

County of El Paso Texas
Budgeted and Multiyear Funds
Balance Sheet by Fund Type and Fund
August 31, 2017
Report as of September 11, 2017

FUND TYPE - GL	Starting Balance	Debit	Credit	Ending Balance
COAP - ADULT PROBATION	(\$0.00)	\$3,076,723.20	\$3,076,723.20	(\$0.00)
101 - POOLED CASH	\$3,246,547.19	\$506,730.38	\$1,476,997.37	\$2,276,280.20
102 - CHANGE ACCOUNTS	\$0.00			\$0.00
201 - VOUCHERS PAYABLE	\$0.00			\$0.00
203 - ACCRUED PAYROLL LIABILITIES	(\$0.00)			(\$0.00)
209 - VP - ADULT PROBATION	(\$0.00)	\$220,942.68	\$220,942.68	\$0.00
210 - DUE TO OTHERS	(\$255,160.83)	\$60,491.80	\$91,565.46	(\$286,234.49)
212 - DUE TO OTHER GOVERNMENT	(\$13,101.50)	\$35,145.33	\$32,562.73	(\$10,518.90)
213 - DUE TO OTHERS - MISC DEPOSITS	(\$33,532.97)	\$0.00	\$1.00	(\$33,533.97)
311 - RESERVD-ENCUMBRANCES	(\$71,036.69)	\$57,910.19	\$814,179.52	(\$827,306.02)
350 - DESIGNATD SUBSEQUENT YR EXPEND	(\$2,664,117.29)			(\$2,664,117.29)
411 - ACTUAL REVENUES	(\$10,281,767.47)	\$5.00	\$382,453.13	(\$10,664,215.60)
431 - EXPENDITURES-CY	\$10,001,132.87	\$1,381,318.30	\$111.12	\$11,382,340.05
440 - ENCUMBRANCES-CY	\$71,036.69	\$814,179.52	\$57,910.19	\$827,306.02
442 - ENCUMBRANCES-PY	\$0.00			\$0.00
COAF - AGENCY FUND	(\$0.00)	\$44,847,581.40	\$44,847,581.40	(\$0.00)
101 - POOLED CASH	\$5,180,778.22	\$23,255,115.20	\$21,448,585.47	\$6,987,307.95
156 - EQUIPMENT	\$605.00			\$605.00
201 - VOUCHERS PAYABLE	(\$200.00)	\$83,489.98	\$84,845.70	(\$1,555.72)
205 - PAYROLL LIABILITIES	(\$3,073,735.94)	\$8,660,093.20	\$10,529,335.26	(\$4,942,978.00)
207 - NET - PAYROLL LIABILITIES	\$1,503.15	\$12,766,875.63	\$12,766,875.63	\$1,503.15
210 - DUE TO OTHERS	(\$1,365,826.51)	\$71,588.97	\$17,179.62	(\$1,311,417.16)
211 - DUE TO OTHER FUNDS	(\$30,404.00)			(\$30,404.00)
212 - DUE TO OTHER GOVERNMENT	(\$86,218.12)			(\$86,218.12)
213 - DUE TO OTHERS - MISC DEPOSITS	(\$104,890.00)			(\$104,890.00)
220 - DEFERRED REVENUES	\$0.00			\$0.00
325 - INVEST GEN CAPITAL ASSETS	(\$605.00)			(\$605.00)
350 - DESIGNATD SUBSEQUENT YR EXPEND	(\$566,522.51)			(\$566,522.51)
411 - ACTUAL REVENUES	\$45,515.71	\$10,418.42	\$759.72	\$55,174.41
COCP - CAPITAL PROJECTS FUND	\$0.00	\$6,389,796.55	\$6,389,796.55	\$0.00
101 - POOLED CASH	\$2,118,330.54	\$3,924,081.72	\$182,983.89	\$5,859,428.37
105 - INVESTMENT POOLS	\$39,412,034.01			\$39,412,034.01
110 - AR - GENERAL	\$0.00			\$0.00
