

County of El Paso Texas
Budgeted and Multiyear Funds
Balance Sheet - County Wide
May 31, 2019
Report as of June 11, 2019

COUNTY WIDE -GL	BEG. BALANCE	DEBITS	CREDITS	END BALANCE
101 - POOLED CASH	\$ 24,515,412.41	\$1,693,593,383.11	\$1,696,560,538.05	\$ 22,108,397.85
102 - CHANGE ACCOUNTS	42,309.73	8,200.00	5,000.00	45,509.73
103 - IMPREST FUNDS	25,000.00	-	-	25,000.00
105 - INVESTMENT POOLS	154,018,411.47	160,791,335.37	106,594,345.37	208,215,401.47
110 - AR - GENERAL	14,952,049.64	44,010,688.95	57,558,505.13	1,314,254.29
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	5,972.70	5,878.70	118.33
122 - INTEREST ACCRUED	-	3,237,733.21	1,704.37	2,551,413.66
127 - NOTES RECEIVABLE	123,171.97	469.37	15,380.25	108,261.09
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	509,876.57	-	-	509,876.57
150 - IMPROVEMENTS	25,515,252.04	52,062.00	-	25,567,314.04
151 - LAND	17,982,703.25	-	-	17,982,703.25
152 - BUILDINGS	322,749,567.65	10,950.00	4,625.00	322,755,892.65
153 - ROADS	54,340,851.51	-	-	54,340,851.51
154 - BRIDGES & CULVERTS	10,060,762.39	-	-	10,060,762.39
155 - INFRASTRUCTURE	10,892,246.72	-	-	10,892,246.72
156 - EQUIPMENT	71,218,292.23	670,062.14	1,031,858.92	70,839,399.84
157 - CONSTRUCTION IN PROGRESS	4,888,202.81	2,236,292.48	23,796.00	7,100,699.29
158 - FURNITURE & FIXTURES	1,268,600.36	457.33	24,302.76	1,244,754.93
159 - VEHICLES	24,362,882.65	1,247,760.64	598,788.10	25,011,855.19
160 - ACCUM DEP - EQUIPMENT	(47,964,637.79)	828,661.80	42,948.73	(47,178,924.72)
161 - ACCUM DEP - VEHICLES	(17,573,133.11)	298,914.37	104,769.91	(17,378,988.65)
162 - ACCUM DEP - BUILDINGS	(175,391,920.99)	310.42	310.42	(175,391,920.99)
163 - ACCUM DEP - IMPROVEMENTS	(10,382,046.75)	-	-	(10,382,046.75)
164 - ACCUM DEP - INFRASTRUCTURE	(2,569,263.78)	-	-	(2,569,263.78)
165 - ACCUM DEP - FURNITURE/FIXTURES	(991,366.95)	23,902.60	57.17	(967,521.52)
167 - ACCUM DEP - ROADS	(28,088,124.70)	-	-	(28,088,124.70)
168 - ACCUM DEP - CAPITAL LEASES	(268,750.41)	-	-	(268,750.41)
169 - ACCUM DEP - BRIDGES & CULVERTS	(3,497,938.18)	-	-	(3,497,938.18)
170 - RESOURCES TO BE PROVIDED	178,091,402.29	1,314,000.00	13,103,000.00	166,302,402.29
201 - VOUCHERS PAYABLE	(12,909,227.31)	94,910,390.62	82,689,357.41	(688,194.10)
202 - RETAINAGE PAYABLE	(431,354.70)	105,854.81	197,612.48	(523,112.37)
203 - ACCRUED PAYROLL LIABILITIES	(4,434,619.72)	4,527,377.14	92,757.42	-
205 - PAYROLL LIABILITIES	(3,224,020.43)	62,254,574.71	62,291,744.50	(3,261,190.22)
207 - NET - PAYROLL LIABILITIES	2,883.27	1,622.96	-	1,708.15
208 - JUROR PAYROLL LIABILITIES	2,682.00	410,972.00	400,122.00	13,532.00

