

County of El Paso Texas
Budgeted and Multiyear Funds
Balance Sheet - County Wide
January 31, 2019
Report as of February 7, 2019

| COUNTY WIDE -GL | BEG. BALANCE | DEBITS | CREDITS | END BALANCE |
|--------------------------------------|------------------|-------------------|-------------------|------------------|
| 101 - POOLED CASH | \$ 24,359,413.46 | \$ 887,682,133.53 | \$ 881,945,464.59 | \$ 30,971,566.67 |
| 102 - CHANGE ACCOUNTS | 42,309.73 | 2,000.00 | - | 44,309.73 |
| 103 - IMPREST FUNDS | 25,000.00 | - | - | 25,000.00 |
| 105 - INVESTMENT POOLS | 154,018,411.47 | 98,966,029.78 | 35,211,349.78 | 217,773,091.47 |
| 110 - AR - GENERAL | 14,559,140.40 | 32,457,157.76 | 24,174,130.21 | 22,842,167.95 |
| 113 - TAXES RECVBL PENALTY INTEREST | 9,061,700.25 | - | - | 9,061,700.25 |
| 114 - ALLOW UNCOLLECT TAXES P&I | (90,617.00) | - | - | (90,617.00) |
| 115 - TAXES RECVBL DELINQUENT | 12,787,669.72 | - | - | 12,787,669.72 |
| 116 - ALLOW UNCOLLECT TAXES DELINQN | (127,876.70) | - | - | (127,876.70) |
| 117 - DUE FROM OTHER FUNDS | 259,758.00 | - | 39,758.00 | 220,000.00 |
| 118 - FINES & CC RECEIVABLE | 24.33 | 1,845.00 | 1,621.00 | 248.33 |
| 122 - INTEREST ACCRUED | - | 1,302,820.49 | 35.43 | 957,495.55 |
| 127 - NOTES RECEIVABLE | 123,171.97 | - | 11,527.22 | 111,644.75 |
| 129 - PROPERTIES HELD FOR SALE | 71,900.00 | - | - | 71,900.00 |
| 140 - INVENTORY SUPPLIES & MATERIALS | 10,609.00 | - | - | 10,609.00 |
| 147 - ARTWORK | 56,255.00 | - | - | 56,255.00 |
| 148 - EASEMENTS | 110,000.00 | - | - | 110,000.00 |
| 149 - CAPITAL LEASES | 451,512.89 | - | - | 451,512.89 |
| 150 - IMPROVEMENTS | 25,272,954.60 | - | - | 25,272,954.60 |
| 151 - LAND | 17,982,703.25 | - | - | 17,982,703.25 |
| 152 - BUILDINGS | 278,389,161.15 | - | - | 278,389,161.15 |
| 153 - ROADS | 52,367,445.97 | - | - | 52,367,445.97 |
| 154 - BRIDGES & CULVERTS | 10,251,762.39 | - | - | 10,251,762.39 |
| 155 - INFRASTRUCTURE | 10,895,230.49 | - | - | 10,895,230.49 |
| 156 - EQUIPMENT | 73,781,442.75 | - | - | 73,764,347.14 |
| 157 - CONSTRUCTION IN PROGRESS | 46,600,392.58 | - | - | 46,600,392.58 |
| 158 - FURNITURE & FIXTURES | 1,268,600.36 | - | - | 1,268,600.36 |
| 159 - VEHICLES | 24,477,529.04 | 257.50 | - | 24,477,786.54 |
| 160 - ACCUM DEP - EQUIPMENT | (47,634,445.72) | - | - | (47,634,445.72) |
| 161 - ACCUM DEP - VEHICLES | (17,621,665.22) | - | - | (17,621,665.22) |
| 162 - ACCUM DEP - BUILDINGS | (173,967,123.89) | - | - | (173,967,123.89) |
| 163 - ACCUM DEP - IMPROVEMENTS | (10,379,540.71) | - | - | (10,379,540.71) |
| 164 - ACCUM DEP - INFRASTRUCTURE | (2,569,263.78) | - | - | (2,569,263.78) |
| 165 - ACCUM DEP - FURNITURE/FIXTURES | (991,366.95) | - | - | (991,366.95) |
| 167 - ACCUM DEP - ROADS | (28,079,902.21) | - | - | (28,079,902.21) |
| 168 - ACCUM DEP - CAPITAL LEASES | (310,054.38) | - | - | (310,054.38) |
| 169 - ACCUM DEP - BRIDGES & CULVERTS | (3,511,581.03) | - | - | (3,511,581.03) |
| 170 - RESOURCES TO BE PROVIDED | 178,091,402.29 | - | - | 178,091,402.29 |
| 201 - VOUCHERS PAYABLE | (12,525,264.40) | 37,282,617.84 | 25,835,991.64 | (1,078,638.20) |
| 202 - RETAINAGE PAYABLE | (431,084.70) | - | 121,100.60 | (552,185.30) |
| 203 - ACCRUED PAYROLL LIABILITIES | (4,434,619.72) | 4,527,377.14 | 92,757.42 | - |
| 205 - PAYROLL LIABILITIES | (3,223,887.80) | 31,393,707.19 | 29,871,947.30 | (1,702,127.91) |
| 207 - NET - PAYROLL LIABILITIES | 3,240.55 | - | - | 1,708.15 |
| 208 - JUROR PAYROLL LIABILITIES | 10,116.00 | 186,776.00 | 153,858.00 | 43,034.00 |

