

B.



COUNTY OF EL PASO
OFFICE OF THE COUNTY AUDITOR

BARBARA PARKER, CPA, CIA
COUNTY AUDITOR
B.Parker@epcountytexas.gov
www.epcounty.com/auditor

Downtown County Annex
320 S. Campbell, Suite 140
El Paso, Texas 79901
(915) 273-3262
(915) 273-3266 FAX

04-12

April 10, 2025

Mr. Sam Trujillo, Interim Chief Human Resources Officer
Board of Trustees of the Risk Pool
for the El Paso County Health
and Life Benefits Fund
7878 Gateway East, Room 406
El Paso, Texas 79915

Dear Mr. Trujillo:

The schedule of all outstanding investments and the accrued interest in the Health and Life Benefits Fund as of March 31, 2025, is attached. The adjusted bank balance on March 31, 2025, was \$660,592 and TexPool Prime Balance was \$21,163,111, for a total balance of \$21,823,703. The March average interest rates for TexPool, TexPool Prime, and Vantage Bank were 4.33, 4.47, and 2.33 percent, respectively. Total interest earned year-to-date was \$489,401 compared to \$394,961 for the prior year, a \$94,440 or 23.91 percent increase in interest revenue. This increase in interest earnings was due to a 48.6 percent increase in investable funds, while interest rates have decreased by about 100 basis points. Revenues totaled \$3,199,029 and expenses totaled \$1,650,767 resulting in revenues over expenses of \$1,548,262 for the month, and year-to-date revenues over expenses of \$3,255,004. A \$615,000 transaction credit from Blue Cross Blue Shield for January 2025 reduced March Stop Loss expenses. Furthermore, a \$598,932 administrative fee waiver from Blue Cross Blue Shield for January 2025 reduced March Administrative fees. Expenses are expected to normalize once these credits are spent. Attached for your information are the unaudited receipts and disbursements schedule and the Risk Pool Board Revenue-Expenditure Report for March 2025.

Pursuant to the Local Government Code, Ch. 172.011, the trustees of a risk pool shall declare the pool as insolvent if the trustees determine that the pool is unable to pay valid claims within 60 days after the date the claim is verified. Claims are currently paid weekly as billed to the County in accordance with administrator contracts.

The Risk Pool Board is not required to maintain a reserve fund but has set its own target reserve equal to 90 days of claims expenses for calendar year 2025. As of March 31, 2025, based on 12 months of historical spending and current allocations, the Health Fund days of cash are 253 for claims expenses only and 224 for total expenses.

If you have any questions regarding this information, please contact Mr. James Utterback, manager senior-Financial Reporting, at extension 1142 or me.

Sincerely,

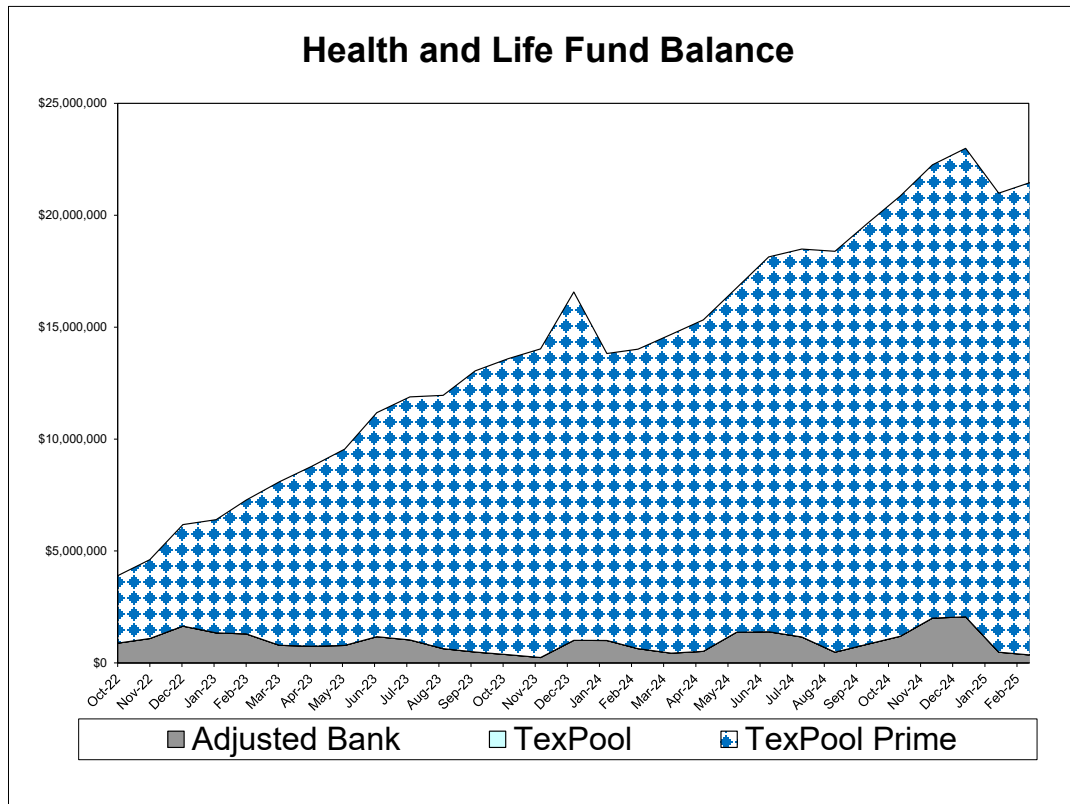
Barbara Parker
County Auditor

BP:LH:ya

Attachments

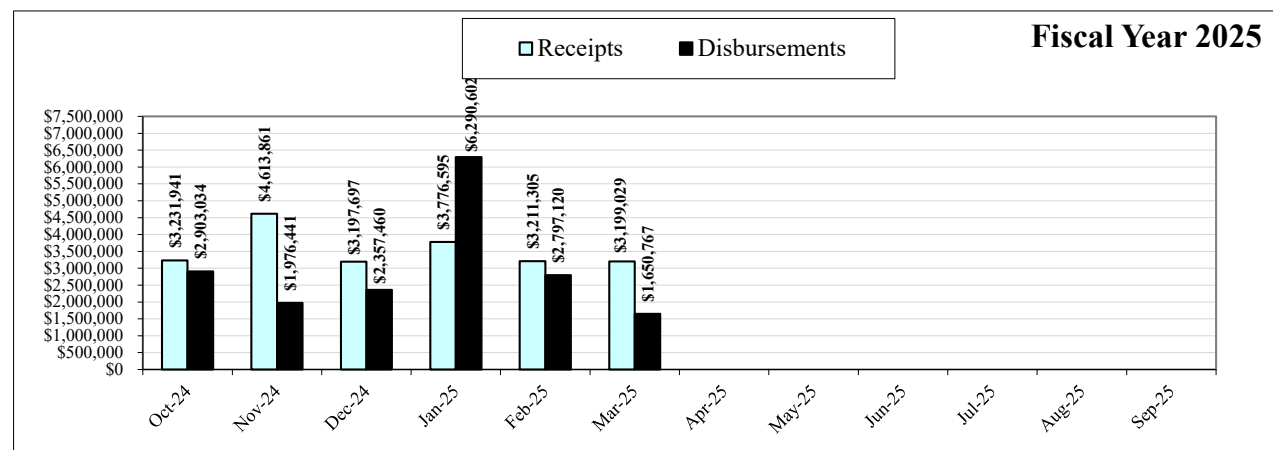
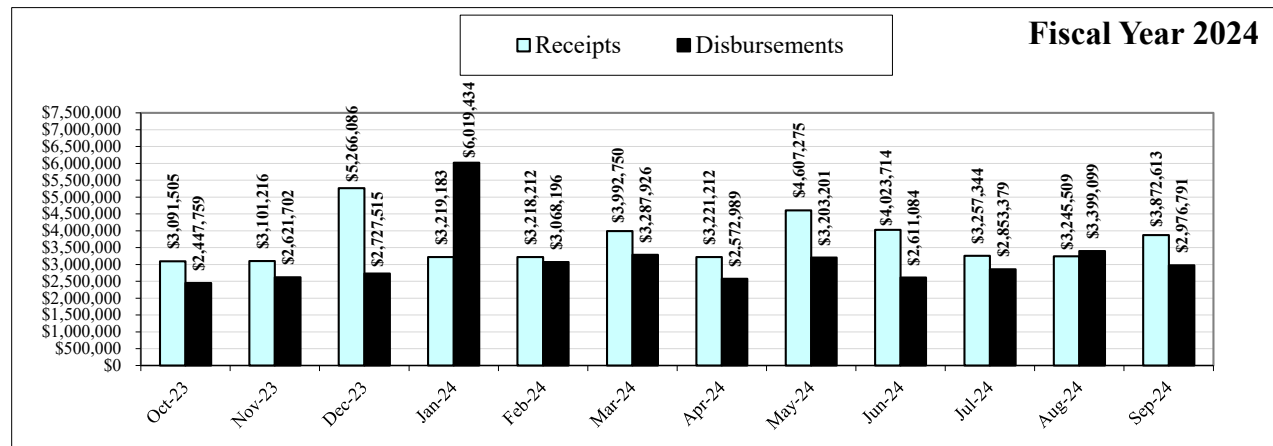
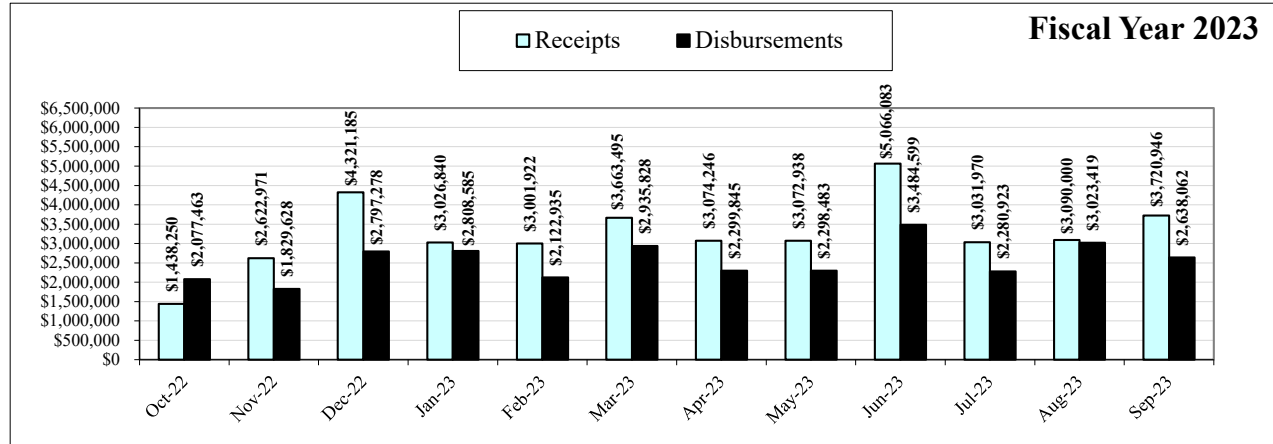
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Ms. Melissa Carrillo, Executive Director of Operations, County Administration
Ms. Jessica Garza, Assistant Director, Budget and Finance
Ms. Christina Sanchez, County Attorney
Ms. Erica Rosales Nigaglioni, County Attorney, Senior Division Unit Chief

