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, 2014

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, 2014

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, 2014

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, 2014

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, 2014

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, 2014

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 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.

DWI Drug Court Fund

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

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2014

BUDGETED

District Attorney Federal Asset Sharing Fund

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

Court Initiated Guardianship

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

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.

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.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2014

BUDGETED

Sheriff Forfeiture Fund

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

Transportation Fee Fund

This fund was established as an Optional County Fee for Transportation Projects. This $10 fee shall be collected and be sent to a regional mobility authority located in the county to fund long-term transportation projects in the county that are consistent with the purposes specified by Section 7-a, Article VIII, Texas Constitution.

NON-BUDGETED

County Attorney Bad Check Fund

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

Exhibit B-1

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2014

	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	$6,466,979	$703,454	$28,812	$167,516	$244,341	$346,100
Accounts receivable	191,921	123	569	2,082	863	13,797
Total assets	$6,658,900	$703,577	$29,381	$169,598	$245,204	$359,897
LIABILITIES AND FUND BALANCES						
Liabilities:						
Vouchers payable	$790,726	$68,693	$14,838	$8,489	$3,837	$31,140
Payroll liabilities	210,286	724				6,216
Due to others	11,400					
Due to other Governments						
Total liabilities	1,012,412	69,417	14,838	8,489	3,837	37,356
Fund balances:						
Nonspendable:						
Restricted:						
Temporary budgetary stabilization	2,221,071	500,222		54,075	200,000	120,000
General assistance						
Public safety						66,306
Records management						
Road construction/maintanence	2,849,265					
Other purposes		133,938	14,543	105,028	41,367	
Assigned:						
Other purposes	576,152			2,006		136,235
Total fund balances	5,646,488	634,160	14,543	161,109	241,367	322,541
Total liabilities and fund balances	$6,658,900	$703,577	$29,381	$169,598	$245,204	$359,897

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2014

	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	$230,578	$117,805	$494,575	$153,302	$8,042	$193,403
Accounts receivable	24,702	512	2,669	479		1,327
Total assets	$255,280	$118,317	$497,244	$153,781	$8,042	$194,730
LIABILITIES AND FUND BALANCES						
Liabilities:						
Vouchers payable	$31,684	$5,324		$1,275		$109,599
Payroll liabilities	28,562			10,079		9,552
Due to others						
Due to other Governments		200				
Total liabilities	60,246	5,524		11,354		119,151
Fund balances:						
Nonspendable:						
Restricted:						
Temporary budgetary stabilization	52,768	1	$73,734	117,502	$8,000	39,379
General assistance						
Public safety			423,510			
Records management	127,070			24,556		
Road construction/maintanence						
Other purposes		112,297			42	35,547
Assigned:						
Other purposes	15,196	495		369		653
Total fund balances	195,034	112,793	497,244	142,427	8,042	75,579
Total liabilities and fund balances	$255,280	$118,317	$497,244	$153,781	$8,042	$194,730

(Continued)

Exhibit B-1

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2014

	Court Reporter Service	Sheriff Leos Fund	Child Welfare Juror Donations	County Attorney Supplement	Probate Travel Account	Probate Judiciary Support
ASSETS						
Cash and cash equivalents	$98,607	$8,553	$28,459	$49,901	$6,822	$308,303
Accounts receivable	570		6			3,313
Total assets	$99,177	$8,553	$28,465	$49,901	$6,822	$311,616
LIABILITIES AND FUND BALANCES						
Liabilities:						
Vouchers payable		$195			$14	$14,743
Payroll liabilities						2,909
Due to others						
Due to other Governments						
Total liabilities		195			14	17,652
Fund balances:						
Nonspendable.						
Restricted:						
Temporary budgetary stabilization	$50,000		$25,800	$19,925		42,867
General assistance						
Public safety						
Records management						
Road construction/maintanence						
Other purposes	49,177	8,358	2,665	29,976	6,808	251,097
Assigned:						
Other purposes						
Total fund balances	99,177	8,358	28,465	49,901	6,808	293,964
Total liabilities and fund balances	$99,177	$8,553	$28,465	$49,901	$6,822	$311,616

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2014

	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	$9,397	$38,894	$705,024	$644,376	$24,104	$1,008
Accounts receivable			9,431			2,500
Total assets	$9,397	$38,894	$714,455	$644,376	$24,104	$3,508
LIABILITIES AND FUND BALANCES						
Liabilities:						
Vouchers payable		$5,968	$24,421		$699	
Payroll liabilities		2,449		$3,996	321	$1,091
Due to others			112,775		746	
Due to other Governments			7,471			
Total liabilities		8,417	144,667	3,996	1,766	1,091
Fund balances:						
Nonspendable:						
Restricted:						
Temporary budgetary stabilization	$4,200	26,882	123,990	112,247		
General assistance						
Public safety						
Records management						
Road construction/maintanence						
Other purposes	5,197		443,420	528,133	22,338	2,417
Assigned:						
Other purposes		3,595	2,378			
Total fund balances	9,397	30,477	569,788	640,380	22,338	2,417
Total liabilities and fund balances	$9,397	$38,894	$714,455	$644,376	$24,104	$3,508

(Continued)

Exhibit B-1

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2014

	District Attorney Food Stamp Fraud	County Clerk Records Archives Fund	Elections Contract Services	Elections Chapter 19 Fund	El Paso Housing Finance Corp.	Project Care
ASSETS						
Cash and cash equivalents	$217,301	$1,775,795	$1,223,805	$1	$51,341	$5,278,880
Accounts receivable			56	14,905		6,935
Total assets	$217,301	$1,775,795	$1,223,861	$14,906	$51,341	$5,285,815
LIABILITIES AND FUND BALANCES						
Liabilities:						
Vouchers payable			$231	$14,905		$7,292
Payroll liabilities						
Due to others			10,052			
Due to other Governments						
Total liabilities			10,283	14,905		7,292
Fund balances:						
Nonspendable:						
Restricted:						
Temporary budgetary stabilization	$146,800	$1,700,000	276,515		$51,340	89,500
General assistance						5,189,023
Public safety						
Records management		75,795				
Road construction/maintanence						
Other purposes	70,501		937,063	1	1	
Assigned:						
Other purposes						
Total fund balances	217,301	1,775,795	1,213,578	1	51,341	5,278,523
Total liabilities and fund balances	$217,301	$1,775,795	$1,223,861	$14,906	$51,341	$5,285,815

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2014

	County Clerk Vital Statistics Fund	District Attorney Special Account	Family Protection	Justice Court Technology	Juvenile Probation National School Lunch	Juvenile Case Manager Fund
ASSETS						
Cash and cash equivalents	$209,728	$884,629	$42,535	$345,513	$34,921	$16,201
Accounts receivable		7,500			67	
Total assets	$209,728	$892,129	$42,535	$345,513	$34,988	$16,201
LIABILITIES AND FUND BALANCES						
Liabilities:						
Vouchers payable	$39,080		$1,630		$680	
Payroll liabilities		$3,793	2,263			
Due to others						
Due to other Governments						
Total liabilities	39,080	3,793	3,893		680	
Fund balances:						
Nonspendable:						
Restricted:						
Temporary budgetary stabilization	18,700	771,418	30,520	$305,645		$16,201
General assistance						
Public safety			8,122			
Records management	125,393			38,831		
Road construction/maintanence						
Other purposes		61,561			25,010	
Assigned:						
Other purposes	26,555	55,357		1,037	9,298	
Total fund balances	170,648	888,336	38,642	345,513	34,308	16,201
Total liabilities and fund balances	$209,728	$892,129	$42,535	$345,513	$34,988	$16,201

(Continued)

Exhibit B-1

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2014

	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	$212,095	$316,431	$37,649	$111,797	$158,684	$71,868
Accounts receivable		994				
Total assets	$212,095	$317,425	$37,649	$111,797	$158,684	$71,868
LIABILITIES AND FUND BALANCES						
Liabilities:						
Vouchers payable		$475		$2,809		$21,483
Payroll liabilities				1,998		
Due to others						
Due to other Governments						
Total liabilities		475		4,807		21,483
Fund balances:						
Nonspendable:						
Restricted:						
Temporary budgetary stabilization	$179,850	306,575	$37,600	96,000	50,000	24,000
General assistance						
Public safety	32,041					
Records management					108,684	26,385
Road construction/maintanence						
Other purposes		2,349	49	10,990		
Assigned:						
Other purposes	204	8,026				
Total fund balances	212,095	316,950	37,649	106,990	158,684	50,385
Total liabilities and fund balances	$212,095	$317,425	$37,649	$111,797	$158,684	$71,868

(Continued)

Exhibit B-1

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2014

	Court Records Preservation	Sheriff Forfeiture Fund	Transportation Fee Fund	Total Nonmajor Special Revenue Funds
ASSETS				
Cash and cash equivalents	$136,175	$584,575	$971,050	$23,759,329
Accounts receivable			165,510	450,831
Total assets	$136,175	$584,575	$1,136,560	$24,210,160
LIABILITIES AND FUND BALANCES				
Liabilities:				
Vouchers payable		$12,571	$904,890	$2,117,691
Payroll liabilities				284,239
Due to others				134,973
Due to other Governments				7,671
Total liabilities		12,571	904,890	2,544,574
Fund balances:				
Nonspendable:				
Restricted:				
Temporary budgetary stabilization	$30,000	539,000		8,462,327
General assistance				5,189,023
Public safety		33,004		562,983
Records management	106,175			632,889
Road construction/maintanence			$231,670	3,080,935
Other purposes				2,899,873
Assigned:				
Other purposes				837,556
Total fund balances	136,175	572,004	231,670	21,665,586
Total liabilities and fund balances	$136,175	$584,575	$1,136,560	$24,210,160

(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, 2014

	Road and Bridge	County Tourist Promotion	Alternative Dispute Resolution Center	District Attorney Drug Forfeitures	Coliseum Tourist Promotion	Commissary Inmate Profit
REVENUES						
Taxes					$3,392,160	
Intergovernmental	$51,099					
Charges for services	7,042,833		$200,047	$1,009		$734,392
Fines and forfeitures						
Interest	6,487	$228		180	412	258
Miscellaneous	179,648			314	8,026	13,180
Total revenues	7,280,067	228	200,047	1,503	3,400,598	747,830
EXPENDITURES						
Current						
General government	1,336,809					
Administration of justice			185,358	31,980		
Public safety						815,089
Health and welfare						
Culture and recreation		407,368			2,651,316	
Public works	6,353,815					
Capital outlays	61,122	21,900				
Total expenditures	7,751,746	429,268	185,358	31,980	2,651,316	815,089
Excess (deficiency) of revenues over (under) expenditures	(471,679)	(429,040)	14,689	(30,477)	749,282	(67,259)
OTHER FINANCING SOURCES (USES)						
Transfers in		669,629				
Transfers out					(669,629)	
Total other financing sources (uses)		669,629			(669,629)	
Net Change in Fund Balances	(471,679)	240,589	14,689	(30,477)	79,653	(67,259)
Fund balances - beginning	6,118,167	393,571		191,586	161,714	389,800
Prior period adjustment			(146)			
Fund balances - ending	$5,646,488	$634,160	$14,543	$161,109	$241,367	$322,541

