

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

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

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

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

Function and Activity	Bridges	Buildings	Construction in Progress	Encumbrances	Equipment	Furniture	Improvements	Infrastructure	Land	Leased Equipment	Roads	Vehicles	Total
General government:													
Adult Probation Court Services					\$1,081,768	\$5,564							\$5,564
County auditor and treasurer					22,562	35,735							1,117,503
County cafeteria					742,827	197,837							22,562
County clerk & archives		\$9,493,184			140,084					\$30,258		\$29,991	10,494,097
County communications					4,893,522							33,674	173,758
County elections					33,263							42,995	4,936,517
County holdings					63,272	43,626							76,889
County judge					252,198	22,643							85,915
County purchasing agent		30,906			49,075	25,408			\$1,128,874	257,934		188,937	1,924,277
County tax assessor-collector					5,797,432	15,421						43,731	108,227
Data processing					124,775	13,771						46,686	5,857,889
District clerk					11,394	27,942						15,900	168,615
Domestic relations						23,504							34,898
Equestrian center		1,870,395											1,870,395
Facilities Management					18,247	13,284						69,856	1,870,395
Human Resources					8,399	6,395							101,387
Landmark									1,481,444				14,794
Mission Valley Annex		597,144											1,481,444
New county courthouse		58,151,024							1,006,000				597,144
Northeast annex		1,101,026							448,000				59,151,024
Parking Garage		6,394,988			6,655		\$3,834		1,007,361				1,557,860
Parking Garage Annex		8,341,328							1,643,924				7,409,004
Ysleta Annex		4,321,714							872,097				9,985,252
Total general government		\$90,501,709			13,285,471	431,130	\$8,834		\$7,381,700	288,192		471,790	5,593,811
													112,568,826
Administration of justice:													
8th court of civil appeals						10,788							10,788
34th district court						5,156							5,156
41st district court					9,441	5,156							14,597
120th district court						5,156							5,156
168th district court						5,156							5,156
171st district court						5,156							5,156
205th district court						5,156							5,156
210th district court						5,156						24,948	30,104
243rd district court						5,156						25,969	31,123
327th district court						5,156							5,156
384th district court						5,156							5,156
Associate CPS court					10,976								10,976
Council of judges administration					1,088,404					\$75,184			1,093,560
County attorney					7,320	11,035							149,154
County court-at-law no. 1					5,795	5,156							10,951
County court-at-law no. 2					14,639	5,156							19,795
County court-at-law no. 3						5,156							5,156
County court-at-law no. 4					5,795	5,156							10,951
County court-at-law no. 5						5,156							5,156
County court-at-law no. 7						5,156							5,156
County Criminal Court 1													10,951
County Criminal Court 2													5,795
Criminal District Court 1					13,036								13,036
District attorney					103,537								249,275
Family Court 1						11,205							6,129
Justice of the Peace no. 2					6,257	8,847							15,104
Justice of the Peace no. 3					\$8,164								\$8,164

(Continued)