122 - INTEREST ACCRUED	\$67,745.90	\$44,079.29	\$2,770.24	\$109,054.95
201 - VOUCHERS PAYABLE	(\$21,115.40)	\$182,983.89	\$312,231.97	(\$150,363.48)
202 - RETAINAGE PAYABLE	(\$1,259,690.38)			(\$1,259,690.38)
311 - RESERVD-ENCUMBRANCES	(\$5,156,608.87)	\$466,978.30	\$1,459,441.38	(\$6,149,071.95)
360 - FUND BALANCE-UNDESIGNATED	(\$44,888,875.26)			(\$44,888,875.26)
411 - ACTUAL REVENUES	(\$354,931.52)	\$3,722.12	\$3,964,590.77	(\$4,315,800.17)
431 - EXPENDITURES-CY	\$4,926,502.11	\$308,509.85	\$800.00	\$5,234,211.96
440 - ENCUMBRANCES-CY	\$5,156,608.87	\$1,459,441.38	\$466,978.30	\$6,149,071.95
442 - ENCUMBRANCES-PY	\$0.00			\$0.00

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FUND TYPE - GL	Starting Balance	Debit	Credit	Ending Balance
CODS - DEBT SERVICE	\$0.00	\$4,281,278.71	\$4,281,278.71	\$0.00
101 - POOLED CASH	\$5,037,563.53	\$175,022.21	\$4,106,256.50	\$1,106,329.24
323 - RESERVD-DEBT SERVICE	(\$1,271,029.87)	\$158,000.00	\$158,000.00	(\$1,271,029.87)
411 - ACTUAL REVENUES	(\$20,076,416.72)	\$0.00	\$17,022.21	(\$20,093,438.93)
431 - EXPENDITURES-CY	\$16,309,883.06	\$3,948,256.50	\$0.00	\$20,258,139.56
COEP - ENTERPRISE FUND	\$0.00	\$644,230.52	\$644,230.52	\$0.00
101 - POOLED CASH	\$840,654.96	\$115,259.65	\$143,589.42	\$812,325.19
105 - INVESTMENT POOLS	\$1,319,803.24			\$1,319,803.24
110 - AR - GENERAL	\$200.00	\$172,628.16	\$172,628.16	\$200.00
111 - AR - SUPPLEMENTAL	(\$200.00)			(\$200.00)
122 - INTEREST ACCRUED	\$6,936.68	\$1,125.62	\$0.00	\$8,062.30
151 - LAND	\$19,770.29			\$19,770.29
155 - INFRASTRUCTURE	\$1,071,489.82			\$1,071,489.82
156 - EQUIPMENT	\$13,141,013.12			\$13,141,013.12
159 - VEHICLES	\$42,734.00			\$42,734.00
160 - ACCUM DEP - EQUIPMENT	(\$4,360,569.35)			(\$4,360,569.35)
161 - ACCUM DEP - VEHICLES	(\$20,198.37)			(\$20,198.37)
164 - ACCUM DEP - INFRASTRUCTURE	(\$44,244.54)			(\$44,244.54)
201 - VOUCHERS PAYABLE	(\$255.24)	\$66,481.13	\$66,445.89	(\$220.00)
203 - ACCRUED PAYROLL LIABILITIES	\$0.00			\$0.00
212 - DUE TO OTHER GOVERNMENT	(\$7,462.76)	\$4,420.09	\$5,488.31	(\$8,530.98)
213 - DUE TO OTHERS - MISC DEPOSITS	(\$115,300.00)	\$450.00	\$900.00	(\$115,750.00)
311 - RESERVD-ENCUMBRANCES	(\$4,409.69)	\$2,626.60	\$44,965.55	(\$46,748.64)
325 - INVEST GEN CAPITAL ASSETS	(\$9,849,994.97)			(\$9,849,994.97)
350 - DESIGNATD SUBSEQUENT YR EXPEND	(\$1,993,461.01)			(\$1,993,461.01)
411 - ACTUAL REVENUES	(\$2,394,512.05)	\$2,012.19	\$203,537.03	(\$2,596,036.89)