(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, 2014

	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	$851,258	$63,563	$253,662	$168,184	$296	$462,197
Fines and forfeitures						
Interest	85	61	414	143		66
Miscellaneous	1,052					17,451
Total revenues	852,395	63,624	254,076	168,327	296	479,714
EXPENDITURES						
Current						
General government	723,964			224,398		
Administration of justice		16,927				
Public safety						
Health and welfare						
Culture and recreation						603,536
Public works						
Capital outlays						1,980
Total expenditures	723,964	16,927		224,398		605,516
Excess (deficiency) of revenues over (under) expenditures	128,431	46,697	254,076	(56,071)	296	(125,802)
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out			(203,000)			
Total other financing sources (uses)			(203,000)			
Net Change in Fund Balances	128,431	46,697	51,076	(56,071)	296	(125,802)
Fund balances - beginning	66,603	66,096	446,168	198,498	7,746	201,381
Prior period adjustment						
Fund balances - ending	$195,034	$112,793	$497,244	$142,427	$8,042	$75,579

(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, 2014

	Court Reporter Service	Court Reporter Service	Child Welfare Juror Donations	County Attorney Supplement	Probate Travel Account	Probate Judiciary Support
REVENUES						
Taxes						
Intergovernmental		$58,358				$83,313
Charges for services	$372,957				$11,236	
Fines and forfeitures						
Interest	85			$49		318
Miscellaneous			$808			
Total revenues	373,042	58,358	808	49	11,236	83,631
EXPENDITURES						
Current						
General government						
Administration of justice					6,922	87,130
Public safety		50,000				
Health and welfare			500			
Culture and recreation						
Public works						
Capital outlays						
Total expenditures		50,000	500		6,922	87,130
Excess (deficiency) of revenues over (under) expenditures	373,042	8,358	308	49	4,314	(3,499)
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out	(344,300)					
Total other financing sources (uses)	(344,300)					
Net Change in Fund Balances	28,742	8,358	308	49	4,314	(3,499)
Fund balances - beginning	70,435		28,157	49,852	2,494	297,463
Prior period adjustment						
Fund balances - ending	$99,177	$8,358	$28,465	$49,901	$6,808	$293,964

(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, 2014

	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
REVENUES						
Taxes						
Intergovernmental						$22,500
Charges for services	$237	$84,762	$220,044		$40,825	
Fines and forfeitures						
Interest		39	585	$4,390		
Miscellaneous			37,116	65,730	8,533	
Total revenues	237	84,801	257,745	70,120	49,358	22,500
EXPENDITURES						
Current						
General government		92,431		74,173		
Administration of justice	1,649				48,541	22,497
Public safety			176,502			
Health and welfare						
Culture and recreation						
Public works						
Capital outlays						
Total expenditures	1,649	92,431	176,502	74,173	48,541	22,497
Excess (deficiency) of revenues over (under) expenditures	(1,412)	(7,630)	81,243	(4,053)	817	3
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out						
Total other financing sources (uses)						
Net Change in Fund Balances	(1,412)	(7,630)	81,243	(4,053)	817	3
Fund balances - beginning	10,809	38,107	488,545	644,433	21,521	2,414
Prior period adjustment						
Fund balances - ending	$9,397	$30,477	$569,788	$640,380	$22,338	$2,417

(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, 2014

	District Attorney Food Stamp Fraud	County Clerk Records Archives Fund	Elections Contract Services	Elections Chapter 19 Fund	El Paso Housing Finance Corp.	Project Care
REVENUES						
Taxes						
Intergovernmental	$12,998		$442,152	$111,763		
Charges for services		$858,905				
Fines and forfeitures						
Interest	206	1,181	1,205			$5,168
Miscellaneous			22	6,504		36,511
Total revenues	13,204	860,086	443,379	118,267		41,679
EXPENDITURES						
Current						
General government			386,833	118,266		
Administration of justice						
Public safety						
Health and welfare						47,044
Culture and recreation						
Public works						
Capital outlays						
Total expenditures			386,833	118,266		47,044
Excess (deficiency) of revenues over (under) expenditures	13,204	860,086	56,546	1		(5,365)
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out						
Total other financing sources (uses)						
Net Change in Fund Balances	13,204	860,086	56,546	1		(5,365)
Fund balances - beginning	204,097	915,709	1,157,032		$51,341	5,283,888
Prior period adjustment						
Fund balances - ending	$217,301	$1,775,795	$1,213,578	$1	$51,341	$5,278,523

(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, 2014

	County Clerk Vital Statistics Fund	District Attorney Special Account	Family Protection	Justice Court Technology	Juvenile Probation National School Lunch	Juvenile Case Manager Fund
REVENUES						
Taxes						
Intergovernmental						
Charges for services	$74,017		$46,146	$90,495		$120,250
Fines and forfeitures		$205,333				
Interest	178	1,051	50	308	$127	10
Miscellaneous		74,240				
Total revenues	74,195	280,624	46,196	90,803	127	120,260
EXPENDITURES						
Current						
General government	72,588					
Administration of justice		539,213		40,072		
Public safety					123,535	
Health and welfare			72,321			
Culture and recreation						
Public works						
Capital outlays		28,860				
Total expenditures	72,588	568,073	72,321	40,072	123,535	
Excess (deficiency) of revenues over (under) expenditures	1,607	(287,449)	(26,125)	50,731	(123,408)	120,260
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out						(116,500)
Total other financing sources (uses)						(116,500)
Net Change in Fund Balances	1,607	(287,449)	(26,125)	50,731	(123,408)	3,760
Fund balances - beginning	169,041	1,175,785	64,767	294,782	157,716	12,441
Prior period adjustment						
Fund balances - ending	$170,648	$888,336	$38,642	$345,513	$34,308	$16,201

(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, 2014

	Justice Court Security	DWI Drug Court	District Attorney Federal Asset Sharing	Court Initiated Guardianship	District Court Records Archive	County District Court Technology
REVENUES						
Taxes						
Intergovernmental						
Charges for services	$22,740	$63,580		$47,197	$103,560	$16,526
Fines and forfeitures						
Interest	200	293	$38	112	89	60
Miscellaneous						
Total revenues	22,940	63,873	38	47,309	103,649	16,586
EXPENDITURES						
Current						
General government						
Administration of justice		39,779		65,184		21,483
Public safety	7,782					
Health and welfare						
Culture and recreation						
Public works						
Capital outlays						
Total expenditures	7,782	39,779		65,184		21,483
Excess (deficiency) of revenues over (under) expenditures	15,158	24,094	38	(17,875)	103,649	(4,897)
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out						
Total other financing sources (uses)						
Net Change in Fund Balances	15,158	24,094	38	(17,875)	103,649	(4,897)
Fund balances - beginning	196,937	292,856	37,611	124,865	38,962	55,282
Prior period adjustment					16,073	
Fund balances - ending	$212,095	$316,950	$37,649	$106,990	$158,684	$50,385

(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, 2014

	Court Records Preservation	Sheriff Forfeiture Fund	Transportation Fee Fund	Total Nonmajor Special Revenue Funds
REVENUES				
Taxes				$3,392,160
Intergovernmental		$12,062	$4,731,670	5,525,915
Charges for services	$108,167			12,059,085
Fines and forfeitures		15,242		220,575
Interest	117	476		24,669
Miscellaneous		3,732		452,867
Total revenues	108,284	31,512	4,731,670	21,675,271
EXPENDITURES				
Current				
General government				3,029,462
Administration of justice	16,703			1,123,438
Public safety		255,780		1,428,688
Health and welfare				119,865
Culture and recreation				3,662,220
Public works			4,500,000	10,853,815
Capital outlays		60,735		174,597
Total expenditures	16,703	316,515	4,500,000	20,392,085
Excess (deficiency) of revenues over (under) expenditures	91,581	(285,003)	231,670	1,283,186
OTHER FINANCING SOURCES (USES)				
Transfers in				669,629
Transfers out				(1,333,429)
Total other financing sources (uses)				(663,800)
Net Change in Fund Balances	91,581	(285,003)	231,670	619,386
Fund balances - beginning	44,594	857,007		21,030,273
Prior period adjustment				15,927
Fund balances - ending	$136,175	$572,004	$231,670	$21,665,586

(Concluded)

County of El Paso, Texas
Budgetary Comparison Schedule
Nonmajor Special Revenue Fund
For the Year Ended September 30, 2014

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
Taxes	$3,250,000	$3,250,000	$3,392,160	$142,160
Intergovernmental	5,426,892	5,426,892	5,525,915	99,023
Charges for services	11,994,200	11,994,200	12,059,085	64,885
Fines and forfeitures	590,000	590,000	220,575	(369,425)
Interest	11,550	11,550	24,669	13,119
Miscellaneous	230,103	230,500	452,867	222,367
Total revenues	21,502,745	21,503,142	21,675,271	172,129
EXPENDITURES				
General government				
Personnel	2,436,092	2,405,551	2,211,158	194,393
Operating	3,281,667	3,275,397	818,304	2,457,093
Total general government	5,717,759	5,680,948	3,029,462	2,651,486
Administration of justice				
Personnel	512,728	487,181	312,902	174,279
Operating	1,819,150	1,844,697	810,536	1,034,161
Total administration of justice	2,331,878	2,331,878	1,123,438	1,208,440
Public safety				
Personnel	148,452	148,452	131,406	17,046
Operating	2,871,797	2,781,732	1,297,282	1,484,450
Total public safety	3,020,249	2,930,184	1,428,688	1,501,496
Health and welfare				
Personnel	49,666	49,666	49,141	525
Operating	188,449	188,449	70,724	117,725
Total health and welfare	238,115	238,115	119,865	118,250
Resource development				
Operating	51,340	51,340		51,340
Total resource development	51,340	51,340		51,340
Culture and recreation				
Personnel	273,060	273,116	237,799	35,317
Operating	4,178,486	4,178,430	3,424,421	754,009
Total culture and recreation	4,451,546	4,451,546	3,662,220	789,326
Public works				
Personnel	3,635,942	3,667,510	3,223,356	444,154
Operating	10,360,577	10,320,820	7,630,459	2,690,361
Total public works	13,996,519	13,988,330	10,853,815	3,134,515
Capital outlays	1,232,345	1,343,874	174,597	1,169,277
Total expenditures	31,039,751	31,016,215	20,392,085	10,624,130
Excess (deficiency) of revenues over (under) expenditures	(9,537,006)	(9,513,073)	1,283,186	10,796,259
Other financing sources (uses):				
Transfers in	669,629	669,629	669,629	
Transfers out	(1,404,129)	(1,427,665)	(1,333,429)	94,236
Total other financing sources (uses)	(734,500)	(758,036)	(663,800)	94,236
Net change in fund balances	(10,271,506)	(10,271,109)	619,386	10,890,495
Fund balance - beginning	21,030,273	21,030,273	21,030,273	
Prior period adjustments			15,927	15,927
Fund balance - ending	$10,758,767	$10,759,164	$21,665,586	$10,906,422

