fund

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

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.

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, 2011

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. Proceeds are 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, 2011

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

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.

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.

County Attorney Bad Check Fund

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

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, 2011

	Road and Bridge	County Tourist Promotion	Alternative Dispute Resolution Center	District Attorney Drug Forfeitures	Coliseum Tourist Promotion	Commissary Inmate Profit
ASSETS						
Cash and cash equivalents	\$12,452,038	\$240,097	\$42,766	\$73,187	\$103,713	\$272,916
Accounts receivable	134,865		3,604	64,547		550
Total assets	<u>\$12,586,903</u>	<u>\$240,097</u>	<u>\$46,370</u>	<u>\$137,734</u>	<u>\$103,713</u>	<u>\$273,466</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Vouchers payable	\$330,892	\$130,676	\$5,627	\$1,496	\$30,754	\$37,214
Payroll liabilities	139,418					23,972
Due to others	11,400					
Due to other Governments						
Total liabilities	<u>481,710</u>	<u>130,676</u>	<u>5,627</u>	<u>1,496</u>	<u>30,754</u>	<u>61,186</u>
Fund balances:						
Nonspendable:						
Restricted:						
Temporary budgetary stabilization	9,619,235			40,000	60,000	150,000
General assistance						
Public safety						62,280
Records management						
Road construction/maintenance	1,551,872					
Other purposes		15,779		95,680	12,959	
Assigned:						
Other purposes	934,086	93,642	40,743	558		
Total fund balances	<u>12,105,193</u>	<u>109,421</u>	<u>40,743</u>	<u>136,238</u>	<u>72,959</u>	<u>212,280</u>
Total liabilities and fund balances	<u>\$12,586,903</u>	<u>\$240,097</u>	<u>\$46,370</u>	<u>\$137,734</u>	<u>\$103,713</u>	<u>\$273,466</u>

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2011

	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	\$390,847	\$105,923	\$311,789	\$264,912	\$5,866	\$316,101
Accounts receivable	7,595	670	1,787	260		1,722
Total assets	<u>\$398,442</u>	<u>\$106,593</u>	<u>\$313,576</u>	<u>\$265,172</u>	<u>\$5,866</u>	<u>\$317,823</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Vouchers payable	\$66,117	\$11,247		\$177		\$40,859
Payroll liabilities	20,675			7,222		8,599
Due to others						
Due to other Governments		200				
Total liabilities	<u>86,792</u>	<u>11,447</u>		<u>7,399</u>		<u>49,458</u>
Fund balances:						
Nonspendable:						
Restricted:						
Temporary budgetary stabilization	182,923	69,088	\$68,000	230,000	\$5,350	170,944
General assistance						
Public safety			245,576			
Records management	95,691			27,773		
Road construction/maintenance						
Other purposes		25,910			516	65,089
Assigned:						
Other purposes	33,036	148				32,332
Total fund balances	<u>311,650</u>	<u>95,146</u>	<u>313,576</u>	<u>257,773</u>	<u>5,866</u>	<u>268,365</u>
Total liabilities and fund balances	<u>\$398,442</u>	<u>\$106,593</u>	<u>\$313,576</u>	<u>\$265,172</u>	<u>\$5,866</u>	<u>\$317,823</u>

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2011

	Court Reporter Service	Sheriff's LEOSE	Child Welfare Juror Donations	County Attorney Supplement	Probate Travel Account	Probate Judiciary Support
ASSETS						
Cash and cash equivalents	\$11,149	\$3,864	\$24,990	\$43,548	\$5,241	\$293,932
Accounts receivable	1,080	1,368	90		104	220
Total assets	<u>\$12,229</u>	<u>\$5,232</u>	<u>\$25,080</u>	<u>\$43,548</u>	<u>\$5,345</u>	<u>\$294,152</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Vouchers payable		\$5,232		\$112		\$1,328
Payroll liabilities				3,423		2,355
Due to others						
Due to other Governments						
Total liabilities		<u>5,232</u>		<u>3,535</u>		<u>3,683</u>
Fund balances:						
Nonspendable:						
Restricted:						
Temporary budgetary stabilization	\$6,000		\$25,000	38,000	\$3,000	100,102
General assistance						
Public safety						
Records management						
Road construction/maintenance						
Other purposes	6,229		80	2,013	2,345	188,964
Assigned:						
Other purposes						1,403
Total fund balances	<u>12,229</u>		<u>25,080</u>	<u>40,013</u>	<u>5,345</u>	<u>290,469</u>
Total liabilities and fund balances	<u>\$12,229</u>	<u>\$5,232</u>	<u>\$25,080</u>	<u>\$43,548</u>	<u>\$5,345</u>	<u>\$294,152</u>

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2011

	Teen Court	District Clerk Records Management and Preservation	Juvenile Probation Special Revenue	Tax Office Discretionary Fund	County Attorney Bad Check Operating	District Attorney Apportionment Supplement
ASSETS						
Cash and cash equivalents	\$10,370	\$55,258	\$365,982	\$604,081	\$58,525	(\$1,289)
Accounts receivable			1,721		175	2,697
Total assets	<u>\$10,370</u>	<u>\$55,258</u>	<u>\$367,703</u>	<u>\$604,081</u>	<u>\$58,700</u>	<u>\$1,408</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Vouchers payable		\$1,892	\$9,117		\$37	\$45
Payroll liabilities		1,937			547	1,363
Due to others			81,398			
Due to other Governments			7,599			
Total liabilities		<u>3,829</u>	<u>98,114</u>		<u>584</u>	<u>1,408</u>
Fund balances:						
Nonspendable:						
Restricted:						
Temporary budgetary stabilization	\$3,000	31,398	14,300	\$164,400		
General assistance						
Public safety						
Records management		20,031				
Road construction/maintenance						
Other purposes	7,370		255,012	439,681	57,992	
Assigned:						
Other purposes			277		124	
Total fund balances	<u>10,370</u>	<u>51,429</u>	<u>269,589</u>	<u>604,081</u>	<u>58,116</u>	
Total liabilities and fund balances	<u>\$10,370</u>	<u>\$55,258</u>	<u>\$367,703</u>	<u>\$604,081</u>	<u>\$58,700</u>	<u>\$1,408</u>

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2011

	District Attorney Food Stamp Fraud	County Clerk Records Archives Fund	Elections Contract Services	El Paso Housing Finance Corp.	Project Care	County Clerk Vital Statistics Fund
ASSETS						
Cash and cash equivalents	\$166,417	\$1,128,961	\$862,499	\$51,341	\$5,281,965	\$91,887
Accounts receivable	13,720				212	
Total assets	<u>\$180,137</u>	<u>\$1,128,961</u>	<u>\$862,499</u>	<u>\$51,341</u>	<u>\$5,282,177</u>	<u>\$91,887</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Vouchers payable			\$48		\$19,315	\$13,479
Payroll liabilities						
Due to others						
Due to other Governments						
Total liabilities			<u>48</u>		<u>19,315</u>	<u>13,479</u>
Fund balances:						
Nonspendable:						
Restricted:						
Temporary budgetary stabilization	\$148,000	\$1,125,000	225,015	\$51,341	238,150	41,480
General assistance					5,024,712	
Public safety						
Records management		3,961				30,015
Road construction/maintenance						
Other purposes	30,679		637,354			
Assigned:						
Other purposes	1,458		82			6,913
Total fund balances	<u>180,137</u>	<u>1,128,961</u>	<u>862,451</u>	<u>51,341</u>	<u>5,262,862</u>	<u>78,408</u>
Total liabilities and fund balances	<u>\$180,137</u>	<u>\$1,128,961</u>	<u>\$862,499</u>	<u>\$51,341</u>	<u>\$5,282,177</u>	<u>\$91,887</u>

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2011

	District Attorney Special Account	Family Protection	Justice Court Technology	Juvenile Probation National School Lunch	Juvenile Probation Federal Detainee	Juvenile Case Manager Fund
ASSETS						
Cash and cash equivalents	\$870,425	\$50,186	\$424,142	\$213,123	\$56,782	\$104,512
Accounts receivable						
Total assets	<u>\$870,425</u>	<u>\$50,186</u>	<u>\$424,142</u>	<u>\$213,123</u>	<u>\$56,782</u>	<u>\$104,512</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Vouchers payable	\$195	\$687	\$15,834	\$11,966		\$123
Payroll liabilities	408	1,428				3,148
Due to others						
Due to other Governments						
Total liabilities	<u>603</u>	<u>2,115</u>	<u>15,834</u>	<u>11,966</u>		<u>3,271</u>
Fund balances:						
Nonspendable:						
Restricted:						
Temporary budgetary stabilization	707,000	25,000	193,535	95,000		80,000
General assistance						
Public safety		23,071				
Records management			167,059			
Road construction/maintenance						
Other purposes	162,822			81,945	\$56,782	21,241
Assigned:						
Other purposes			47,714	24,212		
Total fund balances	<u>869,822</u>	<u>48,071</u>	<u>408,308</u>	<u>201,157</u>	<u>\$56,782</u>	<u>101,241</u>
Total liabilities and fund balances	<u>\$870,425</u>	<u>\$50,186</u>	<u>\$424,142</u>	<u>\$213,123</u>	<u>\$56,782</u>	<u>\$104,512</u>

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2011

	Justice Court Security	DWI Drug Court	District Attorney Federal Asset Sharing	Court Initiated Guardianship	District Court Records Archive	County District Court Technology
ASSETS						
Cash and cash equivalents	\$154,886	\$175,623	\$60,708	\$121,063	\$29,350	\$29,227
Accounts receivable		475				
Total assets	<u>\$154,886</u>	<u>\$176,098</u>	<u>\$60,708</u>	<u>\$121,063</u>	<u>\$29,350</u>	<u>\$29,227</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Vouchers payable		\$2,777			\$15,000	
Payroll liabilities						
Due to others						
Due to other Governments						
Total liabilities		<u>2,777</u>			<u>15,000</u>	
Fund balances:						
Nonspendable:						
Restricted:						
Temporary budgetary stabilization	\$96,000	140,000	\$60,708	\$110,000		\$25,000
General assistance						
Public safety	58,886					
Records management					14,350	4,227
Road construction/maintenance						
Other purposes		17,473		11,063		
Assigned:						
Other purposes		15,848				
Total fund balances	<u>154,886</u>	<u>173,321</u>	<u>60,708</u>	<u>121,063</u>	<u>14,350</u>	<u>29,227</u>
Total liabilities and fund balances	<u>\$154,886</u>	<u>\$176,098</u>	<u>\$60,708</u>	<u>\$121,063</u>	<u>\$29,350</u>	<u>\$29,227</u>

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2011

	Court Records Preservation	Sheriff Forfeiture Fund	Total Nonmajor Special Revenue Funds
ASSETS			
Cash and cash equivalents	\$53,209	\$1,272,366	\$27,254,478
Accounts receivable			237,462
Total assets	\$53,209	\$1,272,366	\$27,491,940
LIABILITIES AND FUND BALANCES			
Liabilities:			
Vouchers payable	\$17,010		\$769,256
Payroll liabilities			214,495
Due to others			92,798
Due to other Governments			7,799
Total liabilities	17,010		1,084,348
Fund balances:			
Nonspendable:			
Restricted:			
Temporary budgetary stabilization	30,000	\$1,009,000	13,880,231
General assistance			5,024,712
Public safety		263,366	653,179
Records management	6,199		369,306
Road construction/maintenance			1,551,872
Other purposes			3,695,716
Assigned:			
Other purposes			1,232,576
Total fund balances	36,199	1,272,366	26,407,592
Total liabilities and fund balances	\$53,209	\$1,272,366	\$27,491,940

(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, 2011

	Road and Bridge	County Tourist Promotion	Alternative Dispute Resolution Center	Drug Forfeitures	Coliseum Tourist Promotion	Commissary Inmate Profit
REVENUES						
Taxes					\$3,064,525	
Intergovernmental	\$102,156					
Charges for services	7,315,778		\$229,186	\$180		\$652,805
Fines and forfeitures				69,329		
Interest	287,679	\$3,748		1,677	1,772	3,753
Miscellaneous	11,273					910
Total revenues	7,716,886	3,748	229,186	71,186	3,066,297	657,468
EXPENDITURES						
Current						
General government	1,146,353					
Administration of justice			188,443	8,490		
Public safety						1,103,490
Health and welfare						
Culture and recreation		528,968			2,589,241	
Public works	6,344,644					
Capital outlays	594,406					
Total expenditures	8,085,403	528,968	188,443	8,490	2,589,241	1,103,490
Excess (deficiency) of revenues over (under) expenditures	(368,517)	(525,220)	40,743	62,696	477,056	(446,022)
OTHER FINANCING SOURCES (USES)						
Transfers in	82,845	404,097				
Transfers out		(4,162)			(404,097)	
Total other financing sources (uses)	82,845	399,935			(404,097)	
Net Change in Fund Balances	(285,672)	(125,285)	40,743	62,696	72,959	(446,022)
Fund balances - beginning	12,390,865	234,706		73,542		658,302
Fund balances - ending	\$12,105,193	\$109,421	\$40,743	\$136,238	\$72,959	\$212,280

(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, 2011

	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	\$540,602	\$40,595	\$298,155	\$198,765	\$1,479	\$526,149
Fines and forfeitures						
Interest	1,098	1,205	6,605	4,459	127	1,628
Miscellaneous						18,274
Total revenues	541,700	41,800	304,760	203,224	1,606	546,051
EXPENDITURES						
Current						
General government	795,814			106,569		
Administration of justice		101,552				
Public safety			384		983	
Health and welfare						
Culture and recreation						568,379
Public works						
Capital outlays	27,620					
Total expenditures	823,434	101,552	384	106,569	983	568,379
Excess (deficiency) of revenues over (under) expenditures	(281,734)	(59,752)	304,376	96,655	623	(22,328)
OTHER FINANCING SOURCES (USES)						
Transfers in	474,943					
Transfers out			(203,000)			
Total other financing sources (uses)	474,943		(203,000)			
Net Change in Fund Balances	193,209	(59,752)	101,376	96,655	623	(22,328)
Fund balances - beginning	118,441	154,898	212,200	161,118	5,243	290,693
Fund balances - ending	\$311,650	\$95,146	\$313,576	\$257,773	\$5,866	\$268,365

(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, 2011

	Court Reporter Service	Sheriff's LEOSE	Fabens Airport	Child Welfare Juror Donations	County Attorney Supplement	Probate Travel Account
REVENUES						
Taxes						
Intergovernmental		\$56,355			\$20,833	
Charges for services	\$405,484					\$8,410
Fines and forfeitures						
Interest	1,386	132			2,087	194
Miscellaneous		85		\$4,525		
Total revenues	406,870	56,572		4,525	22,920	8,604
EXPENDITURES						
Current						
General government						
Administration of justice					75,301	11,595
Public safety		57,269				
Health and welfare						
Culture and recreation						
Public works						
Capital outlays						
Total expenditures		57,269			75,301	11,595
Excess (deficiency) of revenues over (under) expenditures	406,870	(697)		4,525	(52,381)	(2,991)
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out	(425,000)		(\$21,984)			
Total other financing sources (uses)	(425,000)		(21,984)			
Net Change in Fund Balances	(18,130)	(697)	(21,984)	4,525	(52,381)	(2,991)
Fund balances - beginning	30,359	\$697	\$21,984	20,555	92,394	8,336
Fund balances - ending	\$12,229			\$25,080	\$40,013	\$5,345

(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, 2011

	Probate Judiciary Support	Teen Court	District Clerk Records Management and Preservation	Juvenile Probation Special Revenue	Tax Office Discretionary Fund	County Attorney Bad Check Operating
REVENUES						
Taxes						
Intergovernmental	\$80,000			\$242		
Charges for services		\$2,460	\$87,894	164,160		\$108,755
Fines and forfeitures						
Interest	6,532	180	995	6,252	\$19,827	(58)
Miscellaneous		430		36,896	73,135	16,575
Total revenues	86,532	3,070	88,889	207,550	92,962	125,272
EXPENDITURES						
Current						
General government			76,948		38,482	
Administration of justice	68,148					84,649
Public safety				144,323		
Health and welfare						
Culture and recreation						
Public works						
Capital outlays						
Total expenditures	68,148		76,948	144,323	38,482	84,649
Excess (deficiency) of revenues over (under) expenditures	18,384	3,070	11,941	63,227	54,480	40,623
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out						
Total other financing sources (uses)						
Net Change in Fund Balances	18,384	3,070	11,941	63,227	54,480	40,623
Fund balances - beginning	272,085	7,300	39,488	206,362	549,601	17,493
Fund balances - ending	\$290,469	\$10,370	\$51,429	\$269,589	\$604,081	\$58,116

(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, 2011

	District Attorney Apportionment Supplement	District Attorney Food Stamp Fraud	County Clerk Records Archives Fund	Elections Contract Services	Elections Chapter 19 Fund	El Paso Housing Finance Corp.
REVENUES						
Taxes						
Intergovernmental	\$36,583	\$19,998		\$414,117	\$30,808	
Charges for services			\$36,660			
Fines and forfeitures						
Interest		6,088	33,863	16,492		
Miscellaneous						
Total revenues	<u>36,583</u>	<u>26,086</u>	<u>70,523</u>	<u>430,609</u>	<u>30,808</u>	
EXPENDITURES						
Current						
General government			8,783	320,517	30,808	
Administration of justice	36,583	85,870				
Public safety						
Health and welfare						
Culture and recreation						
Public works						
Capital outlays		34,269				
Total expenditures	<u>\$36,583</u>	<u>120,139</u>	<u>8,783</u>	<u>320,517</u>	<u>\$30,808</u>	
Excess (deficiency) of revenues over (under) expenditures		<u>(94,053)</u>	<u>61,740</u>	<u>110,092</u>		
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out			(454,659)			
Total other financing sources (uses)			<u>(454,659)</u>			
Net Change in Fund Balances		<u>(94,053)</u>	<u>(392,919)</u>	<u>110,092</u>		
Fund balances - beginning		274,190	1,521,880	752,359		\$51,341
Fund balances - ending		<u>\$180,137</u>	<u>\$1,128,961</u>	<u>\$862,451</u>		<u>\$51,341</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, 2011

	Project Care	County Clerk Vital Statistics Fund	District Attorney Special Account	Sportspark	Family Protection	Justice Court Technology
REVENUES						
Taxes						
Intergovernmental						
Charges for services		\$71,998			\$51,887	\$115,012
Fines and forfeitures			\$646,318			
Interest	\$115,253	1,134	18,433		2,919	7,613
Miscellaneous	39,137					
Total revenues	154,390	73,132	664,751		54,806	122,625
EXPENDITURES						
Current						
General government		32,741				
Administration of justice			297,845			30,861
Public safety						
Health and welfare	90,254				39,067	
Culture and recreation						
Public works						
Capital outlays			62,599			
Total expenditures	90,254	32,741	360,444		39,067	30,861
Excess (deficiency) of revenues						
over (under) expenditures	64,136	40,391	304,307		15,739	91,764
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out				(\$389,583)	(127,895)	
Total other financing sources (uses)				(389,583)	(127,895)	
Net Change in Fund Balances	64,136	40,391	304,307	(389,583)	(112,156)	91,764
Fund balances - beginning	5,198,726	38,017	565,515	\$389,583	160,227	316,544
Fund balances - ending	\$5,262,862	\$78,408	\$869,822		\$48,071	\$408,308

(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, 2011

	Juvenile Probation National School Lunch	Juvenile Probation Federal Detainee	Juvenile Case Manager Fund	Justice Court Security	DWI Drug Court	District Attorney Federal Asset Sharing
REVENUES						
Taxes						
Intergovernmental	\$155,308					
Charges for services			\$137,365	\$27,938	\$65,580	
Fines and forfeitures						
Interest	4,815		1,455	2,970	3,091	\$1,382
Miscellaneous				58		
Total revenues	160,123		138,820	30,966	68,671	1,382
EXPENDITURES						
Current						
General government						
Administration of justice			105,226		20,551	2,469
Public safety	176,337			1,501		
Health and welfare						
Culture and recreation						
Public works						
Capital outlays						
Total expenditures	176,337		105,226	1,501	20,551	2,469
Excess (deficiency) of revenues						
over (under) expenditures	(16,214)		33,594	29,465	48,120	(1,087)
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out						
Total other financing sources (uses)						
Net Change in Fund Balances	(16,214)		33,594	29,465	48,120	(1,087)
Fund balances - beginning	217,371	\$56,782	67,647	125,421	125,201	61,795
Fund balances - ending	\$201,157	\$56,782	\$101,241	\$154,886	\$173,321	\$60,708