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

Function and Activity	Bridges	Buildings	Construction in Progress	Easements	Equipment	Furniture	Improvements	Infrastructure	Land	Leased Equipment	Roads	Vehicles	Total
Justice of the Peace no. 4					\$28,695								\$28,695
Justice of the Peace no. 5					7,380								7,380
Justice of the Peace no. 6 - Phase 2		\$104,379											104,379
Probate Court I					13,036								13,036
Probate Court II						\$5,530							5,530
Public defender administration					5,800					\$24,165			5,800
West Texas HIDTA					21,424								21,424
West Texas HIDTA (Financial)					25,395	49,967							75,362
Total administration of justice		104,379			1,381,503	202,129				99,347		38,856	2,037,279
Public safety:													
Constable no. 1					5,065							106,609	111,644
Constable no. 2					5,035							63,703	70,738
Constable no. 3					5,035							107,875	112,910
Constable no. 4					5,035							109,664	114,699
Constable no. 5					5,035							87,328	92,363
Constable no. 6					13,105							183,675	204,780
Constable no. 7					5,035							109,720	114,755
County sheriff and jails		97,072,770			2,759,157	173,751			\$2,472,932	38,460		7,902,679	110,419,769
Juvenile detention/probation		10,987,346			418,103	33,659	\$66,566		416,840			281,355	12,203,869
Narcotics detection & apprehension					95,298							792,714	888,012
Regional intelligence					154,379								154,379
Total public safety		108,060,116			3,472,252	207,410	66,566		2,889,792	\$38,460		9,753,322	124,487,918
Health and welfare:													
Animal shelter		168,138			30,243				364,451			21,743	552,589
Border children's mental health													51,986
Lower valley health clinic									290,806				290,806
Medical examiner		3,474,664			87,850	27,333			290,806			92,157	3,682,004
Nutrition					81,011							236,442	317,453
Tulimaa Health Center		366,808											366,808
Total health and welfare		4,009,610			199,104	27,333			655,237			330,342	5,241,646
Resource and community development:													
Agricultural co-op extension					8,895								8,895
Community Development													15,921
Total resource and community development					8,895								24,816
Culture and recreation:													
Agua Dulce Community Center		9,344					224,064						233,408
Anaquito center		5,798,667											5,798,667
Ascarate golf course		538,623			441,213	5,100	2,616,912					53,837	3,675,685
Ascarate park		446,729			662,637	\$10,496	3,008,178		294,836			206,532	4,629,408
Briarwood Center, Rio Vista		\$204,909											204,909
Clint Park					128,885								128,885
Colisann		10,220,565			372,295				146,000				10,738,860
East Montana Park							139,408		\$10,000				169,408
El Paso Hills Park													12,550
Fabens Community					\$12,530								12,530
Fabens Community Center		485,440											485,440
Fabens Park													61,408
Gallegos Park													485,440
Gallegos Pavilion													242,279
Gallegos Pool		\$107,002											501,946
													107,002
													\$126,188

(Continued)

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

Function and Activity	Bridges	Buildings	Construction in Progress	Easements	Equipment	Furniture	Improvements	Infrastructure	Land	Leased Equipment	Roads	Vehicles	Total
Golden Park					\$12,550		\$140,347						\$140,347
Horizon Park							363,530		\$71,972				12,550
Huaco Tanks Park Site						\$7,315				\$26,763			435,502
Law Library													34,078
Monona Vista Community Center		\$30,011					262,497						42,561
O'Donnell Park													275,047
Risinger Park							448,804						21,566
San Elizario Park							116,367		10,269				448,804
San Elizario Plaza							24,299						126,656
San Felipe Park													24,299
Socorro Park													12,550
Sparks Community Center		27,404											27,404
Sparks Community Park							155,401						155,401
Sportspark		272,367			234,081		1,226,961		1,568,166			\$67,496	3,368,971
Ted Richardson Park					151,266		108,873						109,873
Tortillo Park					75,818		26,845						172,111
Zinn Park					2,149,311	22,911	11,236,820		2,101,243	26,763		407,296	73,818
Total culture and recreation		18,160,761											34,105,105
Community Service:													
Rural Transit Authority												969,991	969,991
Community Service												969,991	969,991
Public Works:													
Fabens Airport		187,761											187,761
Fabens Port of Entry				\$40,000					1,847,533				1,887,533
Roads & bridges	\$3,570,308	1,574,892			5,773,608	6,800	396,238	\$1,838,622	249,995		\$32,594,208	3,630,293	49,604,964
Total Public Works	3,570,308	1,712,653		40,000	5,773,608	6,800	396,238	1,838,622	2,097,528		32,594,208	3,630,293	51,680,258
Construction in progress:													
Ascarate Golf Course Club House			\$792,121										792,121
Ascarate Park Entrance			9,740										9,740
Bosque Bosnio Road			778,000										778,000
Downtown Jail Renovations			12,460										12,460
Fabens Port of Entry			8,515,265										8,515,265
Juvenile Justice Center Extension			707,866										707,866
Morning Glory Manor Reads			471,080										471,080
Schumann Brothers Water Project			105,700										105,700
Upper Valley Annex			9,362										9,362
Youth Services Center			683,309										683,309
Total Construction in progress			12,084,901										12,084,901
Total governmental funds capital assets	\$3,570,308	\$222,549,228	\$12,084,901	\$40,000	\$26,270,144	\$897,713	\$11,708,458	\$1,838,622	\$15,325,520	\$452,762	\$32,594,208	\$15,848,376	\$343,200,740