Exhibit B-4

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$50,000	$50,000	$51,099	$1,099
Charges for services	6,720,000	6,720,000	7,042,833	322,833
Interest	5,000	5,000	6,487	1,487
Miscellaneous	10,000	10,000	179,648	169,648
Total revenues	6,785,000	6,785,000	7,280,067	495,067
EXPENDITURES				
General Government				
Personnel	1,324,132	1,293,142	1,270,314	22,828
Operating	98,852	93,031	66,495	26,536
Total general government	1,422,984	1,386,173	1,336,809	49,364
Public Works				
Personnel	3,635,942	3,667,510	3,223,356	444,154
Operating	5,860,577	5,820,820	3,130,459	2,690,361
Total public works	9,496,519	9,488,330	6,353,815	3,134,515
Capital Outlays	541,688	586,688	61,122	525,566
Total expenditures	11,461,191	11,461,191	7,751,746	3,709,445
Excess (deficiency) of revenues over (under) expenditures	(4,676,191)	(4,676,191)	(471,679)	4,204,512
Net Change in Fund Balance	(4,676,191)	(4,676,191)	(471,679)	4,204,512
Fund balances - beginning	6,118,167	6,118,167	6,118,167	
Fund balances - ending	$1,441,976	$1,441,976	$5,646,488	$4,204,512

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 Scptember 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest			$228	$228
Total revenues			228	228
EXPENDITURES				
Culture and Recreation				
Personnel	$18,834	$18,890	16,928	1,962
Operating	1,078,432	1,078,376	390,440	687,936
Total culture and recreation	1,097,266	1,097,266	407,368	689,898
Capital Outlays	50,000	50,000	21,900	28,100
Total expenditures	1,147,266	1,147,266	429,268	717,998
Excess (deficiency) of revenues over (under) expenditures	(1,147,266)	(1,147,266)	(429,040)	718,226
OTHER FINANCING SOURCES (USES)				
Transfers in	669,629	669,629	669,629	
Total other financing sources (uses)	669,629	669,629	669,629	
Net Change in Fund Balances	(477,637)	(477,637)	240,589	718,226
Fund balances - beginning	393,571	393,571	393,571	
Fund balances - ending	($84,066)	($84,066)	$634,160	$718,226

Exhibit B-5

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$230,000	$230,000	$200,047	($29,953)
Total revenues	230,000	230,000	200,047	(29,953)
EXPENDITURES				
Administration of justice				
Operating	230,000	230,000	185,358	44,642
Total administration of justice	230,000	230,000	185,358	44,642
Total expenditures	$230,000	$230,000	185,358	44,642
Excess (deficiency) of revenues over (under) expenditures			14,689	14,689
Fund balances - beginning				
Prior period adjustments			(146)	(146)
Fund balances - ending			$14,543	$14,543

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services			$1,009	$1,009
Fines and forfeitures	$40,000	$40,000		(40,000)
Interest			180	180
Miscellaneous			314	314
Total revenues	40,000	40,000	1,503	(38,497)
EXPENDITURES				
Administration of justice				
Operating	50,775	50,775	31,980	18,795
Total administration of justice	50,775	50,775	31,980	18,795
Total expenditures	50,775	50,775	31,980	18,795
Excess (deficiency) of revenues over (under) expenditures	(10,775)	(10,775)	(30,477)	(19,702)
Fund balances - beginning	191,586	191,586	191,586	
Fund balances - ending	$180,811	$180,811	$161,109	($19,702)

Exhibit B-6

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	$3,250,000	$3,250,000	$3,392,160	$142,160
Interest	250	250	412	162
Miscellaneous			8,026	8,026
Total revenues	3,250,250	3,250,250	3,400,598	150,348
EXPENDITURES				
Culture and recreation				
Operating	2,655,621	2,655,621	2,651,316	4,305
Total culture and recreation	2,655,621	2,655,621	2,651,316	4,305
Total expenditures	2,655,621	2,655,621	2,651,316	4,305
Excess (deficiency) of revenues over (under) expenditures	594,629	594,629	749,282	154,653
OTHER FINANCING SOURCES (USES)				
Transfers out	(669,629)	(669,629)	(669,629)	
Total other financing sources (uses)	(669,629)	(669,629)	(669,629)	
Net Change in Fund Balances	(75,000)	(75,000)	79,653	154,653
Fund balances - beginning	161,714	161,714	161,714	
Fund balances - ending	$86,714	$86,714	$241,367	$154,653

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$700,000	$700,000	$734,392	$34,392
Interest			258	258
Miscellaneous			13,180	13,180
Total revenues	700,000	700,000	747,830	47,830
EXPENDITURES				
Public Safety				
Personnel	148,452	148,452	131,406	17,046
Operating	925,042	925,042	683,683	241,359
Total public safety	1,073,494	1,073,494	815,089	258,405
Total expenditures	1,073,494	1,073,494	815,089	258,405
Excess (deficiency) of revenues over (under) expenditures	(373,494)	(373,494)	(67,259)	306,235
Net Change in Fund Balances	(373,494)	(373,494)	(67,259)	306,235
Fund balances - beginning	389,800	389,800	389,800	
Fund balances - ending	$16,306	$16,306	$322,541	$306,235

Exhibit B-7

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$980,000	$980,000	$851,258	($128,742)
Interest			85	85
Miscellaneous			1,052	1,052
Total revenues	980,000	980,000	852,395	(127,605)
EXPENDITURES				
General government				
Personnel	643,934	643,915	592,764	51,151
Operating	341,291	341,310	131,200	210,110
Total general government	985,225	985,225	723,964	261,261
Capital outlays	948	948		948
Total expenditures	986,173	986,173	723,964	262,209
Excess (deficiency) of revenues over (under) expenditures	(6,173)	(6,173)	128,431	134,604
Net Change in Fund Balances	(6,173)	(6,173)	128,431	134,604
Fund balances - beginning	66,603	66,603	66,603	
Fund balances - ending	$60,430	$60,430	$195,034	$134,604

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$35,000	$35,000	$63,563	$28,563
Interest			61	61
Total revenues	35,000	35,000	63,624	28,624
EXPENDITURES				
Administration of justice				
Personnel	15,000	15,000	6,026	8,974
Operating	21,842	21,842	10,901	10,941
Total administration of justice	36,842	36,842	16,927	19,915
Total expenditures	36,842	36,842	16,927	19,915
Excess (deficiency) of revenues over (under) expenditures	(1,842)	(1,842)	46,697	48,539
Net Change in Fund Balances	(1,842)	(1,842)	46,697	48,539
Fund balances - beginning	66,096	66,096	66,096	
Fund balances - ending	$64,254	$64,254	$112,793	$48,539

Exhibit B-8

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Courthouse Security Special Revenue Fund
For tbe Year Endcd September 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$275,000	$275,000	$253,662	($21,338)
Interest	200	200	414	214
Total revenues	275,200	275,200	254,076	(21,124)
EXPENDITURES				
Public Safety				
Operating	384	384		384
Total public safety	384	384		384
Capital outlays	149,616	149,616		149,616
Total expenditures	150,000	150,000		150,000
Excess (deficiency) of revenues over (under) expenditures	125,200	125,200	254,076	128,876
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	(77,800)	(77,800)	51,076	128,876
Fund balances - beginning	446,168	446,168	446,168	
Fund balances - ending	$368,368	$368,368	$497,244	$128,876

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$190,000	$190,000	$168,184	($21,816)
Interest			143	143
Total revenues	190,000	190,000	168,327	(21,673)
EXPENDITURES				
General government				
Personnel	226,725	227,193	205,021	22,172
Operating	93,064	92,596	19,377	73,219
Total general government	319,789	319,789	224,398	95,391
Capital outlays	45,211	45,211		45,211
Total expenditures	365,000	365,000	224,398	140,602
Excess (deficiency) of revenues over (under) expenditures	(175,000)	(175,000)	(56,071)	118,929
Fund balances - beginning	198,498	198,498	198,498	
Fund balances - ending	$23,498	$23,498	$142,427	$118,929

Exhibit B-9

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$500	$500	$296	($204)
Total revenues	500	500	296	(204)
EXPENDITURES				
Public safety				
Operating	6,550	6,550		6,550
Total public safety	6,550	6,550		6,550
Total expenditures	6,550	6,550		6,550
Excess (deficiency) of revenues over (under) expenditures	(6,050)	(6,050)	296	6,346
Fund balances - beginning	7,746	7,746	7,746	
Fund balances - ending	$1,696	$1,696	$8,042	$6,346

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$520,000	$520,000	$462,197	($57,803)
Interest			66	66
Miscellaneous			17,451	17,451
Total revenues	520,000	520,000	479,714	(40,286)
EXPENDITURES				
Culture and recreation				
Personnel	254,226	254,226	220,871	33,355
Operating	444,433	444,433	382,665	61,768
Total culture and recreation	698,659	698,659	603,536	95,123
Capital outlays	2,000	2,000	1,980	20
Total expenditures	700,659	700,659	605,516	95,143
Excess (deficiency) of revenues over (under) expenditures	(180,659)	(180,659)	(125,802)	54,857
Net Change in Fund Balances	(180,659)	(180,659)	(125,802)	54,857
Fund balances - beginning	201,381	201,381	201,381	
Fund balances - ending	$20,722	$20,722	$75,579	$54,857

Exhibit B-10

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$415,000	$415,000	$372,957	($42,043)
Interest			85	85
Total revenues	415,000	415,000	373,042	(41,958)
EXPENDITURES				
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	415,000	415,000	373,042	(41,958)
OTHER FINANCING SOURCES (USES)				
Transfers out	(415,000)	(415,000)	(344,300)	70,700
Total other financing sources (uses)	(415,000)	(415,000)	(344,300)	70,700
Net Change in Fund Balances			28,742	28,742
Fund balances - beginning	70,435	70,435	70,435	
Fund balances - ending	$70,435	$70,435	$99,177	$28,742