County of El Paso Texas
Budgeted and Multiyear Funds
Balance Sheet - County Wide
January 31, 2019
Report as of February 7, 2019

| COUNTY WIDE -GL | BEG. BALANCE | DEBITS | CREDITS | END BALANCE |
|--------------------------------------|------------------|---------------------------|---------------------------|------------------|
| 209 - VP - ADULT PROBATION | 650.00 | 786,125.54 | 859,465.74 | (73,340.20) |
| 210 - DUE TO OTHERS | (1,820,601.05) | 656,066.34 | 1,571,884.40 | (2,736,419.11) |
| 211 - DUE TO OTHER FUNDS | (259,758.00) | 39,758.00 | - | (1,095,484.27) |
| 212 - DUE TO OTHER GOVERNMENT | (220,611.74) | 1,179,841.56 | 1,617,217.88 | (657,338.06) |
| 213 - DUE TO OTHERS - MISC DEPOSITS | (1,460,920.56) | 248,446.98 | 312,938.72 | (1,525,412.30) |
| 220 - DEFERRED REVENUES | (20,633,552.32) | 368,359.76 | 348,546.08 | (20,613,738.64) |
| 240 - C.O. SER 2001 | (8,880,000.00) | - | - | (8,880,000.00) |
| 248 - G.O. REFUNDING 2011 | (475,000.00) | - | - | (475,000.00) |
| 249 - C.O. SER 2012 | (9,845,000.00) | - | - | (9,845,000.00) |
| 250 - G.O. REFUNDING 2015 | (15,230,000.00) | - | - | (15,230,000.00) |
| 251 - G.O. REF TAXABLE 2015A | (7,625,000.00) | - | - | (7,625,000.00) |
| 252 - G.O. REFUNDING 2016A | (40,730,000.00) | - | - | (40,730,000.00) |
| 253 - G.O. REFUND TAXABLE 2016B | (33,830,000.00) | - | - | (33,830,000.00) |
| 254 - C.O. TAXABLE SERIES 2016C | (1,135,000.00) | - | - | (1,135,000.00) |
| 255 - C.O. SERIES 2016D | (3,500,000.00) | - | - | (3,500,000.00) |
| 256 - G.O. REFUNDING 2017 | (49,395,000.00) | - | - | (49,395,000.00) |
| 257 - SIB LOAN 2017 | (4,632,402.29) | - | - | (4,632,402.29) |
| 299 - ENTERPRISE LT DEBT | (2,814,000.00) | - | - | (2,814,000.00) |
| 311 - RESERVD-ENCUMBRANCES | (14,290,729.73) | 10,110,783.02 | 15,186,223.83 | (19,366,170.54) |
| 319 - RESERVD-IMPREST FUNDS | (25,000.00) | - | - | (25,000.00) |
| 320 - RESERVD-CHANGE FUNDS | (42,509.73) | - | 2,000.00 | (44,509.73) |
| 321 - RESERVD-PAYROLL | (30,000.00) | - | - | (30,000.00) |
| 323 - RESERVD-DEBT SERVICE | (1,931,640.91) | - | - | (1,931,640.91) |
| 324 - RESERVD-BENEFITS | (6,499,981.96) | - | - | (6,499,981.96) |
| 325 - INVEST GEN CAPITAL ASSETS | (256,840,046.58) | - | 257.50 | (256,823,208.47) |
| 350 - DESIGNATD SUBSEQUENT YR EXPENI | (102,377,710.45) | 936,370.64 | 936,370.64 | (102,356,405.21) |
| 360 - FUND BALANCE-UNDESIGNATED | (59,196,739.11) | 5,525,861.50 | 5,523,861.50 | (58,869,222.44) |
| 411 - ACTUAL REVENUES | - | 138,126,006.42 | 339,331,321.98 | (201,205,315.56) |
| 431 - EXPENDITURES-CY | - | 112,022,676.55 | 5,728,829.89 | 106,293,846.66 |
| 440 - ENCUMBRANCES-CY | 14,289,729.73 | 15,186,223.83 | 10,110,783.02 | 19,365,170.54 |
| 442 - ENCUMBRANCES-PY | 261.27 | - | - | 261.27 |
| Grand Total | \$ (0.00) | \$1,378,989,242.37 | \$1,378,989,242.37 | \$ (0.00) |

County of El Paso Texas
Budgeted and Multiyear Funds
Balance Sheet by Fund Type and Fund
January 31, 2019
Report as of February 7, 2019