County of El Paso, Texas
Health & Life Fund
Investments Balance Analysis
From October 2022 through March 2025



	Adjusted Bank	TexPool	TexPool Prime	Total
October-22	\$882,130	\$0	\$3,013,042	\$3,895,172
November-22	\$1,091,303	\$0	\$3,523,294	\$4,614,597
December-22	\$1,640,528	\$0	\$4,537,786	\$6,178,314
January-23	\$1,340,120	\$0	\$5,056,449	\$6,396,569
February-23	\$1,299,278	\$0	\$5,976,367	\$7,275,645
March-23	\$789,936	\$0	\$7,302,697	\$8,092,633
April-23	\$744,006	\$0	\$8,033,616	\$8,777,622
May-23	\$781,064	\$0	\$8,771,015	\$9,552,079
June-23	\$1,169,024	\$0	\$10,013,817	\$11,182,841
July-23	\$1,024,085	\$0	\$10,860,528	\$11,884,613
August-23	\$639,674	\$0	\$11,311,521	\$11,951,195
September-23	\$485,394	\$0	\$12,566,272	\$13,051,666
October-23	\$365,708	\$0	\$13,227,640	\$13,593,348
November-23	\$239,978	\$0	\$13,789,506	\$14,029,484
December-23	\$1,010,253	\$0	\$15,558,177	\$16,568,430
January-24	\$1,003,739	\$0	\$12,820,731	\$13,824,470
February-24	\$638,362	\$0	\$13,378,453	\$14,016,815
March-24	\$432,696	\$0	\$14,243,712	\$14,676,408
April-24	\$514,854	\$0	\$14,809,776	\$15,324,630
May-24	\$1,368,373	\$0	\$15,380,556	\$16,748,929
June-24	\$1,389,547	\$0	\$16,751,330	\$18,140,877
July-24	\$1,161,789	\$0	\$17,329,452	\$18,491,241
August-24	\$479,701	\$0	\$17,911,283	\$18,390,984
September-24	\$833,834	\$0	\$18,790,231	\$19,624,065
October-24	\$1,191,784	\$0	\$19,671,271	\$20,863,055
November-24	\$2,002,683	\$0	\$20,250,452	\$22,253,135
December-24	\$2,058,031	\$0	\$20,932,650	\$22,990,681
January-25	\$477,618	\$0	\$20,512,030	\$20,989,648
February-25	\$358,457	\$0	\$21,083,090	\$21,441,547
March-25	\$660,592	\$0	\$21,163,111	\$21,823,703

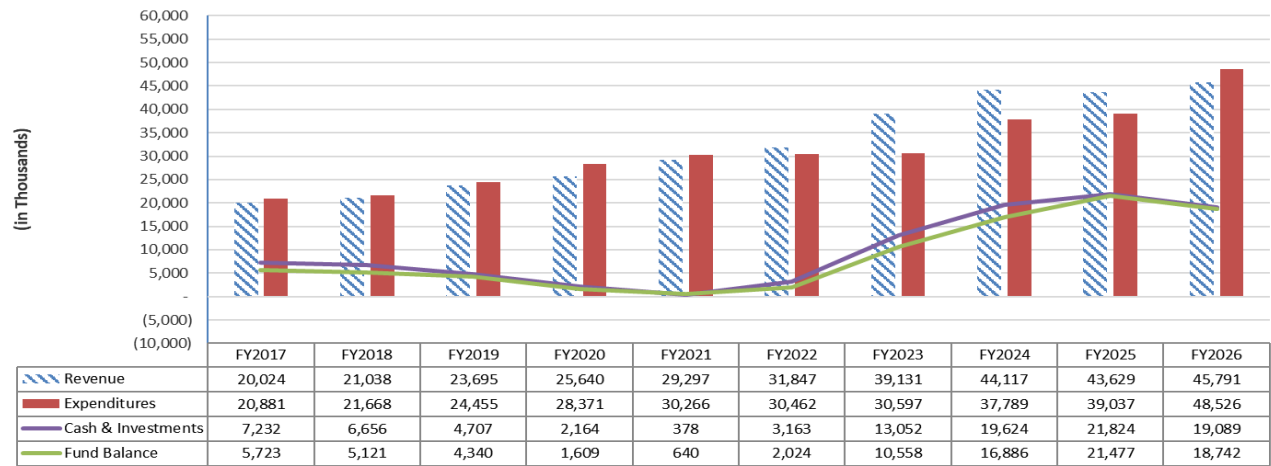
County of El Paso, Texas
Health & Life Fund
Receipts and Disbursements Analysis
From October 2022 through March 2025



Health & Life Fund Forecast

Revenue estimate increase: 0.0%

Expense estimate increase: 25.7%



*Expense estimate increase/decrease was obtained from HUB International Forecast report and expense data as of March 19, 2025.

County of El Paso, Texas
Health and Life Fund
Receipts and Disbursements Schedule
As of March 31, 2025

Unaudited

MUNIS Account	Description	March-25	March-24	Current Year To Date	Prior Year To Date
COIS-5001-0000000-411-10-10000-0001-00000-470100-	Interest Earnings - Investments	\$80,020	\$57,722	\$472,879	\$377,440
COIS-5001-0000000-411-10-10000-0001-00000-470110-	Interest Earnings - N.O.W.	2,164	2,064	16,522	17,521
COIS-5001-0000000-411-10-10000-0001-00000-480301-	Basic Life Insurance	3,584	3,471	23,051	22,536
COIS-5001-0000000-411-10-10000-0001-00000-480302-	Health/Dental Contribution	2,757,176	2,744,136	17,939,583	17,627,479
COIS-5001-0000000-411-10-10000-0001-00000-480303-	Self Pay Health/Dental	17,396	15,888	111,296	105,613
COIS-5001-0000000-411-10-10000-0001-00000-480305-	Retiree Under 65 Contribution-Health/Dental	86,992	112,972	576,732	648,122
COIS-5001-0000000-411-10-10000-0001-00000-480309-	Health Contribution-COBRA	-	1,075	7,609	10,550
COIS-5001-0000000-411-10-10000-0001-00000-480312-	Employer-Ret Over 65 HLTH/DEN	5,759	19,636	113,467	111,546
COIS-5001-0000000-411-10-10000-0001-00000-480314-	Employee Contribution-Life Insurance Supplemental	35,924	40,071	401,121	239,592
COIS-5001-0000000-411-10-10000-0001-00000-480315-	County Contribution-Retire Under 65 Health/Dental	207,754	219,102	1,006,297	1,256,146
COIS-5001-0000000-411-10-10000-0001-00000-480323-	Pharmacy Rebates	-	-	548,441	1,459,997
COIS-5001-0000000-411-10-10000-0001-00000-480206-	Health Reimbursement-Misc.	-	-	-	-
COIS-5001-0000000-411-10-10000-0001-00000-480324-	Wellness Center Fee	2,260	2,075	13,430	12,410
	Revenues Total:	3,199,029	3,218,212	21,230,428	21,888,952
Administrative:					
COIS-5001-0000000-431-10-10000-0001-00000-540003-	Specific/Aggregate Stop Loss Insurance	(12,049)	296,226	875,869	1,675,034
COIS-5001-0000000-431-10-10000-0001-00000-540005-	Administrative Expenses	(270,535)	135,095	139,469	782,560
COIS-5001-0000000-431-10-10000-0001-00000-540016-	EAP Admin Fee	9,603	5,881	27,246	34,854
COIS-5001-0000000-431-10-10000-0001-00000-540017-	HSA Admin Fee	1,910	6,692	34,001	36,879
COIS-5001-0000000-431-10-10000-0001-00000-540018-	Cobra Admin Fee	85	1,589	6,682	9,902
COIS-5001-0000000-431-10-10000-0001-00000-540024-	Health-Wellness Promo Expense	81,561	907	90,614	4,597
COIS-5001-0000000-431-10-10000-0001-00000-540025-	Health-Insurance Premium Refund	1,534	2,777	8,654	10,444
COIS-5001-0000000-431-10-10000-0001-00000-600305-	Indirect Service	-	-	32,732	33,206
COIS-5001-0000000-431-10-10000-0001-00000-601107-	Health-Professional Svc-General	-	10,595	40,855	41,814
COIS-5001-0000000-431-10-10000-0001-00000-600309-	Health Operations General	-	-	-	-
	Administrative Total:	(187,891)	459,762	1,256,122	2,629,290
Claims:					
COIS-5001-0000000-431-10-10000-0001-00000-540007-	Health Claims	1,007,370	1,427,356	8,821,160	7,073,628
COIS-5001-0000000-431-10-10000-0001-00000-540011-	Health-Life Ins Premiums	-	88,149	173,393	217,437
COIS-5001-0000000-431-10-10000-0001-00000-540014-	Prescription Medicine	556,888	687,389	3,974,934	4,018,118
COIS-5001-0000000-431-10-10000-0001-00000-540015-	Dental Claims	36,988	75,951	346,005	393,530
COIS-5001-0000000-431-10-10000-0001-00000-540019-	Ret Medic Advan Plan Fee	14,774	38,781	162,932	222,278
COIS-5001-0000000-431-10-10000-0001-00000-540026-	Retiree Under 65 -Health/Dental Claims	112,282	126,391	484,239	736,125
COIS-5001-0000000-431-10-10000-0001-00000-540027-	Retiree Over 65 -Health/Dental Claims	-	38	519	860
COIS-5001-0000000-431-10-10000-0001-00000-540028-	Retiree Under 65-Prescription Medicine	97,448	129,999	497,264	642,926
COIS-5001-0000000-431-10-10000-0001-00000-540029-	Retiree Over 65-Prescription Medicine	-	-	120	169
COIS-5001-0000000-431-10-10000-0001-00000-540030-	Retiree Dental Claims	3,534	10,293	37,162	45,841
COIS-5001-0000000-431-10-10000-0001-00000-540031-	Retiree Over 65-Misc. Claims	-	-	-	-
COIS-5001-0000000-431-10-10000-0001-00000-540032-	Retiree Under 65 -Misc. Claims	12	-	135,088	329
COIS-5001-0000000-431-10-10000-0001-00000-540021-	HSA Distribution	9,000	13,300	1,562,280	1,495,350
COIS-5001-0000000-431-10-10000-0001-00000-540023-	Healthy Lifestyle Reimb	-	180	1,095	785
COIS-5001-0000000-431-10-10000-0001-00000-600303-	Admin. Expense-Misc.	362	10,607	523,111	142,475
	Claims Total:	1,838,658	2,608,434	16,719,302	14,989,851
Other financing (sources)/uses:					
COIS-5001-0000000-433-10-10000-0001-00000-800101-	Transfer Out	-	-	-	2,553,391
	Other financing (sources)/uses Total:	-	-	-	2,553,391
	Expenses Total:	1,650,767	3,068,196	17,975,424	20,172,532
	Revenues Less Expenses:	\$1,548,262	\$150,016	\$3,255,004	\$1,716,420

