

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

2015 COMPREHENSIVE ANNUAL FINANCIAL REPORT

COUNTY OF EL PASO, TEXAS
Purposes of Agency Funds
September 30, 2015

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, 2015

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, 2015

	IRS Section 125 Health	County Employees' Retirement	Social Security	Child Support	West Texas Community Supervision & Corrections Program
ASSETS					
Cash and cash equivalents	\$105,898	\$2,736,866	\$17	\$1,495	\$4,683,192
Accounts receivable					
Restricted-funds custodial capacity cash equivalents					
Total assets	<u>\$105,898</u>	<u>\$2,736,866</u>	<u>\$17</u>	<u>\$1,495</u>	<u>\$4,683,192</u>
LIABILITIES					
Accounts payable		\$302	\$13		\$680,579
Payroll liabilities		2,736,564			551,690
Due to other funds					
Due to others	\$105,898			\$876	
Due to other governmental agencies			4	619	3,450,923
Total liabilities	<u>\$105,898</u>	<u>\$2,736,866</u>	<u>\$17</u>	<u>\$1,495</u>	<u>\$4,683,192</u>

(Continued)

County of El Paso, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2015

	County Attorney Bad Check Trust	Sheriff's Task Force Seizures	District Attorney Seizures	Other Elected Officials	Totals
ASSETS					
Cash and cash equivalents	\$208,790	\$497,429	\$2,247,006	\$25,094,250	\$35,574,943
Accounts receivable	669	24,860		87,583	113,112
Restricted-funds custodial capacity cash equivalents				7,350,507	7,350,507
Total assets	<u>\$209,459</u>	<u>\$522,289</u>	<u>\$2,247,006</u>	<u>\$32,532,340</u>	<u>\$43,038,562</u>
LIABILITIES					
Accounts payable	\$6,399	\$3,468		\$572,928	\$1,263,689
Payroll liabilities					3,288,254
Due to others funds					
Due to others		518,821	\$2,247,006	23,370,284	26,242,885
Due to other governmental agencies	203,060			8,589,128	12,243,734
Total liabilities	<u>\$209,459</u>	<u>\$522,289</u>	<u>\$2,247,006</u>	<u>\$32,532,340</u>	<u>\$43,038,562</u>

(Concluded)

County of El Paso, Texas
Combining Statement of Fiduciary Assets and Liabilities
Other Elected Officials
September 30, 2015

	County Clerk	District Clerk	Sheriff's Department	Tax Assessor Collector	Totals
ASSETS					
Cash and cash equivalents	\$9,407,275	\$3,681,310	\$905,057	\$11,100,608	\$25,094,250
Accounts receivable				87,583	87,583
Restricted-funds custodial capacity cash equivalents	1,467,525	5,882,982			7,350,507
Total Assets	<u>\$10,874,800</u>	<u>\$9,564,292</u>	<u>\$905,057</u>	<u>\$11,188,191</u>	<u>\$32,532,340</u>
LIABILITIES					
Accounts payable	\$10,538		\$169	\$562,221	\$572,928
Due to other funds					
Due to others	10,864,262	\$9,564,292	904,888	2,036,842	23,370,284
Due to other govern- mental agencies				8,589,128	8,589,128
Total liabilities	<u>\$10,874,800</u>	<u>\$9,564,292</u>	<u>\$905,057</u>	<u>\$11,188,191</u>	<u>\$32,532,340</u>

County of El Paso, Texas
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
For the Year Ended September 30, 2015