| FUND TYPE - GL | BEG. BALANCE | DEBITS | Sum of CREDITS | END BALANCE |
|--|---------------------|---------------------|-----------------------|--------------------|
| AP00 - AP-OTHER FUNDS | | | | |
| 101 - POOLED CASH | \$ 114,292.39 | - | - | \$ 114,292.39 |
| 212 - DUE TO OTHER GOVERNMENT | (24,200.06) | - | - | (23,550.06) |
| 311 - RESERVD-ENCUMBRANCES | (1,040.58) | - | - | (1,040.58) |
| 350 - DESIGNATD SUBSEQUENT YR EXPEND | (90,092.33) | - | - | (90,092.33) |
| 440 - ENCUMBRANCES-CY | 1,040.58 | - | - | 1,040.58 |
| AP00 - AP-OTHER FUNDS Total | (0.00) | - | - | 650.00 |
| APAF - AP-AGENCYFUND | | | | |
| 101 - POOLED CASH | 151,332.21 | 740,065.80 | 826,428.97 | 64,969.04 |
| 205 - PAYROLL LIABILITIES | (151,332.21) | 1,420,451.34 | 1,334,088.17 | (64,969.04) |
| APAF - AP-AGENCYFUND Total | - | 2,160,517.14 | 2,160,517.14 | - |
| APBS - AP-BASIC SUPERVISION (OPERATIN | | | | |
| 101 - POOLED CASH | 1,031,650.33 | 2,543,441.63 | 2,691,448.10 | 883,643.86 |
| 203 - ACCRUED PAYROLL LIABILITIES | (105,225.33) | 105,225.33 | - | - |
| 209 - VP - ADULT PROBATION | - | 127,466.44 | 192,625.51 | (65,809.07) |
| 213 - DUE TO OTHERS - MISC DEPOSITS | 184.95 | - | - | 184.95 |
| 311 - RESERVD-ENCUMBRANCES | (4,795.67) | 36,070.90 | 56,769.93 | (25,494.70) |
| 350 - DESIGNATD SUBSEQUENT YR EXPEND | (926,871.22) | 312,255.52 | 312,255.52 | (926,871.22) |
| 411 - ACTUAL REVENUES | - | 624,541.04 | 2,219,623.12 | (1,595,082.08) |
| 431 - EXPENDITURES-CY | - | 1,820,672.75 | 117,650.46 | 1,703,022.29 |
| 440 - ENCUMBRANCES-CY | 4,795.67 | 56,769.93 | 36,070.90 | 25,494.70 |
| 442 - ENCUMBRANCES-PY | 261.27 | - | - | 261.27 |
| APBS - AP-BASIC SUPERVISION (OPERATIN Total | (0.00) | 5,626,443.54 | 5,626,443.54 | (650.00) |
| APCC - AP-COMMUNITY CORRECTIONS-CONSO | | | | |
| 101 - POOLED CASH | 848,387.77 | 1,823,500.33 | 1,764,121.91 | 907,766.19 |
| 203 - ACCRUED PAYROLL LIABILITIES | (7,299.69) | 7,299.69 | - | - |
| 209 - VP - ADULT PROBATION | - | 17,470.98 | 18,046.99 | (576.01) |
| 311 - RESERVD-ENCUMBRANCES | (335.80) | 16,843.76 | 23,149.25 | (6,641.29) |
| 350 - DESIGNATD SUBSEQUENT YR EXPEND | (841,088.08) | 492,188.73 | 492,188.73 | (841,088.08) |
| 411 - ACTUAL REVENUES | - | 985,043.46 | 1,329,552.46 | (344,509.00) |
| 431 - EXPENDITURES-CY | - | 287,465.73 | 9,058.83 | 278,406.90 |
| 440 - ENCUMBRANCES-CY | 335.80 | 23,149.25 | 16,843.76 | 6,641.29 |
| APCC - AP-COMMUNITY CORRECTIONS-CONSO Total | 0.00 | 3,652,961.93 | 3,652,961.93 | (0.00) |
| APCG - AP-COUNTY GRANTS | | | | |
| 101 - POOLED CASH | (48,998.92) | 102,904.14 | 74,484.58 | (20,579.36) |
| 203 - ACCRUED PAYROLL LIABILITIES | (4,130.87) | 4,130.87 | - | - |
| 209 - VP - ADULT PROBATION | - | 91.46 | 91.46 | - |
| 350 - DESIGNATD SUBSEQUENT YR EXPEND | 53,129.79 | - | - | 53,129.79 |
| 411 - ACTUAL REVENUES | - | - | 63,855.48 | (63,855.48) |
| 431 - EXPENDITURES-CY | - | 74,484.58 | 43,179.53 | 31,305.05 |
| APCG - AP-COUNTY GRANTS Total | - | 181,611.05 | 181,611.05 | (0.00) |
| APDP - AP-DIVERSION TARGET PROGRAM (R | | | | |
| 101 - POOLED CASH | 841,065.78 | 1,296,218.33 | 1,460,196.59 | 677,087.52 |
| 203 - ACCRUED PAYROLL LIABILITIES | (55,924.06) | 55,924.06 | - | - |
| 209 - VP - ADULT PROBATION | - | 320,833.58 | 327,738.70 | (6,905.12) |
| 311 - RESERVD-ENCUMBRANCES | (22,781.57) | 174,861.22 | 203,288.46 | (51,208.81) |

County of El Paso Texas
Budgeted and Multiyear Funds
Balance Sheet by Fund Type and Fund
January 31, 2019
Report as of February 7, 2019