431 - EXPENDITURES-CY	\$2,343,596.18	\$234,261.53	\$4,049.56	\$2,573,808.15
440 - ENCUMBRANCES-CY	\$4,409.69	\$44,965.55	\$2,626.60	\$46,748.64
442 - ENCUMBRANCES-PY	\$0.00			\$0.00
COGF - COUNTY GENERAL FUND	\$0.00	\$68,970,122.46	\$68,970,122.46	\$0.00
101 - POOLED CASH	\$34,063,067.48	\$23,383,418.73	\$36,577,398.88	\$20,869,087.33
102 - CHANGE ACCOUNTS	\$44,259.73	\$7,000.00	\$0.00	\$51,259.73
103 - IMPREST FUNDS	\$25,000.00			\$25,000.00
105 - INVESTMENT POOLS	\$86,076,971.39	\$0.00	\$10,000,000.00	\$76,076,971.39
110 - AR - GENERAL	\$1,933,495.84	\$1,860,736.82	\$1,869,654.65	\$1,924,578.01
113 - TAXES RECVBL PENALTY INTEREST	\$7,973,237.31			\$7,973,237.31
114 - ALLOW UNCOLLECT TAXES P&I	(\$79,732.37)			(\$79,732.37)
115 - TAXES RECVBL DELINQUENT	\$11,764,170.34			\$11,764,170.34
116 - ALLOW UNCOLLECT TAXES DELINQNT	(\$117,641.70)			(\$117,641.70)
117 - DUE FROM OTHER FUNDS	\$220,000.00			\$220,000.00
122 - INTEREST ACCRUED	\$740,749.78	\$87,615.24	\$0.00	\$828,365.02
140 - INVENTORY SUPPLIES & MATERIALS	\$4,713.00			\$4,713.00
156 - EQUIPMENT	\$16,490.61			\$16,490.61

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200 - VP SUPPLEMENTAL	\$708.57			\$708.57
201 - VOUCHERS PAYABLE	(\$161,594.51)	\$3,970,762.44	\$4,750,103.57	(\$940,935.64)
203 - ACCRUED PAYROLL LIABILITIES	(\$0.00)			(\$0.00)
208 - JUROR PAYROLL LIABILITIES	\$16,506.00	\$54,608.00	\$45,854.00	\$25,260.00
210 - DUE TO OTHERS	(\$57,493.52)	\$8,229.80	\$12,833.07	(\$62,096.79)
211 - DUE TO OTHER FUNDS	(\$48,025.00)	\$199.99	\$199.99	(\$48,025.00)
212 - DUE TO OTHER GOVERNMENT	(\$598,746.72)	\$14,788.57	\$463,251.53	(\$1,047,209.68)
213 - DUE TO OTHERS - MISC DEPOSITS	(\$1,163,028.24)	\$140,476.20	\$115,725.67	(\$1,138,277.71)
220 - DEFERRED REVENUES	(\$18,743,498.44)	\$238,977.69	\$240,738.48	(\$18,745,259.23)
311 - RESERVD-ENCUMBRANCES	(\$3,776,393.57)	\$1,100,844.55	\$1,219,810.98	(\$3,895,360.00)
319 - RESERVD-IMPREST FUNDS	(\$25,000.00)			(\$25,000.00)
320 - RESERVD-CHANGE FUNDS	(\$44,259.73)			(\$44,259.73)
321 - RESERVD-PAYROLL	(\$30,000.00)			(\$30,000.00)
325 - INVEST GEN CAPITAL ASSETS	(\$16,490.61)			(\$16,490.61)
350 - DESIGNATD SUBSEQUENT YR EXPEND	(\$57,299,992.00)			(\$57,299,992.00)
360 - FUND BALANCE-UNDESIGNATED	(\$18,667,955.34)	\$1,479,724.00	\$1,479,724.00	(\$18,667,955.34)
411 - ACTUAL REVENUES	(\$239,070,043.87)	\$1,020,254.40	\$10,958,793.20	(\$249,008,582.67)