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Sheriff Leos Special Revenue Fund
For the Year Ended September 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$50,000	$50,000	$58,358	$8,358
Total revenues	50,000	50,000	58,358	8,358
EXPENDITURES				
Public Safety				
Operating	50,000	50,000	50,000	
Total health and welfare	50,000	50,000	50,000	
Total expenditures	$50,000	$50,000	50,000	
Excess (deficiency) of revenues over (under) expenditures			8,358	8,358
Fund balances - beginning				
Fund balances - ending			$8,358	$8,358

Exhibit B-11

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous	$1,000	$1,000	$808	($192)
Total revenues	1,000	1,000	808	(192)
EXPENDITURES				
Health and welfare				
Operating	26,500	26,500	500	26,000
Total health and welfare	26,500	26,500	500	26,000
Total expenditures	26,500	26,500	500	26,000
Excess (deficiency) of revenues over (under) expenditures	(25,500)	(25,500)	308	25,808
Fund balances - beginning	28,157	28,157	28,157	
Fund balances - ending	$2,657	$2,657	$28,465	$25,808

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$23,333	$23,333		($23,333)
Interest			$49	49
Total revenues	23,333	23,333	49	(23,284)
EXPENDITURES				
Administration of justice				
Operating	$23,333	$23,333		23,333
Total expenditures	23,333	23,333		23,333
Excess (deficiency) of revenues over (under) expenditures			49	49
Net Change in Fund Balances			49	49
Fund balances - beginning	49,852	49,852	49,852	
Fund balances - ending	$49,852	$49,852	$49,901	$49

Exhibit B-12

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$7,000	$7,000	$11,236	$4,236
Total revenues	7,000	7,000	11,236	4,236
EXPENDITURES				
Administration of justice				
Operating	7,000	7,000	6,922	78
Total administration of justice	7,000	7,000	6,922	78
Total expenditures	7,000	7,000	6,922	78
Excess (deficiency) of revenues over (under) expenditures			4,314	4,314
Fund balances - beginning	2,494	2,494	2,494	
Fund balances - ending	$2,494	$2,494	$6,808	$4,314

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$80,000	$80,000	$83,313	$3,313
Interest			318	318
Total revenues	80,000	80,000	83,631	3,631
EXPENDITURES				
Administration of justice				
Personnel	49,617	49,810	48,763	1,047
Operating	57,895	57,702	38,367	19,335
Total administration of justice	107,512	107,512	87,130	20,382
Capital outlays	16,000	16,000		16,000
Total expenditures	123,512	123,512	87,130	36,382
Excess (deficiency) of revenues over (under) expenditures	(43,512)	(43,512)	(3,499)	40,013
Fund balances - beginning	297,463	297,463	297,463	
Fund balances - ending	$253,951	$253,951	$293,964	$40,013

Exhibit B-13

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$700	$700	$237	($463)
Total revenues	700	700	237	(463)
EXPENDITURES				
Administration of justice				
Operating	4,450	4,450	1,649	2,801
Total administration of justice	4,450	4,450	1,649	2,801
Total expenditures	4,450	4,450	1,649	2,801
Excess (deficiency) of revenues over (under) expenditures	(3,750)	(3,750)	(1,412)	2,338
Fund balances - beginning	10,809	10,809	10,809	
Fund balances - ending	$7,059	$7,059	$9,397	$2,338

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$148,000	$148,000	$84,762	($63,238)
Interest			39	39
Total revenues	148,000	148,000	84,801	(63,199)
EXPENDITURES				
General government				
Personnel	64,388	64,388	32,468	31,920
Operating	115,614	115,614	59,963	55,651
Total general government	180,002	180,002	92,431	87,571
Capital outlays				
Total expenditures	180,002	180,002	92,431	87,571
Excess (deficiency) of revenues over (under) expenditures	(32,002)	(32,002)	(7,630)	24,372
Fund balances - beginning	38,107	38,107	38,107	
Fund balances - ending	$6,105	$6,105	$30,477	$24,372

Exhibit B-14

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental				
Charges for services	$173,000	$173,000	$220,044	$47,044
Interest			585	585
Miscellaneous	27,000	27,000	37,116	10,116
Total revenues	200,000	200,000	257,745	57,745
EXPENDITURES				
Public Safety				
Operating	382,850	382,850	176,502	206,348
Total public safety	382,850	382,850	176,502	206,348
Total expenditures	382,850	382,850	176,502	206,348
Excess (deficiency) of revenues over (under) expenditures	(182,850)	(182,850)	81,243	264,093
Net Change in Fund Balances	(182,850)	(182,850)	81,243	264,093
Fund balances - beginning	488,545	488,545	488,545	
Fund balances - ending	$305,695	$305,695	$569,788	$264,093

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	$600	$600	$4,390	$3,790
Miscellaneous	50,000	50,000	65,730	15,730
Total revenues	50,600	50,600	70,120	19,520
EXPENDITURES				
General government				
Personnel	123,718	123,718	64,535	59,183
Operating	44,168	44,168	9,638	34,530
Total general government	167,886	167,886	74,173	93,713
Capital outlays	30,000	30,000		30,000
Total expenditures	197,886	197,886	74,173	123,713
Excess (deficiency) of revenues over (under) expenditures	(147,286)	(147,286)	(4,053)	143,233
Fund balances - beginning	644,433	644,433	644,433	
Fund balances - ending	$497,147	$497,147	$640,380	$143,233

Exhibit B-15

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services			$40,825	$40,825
Miscellaneous			8,533	8,533
Total revenues			49,358	49,358
EXPENDITURES				
Administration of justice				
Personnel			7,066	(7,066)
Operating	$2,040	$2,040	41,475	(39,435)
Total administration of justice	2,040	2,040	48,541	(46,501)
Total expenditures	2,040	2,040	48,541	(46,501)
Excess (deficiency) of revenues over (under) expenditures	(2,040)	(2,040)	817	2,857
Fund balances - beginning	21,521	21,521	21,521	
Fund balances - ending	$19,481	$19,481	$22,338	$2,857

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$22,500	$22,500	$22,500	
Total revenues	22,500	22,500	22,500	
EXPENDITURES				
Administration of justice				
Personnel	22,500	22,500	22,497	$3
Total administration of justice	22,500	22,500	22,497	3
Total expenditures	22,500	22,500	22,497	3
Excess (deficiency) of revenues over (under) expenditures			3	3
Fund balances - beginning	2,414	2,414	2,414	
Fund balances - ending	$2,414	$2,414	$2,417	$3

Exhibit B-16

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$12,000	$12,000	$12,998	$998
Interest			206	206
Total revenues	12,000	12,000	13,204	1,204
EXPENDITURES				
Administration of justice				
Personnel	60,000	60,000		60,000
Operating	60,000	60,000		60,000
Total administration of justice	120,000	120,000		120,000
Capital outlays	40,000	40,000		40,000
Total expenditures	160,000	160,000		160,000
Excess (deficiency) of revenues over (under) expenditures	(148,000)	(148,000)	13,204	161,204
Fund balances - beginning	204,097	204,097	204,097	
Fund balances - ending	$56,097	$56,097	$217,301	$161,204

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$875,000	$875,000	$858,905	($16,095)
Interest			1,181	1,181
Total revenues	875,000	875,000	860,086	(14,914)
EXPENDITURES				
General government				
Operating	1,675,000	1,675,000		1,675,000
Total general government	1,675,000	1,675,000		1,675,000
Total expenditures	1,675,000	1,675,000		1,675,000
Excess (deficiency) of revenues over (under) expenditures	(800,000)	(800,000)	860,086	1,660,086
Net Change in Fund Balances	(800,000)	(800,000)	860,086	1,660,086
Fund balances - beginning	915,709	915,709	915,709	
Fund balances - ending	$115,709	$115,709	$1,775,795	$1,660,086

Exhibit B-17

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$200,000	$200,000	$442,152	$242,152
Interest	1,500	1,500	1,205	(295)
Miscellaneous	2,500	2,500	22	(2,478)
Total revenues	204,000	204,000	443,379	239,379
EXPENDITURES				
General government				
Personnel	53,195	53,195	46,056	7,139
Operating	427,154	427,154	340,777	86,377
Total general government	480,349	480,349	386,833	93,516
Total expenditures	480,349	480,349	386,833	93,516
Excess (deficiency) of revenues over (under) expenditures	(276,349)	(276,349)	56,546	332,895
Fund balances - beginning	1,157,032	1,157,032	1,157,032	
Fund balances - ending	$880,683	$880,683	$1,213,578	$332,895

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$214,059	$214,059	$111,763	($102,296)
Miscellaneous			6,504	6,504
Total revenues	214,059	214,059	118,267	(95,792)
EXPENDITURES				
General government				
Operating	214,059	214,059	118,266	95,793
Total administration of justice	214,059	214,059	118,266	95,793
Capital outlays				
Total expenditures	$214,059	$214,059	118,266	95,793
Excess (deficiency) of revenues over (under) expenditures			1	1
Fund balances - beginning				
Fund balances - ending			$1	$1

Exhibit B-18

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, 2014

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

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Project Care Special Revenue Fund
For the Year Ended September 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	$4,000	$4,000	$5,168	$1,168
Miscellaneous	39,603	40,000	36,511	(3,489)
Total revenues	43,603	44,000	41,679	(2,321)
EXPENDITURES				
Health and welfare				
Operating	120,000	120,000	47,044	72,956
Total health and welfare	120,000	120,000	47,044	72,956
Total expenditures	120,000	120,000	47,044	72,956
Excess (deficiency) of revenues over (under) expenditures	(76,397)	(76,000)	(5,365)	70,635
Fund balances - beginning	5,283,888	5,283,888	5,283,888	
Fund balances - ending	$5,207,491	$5,207,888	$5,278,523	$70,635

Exhibit B-19

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$65,000	$65,000	$74,017	$9,017
Interest			178	178
Total revenues	65,000	65,000	74,195	9,195
EXPENDITURES				
General government				
Operating	122,465	122,465	72,588	49,877
Total general government	122,465	122,465	72,588	49,877
Capital outlays	12,217	12,217		12,217
Total expenditures	134,682	134,682	72,588	62,094
Excess (deficiency) of revenues over (under) expenditures	(69,682)	(69,682)	1,607	71,289
Net Change in Fund Balances	(69,682)	(69,682)	1,607	71,289
Fund balances - beginning	169,041	169,041	169,041	
Fund balances - ending	$99,359	$99,359	$170,648	$71,289