| FUND TYPE - GL | BEG. BALANCE | DEBITS | Sum of CREDITS | END BALANCE |
|---|---------------------|---------------------|-----------------------|--------------------|
| 350 - DESIGNATD SUBSEQUENT YR EXPEND | (785,141.72) | 78,286.24 | 78,286.24 | (785,141.72) |
| 411 - ACTUAL REVENUES | - | 156,572.48 | 1,215,419.67 | (1,058,847.19) |
| 431 - EXPENDITURES-CY | - | 1,232,242.99 | 58,436.48 | 1,173,806.51 |
| 440 - ENCUMBRANCES-CY | 22,781.57 | 203,288.46 | 174,861.22 | 51,208.81 |
| APDP - AP-DIVERSION TARGET PROGRAM (R Total) | (0.00) | 3,518,227.36 | 3,518,227.36 | (0.00) |
| APGT - AP-OTHER GRANTS | | | | |
| 101 - POOLED CASH | (64,375.85) | 168,506.67 | 115,107.28 | (10,976.46) |
| 203 - ACCRUED PAYROLL LIABILITIES | (5,451.63) | 5,451.63 | - | - |
| 209 - VP - ADULT PROBATION | - | 13,847.37 | 13,847.37 | - |
| 350 - DESIGNATD SUBSEQUENT YR EXPEND | 69,827.48 | - | - | 69,827.48 |
| 411 - ACTUAL REVENUES | - | - | 155,998.96 | (155,998.96) |
| 431 - EXPENDITURES-CY | - | 115,107.28 | 17,959.34 | 97,147.94 |
| APGT - AP-OTHER GRANTS Total | - | 302,912.95 | 302,912.95 | - |
| APPP - AP-PROG PARTICIPANTS | | | | |
| 101 - POOLED CASH | 144,970.63 | 163,628.45 | 162,739.95 | 145,859.13 |
| 209 - VP - ADULT PROBATION | - | 1,819.50 | 1,819.50 | - |
| 311 - RESERVD-ENCUMBRANCES | (3,490.20) | 1,819.50 | 5,000.00 | (6,670.70) |
| 350 - DESIGNATD SUBSEQUENT YR EXPEND | (144,970.63) | 53,640.15 | 53,640.15 | (144,970.63) |
| 411 - ACTUAL REVENUES | - | 107,280.30 | 109,988.30 | (2,708.00) |
| 431 - EXPENDITURES-CY | - | 1,819.50 | - | 1,819.50 |
| 440 - ENCUMBRANCES-CY | 3,490.20 | 5,000.00 | 1,819.50 | 6,670.70 |
| APPP - AP-PROG PARTICIPANTS Total | (0.00) | 335,007.40 | 335,007.40 | (0.00) |
| APPR - AP-PR BOND | | | | |
| 101 - POOLED CASH | (22,357.93) | - | 8,156.78 | (30,514.71) |
| 203 - ACCRUED PAYROLL LIABILITIES | (508.77) | 508.77 | - | - |
| 209 - VP - ADULT PROBATION | - | 9.71 | 9.71 | - |
| 350 - DESIGNATD SUBSEQUENT YR EXPEND | 22,866.70 | - | - | 22,866.70 |
| 431 - EXPENDITURES-CY | - | 8,156.78 | 508.77 | 7,648.01 |
| APPR - AP-PR BOND Total | - | 8,675.26 | 8,675.26 | 0.00 |
| APRV - AP-RESTITUTION TO VICTIM | | | | |
| 101 - POOLED CASH | 241,063.76 | 306,495.43 | 304,117.80 | 243,441.39 |
| 209 - VP - ADULT PROBATION | 650.00 | 304,117.80 | 304,817.80 | (50.00) |
| 210 - DUE TO OTHERS | (197,660.98) | 305,573.80 | 306,999.92 | (199,087.10) |
| 213 - DUE TO OTHERS - MISC DEPOSITS | (34,781.23) | - | - | (34,781.23) |
| 350 - DESIGNATD SUBSEQUENT YR EXPEND | (9,271.55) | - | - | (9,271.55) |
| 411 - ACTUAL REVENUES | - | - | 251.51 | (251.51) |
| APRV - AP-RESTITUTION TO VICTIM Total | 0.00 | 916,187.03 | 916,187.03 | 0.00 |
| APTA - AP-TREATMNT ALT TO INCARCE (TA) | | | | |
| 101 - POOLED CASH | 200,874.45 | 252,400.84 | 276,607.27 | 176,668.02 |
| 203 - ACCRUED PAYROLL LIABILITIES | (17,074.19) | 17,074.19 | - | - |
| 209 - VP - ADULT PROBATION | - | 468.70 | 468.70 | - |
| 311 - RESERVD-ENCUMBRANCES | (49.80) | 144.70 | 122.90 | (28.00) |
| 350 - DESIGNATD SUBSEQUENT YR EXPEND | (183,800.26) | - | - | (183,800.26) |
| 411 - ACTUAL REVENUES | - | - | 252,400.84 | (252,400.84) |
| 431 - EXPENDITURES-CY | - | 276,607.27 | 17,074.19 | 259,533.08 |
| 440 - ENCUMBRANCES-CY | 49.80 | 122.90 | 144.70 | 28.00 |