431 - EXPENDITURES-CY	\$193,244,132.00	\$34,382,675.05	\$135,189.89	\$227,491,617.16
440 - ENCUMBRANCES-CY	\$3,776,393.57	\$1,219,810.98	\$1,100,844.55	\$3,895,360.00
442 - ENCUMBRANCES-PY	\$0.00			\$0.00
COIS - INTERNAL SERVICE	\$0.00	\$4,736,828.61	\$4,736,828.61	\$0.00
101 - POOLED CASH	\$1,964,236.84	\$2,445,819.59	\$2,054,904.66	\$2,355,151.77
105 - INVESTMENT POOLS	\$4,959,788.17			\$4,959,788.17
110 - AR - GENERAL	\$0.00			\$0.00
122 - INTEREST ACCRUED	\$28,044.48	\$4,231.74	\$0.00	\$32,276.22
201 - VOUCHERS PAYABLE	\$0.00	\$231,962.62	\$232,294.91	(\$332.29)
205 - PAYROLL LIABILITIES	(\$2,095.02)			(\$2,095.02)
211 - DUE TO OTHER FUNDS	(\$150,000.00)			(\$150,000.00)
213 - DUE TO OTHERS - MISC DEPOSITS	(\$11,023.30)			(\$11,023.30)
324 - RESERVD-BENEFITS	(\$8,262,878.66)			(\$8,262,878.66)
360 - FUND BALANCE-UNDESIGNATED	(\$11,806.21)			(\$11,806.21)
411 - ACTUAL REVENUES	(\$17,734,535.85)	\$3,183.37	\$2,449,629.04	(\$20,180,981.52)
431 - EXPENDITURES-CY	\$19,220,269.55	\$2,051,631.29	\$0.00	\$21,271,900.84
COLT - COUNTY LONG TERM DEBT	\$0.00			\$0.00
170 - RESOURCES TO BE PROVIDED	\$187,345,000.00			\$187,345,000.00
240 - C.O. SER 2001	(\$8,880,000.00)			(\$8,880,000.00)
247 - TAXABLE C.O. SER 2007	(\$325,000.00)			(\$325,000.00)
248 - G.O. REFUNDING 2011	(\$1,320,000.00)			(\$1,320,000.00)
249 - C.O. SER 2012	(\$66,740,000.00)			(\$66,740,000.00)
250 - G.O. REFUNDING 2015	(\$15,230,000.00)			(\$15,230,000.00)
251 - G.O. REF TAXABLE 2015A	(\$7,915,000.00)			(\$7,915,000.00)
252 - G.O. REFUNDING 2016A	(\$44,630,000.00)			(\$44,630,000.00)
253 - G.O. REFUND TAXABLE 2016B	(\$37,160,000.00)			(\$37,160,000.00)

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254 - C.O. TAXABLE SERIES 2016C	(\$1,645,000.00)			(\$1,645,000.00)
255 - C.O. SERIES 2016D	(\$3,500,000.00)			(\$3,500,000.00)
COSG - COUNTY GRANTS	\$0.00	\$5,687,697.77	\$5,687,697.77	(\$0.00)
101 - POOLED CASH	\$1,144,822.35	\$1,899,244.13	\$2,299,617.50	\$744,448.98
110 - AR - GENERAL	\$129,952.81	\$258,290.09	\$179,900.65	\$208,342.25
127 - NOTES RECEIVABLE	\$142,488.83	\$0.00	\$2,870.03	\$139,618.80
201 - VOUCHERS PAYABLE	(\$2,769.22)	\$798,046.27	\$847,980.59	(\$52,703.54)
203 - ACCRUED PAYROLL LIABILITIES	(\$0.00)			(\$0.00)
220 - DEFERRED REVENUES	\$0.00			\$0.00
311 - RESERVD-ENCUMBRANCES	(\$502,310.13)	\$205,058.47	\$177,233.03	(\$474,484.69)