	Balance Sept. 30, 2014	Additions	Deletions	Balance Sept. 30, 2015
<u>County Payroll</u>				
Assets				
Cash and cash equivalents		\$118,505,438	\$118,505,438	
Total assets		\$118,505,438	\$118,505,438	
Liabilities				
Accounts payable		\$668,055	\$668,055	
Payroll liabilities		118,526,985	118,526,985	
Due to other funds		30,000	30,000	
Total liabilities		\$119,225,040	\$119,225,040	
<u>IRS Section 125 Health</u>				
Assets				
Cash and cash equivalents	\$104,240	\$1,911	\$253	\$105,898
Total assets	\$104,240	\$1,911	\$253	\$105,898
Liabilities				
Accounts payable				
Due to others	\$104,240	\$1,911	\$253	\$105,898
Total liabilities	\$104,240	\$1,911	\$253	\$105,898
<u>County Employees' Retirement</u>				
Assets				
Cash and cash equivalents	\$1,354,171	\$34,594,040	\$33,211,345	\$2,736,866
Total assets	\$1,354,171	\$34,594,040	\$33,211,345	\$2,736,866
Liabilities				
Accounts payable		\$302		\$302
Payroll liabilities	\$1,353,965	37,156,408	\$35,773,809	2,736,564
Due to others	206		206	
Total liabilities	\$1,354,171	\$37,156,710	\$35,774,015	\$2,736,866

(Continued)

County of El Paso
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
For the Year Ended September 30, 2015

	Balance Sept. 30, 2014	Additions	Deletions	Balance Sept. 30, 2015
<u>Social Security</u>				
Assets				
Cash and cash equivalents	\$9	\$42,791,549	\$42,791,541	\$17
Total assets	\$9	\$42,791,549	\$42,791,541	\$17
Liabilities				
Accounts payable		\$13		\$13
Due to other governmental agencies	\$9	42,791,405	\$42,791,410	4
Total liabilities	\$9	\$42,791,418	\$42,791,410	\$17
<u>Child Support</u>				
Assets				
Cash and cash equivalents	\$1,495			\$1,495
Total assets	\$1,495			\$1,495
Liabilities				
Due to others	\$876			\$876
Due to other governmental agencies	619			619
Total liabilities	\$1,495			\$1,495
<u>West Texas Community Supervision and Corrections Program</u>				
Assets				
Cash and cash equivalents	\$4,207,037	\$20,254,197	\$19,778,042	\$4,683,192
Total assets	\$4,207,037	\$20,254,197	\$19,778,042	\$4,683,192
Liabilities				
Accounts payable	\$150,267	\$3,108,179	\$2,577,867	\$680,579
Payroll liabilities	485,981	551,690	485,981	551,690
Due to other governmental agencies	3,570,789	37,457,642	37,577,508	3,450,923
Total liabilities	\$4,207,037	\$41,117,511	\$40,641,356	\$4,683,192

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County of El Paso
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
For the Year Ended September 30, 2015

	Balance Sept. 30, 2014	Additions	Deletions	Balance Sept. 30, 2015
<u>County Attorney Bad Check - Trust</u>				
Assets				
Cash and cash equivalents	\$246,699	\$199,265	\$237,174	\$208,790
Accounts receivable	876	669	876	669
Total assets	\$247,575	\$199,934	\$238,050	\$209,459
Liabilities				
Accounts payable	\$3,517	\$202,672	\$199,790	\$6,399
Due to other governmental agencies	244,058	195,126	236,124	203,060
Total liabilities	\$247,575	\$397,798	\$435,914	\$209,459
<u>Sheriff's Task Force Seizures</u>				
Assets				
Cash and cash equivalents	\$371,891	\$345,526	\$219,988	\$497,429
Accounts receivable		24,860		24,860
Total assets	\$371,891	\$370,386	\$219,988	\$522,289
Liabilities				
Accounts payable		\$26,458	\$22,990	\$3,468
Due to others	\$371,891	167,990	21,060	518,821
Total liabilities	\$371,891	\$194,448	\$44,050	\$522,289
<u>District Attorney Seizures</u>				
Assets				
Cash and cash equivalents	\$1,186,106	\$1,608,311	\$547,411	\$2,247,006
Total assets	\$1,186,106	\$1,608,311	\$547,411	\$2,247,006
Liabilities				
Due to others	\$1,186,106	\$1,608,311	\$547,411	\$2,247,006
Total liabilities	\$1,186,106	\$1,608,311	\$547,411	\$2,247,006