(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, 2011

	Court Initiated Guardianship	District Court Records Archive	County District Court Technology	Court Records Preservation	Sheriff Forfeiture Fund	Total Nonmajor Special Revenue Funds
REVENUES						
Taxes						\$3,064,525
Intergovernmental						916,400
Charges for services	\$33,640	\$80,240	\$16,645	\$127,622		11,345,444
Fines and forfeitures					\$569,771	1,285,418
Interest	2,177	792	373	1,748	43,464	615,340
Miscellaneous						201,298
Total revenues	35,817	81,032	17,018	129,370	613,235	17,428,425
EXPENDITURES						
Current						
General government		70,695				2,627,710
Administration of justice	7,757			117,189		1,242,529
Public safety					945,094	2,429,381
Health and welfare						129,321
Culture and recreation						3,686,588
Public works						6,344,644
Capital outlays					581,178	1,300,072
Total expenditures	7,757	70,695		117,189	1,526,272	17,760,245
Excess (deficiency) of revenues over (under) expenditures	28,060	10,337	17,018	12,181	(913,037)	(331,820)
OTHER FINANCING SOURCES (USES)						
Transfers in						961,885
Transfers out						(2,030,380)
Total other financing sources (uses)						(1,068,495)
Net Change in Fund Balances	28,060	10,337	17,018	12,181	(913,037)	(1,400,315)
Fund balances - beginning	93,003	4,013	12,209	24,018	2,185,403	27,807,907
Fund balances - ending	\$121,063	\$14,350	\$29,227	\$36,199	\$1,272,366	\$26,407,592

(Concluded)

County of El Paso, Texas
 Budgetary Comparison Schedule
 Nonmajor Special Revenue Fund
 For the Year Ended September 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$3,000,028	\$3,000,028	\$3,064,525	\$64,497
Intergovernmental	777,565	777,565	916,400	138,835
Charges for services	10,571,500	10,571,500	11,345,444	773,944
Fines and forfeitures	310,000	310,000	1,285,418	975,418
Interest	380,850	380,850	615,340	234,490
Miscellaneous	84,500	85,257	201,298	116,041
Total revenues	15,124,443	15,125,200	17,428,425	2,303,225
EXPENDITURES				
General government				
Personnel	2,047,212	2,079,496	1,857,970	221,526
Operating	1,452,484	1,421,678	769,740	651,938
Total general government	3,499,696	3,501,174	2,627,710	873,464
Administration of justice				
Personnel	677,233	627,233	431,045	196,188
Operating	1,669,942	1,598,933	811,484	787,449
Total administration of justice	2,347,175	2,226,166	1,242,529	983,637
Public safety				
Personnel	564,839	591,106	587,989	3,117
Operating	830,757	1,153,099	1,841,392	(688,293)
Total public safety	1,395,596	1,744,205	2,429,381	(685,176)
Health and welfare				
Personnel	37,257	37,257	36,892	365
Operating	473,243	345,745	92,429	253,316
Total health and welfare	510,500	383,002	129,321	253,681
Resource development				
Operating	51,340	51,340		51,340
Total resource development	51,340	51,340		51,340
Culture and recreation				
Personnel	256,070	256,070	222,239	33,831
Operating	4,019,388	3,918,888	3,464,349	454,539
Total culture and recreation	4,275,458	4,174,958	3,686,588	488,370
Public works				
Personnel	3,221,406	3,221,406	2,874,996	346,410
Operating	11,699,599	11,697,887	3,469,648	8,228,239
Total public works	14,921,005	14,919,293	6,344,644	8,574,649
Capital outlays	3,405,022	3,210,300	1,300,072	1,910,228
Total expenditures	30,405,792	30,210,438	17,760,245	12,450,193
Excess (deficiency) of revenues over (under) expenditures	(15,281,349)	(15,085,238)	(331,820)	14,753,418
Other financing sources (uses):				
Transfers in	874,943	886,943	961,885	74,942
Transfers out	(2,538,000)	(2,661,395)	(2,030,380)	631,015
Total other financing sources (uses)	(1,663,057)	(1,774,452)	(1,068,495)	705,957
Net change in fund balances	(16,944,406)	(16,859,690)	(1,400,315)	15,459,375
Fund balance - beginning	27,807,907	27,807,907	27,807,907	
Prior period adjustments				
Fund balance - ending	\$10,863,501	\$10,948,217	\$26,407,592	\$15,459,375

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, 2011**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
Intergovernmental	\$35,000	\$35,000	\$102,156	\$67,156
Charges for services	7,014,000	7,014,000	7,315,778	301,778
Interest	201,000	201,000	287,679	86,679
Miscellaneous	5,000	5,000	11,273	6,273
Total revenues	7,255,000	7,255,000	7,716,886	461,886
EXPENDITURES				
General Government				
Personnel	957,797	969,797	959,524	10,273
Operating	416,721	398,433	186,829	211,604
Total general government	1,374,518	1,368,230	1,146,353	221,877
Public Works				
Personnel	3,221,406	3,221,406	2,874,996	346,410
Operating	11,699,599	11,697,887	3,469,648	8,228,239
Total public works	14,921,005	14,919,293	6,344,644	8,574,649
Capital Outlays	2,540,636	2,560,636	594,406	1,966,230
Total expenditures	18,836,159	18,848,159	8,085,403	10,762,756
Excess (deficiency) of revenues over (under) expenditures	(11,581,159)	(11,593,159)	(368,517)	11,224,642
OTHER FINANCING SOURCES (USES)				
Transfers In		12,000	82,845	70,845
Transfers Out	(100,000)	(100,000)		100,000
Total other financing sources (uses)	(100,000)	(88,000)	82,845	170,845
Net Change in Fund Balance	(11,681,159)	(11,681,159)	(285,672)	11,395,487
Fund balances - beginning	12,390,865	12,390,865	12,390,865	
Fund balances - ending	\$709,706	\$709,706	\$12,105,193	\$11,395,487

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, 2011**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
Interest			\$3,748	\$3,748
Total revenues			3,748	3,748
EXPENDITURES				
Culture and Recreation				
Operating	\$990,879	\$890,379	528,968	361,411
Total culture and recreation	990,879	890,379	528,968	361,411
Total expenditures	990,879	890,379	528,968	361,411
Excess (deficiency) of revenues over (under) expenditures	(990,879)	(890,379)	(525,220)	365,159
OTHER FINANCING SOURCES (USES)				
Transfers in	400,000	400,000	404,097	4,097
Transfers Out	(10,000)	(5,500)	(4,162)	1,338
Total other financing sources (uses)	390,000	394,500	399,935	5,435
Net Change in Fund Balances	(600,879)	(495,879)	(125,285)	370,594
Fund balances - beginning	234,706	234,706	234,706	
Fund balances - ending	(\$366,173)	(\$261,173)	\$109,421	\$370,594

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$225,000	\$225,000	\$229,186	\$4,186
Total revenues	225,000	225,000	229,186	4,186
EXPENDITURES				
Administration of justice				
Operating	251,109	251,109	188,443	62,666
Total administration of justice	251,109	251,109	188,443	62,666
Total expenditures	251,109	251,109	\$188,443	62,666
Excess (deficiency) of revenues over (under) expenditures	(26,109)	(26,109)	40,743	66,852
Fund balances - beginning				
Fund balances - ending	(\$26,109)	(\$26,109)	\$40,743	\$66,852

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services			\$180	\$180
Fines and forfeitures	\$10,000	\$10,000	69,329	59,329
Interest			1,677	1,677
Total revenues	10,000	10,000	71,186	61,186
EXPENDITURES				
Administration of justice				
Operating	33,859	33,859	8,490	25,369
Total administration of justice	33,859	33,859	8,490	25,369
Total expenditures	33,859	33,859	8,490	25,369
Excess (deficiency) of revenues over (under) expenditures	(23,859)	(23,859)	62,696	86,555
Fund balances - beginning	73,542	73,542	73,542	
Fund balances - ending	\$49,683	\$49,683	\$136,238	\$86,555

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, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes	\$3,000,028	\$3,000,028	\$3,064,525	\$64,497
Interest			1,772	1,772
Total revenues	<u>3,000,028</u>	<u>3,000,028</u>	<u>3,066,297</u>	<u>66,269</u>
EXPENDITURES				
Culture and recreation				
Operating	2,600,028	2,600,028	2,589,241	10,787
Total culture and recreation	<u>2,600,028</u>	<u>2,600,028</u>	<u>2,589,241</u>	<u>10,787</u>
Total expenditures	<u>2,600,028</u>	<u>2,600,028</u>	<u>2,589,241</u>	<u>10,787</u>
Excess (deficiency) of revenues over (under) expenditures	<u>400,000</u>	<u>400,000</u>	<u>477,056</u>	<u>77,056</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(400,000)	(400,000)	(404,097)	(4,097)
Total other financing sources (uses)	<u>(\$400,000)</u>	<u>(\$400,000)</u>	<u>(404,097)</u>	<u>(4,097)</u>
Net Change in Fund Balances			<u>72,959</u>	<u>72,959</u>
Fund balances - beginning				
Fund balances - ending			<u>\$72,959</u>	<u>\$72,959</u>

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, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Charges for services	\$575,000	\$575,000	\$652,805	\$77,805
Interest	10,000	10,000	3,753	(6,247)
Miscellaneous		360	910	550
Total revenues	<u>585,000</u>	<u>585,360</u>	<u>657,468</u>	<u>72,108</u>
EXPENDITURES				
Public Safety				
Personnel	564,839	591,106	587,989	3,117
Operating	200,410	521,401	515,501	5,900
Total public safety	<u>765,249</u>	<u>1,112,507</u>	<u>1,103,490</u>	<u>9,017</u>
Capital outlays	<u>346,898</u>			
Total expenditures	<u>1,112,147</u>	<u>1,112,507</u>	<u>1,103,490</u>	<u>9,017</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(527,147)</u>	<u>(527,147)</u>	<u>(446,022)</u>	<u>81,125</u>
Fund balances - beginning			<u>658,302</u>	<u>658,302</u>
Fund balances - ending	<u>\$131,155</u>	<u>\$131,155</u>	<u>\$212,280</u>	<u>\$81,125</u>

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$520,000	\$520,000	\$540,602	\$20,602
Interest	1,000	1,000	1,098	98
Total revenues	521,000	521,000	541,700	20,700
EXPENDITURES				
General government				
Personnel	754,543	774,827	697,743	77,084
Operating	188,725	176,207	98,071	78,136
Total general government	943,268	951,034	795,814	155,220
Capital outlays	74,795	87,313	27,620	59,693
Total expenditures	1,018,063	1,038,347	823,434	214,913
Excess (deficiency) of revenues over (under) expenditures	(497,063)	(517,347)	(281,734)	235,613
OTHER FINANCING SOURCES (USES)				
Transfers in	474,943	474,943	474,943	
Total other financing sources (uses)	474,943	474,943	474,943	
Net Change in Fund Balances	(22,120)	(42,404)	193,209	235,613
Fund balances - beginning	118,441	118,441	118,441	
Fund balances - ending	\$96,321	\$76,037	\$311,650	\$235,613

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$40,000	\$40,000	\$40,595	\$595
Interest	1,000	1,000	1,205	205
Total revenues	41,000	41,000	41,800	800
EXPENDITURES				
Administration of justice				
Personnel	30,000	30,000		30,000
Operating	127,335	127,335	101,552	25,783
Total administration of justice	157,335	157,335	101,552	55,783
Total expenditures	157,335	157,335	101,552	55,783
Excess (deficiency) of revenues over (under) expenditures	(116,335)	(116,335)	(59,752)	56,583
Fund balances - beginning	154,898	154,898	154,898	
Fund balances - ending	\$38,563	\$38,563	\$95,146	\$56,583

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$275,000	\$275,000	\$298,155	\$23,155
Interest	3,000	3,000	6,605	3,605
Total revenues	278,000	278,000	304,760	26,760
EXPENDITURES				
Public Safety				
Operating		384	384	
Total public safety		384	384	
Capital outlays	150,000	149,616		149,616
Total expenditures	150,000	150,000	384	149,616
Excess (deficiency) of revenues over (under) expenditures	128,000	128,000	304,376	176,376
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	(75,000)	(75,000)	101,376	176,376
Fund balances - beginning	212,200	212,200	212,200	
Fund balances - ending	\$137,200	\$137,200	\$313,576	\$176,376

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$200,000	\$200,000	\$198,765	(\$1,235)
Interest	2,000	2,000	4,459	2,459
Total revenues	202,000	202,000	203,224	1,224
EXPENDITURES				
General government				
Personnel	160,233	160,233	105,477	54,756
Operating	92,192	92,192	1,092	91,100
Total general government	252,425	252,425	106,569	145,856
Capital outlays	49,575	49,575		49,575
Total expenditures	302,000	302,000	106,569	195,431
Excess (deficiency) of revenues over (under) expenditures	(100,000)	(100,000)	96,655	196,655
Fund balances - beginning	161,118	161,118	161,118	
Fund balances - ending	\$61,118	\$61,118	\$257,773	\$196,655

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$1,500	\$1,500	\$1,479	(\$21)
Interest	50	50	127	77
Total revenues	1,550	1,550	1,606	56
EXPENDITURES				
Public safety				
Operating	6,550	6,550	983	5,567
Total public safety	6,550	6,550	983	5,567
Total expenditures	6,550	6,550	983	5,567
Excess (deficiency) of revenues over (under) expenditures	(5,000)	(5,000)	623	5,623
Fund balances - beginning	5,243	5,243	5,243	
Fund balances - ending	\$243	\$243	\$5,866	\$5,623

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$500,000	\$500,000	\$526,149	\$26,149
Interest	1,000	1,000	1,628	628
Miscellaneous	10,000	10,000	18,274	8,274
Total revenues	511,000	511,000	546,051	35,051
EXPENDITURES				
Culture and recreation				
Personnel	256,070	256,070	222,239	33,831
Operating	428,481	428,481	346,140	82,341
Total culture and recreation	684,551	684,551	568,379	116,172
Capital outlays	2,000	2,000		2,000
Total expenditures	686,551	686,551	568,379	118,172
Excess (deficiency) of revenues over (under) expenditures	(175,551)	(175,551)	(22,328)	153,223
Fund balances - beginning	290,693	290,693	290,693	
Fund balances - ending	\$115,142	\$115,142	\$268,365	\$153,223

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$400,000	\$400,000	\$405,484	\$5,484
Interest	1,000	1,000	1,386	386
Total revenues	401,000	401,000	406,870	5,870
EXPENDITURES				
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	401,000	401,000	406,870	5,870
OTHER FINANCING SOURCES (USES)				
Transfers out	(425,000)	(425,000)	(425,000)	
Total other financing sources (uses)	(425,000)	(425,000)	(425,000)	
Net Change in Fund Balances	(24,000)	(24,000)	(18,130)	5,870
Fund balances - beginning	30,359	30,359	30,359	
Fund balances - ending	\$6,359	\$6,359	\$12,229	\$5,870

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$60,000	\$60,000	\$56,355	(\$3,645)
Interest			132	132
Miscellaneous			85	85
Total revenues	60,000	60,000	56,572	(3,428)
EXPENDITURES				
Public Safety				
Operating	60,000	60,000	57,269	2,731
Total public safety	60,000	60,000	57,269	2,731
Total expenditures	60,000	60,000	57,269	2,731
Excess (deficiency) of revenues over (under) expenditures			(697)	(697)
Fund balances - beginning	697	697	\$697	
Fund balances - ending	\$697	\$697		(\$697)

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Total revenues				
EXPENDITURES				
Total expenditures				
OTHER FINANCING SOURCES (USES)				
Transfers out			(\$21,984)	(\$21,984)
Total other financing sources (uses)			(21,984)	(21,984)
Net Change in Fund Balances			(21,984)	(21,984)
Fund balances - beginning	\$21,984	\$21,984	\$21,984	
Fund balances - ending	\$21,984	\$21,984		(\$21,984)

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest				
Miscellaneous	\$1,500	\$1,500	\$4,525	\$3,025
Total revenues	1,500	1,500	4,525	3,025
EXPENDITURES				
Health and welfare				
Operating	20,500	20,500		20,500
Total health and welfare	20,500	20,500		20,500
Total expenditures	20,500	20,500		20,500
Excess (deficiency) of revenues over (under) expenditures	(19,000)	(19,000)	4,525	23,525
Fund balances - beginning	20,555	20,555	20,555	
Fund balances - ending	\$1,555	\$1,555	\$25,080	\$23,525

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$20,833	\$20,833	\$20,833	
Interest	2,000	2,000	2,087	\$87
Total revenues	22,833	22,833	22,920	87
EXPENDITURES				
Administration of justice				
Personnel	89,800	89,800	75,301	14,499
Operating	20,833	20,833	20,833	20,833
Total expenditures	110,633	110,633	75,301	35,332
Excess (deficiency) of revenues over (under) expenditures	(87,800)	(87,800)	(52,381)	35,419
Fund balances - beginning	92,394	92,394	92,394	
Fund balances - ending	\$4,594	\$4,594	\$40,013	\$35,419

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$7,000	\$7,000	\$8,410	\$1,410
Interest			194	194
Total revenues	7,000	7,000	8,604	1,604
EXPENDITURES				
Administration of justice				
Operating	12,000	12,000	11,595	405
Total administration of justice	12,000	12,000	11,595	405
Total expenditures	12,000	12,000	11,595	405
Excess (deficiency) of revenues over (under) expenditures	(5,000)	(5,000)	(2,991)	2,009
Fund balances - beginning	8,336	8,336	8,336	
Fund balances - ending	\$3,336	\$3,336	\$5,345	\$2,009

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
REVENUES				
Intergovernmental	\$80,000	\$80,000	\$80,000	
Interest			6,532	\$6,532
Total revenues	80,000	80,000	86,532	6,532
EXPENDITURES				
Administration of justice				
Personnel	81,512	81,512	47,370	34,142
Operating	71,713	71,713	20,778	50,935
Total administration of justice	153,225	153,225	68,148	85,077
Total expenditures	153,225	153,225	68,148	85,077
Excess (deficiency) of revenues over (under) expenditures	(73,225)	(73,225)	18,384	91,609
Fund balances - beginning	272,085	272,085	272,085	
Fund balances - ending	\$198,860	\$198,860	\$290,469	\$91,609

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
REVENUES				
Charges for services	\$1,500	\$1,500	\$2,460	\$960
Interest			180	180
Miscellaneous			430	430
Total revenues	1,500	1,500	3,070	1,570
EXPENDITURES				
Administration of justice				
Operating	4,450	4,450		4,450
Total administration of justice	4,450	4,450		4,450
Total expenditures	4,450	4,450		4,450
Excess (deficiency) of revenues over (under) expenditures	(2,950)	(2,950)	3,070	6,020
Fund balances - beginning	7,300	7,300	7,300	
Fund balances - ending	\$4,350	\$4,350	\$10,370	\$6,020

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$85,000	\$85,000	\$87,894	\$2,894
Interest			995	995
Total revenues	85,000	85,000	88,889	3,889
EXPENDITURES				
General government				
Personnel	78,117	78,117	49,476	28,641
Operating	37,827	37,827	27,472	10,355
Total general government	115,944	115,944	76,948	38,996
Capital outlays				
Total expenditures	115,944	115,944	76,948	38,996
Excess (deficiency) of revenues over (under) expenditures	(30,944)	(30,944)	11,941	42,885
Fund balances - beginning	39,488	39,488	39,488	
Fund balances - ending	\$8,544	\$8,544	\$51,429	\$42,885

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental			\$242	\$242
Charges for services	\$120,000	\$120,000	164,160	44,160
Interest	2,000	2,000	6,252	4,252
Miscellaneous	21,000	21,000	36,896	15,896
Total revenues	143,000	143,000	207,550	64,550
EXPENDITURES				
Public Safety				
Operating	240,648	240,648	144,323	96,325
Total public safety	240,648	240,648	144,323	96,325
Total expenditures	240,648	240,648	144,323	96,325
Excess (deficiency) of revenues over (under) expenditures	(97,648)	(97,648)	63,227	160,875
Fund balances - beginning	206,362	206,362	206,362	
Fund balances - ending	\$108,714	\$108,714	\$269,589	\$160,875

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$12,000	\$12,000	\$19,827	\$7,827
Miscellaneous	10,000	10,000	73,135	63,135
Total revenues	22,000	22,000	92,962	70,962
EXPENDITURES				
General government				
Personnel	51,007	51,007	5,674	45,333
Operating	62,301	62,301	32,808	29,493
Total general government	113,308	113,308	38,482	74,826
Capital outlays				
Total expenditures	113,308	113,308	38,482	74,826
Excess (deficiency) of revenues over (under) expenditures	(91,308)	(91,308)	54,480	145,788
Fund balances - beginning	549,601	549,601	549,601	
Fund balances - ending	\$458,293	\$458,293	\$604,081	\$145,788