Health & Life Fund
Outstanding Investments Schedule
As of March 31, 2025

Texpool				
Date <u>Invested</u>	Principal	Accrued Interest 3/31/2025	Total	<u>INV#</u>
01-Oct-24	\$0	\$0	\$0	Residual Interest
	\$0	\$0	\$0	
Texpool Prime				
Date <u>Invested</u>	Principal	Accrued Interest 3/31/2025	Total	<u>INV#</u>
31-Mar-25	21,083,091	80,020	\$21,163,111	Residual Interest
	\$21,083,091	\$80,020	\$21,163,111	
Vantage Bank				
	Principal	Monthly Interest 3/31/2025	Total	
As of March 31, 2025	\$658,428	\$2,164	\$660,592	
	\$658,428	\$2,164	\$660,592	
Total	\$21,741,519	\$82,184	\$21,823,703	



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320 S. Campbell, Suite 140
El Paso, Texas 79901
(915) 273-3262
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05-02

May 8, 2025

Mr. Sam Trujillo, Interim Chief Human Resources Officer
Board of Trustees of the Risk Pool
for the El Paso County Health
and Life Benefits Fund
7878 Gateway East, Room 406
El Paso, Texas 79915

Dear Mr. Trujillo:

The schedule of all outstanding investments and the accrued interest in the Health and Life Benefits Fund as of April 30, 2025, is attached. The adjusted cash fund balance on April 30, 2025, was (\$36,108) and TexPool Prime Balance was \$22,242,301, for a total balance of \$22,206,193. The difference in the fund balance and bank balance is due to a timing issue related to health claim expense and payroll transfer posting on the financial system. The ending bank balance for April was \$1,540,476. The April average interest rates for TexPool, TexPool Prime, and Vantage Bank were 4.34, 4.45, and 2.33 percent, respectively. Total interest earned year-to-date was \$571,608 compared to \$463,651 for the prior year, a \$107,957 or 23.28 percent increase in interest revenue. This increase in interest earnings was due to an increase in investable funds, while interest rates have decreased by more than 100 basis points. Revenues totaled \$3,209,131 and expenses totaled \$2,798,570 resulting in revenues over expenses of \$410,561 for the month, and year-to-date revenues over expenses of \$3,665,565. Attached for your information are the unaudited receipts and disbursements schedule and the Risk Pool Board Revenue-Expenditure Report for April 2025.

Pursuant to the Local Government Code, Ch. 172.011, the trustees of a risk pool shall declare the pool as insolvent if the trustees determine that the pool is unable to pay valid claims within 60 days after the date the claim is verified. Claims are currently paid weekly as billed to the County in accordance with administrator contracts.

The Risk Pool Board is not required to maintain a reserve fund but has set its own target reserve equal to 90 days of claims expenses for calendar year 2025. As of April 30, 2025, based on 12 months of historical spending and current allocations, the Health Fund days of cash are 255 for claims expenses only and 226 for total expenses.

Mr. Sam Trujillo, Interim Chief Human Resources Officer
May 8, 2025
Page 2

If you have any questions regarding this information, please contact Mr. James Utterback, manager senior-Financial Reporting, at extension 1142 or me.

Sincerely,

A handwritten signature in blue ink that reads "Barbara Parker".

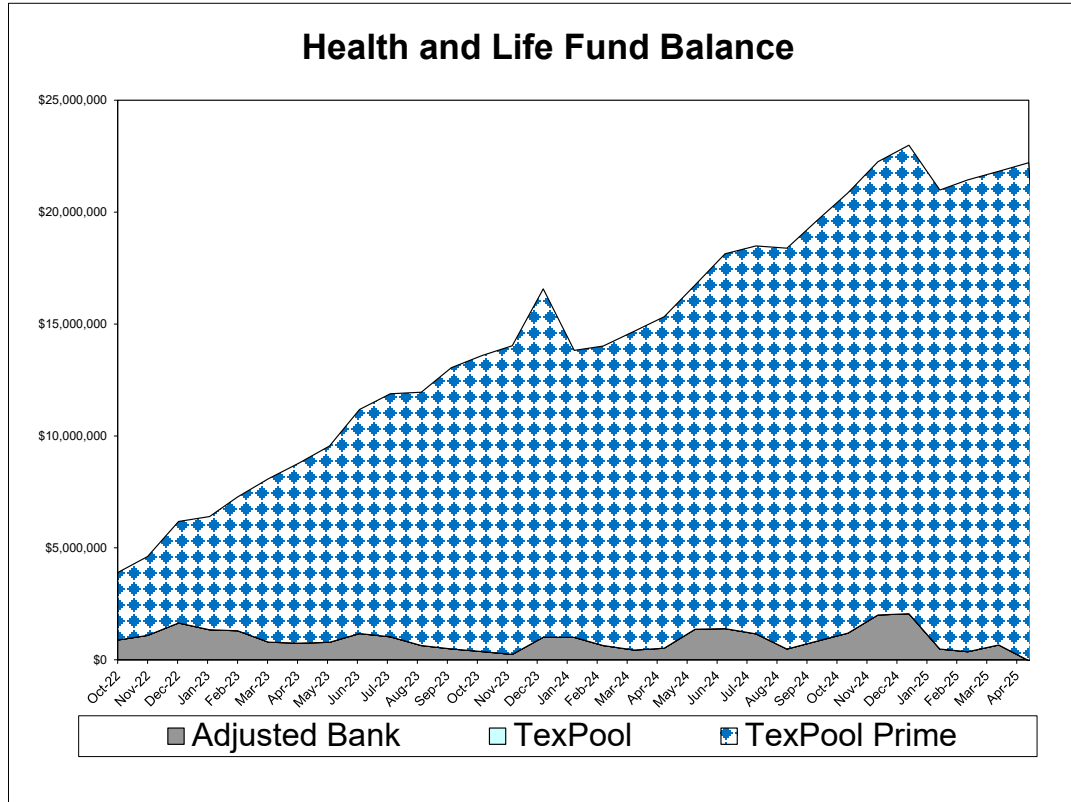
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BP:LH:ya

Attachments

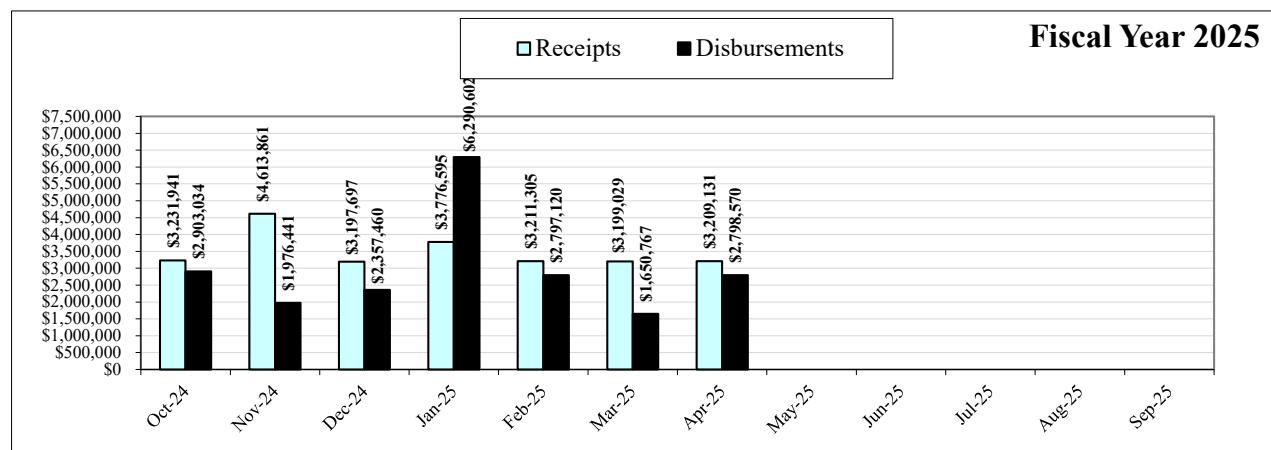
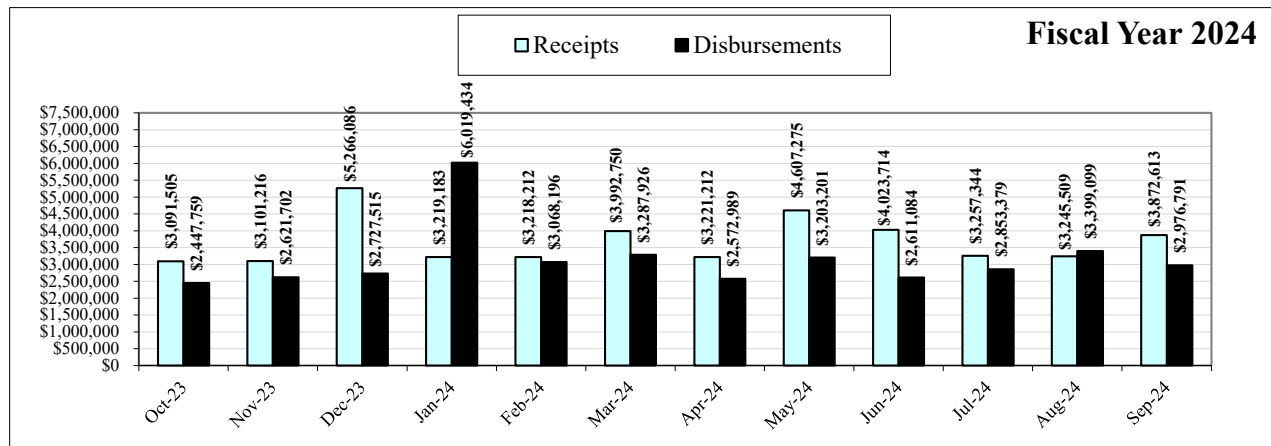
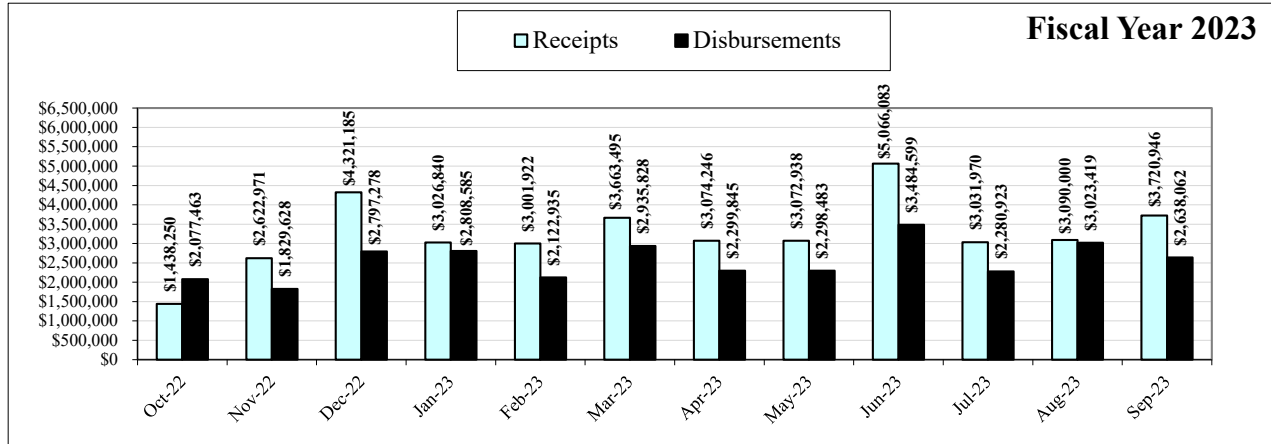
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County of El Paso, Texas
Health & Life Fund
Investments Balance Analysis
From October 2022 through April 2025