(Concluded)

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

Function and activity	Governmental Funds Capital Assets	Positive Adjustments	Negative Adjustments	Additions	Deductions	Governmental Funds Capital Assets
	October 1, 2009					September 30, 2010
General government:						
Adult Probation Court Services	\$21,641			\$5,564	\$21,641	\$5,564
Commissioners court services	1,118,401			6,486	7,384	1,117,503
County auditor and treasurer	22,562					22,562
County cafeteria	10,444,739	\$60,806		37,571	49,019	10,494,097
County clerk & archives	173,758			15,234		173,758
County communications	4,921,283					4,936,517
County elections	76,889					76,889
County holdings	64,274			21,641		85,915
County judge	2,081,615			374,938		1,924,277
County purchasing agent	108,227				532,276	108,227
County tax assessor-collector	5,888,388	2,341			32,840	5,857,889
Data processing	213,142				50,322	168,615
District clerk	34,898			5,795		34,898
Domestic relations	1,870,395					1,870,395
Equestrian center	101,387					101,387
Facilities Management	14,794					14,794
Human Resources	1,481,444					1,481,444
Landmark	590,912					597,144
Mission Valley Annex	6,232					59,151,024
New county courthouse	54,998,143	4,152,881				1,557,860
Northeast annex	1,427,393	130,467				7,409,004
Parking Garage	7,409,004					9,985,252
Parking Garage Annex	9,985,252					5,393,811
Ysleta Annex	5,370,136	23,675				112,568,826
Total general government	108,418,677	4,376,402		467,229	693,482	
Administration of justice:						
8th court of civil appeals	10,788					10,788
34th district court	5,156					5,156
41st district court	14,597					14,597
120th district court	5,156					5,156
168th district court	5,156					5,156
171st district court	5,156					5,156
205th district court	5,156					5,156
210th district court	5,156					5,156
243rd district court	84,254				54,150	30,104
327th district court	5,156					5,156
384th district court	5,156					5,156
Associate CPS court	10,976			25,969		31,125
Council of judges administration	982,065					10,976
County attorney	249,948	\$71,228		\$45,967	5,700	1,093,560
County court-at-law no. 1	10,951				100,794	149,154
County court-at-law no. 2	19,795					10,951
County court-at-law no. 3	5,156					19,795
County court-at-law no. 4	10,951					5,156
County court-at-law no. 5	5,156					10,951
County court-at-law no. 6	\$5,795					\$5,156

(Continued)