County of El Paso Texas
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Balance Sheet by Fund Type and Fund
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| FUND TYPE - GL | BEG. BALANCE | DEBITS | Sum of CREDITS | END BALANCE |
|---|---------------------|----------------------|-----------------------|--------------------|
| APTA - AP-TREATMNT ALT TO INCARCE (TA Total) | 0.00 | 546,818.60 | 546,818.60 | (0.00) |
| COAF - AGENCY FUND | | | | |
| 101 - POOLED CASH | 5,268,224.68 | 13,871,658.13 | 14,486,672.09 | 4,653,210.72 |
| 156 - EQUIPMENT | 605.00 | - | - | - |
| 201 - VOUCHERS PAYABLE | (12,561.47) | 354,073.77 | 341,512.30 | - |
| 205 - PAYROLL LIABILITIES | (3,070,460.57) | 29,973,255.85 | 28,537,859.13 | (1,635,063.85) |
| 207 - NET - PAYROLL LIABILITIES | 1,532.40 | - | - | - |
| 210 - DUE TO OTHERS | (1,542,621.08) | 323,568.80 | 1,154,971.13 | (2,374,023.41) |
| 211 - DUE TO OTHER FUNDS | (30,000.00) | - | - | (30,000.00) |
| 212 - DUE TO OTHER GOVERNMENT | (24,611.94) | - | - | (24,611.94) |
| 213 - DUE TO OTHERS - MISC DEPOSITS | (104,890.00) | - | - | (104,890.00) |
| 325 - INVEST GEN CAPITAL ASSETS | (605.00) | - | - | - |
| 350 - DESIGNATD SUBSEQUENT YR EXPEND | (484,612.02) | - | - | (483,079.62) |
| 411 - ACTUAL REVENUES | - | 1,233.68 | 2,775.58 | (1,541.90) |
| COAF - AGENCY FUND Total | 0.00 | 44,523,790.23 | 44,523,790.23 | 0.00 |
| COCP - CAPITAL PROJECTS FUND | | | | |
| 101 - POOLED CASH | 464,586.57 | 1,829,702.90 | 1,639,174.03 | 655,115.44 |
| 105 - INVESTMENT POOLS | 40,338,583.11 | 29,000.00 | 1,812,229.93 | 38,555,353.18 |
| 110 - AR - GENERAL | 116,663.20 | - | 3,055.20 | 113,608.00 |
| 122 - INTEREST ACCRUED | - | 325,516.67 | - | - |
| 201 - VOUCHERS PAYABLE | (765,094.91) | 1,610,174.03 | 859,005.27 | (13,926.15) |
| 202 - RETAINAGE PAYABLE | (298,091.72) | - | 7,595.70 | (305,687.42) |
| 311 - RESERVD-ENCUMBRANCES | (4,418,664.01) | 715,139.12 | 2,362,279.42 | (6,065,804.31) |
| 360 - FUND BALANCE-UNDESIGNATED | (39,856,646.25) | - | - | (39,531,129.58) |
| 411 - ACTUAL REVENUES | - | 1,160.48 | 339,934.44 | (338,773.96) |
| 431 - EXPENDITURES-CY | - | 865,440.49 | - | 865,440.49 |
| 440 - ENCUMBRANCES-CY | 4,418,664.01 | 2,362,279.42 | 715,139.12 | 6,065,804.31 |
| COCP - CAPITAL PROJECTS FUND Total | 0.00 | 7,738,413.11 | 7,738,413.11 | (0.00) |
| CODS - DEBT SERVICE | | | | |
| 101 - POOLED CASH | 259,471.11 | 12,540,404.80 | 12,496,700.00 | 303,175.91 |
| 105 - INVESTMENT POOLS | 1,672,169.80 | 12,531,600.00 | 69,800.00 | 14,133,969.80 |
| 110 - AR - GENERAL | - | 2,441,318.27 | 725,882.75 | 1,715,435.52 |
| 122 - INTEREST ACCRUED | - | 42,407.97 | - | 42,407.97 |
| 323 - RESERVD-DEBT SERVICE | (1,931,640.91) | - | - | (1,931,640.91) |
| 411 - ACTUAL REVENUES | - | - | 14,263,348.29 | (14,263,348.29) |
| CODS - DEBT SERVICE Total | (0.00) | 27,555,731.04 | 27,555,731.04 | 0.00 |
| COEP - ENTERPRISE FUND | | | | |
| 101 - POOLED CASH | 425,345.42 | 1,966,897.88 | 2,552,448.99 | (160,205.69) |
| 105 - INVESTMENT POOLS | 2,492,173.76 | - | - | 2,492,173.76 |
| 110 - AR - GENERAL | 619,530.17 | 1,043,924.61 | 1,663,454.75 | 0.03 |
| 122 - INTEREST ACCRUED | - | 19,772.84 | - | - |
| 151 - LAND | 19,770.29 | - | - | 19,770.29 |
| 155 - INFRASTRUCTURE | 1,071,489.82 | - | - | 1,071,489.82 |
| 156 - EQUIPMENT | 13,166,763.12 | - | - | 13,166,763.12 |
| 157 - CONSTRUCTION IN PROGRESS | 1,709,604.16 | - | - | 1,709,604.16 |
| 159 - VEHICLES | 42,734.00 | - | - | 42,734.00 |

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Budgeted and Multiyear Funds
Balance Sheet by Fund Type and Fund
January 31, 2019
Report as of February 7, 2019