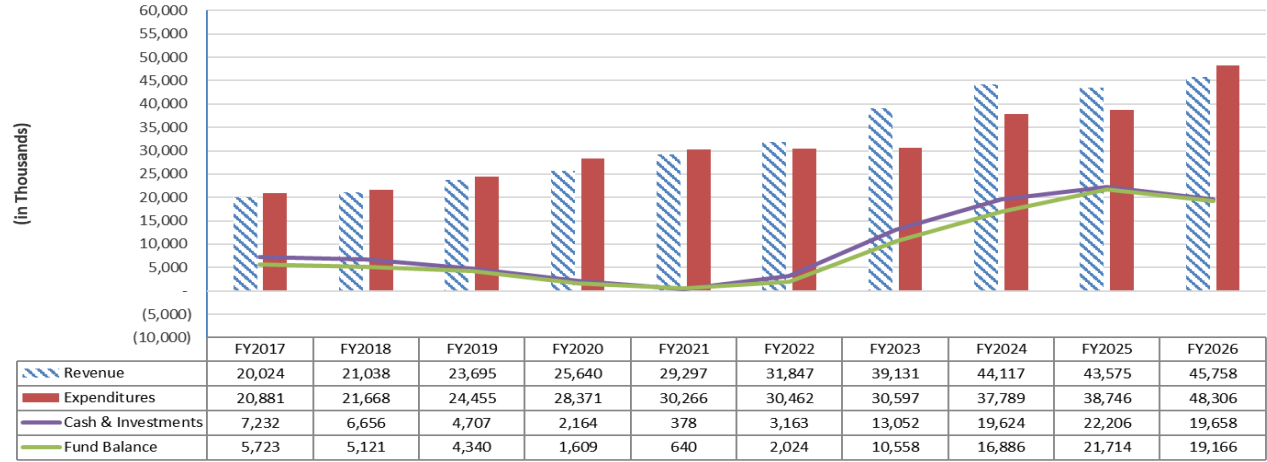
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February-25	\$358,457	\$0	\$21,083,090	\$21,441,547
March-25	\$660,592	\$0	\$21,163,111	\$21,823,703
April-25	(\$36,108)	\$0	\$22,242,301	\$22,206,193

County of El Paso, Texas
Health & Life Fund
Receipts and Disbursements Analysis
From October 2022 through April 2025



Health & Life Fund Forecast

Revenue estimate increase: 0.0%
Expense estimate increase: 25.7%



*Expense estimate increase/decrease was obtained from HUB International Forecast report and expense data as of March 19, 2025.

County of El Paso, Texas
Health and Life Fund
Receipts and Disbursements Schedule
As of April 30, 2025

Unaudited

MUNIS Account	Description	April-25	April-24	Current Year To Date	Prior Year To Date
COIS-5001-0000000-411-10-10000-0001-00000-470100-	Interest Earnings - Investments	\$79,191	\$65,259	\$552,070	\$443,504
COIS-5001-0000000-411-10-10000-0001-00000-470110-	Interest Earnings - N.O.W.	3,016	2,675	19,538	20,147
COIS-5001-0000000-411-10-10000-0001-00000-480301-	Basic Life Insurance	3,590	3,478	26,641	26,017
COIS-5001-0000000-411-10-10000-0001-00000-480302-	Health/Dental Contribution	2,757,348	2,758,975	20,696,931	20,367,990
COIS-5001-0000000-411-10-10000-0001-00000-480303-	Self Pay Health/Dental	17,175	16,801	128,471	122,522
COIS-5001-0000000-411-10-10000-0001-00000-480305-	Retiree Under 65 Contribution-Health/Dental	87,238	110,478	663,970	758,826
COIS-5001-0000000-411-10-10000-0001-00000-480309-	Health Contribution-COBRA	-	-	7,609	12,699
COIS-5001-0000000-411-10-10000-0001-00000-480312-	Employer-Ret Over 65 HLTH/DEN	7,610	19,398	121,077	131,183
COIS-5001-0000000-411-10-10000-0001-00000-480314-	Employee Contribution-Life Insurance Supplemental	39,285	41,045	440,406	279,794
COIS-5001-0000000-411-10-10000-0001-00000-480315-	County Contribution-Retire Under 65 Health/Dental	212,388	219,102	1,218,685	1,472,980
COIS-5001-0000000-411-10-10000-0001-00000-480323-	Pharmacy Rebates	-	753,459	548,441	1,459,997
COIS-5001-0000000-411-10-10000-0001-00000-480206-	Health Reimbursement-Misc.	-	-	-	-
COIS-5001-0000000-411-10-10000-0001-00000-480324-	Wellness Center Fee	2,290	2,080	15,720	14,505
	Revenues Total:	3,209,131	3,992,750	24,439,559	25,110,164
Administrative:					
COIS-5001-0000000-431-10-10000-0001-00000-540003-	Specific/Aggregate Stop Loss Insurance	288,716	291,867	1,164,585	1,968,066
COIS-5001-0000000-431-10-10000-0001-00000-540005-	Administrative Expenses	97,805	133,121	237,274	916,153
COIS-5001-0000000-431-10-10000-0001-00000-540016-	EAP Admin Fee	7,448	5,881	34,694	40,735
COIS-5001-0000000-431-10-10000-0001-00000-540017-	HSA Admin Fee	1,911	6,678	35,912	43,570
COIS-5001-0000000-431-10-10000-0001-00000-540018-	Cobra Admin Fee	-	1,589	6,682	11,544
COIS-5001-0000000-431-10-10000-0001-00000-540024-	Health-Wellness Promo Expense	15,052	400	105,666	8,651
COIS-5001-0000000-431-10-10000-0001-00000-540025-	Health-Insurance Premium Refund	1,423	865	10,077	12,809
COIS-5001-0000000-431-10-10000-0001-00000-600305-	Indirect Service	34,962	-	67,694	67,366
COIS-5001-0000000-431-10-10000-0001-00000-601107-	Health-Professional Svc-General	17,004	-	57,859	47,353
COIS-5001-0000000-431-10-10000-0001-00000-600309-	Health Operations General	-	-	-	1,832
	Administrative Total:	464,321	440,401	1,720,443	3,118,079
Claims:					
COIS-5001-0000000-431-10-10000-0001-00000-540007-	Health Claims	1,384,050	874,490	10,205,210	8,192,851
COIS-5001-0000000-431-10-10000-0001-00000-540011-	Health-Life Ins Premiums	85,177	-	258,570	217,437
COIS-5001-0000000-431-10-10000-0001-00000-540014-	Prescription Medicine	644,281	625,819	4,619,215	4,647,300
COIS-5001-0000000-431-10-10000-0001-00000-540015-	Dental Claims	-	61,105	346,005	463,810
COIS-5001-0000000-431-10-10000-0001-00000-540019-	Ret Medic Advan Plan Fee	15,486	39,054	178,418	261,094
COIS-5001-0000000-431-10-10000-0001-00000-540026-	Retiree Under 65 -Health/Dental Claims	61,682	38,877	545,921	797,595
COIS-5001-0000000-431-10-10000-0001-00000-540027-	Retiree Over 65 -Health/Dental Claims	-	17	519	1,009
COIS-5001-0000000-431-10-10000-0001-00000-540028-	Retiree Under 65-Prescription Medicine	135,736	129,862	633,000	784,097
COIS-5001-0000000-431-10-10000-0001-00000-540029-	Retiree Over 65-Prescription Medicine	-	18	120	169
COIS-5001-0000000-431-10-10000-0001-00000-540030-	Retiree Dental Claims	-	6,337	37,162	53,719
COIS-5001-0000000-431-10-10000-0001-00000-540031-	Retiree Over 65-Misc. Claims	-	-	-	-
COIS-5001-0000000-431-10-10000-0001-00000-540032-	Retiree Under 65 -Misc. Claims	2	-	135,090	380
COIS-5001-0000000-431-10-10000-0001-00000-540021-	HSA Distribution	7,200	12,200	1,569,480	1,505,350
COIS-5001-0000000-431-10-10000-0001-00000-540023-	Healthy Lifestyle Reimb	599	425	1,694	1,340
COIS-5001-0000000-431-10-10000-0001-00000-600303-	Admin. Expense-Misc.	36	5,930	523,147	147,900
	Claims Total:	2,334,249	1,794,134	19,053,551	17,074,051
Other financing (sources)/uses:					
COIS-5001-0000000-433-10-10000-0001-00000-800101-	Transfer Out	-	1,053,391	-	2,553,391
	Other financing (sources)/uses Total:	-	1,053,391	-	2,553,391
	Expenses Total:	2,798,570	3,287,926	20,773,994	22,745,521
	Revenues Less Expenses:	\$410,561	\$704,824	\$3,665,565	\$2,364,643

Health & Life Fund
Outstanding Investments Schedule
As of April 30, 2025

Texpool				
<u>Date Invested</u>	<u>Principal</u>	<u>Accrued Interest 4/30/2025</u>	<u>Total</u>	<u>INV#</u>
01-Oct-24	\$0	\$0	\$0	Residual Interest
	\$0	\$0	\$0	
Texpool Prime				
<u>Date Invested</u>	<u>Principal</u>	<u>Accrued Interest 4/30/2025</u>	<u>Total</u>	<u>INV#</u>
30-Apr-25	22,163,110	79,191	\$22,242,301	Residual Interest
	\$22,163,110	\$79,191	\$22,242,301	
Vantage Bank				
	<u>Principal</u>	<u>Monthly Interest 4/30/2025</u>	<u>Total</u>	
As of April 30, 2025	(\$39,124)	\$3,016	(\$36,108)	
	(\$39,124)	\$3,016	(\$36,108)	
Total	\$22,123,986	\$82,207	\$22,206,193	



COUNTY OF EL PASO
OFFICE OF THE COUNTY AUDITOR

BARBARA PARKER, CPA, CIA
COUNTY AUDITOR
B.Parker@epcountytexas.gov
www.epcounty.com/auditor

Downtown County Annex
320 S. Campbell, Suite 140
El Paso, Texas 79901
(915) 273-3262
(915) 273-3266 FAX

04-12

April 10, 2025

Mr. Sam Trujillo, Interim Chief Human Resources Officer
Board of Trustees of the Risk Pool
for the El Paso County Health
and Life Benefits Fund
7878 Gateway East, Room 406
El Paso, Texas 79915

Dear Mr. Trujillo:

The schedule of all outstanding investments and the accrued interest in the Health and Life Benefits Fund as of March 31, 2025, is attached. The adjusted bank balance on March 31, 2025, was \$660,592 and TexPool Prime Balance was \$21,163,111, for a total balance of \$21,823,703. The March average interest rates for TexPool, TexPool Prime, and Vantage Bank were 4.33, 4.47, and 2.33 percent, respectively. Total interest earned year-to-date was \$489,401 compared to \$394,961 for the prior year, a \$94,440 or 23.91 percent increase in interest revenue. This increase in interest earnings was due to a 48.6 percent increase in investable funds, while interest rates have decreased by about 100 basis points. Revenues totaled \$3,199,029 and expenses totaled \$1,650,767 resulting in revenues over expenses of \$1,548,262 for the month, and year-to-date revenues over expenses of \$3,255,004. A \$615,000 transaction credit from Blue Cross Blue Shield for January 2025 reduced March Stop Loss expenses. Furthermore, a \$598,932 administrative fee waiver from Blue Cross Blue Shield for January 2025 reduced March Administrative fees. Expenses are expected to normalize once these credits are spent. Attached for your information are the unaudited receipts and disbursements schedule and the Risk Pool Board Revenue-Expenditure Report for March 2025.