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeitures	$500,000	$500,000	$205,333	($294,667)
Interest			1,051	1,051
Miscellaneous	$100,000	100,000	74,240	(25,760)
Total revenues	600,000	600,000	280,624	(319,376)
EXPENDITURES				
Administration of justice				
Personnel	296,569	296,569	190,649	105,920
Operating	659,576	659,576	348,564	311,012
Total administration of justice	956,145	956,145	539,213	416,932
Capital outlays	180,000	180,000	28,860	151,140
Total expenditures	1,136,145	1,136,145	568,073	568,072
Excess (deficiency) of revenues over (under) expenditures	(536,145)	(536,145)	(287,449)	248,696
Fund balances - beginning	1,175,785	1,175,785	1,175,785	
Fund balances - ending	$639,640	$639,640	$888,336	$248,696

Exhibit B-20

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$50,000	$50,000	$46,146	($3,854)
Interest			50	50
Total revenues	50,000	50,000	46,196	(3,804)
EXPENDITURES				
Health and Welfare				
Personnel	49,666	49,666	49,141	525
Operating	41,949	41,949	23,180	18,769
Total health and welfare	91,615	91,615	72,321	19,294
Total expenditures	91,615	91,615	72,321	19,294
Excess (deficiency) of revenues over (under) expenditures	(41,615)	(41,615)	(26,125)	15,490
Net Change in Fund Balances	(41,615)	(41,615)	(26,125)	15,490
Fund balances - beginning	64,767	64,767	64,767	
Fund balances - ending	$23,152	$23,152	$38,642	$15,490

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$84,000	$84,000	$90,495	$6,495
Interest			308	308
Total revenues	84,000	84,000	90,803	6,803
EXPENDITURES				
Administration of justice				
Operating	218,257	218,257	40,072	178,185
Total administration of justice	218,257	218,257	40,072	178,185
Capital outlays	140,786	140,786		140,786
Total expenditures	359,043	359,043	40,072	318,971
Excess (deficiency) of revenues over (under) expenditures	(275,043)	(275,043)	50,731	325,774
Fund balances - beginning	294,782	294,782	294,782	
Fund balances - ending	$19,739	$19,739	$345,513	$325,774

Exhibit B-21

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$125,000	$125,000		($125,000)
Interest			$127	127
Total revenues	125,000	125,000	127	(124,873)
EXPENDITURES				
Public Safety				
Operating	155,971	155,971	123,535	32,436
Total Public Safety	155,971	155,971	123,535	32,436
Total expenditures	155,971	155,971	123,535	32,436
Excess (deficiency) of revenues over (under) expenditures	(30,971)	(30,971)	(123,408)	(92,437)
Fund balances - beginning	157,716	157,716	157,716	
Fund balances - ending	$126,745	$126,745	$34,308	($92,437)

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$109,000	$109,000	$120,250	$11,250
Interest			10	10
Total revenues	109,000	109,000	120,260	11,260
EXPENDITURES				
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	109,000	109,000	120,260	11,260
OTHER FINANCING SOURCES (USES)				
Transfers out	(116,500)	(116,500)	(116,500)	
Total other financing sources (uses)	(116,500)	(116,500)	(116,500)	
Net Change in Fund Balances	(7,500)	(7,500)	3,760	11,260
Fund balances - beginning	12,441	12,441	12,441	
Fund balances - ending	$4,941	$4,941	$16,201	$11,260

Exhibit B-22

County of El Paso, Texas
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Aetual
Justiee Court Security
For the Year Ended September 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$21,000	$21,000	$22,740	$1,740
Interest			200	200
Total revenues	21,000	21,000	22,940	1,940
EXPENDITURES				
Public Safety				
Operating	201,000	195,206	7,782	187,424
Total Public Safety	201,000	195,206	7,782	187,424
Capital outlays		5,794		5,794
Total expenditures	201,000	201,000	7,782	193,218
Excess (deficiency) of revenues over (under) expenditures	(180,000)	(180,000)	15,158	195,158
Fund balances - beginning	196,937	196,937	196,937	
Fund balances - ending	$16,937	$16,937	$212,095	$195,158

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	$65,000	$65,000	$63,580	($1,420)
Interest			293	293
Total revenues	65,000	65,000	63,873	(1,127)
EXPENDITURES				
Administration of Justice				
Personnel	32,180			
Operating	167,830	200,010	39,779	160,231
Total Administration of Justice	200,010	200,010	39,779	160,231
Total expenditures	200,010	200,010	39,779	160,231
Excess (deficiency) of revenues over (under) expenditures	(135,010)	(135,010)	24,094	159,104
Net Change in Fund Balance	(135,010)	(135,010)	24,094	159,104
Fund balances - beginning	292,856	292,856	292,856	
Fund balances - ending	$157,846	$157,846	$316,950	$159,104

Exhibit B-23

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest			$38	$38
Total revenues			38	38
EXPENDITURES				
Administration of Justice				
Operating	$61,014	$61,014		61,014
Total Administration of Justice	61,014	61,014		61,014
Capital outlays	23,879	23,879		23,879
Total expenditures	84,893	84,893		84,893
Excess (deficiency) of revenues over (under) expenditures	(84,893)	(84,893)	38	84,931
Fund balances - beginning	37,611	$37,611	37,611	
Fund balances - ending	($47,282)	($47,282)	$37,649	$84,931

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental				
Charges for services	$32,000	$32,000	$47,197	$15,197
Interest			112	112
Total revenues	32,000	32,000	47,309	15,309
EXPENDITURES				
Administration of Justice				
Personnel	36,862	43,302	37,901	5,401
Operating	65,138	58,698	27,283	31,415
Total expenditures	102,000	102,000	65,184	36,816
Excess (deficiency) of revenues over (under) expenditures	(70,000)	(70,000)	(17,875)	52,125
Net Change in Fund Balance	(70,000)	(70,000)	(17,875)	52,125
Fund balances - beginning	124,865	124,865	124,865	
Fund balances - ending	$54,865	$54,865	$106,990	$52,125

Exhibit B-24

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, 2014

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual Amounts	(Negative)
REVENUES				
Charges for services	$150,000	$150,000	$103,560	($46,440)
Interest			89	89
Total revenues	150,000	150,000	103,649	(46,351)
EXPENDITURES				
General Government				
Operating	150,000	150,000		150,000
Total general government	150,000	150,000		150,000
Total expenditures	150,000	150,000		150,000
Excess (deficiency) of revenues over (under) expenditures			103,649	103,649
Net change in fund balances			103,649	103,649
Fund balance - beginning	38,962	38,962	38,962	
Prior period adjustments			16,073	16,073
Fund balance - ending	$38,962	$38,962	$158,684	$119,722

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, 2014

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual Amounts	(Negative)
REVENUES				
Charges for services	$19,000	$19,000	$16,526	($2,474)
Interest			60	60
Total revenues	19,000	19,000	16,586	(2,414)
EXPENDITURES				
Administration of Justice				
Operating	40,000	40,000	21,483	18,517
Total administration of justice	40,000	40,000	21,483	18,517
Total expenditures	40,000	40,000	21,483	18,517
Excess (deficiency) of revenues over (under) expenditures	(21,000)	(21,000)	(4,897)	16,103
Net change in fund balances	(21,000)	(21,000)	(4,897)	16,103
Fund balance - beginning	55,282	55,282	55,282	
Fund balance - ending	$34,282	$34,282	$50,385	$16,103

Exhibit B-25

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, 2014

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual Amounts	(Negative)
REVENUES				
Charges for services	$130,000	$130,000	$108,167	($21,833)
Interest			117	117
Total revenues	130,000	130,000	108,284	(21,716)
EXPENDITURES				
Administration of Justice				
Operating	150,000	150,000	16,703	133,297
Total administration of justice	150,000	150,000	16,703	133,297
Total expenditures	150,000	150,000	16,703	133,297
Excess (deficiency) of revenues over (under) expenditures	(20,000)	(20,000)	91,581	111,581
Net change in fund balances	(20,000)	(20,000)	91,581	111,581
Fund balance - beginning	44,594	44,594	44,594	
Fund balance - ending	$24,594	$24,594	$136,175	$111,581

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, 2014

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual Amounts	(Negative)
REVENUES				
Intergovernmental	$150,000	$150,000	$12,062	($137,938)
Fines and forfeitures	50,000	50,000	15,242	(34,758)
Interest			476	476
Miscellaneous			3,732	3,732
Total revenues	200,000	200,000	31,512	(168,488)
EXPENDITURES				
Public Safety				
Operating	1,150,000	1,065,729	255,780	809,949
Total public safety	1,150,000	1,065,729	255,780	809,949
Capital outlays		60,735	60,735	
Total expenditures	1,150,000	1,126,464	316,515	809,949
Excess (deficiency) of revenues over (under) expenditures	(950,000)	(926,464)	(285,003)	641,461
Other financing sources (uses):				
Transfers out		(23,536)		23,536
Total other financing sources (uses)		(23,536)		23,536
Net change in fund balances	(950,000)	(950,000)	(285,003)	664,997
Fund balance - beginning	857,007	857,007	857,007	
Fund balance - ending	($92,993)	($92,993)	$572,004	$664,997

Exhibit B-26

County of El Paso, Texas
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Transportation Fee Special Revenue Fund
For the Year Ended September 30, 2014

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
Intergovernmental	$4,500,000	$4,500,000	$4,731,670	$231,670
Total revenues	4,500,000	4,500,000	4,731,670	231,670
EXPENDITURES				
Public Works				
Operating	4,500,000	4,500,000	4,500,000	
Total public works	4,500,000	4,500,000	4,500,000	
Total expenditures	$4,500,000	$4,500,000	4,500,000	
Excess (deficiency) of revenues over (under) expenditures			231,670	231,670
Net change in fund balances			231,670	231,670
Fund balance - beginning				
Fund balance - ending			$231,670	$231,670

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2014

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.

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.

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.

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2014

GRANTS

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 Non-Traditional Services

These funds were provided by the El Paso community to all youth in need of treatment and services that would not normally be covered by insurance and medi-care.

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.

Border Crime Initiative Program Income

Federal and State Generated Program Income from asset forfeiture that is incorporated into the current year grant to supplement the operating expenditures for the Border Crime Program.

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, 2014

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.

CA Prosecutor Security

This grant is awarded by the Criminal Justice Division. The County Essential Services Program provides financial assistance to counties for essential public services including law enforcement services, jail services, court services, or reimbursement of extraordinary costs incurred for the investigation or prosecution of capital murder or crimes committed because of bias or prejudice.

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 Revolucion Water Project

This grant is awarded by the United States Department of Agriculture Rural Development for a first-time water service to the Colonia Revolution area on the Eastside of El Paso County.