| FUND TYPE - GL | BEG. BALANCE | DEBITS | Sum of CREDITS | END BALANCE |
|--------------------------------------|---------------------|---------------------|-----------------------|--------------------|
| 160 - ACCUM DEP - EQUIPMENT | (5,009,958.59) | - | - | (5,009,958.59) |
| 161 - ACCUM DEP - VEHICLES | (27,924.87) | - | - | (27,924.87) |
| 164 - ACCUM DEP - INFRASTRUCTURE | (151,348.94) | - | - | (151,348.94) |
| 170 - RESOURCES TO BE PROVIDED | 2,814,000.00 | - | - | 2,814,000.00 |
| 201 - VOUCHERS PAYABLE | (547,318.58) | 2,019,328.57 | 1,472,695.68 | (685.69) |
| 202 - RETAINAGE PAYABLE | (89,979.18) | - | 59,294.48 | (149,273.66) |
| 203 - ACCRUED PAYROLL LIABILITIES | (3,117.85) | 3,117.85 | - | - |
| 212 - DUE TO OTHER GOVERNMENT | (12,915.10) | 13,282.87 | 17,140.30 | (16,772.53) |
| 213 - DUE TO OTHERS - MISC DEPOSITS | (118,400.00) | 2,050.00 | 3,200.00 | (119,550.00) |
| 299 - ENTERPRISE LT DEBT | (2,814,000.00) | - | - | (2,814,000.00) |
| 311 - RESERVD-ENCUMBRANCES | (10,805.17) | 10,942.85 | 28,640.04 | (28,502.36) |
| 325 - INVEST GEN CAPITAL ASSETS | (10,821,128.99) | - | - | (10,821,128.99) |
| 350 - DESIGNATD SUBSEQUENT YR EXPEND | (2,765,318.64) | - | - | (2,745,545.80) |
| 411 - ACTUAL REVENUES | - | - | 992,696.05 | (992,696.05) |
| 431 - EXPENDITURES-CY | - | 1,696,458.52 | 3,902.89 | 1,692,555.63 |
| 440 - ENCUMBRANCES-CY | 10,805.17 | 28,640.04 | 10,942.85 | 28,502.36 |
| COEP - ENTERPRISE FUND Total | 0.00 | 6,804,416.03 | 6,804,416.03 | 0.00 |
| COGF - COUNTY GENERAL FUND | | | | |
| 101 - POOLED CASH | 7,193,095.84 | 190,348,710.56 | 182,935,983.75 | 14,605,822.65 |
| 102 - CHANGE ACCOUNTS | 42,309.73 | 2,000.00 | - | 44,309.73 |
| 103 - IMPREST FUNDS | 25,000.00 | - | - | 25,000.00 |
| 105 - INVESTMENT POOLS | 81,873,275.10 | 82,458,629.93 | 27,300,000.00 | 137,031,905.03 |
| 110 - AR - GENERAL | 9,403,505.77 | 27,237,697.03 | 16,563,490.12 | 20,077,712.68 |
| 113 - TAXES RECVBL PENALTY INTEREST | 9,061,700.25 | - | - | 9,061,700.25 |
| 114 - ALLOW UNCOLLECT TAXES P&I | (90,617.00) | - | - | (90,617.00) |
| 115 - TAXES RECVBL DELINQUENT | 12,787,669.72 | - | - | 12,787,669.72 |
| 116 - ALLOW UNCOLLECT TAXES DELINQNT | (127,876.70) | - | - | (127,876.70) |
| 117 - DUE FROM OTHER FUNDS | 220,000.00 | - | - | 220,000.00 |
| 118 - FINES & CC RECEIVABLE | 24.33 | 1,845.00 | 1,621.00 | 248.33 |
| 122 - INTEREST ACCRUED | - | 687,546.19 | - | 687,546.19 |
| 129 - PROPERTIES HELD FOR SALE | 71,900.00 | - | - | 71,900.00 |
| 140 - INVENTORY SUPPLIES & MATERIALS | 10,609.00 | - | - | 10,609.00 |
| 156 - EQUIPMENT | 16,490.61 | - | - | - |
| 201 - VOUCHERS PAYABLE | (8,006,303.91) | 22,931,311.09 | 15,781,147.63 | (856,140.45) |
| 202 - RETAINAGE PAYABLE | (10,270.15) | - | - | (10,270.15) |
| 203 - ACCRUED PAYROLL LIABILITIES | (3,917,863.20) | 3,924,489.63 | 6,626.43 | - |
| 207 - NET - PAYROLL LIABILITIES | 1,708.15 | - | - | 1,708.15 |
| 208 - JUROR PAYROLL LIABILITIES | 10,116.00 | 186,776.00 | 153,858.00 | 43,034.00 |
| 210 - DUE TO OTHERS | (40,966.45) | 26,923.74 | 109,913.35 | (123,956.06) |
| 211 - DUE TO OTHER FUNDS | (79,758.00) | 39,758.00 | - | (40,000.00) |
| 212 - DUE TO OTHER GOVERNMENT | (157,725.23) | 1,166,558.69 | 1,600,077.58 | (591,244.12) |
| 213 - DUE TO OTHERS - MISC DEPOSITS | (1,124,984.76) | 240,791.49 | 287,800.78 | (1,171,994.05) |
| 220 - DEFERRED REVENUES | (20,633,552.32) | 368,359.76 | 348,546.08 | (20,613,738.64) |
| 311 - RESERVD-ENCUMBRANCES | (4,060,623.10) | 7,582,080.13 | 9,872,485.94 | (6,351,028.91) |
| 319 - RESERVD-IMPREST FUNDS | (25,000.00) | - | - | (25,000.00) |
| 320 - RESERVD-CHANGE FUNDS | (42,509.73) | - | 2,000.00 | (44,509.73) |

County of El Paso Texas
Budgeted and Multiyear Funds
Balance Sheet by Fund Type and Fund
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Report as of February 7, 2019