Pursuant to the Local Government Code, Ch. 172.011, the trustees of a risk pool shall declare the pool as insolvent if the trustees determine that the pool is unable to pay valid claims within 60 days after the date the claim is verified. Claims are currently paid weekly as billed to the County in accordance with administrator contracts.

The Risk Pool Board is not required to maintain a reserve fund but has set its own target reserve equal to 90 days of claims expenses for calendar year 2025. As of March 31, 2025, based on 12 months of historical spending and current allocations, the Health Fund days of cash are 253 for claims expenses only and 224 for total expenses.

If you have any questions regarding this information, please contact Mr. James Utterback, manager senior-Financial Reporting, at extension 1142 or me.

Sincerely,

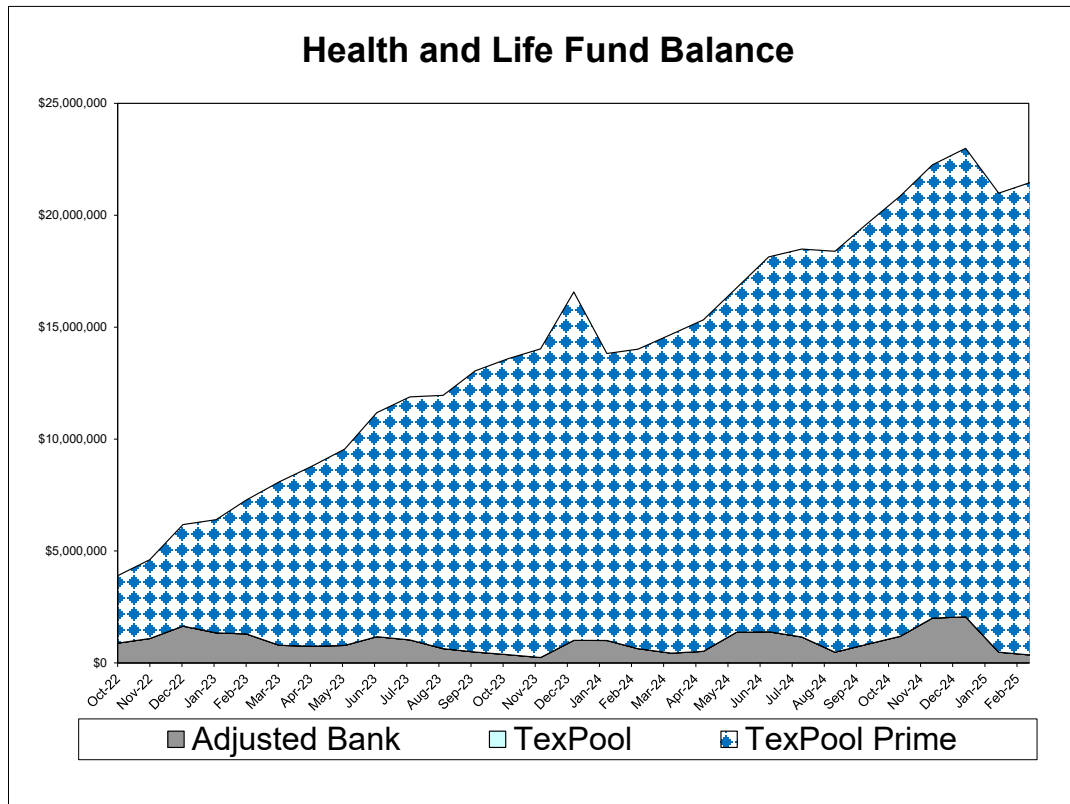
Barbara Parker
County Auditor

BP:LH:ya

Attachments

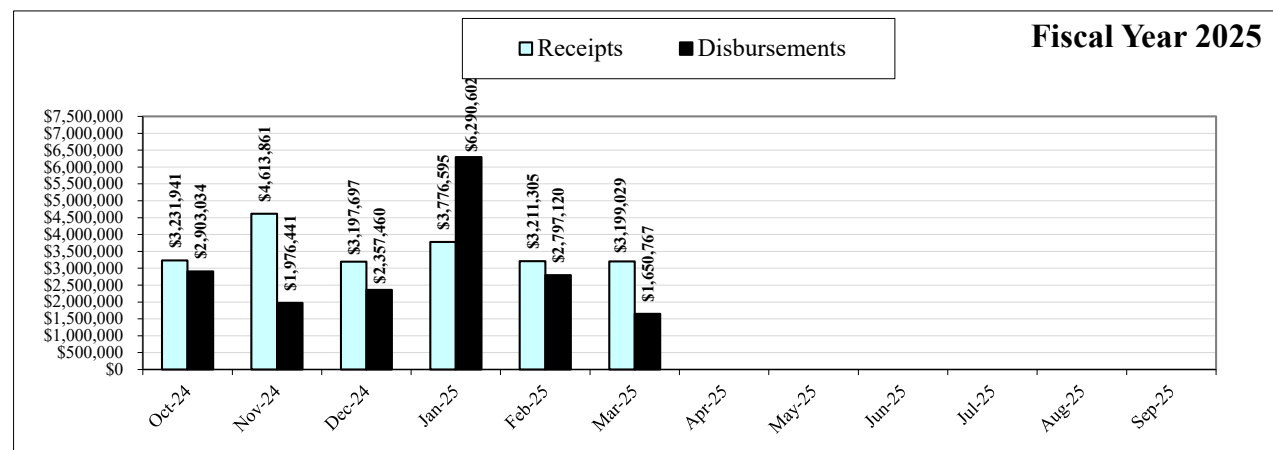
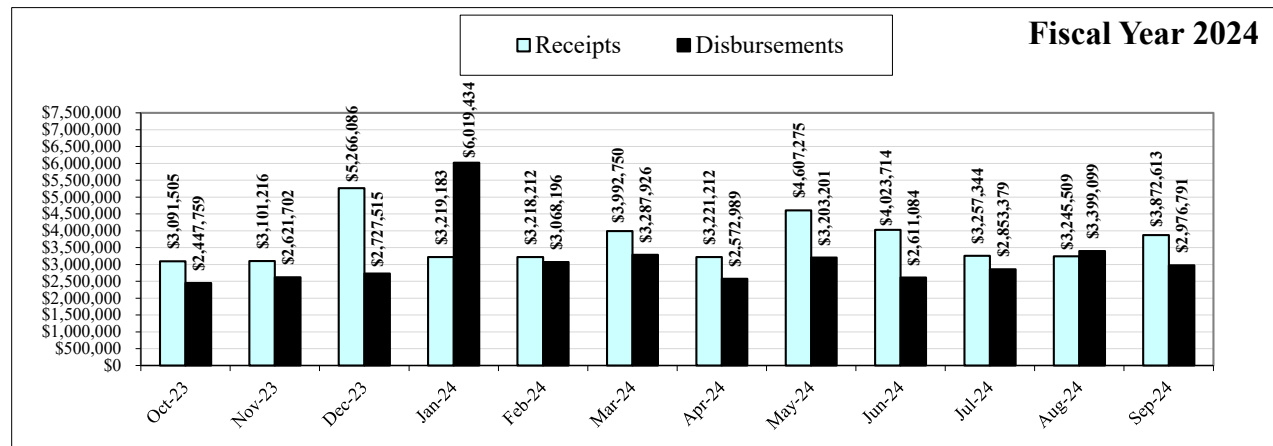
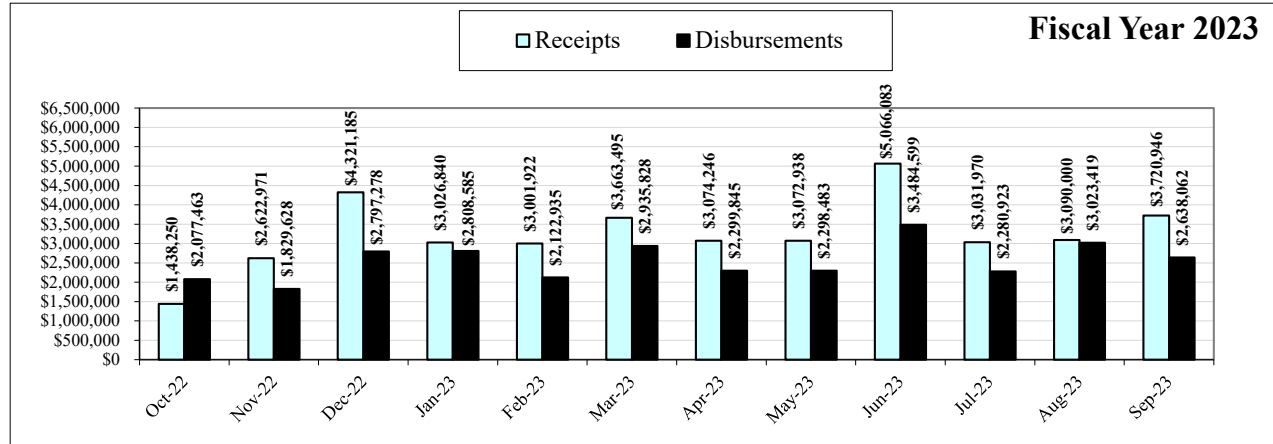
cc: The Honorable Ricardo A. Samaniego, County Judge
The Honorable Jackie Butler, County Commissioner
The Honorable David Stout, County Commissioner
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Ms. Melissa Carrillo, Executive Director of Operations, County Administration
Ms. Jessica Garza, Assistant Director, Budget and Finance
Ms. Christina Sanchez, County Attorney
Ms. Erica Rosales Nigaglioni, County Attorney, Senior Division Unit Chief

County of El Paso, Texas
Health & Life Fund
Investments Balance Analysis
From October 2022 through March 2025