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental				
Charges for services			\$108,755	\$108,755
Interest			(58)	(58)
Miscellaneous			16,575	16,575
Total revenues			125,272	125,272
EXPENDITURES				
Administration of justice				
Personnel			30,365	(30,365)
Operating			54,284	(54,284)
Total administration of justice			84,649	(84,649)
Capital Outlays				
Total expenditures			84,649	(84,649)
Excess (deficiency) of revenues over (under) expenditures			40,623	40,623
Fund balances - beginning	\$17,493	\$17,493	17,493	
Fund balances - ending	\$17,493	\$17,493	\$58,116	\$40,623

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$40,430	\$40,430	\$36,583	(\$3,847)
Total revenues	40,430	40,430	36,583	(3,847)
EXPENDITURES				
Administration of justice				
Personnel	40,430	40,430	36,583	3,847
Total administration of justice	40,430	40,430	36,583	3,847
Total expenditures	\$40,430	\$40,430	\$36,583	\$3,847
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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$30,000	\$30,000	\$19,998	(\$10,002)
Interest	3,000	3,000	6,088	3,088
Total revenues	33,000	33,000	26,086	(6,914)
EXPENDITURES				
Administration of justice				
Personnel	73,060	73,060		73,060
Operating	150,000	115,000	85,870	29,130
Total administration of justice	223,060	188,060	85,870	102,190
Capital outlays		35,000	34,269	731
Total expenditures	223,060	223,060	120,139	102,190
Excess (deficiency) of revenues over (under) expenditures	(190,060)	(190,060)	(94,053)	96,007
Fund balances - beginning	274,190	274,190	274,190	
Fund balances - ending	\$84,130	\$84,130	\$180,137	\$96,007

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services			\$36,660	\$36,660
Interest			33,863	33,863
Total revenues			70,523	70,523
EXPENDITURES				
General government				
Operating	\$8,783	\$8,783	8,783	
Total general government	8,783	8,783	8,783	
Capital outlays				
Total expenditures	8,783	8,783	8,783	
Excess (deficiency) of revenues over (under) expenditures	(8,783)	(8,783)	61,740	70,523
Other financing sources (uses):				
Transfers in				
Transfers out	(1,400,000)	(1,400,000)	(454,659)	945,341
Total other financing sources (uses)	(1,400,000)	(1,400,000)	(454,659)	945,341
Net Change in Fund Balances	(1,408,783)	(1,408,783)	(392,919)	1,015,864
Fund balances - beginning	1,521,880	1,521,880	1,521,880	
Fund balances - ending	\$113,097	\$113,097	\$1,128,961	\$1,015,864

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$250,000	\$250,000	\$414,117	\$164,117
Interest	15,000	15,000	16,492	1,492
Total revenues	265,000	265,000	430,609	165,609
EXPENDITURES				
General government				
Personnel	45,515	45,515	40,076	5,439
Operating	334,633	334,633	280,441	54,192
Total general government	380,148	380,148	320,517	59,631
Total expenditures	380,148	380,148	320,517	59,631
Excess (deficiency) of revenues over (under) expenditures	(115,148)	(115,148)	110,092	225,240
Fund balances - beginning	752,359	752,359	752,359	
Fund balances - ending	\$637,211	\$637,211	\$862,451	\$225,240

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$136,302	\$136,302	\$30,808	(\$105,494)
Total revenues	136,302	136,302	30,808	(105,494)
EXPENDITURES				
General government				
Operating	136,302	136,302	30,808	105,494
Total administration of justice	136,302	136,302	30,808	105,494
Total expenditures	\$136,302	\$136,302	\$30,808	\$105,494
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
El Paso Housing Finance Corporation Special Revenue Fund
For the Year Ended September 30, 2011

	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

Exhibit B-19

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$100,000	\$100,000	\$115,253	\$15,253
Miscellaneous	37,000	37,397	39,137	1,740
Total revenues	137,000	137,397	154,390	16,993
EXPENDITURES				
Health and welfare				
Operating	320,000	320,397	90,254	230,143
Total health and welfare	320,000	320,397	90,254	230,143
Total expenditures	320,000	320,397	90,254	230,143
Excess (deficiency) of revenues over (under) expenditures	(183,000)	(183,000)	64,136	247,136
Fund balances - beginning	5,198,726	5,198,726	5,198,726	
Fund balances - ending	\$5,015,726	\$5,015,726	\$5,262,862	\$247,136

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$75,000	\$75,000	\$71,998	(\$3,002)
Interest	2,000	2,000	1,134	(866)
Total revenues	77,000	77,000	73,132	(3,868)
EXPENDITURES				
General government				
Operating	100,000	100,000	32,741	67,259
Total general government	100,000	100,000	32,741	67,259
Total expenditures	100,000	100,000	32,741	67,259
Excess (deficiency) of revenues over (under) expenditures	(23,000)	(23,000)	40,391	63,391
Fund balances - beginning	38,017	38,017	38,017	
Fund balances - ending	\$15,017	\$15,017	\$78,408	\$63,391

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeitures	\$300,000	\$300,000	\$646,318	\$346,318
Interest	10,000	10,000	18,433	8,433
Total revenues	310,000	310,000	664,751	354,751
EXPENDITURES				
Administration of justice				
Personnel	192,006	142,006	136,575	5,431
Operating	340,000	303,991	161,270	142,721
Total administration of justice	532,006	445,997	297,845	148,152
Capital outlays		86,009	62,599	23,410
Total expenditures	532,006	532,006	360,444	171,562
Excess (deficiency) of revenues over (under) expenditures	(222,006)	(222,006)	304,307	526,313
Fund balances - beginning	565,515	565,515	565,515	
Fund balances - ending	\$343,509	\$343,509	\$869,822	\$526,313

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Total revenues				
EXPENDITURES				
Total expenditures				
OTHER FINANCING SOURCES (USES)				
Transfers out			(\$389,583)	(\$389,583)
Total other financing sources (uses)			(389,583)	(389,583)
Net Change in Fund Balances			(389,583)	(\$389,583)
Fund balances - beginning	\$389,583	\$389,583	\$389,583	
Fund balances - ending	\$389,583	\$389,583		

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$50,000	\$50,000	\$51,887	\$1,887
Interest	2,000	2,000	2,919	919
Total revenues	52,000	52,000	54,806	2,806
EXPENDITURES				
Health and Welfare				
Personnel	37,257	37,257	36,892	365
Operating	132,743	4,848	2,175	2,673
Total health and welfare	170,000	42,105	39,067	3,038
Total expenditures	170,000	42,105	39,067	3,038
Excess (deficiency) of revenues over (under) expenditures	(118,000)	9,895	15,739	5,844
OTHER FINANCING SOURCES (USES)				
Transfers out		(127,895)	(127,895)	
Total other financing sources (uses)		(127,895)	(127,895)	
Net Change in Fund Balances	(118,000)	(118,000)	(112,156)	5,844
Fund balances - beginning	160,227	160,227	160,227	
Fund balances - ending	\$42,227	\$42,227	\$48,071	\$5,844

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$79,500	\$79,500	\$115,012	\$35,512
Interest	3,000	3,000	7,613	4,613
Total revenues	82,500	82,500	122,625	40,125
EXPENDITURES				
Administration of justice				
Operating	136,494	136,494	30,861	105,633
Total administration of justice	136,494	136,494	30,861	105,633
Capital outlays	150,800	150,800		150,800
Total expenditures	287,294	287,294	30,861	256,433
Excess (deficiency) of revenues over (under) expenditures	(204,794)	(204,794)	91,764	296,558
Fund balances - beginning	316,544	316,544	316,544	
Fund balances - ending	\$111,750	\$111,750	\$408,308	\$296,558

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$125,000	\$125,000	\$155,308	\$30,308
Interest	5,000	5,000	4,815	(185)
Total revenues	130,000	130,000	160,123	30,123
EXPENDITURES				
Public Safety				
Operating	293,149	293,149	176,337	116,812
Total Public Safety	293,149	293,149	176,337	116,812
Capital outlays				
Total expenditures	293,149	293,149	176,337	116,812
Excess (deficiency) of revenues over (under) expenditures	(163,149)	(163,149)	(16,214)	146,935
Fund balances - beginning	217,371	217,371	217,371	
Fund balances - ending	\$54,222	\$54,222	\$201,157	\$146,935

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Total revenues				
EXPENDITURES				
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures				
Fund balances - beginning	\$56,782	\$56,782	\$56,782	
Fund balances - ending	\$56,782	\$56,782	\$56,782	

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$120,000	\$120,000	\$137,365	\$17,365
Interest	800	800	1,455	655
Total revenues	120,800	120,800	138,820	18,020
EXPENDITURES				
Administration of justice				
Personnel	170,425	170,425	104,851	65,574
Operating	375	375	375	
Total administration of justice	170,800	170,800	105,226	65,574
Capital outlays				
Total expenditures	170,800	\$170,800	105,226	65,574
Excess (deficiency) of revenues over (under) expenditures	(50,000)	(50,000)	33,594	83,594
Fund balances - beginning	67,647	67,647	67,647	
Fund balances - ending	\$17,647	\$17,647	\$101,241	\$83,594

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$24,000	\$24,000	\$27,938	\$3,938
Interest	1,000	1,000	2,970	1,970
Miscellaneous			58	58
Total revenues	25,000	25,000	30,966	5,966
EXPENDITURES				
Public Safety				
Operating	30,000	30,967	1,501	29,466
Total Public Safety	30,000	30,967	1,501	29,466
Capital outlays	90,318	89,351		89,351
Total expenditures	120,318	120,318	1,501	118,817
Excess (deficiency) of revenues over (under) expenditures	(95,318)	(95,318)	29,465	124,783
Fund balances - beginning	125,421	125,421	125,421	
Fund balances - ending	\$30,103	\$30,103	\$154,886	\$124,783

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$64,000	\$64,000	\$65,580	\$1,580
Interest	1,000	1,000	3,091	2,091
Total revenues	65,000	65,000	68,671	3,671
EXPENDITURES				
Administration of Justice				
Operating	170,774	170,774	20,551	150,223
Total Administration of Justice	170,774	170,774	20,551	150,223
Total expenditures	170,774	170,774	20,551	150,223
Excess (deficiency) of revenues over (under) expenditures	(105,774)	(105,774)	48,120	153,894
Fund balances - beginning	125,201	125,201	125,201	
Fund balances - ending	\$19,427	\$19,427	\$173,321	\$153,894

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$1,000	\$1,000	\$1,382	\$382
Total revenues	1,000	1,000	1,382	382
EXPENDITURES				
Administration of Justice				
Operating	60,000	60,000	2,469	57,531
Total Administration of Justice	60,000	60,000	2,469	57,531
Total expenditures	\$60,000	\$60,000	2,469	57,531
Excess (deficiency) of revenues over (under) expenditures	(59,000)	(59,000)	(1,087)	57,913
Fund balances - beginning	61,795	61,795	61,795	
Fund balances - ending	\$2,795	\$2,795	\$60,708	\$57,913

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	\$33,640	\$3,640
Interest	1,000	1,000	2,177	1,177
Total revenues	31,000	31,000	35,817	4,817
EXPENDITURES				
Administration of Justice				
Operating	116,000	116,000	7,757	108,243
Total expenditures	116,000	116,000	7,757	108,243
Excess (deficiency) of revenues over (under) expenditures	(85,000)	(85,000)	28,060	113,060
Fund balances - beginning	93,003	93,003	93,003	
Fund balances - ending	\$8,003	\$8,003	\$121,063	\$113,060

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental				
Charges for services	\$75,000	\$75,000	\$80,240	\$5,240
Interest			792	792
Total revenues	75,000	75,000	81,032	6,032
EXPENDITURES				
General Government				
Operating	75,000	75,000	70,695	4,305
Total general government	75,000	75,000	70,695	4,305
Total expenditures	\$75,000	\$75,000	70,695	4,305
Excess (deficiency) of revenues over (under) expenditures			10,337	10,337
Fund balance - beginning	4,013	4,013	4,013	
Fund balance - ending	\$4,013	\$4,013	\$14,350	\$10,337

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			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
Charges for services	\$10,000	\$10,000	\$16,645	\$6,645
Interest			373	373
Total revenues	10,000	10,000	17,018	7,018
EXPENDITURES				
Administration of Justice				
Operating	20,000	20,000		20,000
Total administration of justice	20,000	20,000		20,000
Total expenditures	\$20,000	\$20,000		20,000
Excess (deficiency) of revenues over (under) expenditures	(10,000)	(10,000)	17,018	27,018
Fund balance - beginning	12,209	12,209	12,209	
Fund balance - ending	\$2,209	\$2,209	\$29,227	\$27,018

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, 2011

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
Charges for services	\$80,000	\$80,000	\$127,622	\$47,622
Interest			1,748	1,748
Total revenues	80,000	80,000	129,370	49,370
EXPENDITURES				
Administration of Justice				
Operating	155,000	155,000	117,189	37,811
Total administration of justice	155,000	155,000	117,189	37,811
Total expenditures	\$155,000	\$155,000	117,189	37,811
Excess (deficiency) of revenues over (under) expenditures	(75,000)	(75,000)	12,181	87,181
Fund balance - beginning	24,018	24,018	24,018	
Fund balance - ending	(\$50,982)	(\$50,982)	\$36,199	\$87,181

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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeitures			\$569,771	\$569,771
Interest			\$43,464	\$43,464
Total revenues			613,235	613,235
EXPENDITURES				
Public Safety				
Operating			945,094	(945,094)
Total public safety			945,094	(945,094)
Capital outlays			581,178	(581,178)
Total expenditures			1,526,272	(1,526,272)
Excess (deficiency) of revenues over (under) expenditures			(913,037)	(913,037)
Fund balance - beginning	\$2,185,403	\$2,185,403	2,185,403	
Fund balance - ending	\$2,185,403	\$2,185,403	\$1,272,366	(\$913,037)

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2011

GRANTS

34th Judicial District Prosecution Initiative

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

65th District Family Drug Court

This grant is awarded by the Criminal Justice Division to help participants with parenting skills and treatment for substance abuse to allow the children to remain safely in their parent's house, therefore, decreasing the number of children in foster care.

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, 2011

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.

409th District Drug Court EPISD

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

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 Interception Project

The U.S. Department of Justice provided Border Children's Mental Health Collaborative, an El Paso County Department, a grant to divert youth between the ages of 10 and 16, with severe emotional disturbance and first time, non-violent offences, away from the juvenile justice system and into the BCMHC to appropriate mental health services.

BCMHC Juvenile Drug Court Mentoring Program

The U.S. Department of Justice provided Border Children's Mental Health Collaborative, an El Paso County Department, a grant focused on planning and implementation of mentoring services for the El Paso Juvenile Drug Court and the Ysleta Del Sur Pueblo Juvenile Tribal Drug Courts.

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.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2011

GRANTS

BCMHC Renewing Our Communities

The OneStar Foundation provides funding to strengthen the capacity of El Paso County's Border Children's Mental Health Collaborative to faith-based and community based organizations with addressing social issues in their communities.

Bootstrap Program

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

Border Children's Mental Health Collaborative

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

Border Crime Initiative

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

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.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2011

GRANTS

Byrne Justice Assistance Grant

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

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

Grant awarded by the Texas Department of Transportation for colonia road construction.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2011

GRANTS

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.

Community Defined Solutions to Violence

This grant is awarded by the U.S Departments of Justice to enhance victim safety and offender accountability in cases of domestic and dating violence, sexual assault and stalking by encouraging jurisdictions to implement pro-arrest policies as effective intervention that is part of a coordinated community response.

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.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2011

GRANTS

DAG Reporting

Funds are provided by the Sheriff's Office State Forfeiture account to pay for salary and fringes for one position. This position assists in the administrative duties of the Border Security/Operation Linebacker and assists officer in applying for federal sharing asset funds and maintaining records of all federal asset sharing funds.

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.

District Attorney VAWA (ARRA)

This grant was awarded by the Criminal Justice Division to provide domestic and dating violence outreach and awareness to the residents of El Paso County.

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 Evaluation (ARRA)

This grant is awarded by the Criminal Justice Division to evaluate the effectiveness of the District Attorney's 24 hour Domestic Violence Program. The evaluation will be conducted by The University of Texas at El Paso.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2011

GRANTS

Domestic Violence Supplement

This grant awarded by the Criminal Justice Division is to purchase equipment to ensure that all the evidence is obtained in order to proceed with cases which includes videotaping the victim at the scene.

Domestic Violence Unit

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, 2011

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.

Enforcing of Underage Drinking Laws

Texas Alcoholic Beverage Commission is using this grant to support states and local jurisdictions to prohibit the sale of alcoholic beverages to minors and the consumption of alcoholic beverages by minors.

Explorer Post Task Force

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.

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.

Fit to Grow

This grant is awarded by the Paso del Norte Health Foundation to promote physical activity and proper nutrition for children and youth in El Paso County.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2011

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.

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.

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.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2011

GRANTS

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.

Human Trafficking Project

This grant is awarded by the Criminal Justice Division to provide a Crime Victim Specialist to respond to the emotional and physical needs of human trafficking victims.

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.

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.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2011

GRANTS

Juvenile Services

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

Labor Day Incentive Project

This grant is awarded by the Texas Department of Transportation to purchase traffic safety equipment and/or training.

Never Leave Your Child Alone in Texas

This grant is awarded by Safe Kids Never Leave Your Child Alone (NLYCA) Texas Task Force to help promote the life-saving message of hyperthermia prevention.

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 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.

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.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2011

GRANTS

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.

Paul Coverdell Forensic Project

The U.S. Department of Justice provided a Paul Coverdell Forensic Science Improvement Grant to assist the El Paso Sheriff's Office with personnel, equipment and training in order to support clearing the backlog of jail fingerprint cases.

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.

Protective Order Court

This grant is awarded by the Criminal Justice Division to provide a one stop venue for all issues involving family during the duration of the protective order.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2011

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 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.

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.

Schuman Estates Water Project

This grant is awarded by the United States Department of Agriculture Rural Development for a first-time water service to the Schuman Estates subdivision on the Westside of El Paso County.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2011

GRANTS

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 STEP

This grant is awarded by the Texas Department of Transportation to conduct DWI Enforcement Waves during holiday periods to increase DWI arrests and earn media activity as part of the statewide "Drink, Drive, Go to Jail" campaign in conjunction with the National Impaired Driving Mobilization Campaign.

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 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.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2011

GRANTS

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.

State Drug Court Training

This grant is awarded by the Criminal Justice Division to provide training for state drug court personnel, which can be applied to their own drug court programs.

Texas Capital Project

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.

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.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2011

GRANTS

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 Project

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

USTA Tennis 123

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

Van Pool Program

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

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2011

GRANTS

Vehicle Registration Abuse Program

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

Victim 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.

Victims of Crime Act

This grant is awarded by the Criminal Justice Division to provide services to alleviate the emotional, physical and financial burden as a result of a crime to those who reside in El Paso County.