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

Function and activity	Governmental Funds Capital Assets	County of El Paso, Texas			Governmental Funds Capital Assets
	October 1, 2009	Positive Adjustments	Negative Adjustments	Additions	September 30, 2010
Function and activity					
County court-at-law no. 7	\$10,951				\$10,951
County Criminal Court 1	5,795				5,795
County Criminal Court 2	5,795				5,795
Criminal District Court 1	13,036				13,036
District attorney	271,038	\$640		\$10,536	249,275
Family Court 1	6,129				6,129
Justice of the Peace no. 2	14,047				15,104
Justice of the Peace no. 3	8,164	1,057			8,164
Justice of the Peace no. 4	28,695				28,695
Justice of the Peace no. 6	7,380				7,380
Justice of the Peace no. 6-Place 2	104,379				104,379
Probate Court I				13,036	13,036
Probate Court II	18,566				18,566
Public defender administration	5,800				5,800
West Texas HHDJA	21,424			24,163	45,587
West Texas HHDJA (Financial)	96,218				96,218
Total administration of justice	2,069,097	72,925		119,671	2,037,279
Public safety:					
Constable no. 1	111,644				111,644
Constable no. 2	90,558				90,558
Constable no. 3	130,910				130,910
Constable no. 4	137,279				137,279
Constable no. 5	92,363				92,363
Constable no. 6	227,214				227,214
Constable no. 7	114,755				114,755
County sheriff and jail	108,695,078	1,095,171		832,380	110,419,769
Juvenile detention/probation	12,029,453	89,551		97,145	12,203,869
Narcotic detection & apprehension	814,978		\$468	115,956	888,012
Regional Intelligence	185,562			31,183	154,379
Total public safety	122,629,794	\$1,184,722	\$468	1,045,481	124,487,918
Health and welfare:					
Animal Shelter	532,589				532,589
Border children's mental health	69,753			17,767	51,986
Lower Valley Health Clinic	290,806				290,806
Medical examiner	3,623,154			58,850	3,682,004
Nutrition	356,414				356,414
Tillman Health Center	366,808				366,808
Total health and welfare	5,239,524			\$58,850	5,241,646
Resource and Community development:					
Agricultural co-op extension	8,895				8,895
Community Development	80,529				80,529
Total resource and community development	89,424			64,608	24,816
Culture and recreation:					
Agua Dulce Community Center	\$233,408				\$233,408

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

Function and activity	Governmental Funds Capital Assets	Positive Adjustments	Negative Adjustments	Additions	Deductions	Governmental Funds Capital Assets
	October 1, 2009					September 30, 2010
Aquatic center	\$5,777,367	\$21,300				\$5,798,667
Ascarate golf course	3,735,564	47		\$12,360	\$72,286	3,675,685
Ascarate park	4,156,245	340,138		144,877	11,852	4,629,408
Bracero center, Rio Vista	204,909					204,909
Clint Park				129,885		129,885
Coliseum	12,208,453			36,951		12,245,404
East Montana Park	169,408			12,550		169,408
El Paso Hills Park						12,550
Fabens Community	61,408					61,408
Fabens Community Center	485,440					485,440
Fabens Park	242,279					242,279
Gallegos Park	474,465	27,481				501,946
Gallegos Pavillion	107,002					107,002
Gallegos Pool	116,763	9,425				126,188
Golden Park				140,547		140,547
Horizon Park				12,550		12,550
Huaco Tanks Park Site	435,502				42,055	435,502
Law Library	76,133					76,133
Montana Vista Community Center	30,011			12,550		34,078
Odonell Park	180,279	82,218		12,550		42,561
Risinger Park						275,047
San Elizario Park	448,804					448,804
San Elizario Plaza	126,656					126,656
San Felipe Park	24,299					24,299
Socorro Park				12,550		12,550
Sparks Community Center	22,634	4,770				27,404
Sparks Community Park	81,583	73,818				155,401
Sportspark	3,190,851	178,120				3,368,971
Ted Richardson Park	109,873					109,873
Tornillo Park				172,111		172,111
Zim Park				73,818		73,818
Total culture and recreation	32,699,316	737,317		794,665	126,193	34,105,105
Community Service:						
Rural Transit Authority	598,424			500,703	129,136	969,991
Total Community Service	598,424			500,703	129,136	969,991
Public Works:						
Fabens Airport	187,761					187,761
Fabens Port of Entry	1,728,598	118,935		40,000		1,887,533
Roads & bridges	44,511,985	3,725,928		1,367,051		49,604,964
Total Public Works	46,428,344	3,844,863		1,407,051		51,680,258
Construction in progress	12,355,403	3,497,891		1,364,143	5,132,536	12,084,901
Total governmental funds capital assets	\$330,528,003	\$13,714,120	\$468	\$5,757,793	\$6,798,708	\$343,200,740

(Concluded)