	Adjusted Bank	TexPool	TexPool Prime	Total
October-22	\$882,130	\$0	\$3,013,042	\$3,895,172
November-22	\$1,091,303	\$0	\$3,523,294	\$4,614,597
December-22	\$1,640,528	\$0	\$4,537,786	\$6,178,314
January-23	\$1,340,120	\$0	\$5,056,449	\$6,396,569
February-23	\$1,299,278	\$0	\$5,976,367	\$7,275,645
March-23	\$789,936	\$0	\$7,302,697	\$8,092,633
April-23	\$744,006	\$0	\$8,033,616	\$8,777,622
May-23	\$781,064	\$0	\$8,771,015	\$9,552,079
June-23	\$1,169,024	\$0	\$10,013,817	\$11,182,841
July-23	\$1,024,085	\$0	\$10,860,528	\$11,884,613
August-23	\$639,674	\$0	\$11,311,521	\$11,951,195
September-23	\$485,394	\$0	\$12,566,272	\$13,051,666
October-23	\$365,708	\$0	\$13,227,640	\$13,593,348
November-23	\$239,978	\$0	\$13,789,506	\$14,029,484
December-23	\$1,010,253	\$0	\$15,558,177	\$16,568,430
January-24	\$1,003,739	\$0	\$12,820,731	\$13,824,470
February-24	\$638,362	\$0	\$13,378,453	\$14,016,815
March-24	\$432,696	\$0	\$14,243,712	\$14,676,408
April-24	\$514,854	\$0	\$14,809,776	\$15,324,630
May-24	\$1,368,373	\$0	\$15,380,556	\$16,748,929
June-24	\$1,389,547	\$0	\$16,751,330	\$18,140,877
July-24	\$1,161,789	\$0	\$17,329,452	\$18,491,241
August-24	\$479,701	\$0	\$17,911,283	\$18,390,984
September-24	\$833,834	\$0	\$18,790,231	\$19,624,065
October-24	\$1,191,784	\$0	\$19,671,271	\$20,863,055
November-24	\$2,002,683	\$0	\$20,250,452	\$22,253,135
December-24	\$2,058,031	\$0	\$20,932,650	\$22,990,681
January-25	\$477,618	\$0	\$20,512,030	\$20,989,648
February-25	\$358,457	\$0	\$21,083,090	\$21,441,547
March-25	\$660,592	\$0	\$21,163,111	\$21,823,703

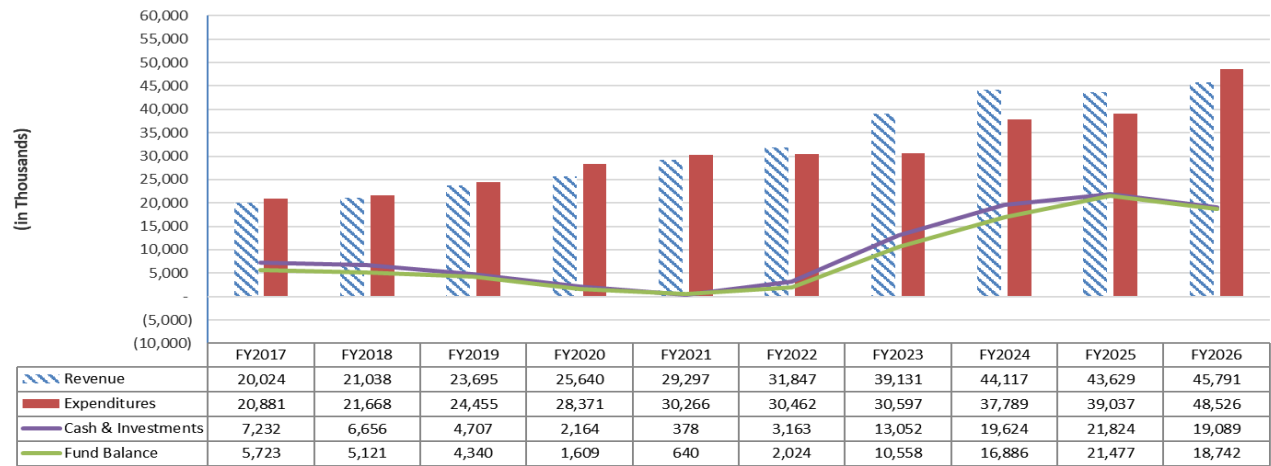
County of El Paso, Texas
Health & Life Fund
Receipts and Disbursements Analysis
From October 2022 through March 2025



Health & Life Fund Forecast

Revenue estimate increase: 0.0%

Expense estimate increase: 25.7%



*Expense estimate increase/decrease was obtained from HUB International Forecast report and expense data as of March 19, 2025.

County of El Paso, Texas
Health and Life Fund
Receipts and Disbursements Schedule
As of March 31, 2025

Unaudited

MUNIS Account	Description	March-25	March-24	Current Year To Date	Prior Year To Date
COIS-5001-0000000-411-10-10000-0001-00000-470100-	Interest Earnings - Investments	\$80,020	\$57,722	\$472,879	\$377,440
COIS-5001-0000000-411-10-10000-0001-00000-470110-	Interest Earnings - N.O.W.	2,164	2,064	16,522	17,521
COIS-5001-0000000-411-10-10000-0001-00000-480301-	Basic Life Insurance	3,584	3,471	23,051	22,536
COIS-5001-0000000-411-10-10000-0001-00000-480302-	Health/Dental Contribution	2,757,176	2,744,136	17,939,583	17,627,479
COIS-5001-0000000-411-10-10000-0001-00000-480303-	Self Pay Health/Dental	17,396	15,888	111,296	105,613
COIS-5001-0000000-411-10-10000-0001-00000-480305-	Retiree Under 65 Contribution-Health/Dental	86,992	112,972	576,732	648,122
COIS-5001-0000000-411-10-10000-0001-00000-480309-	Health Contribution-COBRA	-	1,075	7,609	10,550
COIS-5001-0000000-411-10-10000-0001-00000-480312-	Employer-Ret Over 65 HLTH/DEN	5,759	19,636	113,467	111,546
COIS-5001-0000000-411-10-10000-0001-00000-480314-	Employee Contribution-Life Insurance Supplemental	35,924	40,071	401,121	239,592
COIS-5001-0000000-411-10-10000-0001-00000-480315-	County Contribution-Retiree Under 65 Health/Dental	207,754	219,102	1,006,297	1,256,146
COIS-5001-0000000-411-10-10000-0001-00000-480323-	Pharmacy Rebates	-	-	548,441	1,459,997
COIS-5001-0000000-411-10-10000-0001-00000-480206-	Health Reimbursement-Misc.	-	-	-	-
COIS-5001-0000000-411-10-10000-0001-00000-480324-	Wellness Center Fee	2,260	2,075	13,430	12,410
	Revenues Total:	3,199,029	3,218,212	21,230,428	21,888,952
Administrative:					
COIS-5001-0000000-431-10-10000-0001-00000-540003-	Specific/Aggregate Stop Loss Insurance	(12,049)	296,226	875,869	1,675,034
COIS-5001-0000000-431-10-10000-0001-00000-540005-	Administrative Expenses	(270,535)	135,095	139,469	782,560
COIS-5001-0000000-431-10-10000-0001-00000-540016-	EAP Admin Fee	9,603	5,881	27,246	34,854
COIS-5001-0000000-431-10-10000-0001-00000-540017-	HSA Admin Fee	1,910	6,692	34,001	36,879
COIS-5001-0000000-431-10-10000-0001-00000-540018-	Cobra Admin Fee	85	1,589	6,682	9,902
COIS-5001-0000000-431-10-10000-0001-00000-540024-	Health-Wellness Promo Expense	81,561	907	90,614	4,597
COIS-5001-0000000-431-10-10000-0001-00000-540025-	Health-Insurance Premium Refund	1,534	2,777	8,654	10,444
COIS-5001-0000000-431-10-10000-0001-00000-600305-	Indirect Service	-	-	32,732	33,206
COIS-5001-0000000-431-10-10000-0001-00000-601107-	Health-Professional Svc-General	-	10,595	40,855	41,814
COIS-5001-0000000-431-10-10000-0001-00000-600309-	Health Operations General	-	-	-	-
	Administrative Total:	(187,891)	459,762	1,256,122	2,629,290
Claims:					
COIS-5001-0000000-431-10-10000-0001-00000-540007-	Health Claims	1,007,370	1,427,356	8,821,160	7,073,628
COIS-5001-0000000-431-10-10000-0001-00000-540011-	Health-Life Ins Premiums	-	88,149	173,393	217,437
COIS-5001-0000000-431-10-10000-0001-00000-540014-	Prescription Medicine	556,888	687,389	3,974,934	4,018,118
COIS-5001-0000000-431-10-10000-0001-00000-540015-	Dental Claims	36,988	75,951	346,005	393,530
COIS-5001-0000000-431-10-10000-0001-00000-540019-	Ret Medic Advan Plan Fee	14,774	38,781	162,932	222,278
COIS-5001-0000000-431-10-10000-0001-00000-540026-	Retiree Under 65 -Health/Dental Claims	112,282	126,391	484,239	736,125
COIS-5001-0000000-431-10-10000-0001-00000-540027-	Retiree Over 65 -Health/Dental Claims	-	38	519	860
COIS-5001-0000000-431-10-10000-0001-00000-540028-	Retiree Under 65-Prescriton Medicine	97,448	129,999	497,264	642,926
COIS-5001-0000000-431-10-10000-0001-00000-540029-	Retiree Over 65-Prescription Medicine	-	-	120	169
COIS-5001-0000000-431-10-10000-0001-00000-540030-	Retiree Dental Claims	3,534	10,293	37,162	45,841
COIS-5001-0000000-431-10-10000-0001-00000-540031-	Retiree Over 65-Misc. Claims	-	-	-	-
COIS-5001-0000000-431-10-10000-0001-00000-540032-	Retiree Under 65 -Misc. Claims	12	-	135,088	329
COIS-5001-0000000-431-10-10000-0001-00000-540021-	HSA Distribution	9,000	13,300	1,562,280	1,495,350
COIS-5001-0000000-431-10-10000-0001-00000-540023-	Healthy Lifestyle Reimb	-	180	1,095	785
COIS-5001-0000000-431-10-10000-0001-00000-600303-	Admin. Expense-Misc.	362	10,607	523,111	142,475
	Claims Total:	1,838,658	2,608,434	16,719,302	14,989,851
Other financing (sources)/uses:					
COIS-5001-0000000-433-10-10000-0001-00000-800101-	Transfer Out	-	-	-	2,553,391
	Other financing (sources)/uses Total:	-	-	-	2,553,391
	Expenses Total:	1,650,767	3,068,196	17,975,424	20,172,532
	Revenues Less Expenses:	\$1,548,262	\$150,016	\$3,255,004	\$1,716,420