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, 2011
(With comparative totals for September 30, 2010)

Funds	Assets				Total Assets
	Cash-Demand Deposits	Accounts Receivable	Notes Receivable	Due from Other Funds	
General Government					
Access and Visitation Grant		\$4,240			\$4,240
Balances September 30, 2011		\$4,240			\$4,240
Administration of Justice					
34th Judicial District Prosecution Initiative		\$115,406			\$115,406
65th District Family Drug Court		24,175			24,175
243rd District Drug Court	\$222				222
384th District Drug Court		20,550			20,550
409th District Drug Court		35,679			35,679
409th District Drug Court EPISD	20,462				20,462
DA Border Prosecution		977,745			977,745
DA Prosecution Advocacy (ARRA)		16,102			16,102
DA VAWA (ARRA)		118			118
DIMS Project		77,846			77,846
Domestic Violence Evaluation (ARRA)		1,082			1,082
Domestic Violence Unit		26,150			26,150
DWI Court Program		26,253			26,253
Explorer Post Task Force	3,342				3,342
Juvenile Accountability Incentive		16,262		\$3,372	19,634
Protective Order Court		31,454			31,454
State Drug Court Training	263	453			716
Vehicle Registration Abuse Program		15,663			15,663
Victims of Crime Act		6,598			6,598
Victim Witness Services	16,964	12,184			29,148
Balances September 30, 2011	\$41,253	\$1,403,720		\$3,372	\$1,448,345
Public Safety					
Border Crime Initiative		\$602,774			\$602,774
Byrne Justice Assistance Grant		147,198			147,198
Byrne Justice Assistance Grant (City)(ARRA)		40,861			40,861
Community Defined Solutions to Violence		108,268			108,268
Constable Tobacco Compliance	\$27,380				27,380
Cops in Schools	23,882	41,614			65,496
DAG Reporting		9,496			9,496
Drug Enforcement		7,717		\$271,698	279,415
HIDTA Program Income				700,476	700,476
Homeland Security		112,888			112,888
Human Trafficking Project		16,429			16,429
Juvenile Board State Aid Imprest Fund		26		102,872	102,898
Juvenile Justice Alternative Education				115,286	115,286
Labor Day Incentive Project		3,971			3,971
Never Leave Your Child Alone in Texas	2				2
ONDCP Multiple Initiatives		656,728			656,728
Operation Linebacker		130,890			130,890
Operation Stonegarden		262,239			262,239
Organized Crime Drug Enforce Task Force		4,593			4,593
Paul Coverdell Forensic Project		33,726			33,726
Project Border Star		321,980			321,980
Reclaiming Futures	288				288
Sheriff's Crime Victim Services		4,576			4,576
Sheriff's Step		23,026			23,026
Sheriff's Training Academy		75,486			75,486
Sheriff's Training Academy VAWA	9,196	12,482			21,678
SHOCAP Enhancement Project		667,833			667,833
Special Disaster Relief	41				41
Texas Juvenile Probation Commission	92,695	221,287			313,982
TJPC Secure Post-Adjudication				126,792	126,792
TJPC Title IV-E Enhanced Billing		8,054		1,491,294	1,499,348
Tobacco Compliance	19,096				19,096
Balances September 30, 2011	\$172,580	\$3,514,142		\$2,808,418	\$6,495,140

(Continued)

County of El Paso, Texas
Special Revenue Funds
Combining Balance Sheet - Grant Funds
As of September 30, 2011
(With comparative totals for September 30, 2010)

Funds	Assets				Total Assets
	Cash-Demand Deposits	Accounts Receivable	Notes Receivable	Due from Other Funds	
Health and Welfare					
BCMHC Interception Project		\$9,321			\$9,321
BCMHC Juvenile Drug Court Mentoring Program		25,212			\$25,212
BCMHC Project M2		59,235			59,235
BCMHC Renewing Our Communities	\$1,201	1,783		\$47	3,031
Border Children's Mental Health Collaborative		6,360		774,531	780,891
Child Protective Services	86,691	90,989			177,680
Family and Youth Activities				1,617	1,617
Fit to Grow	34,532				34,532
Hispanic Nutrition Program				649	649
Homeless Prevention (ARRA)		63,916			63,916
Homeless Re-Housing Program (ARRA)		126,765			126,765
Nutrition Meals		468,773			468,773
Balances September 30, 2011	\$122,424	\$852,354		\$776,844	\$1,751,622
Resource Development					
Energy Efficiency and Conservation (ARRA)		\$72,785			\$72,785
Geothermal Project (ARRA)		476,331			\$476,331
Texas Capital Project	\$255,799	\$811	\$875,176		1,131,786
Balances September 30, 2011	\$255,799	\$549,927	\$875,176		\$1,680,902
Community Services					
Bootstrap Program		\$4,841			\$4,841
El Paso/NM Transit System		129,288			129,288
Regional Public Transportation Plan		20,057			20,057
Rural Transit Assistance Program	\$87,113	111,299			198,412
Rural Transit Buses		907			907
Secure Border Trade Demo Project		380,796			380,796
Van Pool Program		203,112			203,112
Balances September 30, 2011	\$87,113	\$850,300			\$937,413
Culture and Recreation					
USTA Tennis 123	\$219				\$219
Balances September 30, 2011	\$219				\$219
Public Works					
Bosque Bonito		\$2,387			\$2,387
Canutillo Western Village		1,206			1,206
Colonia Road Projects		94,175			94,175
Colonia Self-Help Center		118,810			118,810
Conquistador & Lourdes Step Project		8,741			8,741
Schuman Estates Water Project		10,092			10,092
Tornillo EDAP Project		2,444			2,444
		128,880			128,880
Balances September 30, 2011		\$366,735			\$366,735
Total Balance September 30, 2011	\$679,388	\$7,541,418	\$875,176	\$3,588,634	\$12,684,616
Total Balance September 30, 2010	\$2,750,350	\$4,735,546	\$850,469	\$2,398,108	\$10,734,473

(Continued)

County of El Paso, Texas
Special Revenue Funds
Combining Balance Sheet - Grant Funds
As of September 30, 2011
(With comparative totals for September 30, 2010)

Funds	Liabilities and Fund Balance						Total Liabilities and Fund Balance
	Vouchers/ Retainage Payable	Payroll Liabilities	Due to Other Funds	Deferred Revenues	Total Liabilities	Fund	
						Balance Restricted	
General Government							
Access and Visitation Grant	\$57		\$2,197		\$2,254	\$1,986	\$4,240
Balances September 30, 2011	\$57		\$2,197		\$2,254	\$1,986	\$4,240
Administration of Justice							
34th Judicial District Prosecution Initiative	\$1,405	\$20,308	\$93,693		\$115,406		\$115,406
65th District Family Drug Court	9,347		14,828		24,175		24,175
243rd District Drug Court	222				222		222
384th District Drug Court	293		20,257		20,550		20,550
409th District Drug Court	10,059	3,223	18,709		31,991	\$3,688	35,679
409th District Drug Court EPISD						20,462	20,462
DA Border Prosecution	907,768	3,396	66,581		977,745		977,745
DA Prosecution Advocacy (ARRA)	939		15,163		16,102		16,102
DA VAWA (ARRA)			118		118		118
DIMS Project	713	20,880	37,038		58,631	19,215	77,846
Domestic Violence Evaluation (ARRA)			1,082		1,082		1,082
Domestic Violence Unit	677	8,152	5,665		14,494	11,656	26,150
DWI Court Program	4,397		21,856		26,253		26,253
Explorer Post Task Force				\$3,342	3,342		3,342
Juvenile Accountability Incentive	19,399				19,399	235	19,634
Protective Order Court	3,058	5,692	15,019		23,769	7,685	31,454
State Drug Court Training	716				716		716
Vehicle Registration Abuse Program	9	1,092	14,562		15,663		15,663
Victims of Crime Act	441		6,157		6,598		6,598
Victim Witness Services	1,359	3,788			5,147	24,001	29,148
Balances September 30, 2011	\$960,802	\$66,531	\$330,728	\$3,342	\$1,361,403	\$86,942	\$1,448,345
Public Safety							
Border Crime Initiative	\$828	\$98,397	\$503,549		\$602,774		\$602,774
Byrne Justice Assistance Grant	10,968		136,230		147,198		147,198
Byrne Justice Assistance Grant (City)(ARRA)	8,327		32,534		40,861		40,861
Community Defined Solutions to Violence	427	13,421	94,420		108,268		108,268
Constable Tobacco Compliance	8,780			\$18,600	27,380		27,380
Cops in Schools	14,938	11,942			26,880	\$38,616	65,496
DAG Reporting	15	1,766	7,715		9,496		9,496
Drug Enforcement	268,410	11,005			279,415		279,415
HIDTA Program Income				700,476	700,476		700,476
Homeland Security	78,339		34,549		112,888		112,888
Human Trafficking Project	1,131	1,849	13,449		16,429		16,429
Juvenile Board State Aid Imprest Fund	304			102,594	102,898		102,898
Juvenile Justice Alternative Education				115,286	115,286		115,286
Labor Day Incentive Project	3,614		357		3,971		3,971
Never Leave Your Child Alone in Texas				2	2		2
ONDOP Multiple Initiatives	66,376	90,363	499,989		656,728		656,728
Operation Linebacker	704		130,186		130,890		130,890
Operation Stonegarden	185,809		76,430		262,239		262,239
Organized Crime Drug Enforce Task Force			4,593		4,593		4,593
Paul Coverdell Forensic Project	3,218	4,538	25,970		33,726		33,726
Project Border Star			321,980		321,980		321,980
Reclaiming Futures				288	288		288
Sheriff's Crime Victim Services		2,082	2,494		4,576		4,576
Sheriff's Step	11,170		11,856		23,026		23,026
Sheriff's Training Academy	25,420	6,630	43,436		75,486		75,486
Sheriff's Training Academy VAWA	16,060				16,060	5,618	21,678
SHOCAP Enhancement Project	595,125	3,438	69,270		667,833		667,833
Special Disaster Relief	41				41		41
Texas Juvenile Probation Commission	210,087	103,895			313,982		313,982
TJPC Secure Post-Adjudication	1,313				1,313	125,479	126,792
TJPC Title IV-E Enhanced Billing	2,076	29,716			31,792	1,467,556	1,499,348
Tobacco Compliance	96			19,000	19,096		19,096
Balances September 30, 2011	\$1,513,576	\$379,042	\$2,009,007	\$956,246	\$4,857,871	\$1,637,269	\$6,495,140

(Continued)

County of El Paso, Texas
Special Revenue Funds
Combining Balance Sheet - Grant Funds
As of September 30, 2011
(With comparative totals for September 30, 2010)

Funds	Liabilities and Fund Balance						Total Liabilities and Fund Balance
	Vouchers/ Retainage Payable	Payroll Liabilities	Due to Other Funds	Deferred Revenues	Total Liabilities	Fund Balance	
						Restricted	
Health and Welfare							
BCMHC Interception Project	\$611	\$3,229	\$5,481		\$9,321		\$9,321
BCMHC Juvenile Drug Court Mentoring Program	5,975		19,237		\$25,212		25,212
BCMHC Project M2	705	2,354	56,176		59,235		59,235
BCMHC Renewing Our Communities	3,031				3,031		3,031
Border Children's Mental Health Collaborative	5,524	12,869			18,393	\$762,498	780,891
Child Protective Services	2,495	21,296			23,791	153,889	177,680
Family and Youth Activities				\$1,617	1,617		1,617
Fit to Grow	3,921	2,530		28,081	34,532		34,532
Hispanic Nutrition Program				649	649		649
Homeless Prevention (ARRA)	3,200	1,848	58,868		63,916		63,916
Homeless Re-Housing Program (ARRA)	35,612	2,285	88,868		126,765		126,765
Nutrition Meals	109,111		359,662		468,773		468,773
Balances September 30, 2011	\$170,185	\$46,411	\$588,292	\$30,347	\$835,235	\$916,387	\$1,751,622
Resource Development							
Energy Efficiency and Conservation (ARRA)	\$3,184			\$69,601	\$72,785		\$72,785
Geothermal Project (ARRA)	393,106		\$83,225		476,331		476,331
Texas Capital Project	287			\$1,131,499	1,131,786		1,131,786
Balances September 30, 2011	\$396,577		\$83,225	\$1,201,100	\$1,680,902		\$1,680,902
Community Services							
Bootstrap Program			\$4,841		\$4,841		\$4,841
El Paso/NM Transit System	\$64,648		64,640		129,288		129,288
Regional Public Transportation Plan	752	\$2,578	16,727		20,057		20,057
Rural Transit Assistance Program	51,054	3,897			54,951	\$143,461	198,412
Rural Transit Buses			907		907		907
Secure Border Trade Demo Project	293,104		87,692		380,796		380,796
Van Pool Program	77,306		125,806		203,112		203,112
Balances September 30, 2011	\$486,864	\$6,475	\$300,613		\$793,952	\$143,461	\$937,413
Culture and Recreation							
USTA Tennis 123				\$219	\$219		\$219
Balances September 30, 2011				\$219	\$219		\$219
Public Works							
Bosque Bonito			\$2,387		\$2,387		\$2,387
Canutillo Western Village			1,206		1,206		1,206
Colonia Road Projects	\$10,000		84,175		94,175		94,175
Colonia Self-Help Center	5,176	\$4,097	109,537		118,810		118,810
Conquistador & Lourdes Step Project			7,980	\$761	8,741		8,741
Schuman Estates Water Project			10,092		10,092		10,092
Tornillo EDAP Project			2,444		2,444		2,444
Wildhorse and Hacienda Real	72,129		56,751		128,880		128,880
Balances September 30, 2011	\$87,305	\$4,097	\$274,572	\$761	\$366,735		\$366,735
Total Balance September 30, 2011	\$3,615,366	\$502,556	\$3,588,634	\$2,192,015	\$9,898,571	\$2,786,045	\$12,684,616
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

(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, 2011
(With comparative totals for the year ended September 30, 2010)

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				\$58,723	\$56,737	\$1,986	\$1,986
Balances September 30, 2011				\$58,723	\$56,737	\$1,986	\$1,986
Administration of Justice							
34th Judicial District Prosecution Initiative				\$563,942	\$563,942		
65th District Family Drug Court				\$45,098	\$45,098		
243rd Discretionary Drug Court Program	\$21,798		\$21,798	62,984	84,782	(\$21,798)	
243rd District Drug Court				(6,730)	(6,730)		
384th District Drug Court				118,512	118,512		
388th District Court VAWA (ARRA)				73,866	73,866		
409th District Drug Court	3,018		3,018	113,496	112,826	670	\$3,688
409th District Drug Court EPISD	21,012		21,012		550	(550)	20,462
DA Border Prosecution				1,998,892	1,998,892		
DA Prosecution Advocacy (ARRA)				210,267	210,267		
DA VAWA (ARRA)				76,191	76,191		
DIMS Project	14,144		14,144	570,769	565,698	5,071	19,215
Domestic Violence Evaluation (ARRA)				39,297	39,297		
Domestic Violence Supplement				45,827	45,827		
Domestic Violence Unit	15,310		15,310	215,636	219,290	(3,654)	11,656
DWI Court Program				93,751	93,751		
Explorer Post Task Force				806	806		
Juvenile Accountability Incentive	600		600	53,192	53,557	(365)	235
Protective Order Court				102,494	94,809	7,685	7,685
State Drug Court Training				114,805	114,805		
Vehicle Registration Abuse Program	3,258		3,258	82,316	85,574	(3,258)	
Victim Assistance Program (ARRA)				13,965	13,965		
Victim Witness Services	7,285		7,285	162,536	145,820	16,716	24,001
Balances September 30, 2011	\$86,425		\$86,425	\$4,751,912	\$4,751,395	\$517	\$86,942
Public Safety							
Border Crime Initiative				\$1,585,357	\$1,585,357		
Bullet Proof Vest Partnership				4,858	4,858		
Byrne Justice Assistance Grant				177,584	177,584		
Byrne Justice Assistance Grant (City)(ARRA)				48,924	48,924		
Click It or Ticket Operation				9,388	9,388		
Community Defined Solutions to Violence				296,430	296,430		
Constable Tobacco Compliance				24,149	24,149		
COPS in Schools	\$53,084		\$53,084	247,933	262,401	(\$14,468)	\$38,616
DA Victim Info Notification Everyday				30,710	30,710		
DAG Reporting				45,715	45,715		
Drug Enforcement				933,876	933,876		
Enforcing of Underage Drinking Laws				11,189	11,189		
Homeland Security				324,059	324,059		
Human Trafficking Project				21,895	21,895		
JAG Border Security Initiative (ARRA)				427,150	427,150		
Juvenile Board State Aid Imprest Fund				25,928	25,928		
Juvenile Justice Alternative Education				300,200	300,200		
Juvenile Services				6	6		
Labor Day Incentive Project				3,971	3,971		
Never Leave Your Child Alone in Texas				698	698		
ONDCP Multiple Initiatives				3,309,831	3,309,831		
Operation Linebacker				470,365	470,365		
Operation Stonegarden				490,632	490,632		
Organized Crime Drug Enforce Task Force				23,843	23,843		
Paul Coverdell Forensic Project				114,766	114,766		
Project Border Star				612,021	612,021		
Sheriff's Crime Victim Services				37,933	37,933		
Sheriff's Step				42,888	42,888		
Sheriff's Training Academy				201,660	201,660		
Sheriff's Training Academy VAWA	1,773		1,773	61,637	57,792	3,845	5,618
Sheriff's Training Academy VAWA (ARRA)				24,379	24,379		
SHOCAP Enhancement Project				1,061,687	1,061,687		
Special Disaster Relief				42	42		
Texas Juvenile Probation Commission				3,552,086	3,552,086		
TJPC Secure Post-Adjudication	147,418		147,418	174,385	196,324	(21,939)	125,479
TJPC Title IV-E Enhanced Billing	2,075,020		2,075,020	151,557	759,021	(607,464)	1,467,556
Tobacco Compliance				22,687	22,687		
Victims of Crimes Act				\$42,346	\$42,346		
Balances September 30, 2011	\$2,277,295		\$2,277,295	\$14,914,765	\$15,554,791	(\$640,026)	\$1,637,269

(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, 2011
(With comparative totals for the year ended September 30, 2010)

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 Interception Project				\$85,507	\$85,507		
BCMHC Juvenile Drug Court Mentoring Program				76,874	76,874		
BCMHC Project M2				192,598	192,598		
BCMHC Renewing Our Communities				31,783	31,783		
Border Children's Mental Health Collaborative	\$247,386	\$156,148	\$403,534	750,180	391,216	\$358,964	\$762,498
Child Protective Services	152,343		152,343	741,981	740,435	1,546	153,889
Family and Youth Activities				1,226	1,226		
Fit to Grow				8,949	8,949		
Homeless Prevention (ARRA)				807,426	807,426		
Homeless Re-Housing Program (ARRA)				710,061	710,061		
Nutrition Meals	13,243		13,243	2,519,771	2,533,014	(13,243)	
Nutrition Operating	119,769		119,769		119,769	(119,769)	
Balances September 30, 2011	\$532,741	\$156,148	\$688,889	\$5,926,356	\$5,698,858	\$227,498	\$916,387
Resource Development							
Energy Efficiency and Conservation (ARRA)				\$58,910	\$58,910		
Geothermal Project (ARRA)				1,300,716	1,300,716		
Texas Capital Project				3,390	3,390		
Balances September 30, 2011				\$1,363,016	\$1,363,016		
Community Services							
El Paso/NM Transit System				\$387,848	\$387,848		
Regional Public Transportation Plan				75,396	75,396		
Rural Transit Assistance Program				878,264	734,803	\$143,461	\$143,461
Secure Border Trade Demo Project				332,094	332,094		
Van Pool Program				233,467	233,467		
Balances September 30, 2011				\$1,907,069	\$1,763,608	\$143,461	\$143,461
Culture and Recreation							
USTA Tennis 123				\$747	\$747		
Balances September 30, 2011				\$747	\$747		
Public Works							
Bosque Bonito				\$190,469	\$190,469		
Canutillo Western Village	\$5,189	(\$5,189)		101	101		
Colonia Road Projects				409,605	409,605		
Colonia Self-Help Center				170,602	170,602		
Conquistador & Lourdes Step Project				6,695	6,695		
FEMA Flood	22,221	(1,586)	\$20,635		20,635	(\$20,635)	
San Elizario Bicycle/Sidewalk Path	50,894		50,894		50,894	(50,894)	
Schuman Estates Water Project				10,092	10,092		
Wildhorse and Hacienda Real				419,407	419,407		
Balances September 30, 2011	\$78,304	(\$6,775)	\$71,529	\$1,206,971	\$1,278,500	(\$71,529)	
Total Balance September 30, 2011	\$2,974,765	\$149,373	\$3,124,138	\$30,129,559	\$30,467,652	(\$338,093)	\$2,786,045
Total Balance September 30, 2010	\$4,397,711	(\$742,297)	\$3,655,414	\$26,965,493	\$27,646,142	(\$680,649)	\$2,974,765

(Concluded)

County of El Paso, Texas
Special Revenue Funds
Schedule of Revenues - Grant Funds
For the year ended September 30, 2011
(With comparative totals for the year ended September 30, 2010)