| FUND TYPE - GL | BEG. BALANCE | DEBITS | Sum of CREDITS | END BALANCE |
|---|---------------------|-----------------------|-----------------------|--------------------|
| 321 - RESERVD-PAYROLL | (30,000.00) | - | - | (30,000.00) |
| 325 - INVEST GEN CAPITAL ASSETS | (16,490.61) | - | - | - |
| 350 - DESIGNATD SUBSEQUENT YR EXPEND | (75,718,411.00) | - | - | (75,718,411.00) |
| 360 - FUND BALANCE-UNDESIGNATED | (10,695,075.44) | 5,419,081.00 | 5,417,081.00 | (10,693,075.44) |
| 411 - ACTUAL REVENUES | - | 136,127,881.86 | 297,539,950.83 | (161,412,068.97) |
| 431 - EXPENDITURES-CY | - | 81,600,529.70 | 4,720,793.12 | 76,879,736.58 |
| 440 - ENCUMBRANCES-CY | 4,060,623.10 | 9,872,485.94 | 7,582,080.13 | 6,351,028.91 |
| COGF - COUNTY GENERAL FUND Total | 0.00 | 570,223,455.74 | 570,223,455.74 | 0.00 |
| COIS - INTERNAL SERVICE | | | | |
| 101 - POOLED CASH | 1,697,822.53 | 8,048,827.70 | 8,745,921.24 | 1,000,728.99 |
| 105 - INVESTMENT POOLS | 5,076,607.83 | - | 1,500,000.00 | 3,576,607.83 |
| 110 - AR - GENERAL | 18,842.45 | - | 18,842.45 | - |
| 122 - INTEREST ACCRUED | - | 37,663.81 | - | 37,663.81 |
| 201 - VOUCHERS PAYABLE | (128,039.62) | 849,299.77 | 721,184.46 | 75.69 |
| 203 - ACCRUED PAYROLL LIABILITIES | (1,350.00) | 1,350.00 | - | - |
| 205 - PAYROLL LIABILITIES | (2,095.02) | - | - | (2,095.02) |
| 211 - DUE TO OTHER FUNDS | (150,000.00) | - | - | (150,000.00) |
| 324 - RESERVD-BENEFITS | (6,499,981.96) | - | - | (6,499,981.96) |
| 360 - FUND BALANCE-UNDESIGNATED | (11,806.21) | - | - | (11,806.21) |
| 411 - ACTUAL REVENUES | - | 22,716.55 | 7,352,619.86 | (7,329,903.31) |
| 431 - EXPENDITURES-CY | - | 9,380,060.18 | 1,350.00 | 9,378,710.18 |
| COIS - INTERNAL SERVICE Total | 0.00 | 18,339,918.01 | 18,339,918.01 | - |
| COLT - COUNTY LONG TERM DEBT | | | | |
| 170 - RESOURCES TO BE PROVIDED | 175,277,402.29 | - | - | 175,277,402.29 |
| 240 - C.O. SER 2001 | (8,880,000.00) | - | - | (8,880,000.00) |
| 248 - G.O. REFUNDING 2011 | (475,000.00) | - | - | (475,000.00) |
| 249 - C.O. SER 2012 | (9,845,000.00) | - | - | (9,845,000.00) |
| 250 - G.O. REFUNDING 2015 | (15,230,000.00) | - | - | (15,230,000.00) |
| 251 - G.O. REF TAXABLE 2015A | (7,625,000.00) | - | - | (7,625,000.00) |
| 252 - G.O. REFUNDING 2016A | (40,730,000.00) | - | - | (40,730,000.00) |
| 253 - G.O. REFUND TAXABLE 2016B | (33,830,000.00) | - | - | (33,830,000.00) |
| 254 - C.O. TAXABLE SERIES 2016C | (1,135,000.00) | - | - | (1,135,000.00) |
| 255 - C.O. SERIES 2016D | (3,500,000.00) | - | - | (3,500,000.00) |
| 256 - G.O. REFUNDING 2017 | (49,395,000.00) | - | - | (49,395,000.00) |
| 257 - SIB LOAN 2017 | (4,632,402.29) | - | - | (4,632,402.29) |
| COLT - COUNTY LONG TERM DEBT Total | (0.00) | - | - | (0.00) |
| COSG - COUNTY GRANTS | | | | |
| 101 - POOLED CASH | (936,621.94) | 8,328,875.96 | 8,267,738.29 | (0.00) |
| 110 - AR - GENERAL | 4,316,308.44 | 1,544,583.85 | 4,928,380.57 | 932,511.72 |
| 127 - NOTES RECEIVABLE | 123,171.97 | - | 11,527.22 | 111,644.75 |
| 201 - VOUCHERS PAYABLE | (1,101,725.44) | 3,916,695.60 | 2,971,473.31 | (156,503.15) |
| 203 - ACCRUED PAYROLL LIABILITIES | (215,764.50) | 301,895.49 | 86,130.99 | - |
| 211 - DUE TO OTHER FUNDS | - | - | - | (875,484.27) |
| 311 - RESERVD-ENCUMBRANCES | (494,700.11) | 650,936.02 | 824,239.81 | (668,003.90) |
| 350 - DESIGNATD SUBSEQUENT YR EXPEND | (2,029,220.97) | - | - | (2,029,220.97) |
| 360 - FUND BALANCE-UNDESIGNATED | (155,147.56) | - | - | (155,147.56) |