350 - DESIGNATD SUBSEQUENT YR EXPEND	(\$2,146,967.68)			(\$2,146,967.68)
360 - FUND BALANCE-UNDESIGNATED	(\$155,147.56)			(\$155,147.56)
411 - ACTUAL REVENUES	(\$16,886,791.02)	\$678.66	\$1,830,853.28	(\$18,716,965.64)
431 - EXPENDITURES-CY	\$17,775,411.49	\$2,349,147.12	\$144,184.22	\$19,980,374.39
440 - ENCUMBRANCES-CY	\$501,310.13	\$177,233.03	\$205,058.47	\$473,484.69
442 - ENCUMBRANCES-PY	\$0.00			\$0.00
COSR - SPECIAL REVENUE	\$0.00	\$12,378,063.20	\$12,378,063.20	\$0.00
101 - POOLED CASH	\$17,664,835.47	\$5,944,015.46	\$2,872,601.54	\$20,736,249.39
105 - INVESTMENT POOLS	\$10,595,176.64			\$10,595,176.64
110 - AR - GENERAL	\$2,033.00	\$3,261.44	\$0.00	\$5,294.44
111 - AR - SUPPLEMENTAL	\$0.00			\$0.00
122 - INTEREST ACCRUED	\$82,898.24	\$11,142.17	\$0.00	\$94,040.41
201 - VOUCHERS PAYABLE	(\$33,417.43)	\$773,423.54	\$780,479.55	(\$40,473.44)
202 - RETAINAGE PAYABLE	(\$15,681.91)			(\$15,681.91)
203 - ACCRUED PAYROLL LIABILITIES	(\$0.00)			(\$0.00)
210 - DUE TO OTHERS	(\$36,475.48)			(\$36,475.48)
212 - DUE TO OTHER GOVERNMENT	\$4,377.20			\$4,377.20
213 - DUE TO OTHERS - MISC DEPOSITS	(\$102,344.73)	\$16,449.16	\$7,061.01	(\$92,956.58)
311 - RESERVD-ENCUMBRANCES	(\$1,644,758.62)	\$381,263.37	\$2,385,883.92	(\$3,649,379.17)
350 - DESIGNATD SUBSEQUENT YR EXPEND	(\$9,805,674.00)			(\$9,805,674.00)
360 - FUND BALANCE-UNDESIGNATED	(\$15,324,904.44)	\$53,919.71	\$53,919.71	(\$15,324,904.44)
411 - ACTUAL REVENUES	(\$21,187,393.77)	\$76,942.84	\$5,881,707.77	(\$26,992,158.70)
431 - EXPENDITURES-CY	\$18,156,571.21	\$2,731,761.59	\$15,146.33	\$20,873,186.47
440 - ENCUMBRANCES-CY	\$1,644,758.62	\$2,385,883.92	\$381,263.37	\$3,649,379.17
442 - ENCUMBRANCES-PY	\$0.00			\$0.00
FAGF - CAP ASSETS-GF	(\$0.00)			(\$0.00)
147 - ARTWORK	\$56,255.00			\$56,255.00
149 - CAPITAL LEASES	\$761,054.64			\$761,054.64
150 - IMPROVEMENTS	\$13,106,969.07			\$13,106,969.07
151 - LAND	\$13,570,494.79			\$13,570,494.79
152 - BUILDINGS	\$238,883,846.50			\$238,883,846.50
153 - ROADS	\$5,440.86			\$5,440.86
155 - INFRASTRUCTURE	\$1,826,023.43			\$1,826,023.43

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156 - EQUIPMENT	\$43,338,082.83			\$43,338,082.83
157 - CONSTRUCTION IN PROGRESS	\$43,513,132.46			\$43,513,132.46
158 - FURNITURE & FIXTURES	\$1,144,564.72			\$1,144,564.72
159 - VEHICLES	\$19,199,102.75			\$19,199,102.75
160 - ACCUM DEP - EQUIPMENT	(\$27,155,202.37)			(\$27,155,202.37)