Funds	Intergovernmental					Total Revenues	Transfers In	Revenues and Other Financing Sources
	Federal	State	Other	Interest	Other			
General Government								
Access and Visitation Grant	\$50,899					\$50,899	\$7,824	\$58,723
Balances September 30, 2011	\$50,899					\$50,899	\$7,824	\$58,723
Administration of Justice								
34th Judicial District Prosecution Initiative	\$563,942					\$563,942		\$563,942
65th District Family Drug Court		\$45,098				45,098		45,098
243rd Discretionary Drug Court Program	62,984					62,984		62,984
243rd District Drug Court		(6,730)				(6,730)		(6,730)
384th District Drug Court		118,512				118,512		118,512
388th District Court VAWA (ARRA)	73,866					73,866		73,866
409th District Drug Court	95,560					95,560	\$17,936	113,496
DA Border Prosecution		1,998,892				1,998,892		1,998,892
DA Prosecution Advocacy (ARRA)	210,267					210,267		210,267
DA VAWA (ARRA)	76,191					76,191		76,191
DIMS Project			\$219,329			219,329	351,440	570,769
Domestic Violence Evaluation (ARRA)	39,297					39,297		39,297
Domestic Violence Supplement	45,827					45,827		45,827
Domestic Violence Unit	105,369					105,369	110,267	215,636
DWI Court Program	93,751					93,751		93,751
Explorer Post Task Force					\$806	806		806
Juvenile Accountability Incentive	43,831					43,831	9,361	53,192
Protective Order Court	61,540					61,540	40,954	102,494
State Drug Court Training	114,352					114,352	453	114,805
Vehicle Registration Abuse Program		65,917			1,264	67,181	15,135	82,316
Victim Assistance Program (ARRA)	13,965					13,965		13,965
Victim Witness Services	54,379					54,379	108,157	162,536
Balances September 30, 2011	\$1,655,121	\$2,221,689	\$219,329		\$2,070	\$4,098,209	\$653,703	\$4,751,912
Public Safety								
Border Crime Initiative	\$1,585,357					\$1,585,357		\$1,585,357
Bullet Proof Vest Partnership	4,858					4,858		4,858
Byrne Justice Assistance Grant	177,584					177,584		177,584
Byrne Justice Assistance Grant (City)(ARRA)	48,924					48,924		48,924
Click It or Ticket Operation		\$9,388				9,388		9,388
Community Defined Solutions to Violence	296,430					296,430		296,430
Constable Tobacco Compliance		24,149				24,149		24,149
COPS in Schools	132,184				\$115,749	247,933		247,933
DA Victim Info Notification Everyday		30,710				30,710		30,710
DAG Reporting					45,715	45,715		45,715
Drug Enforcement	283,957			2,200	647,719	933,876		933,876
Enforcing of Underage Drinking Laws	11,189					11,189		11,189
Homeland Security	324,059					324,059		324,059
Human Trafficking Project	21,895					21,895		21,895
JAG Border Security Initiative (ARRA)	427,150					427,150		427,150
Juvenile Board State Aid Imprest Fund				\$25,928		25,928		25,928
Juvenile Justice Alternative Education		300,200				300,200		300,200
Juvenile Services					6	6		6
Labor Day Incentive Project	3,971					3,971		3,971
Never Leave Your Child Alone in Texas					698	698		698
ONDCP Multiple Initiatives	3,309,831					3,309,831		3,309,831
Operation Linebacker	470,365					470,365		470,365
Operation Stonegarden	490,632					490,632		490,632
Organized Crime Drug Enforce Task Force	23,843					23,843		23,843
Paul Coverdell Forensic Project	114,766					114,766		114,766
Project Border Star		612,021				612,021		612,021
Sheriff's Crime Victim Services		37,933				37,933		37,933
Sheriff's Step	42,888					42,888		42,888
Sheriff's Training Academy		201,660				201,660		201,660
Sheriff's Training Academy VAWA	42,143					42,143	\$19,494	61,637
Sheriff's Training Academy VAWA (ARRA)	24,379					24,379		24,379
SHOCAP Enhancement Project		1,061,687				1,061,687		1,061,687
Special Disaster Relief					42	42		42
Texas Juvenile Probation Commission		3,552,086				3,552,086		3,552,086
TJPC Secure Post-Adjudication		174,385				174,385		174,385
TJPC Title IV-E Enhanced Billing	109,922			41,635		151,557		151,557
Tobacco Compliance		22,687				22,687		22,687
Victims of Crimes Act	42,346					42,346		42,346
Balances September 30, 2011	\$7,988,673	\$6,026,906		\$69,763	\$809,929	\$14,895,271	\$19,494	\$14,914,765

(Continued)

County of El Paso, Texas
Special Revenue Funds
Schedule of Revenues - Grant Funds
For the year ended September 30, 2011
(With comparative totals for the year ended September 30, 2010)

	Intergovernmental						Revenues and	
Funds	Federal	State	Other	Interest	Other	Total Revenues	Transfers In	Other Financing Sources
Health and Welfare								
BCMHC Interception Project	\$73,007					\$73,007	\$12,500	\$85,507
BCMHC Juvenile Drug Court Mentoring Program	76,874					76,874		76,874
BCMHC Project M2	192,598					192,598		192,598
BCMHC Renewing Our Communities					\$31,783	31,783		31,783
Border Children's Mental Health Collaborative					226,601	226,601	523,579	750,180
Child Protective Services	172,001					172,001	569,980	741,981
Family and Youth Activities					1,226	1,226		1,226
Fit to Grow					8,949	8,949		8,949
Homeless Prevention (ARRA)	807,426					807,426		807,426
Homeless Re-Housing Program (ARRA)	710,061					710,061		710,061
Nutrition Meals	2,139,177	\$103,977			107,573	2,350,727	169,044	2,519,771
Balances September 30, 2011	\$4,171,144	\$103,977			\$376,132	\$4,651,253	\$1,275,103	\$5,926,356
Resource Development								
Energy Efficiency and Conservation (ARRA)	\$58,910					\$58,910		\$58,910
Geothermal Project (ARRA)	1,300,716					1,300,716		1,300,716
Texas Capital Project				\$3,390		3,390		3,390
Balances September 30, 2011	\$1,359,626			\$3,390		\$1,363,016		\$1,363,016
Community Services								
Bootstrap Program		(\$5,692)				(\$5,692)	\$5,692	
El Paso/NM Transit System	\$387,848					\$387,848		\$387,848
Regional Public Transportation Plan	75,396					75,396		75,396
Rural Transit Assistance Program	337,969	251,121			\$85,474	674,564	203,700	878,264
Secure Border Trade Demo Project	324,894					324,894	7,200	332,094
Van Pool Program	233,467					233,467		233,467
Balances September 30, 2011	\$1,359,574	\$245,429			\$85,474	\$1,690,477	\$216,592	\$1,907,069
Culture and Recreation								
USTA Tennis 123					747	747		747
Balances September 30, 2011					\$747	\$747		\$747
Public Works								
Bosque Bonito	\$190,469					\$190,469		\$190,469
Canutillo Western Village					\$101	101		101
Colonia Road Projects		\$409,605				409,605		409,605
Colonia Self-Help Center	170,602					170,602		170,602
Conquistador & Lourdes Step Project	6,695					6,695		6,695
FEMA Flood								
Schuman Estates Water Project	10,092					10,092		10,092
Wildhorse and Hacienda Real	419,407					419,407		419,407
Balances September 30, 2011	\$797,265	\$409,605			\$101	\$1,206,971		\$1,206,971
Total Balance September 30, 2011	\$17,382,302	\$9,007,606	\$219,329	\$73,153	\$1,274,453	\$27,956,843	\$2,172,716	\$30,129,559
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
(Concluded)								

(Concluded)

County of El Paso, Texas
Special Revenue Funds
Schedule of Expenditures - Grant Funds
For the year ended September 30, 2011
(With comparative totals for the year ended September 30, 2010)

Funds	Personnel Expenditures	Operating Expenditures	Capital Outlays	Total Expenditures	Transfers Out	Total Expenditures and Other Financing Uses
General Government						
Access and Visitation Grant	\$54,504	\$2,233		\$56,737		\$56,737
Balances September 30, 2011	\$54,504	\$2,233		\$56,737		\$56,737
Administration of Justice						
34th Judicial District Prosecution Initiative	\$526,237	\$37,705		\$563,942		\$563,942
65th District Family Drug Court		45,098		45,098		45,098
243rd Discretionary Drug Court Program	78,190	6,172		84,362	\$420	84,782
243rd District Drug Court	(6,730)			(6,730)		(6,730)
384th District Drug Court	110,839	7,673		118,512		118,512
388th District Court VAWA (ARRA)	58,165	15,701		73,866		73,866
409th District Drug Court	68,558	38,928		107,486	5,340	112,826
409th District Drug Court EPISD		550		550		550
DA Border Prosecution	88,830	1,910,062		1,998,892		1,998,892
DA Prosecution Advocacy (ARRA)	61,783	137,020	\$11,464	210,267		210,267
DA VAWA (ARRA)	10,385	65,806		76,191		76,191
DIMS Project	544,966			544,966	20,732	565,698
Domestic Violence Evaluation (ARRA)		39,297		39,297		39,297
Domestic Violence Supplement		34,136	11,691	45,827		45,827
Domestic Violence Unit	211,349	4,165		215,514	3,776	219,290
DWI Court Program	51,470	42,281		93,751		93,751
Explorer Post Task Force		806		806		806
Juvenile Accountability Incentive		53,557		53,557		53,557
Protective Order Court	91,088	3,721		94,809		94,809
State Drug Court Training		114,805		114,805		114,805
Vehicle Registration Abuse Program	54,438	31,136		85,574		85,574
Victim Assistance Program (ARRA)	7,195	6,770		13,965		13,965
Victim Witness Services	141,182	3,365		144,547	1,273	145,820
Balances September 30, 2011	\$2,097,945	\$2,598,754	\$23,155	\$4,719,854	\$31,541	\$4,751,395
Public Safety						
Border Crime Initiative	\$1,585,357			\$1,585,357		\$1,585,357
Bullet Proof Vest Partnership		\$4,858		4,858		4,858
Byrne Justice Assistance Grant		35,164	\$142,420	177,584		177,584
Byrne Justice Assistance Grant (City)(ARRA)		48,924		48,924		48,924
Click It or Ticket Operation	9,388			9,388		9,388
Community Defined Solutions to Violence	280,523	15,907		296,430		296,430
Constable Tobacco Compliance	21,990	2,159		24,149		24,149
COPS in Schools	227,791	34,610		262,401		262,401
DA Victim Info Notification Everyday		30,710		30,710		30,710
DAG Reporting	45,715			45,715		45,715
Drug Enforcement	610,489	323,387		933,876		933,876
Enforcing of Underage Drinking Laws	9,714	1,475		11,189		11,189
Homeland Security		199,474	124,585	324,059		324,059
Human Trafficking Project	20,133	1,762		21,895		21,895
JAG Border Security Initiative (ARRA)	427,150			427,150		427,150
Juvenile Board State Aid Imprest Fund		25,928		25,928		25,928
Juvenile Justice Alternative Education		300,200		300,200		300,200
Juvenile Services		6		6		6
Labor Day Incentive Project		3,971		3,971		3,971
Never Leave Your Child Alone in Texas		698		698		698
ONDCP Multiple Initiatives	2,382,757	924,796	2,278	3,309,831		3,309,831
Operation Linebacker	68,554	48,076	353,735	470,365		470,365
Operation Stonegarden	157,190	322,735	10,707	490,632		490,632
Organized Crime Drug Enforce Task Force	23,843			23,843		23,843
Paul Coverdell Forensic Project	81,809	32,957		114,766		114,766
Project Border Star	557,078	54,943		612,021		612,021
Sheriff's Crime Victim Services	37,933			37,933		37,933
Sheriff's Step	42,888			42,888		42,888
Sheriff's Training Academy	157,633	44,027		201,660		201,660
Sheriff's Training Academy VAWA	47,856	9,936		57,792		57,792
Sheriff's Training Academy VAWA (ARRA)	22,045	2,334		24,379		24,379
SHOCAP Enhancement Project	309,170	752,517		1,061,687		1,061,687
Special Disaster Relief		42		42		42
Texas Juvenile Probation Commission	2,277,721	1,252,976	21,389	3,552,086		3,552,086
TJPC Secure Post-Adjudication	186,437	9,887		196,324		196,324
TJPC Title IV-E Enhanced Billing	756,768	2,253		759,021		759,021
Tobacco Compliance	19,890	2,797		22,687		22,687
Victims of Crimes Act	40,153	2,193		42,346		42,346
Balances September 30, 2011	\$10,407,975	\$4,491,702	\$655,114	\$15,554,791		\$15,554,791

(Continued)

County of El Paso, Texas
Special Revenue Funds
Schedule of Expenditures - Grant Funds
For the year ended September 30, 2011
(With comparative totals for the year ended September 30, 2010)

Funds	Personnel Expenditures	Operating Expenditures	Capital Outlays	Total Expenditures	Transfers Out	Total Expenditures and Other Financing Uses
Health and Welfare						
BCMHC Interception Project	\$77,714	\$7,793		\$85,507		\$85,507
BCMHC Juvenile Drug Court Mentoring Program	17,035	59,839		\$76,874		\$76,874
BCMHC Project M2	60,271	132,327		192,598		192,598
BCMHC Renewing Our Communities		31,783		31,783		31,783
Border Children's Mental Health Collaborative	312,835	65,881		378,716	\$12,500	391,216
Child Protective Services	550,009	37,811		587,820	152,615	740,435
Family and Youth Activities		1,226		1,226		1,226
Fit to Grow	3,738	5,211		8,949		8,949
Homeless Prevention (ARRA)	47,922	759,504		807,426		807,426
Homeless Re-Housing Program (ARRA)	66,673	643,388		710,061		710,061
Nutrition Meals		2,533,014		2,533,014		2,533,014
Nutrition Operating	(454)	454			119,769	119,769
Balances September 30, 2011	\$1,135,743	\$4,278,231		\$5,413,974	\$284,884	\$5,698,858
Resource Development						
Energy Efficiency and Conservation (ARRA)			\$58,910	\$58,910		\$58,910
Geothermal Project (ARRA)	\$778	\$1,299,938		1,300,716		1,300,716
Texas Capital Project		3,390		\$3,390		3,390
Balances September 30, 2011	\$778	\$1,303,328	\$58,910	\$1,363,016		\$1,363,016
Community Services						
El Paso/NM Transit System		\$387,848		\$387,848		\$387,848
Regional Public Transportation Plan	\$66,923	8,473		75,396		75,396
Rural Transit Assistance Program	100,896	606,668		707,564	\$27,239	734,803
Secure Border Trade Demo Project		332,094		332,094		332,094
Van Pool Program		233,467		233,467		233,467
Balances September 30, 2011	\$167,819	\$1,568,550		\$1,736,369	\$27,239	\$1,763,608
Culture and Recreation						
USTA Tennis 123		\$747		\$747		\$747
Balances September 30, 2011		\$747		\$747		\$747
Public Works						
Bosque Bonito	\$12,014	\$178,455		\$190,469		\$190,469
Canutillo Western Village	101			101		101
Colonia Road Projects			\$409,605	409,605		409,605
Colonia Self-Help Center	108,896	61,706		170,602		170,602
Conquistador & Lourdes Step Project	6,695			6,695		6,695
FEMA Flood					\$20,635	20,635
San Elizario Bicycle/Sidewalk Path					50,894	50,894
Schuman Estates Water Project			10,092	10,092		10,092
Wildhorse and Hacienda Real	79,001	340,406		419,407		419,407
Balances September 30, 2011	\$206,707	\$580,567	\$419,697	\$1,206,971	\$71,529	\$1,278,500
Total Balance September 30, 2011	\$14,071,471	\$14,824,112	\$1,156,876	\$30,052,459	\$415,193	\$30,467,652
Total Balance September 30, 2010	\$11,624,972	\$11,623,067	\$3,169,537	\$26,417,576	\$1,228,566	\$27,646,142

(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, 2011

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, 2011

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, 2011

	<u>Certificates of Obligation Series 2001</u>	<u>General Obligation Refunding Bonds Series 2001</u>	<u>Certificates of Obligation Series 2002</u>	<u>General Obligation Refunding Bonds Series 2002</u>	<u>General Obligation Refunding Bonds Series 2002A</u>
ASSETS					
Cash and cash equivalents	\$81,279	\$5,782	\$36,049	\$8,882	\$41,810
Total assets	<u>\$81,279</u>	<u>\$5,782</u>	<u>\$36,049</u>	<u>\$8,882</u>	<u>\$41,810</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Total liabilities					
Fund balances:					
Restricted:					
Debt service	\$81,279	\$5,782	\$36,049	\$8,882	\$41,810
Total fund balances	<u>81,279</u>	<u>5,782</u>	<u>36,049</u>	<u>8,882</u>	<u>41,810</u>
Total liabilities and fund balances	<u>\$81,279</u>	<u>\$5,782</u>	<u>\$36,049</u>	<u>\$8,882</u>	<u>\$41,810</u>

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Debt Service Funds
September 30, 2011

	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	\$125,648	\$2,448,553	\$27,408	\$2,775,411
Total assets	<u>\$125,648</u>	<u>\$2,448,553</u>	<u>\$27,408</u>	<u>\$2,775,411</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Total liabilities				
Fund balances:				
Restricted:				
Debt service	\$125,648	\$2,448,553	\$27,408	\$2,775,411
Total fund balances	<u>125,648</u>	<u>2,448,553</u>	<u>27,408</u>	<u>2,775,411</u>
Total liabilities and fund balances	<u>\$125,648</u>	<u>\$2,448,553</u>	<u>\$27,408</u>	<u>\$2,775,411</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, 2011

	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		\$2,451,758	\$266,993	\$1,150,791	\$353,496
Miscellaneous:					
Interest		11,592	809	5,042	1,227
Total revenues		<u>2,463,350</u>	<u>267,802</u>	<u>1,155,833</u>	<u>354,723</u>
EXPENDITURES					
Debt Service:					
Principal		1,505,000	245,000	795,000	340,000
Interest		905,225	17,059	336,073	20,375
Total expenditures		<u>2,410,225</u>	<u>262,059</u>	<u>1,131,073</u>	<u>360,375</u>
Excess (deficiency) of revenues over (under) expenditures		<u>53,125</u>	<u>5,743</u>	<u>24,760</u>	<u>(5,652)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in					
Transfers out					
Total other financing sources (uses)		<u>(29,477)</u>			
Net Change in Fund Balances		<u>(29,477)</u>	<u>5,743</u>	<u>24,760</u>	<u>(5,652)</u>
Fund balances - beginning		<u>\$29,477</u>	<u>39</u>	<u>11,289</u>	<u>14,534</u>
Fund balances - ending		<u>\$81,279</u>	<u>\$5,782</u>	<u>\$36,049</u>	<u>\$8,882</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, 2011

	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	\$1,350,152	\$3,145,761	\$3,302,933	\$820,522	\$12,842,406
Miscellaneous:					
Interest	4,598	20,654	42,042	5,204	91,168
Total revenues	<u>1,354,750</u>	<u>3,166,415</u>	<u>3,344,975</u>	<u>825,726</u>	<u>12,933,574</u>
EXPENDITURES					
Debt Service:					
Principal	1,310,000	890,000	435,000	245,000	5,765,000
Interest	52,700	2,227,069	2,905,431	579,240	7,043,172
Total expenditures	<u>1,362,700</u>	<u>3,117,069</u>	<u>3,340,431</u>	<u>824,240</u>	<u>12,808,172</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(7,950)</u>	<u>49,346</u>	<u>4,544</u>	<u>1,486</u>	<u>125,402</u>
OTHER FINANCING SOURCES (USES)					
Transfers in		29,477	1,150,872		1,180,349
Transfers out					(29,477)
Total other financing sources (uses)		<u>29,477</u>	<u>1,150,872</u>		<u>1,150,872</u>
Net Change in Fund Balances	<u>(7,950)</u>	<u>78,823</u>	<u>1,155,416</u>	<u>1,486</u>	<u>1,276,274</u>
Fund balances - beginning	<u>49,760</u>	<u>46,825</u>	<u>1,293,137</u>	<u>25,922</u>	<u>1,499,137</u>
Fund balances - ending	<u>\$41,810</u>	<u>\$125,648</u>	<u>\$2,448,553</u>	<u>\$27,408</u>	<u>\$2,775,411</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, 2011

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Taxes:				
Ad valorem property taxes	\$12,605,113	\$12,605,113	\$12,842,406	237,293
Miscellaneous:				
Interest			91,168	\$91,168
Total revenues	<u>12,605,113</u>	<u>12,605,113</u>	<u>12,933,574</u>	<u>328,461</u>
EXPENDITURES				
Debt Service:				
Principal	5,765,000	5,765,000	5,765,000	
Interest	7,043,174	7,043,174	7,043,172	2
Refunding bond issuance costs				
Total expenditures	<u>12,808,174</u>	<u>12,808,174</u>	<u>12,808,172</u>	<u>2</u>
Excess (deficiency) of revenues over				
(under) expenditures	<u>(203,061)</u>	<u>(203,061)</u>	<u>125,402</u>	<u>328,463</u>
OTHER FINANCING SOURCES (USES)				
Transfers in			1,180,349	1,180,349
Transfers out			(29,477)	(29,477)
Premium (discount) on refunding bonds issued				
Refunding bonds issued				
Payment to refunded bond escrow agent				
Total other financing sources (uses)			<u>1,150,872</u>	<u>1,150,872</u>
Net Change in Fund Balances	<u>(203,061)</u>	<u>(203,061)</u>	<u>1,276,274</u>	<u>1,479,335</u>
Fund balances - beginning	1,499,137	1,499,137	1,499,137	
Fund balances - ending	<u>\$1,296,076</u>	<u>\$1,296,076</u>	<u>\$2,775,411</u>	<u>\$1,479,335</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, 2011

County Courthouse 1995 Capital Projects Fund

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

Data Processing Upgrade Capital Projects Funds

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

Courthouse 98 Capital Projects Fund

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

County Capital Improvements 2001

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

County Capital Projects 2002

This fund is used to account for the construction of the new County annex, parking garage, courthouse capital needs, and improvements to the County's water infrastructure. Proceeds from Certificates of Obligation 2002 are used to finance this project.