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, 2014

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.

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 DA Border Prosecution Unit goal is to equip and position local prosecutors to effect a more coordinated and collaborative response to criminal cases attributable to border crime.

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.

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.

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.

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2014

GRANTS

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.

Emergency Solution Grant Program

This is a Federal pass-through state grant awarded by the Texas Department of Housing and Community Affairs to provide the services necessary to help persons that are at risk of homelessness or homeless quickly regain stability in permanent housing.

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.

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2014

GRANTS

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.

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.

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2014

GRANTS

Homeland Security

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

Homeless & Housing Services Program

This is a state pass-through city grant awarded by the City of El Paso to assist at least seventy-five individuals or families who are facing eviction and eminent homelessness receive Housing Trust Funds to pay rent and remain sheltered.

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.

Mayfair Nuway Water Project

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

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.

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2014

GRANTS

ONDCP Multiple Initiatives

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

Operation Stonegarden

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

Organized Crime Drug Enforcement Task Force

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

Project Border Star

The 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 to local law enforcement agencies for state surge operations for improved border security. Funds are provided 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.

Project Hope

This grant is awarded by the Criminal Justice Division to support programs that prevent violence in and around schools and to improve the juvenile justice system and develop effective education, training, prevention, diversion, treatment and rehabilitation programs in the area of juvenile delinquency.

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2014

GRANTS

Prostitution Prevention Program

This grant is awarded by the Criminal Justice Division to reduce crime and improve the criminal or juvenile justice system.

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.

Public Defender Problem Solving Attorney

This grant awarded by the Texas Indigent Defense Commission will help to provide prompt representation to the Specialty Treatment Court Participants, increase quality and quantity of time in providing effective representation of all clients of the Public Defender's Office, and provides continuity of services to participants.

Regional Public Transportation Plan

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

Rural Bus Auction Proceeds

This account was created to maintain the proceeds received from the auction of buses that were originally purchased through a grant. These funds are to be used as grant match for future grant bus purchases.

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 Vehicle Rehab

This grant is awarded by the State of Texas through the Texas Department of Transportation for the purpose of rehabilitating the Rural Transit Program buses.

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2014

GRANTS

Second Chance Act Family

This grant is awarded by the Department of Justice, Office of Justice Assistance to provide support services for offenders with mental health issues and their families as they reenter the community.

Secure Border Trade Demo Project

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

Sheriff's Crime History Reporting

Designed to bring El Paso County in compliance with Chapter 60 of the Code of Criminal Procedure, Article 60.10, Data Reporting Improvement Plan to attain a 90% disposition completeness percentage.

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 Operation

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.

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2014

GRANTS

Teen Intervention

This grant is awarded by the Criminal Justice Division to support programs that prevent violence in and around schools to improve the juvenile justice system and develop effective education, training, prevention, diversion, treatment and rehabilitation programs in the area of juvenile delinquency.

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 Justice Department

This is program income awarded by the Texas Juvenile Justice Department to provide funds for the provision of probation services (staff and professional services).

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.

Texas Tobacco Enforcement Program

This program income is awarded by the Texas State University of San Marcos to conduct controlled buys/stings and follow-ups of tobacco permitted retail outlets using minors as decoys to determine compliance with applicable laws in Health and Safety Codes 161.082.

TJPC Secure Post Adjudication

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

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2014

GRANTS

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.

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.

Veterans Court

This grant is awarded by the Criminal Justice Division and supports projects that provide court-supervised substance abuse treatment as an alternative to traditional criminal sanctions, as defined in Chapter 469 of the Texas Health and Safety Code.

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.

COUNTY OF El PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2014

GRANTS

Ysleta, Socorro, San Eli Circular Route

This grant is awarded by the State of Texas through the Texas Department of Transportation for the purchase and operation of public transportation. This new circular route will help to reduce the current congestion

County of El Paso, Texas
Special Revenue Funds
Combining Balance Sheet - Grant Funds
As of September 30, 2014
(With comparative totals for September 30, 2013)

Funds	Assets				
	Cash-Demand Deposits	Accounts Receivable	Notes Receivable	Due from Other Funds	Total Assets
General Government					
Access and Visitation Grant		$8,932			$8,932
Balances September 30, 2014		$8,932			$8,932
Administration of Justice					
34th Judicial District Prosecution Initiative		$125,154			$125,154
65th District Family Drug Court		28,706			28,706
384th District Drug Court		29,375			29,375
409th District Drug Court		16,483			16,483
409th District Drug Court EPISD	$863				863
CA Prosector Security		4,842			4,842
DA Border Prosecution		134,494			134,494
DIMS Project		97,198			97,198
Domestic Violence Unit		45,531			45,531
DWI Court Program		30,973			30,973
Explorer Post Task Force	936				936
Juvenile Accountability Incentive	224	100			324
Project Hope		80,260			80,260
Prostitution Prevention Program		64,828			64,828
Protective Order Court		42,596			42,596
Public Defender Problem Solving Attorney		8,639		$3,315	11,954
Teen Intervention		25,498			25,498
Veterans Court		58,819			58,819
Victim Witness Services		24,168			24,168
Balances September 30, 2014	$2,023	$817,664		$3,315	$823,002
Public Safety					
Border Crime Initiative		$15,380			$15,380
Border Crime Initiative Program Income		51,905		$6,911	58,816
Bullet Proof Vest Partnership		3,549			3,549
Byrne Justice Assistance Grant		3,763			3,763
Cops in Schools		266,813			266,813
HIDTA Program Income				888,478	888,478
Homeland Security		84,272			84,272
Juvenile Board State Aid Imprest Fund		476		85,608	86,084
ONDCP Multiple Initiatives		669,929			669,929
Operation Stonegarden		688,602			688,602
Organized Crime Drug Enforce Task Force		95,634			95,634
Sheriff's Crime History Reporting		46,188			46,188
Sheriff's Crime Victim Services		5,511			5,511
Sheriff's Step		836			836
Sheriff's Training Academy		31,868			31,868
Texas Juvenile Justice Department				693,785	693,785
Texas Tobacco Enforcement Program	$14,550				14,550
TJPC Title IV-E Enhanced Billing				1,014,882	1,014,882
Victims of Crimes Act		19,328			19,328
Balances September 30, 2014	$14,550	$1,984,054		$2,689,664	$4,688,268

(Continued)

County of El Paso, Texas
Special Revenue Funds
Combining Balance Sheet - Grant Funds
As of September 30, 2014
(With comparative totals for September 30, 2013)

Funds	Assets				
	Cash-Demand Deposits	Accounts Receivable	Notes Receivable	Due from Other Funds	Total Assets
Health and Welfare					
BCMHC Interception Project	$66			$10	$76
BCMHC Non-Traditional Services				5,837	5,837
Child Protective Services		$109,939			109,939
Emergency Solution Grant Program		64,494			64,494
Family and Youth Activities	654				654
Homeless & Housing Services Program		26,330			26,330
Nutrition Meals		261,862			261,862
Balances September 30, 2014	$720	$462,625		$5,847	$469,192
Resource Development					
Geothermal Project (ARRA)		$80,396			$80,396
Texas Capital Project			$855,047	$150,530	1,005,577
Balances September 30, 2014		$80,396	$855,047	$150,530	$1,085,973
Community Services					
El Paso/NM Transit System		$129,288			$129,288
Regional Public Transportation Plan		44,329			44,329
Rural Bus Auction Proceeds				$8,129	8,129
Rural Transit Assistance Program	$27,112	112,665			139,777
Rural Transit Vehicle Rehab		593			593
Secure Border Trade Demo Project		122,785			122,785
Van Pool Program		762,772			762,772
Ysleta, Socorro, San Eli Circular Route	37,100				37,100
Balances September 30, 2014	$64,212	$1,172,432		$8,129	$1,244,773
Public Works					
Colonia Revolucion Water Project		$394,283			$394,283
Colonia Road Projects		35,195			35,195
Colonia Self-Help Center		420,665			420,665
Balances September 30, 2014		$850,143			$850,143
Total Balance September 30, 2014	$81,505	$5,376,246	$855,047	$2,857,485	$9,170,283
Total Balance September 30, 2013	$81,554	$6,999,535	$883,391	$2,641,394	$10,605,874

(Continued)

County of El Paso, Texas
Special Revenue Funds
Combining Balance Sheet - Grant Funds
As of September 30, 2014
(With comparative totals for September 30, 2013)

Funds	Liabilities and Fund Balance						Total Liabilities and Fund Balance
	Vouchers/ Retainage Payable	Payroll Liabilities	Due to Other Funds	Unearned Revenues	Total Liabilities	Fund Balance Restricted	
General Government							
Access and Visitation Grant			$7,704		$7,704	$1,228	$8,932
Balances September 30, 2014			$7,704		$7,704	$1,228	$8,932
Administration of Justice							
34th Judicial District Prosecution Initiative	$888	$29,865	$94,401		$125,154		$125,154
65th District Family Drug Court	6,219		22,487		28,706		28,706
384th District Drug Court	2,082	5,752	21,541		29,375		29,375
409th District Drug Court	88	2,899	13,334		16,321	$162	16,483
409th District Drug Court EPISD						863	863
CA Prosector Security			4,842		4,842		4,842
DA Border Prosecution	21,722	10,064	102,708		134,494		134,494
DIMS Project		26,669	66,701		93,370	3,828	97,198
Domestic Violence Unit	1,909	11,251	24,192		37,352	8,179	45,531
DWI Court Program	6,409	4,822	19,742		30,973		30,973
Explorer Post Task Force	12				12	924	936
Juvenile Accountability Incentive	111				111	213	324
Project Hope	20,045		60,215		80,260		80,260
Prostitution Prevention Program	6,437	6,218	52,173		64,828		64,828
Protective Order Court	420	10,810	30,682		41,912	684	42,596
Public Defender Problem Solving Attorney		262			262	11,692	11,954
Teen Intervention	13,502		11,996		25,498		25,498
Veterans Court	6,465	7,713	44,641		58,819		58,819
Victim Witness Services		7,652	15,566		23,218	950	24,168
Balances September 30, 2014	$86,309	$123,977	$585,221		$795,507	$27,495	$823,002
Public Safety							
Border Crime Initiative		$15,380			$15,380		$15,380
Border Crime Initiative Program Income	$14,287	9,176			23,463	$35,353	58,816
Bullet Proof Vest Partnership			$3,549		3,549		3,549
Byrne Justice Assistance Grant			3,763		3,763		3,763
Cops in Schools		21,477	218,315		239,792	27,021	266,813
HIDTA Program Income						888,478	888,478
Homeland Security	22,439		61,833		84,272		84,272
Juvenile Board State Aid Imprest Fund	1,352				1,352	84,732	86,084
ONDCP Multiple Initiatives	60,026	109,937	499,966		669,929		669,929
Operation Stonegarden	501,592		187,010		688,602		688,602
Organized Crime Drug Enforce Task Force			95,634		95,634		95,634
Sheriff's Crime History Reporting			46,188		46,188		46,188
Sheriff's Crime Victim Services	494	3,003	2,014		5,511		5,511
Sheriff's Step			836		836		836
Sheriff's Training Academy		7,443	24,425		31,868		31,868
Texas Juvenile Justice Department	94,400	142,669		$456,716	693,785		693,785
Texas Tobacco Enforcement Program	1,050				1,050	13,500	14,550
TJPC Title IV-E Enhanced Billing		44,708			44,708	970,174	1,014,882
Victims of Crimes Act	82	5,058	14,188		19,328		19,328
Balances September 30, 2014	$695,722	$358,851	$1,157,721	$456,716	$2,669,010	$2,019,258	$4,688,268