County of El Paso Texas
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Balance Sheet by Fund Type and Fund
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| FUND TYPE - GL | BEG. BALANCE | DEBITS | Sum of CREDITS | END BALANCE |
|--------------------------------------|---------------------|----------------------|-----------------------|--------------------|
| 411 - ACTUAL REVENUES | - | 12.36 | 4,582,981.47 | (4,582,969.11) |
| 431 - EXPENDITURES-CY | - | 7,227,354.56 | 471,185.97 | 6,756,168.59 |
| 440 - ENCUMBRANCES-CY | 493,700.11 | 824,239.81 | 650,936.02 | 667,003.90 |
| COSG - COUNTY GRANTS Total | (0.00) | 22,794,593.65 | 22,794,593.65 | (0.00) |
| COSR - SPECIAL REVENUE | | | | |
| 101 - POOLED CASH | 6,549,584.63 | 13,682,579.45 | 13,470,102.44 | 6,762,061.64 |
| 105 - INVESTMENT POOLS | 22,565,601.87 | 3,946,799.85 | 4,529,319.85 | 21,983,081.87 |
| 110 - AR - GENERAL | 84,290.37 | 189,634.00 | 271,024.37 | 2,900.00 |
| 117 - DUE FROM OTHER FUNDS | 39,758.00 | - | 39,758.00 | - |
| 122 - INTEREST ACCRUED | - | 189,913.01 | 35.43 | 189,877.58 |
| 201 - VOUCHERS PAYABLE | (1,964,220.47) | 5,601,735.01 | 3,688,972.99 | (51,458.45) |
| 202 - RETAINAGE PAYABLE | (32,743.65) | - | 54,210.42 | (86,954.07) |
| 203 - ACCRUED PAYROLL LIABILITIES | (100,909.63) | 100,909.63 | - | - |
| 210 - DUE TO OTHERS | (39,352.54) | - | - | (39,352.54) |
| 212 - DUE TO OTHER GOVERNMENT | (1,159.41) | - | - | (1,159.41) |
| 213 - DUE TO OTHERS - MISC DEPOSITS | (78,049.52) | 5,605.49 | 21,937.94 | (94,381.97) |
| 311 - RESERVD-ENCUMBRANCES | (5,273,443.72) | 921,944.82 | 1,810,248.08 | (6,161,746.98) |
| 350 - DESIGNATD SUBSEQUENT YR EXPEND | (18,544,736.00) | - | - | (18,544,736.00) |
| 360 - FUND BALANCE-UNDESIGNATED | (8,478,063.65) | 106,780.50 | 106,780.50 | (8,478,063.65) |
| 411 - ACTUAL REVENUES | - | 99,564.21 | 8,909,925.12 | (8,810,360.91) |
| 431 - EXPENDITURES-CY | - | 7,436,276.22 | 267,730.31 | 7,168,545.91 |
| 440 - ENCUMBRANCES-CY | 5,273,443.72 | 1,810,248.08 | 921,944.82 | 6,161,746.98 |
| COSR - SPECIAL REVENUE Total | 0.00 | 34,091,990.27 | 34,091,990.27 | (0.00) |
| FAGF - CAP ASSETS-GF | | | | |
| 147 - ARTWORK | 56,255.00 | - | - | 56,255.00 |
| 149 - CAPITAL LEASES | 451,512.89 | - | - | 451,512.89 |
| 150 - IMPROVEMENTS | 23,325,593.14 | - | - | 23,325,593.14 |
| 151 - LAND | 13,828,107.41 | - | - | 13,828,107.41 |
| 152 - BUILDINGS | 243,463,056.73 | - | - | 243,463,056.73 |
| 155 - INFRASTRUCTURE | 206,887.43 | - | - | 206,887.43 |
| 156 - EQUIPMENT | 52,920,255.13 | - | - | 52,920,255.13 |
| 157 - CONSTRUCTION IN PROGRESS | 43,224,278.45 | - | - | 43,224,278.45 |
| 158 - FURNITURE & FIXTURES | 1,254,485.47 | - | - | 1,254,485.47 |
| 159 - VEHICLES | 20,231,057.02 | 257.50 | - | 20,231,314.52 |
| 160 - ACCUM DEP - EQUIPMENT | (36,378,510.74) | - | - | (36,378,510.74) |
| 161 - ACCUM DEP - VEHICLES | (13,948,341.54) | - | - | (13,948,341.54) |
| 162 - ACCUM DEP - BUILDINGS | (164,390,090.99) | - | - | (164,390,090.99) |
| 163 - ACCUM DEP - IMPROVEMENTS | (8,713,824.04) | - | - | (8,713,824.04) |
| 164 - ACCUM DEP - INFRASTRUCTURE | (22,137.48) | - | - | (22,137.48) |
| 165 - ACCUM DEP - FURNITURE/FIXTURES | (977,861.64) | - | - | (977,861.64) |
| 168 - ACCUM DEP - CAPITAL LEASES | (310,054.38) | - | - | (310,054.38) |
| 325 - INVEST GEN CAPITAL ASSETS | (174,201,222.33) | - | 257.50 | (174,201,479.83) |
| FAGF - CAP ASSETS-GF Total | 19,445.53 | 257.50 | 257.50 | 19,445.53 |
| FASG - CAP ASSETS-SG | | | | |
| 159 - VEHICLES | 22,195.25 | - | - | 22,195.25 |
| 161 - ACCUM DEP - VEHICLES | (22,087.56) | - | - | (22,087.56) |

County of El Paso Texas
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Balance Sheet by Fund Type and Fund
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| FUND TYPE - GL | BEG. BALANCE | DEBITS | Sum of CREDITS | END BALANCE |
|--------------------------------------|---------------------|---------------|-----------------------|--------------------|
| 325 - INVEST GEN CAPITAL ASSETS | (19,553.22) | - | - | (19,553.22) |
| FASG - CAP ASSETS-SG Total | (19,445.53) | - | - | (19,445.53) |
| FASR - CAP ASSETS-SR | | | | |
| 148 - EASEMENTS | 110,000.00 | - | - | 110,000.00 |
| 150 - IMPROVEMENTS | 1,947,361.46 | - | - | 1,947,361.46 |
| 151 - LAND | 4,134,825.55 | - | - | 4,134,825.55 |
| 152 - BUILDINGS | 34,926,104.42 | - | - | 34,926,104.42 |
| 153 - ROADS | 52,367,445.97 | - | - | 52,367,445.97 |
| 154 - BRIDGES & CULVERTS | 10,251,762.39 | - | - | 10,251,762.39 |
| 155 - INFRASTRUCTURE | 9,616,853.24 | - | - | 9,616,853.24 |
| 156 - EQUIPMENT | 7,677,328.89 | - | - | 7,677,328.89 |
| 157 - CONSTRUCTION IN PROGRESS | 1,666,509.97 | - | - | 1,666,509.97 |
| 158 - FURNITURE & FIXTURES | 14,114.89 | - | - | 14,114.89 |
| 159 - VEHICLES | 4,181,542.77 | - | - | 4,181,542.77 |
| 160 - ACCUM DEP - EQUIPMENT | (6,245,976.39) | - | - | (6,245,976.39) |
| 161 - ACCUM DEP - VEHICLES | (3,623,311.25) | - | - | (3,623,311.25) |
| 162 - ACCUM DEP - BUILDINGS | (9,577,032.90) | - | - | (9,577,032.90) |
| 163 - ACCUM DEP - IMPROVEMENTS | (1,665,716.67) | - | - | (1,665,716.67) |
| 164 - ACCUM DEP - INFRASTRUCTURE | (2,395,777.36) | - | - | (2,395,777.36) |
| 165 - ACCUM DEP - FURNITURE/FIXTURES | (13,505.31) | - | - | (13,505.31) |
| 167 - ACCUM DEP - ROADS | (28,079,902.21) | - | - | (28,079,902.21) |
| 169 - ACCUM DEP - BRIDGES & CULVERTS | (3,511,581.03) | - | - | (3,511,581.03) |
| 325 - INVEST GEN CAPITAL ASSETS | (71,781,046.43) | - | - | (71,781,046.43) |
| FASR - CAP ASSETS-SR Total | (0.00) | - | - | (0.00) |
| TREA - TREASURY FUND | | | | |