County Capital Improvements 2004

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

COUNTY OF EL PASO, TEXAS
Purposes of Capital Projects Funds
September 30, 2011

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, 2011

	County Capital Improvements 2001	County Capital Projects 2001	County Capital Projects 2002	County Capital Improvements 2004
ASSETS				
Cash and cash equivalents	\$1,459,758	\$1,352,487	\$1,089,853	\$10,997
Total assets	<u>\$1,459,758</u>	<u>\$1,352,487</u>	<u>\$1,089,853</u>	<u>\$10,997</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Vouchers payable	\$69,601	\$21,255		
Total liabilities	<u>69,601</u>	<u>21,255</u>		
Fund balances				
Nonspendable:				
Restricted:				
Building construction/renovation		79,189	\$361,099	
Bridge construction		198,177		
Park improvements		291,810		
Water/sewer construction			515,719	
Other purposes		689,610	146,213	
Committed:				
Other purposes	1,147,263			\$10,997
Assigned:				
Other purposes	242,894	72,446	66,822	
Total fund balances	<u>1,390,157</u>	<u>1,331,232</u>	<u>1,089,853</u>	<u>10,997</u>
Total liabilities and fund balances	<u>\$1,459,758</u>	<u>\$1,352,487</u>	<u>\$1,089,853</u>	<u>\$10,997</u>

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2011

	Capital Projects River Park	County Capital Projects 2007A	Total
ASSETS			
Cash and cash equivalents	\$199,560	\$9,963,862	\$14,076,517
Total assets	<u>\$199,560</u>	<u>\$9,963,862</u>	<u>\$14,076,517</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Vouchers payable		\$583,193	\$674,049
Total liabilities		<u>583,193</u>	<u>674,049</u>
Fund balances			
Nonspendable:			
Restricted:			
Building construction/renovation			440,288
Bridge construction			198,177
Park improvements		9,141,984	9,433,794
Water/sewer construction			515,719
Other purposes			835,823
Committed:			
Other purposes	\$199,560		1,357,820
Assigned:			
Other purposes		238,685	620,847
Total fund balances	<u>199,560</u>	<u>9,380,669</u>	<u>13,402,468</u>
Total liabilities and fund balances	<u>\$199,560</u>	<u>\$9,963,862</u>	<u>\$14,076,517</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, 2011

	County Courthouse 95	Data Processing Upgrade	Courthouse 98	County Capital Improvements 2001	County Capital Projects 2001	County Capital Projects 2002
REVENUES						
Interest	\$265	\$42	\$131	\$25,466	\$5,462	\$7,627
Total revenues	265	42	131	25,466	5,462	7,627
EXPENDITURES						
Capital Outlays:						
Construction in progress					47,598	931,180
Renovations	44,326		23,385	94,395	20,073	9,251
Furniture, fixtures, and equipment		26,795		11,775	22,978	12,016
Land					801,980	
Park improvement					24,355	
Total expenditures	44,326	26,795	23,385	106,170	916,984	952,447
Excess (deficiency) of revenues over (under) expenditures	(44,061)	(26,753)	(23,254)	(80,704)	(911,522)	(944,820)
OTHER FINANCING SOURCES (USES)						
Transfers in				122,355		
Transfers out	(122,355)					
Proceeds from sale of capital assets				55,365		
Total other financing sources (uses)	(122,355)			177,720		
Net Change in Fund Balances	(166,416)	(26,753)	(23,254)	97,016	(911,522)	(944,820)
Fund balances - beginning	\$166,416	\$26,753	\$23,254	1,293,141	2,892,865	5,604,741
Prior year adjustment					(650,111)	(3,570,068)
Fund balances - ending				\$1,390,157	\$1,331,232	\$1,089,853

(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, 2011

	County Capital Improvements 2004	Capital Projects River Park	County Capital Projects 2007A	Total
REVENUES				
Interest	\$31	\$314	\$15,078	\$54,416
Total revenues	31	314	15,078	54,416
EXPENDITURES				
Capital Outlays:				
Construction in progress			596,743	1,575,521
Renovations				191,430
Furniture, fixtures, and equipment			41,436	115,000
Land				801,980
Park improvement				24,355
Total expenditures			638,179	2,708,286
Excess (deficiency) of revenues over (under) expenditures	31	314	(623,101)	(2,653,870)
OTHER FINANCING SOURCES (USES)				
Transfers in				122,355
Transfers out				(122,355)
Proceeds from sale of capital assets				55,365
Total other financing sources (uses)				55,365
Net Change in Fund Balances	31	314	(623,101)	(2,598,505)
Fund balances - beginning	10,966	199,246	10,003,770	20,221,152
Prior year adjustment				(4,220,179)
Fund balances - ending	\$10,997	\$199,560	\$9,380,669	\$13,402,468

(Concluded)

County of El Paso, Texas
Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
Capital Projects Fund
For the Year Ended September 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Interest	\$47,500	\$47,500	\$54,416	\$6,916
Total revenues	47,500	47,500	54,416	6,916
EXPENDITURES:				
Bond Issuance Costs	9,617	9,617		9,617
Capital Outlays:				
Construction in progress	13,674,696	12,945,760	1,575,521	11,370,239
Vehicle	213,169	453,169		453,169
Renovations	402,924	1,087,053	191,430	895,623
Furniture, fixtures, and equipment	1,988,233	2,464,345	115,000	2,349,345
Land	2,089,424	2,443,405	801,980	1,641,425
Building	375,518	375,518		375,518
Demolition	7,310	7,310		7,310
Contracted Services	225,578	150,578		150,578
Realized Loss	7,604	7,604		7,604
Park Improvement	1,210,052	381,499	24,355	357,144
Miscellaneous	(823)	(823)		(823)
Total expenditures	20,203,302	20,325,035	2,708,286	17,616,749
Excess (Deficiency) of Revenues				
Over (Under) expenditures	(20,155,802)	(20,277,535)	(2,653,870)	17,623,665
OTHER FINANCING SOURCES (USES)				
Transfer in			122,355	122,355
Transfer out			(122,355)	(122,355)
Proceeds from sale of capital assets	30,000	30,000	55,365	25,365
Total other financing sources (uses)	30,000	30,000	55,365	25,365
Net Change in Fund Balances	(20,125,802)	(20,247,535)	(2,598,505)	17,649,030
Fund balances - beginning	20,221,152	20,221,152	20,221,152	
Prior year adjustment			(4,220,179)	(4,220,179)
Fund balances - ending	\$95,350	(\$26,383)	\$13,402,468	\$13,428,851



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, 2011

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, 2011

	Health and Life Benefits	Prior Year Health and Life Benefits	Workers Compensation	Prior Year Workers Compensation	Total
ASSETS					
Cash and cash equivalents	\$3,281,841	\$3,359,352	\$64,229	\$98,001	\$3,346,070
Total assets	<u>3,281,841</u>	<u>3,359,352</u>	<u>64,229</u>	<u>98,001</u>	<u>3,346,070</u>
LIABILITIES					
Current liabilities:					
Claims payable	896,021	858,477	20		896,041
Payroll liability	2,095	2,095	2,355		4,450
Due to others	11,023	11,023			11,023
Total current liabilities	<u>909,139</u>	<u>871,595</u>	<u>2,375</u>		<u>911,514</u>
Total liabilities	<u>909,139</u>	<u>871,595</u>	<u>2,375</u>		<u>911,514</u>
NET ASSETS					
Unrestricted	2,372,702	2,487,757	61,854	98,001	2,434,556
Total net assets	<u>\$2,372,702</u>	<u>\$2,487,757</u>	<u>\$61,854</u>	<u>\$98,001</u>	<u>\$2,434,556</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, 2011

	Health and Life Benefits	Workers Compensation	Total
OPERATING REVENUES			
Employee premiums	\$5,518,423		\$5,518,423
Employer premiums	8,207,953	\$1,668,442	9,876,395
Retiree premiums	1,455,089		1,455,089
Cobra	56,430		56,430
Stop loss reimbursements	494,842		494,842
Other	92,964	5,606	98,570
Total operating revenues	<u>15,825,701</u>	<u>1,674,048</u>	<u>17,499,749</u>
OPERATING EXPENSES			
Claims	14,185,748	1,547,419	15,733,167
Administrative	1,820,935	161,867	1,982,802
Total operating expenses	<u>16,006,683</u>	<u>1,709,286</u>	<u>17,715,969</u>
Operating income (loss)	<u>(180,982)</u>	<u>(35,238)</u>	<u>(216,220)</u>
NONOPERATING REVENUES (EXPENSES)			
Interest	65,927		65,927
Total nonoperating revenues (expenses)	<u>65,927</u>		<u>65,927</u>
Income before contributions and transfers	<u>(115,055)</u>	<u>(35,238)</u>	<u>(150,293)</u>
Change in net assets	<u>(115,055)</u>	<u>(35,238)</u>	<u>(150,293)</u>
Total net assets - beginning	<u>2,487,757</u>	<u>98,001</u>	<u>2,585,758</u>
Prior period Adjustment		(909)	(909)
Total net assets - ending	<u>\$2,372,702</u>	<u>\$61,854</u>	<u>\$2,434,556</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, 2011

	Health and Life Benefits	Workers Compensation	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from employee premiums	\$5,518,423		\$5,518,423
Receipts from employer premiums	8,207,953	\$1,668,442	9,876,395
Receipts from retiree premiums	1,455,089		1,455,089
Receipts from cobra premiums	56,430		56,430
Receipts from stop loss reimbursements	494,842		494,842
Receipts from miscellaneous services	92,964	5,606	98,570
Receipts for payroll liability		2,355	2,355
Payments for claims	(14,148,204)	(1,547,399)	(15,695,603)
Payments for administrative expenses	(1,820,935)	(161,867)	(1,982,802)
Net cash provided by operating activities	<u>(143,438)</u>	<u>(32,863)</u>	<u>(176,301)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipt of interest	65,927		65,927
Net cash provided from investing activities	<u>65,927</u>		<u>65,927</u>
Net increase (decrease) in cash and cash equivalents	(77,511)	(32,863)	(110,374)
Balances - beginning of the year	3,359,352	98,001	3,457,353
Prior period Adjustment		(909)	(909)
Balances - end of the year	<u>\$3,281,841</u>	<u>\$64,229</u>	<u>\$3,346,070</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating income (loss)	(\$180,982)	(\$35,238)	(\$216,220)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Increase (decrease) in claims liability	37,544	20	37,564
Increase (decrease) in payroll liability		2,355	2,355
Total adjustments	<u>37,544</u>	<u>2,375</u>	<u>39,919</u>
Net cash provided (used) by operating activities	<u>(\$143,438)</u>	<u>(\$32,863)</u>	<u>(\$176,301)</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, 2011

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, 2011

AGENCY FUNDS

District Attorney Seizures

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

Domestic Relations Office Fund

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

Other Elected Officials Funds

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

County of El Paso, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2011

	IRS Section 125 Health	County Employees' Retirement	Social Security	Child Support
ASSETS				
Cash and cash equivalents	\$167,596	\$2,159,507	\$327	\$1,550
Accounts receivable				
Restricted-funds custodial capacity cash equivalents				
Total assets	\$167,596	\$2,159,507	\$327	\$1,550
LIABILITIES				
Accounts payable	\$543			
Payroll liabilities		\$2,158,169		
Due to others	167,053	1,338		\$931
Due to other governmental agencies			\$327	619
Total liabilities	\$167,596	\$2,159,507	\$327	\$1,550

(Continued)

County of El Paso, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2011

	West Texas Community Supervision & Corrections Program	County Attorney Bad Check Trust	Sheriff's Task Force Seizures	District Attorney Seizures
ASSETS				
Cash and cash equivalents	\$3,287,181	\$199,460	\$613,973	\$1,521,939
Accounts receivable	69,066	4,820	18,906	20,373
Restricted-funds custodial capacity cash equivalents				
Total assets	<u>\$3,356,247</u>	<u>\$204,280</u>	<u>\$632,879</u>	<u>\$1,542,312</u>
LIABILITIES				
Accounts payable	\$226,143	\$3,570		
Payroll liabilities	428,723			
Due to others			\$632,879	\$1,542,312
Due to other governmental agencies	2,701,381	200,710		
Total liabilities	<u>\$3,356,247</u>	<u>\$204,280</u>	<u>\$632,879</u>	<u>\$1,542,312</u>

(Continued)

Exhibit F-1

County of El Paso, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2011

	Other Elected Officials	Totals
ASSETS		
Cash and cash equivalents	\$15,431,531	\$23,383,064
Accounts receivable	109,715	222,880
Restricted-funds custodial capacity cash equivalents	12,087,821	12,087,821
Total assets	<u>\$27,629,067</u>	<u>\$35,693,765</u>
LIABILITIES		
Accounts payable		\$230,256
Payroll liabilities		2,586,892
Due to others	\$21,437,026	23,781,539
Due to other governmental agencies	6,192,041	9,095,078
Total liabilities	<u>\$27,629,067</u>	<u>\$35,693,765</u>

(Concluded)

County of El Paso, Texas
Combining Statement of Fiduciary Assets and Liabilities
Other Elected Officials
September 30, 2011

	County Clerk	District Clerk	Sheriff's Department	Tax Assessor Collector	Totals
ASSETS					
Cash and cash equivalents	\$4,967,785	\$2,685,324	\$856,713	\$6,921,709	\$15,431,531
Accounts receivable	552	673		108,490	109,715
Restricted-funds custodial capacity cash equivalents	3,564,155	8,523,666			12,087,821
Total Assets	<u>\$8,532,492</u>	<u>\$11,209,663</u>	<u>\$856,713</u>	<u>\$7,030,199</u>	<u>\$27,629,067</u>
LIABILITIES					
Due to others	\$8,531,432	\$11,209,663	\$856,713	\$839,218	\$21,437,026
Due to other govern- mental agencies	1,060			6,190,981	6,192,041
Total liabilities	<u>\$8,532,492</u>	<u>\$11,209,663</u>	<u>\$856,713</u>	<u>\$7,030,199</u>	<u>\$27,629,067</u>

County of El Paso, Texas
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
For the Year Ended September 30, 2011

	Balance Sept. 30, 2010	Additions	Deletions	Balance Sept. 30, 2011
<u>County Payroll</u>				
Assets				
Cash and cash equivalents	\$1,935	\$103,428,389	\$103,430,324	
Total assets	\$1,935	\$103,428,389	\$103,430,324	
Liabilities				
Accounts payable	\$854	\$1,878,067	\$1,878,921	
Payroll liabilities	1,081	103,390,287	103,391,368	
Due to other funds		30,000	30,000	
Total liabilities	\$1,935	\$105,298,354	\$105,300,289	
<u>IRS Section 125 Health</u>				
Assets				
Cash and cash equivalents	\$142,216	\$689,970	\$664,590	\$167,596
Total assets	\$142,216	\$689,970	\$664,590	\$167,596
Liabilities				
Accounts payable	\$315	\$543	\$315	\$543
Due to others	141,901	689,970	664,818	167,053
Total liabilities	\$142,216	\$690,513	\$665,133	\$167,596
<u>County Employees' Retirement</u>				
Assets				
Cash and cash equivalents	\$2,100,842	\$28,008,940	\$27,950,275	\$2,159,507
Total assets	\$2,100,842	\$28,008,940	\$27,950,275	\$2,159,507
Liabilities				
Accounts payable	\$4,894		\$4,894	
Payroll liabilities	2,095,948	\$27,965,714	27,903,493	\$2,158,169
Due to others		4,894	3,556	1,338
Total liabilities	\$2,100,842	\$27,970,608	\$27,911,943	\$2,159,507

(Continued)

County of El Paso
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
For the Year Ended September 30, 2011

	Balance Sept. 30, 2010	Additions	Deletions	Balance Sept. 30, 2011
<u>Social Security</u>				
Assets				
Cash and cash equivalents	\$226	\$35,138,238	\$35,138,137	\$327
Total assets	\$226	\$35,138,238	\$35,138,137	\$327
Liabilities				
Due to other govern- mental agencies	\$226	\$35,136,123	\$35,136,022	\$327
Total liabilities	\$226	\$35,136,123	\$35,136,022	\$327
<u>Child Support</u>				
Assets				
Cash and cash equivalents	\$1,705		\$155	\$1,550
Total assets	\$1,705		\$155	\$1,550
Liabilities				
Due to others	\$1,086		\$155	\$931
Due to other govern- mental agencies	619			619
Total liabilities	\$1,705		\$155	\$1,550
<u>West Texas Community Supervision and Corrections Program</u>				
Assets				
Cash and cash equivalents	\$2,486,368	\$23,126,185	\$22,325,372	\$3,287,181
Accounts receivable		69,360	294	69,066
Total assets	\$2,486,368	\$23,195,545	\$22,325,666	\$3,356,247
Liabilities				
Accounts payable	\$25,400	\$2,773,275	\$2,572,532	\$226,143
Payroll liabilities	479,374	428,723	479,374	428,723
Due to other govern- mental agencies	1,981,594	21,882,909	21,163,122	2,701,381
Total liabilities	\$2,486,368	\$25,084,907	\$24,215,028	\$3,356,247

(Continued)

County of El Paso
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
For the Year Ended September 30, 2011

	Balance Sept. 30, 2010	Additions	Deletions	Balance Sept. 30, 2011
<u>County Attorney Bad Check - Trust</u>				
Assets				
Cash and cash equivalents	\$177,901	\$900,121	\$878,562	\$199,460
Accounts receivable	996	4,820	996	4,820
Total assets	\$178,897	\$904,941	\$879,558	\$204,280
Liabilities				
Accounts payable	\$1,408	\$895,099	\$892,937	\$3,570
Due to other govern- mental agencies	177,489	903,945	880,724	200,710
Total liabilities	\$178,897	\$1,799,044	\$1,773,661	\$204,280
<u>Sheriff's Task Force Seizures</u>				
Assets				
Cash and cash equivalents	\$750,093	\$556,728	\$692,848	\$613,973
Accounts receivable		18,906		18,906
Total assets	\$750,093	\$575,634	\$692,848	\$632,879
Liabilities				
Accounts payable		\$43,555	\$43,555	
Due to others	\$750,093	100,187	217,401	\$632,879
Total liabilities	\$750,093	\$143,742	\$260,956	\$632,879
<u>District Attorney Seizures</u>				
Assets				
Cash and cash equivalents	\$2,048,683	\$1,748,679	\$2,275,423	\$1,521,939
Accounts receivable		20,373		20,373
Total assets	\$2,048,683	\$1,769,052	\$2,275,423	\$1,542,312
Liabilities				
Due to others	\$2,048,683	\$1,769,052	\$2,275,423	\$1,542,312
Total liabilities	\$2,048,683	\$1,769,052	\$2,275,423	\$1,542,312

(Continued)

County of El Paso
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
For the Year Ended September 30, 2011

	Balance Sept. 30, 2010	Additions	Deletions	Balance Sept. 30, 2011
<u>Domestic Relations</u>				
Assets				
Cash and cash equivalents		\$3,172	\$3,172	
Total assets		\$3,172	\$3,172	
Liabilities				
Total liabilities				
<u>County Clerk</u>				
Assets				
Cash and cash equivalents	\$4,503,631	\$10,516,339	\$10,052,185	\$4,967,785
Accounts receivable		1,900	1,348	552
Restricted-funds custodial capacity cash equivalents	3,086,285	1,025,281	547,411	3,564,155
Total assets	\$7,589,916	\$11,543,520	\$10,600,944	\$8,532,492
Liabilities				
Due to others	\$7,589,916	\$2,568,193	\$1,626,677	\$8,531,432
Due to other funds		1,513,022	1,513,022	
Due to other govern- mental agencies		1,426	366	1,060
Total liabilities	\$7,589,916	\$4,082,641	\$3,140,065	\$8,532,492
<u>District Clerk</u>				
Assets				
Cash and cash equivalents	\$3,740,141	\$15,447,772	\$16,502,589	\$2,685,324
Accounts receivable	5,167	8,656	13,150	673
Restricted-funds custodial capacity cash equivalents	6,925,466	3,554,690	1,956,490	8,523,666
Total assets	\$10,670,774	\$19,011,118	\$18,472,229	\$11,209,663
Liabilities				
Due to other funds		\$577,082	\$577,082	
Due to others	\$10,670,774	6,857,124	6,318,235	\$11,209,663
Total liabilities	\$10,670,774	\$7,434,206	\$6,895,317	\$11,209,663

(Continued)

County of El Paso
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
For the Year Ended September 30, 2011