(Continued)

County of El Paso, Texas
Special Revenue Funds
Combining Balance Sheet - Grant Funds
As of September 30, 2014
(With comparative totals for September 30, 2013)

Funds	Liabilities and Fund Balance						Total Liabilities and Fund Balance
	Vouchers/ Retainage Payable	Payroll Liabilities	Due to Other Funds	Unearned Revenues	Total Liabilities	Fund Balance Restricted	
Health and Welfare							
BCMHC Interception Project	$76				$76		$76
BCMHC Non-Traditional Services	150				150	$5,687	5,837
Child Protective Services	2,227	$36,775	$36,204		75,206	34,733	109,939
Emergency Solution Grant Program	30,477		34,017		64,494		64,494
Family and Youth Activities						654	654
Homeless & Housing Services Program	26,330				26,330		26,330
Nutrition Meals	61,854		104,607		166,461	95,401	261,862
Balances September 30, 2014	$121,114	$36,775	$174,828		$332,717	$136,475	$469,192
Resource Development							
Geothermal Project (ARRA)	$80,396				$80,396		$80,396
Texas Capital Project	12,823				12,823	$992,754	1,005,577
Balances September 30, 2014	$93,219				$93,219	$992,754	$1,085,973
Community Services							
El Paso/NM Transit System	$96,968		$32,320		$129,288		$129,288
Regional Public Transportation Plan	118	$2,213	41,998		44,329		44,329
Rural Bus Auction Proceeds						$8,129	8,129
Rural Transit Assistance Program	129,429	5,297			134,726	5,051	139,777
Rural Transit Vehicle Rehab	593				593		593
Secure Border Trade Demo Project	122,785				122,785		122,785
Van Pool Program	550,192		212,580		762,772		762,772
Ysleta, Socorro, San Eli Circular Route	10,642				10,642	26,458	37,100
Balances September 30, 2014	$910,727	$7,510	$286,898		$1,205,135	$39,638	$1,244,773
Public Works							
Colonia Revolucion Water Project	$169,835		$224,448		$394,283		$394,283
Colonia Road Projects	35,195				35,195		35,195
Colonia Self-Help Center			420,665		420,665		420,665
Balances September 30, 2014	$205,030		$645,113		$850,143		$850,143
Total Balance September 30, 2014	$2,112,121	$527,113	$2,857,485	$456,716	$5,953,435	$3,216,848	$9,170,283
Total Balance September 30, 2013	$2,617,706	$536,310	$3,860,157	$134,625	$7,148,798	$3,457,076	$10,605,874

(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, 2014
(With comparative totals for the year ended September 30, 2013)

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	$115		$115	$69,482	$68,369	$1,113	$1,228
Balances September 30, 2014	$115		$115	$69,482	$68,369	$1,113	$1,228
Administration of Justice							
34th Judicial District Prosecution Initiative				$617,261	$617,261		
65th District Family Drug Court				47,257	47,257		
384th District Drug Court				143,545	143,545		
409th District Drug Court	$4,337		$4,337	60,965	65,140	($4,175)	$162
409th District Drug Court EPISD	3,256		3,256		2,393	(2,393)	863
CA Prosecutor Security				14,683	14,683		
DA Border Prosecution				395,960	395,960		
DIMS Project	24,411		24,411	649,513	670,096	(20,583)	3,828
Domestic Violence Unit				263,637	255,458	8,179	8,179
DWI Court Program				148,526	148,526		
Explorer Post Task Force	1,456		1,456		532	(532)	924
Juvenile Accountability Incentive	3,142		3,142	22,790	25,719	(2,929)	213
Project Hope				173,905	173,905		
Prostitution Prevention Program				114,049	114,049		
Protective Order Court	4,345		4,345	237,781	241,442	(3,661)	684
Public Defender Problem Solving Attorney				72,986	61,294	11,692	11,692
Teen Intervention				51,339	51,339		
Veterans Court				189,818	189,818		
Victim Witness Services				172,760	171,810	950	950
Balances September 30, 2014	$40,947		$40,947	$3,376,775	$3,390,227	($13,452)	$27,495
Public Safety							
Border Crime Initiative				$201,963	$201,963		
Border Crime Initiative Program Income	$99,553		$99,553	593,421	657,621	($64,200)	$35,353
Bullet Proof Vest Partnership				4,647	4,647		
Byrne Justice Assistance Grant				46,067	46,067		
Click It or Ticket Operation				1,418	1,418		
COPS in Schools				281,601	254,580	27,021	27,021
DAG Reporting				2,073	2,073		
HIDTA Program Income	1,037,601	($150,000)	887,601	14,901	14,024	877	888,478
Homeland Security				89,565	89,565		
Juvenile Board State Aid Impress Fund	92,673		92,673	731	8,672	(7,941)	84,732
ONDCP Multiple Initiatives				3,367,469	3,367,469		
Operation Stonegarden				2,867,563	2,867,563		
Organized Crime Drug Enforce Task Force				419,637	419,637		
Project Border Star				241,024	241,024		
Sheriff's Crime History Reporting				76,717	76,717		
Sheriff's Crime Victim Services				65,402	65,402		
Sheriff's Step				69,035	69,035		
Sheriff's Training Academy				160,413	160,413		
Texas Juvenile Probation Commission				4,132,835	4,132,835		
Texas Tobacco Enforcement Program	4,725		4,725	71,100	62,325	8,775	13,500
TJPC Secure Post-Adjudication	14,484		14,484		14,484	(14,484)	
TJPC Title IV-E Enhanced Billing	998,554		998,554	32,142	60,522	(28,380)	970,174
Victims of Crimes Act	2,461		2,461	118,471	120,932	(2,461)	
Balances September 30, 2014	$2,250,051	($150,000)	$2,100,051	$12,858,195	$12,938,988	($80,793)	$2,019,258

(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, 2014
(With comparative totals for the year ended September 30, 2014)

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 Juvenile Drug Court Mentoring Program				$1,463	$1,463		
BCMHC Non-Traditional Services	$6,152		$6,152		465	($465)	$5,687
Child Protective Services	98,467		98,467	925,761	989,495	(63,734)	34,733
Emergency Food and Shelter				100,000	100,000		
Emergency Solution Grant Program				194,214	194,214		
Family and Youth Activities	766		766	100	212	(112)	654
Homeless & Housing Services Program				175,778	175,778		
Nutrition Meals	18,481		18,481	2,602,148	2,525,228	76,920	95,401
Second Chance Act Family				76,782	76,782		
Balances September 30, 2014	$123,866		$123,866	$4,076,246	$4,063,637	$12,609	$136,475
Resource Development							
Energy Efficiency and Conservation (ARRA)				$4,250	$4,250		
Geothermal Project (ARRA)				92,396	92,396		
Texas Capital Project	$1,033,968	($48,143)	$985,825	10,379	3,450	$6,929	$992,754
Balances September 30, 2014	$1,033,968	($48,143)	$985,825	$107,025	$100,096	$6,929	$992,754
Community Services							
El Paso/NM Transit System				$493,120	$493,120		
Regional Public Transportation Plan				62,193	62,193		
Rural Bus Auction Proceeds	$8,129		$8,129				$8,129
Rural Transit Assistance Program				837,901	832,850	$5,051	5,051
Rural Transit Vehicle Rehab				593	593		
Secure Border Trade Demo Project				481,575	481,575		
Van Pool Program				588,854	588,854		
Ysleta, Socorro, San Eli Circular Route				37,100	10,642	$26,458	$26,458
Balances September 30, 2014	$8,129		$8,129	$2,501,336	$2,469,827	$31,509	$39,638
Public Works							
Colonia Revolucion Water Project				$2,892,431	$2,892,431		
Colonia Self-Help Center				628,712	628,712		
Mayfair Nuway Water Project				16,515	16,515		
Balances September 30, 2014				$3,537,658	$3,537,658		
Total Balance September 30, 2014	$3,457,076	($198,143)	$3,258,933	$26,526,717	$26,568,802	($42,085)	$3,216,848
Total Balance September 30, 2013	$2,028,702	$1,016,236	$3,044,938	$30,704,113	$30,291,975	$412,138	$3,457,076

(Concluded)

County of El Paso, Texas
Special Revenue Funds
Schedule of Revenues - Grant Funds
For the year ended September 30, 2014
(With comparative totals for the year ended September 30, 2013)