Health & Life Fund
Outstanding Investments Schedule
As of March 31, 2025

Texpool				
Date <u>Invested</u>	Principal	Accrued Interest 3/31/2025	Total	<u>INV#</u>
01-Oct-24	\$0	\$0	\$0	Residual Interest
	\$0	\$0	\$0	
Texpool Prime				
Date <u>Invested</u>	Principal	Accrued Interest 3/31/2025	Total	<u>INV#</u>
31-Mar-25	21,083,091	80,020	\$21,163,111	Residual Interest
	\$21,083,091	\$80,020	\$21,163,111	
Vantage Bank				
	Principal	Monthly Interest 3/31/2025	Total	
As of March 31, 2025	\$658,428	\$2,164	\$660,592	
	\$658,428	\$2,164	\$660,592	
Total	\$21,741,519	\$82,184	\$21,823,703	



COUNTY OF EL PASO
OFFICE OF THE COUNTY AUDITOR

BARBARA PARKER, CPA, CIA
COUNTY AUDITOR
B.Parker@epcountytexas.gov
www.epcounty.com/auditor

Downtown County Annex
320 S. Campbell, Suite 140
El Paso, Texas 79901
(915) 273-3262
(915) 273-3266 FAX

05-02

May 8, 2025

Mr. Sam Trujillo, Interim Chief Human Resources Officer
Board of Trustees of the Risk Pool
for the El Paso County Health
and Life Benefits Fund
7878 Gateway East, Room 406
El Paso, Texas 79915

Dear Mr. Trujillo:

The schedule of all outstanding investments and the accrued interest in the Health and Life Benefits Fund as of April 30, 2025, is attached. The adjusted cash fund balance on April 30, 2025, was (\$36,108) and TexPool Prime Balance was \$22,242,301, for a total balance of \$22,206,193. The difference in the fund balance and bank balance is due to a timing issue related to health claim expense and payroll transfer posting on the financial system. The ending bank balance for April was \$1,540,476. The April average interest rates for TexPool, TexPool Prime, and Vantage Bank were 4.34, 4.45, and 2.33 percent, respectively. Total interest earned year-to-date was \$571,608 compared to \$463,651 for the prior year, a \$107,957 or 23.28 percent increase in interest revenue. This increase in interest earnings was due to an increase in investable funds, while interest rates have decreased by more than 100 basis points. Revenues totaled \$3,209,131 and expenses totaled \$2,798,570 resulting in revenues over expenses of \$410,561 for the month, and year-to-date revenues over expenses of \$3,665,565. Attached for your information are the unaudited receipts and disbursements schedule and the Risk Pool Board Revenue-Expenditure Report for April 2025.

Pursuant to the Local Government Code, Ch. 172.011, the trustees of a risk pool shall declare the pool as insolvent if the trustees determine that the pool is unable to pay valid claims within 60 days after the date the claim is verified. Claims are currently paid weekly as billed to the County in accordance with administrator contracts.

The Risk Pool Board is not required to maintain a reserve fund but has set its own target reserve equal to 90 days of claims expenses for calendar year 2025. As of April 30, 2025, based on 12 months of historical spending and current allocations, the Health Fund days of cash are 255 for claims expenses only and 226 for total expenses.

Mr. Sam Trujillo, Interim Chief Human Resources Officer
May 8, 2025
Page 2

If you have any questions regarding this information, please contact Mr. James Utterback, manager senior-Financial Reporting, at extension 1142 or me.

Sincerely,

A handwritten signature in blue ink that reads "Barbara Parker".

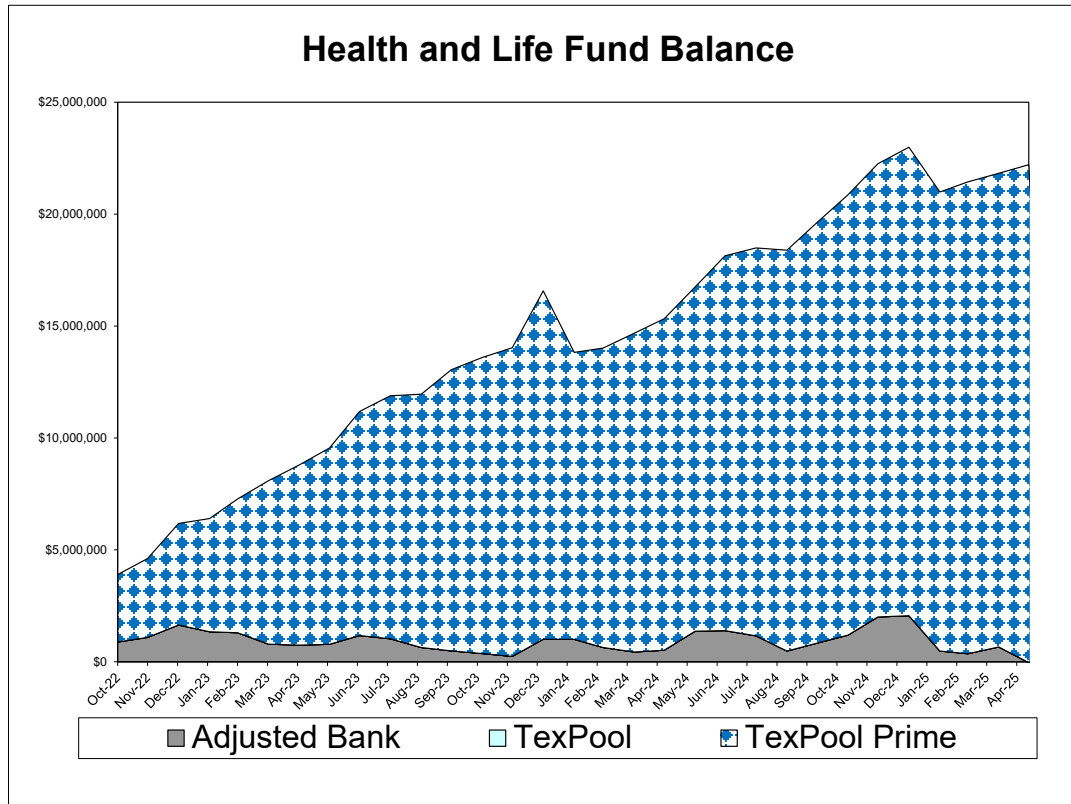
Barbara Parker
County Auditor

BP:LH:ya

Attachments

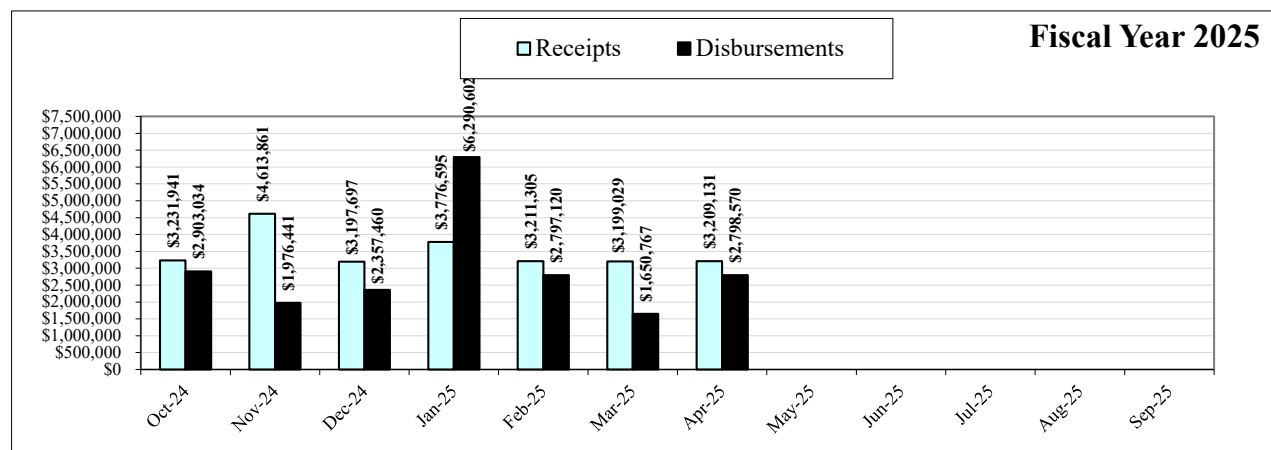
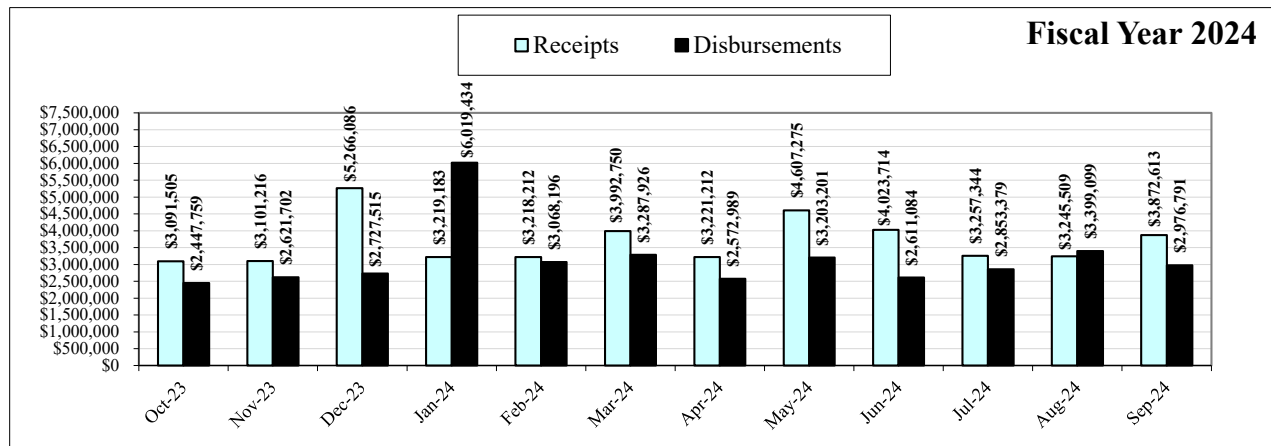
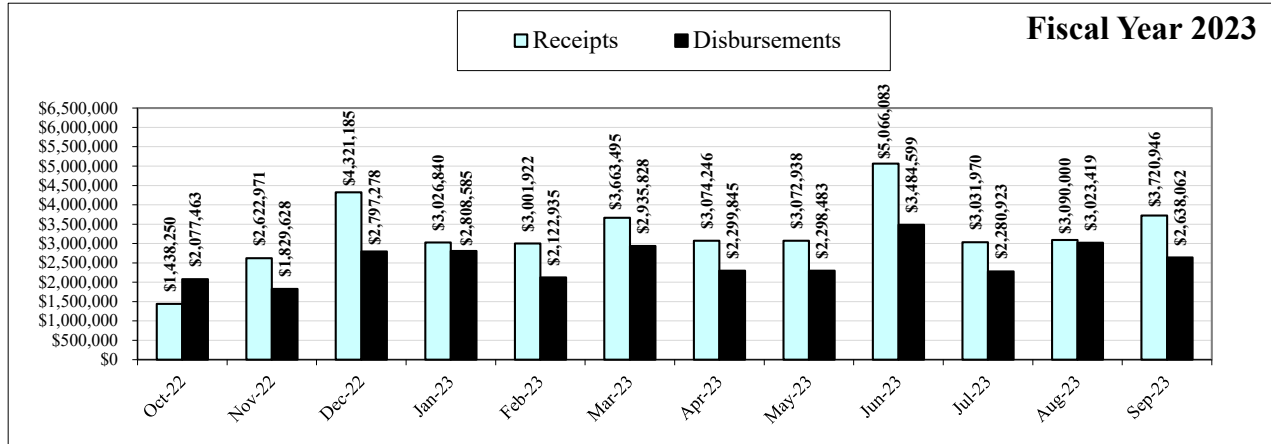
cc: The Honorable Ricardo A. Samaniego, County Judge
The Honorable Jackie Butler, County Commissioner
The Honorable David Stout, County Commissioner
The Honorable Iliana Holguin, County Commissioner
The Honorable Sergio Coronado, County Commissioner
Ms. Betsy C. Keller, Chief Administrator
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Ms. Jessica Garza, Assistant Director, Budget and Finance
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County of El Paso, Texas
Health & Life Fund
Investments Balance Analysis
From October 2022 through April 2025