	Balance Sept. 30, 2010	Additions	Deletions	Balance Sept. 30, 2011
<u>Sheriff's Department</u>				
Assets				
Cash and cash equivalents	\$858,612	\$8,519,297	\$8,521,196	\$856,713
Total assets	\$858,612	\$8,519,297	\$8,521,196	\$856,713
Liabilities				
Due to other funds		\$20,898	\$20,898	
Due to others	\$858,612	8,498,399	8,500,298	\$856,713
Total liabilities	\$858,612	\$8,519,297	\$8,521,196	\$856,713
<u>Tax Assessor Collector</u>				
Assets				
Cash and cash equivalents	\$5,693,984	\$311,743,994	\$310,516,269	\$6,921,709
Accounts receivable	114,077	242,821,499	242,827,086	108,490
Total assets	\$5,808,061	\$554,565,493	\$553,343,355	\$7,030,199
Liabilities				
Due to other funds		\$136,470,526	\$136,470,526	
Due to others	\$401,903	535,166	97,851	\$839,218
Due to other govern- mental agencies	5,406,158	104,053,323	103,268,500	6,190,981
Total liabilities	\$5,808,061	\$241,059,015	\$239,836,877	\$7,030,199
<u>Total - All Funds</u>				
Assets				
Cash and cash equivalents	\$22,506,337	\$539,827,824	\$538,951,097	\$23,383,064
Accounts receivable	120,240	242,945,514	242,842,874	222,880
Restricted-funds custodial capacity cash equivalents	10,011,751	4,579,971	2,503,901	12,087,821
Total assets	\$32,638,328	\$787,353,309	\$784,297,872	\$35,693,765
Liabilities				
Accounts payable	\$32,871	\$5,590,539	\$5,393,154	\$230,256
Payroll liabilities	2,576,403	131,784,724	131,774,235	2,586,892
Due to others	22,462,968	21,022,985	19,704,414	23,781,539
Due to other funds		138,611,528	138,611,528	
Due to other govern- mental agencies	7,566,086	161,977,726	160,448,734	9,095,078
Total liabilities	\$32,638,328	\$458,987,502	\$455,932,065	\$35,693,765

(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, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Governmental funds capital assets:		
Bridges & Culverts	\$3,570,308	\$3,570,308
Buildings	224,429,539	222,549,228
Construction in progress	23,280,378	12,084,901
Easements	100,000	40,000
Equipment	26,589,513	26,270,144
Furniture & Fixtures	897,713	897,713
Improvements	12,427,418	11,708,458
Information Technology Systems in progress	4,646,324	
Infrastructure	1,955,622	1,858,622
Land	16,322,295	15,325,520
Leased Equipment	300,589	452,762
Roads	36,082,093	32,594,208
Vehicles	16,753,913	15,848,876
Total governmental funds capital assets	<u><u>\$367,355,705</u></u>	<u><u>\$343,200,740</u></u>
Investment in governmental funds capital assets by source:		
Capital projects funds	\$277,824,996	\$258,281,427
General fund	18,926,133	19,118,966
Special revenue funds	70,604,576	65,800,347
Total governmental funds capital assets	<u><u>\$367,355,705</u></u>	<u><u>\$343,200,740</u></u>

County of El Paso, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
September 30, 2011

Function and Activity	Bridges	Buildings	Construction In Progress	Easements	Equipment	Furniture	Improvements	Information Technology In Progress	Infrastructure	Land	Leased Equipment	Roads	Vehicles	Total
General government:														
Adult Probation Court Services						\$5,564								\$5,564
County auditor and treasurer					\$1,117,466	35,735								1,153,201
County cafeteria					22,562									22,562
County clerk & archives		\$9,586,552			571,707	197,837							\$29,991	10,386,087
County communications					85,207								33,674	118,881
County elections					5,048,380								42,995	5,091,375
County holdings					24,763	43,626								68,389
County judge		30,906			63,272	22,643								85,915
County purchasing agent					972,311	25,408								2,757,425
County tax assessor-collector					49,075	15,421								59,191,775
Courthouse		58,191,775								\$1,128,874	\$136,019		463,907	2,757,425
Data processing					5,489,472	13,771				1,000,000			71,708	136,204
District clerk					124,773	27,942								59,191,775
Domestic relations					11,394	23,504								5,549,929
Eastside Annex														168,615
Equestrian center										801,980				34,898
Facilities Management					18,247	13,284								1,870,395
Human Resources					36,727	6,395							69,856	101,387
Landmark										1,481,444				43,122
Mission Valley Annex		597,664												597,664
Northeast Annex		1,106,516												1,563,730
Northwest Annex							\$8,834							194,795
Parking Garage		6,394,988			6,655									7,409,004
Parking Garage Annex		8,341,328								1,007,361				9,985,252
Ysleta Annex		4,522,389								1,643,924				872,097
Total general government		90,642,913			13,642,011	431,130	\$8,834			\$8,578,475	136,019		774,717	114,214,099
Administration of justice:														
8th court of civil appeals						10,788								10,788
34th district court						5,156								5,156
41st district court					9,441	5,156								14,597
120th district court						5,156								5,156
168th district court						5,156								5,156
171st district court						5,156								5,156
205th district court						5,156								5,156
210th district court						5,156								5,156
243rd district court						5,156								5,156
327th district court						5,156								5,156
384th district court						5,156								5,156
Associate CPS court						10,976							50,917	56,073
Council of judges administration														10,976
County attorney					437,725	5,156								442,881
County court-at-law no. 1					7,320	5,156								12,038
County court-at-law no. 2					5,795	5,156								10,951
County court-at-law no. 3					14,639	5,156								19,795
County court-at-law no. 4						5,156								5,156
County court-at-law no. 5					5,795	5,156								10,951
County court-at-law no. 7						5,156								5,156
County Criminal Court 1					5,795	5,156								10,951
County Criminal Court 2					5,795	5,156								10,951
Criminal District Court 1					13,036	5,156								18,192
District attorney					106,953	5,156								112,109
Family Court 1						5,156								5,156
Justice of the Peace no. 2					6,257	5,156								11,413
Justice of the Peace no. 3					8,164	5,156								13,320
Justice of the Peace no. 4					28,695	5,156								33,851
Justice of the Peace no. 6					7,380	5,156								12,536
Justice of the Peace no. 6 - Place 2						5,156								5,156
Probate Court II						5,156								5,156
Public defender administration														
West Texas HDTA		\$104,379				\$5,530								\$109,909
Total					5,800	\$21,424				\$24,163			\$159,681	\$45,587

(Continued)

County of El Paso, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
September 30, 2011

Function and Activity	Bridges	Buildings	Construction in Progress	Easements	Equipment	Furniture	Improvements	Information Technology in Progress	Infrastructure	Land	Leased Equipment	Roads	Vehicles	Total
West Texas HIDTA (Financial)					\$18,500	\$49,967							\$8,856	\$77,323
Total administration of justice		\$104,379			714,309	202,129					\$99,347		254,953	1,375,117
Public safety:					5,035								107,390	112,325
Constable no. 1					5,035								84,482	89,517
Constable no. 2					5,035								108,083	113,718
Constable no. 3					5,035								126,320	131,355
Constable no. 4					5,035								92,363	97,328
Constable no. 5					15,105								191,148	206,253
Constable no. 6					5,035								109,720	126,540
Constable no. 7		11,785												
County sheriff and jails		97,711,547			2,993,593	173,751				\$2,472,932	38,460		8,341,485	111,731,788
Juvenile detention/probation		11,041,842			507,976	33,659				416,840			281,355	12,348,238
Narcotics detection & apprehension					112,031									
Regional intelligence					81,411								1,214,358	1,326,389
Total public safety		108,765,174			3,740,326	207,410				2,889,792	38,460		10,652,169	81,411
Health and welfare:														126,359,897
Animal shelter		168,138			30,243					364,451			21,743	532,589
Border children's mental health					87,850	27,333				290,806			92,157	51,986
Lower valley health clinic		3,474,664			73,627								201,922	290,806
Medical examiner														3,682,004
Nutrition		340,476												275,549
Tillman Health Center		3,983,278			191,720	27,333				655,257			315,822	340,476
Total health and welfare														5,175,410
Resource and community development:														8,895
Agricultural co-op extension					8,895								15,921	15,921
Community Development														
Total resource and community development														24,816
Culture and recreation:														233,408
Agua Dulce Community Center		9,344					224,064							5,798,667
Aquatic center		5,798,667											53,837	4,708,078
Ascacate golf course		1,591,015			441,213	5,100	2,616,913			294,836			239,237	5,156,081
Ascacate park		477,619			785,677	10,496	3,348,216							204,909
Bracero Center, Rio Vista		204,909												129,885
Clint Park					129,885		1,427,313			146,000			79,431	12,245,404
Coliseum		10,220,365			372,295		159,408			10,000				169,408
East Montana Park					12,550									12,550
El Paso Hills Park							61,408							61,408
Fabens Community		485,440												485,440
Fabens Community Center														242,279
Fabens Park							242,279							501,946
Gallagos Park							501,946							107,002
Gallagos Pavilion		107,002												126,188
Gallagos Pool							126,188							140,547
Golden Park							140,547							12,550
Horizon Park					12,550									435,502
Huaco Tanks Park Site							363,530			71,972	\$26,763			34,078
Law Library						\$7,315								42,561
Montana Vista Community Center		30,011			12,550		262,497							275,047
O'Donnell Park					12,550									21,366
Risinger Park					21,366									55,873
Ruben Estrella Park							55,873							448,804
San Elizario Park							448,804							126,636
San Elizario Plaza							116,367			10,269				24,299
San Felipe Plaza							24,299							12,550
San Felipe Park														27,404
Socorro Park					12,550									155,401
Sparks Community Center		27,404					155,401							\$3,674,428
Sparks Community Park							\$1,550,009			\$1,568,166			\$67,496	(Continued)
Sportspark		\$254,676			\$234,081									

County of El Paso, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
September 30, 2011

Function and Activity	Bridges	Buildings	Construction In Progress	Easements	Equipment	Furniture	Improvements	Information Technology In Progress	Infrastructure	Land	Leased Equipment	Roads	Vehicles	Total
Ted Richardson Park							\$109,873							\$109,873
Tornillo Park					\$151,266		20,845							172,111
Zina Park					73,818									73,818
Total culture and recreation		\$19,206,452			2,272,351	\$22,911	11,955,780			\$2,101,243	\$26,763		\$440,001	36,025,501
Community Service:														
Rural Transit Authority														
Community Service														
Public Works:														
Fabens Airport		187,761												
Fabens Port of Entry		14,690		\$100,000						1,847,533				1,962,223
Roads & bridges	\$3,570,308	1,524,892			6,019,901	6,800	396,238		\$1,955,622	249,995		\$36,082,093	3,588,987	\$3,394,836
Total Public Works	3,570,308	1,727,343		100,000	6,019,901	6,800	396,238		1,955,622	2,097,528		36,082,093	3,588,987	55,544,820
Construction in progress:														
Aguilera Highway			\$281,244											281,244
Ascarate Park Entrance			35,575											35,575
Ascarate Park Pavilion			50,300											50,300
Fabens Port of Entry			10,229,392											10,229,392
Hacienda/Wildhorse Water Project			629,406											629,406
Juvenile Justice Center Extension			4,212,639											4,212,639
Salcido Sewer Project			355,000											355,000
Schuman Brothers Water Project			199,897											199,897
Sportspark Complex Renovations			553,247											553,247
Tornillo/Guadalupe Major Arterial Roadway			3,921,547											3,921,547
Upper Valley Annex			89,453											89,453
Webb Road/North Loop FM 76 Water Project			684,281											684,281
Youth Services Center			2,038,397											2,038,397
Total Construction in progress			23,280,378											23,280,378
Information Technology Systems in progress:														
Disaster Recovery Data Center								\$2,796,732						2,796,732
Judicial Administration Software								1,849,592						1,849,592
Total Information Technology Systems in progress								4,646,324						4,646,324
Total governmental funds capital assets	\$3,570,308	\$224,429,539	\$23,280,378	\$100,000	\$26,589,513	\$897,713	\$12,427,418	\$4,646,324	\$1,955,622	\$16,322,295	\$300,589	\$36,082,093	\$16,753,913	\$367,355,705
														(Concluded)

County of El Paso, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes by Function and Activity
For the Fiscal Year Ended September 30, 2011

Function and activity	Governmental Funds Capital Assets		Positive Adjustments		Negative Adjustments		Additions		Deductions		Governmental Funds Capital Assets	
	October 1, 2010		Adjustments		Adjustments						September 30, 2011	
General government:												
Adult Probation Court Services	\$5,564										\$5,564	
County auditor and treasurer	1,117,503		\$25,953				\$9,745				1,153,201	
County cafeteria	22,562										22,562	
County clerk & archives	10,494,097		93,370				5,604		\$206,984		10,386,087	
County communications	173,758								54,877		118,881	
County elections	4,936,517						154,858				5,091,375	
County holdings	76,889								8,500		68,389	
County judge	85,915										85,915	
County purchasing agent	1,924,277						1,344,722		511,574		2,757,425	
County tax assessor-collector	108,227		203				27,774				136,204	
Courthouse	59,151,024		40,751				19,060		327,020		59,191,775	
Data processing	5,857,889										5,549,929	
District clerk	168,615										168,615	
Domestic relations	34,898										34,898	
Eastside Annex							801,980				801,980	
Equestrian center	1,870,395										1,870,395	
Facilities Management	101,387										101,387	
Human Resources	14,794						28,328				43,122	
Landmark	1,481,444										1,481,444	
Mission Valley Annex	597,144		520								597,664	
Northeast Annex	1,557,860		5,890								1,563,750	
Northwest Annex							194,795				194,795	
Parking Garage	7,409,004										7,409,004	
Parking Garage Annex	9,985,252										9,985,252	
Ysleta Annex	5,393,811		675								5,394,486	
Total general government	112,568,826		\$167,362				2,586,866		1,108,955		114,214,099	
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	30,104										30,104	
327th district court	5,156										5,156	
384th district court	31,125										31,125	
Associate CPS court	10,976						24,948				35,924	
Council of judges administration	1,093,560										1,093,560	
County attorney	149,154										149,154	
County court-at-law no. 1	10,951										10,951	
County court-at-law no. 2	19,795										19,795	
County court-at-law no. 3	5,156										5,156	
County court-at-law no. 4	10,951										10,951	
County court-at-law no. 5	\$5,156										\$5,156	
							\$13,887		650,679		442,881	
								\$34,003			129,038	

(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, 2011

Function and activity	Governmental Funds Capital Assets October 1, 2010	Positive Adjustments	Negative Adjustments	Additions	Deductions	Governmental Funds Capital Assets September 30, 2011
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	249,275			\$123,277	\$94,713	277,839
Family Court 1	6,129					6,129
Justice of the Peace no. 2	15,104					15,104
Justice of the Peace no. 3	8,164					8,164
Justice of the Peace no. 4	28,695					28,695
Justice of the Peace no. 6	7,380					7,380
Justice of the Peace no. 6-Place 2	104,379					104,379
Probate Court I	13,036				13,036	
Probate Court II	5,530					5,530
Public defender administration	5,800					5,800
West Texas HIDTA	45,587					45,587
West Texas HIDTA (Financial)	84,218				6,895	77,323
Total administration of justice	2,037,279			162,112	824,274	1,375,117
Public safety:						
Constable no. 1	111,644			16,656	15,975	112,325
Constable no. 2	70,738	\$238		18,541		89,517
Constable no. 3	112,910	808				113,718
Constable no. 4	114,699			16,656		131,355
Constable no. 5	92,363					92,363
Constable no. 6	204,780			1,473		206,253
Constable no. 7	114,755			11,785		126,540
County sheriff and jail	110,419,769	585,700	\$1,794	1,151,500	423,387	111,731,788
Juvenile detention/probation	12,203,869	100,060		44,309		12,348,238
Narcotic detection & apprehension	888,012	6,702		453,875	22,200	1,326,389
Regional Intelligence	154,379				72,968	81,411
Total public safety	124,487,918	\$693,508	1,794	\$1,714,795	534,530	126,359,897
Health and welfare:						
Animal Shelter	532,589					532,589
Border children's mental health	51,986					51,986
Lower Valley Health Clinic	290,806					290,806
Medical examiner	3,682,004				41,904	3,682,004
Nutrition	317,453		26,332			275,549
Tillman Health Center	366,808		\$26,332			340,476
Total health and welfare	5,241,646				\$41,904	5,173,410
Resource and Community development:						
Agricultural co-op extension	8,895					8,895
Community Development	15,921					15,921
Total resource and community development	24,816					24,816
Culture and recreation:						
Agua Dulce Community Center	\$233,408					\$233,408

(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, 2011

Function and activity	Governmental Funds Capital Assets October 1, 2010	Positive Adjustments	Negative Adjustments	Additions	Deductions	Governmental Funds Capital Assets September 30, 2011
Aquatic center	\$5,798,667					\$5,798,667
Ascarate golf course	3,675,685	\$1,032,393				4,708,078
Ascarate park	4,629,408	426,802		\$155,745	\$55,874	5,156,081
Bracero center, Rio Vista	204,909					204,909
Clint Park	129,885					129,885
Coliseum	12,245,404					12,245,404
East Montana Park	169,408					169,408
El Paso Hills Park	12,550					12,550
Fabens Community	61,408					61,408
Fabens Community Center	485,440					485,440
Fabens Park	242,279					242,279
Gallegos Park	501,946					501,946
Gallegos Pavilion	107,002					107,002
Gallegos Pool	126,188					126,188
Golden Park	140,547					140,547
Horizon Park	12,550					12,550
Hueco Tanks Park Site	435,502					435,502
Law Library	34,078					34,078
Montana Vista Community Center	42,561					42,561
Odonell Park	275,047					275,047
Risinger Park	21,366			55,873		21,366
Ruben Estrella Park						55,873
San Elizario Park	448,804					448,804
San Elizario Plaza	126,636					126,636
San Felipe Park	24,299					24,299
Socorro Park	12,550					12,550
Sparks Community Center	27,404					27,404
Sparks Community Park	155,401					155,401
Sportspark	3,368,971	234,870	\$17,591	88,178		3,674,428
Ted Richardson Park	109,873					109,873
Tornillo Park	172,111					172,111
Zinn Park	73,818					73,818
Total culture and recreation	34,105,105	1,694,065	17,591	299,796	55,874	36,025,501
Community Service:						
Rural Transit Authority	969,991				258,648	711,343
Total Community Service	969,991				258,648	711,343
Public Works:						
Fabens Airport	187,761			74,690		187,761
Fabens Port of Entry	1,887,533			1,912,871	291,659	1,962,223
Roads & bridges	49,604,964	2,168,660		1,987,561	291,659	53,394,836
Total Public Works	51,680,258	2,168,660		1,987,561	291,659	55,544,820
Construction in progress	12,084,901	7,448,359		5,788,319	2,041,201	23,280,378
Information Technology Systems in progress				4,646,324		4,646,324
Total governmental funds capital assets	\$343,200,740	\$12,171,954	\$45,717	\$17,185,773	\$5,157,045	\$367,355,705
						(Concluded)



STATISTICAL SECTION

County of El Paso, Texas
Statistical Section
For the Year Ended September 30, 2011

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 Ten Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
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	\$85,936,209
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	31,952,874
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	16,999,920
Total governmental activities net assets	\$122,619,676	\$113,196,066	\$115,525,742	\$134,268,011	\$157,641,430	\$165,129,045	\$167,589,571	\$153,793,701	\$132,254,933	\$134,889,003
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	\$9,221,696
Restricted	1,162,054	1,025,209	895,864	1,036,145	1,053,947	1,240,795	170,275	211,435	264,315	534,196
Unrestricted							1,215,150	1,304,270	1,444,215	1,219,440
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	\$10,975,332
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	\$95,157,905
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	32,487,070
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	18,219,360
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	\$145,864,335

Table 2

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

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
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	\$38,027,384
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	54,180,432
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	128,759,893
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	12,509,241
Community services	670,085	695,141	554,213	647,389	976,811	1,459,921	1,590,454	1,311,774	1,434,063	1,877,955
Resource development	1,596,865	1,210,006	779,761	479,709	599,712	522,696	637,349	1,045,196	757,317	1,576,294
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	8,261,639
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	9,660,880
Interest on long-term debt	7,484,405	6,915,376	6,395,014	5,921,486	5,461,343	5,092,704	6,381,251	7,586,903	7,286,191	7,011,366
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	261,865,084
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	1,320,580
County Solid waste				90,354	192,427	220,894	234,736	247,389	260,427	275,312
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	1,595,892
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	\$263,460,976
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	\$10,002,971
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	11,142,760
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	22,489,200
Health and welfare	132,134	134,842	102,866	91,698	111,748	14,893	53,510	108,338	118,192	136,209
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	2,839,129
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	9,245,391
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	34,554,689
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	90,410,349
Business-type activities:										
Fees, Fines, and Charges for Services:										
East Montana water project	638,779	695,995	730,374	757,244	767,416	805,117	846,234	876,766	897,647	950,353
County Solid waste				95,087	165,430	206,966	227,478	240,108	243,871	261,656
Capital grants and contributions	3,978,339	297,246	(33,463)							157,689
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	1,369,698
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	\$91,780,047
Net (Expense)/Revenue										
Governmental activities	(\$14,676,424)	(\$119,905,414)	(\$118,289,731)	(\$117,463,827)	(\$122,962,900)	(\$150,409,140)	(\$159,015,836)	(\$174,612,327)	(\$183,044,654)	(\$171,454,735)
Business-type activities	4,139,554	379,956	(352,495)	(232,829)	(390,776)	(259,904)	(239,043)	(216,737)	(210,628)	(226,194)
Total primary government net expenses	(\$10,536,870)	(\$119,525,458)	(\$118,642,226)	(\$117,696,656)	(\$123,353,676)	(\$150,669,044)	(\$159,254,879)	(\$174,829,064)	(\$183,255,282)	(\$171,680,929)