Funds	Intergovernmental			Interest	Other	Total Revenues	Transfers In	Revenues and Other Financing Sources
	Federal	State	Other					
General Government								
Access and Visitation Grant	$59,705					$59,705	$9,777	$69,482
Balances September 30, 2014	$59,705					$59,705	$9,777	$69,482
Administration of Justice								
34th Judicial District Prosecution Initiative	$617,261					$617,261		$617,261
65th District Family Drug Court		$47,257				47,257		47,257
384th District Drug Court		131,696			$11,849	143,545		143,545
409th District Drug Court	58,925					58,925	$2,040	60,965
CA Prosector Security		14,683				14,683		14,683
DA Border Prosecution		395,960				395,960		395,960
DIMS Project			$257,547			257,547	391,966	649,513
Domestic Violence Unit	137,801					137,801	125,836	263,637
DWI Court Program	(19,811)	123,485			44,852	148,526		148,526
Juvenile Accountability Incentive	21,890					21,890	900	22,790
Project Hope		173,905				173,905		173,905
Prostitution Prevention Program		114,049				114,049		114,049
Protective Order Court	159,020					159,020	78,761	237,781
Public Defender Problem Solving Attorney		41,476				41,476	31,510	72,986
Teen Intervention		51,339				51,339		51,339
Veterans Court		186,671			3,147	189,818		189,818
Victim Witness Services	76,871					76,871	95,889	172,760
Balances September 30, 2014	$1,051,957	$1,280,521	$257,547		$59,848	$2,649,873	$726,902	$3,376,775
Public Safety								
Border Crime Initiative	$201,963					$201,963		$201,963
Border Crime Initiative Program Income	273,584			$136	$319,701	593,421		593,421
Bullet Proof Vest Partnership	4,647					4,647		4,647
Byrne Justice Assistance Grant	46,067					46,067		46,067
Click It or Ticket Operation	1,418					1,418		1,418
COPS in Schools	163,307		$118,294			281,601		281,601
DAG Reporting					2,073	2,073		2,073
HIDTA Program Income	14,005			896		14,901		14,901
Homeland Security	89,565					89,565		89,565
Juvenile Board State Aid Imprest Fund				731		731		731
ONDCP Multiple Initiatives	3,367,469					3,367,469		3,367,469
Operation Stonegarden	2,867,563					2,867,563		2,867,563
Organized Crime Drug Enforce Task Force	419,637					419,637		419,637
Project Border Star		$241,024				241,024		241,024
Sheriff's Crime History Reporting		76,717				76,717		76,717
Sheriff's Crime Victim Services		44,820	20,582			65,402		65,402
Sheriff's Step	69,035					69,035		69,035
Sheriff's Training Academy		160,413				160,413		160,413
Texas Juvenile Probation Commission		4,132,835				4,132,835		4,132,835
Texas Tobacco Enforcement Program		71,100				71,100		71,100
TJPC Title IV-E Enhanced Billing	31,386			756		32,142		32,142
Victims of Crimes Act	61,174					61,174	$57,297	118,471
Balances September 30, 2014	$7,610,820	$4,726,909	$138,876	$2,519	$321,774	$12,800,898	$57,297	$12,858,195

(Continued)

County of El Paso, Texas
Special Revenue Funds
Schedule of Revenues - Grant Funds
For the year ended September 30, 2014
(With comparative totals for the year ended September 30, 2013)

Funds	Intergovernmental			Interest	Other	Total Revenues	Transfers In	Revenues and Other Financing Sources
	Federal	State	Other					
Health and Welfare								
BCMHC Juvenile Drug Court Mentoring Program	$1,463					$1,463		$1,463
Child Protective Services	225,761					225,761	$700,000	925,761
Emergency Food and Shelter	100,000					100,000		100,000
Emergency Solution Grant Program	194,214					194,214		194,214
Family and Youth Activities					$100	100		100
Homeless & Housing Services Program		$175,778				175,778		175,778
Nutrition Meals	1,939,341	121,243		$21	266,543	2,327,148	275,000	2,602,148
Second Chance Act Family	76,782					76,782		76,782
Balances September 30, 2014	$2,537,561	$297,021		$21	$266,643	$3,101,246	$975,000	$4,076,246
Resource Development								
Energy Efficiency and Conservation (ARRA)	$4,250					$4,250		$4,250
Geothermal Project (ARRA)	92,396					92,396		92,396
Texas Capital Project				$9,908	$471	10,379		10,379
Balances September 30, 2014	$96,646			$9,908	$471	$107,025		$107,025
Community Services								
El Paso/NM Transit System	$493,120					$493,120		$493,120
Regional Public Transportation Plan	62,193					62,193		62,193
Rural Transit Assistance Program	438,794	$267,607			$131,500	837,901		837,901
Rural Transit Vehicle Rehab	593					593		593
Secure Border Trade Demo Project	481,575					481,575		481,575
Van Pool Program	571,687				92	571,779	$17,075	588,854
Ysleta, Socorro, San Eli Circular Route							37,100	37,100
Balances September 30, 2014	$2,047,962	$267,607			$131,592	$2,447,161	$54,175	$2,501,336
Public Works								
Colonia Revolucion Water Project	$2,892,431					$2,892,431		$2,892,431
Colonia Self-Help Center	618,402					618,402	$10,310	628,712
Mayfair Nuway Water Project	16,515					16,515		16,515
Balances September 30, 2014	$3,527,348					$3,527,348	$10,310	$3,537,658
Total Balance September 30, 2014	$16,931,999	$6,572,058	$396,423	$12,448	$780,328	$24,693,256	$1,833,461	$26,526,717
Total Balance September 30, 2013	$21,357,628	$8,986,031	$211,696	$76,445	$1,109,635	$31,741,435	$1,704,149	$33,445,584

(Concluded)

County of El Paso, Texas
Special Revenue Funds
Schedule of Expenditures - Grant Funds
For the year ended September 30, 2014
(With comparative totals for the year ended September 30, 2013)

Funds	Personnel Expenditures	Operating Expenditures	Capital Outlays	Total Expenditures	Transfers Out	Total Expenditures and Other Financing Uses
General Government						
Access and Visitation Grant	$64,596	$3,773		$68,369		$68,369
Balances September 30, 2014	$64,596	$3,773		$68,369		$68,369
Administration of Justice						
34th Judicial District Prosecution Initiative	$599,956	$17,305		$617,261		$617,261
65th District Family Drug Court		47,257		47,257		47,257
384th District Drug Court	139,481	4,064		143,545		143,545
409th District Drug Court	62,959	484		63,443	$1,697	65,140
409th District Drug Court EPISD		2,393		2,393		2,393
CA Prosecutor Security		4,270	$10,413	14,683		14,683
DA Border Prosecution	223,897	172,063		395,960		395,960
DIMS Project	625,461			625,461	44,635	670,096
Domestic Violence Unit	245,147	6,571		251,718	3,740	255,458
DWI Court Program	120,280	28,246		148,526		148,526
Explorer Post Task Force		532		532		532
Juvenile Accountability Incentive		25,334		25,334	385	25,719
Project Hope		173,905		173,905		173,905
Prostitution Prevention Program	95,173	18,876		114,049		114,049
Protective Order Court	234,047	1,237		235,284	6,158	241,442
Public Defender Problem Solving Attorney	57,548			57,548	3,746	61,294
Teen Intervention		51,339		51,339		51,339
Veterans Court	163,211	26,607		189,818		189,818
Victim Witness Services	166,294	4,000		170,294	1,516	171,810
Balances September 30, 2014	$2,733,454	$584,483	$10,413	$3,328,350	$61,877	$3,390,227
Public Safety						
Border Crime Initiative	$201,963			$201,963		$201,963
Border Crime Initiative Program Income	305,514	$352,107		657,621		657,621
Bullet Proof Vest Partnership		4,647		4,647		4,647
Byrne Justice Assistance Grant	24,820	21,247		46,067		46,067
Click It or Ticket Operation	1,418			1,418		1,418
COPS in Schools	254,580			254,580		254,580
DAG Reporting	2,073			2,073		2,073
HIDTA Program Income		14,024		14,024		14,024
Homeland Security		68,400	$21,165	89,565		89,565
Juvenile Board State Aid Impress Fund		8,672		8,672		8,672
ONDCP Multiple Initiatives	2,288,540	1,017,114	61,815	3,367,469		3,367,469
Operation Stonegarden	1,004,830	1,755,543	107,190	2,867,563		2,867,563
Organized Crime Drug Enforce Task Force	89,996	329,641		419,637		419,637
Project Border Star	227,665	13,359		241,024		241,024
Sheriff's Crime History Reporting	76,717			76,717		76,717
Sheriff's Crime Victim Services	65,402			65,402		65,402
Sheriff's Step	69,035			69,035		69,035
Sheriff's Training Academy	160,413			160,413		160,413
Texas Juvenile Probation Commission	3,192,295	940,540		4,132,835		4,132,835
Texas Tobacco Enforcement Program	43,237	19,088		62,325		62,325
TJPC Secure Post-Adjudication	14,484			14,484		14,484
TJPC Title IV-E Enhanced Billing	60,522			60,522		60,522
Victims of Crimes Act	111,949	4,457		116,406	$4,526	120,932
Balances September 30, 2014	$8,195,453	$4,548,839	$190,170	$12,934,462	$4,526	$12,938,988

(Continued)

County of El Paso, Texas
Special Revenue Funds
Schedule of Expenditures - Grant Funds
For the year ended September 30, 2014
(With comparative totals for the year ended September 30, 2013)

Funds	Personnel Expenditures	Operating Expenditures	Capital Outlays	Total Expenditures	Transfers Out	Total Expenditures and Other Financing Uses
Health and Welfare						
BCMHC Juvenile Drug Court Mentoring Program	$1,445	$18		$1,463		$1,463
BCMHC Non-Traditional Services		465		465		465
Child Protective Services	800,245	52,071		852,316	$137,179	989,495
Emergency Food and Shelter		100,000		100,000		100,000
Emergency Solution Grant Program	123	194,091		194,214		194,214
Family and Youth Activities		212		212		212
Homeless & Housing Services Program		175,778		175,778		175,778
Nutrition Meals		2,229,911		2,229,911	295,317	2,525,228
Second Chance Act Family	73,896	2,886		76,782		76,782
Balances September 30, 2014	$875,709	$2,755,432		$3,631,141	$432,496	$4,063,637
Resource Development						
Energy Efficiency and Conservation (ARRA)			$4,250	$4,250		$4,250
Geothermal Project (ARRA)		$92,396		92,396		92,396
Texas Capital Project		3,450		3,450		3,450
Balances September 30, 2014		$95,846	$4,250	$100,096		$100,096
Community Services						
El Paso/NM Transit System		$493,120		$493,120		$493,120
Regional Public Transportation Plan	$55,331	6,862		62,193		62,193
Rural Transit Assistance Program	137,027	695,823		832,850		832,850
Rural Transit Vehicle Rehab		593		593		593
Secure Border Trade Demo Project		481,575		481,575		481,575
Van Pool Program		588,854		588,854		588,854
Ysleta, Socorro, San Eli Circular Route		10,642		10,642		10,642
Balances September 30, 2014	$192,358	$2,277,469		$2,469,827		$2,469,827
Public Works						
Colonia Revolucion Water Project		$157,124	$2,735,307	$2,892,431		$2,892,431
Colonia Self-Help Center	$56,887	571,825		628,712		628,712
Mayfair Nuway Water Project			16,515	16,515		16,515
Balances September 30, 2014	$56,887	$728,949	$2,751,822	$3,537,658		$3,537,658
Total Balance September 30, 2014	$12,118,457	$10,994,791	$2,956,655	$26,069,903	$498,899	$26,568,802
Total Balance September 30, 2013	$12,934,894	$14,973,504	$1,417,954	$29,326,352	$965,623	$30,291,975

(Concluded)

COUNTY OF EL PASO
THE TEXAS