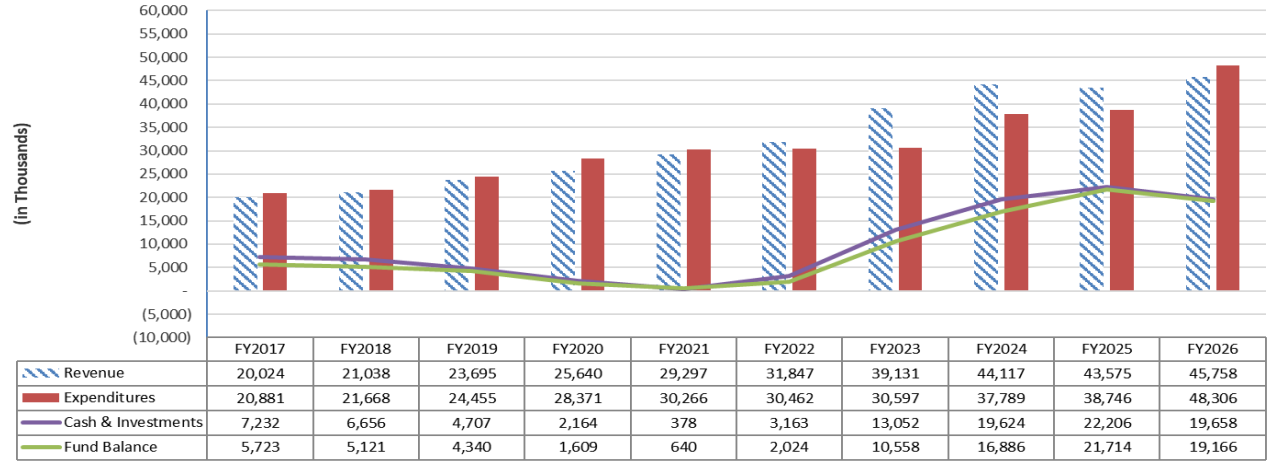
	Adjusted Bank	TexPool	TexPool Prime	Total
October-22	\$882,130	\$0	\$3,013,042	\$3,895,172
November-22	\$1,091,303	\$0	\$3,523,294	\$4,614,597
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January-25	\$477,618	\$0	\$20,512,030	\$20,989,648
February-25	\$358,457	\$0	\$21,083,090	\$21,441,547
March-25	\$660,592	\$0	\$21,163,111	\$21,823,703
April-25	(\$36,108)	\$0	\$22,242,301	\$22,206,193

County of El Paso, Texas
Health & Life Fund
Receipts and Disbursements Analysis
From October 2022 through April 2025



Health & Life Fund Forecast

Revenue estimate increase: 0.0%
Expense estimate increase: 25.7%



*Expense estimate increase/decrease was obtained from HUB International Forecast report and expense data as of March 19, 2025.

County of El Paso, Texas
Health and Life Fund
Receipts and Disbursements Schedule
As of April 30, 2025

Unaudited

MUNIS Account	Description	April-25	April-24	Current Year To Date	Prior Year To Date
COIS-5001-0000000-411-10-10000-0001-00000-470100-	Interest Earnings - Investments	\$79,191	\$65,259	\$552,070	\$443,504
COIS-5001-0000000-411-10-10000-0001-00000-470110-	Interest Earnings - N.O.W.	3,016	2,675	19,538	20,147
COIS-5001-0000000-411-10-10000-0001-00000-480301-	Basic Life Insurance	3,590	3,478	26,641	26,017
COIS-5001-0000000-411-10-10000-0001-00000-480302-	Health/Dental Contribution	2,757,348	2,758,975	20,696,931	20,367,990
COIS-5001-0000000-411-10-10000-0001-00000-480303-	Self Pay Health/Dental	17,175	16,801	128,471	122,522
COIS-5001-0000000-411-10-10000-0001-00000-480305-	Retiree Under 65 Contribution-Health/Dental	87,238	110,478	663,970	758,826
COIS-5001-0000000-411-10-10000-0001-00000-480309-	Health Contribution-COBRA	-	-	7,609	12,699
COIS-5001-0000000-411-10-10000-0001-00000-480312-	Employer-Ret Over 65 HLTH/DEN	7,610	19,398	121,077	131,183
COIS-5001-0000000-411-10-10000-0001-00000-480314-	Employee Contribution-Life Insurance Supplemental	39,285	41,045	440,406	279,794
COIS-5001-0000000-411-10-10000-0001-00000-480315-	County Contribution-Retire Under 65 Health/Dental	212,388	219,102	1,218,685	1,472,980
COIS-5001-0000000-411-10-10000-0001-00000-480323-	Pharmacy Rebates	-	753,459	548,441	1,459,997
COIS-5001-0000000-411-10-10000-0001-00000-480206-	Health Reimbursement-Misc.	-	-	-	-
COIS-5001-0000000-411-10-10000-0001-00000-480324-	Wellness Center Fee	2,290	2,080	15,720	14,505
	Revenues Total:	3,209,131	3,992,750	24,439,559	25,110,164
Administrative:					
COIS-5001-0000000-431-10-10000-0001-00000-540003-	Specific/Aggregate Stop Loss Insurance	288,716	291,867	1,164,585	1,968,066
COIS-5001-0000000-431-10-10000-0001-00000-540005-	Administrative Expenses	97,805	133,121	237,274	916,153
COIS-5001-0000000-431-10-10000-0001-00000-540016-	EAP Admin Fee	7,448	5,881	34,694	40,735
COIS-5001-0000000-431-10-10000-0001-00000-540017-	HSA Admin Fee	1,911	6,678	35,912	43,570
COIS-5001-0000000-431-10-10000-0001-00000-540018-	Cobra Admin Fee	-	1,589	6,682	11,544
COIS-5001-0000000-431-10-10000-0001-00000-540024-	Health-Wellness Promo Expense	15,052	400	105,666	8,651
COIS-5001-0000000-431-10-10000-0001-00000-540025-	Health-Insurance Premium Refund	1,423	865	10,077	12,809
COIS-5001-0000000-431-10-10000-0001-00000-600305-	Indirect Service	34,962	-	67,694	67,366
COIS-5001-0000000-431-10-10000-0001-00000-601107-	Health-Professional Svc-General	17,004	-	57,859	47,353
COIS-5001-0000000-431-10-10000-0001-00000-600309-	Health Operations General	-	-	-	1,832
	Administrative Total:	464,321	440,401	1,720,443	3,118,079
Claims:					
COIS-5001-0000000-431-10-10000-0001-00000-540007-	Health Claims	1,384,050	874,490	10,205,210	8,192,851
COIS-5001-0000000-431-10-10000-0001-00000-540011-	Health-Life Ins Premiums	85,177	-	258,570	217,437
COIS-5001-0000000-431-10-10000-0001-00000-540014-	Prescription Medicine	644,281	625,819	4,619,215	4,647,300
COIS-5001-0000000-431-10-10000-0001-00000-540015-	Dental Claims	-	61,105	346,005	463,810
COIS-5001-0000000-431-10-10000-0001-00000-540019-	Ret Medic Advan Plan Fee	15,486	39,054	178,418	261,094
COIS-5001-0000000-431-10-10000-0001-00000-540026-	Retiree Under 65 -Health/Dental Claims	61,682	38,877	545,921	797,595
COIS-5001-0000000-431-10-10000-0001-00000-540027-	Retiree Over 65 -Health/Dental Claims	-	17	519	1,009
COIS-5001-0000000-431-10-10000-0001-00000-540028-	Retiree Under 65-Prescription Medicine	135,736	129,862	633,000	784,097
COIS-5001-0000000-431-10-10000-0001-00000-540029-	Retiree Over 65-Prescription Medicine	-	18	120	169
COIS-5001-0000000-431-10-10000-0001-00000-540030-	Retiree Dental Claims	-	6,337	37,162	53,719
COIS-5001-0000000-431-10-10000-0001-00000-540031-	Retiree Over 65-Misc. Claims	-	-	-	-
COIS-5001-0000000-431-10-10000-0001-00000-540032-	Retiree Under 65 -Misc. Claims	2	-	135,090	380
COIS-5001-0000000-431-10-10000-0001-00000-540021-	HSA Distribution	7,200	12,200	1,569,480	1,505,350
COIS-5001-0000000-431-10-10000-0001-00000-540023-	Healthy Lifestyle Reimb	599	425	1,694	1,340
COIS-5001-0000000-431-10-10000-0001-00000-600303-	Admin. Expense-Misc.	36	5,930	523,147	147,900
	Claims Total:	2,334,249	1,794,134	19,053,551	17,074,051
Other financing (sources)/uses:					
COIS-5001-0000000-433-10-10000-0001-00000-800101-	Transfer Out	-	1,053,391	-	2,553,391
	Other financing (sources)/uses Total:	-	1,053,391	-	2,553,391
	Expenses Total:	2,798,570	3,287,926	20,773,994	22,745,521
	Revenues Less Expenses:	\$410,561	\$704,824	\$3,665,565	\$2,364,643

Health & Life Fund
Outstanding Investments Schedule
As of April 30, 2025

Texpool				
<u>Date Invested</u>	<u>Principal</u>	<u>Accrued Interest 4/30/2025</u>	<u>Total</u>	<u>INV#</u>
01-Oct-24	\$0	\$0	\$0	Residual Interest
	\$0	\$0	\$0	
Texpool Prime				
<u>Date Invested</u>	<u>Principal</u>	<u>Accrued Interest 4/30/2025</u>	<u>Total</u>	<u>INV#</u>
30-Apr-25	22,163,110	79,191	\$22,242,301	Residual Interest
	\$22,163,110	\$79,191	\$22,242,301	
Vantage Bank				
	<u>Principal</u>	<u>Monthly Interest 4/30/2025</u>	<u>Total</u>	
As of April 30, 2025	(\$39,124)	\$3,016	(\$36,108)	
	(\$39,124)	\$3,016	(\$36,108)	
Total	\$22,123,986	\$82,207	\$22,206,193	