(continued)

Table 2

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

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
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	\$123,986,002
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	3,064,525
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	38,595,715
Bingo	56,642	46,691	62,716	64,113	67,503	62,713	78,225	41,964	56,409	56,406
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	1,849,695
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	2,886,152
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	3,613,904
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	55,365
Transfers	795,720	(2,759,575)	63,732	765,195		(40,000)	(5,000)	(5,300)	(20,000)	(12,184)
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	174,095,580
Business-type activities:										
Interest	23,187	13,933	15,285	33,323	62,463	72,664	53,821	25,245	18,836	16,287
Transfers						40,000	5,000	5,300	20,000	12,184
Total business-type activities program revenues	23,187	13,933	15,285	33,323	62,463	112,664	58,821	30,545	38,836	28,471
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	\$174,124,051
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)	\$2,640,845
Business-type activities	4,162,741	393,889	(337,210)	(199,506)	(328,313)	(147,240)	(180,222)	(186,192)	(171,792)	(197,723)
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)	\$2,443,122

(concluded)

Table 3

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

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
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	\$12,799
Assigned									5,824,201	11,521,303
Unassigned									26,764,267	35,058,435
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	\$46,592,537
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		
Restricted									\$92,882,400	\$62,326,211
Committed									1,267,122	1,357,820
Assigned									4,775,819	15,291,893
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	\$78,975,924

Table 4

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

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
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	\$166,776,786
Licenses and permits	160,781	179,036	192,744	216,113	208,535	194,080	229,677	282,841	266,313	231,371
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	34,554,689
Charges for services	41,589,640	41,973,116	43,410,144	43,065,852	44,749,887	46,493,076	46,844,711	44,634,449	45,034,595	47,819,610
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	7,504,096
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	2,821,134
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	3,613,904
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	263,321,590
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	34,770,311
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	51,077,830
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	119,435,593
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	10,802,312
Community services	632,913	575,306	425,812	543,934	886,172	1,395,923	1,107,208	1,022,817	1,249,183	1,736,369
Resource development	1,604,774	1,192,257	907,881	524,783	572,953	520,660	576,913	949,686	751,416	1,509,442
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	6,840,706
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	7,138,902
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	5,765,000
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	7,043,172
Bond call costs	1,492,464	204,648	30,569				1,857,432			
Bond issuance costs	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	23,159,852
Capital outlays	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	269,279,489
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)	(269,279,489)
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)	(5,957,899)
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	5,771,387
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)	(5,783,571)
Premium (discount) on bonds issued	814,599	342,733					2,892,925			
Proceeds of bonds sold	64,839,839	9,823,573					69,775,010			
Refunding bonds issued	22,375,624	(10,138,760)					48,550,000			
Payment to refunded bond escrow agent	(22,191,965)						(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	55,365
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	43,181
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)	(\$5,914,718)
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%	5.2%

Table 5

**County of El Paso
Assessed Value and Actual Value of Taxable Property,
Last Ten 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	0.517663
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	0.545527
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	0.553559
2011	24,471,501,080	10,117,440,278	1,775,289,406	2,453,385,419	3,716,778,151	35,100,838,032	0.553559

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.

Table 6

**County of El Paso, Texas
Property Tax Rates (1)
Direct and Overlapping Governments
Last Ten Fiscal Years
(Unaudited)**

Name of Government	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
County Direct Rates										
General and Debt Service	\$0.396610	\$0.410820	\$0.432260	\$0.432259	\$0.391390	\$0.360267	\$0.342437	\$0.338258	\$0.363403	\$0.361196
University Medical Center	0.185470	0.187130	0.187130	0.187128	0.186000	0.172281	0.181504	0.179405	0.182124	0.192363
Total direct rate	0.582080	0.597950	0.619390	0.619387	0.577390	0.532548	0.523941	0.517663	0.545527	0.553559
City and Town Rates										
City of Anthony	0.308320	0.457700	0.457700	0.474686	0.433112	0.413420	0.398817	0.398817	0.394590	0.394991
City of El Paso	0.719830	0.719830	0.696680	0.696677	0.672326	0.671097	0.633000	0.633000	0.653700	0.658404
City of Horizon	0.258900	0.287500	0.287500	0.310000	0.310000	0.304941	0.294019	0.294019	0.304420	0.311250
City of Socorro	0.443140	0.475940	0.497420	0.491594	0.482182	0.459595	0.497757	0.496757	0.496757	0.496757
Town of Clint	0.343350	0.375500	0.398030	0.413773	0.416914	0.394296	0.406803	0.406099	0.406099	0.402628
School District Rates										
Anthony Ind. School District	1.692300	1.700690	1.720071	1.700000	1.545050	1.181800	1.169100	1.200000	1.202000	1.187500
Canutillo Ind. School District	1.710000	1.700000	1.741537	1.734946	1.664996		1.292095	0.000000	1.292100	1.422100
Clint Ind. School District	1.794000	1.725460	1.710000	1.710000	1.685100	1.335050	1.335050	1.335050	1.335050	1.335050
El Paso Ind. School District	1.171579	1.571100	1.653500	1.673500	1.523500	1.203500	1.235000	1.235000	1.235000	1.235000
Fabens Ind. School District	1.578496	1.578500	1.578500	1.576781	1.512250	1.186500	1.258800	1.252900	1.238100	1.238100
San Elizario Ind. School District	1.577326	1.577330	1.571700	1.572600	1.447800	1.118940	1.108956	0.000000	1.160700	1.160756
Socorro Ind. School District	1.615500	1.602500	1.637700	1.627582	1.493689	1.168195	1.188194	1.179780	1.179690	1.209794
Tornillo Ind. School District	1.718100	1.515000	1.708200	1.699000	1.635300		1.351600	1.339100	1.336100	1.308800
Ysleta Ind. School District	1.555755	1.570480	1.757438	1.735903	1.540000	1.330000	1.330000	1.330000	1.330000	1.330000
Special District Rates										
EPCO Emergency Service District No. 1	0.095000	0.098870	0.097910	0.097310	0.093009	0.094000	0.097311	0.100000	0.100000	0.100000
EPCO Emergency Service District No. 2	0.100000	0.100000	0.100000	0.095969	0.089363	0.090010	0.100000	0.100000	0.100000	0.100000
EPCO Tornillo Water Improvement Dist.	0.062700	0.062700	0.066340	0.066343	0.066343	0.060716	0.074645	0.074645	0.078157	0.090000
EPCO Water Authority (Horizon)	0.468690	0.468690	0.468690	0.468693	0.468693	0.046869	0.468693	0.468693	0.468700	0.468700
El Paso Community College	0.131390	0.136360	0.136640	0.132844	0.120998	0.111967	0.106841	0.105670	0.107329	0.115442
Hacienda Del Norte Water Imp. Dist.	0.440000	0.455000	0.390000	0.373053	0.337532	0.271392	0.260263	0.252581	0.245937	0.237505
Homestead Municipal Util. Dist. (2)	0.440000	0.430000	0.420290	0.415386						
Lower Valley Water Authority	0.280000	0.270440	0.256780	0.244392	0.227266	0.214407	0.211415	0.209995	0.208491	0.204386
Westway Water Imp. District (2)										
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	2011			2003		
	Taxable Assessed Value	Rank	Percentage of Total Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Assessed Value
Western Refining Company L.P.	\$435,276	1	1.24%			
El Paso Electric Co	277,512	2	0.79%	\$216,205	1	1.14%
Sierra Providence Physical Rehab Hospital	236,237	3	0.67%			
Simon Property Group	195,470	4	0.56%	85,677	4	0.45%
River Oaks Properties, LTD	162,193	5	0.46%			
Southwestern Bell Telephone Co	103,544	6	0.30%	192,652	2	1.02%
Wal-Mart Stores Texas LLC	86,063	7	0.25%			
El Paso Outlet Center LLC	82,502	8	0.24%			
Texas Gas Service	73,393	9	0.21%			
Las Palmas Dunhill LP	70,601	10	0.20%			
Chevron USA, Inc.				91,744	3	0.48%
Phelps Dodge Refining Corp				71,200	5	0.38%
Hoover Co.				58,950	6	0.31%
River Oaks Properties, LTD				58,514	7	0.31%
Refinery Holding Co. L.P.				57,219	8	0.29%
Tenet Hospitals Limited				54,759	9	0.29%
Elcom, Inc.				46,752	10	0.25%
	<u>\$1,722,791</u>		<u>4.92%</u>	<u>\$933,672</u>		<u>4.92%</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
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%
2011	123,632	(995)	122,637	120,322	97.32%	-	119,715	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)		Business-Type Activities	Total Primary Government (1)		Percentage of Personal Income (4)	
	General Obligation Bonds (1)	Certificates of Obligation (1)	Less: Funds Available in Debt Service Fund (1) (2)		Capital Leases	Total (1)	Revenue Bonds (1) (5)		Per Capita (4)	Income (4)	Per Capita (4)	
2001	\$66,788	\$27,905	\$845		\$89,360	\$183,208	1.00%	\$1,215	\$264.69	\$184,423	1.55%	\$266.45
2002	63,210	86,875	870		92,429	241,644	1.28%	1,199	346.41	242,843	2.59%	348.13
2003	57,720	83,590	903		42,477	182,884	0.95%	1,183	259.53	184,067	1.95%	261.21
2004	51,145	80,620	964		43,094	173,895	0.82%	1,167	243.54	175,062	1.84%	245.17
2005	44,360	77,140	1,309		124,044	244,235	1.08%	1,150	334.66	245,385	2.38%	336.24
2006	36,865	74,065	2,070		146,669	255,529	0.98%	1,133	338.41	256,662	2.39%	339.91
2007	29,365	70,645	3,054		265,181	362,137	1.06%	1,116	463.91	363,253	3.15%	465.34
2008	61,510	100,480	3,025		210,499	369,464	1.07%	1,098	465.31	370,562	2.90%	466.69
2009	56,560	98,495	2,305		311,271	464,021	1.38%	1,080	607.59	465,101	3.67%	609.00
2010	51,640	96,375	2,305		224,693	370,403	1.09%	1,052	462.63	371,455	2.76%	463.94
2011	48,855	93,395	2,775		112,897	252,372	0.75%	1,023	315.21	253,395	1.88%	316.49

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, 2011
 (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	\$142,250	100%	\$142,250
Total direct debt	142,250	100	142,250
Overlapping:			
Anthony Independent School District	3,417	100	3,417
Canutillo Independent School District	88,180	100	88,180
City of El Paso	876,770	100	876,770
City of Socorro	12,280	100	12,280
Clint Independent School District	115,733	100	115,733
El Paso County Water Authority (Horizon)	44,629	100	44,629
El Paso Independent School District	462,843	100	462,843
Fabens Independent School District	25,775	100	25,775
Lower Valley Water District	8,075	100	8,075
University Medical Center	256,085	100	256,085
San Elizario Independent School District	3,208	100	3,208
Socorro Independent School District	358,222	100	358,222
Tornillo Independent School District	12,418	100	12,418
Town of Anthony	6,122	100	6,122
Town of Horizon City	655	100	655
Ysleta Independent School District	242,148	100	242,148
El Paso CO WC&ID #4	5,564	100	5,564
Paseo Del Este MUD# 2	1,620	100	1,620
Paseo Del Este MUD# 3	3,051	100	3,051
Paseo Del Este MUD# 10	5,608	100	5,608
Total overlapping debt	2,532,403	100	2,532,403
Totals	\$2,674,653	100%	\$2,674,653

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)

Legal Debt Margin Calculation for Fiscal Year 2010									
	2002	2003	2004	2005	2006	2007	2008	2009	2010
Debt limit	\$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	149,215	140,407	130,801	120,191	108,860	96,956	158,965	152,750	145,710
Legal debt margin	\$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	15.8%	14.5%	12.4%	10.7%	8.4%	6.5%	9.8%	9.0%	8.6%
									8.0%

Note: Under the State of Texas Government Code Section 1301.003, the County's outstanding debt should not exceed 5% of total assessed property value.

Table 12

**County of El Paso, Texas
Pledged-Revenue Coverage
Last Ten 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)
2011	950,353	1,268,130	(317,777)	16,153		(301,624)	29,000	52,450	(3.70)

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.

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
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
2011	800,647	13,478,892	16,835	31.3	268,599	10.2

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 2010 Census.

Table 14

**County of El Paso, Texas
Principal Employers
Current and Seven Years Ago**

Employer	2011			2005*		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
T&T Staff Management LP	4,687	1	1.6%			
Tenet Healthcare Ltd.	3,053	2	1.0%			
University Medical Center	2,310	3	0.8%			
Dish Network	1,830	4	0.6%			
GC Services	1,791	5	0.6%			
RM Personnel	1,371	6	0.5%			
Texas Tech University Health Science Center	1,235	7	0.4%			
Del Sol Medical Center	1,100	8	0.4%			
Automatic Data Processing Inc.	1,000	9	0.3%			
El Paso Electric Corporation	961	10	0.3%			
Redacts USA Inc.						
Fort Bliss Civilian				6,620	2	2.5%
El Paso Independent School District				8,663	1	3.2%
Ysleta Independent School District				6,500	3	2.4%
City of El Paso				6,264	4	2.3%
University of Texas at El Paso				4,841	5	1.8%
Socorro Independent School District				3,995	6	1.5%
Sierra Providence Health Network				3,761	7	1.4%
El Paso Community College				3,728	8	1.4%
Wal-Mart				3,706	9	1.4%
County of El Paso				2,657	10	1.0%
	<u>19,338</u>		<u>6.60%</u>	<u>50,735</u>		<u>18.90%</u>

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

Note: (*) Table should reflect comparison data from nine years ago; however, most recent data was seven years ago.

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>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>	<u>2011</u>
General government (1)	434.0	440.0	459.5	452.5	458.5	478.0	483.0	517.0	510.0	528.0
Administration of justice (2)	457.0	470.5	479.0	486.0	516.5	557.0	565.5	597.5	587.5	605.5
Public safety	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	1,282.0
Health and welfare	26.5	27.5	26.5	22.0	23.5	28.0	27.0	32.0	34.0	35.0
Resource development	28.5	31.5	25.5	16.0	16.0	16.0	17.0	25.0	10.0	10.5
Culture and recreation	81.5	77.5	70.0	48.0	45.0	42.0	43.0	43.0	43.0	49.0
Public works	63.0	67.0	67.0	69.0	70.5	70.5	70.0	74.0	75.0	75.5
Grants	136.5	161.5	163.5	163.5	167.5	167.5	151.0	153.0	158.0	175.5
Total	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	2,761.0

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								
	2003	2004	2005	2006	2007	2008	2009	2010	2011
General government									
County Auditor									
Accounts Payable checks issued	36,811	36,783	35,693	33,713	28,645	28,480	26,502	26,717	25,862
Deposit warrants issued	11,619	11,353	11,037	10,527	10,866	11,196	12,073	10,633	11,985
Internal audit months completed	425	474	480	507	482	533	726	617	488
Domestic Relations Office									
Cases monitored	888	627	435	650	995	1,656	1,545	1,725	3,054
Cases referred to enforcement	138	266	193	123	322	324	159	235	433
Human Resources									
Tests administered	1,412	1,134	1,267	1,238	1,342	388	400	583	646
Tax Office (1)									
Auto titles issued	151,401	146,978	150,206	154,440	117,567	131,804	98,288	107,261	148,151
Auto registrations	490,956	498,868	524,849	565,175	448,616	494,675	433,708	443,845	611,510
Administration of justice									
District court level									
Civil cases filed	24,505	14,657	22,572	27,557	26,270	23,770	23,941	22,484	20,909
Civil case dispositions	22,257	15,396	18,855	19,354	20,052	21,740	23,244	22,209	19,093
Criminal cases filed	8,182	8,027	4,728	6,612	6,223	6,371	6,239	5,192	9,868
Criminal case dispositions	7,294	7,719	5,304	4,036	4,851	4,311	4,798	5,207	9,888
Juvenile cases filed	2,294	1,977	2,294	1,403	1,403	1,195	1,256	987	1,149
Juvenile case dispositions	2,135	2,839	1,276	1,276	1,277	1,160	1,118	910	1,075
County court level									
Civil cases filed	867	939	1,005	1,310	1,181	1,321	1,004	827	2,831
Civil case dispositions	801	745	572	929	1,279	1,376	1,086	881	2,597
Criminal cases filed	20,994	19,979	19,499	17,135	17,209	17,820	14,214	12,856	14,150
Criminal case dispositions	22,218	20,423	18,166	17,119	16,432	17,994	17,959	13,601	16,284
Probate and Mental Health cases filed	2,487	3,861	2,576	2,614	2,997	2,321	2,370	2,374	3,017
Probate and Mental Health hearings	5,288	5,682	5,754	4,152	5,836	5,864	6,213	6,275	2,622
Justice of the Peace court level									
Civil cases filed	5,921	5,557	4,454	4,876	5,342	8,397	7,335	6,822	6,027
Civil case dispositions	3,061	2,991	2,457	1,615	2,314	3,961	4,954	5,526	5,500
Criminal cases filed	68,527	68,891	65,662	66,761	70,429	74,109	77,565	65,443	62,570
Criminal case dispositions	53,615	50,713	53,310	64,922	53,494	61,410	63,071	51,883	49,482
Public safety									
Jail Facilities									
Total prisoner days	905,778	922,938	887,460	841,266	859,013	865,427	793,238	756,743	830,735
Cost per prisoner day	\$52.21	\$56.04	\$57.59	\$58.98	\$63.23	\$68.15	\$70.69	\$106.92	\$72.01
Law Enforcement									
Citations filed	7,883	7,534	8,700	10,273	10,908	11,828	17,538	11,784	15,318
Health and welfare									
General Assistance									
Number of pauper burials/cremations	178	177	191	185	197	202	151		111
Applications approved for assistance	5,799	5,262	4,169	4,825	5,373	5,762	3,800		1,623
Medical Examiner									
Number of autopsies	534	515	545	655	529	528	469	426	367
Number of investigations	2,441	2,660	2,542	2,137	2,035	3,671	3,033	3,109	2,950

(continued)

Table 16

County of El Paso, Texas										
Operating Indicators by Function/Program										
Last Eight Fiscal Years										
Function/Program	Fiscal Years								2010	2011
	2003	2004	2005	2006	2007	2008	2009			
Resource development										
Agricultural co-op extension										
Number of educational presentations	2,167	3,711	1,597	N/A	2,394	2,442	2,873	2,017	2,321	
Number of participants in educational presentations	26,625	38,524	29,676	N/A	54,048	56,824	91,601	111,511	78,527	
Culture and recreation										
Parks and recreation										
Golf memberships sold	455	616	625	681	661	257	921	1,044	1,054	
Number of golf tournaments	82	80	77	69	73	75	50	56	55	
Pool rentals (2)	66	73	46	29	27	30	30	24		
Public works										
Road and Bridge										
Miles of roads chip sealed	35.8	20.6	16.3	19.0	15.6	12.5	14	25.4	20.66	
Miles of roads reconstructed	6.7	3.4	6.8	0.8	3.6	0.2	3.3	9.2	2.7	
Miles of road shoulders paved	11.0	2.4	4.6			7.7	5	4	9.28	
Miles of road overlay	9.5	8.4	8.2	8.6	10.5	7.16	10.3	11.8	17.7	
(continued)										

(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.

(2) Pool services and maintenance were contracted out to YMCA as of April 2011.

Table 17

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

Function/Program	Fiscal Year								
	2003	2004	2005	2006	2007	2008	2009	2010	2011
General government									
Touchscreen voting machines	143	143	143	143	143	95	135	1,353	1,035
Administration of justice									
Courtroom video projection systems	14	26	26	26	27	27	27	24	30
Public safety									
Sheriff stations	3	3	3	3	3	3	3	3	3
Sheriff patrol vehicles	103	95	110	122	133	184	120	118	104
Constable vehicles	16	14	15	14	24	37	39	36	37
Community services									
Transit buses and vans	5	4	7	7	8	5	9	12	8
Culture and recreation									
County parks	6	8	8	8	8	8	8	8	12
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	0	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	657	633	699	727	739	777	777	881	831

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.