161 - ACCUM DEP - VEHICLES	(\$12,203,484.54)			(\$12,203,484.54)
162 - ACCUM DEP - BUILDINGS	(\$150,683,677.88)			(\$150,683,677.88)
163 - ACCUM DEP - IMPROVEMENTS	(\$6,546,286.36)			(\$6,546,286.36)
164 - ACCUM DEP - INFRASTRUCTURE	(\$8,345.00)			(\$8,345.00)
165 - ACCUM DEP - FURNITURE/FIXTURES	(\$887,548.83)			(\$887,548.83)
167 - ACCUM DEP - ROADS	(\$136.02)			(\$136.02)
168 - ACCUM DEP - CAPITAL LEASES	(\$383,672.27)			(\$383,672.27)
325 - INVEST GEN CAPITAL ASSETS	(\$177,536,613.78)			(\$177,536,613.78)
FASG - CAP ASSETS-SG	(\$0.00)			(\$0.00)
156 - EQUIPMENT	\$30,243.00			\$30,243.00
158 - FURNITURE & FIXTURES	\$33,286.51			\$33,286.51
159 - VEHICLES	\$22,195.25			\$22,195.25
160 - ACCUM DEP - EQUIPMENT	(\$30,243.00)			(\$30,243.00)
161 - ACCUM DEP - VEHICLES	(\$21,634.88)			(\$21,634.88)
165 - ACCUM DEP - FURNITURE/FIXTURES	(\$13,840.98)			(\$13,840.98)
325 - INVEST GEN CAPITAL ASSETS	(\$20,005.90)			(\$20,005.90)
FASR - CAP ASSETS-SR	\$0.00			\$0.00
148 - EASEMENTS	\$110,000.00			\$110,000.00
150 - IMPROVEMENTS	\$1,921,860.46			\$1,921,860.46
151 - LAND	\$3,960,966.10			\$3,960,966.10
152 - BUILDINGS	\$37,833,442.62			\$37,833,442.62
153 - ROADS	\$51,925,147.75			\$51,925,147.75
154 - BRIDGES & CULVERTS	\$10,087,368.65			\$10,087,368.65
155 - INFRASTRUCTURE	\$7,997,717.24			\$7,997,717.24
156 - EQUIPMENT	\$7,518,254.47			\$7,518,254.47
157 - CONSTRUCTION IN PROGRESS	\$2,822,540.51			\$2,822,540.51
158 - FURNITURE & FIXTURES	\$14,114.89			\$14,114.89
159 - VEHICLES	\$4,536,480.79			\$4,536,480.79
160 - ACCUM DEP - EQUIPMENT	(\$6,060,733.29)			(\$6,060,733.29)
161 - ACCUM DEP - VEHICLES	(\$3,382,035.71)			(\$3,382,035.71)
162 - ACCUM DEP - BUILDINGS	(\$7,266,302.36)			(\$7,266,302.36)
163 - ACCUM DEP - IMPROVEMENTS	(\$1,617,713.56)			(\$1,617,713.56)
164 - ACCUM DEP - INFRASTRUCTURE	(\$1,714,601.85)			(\$1,714,601.85)
165 - ACCUM DEP - FURNITURE/FIXTURES	(\$12,042.32)			(\$12,042.32)
167 - ACCUM DEP - ROADS	(\$23,540,559.83)			(\$23,540,559.83)
169 - ACCUM DEP - BRIDGES & CULVERTS	(\$2,975,951.20)			(\$2,975,951.20)
325 - INVEST GEN CAPITAL ASSETS	(\$82,157,953.36)			(\$82,157,953.36)

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TREA - TREASURY FUND	(\$0.00)	\$87,080,069.35	\$87,080,069.35	(\$0.00)
101 - POOLED CASH	(\$0.00)	\$87,080,069.35	\$87,080,069.35	(\$0.00)
Grand Total	\$0.00	\$238,092,391.77	\$238,092,391.77	\$0.00