(Continued)

County of El Paso
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
For the Year Ended September 30, 2015

	Balance Sept. 30, 2014	Additions	Deletions	Balance Sept. 30, 2015
<u>County Clerk</u>				
Assets				
Cash and cash equivalents	\$7,015,148	\$11,880,032	\$9,487,905	\$9,407,275
Accounts receivable		70,359	70,359	
Restricted-funds custodial capacity cash equivalents	1,861,113	351,274	744,862	1,467,525
Total assets	\$8,876,261	\$12,301,665	\$10,303,126	\$10,874,800
Liabilities				
Accounts payable		\$10,538		\$10,538
Due to others	\$8,714,601	3,684,799	\$1,535,138	10,864,262
Due to other funds	160,642	726,579	887,221	
Due to other govern- mental agencies	1,018	775	1,793	
Total liabilities	\$8,876,261	\$4,422,691	\$2,424,152	\$10,874,800
<u>District Clerk</u>				
Assets				
Cash and cash equivalents	\$3,074,089	\$5,730,241	\$5,123,020	\$3,681,310
Restricted-funds custodial capacity cash equivalents	6,064,833	344,500	526,351	5,882,982
Total assets	\$9,138,922	\$6,074,741	\$5,649,371	\$9,564,292
Liabilities				
Due to others	\$9,043,462	\$2,537,266	\$2,016,436	\$9,564,292
Due to other govern- mental agencies	95,460		95,460	
Total liabilities	\$9,138,922	\$2,537,266	\$2,111,896	\$9,564,292
<u>Sheriff's Department</u>				
Assets				
Cash and cash equivalents	\$980,856	\$7,661,081	\$7,736,880	\$905,057
Total assets	\$980,856	\$7,661,081	\$7,736,880	\$905,057
Liabilities				
Accounts payable		\$169		\$169
Due to other funds	\$162	526	\$688	
Due to others	980,694	7,660,555	7,736,361	904,888
Total liabilities	\$980,856	\$7,661,250	\$7,737,049	\$905,057

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County of El Paso
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
For the Year Ended September 30, 2015

	Balance Sept. 30, 2014	Additions	Deletions	Balance Sept. 30, 2015
<u>Tax Assessor Collector</u>				
Assets				
Cash and cash equivalents	\$9,848,977	\$441,471,195	\$440,219,564	\$11,100,608
Accounts receivable	182,030	339,961,854	340,056,301	87,583
Total assets	\$10,031,007	\$781,433,049	\$780,275,865	\$11,188,191
Liabilities				
Accounts payable		\$562,221		\$562,221
Due to other funds	\$540,941	192,629,207	\$193,170,148	
Due to others	1,725,487	845,222	533,867	2,036,842
Due to other govern- mental agencies	7,764,579	146,471,484	145,646,935	8,589,128
Total liabilities	\$10,031,007	\$340,508,134	\$339,350,950	\$11,188,191
<u>Total - All Funds</u>				
Assets				
Cash and cash equivalents	\$28,390,718	\$685,042,786	\$677,858,561	\$35,574,943
Accounts receivable	182,906	340,057,742	340,127,536	113,112
Restricted-funds custodial capacity cash equivalents	7,925,946	695,774	1,271,213	7,350,507
Total assets	\$36,499,570	\$1,025,796,302	\$1,019,257,310	\$43,038,562
Liabilities				
Accounts payable	\$153,784	\$4,578,607	\$3,468,702	\$1,263,689
Payroll liabilities	1,839,946	156,235,083	154,786,775	3,288,254
Due to others	22,127,563	16,506,054	12,390,732	26,242,885
Due to other funds	701,745	193,386,312	194,088,057	
Due to other govern- mental agencies	11,676,532	226,916,432	226,349,230	12,243,734
Total liabilities	\$36,499,570	\$597,622,488	\$591,083,496	\$43,038,562

(Concluded)