

# FIDUCIARY FUNDS

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

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

**AGENCY FUNDS**

**County Payroll**

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

**IRS Section 125 Health**

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

**County Employees' Retirement**

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

**Social Security**

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

**Child Support**

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

**West Texas Community Supervision and Corrections Program**

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

**County Attorney Bad Check Trust**

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

**Sheriff's Task Force Seizures**

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

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

**AGENCY FUNDS**

**District Attorney Seizures**

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

**Other Elected Officials Funds**

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

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

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

(Continued)

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

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

(Continued)

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

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

(Concluded)

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

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

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

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

(Continued)



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

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

(Continued)

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

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

(Continued)

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

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

(Continued)

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

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

(Concluded)