County of El Paso Texas
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COUNTY WIDE -GL	BEG. BALANCE	DEBITS	CREDITS	END BALANCE
209 - VP - ADULT PROBATION	650.00	1,944,634.29	1,945,334.29	(700.00)
210 - DUE TO OTHERS	(1,820,601.05)	1,758,223.39	2,471,391.44	(2,533,769.10)
211 - DUE TO OTHER FUNDS	(259,758.00)	43,655.51	3,897.51	(690,161.21)
212 - DUE TO OTHER GOVERNMENT	(350,121.49)	2,575,442.43	3,531,007.70	(1,305,036.76)
213 - DUE TO OTHERS - MISC DEPOSITS	(1,460,920.56)	547,224.82	703,759.54	(1,617,455.28)
220 - DEFERRED REVENUES	(20,634,850.32)	895,399.04	864,288.17	(20,603,739.45)
240 - C.O. SER 2001	(8,880,000.00)	2,055,000.00	-	(6,825,000.00)
248 - G.O. REFUNDING 2011	(475,000.00)	115,000.00	-	(360,000.00)
249 - C.O. SER 2012	(9,845,000.00)	3,130,000.00	-	(6,715,000.00)
250 - G.O. REFUNDING 2015	(15,230,000.00)	-	-	(15,230,000.00)
251 - G.O. REF TAXABLE 2015A	(7,625,000.00)	630,000.00	-	(6,995,000.00)
252 - G.O. REFUNDING 2016A	(40,730,000.00)	2,975,000.00	-	(37,755,000.00)
253 - G.O. REFUND TAXABLE 2016B	(33,830,000.00)	2,850,000.00	-	(30,980,000.00)
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)	1,348,000.00	1,314,000.00	(2,780,000.00)
311 - RESERVD-ENCUMBRANCES	(14,290,729.73)	28,176,881.77	31,756,026.14	(17,869,874.10)
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	(1,844,729.45)	286,473.00	286,473.00	(1,844,729.45)
324 - RESERVD-BENEFITS	(6,513,224.41)	-	-	(6,513,224.41)
325 - INVEST GEN CAPITAL ASSETS	(257,228,310.52)	690,413.25	4,115,257.02	(260,636,058.68)
350 - DESIGNATD SUBSEQUENT YR EXPENI	(102,466,943.35)	936,370.64	936,370.64	(102,422,493.53)
360 - FUND BALANCE-UNDESIGNATED	(59,207,118.84)	11,316,594.79	11,314,594.79	(58,562,155.40)
411 - ACTUAL REVENUES	-	172,681,661.58	489,396,495.21	(316,714,833.63)
431 - EXPENDITURES-CY	-	268,587,544.06	7,523,482.53	261,064,061.53
437 - DEPRECIATION EXPENSE	-	17,374.01	130,447.01	(113,073.00)
440 - ENCUMBRANCES-CY	14,289,729.73	31,756,026.14	28,176,881.77	17,868,874.10
442 - ENCUMBRANCES-PY	261.27	-	-	261.27
Grand Total	\$ (0.00)	\$2,605,858,867.45	\$2,605,858,867.45	\$ 0.00

County of El Paso Texas
Budgeted and Multiyear Funds
Balance Sheet by Fund Type and Fund
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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)	-	-	(24,200.06)
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)	-	-	(0.00)
APAF - AP-AGENCYFUND				
101 - POOLED CASH	(300.37)	1,685,225.60	1,548,059.52	136,865.71
205 - PAYROLL LIABILITIES	300.37	2,785,864.88	2,923,030.96	(136,865.71)
APAF - AP-AGENCYFUND Total	0.00	4,471,090.48	4,471,090.48	0.00
APBS - AP-BASIC SUPERVISION (OPERATIN				
101 - POOLED CASH	1,031,650.33	4,267,771.17	4,376,236.86	923,184.64
203 - ACCRUED PAYROLL LIABILITIES	(105,225.33)	105,225.33	-	-
209 - VP - ADULT PROBATION	-	351,001.68	351,001.68	-
213 - DUE TO OTHERS - MISC DEPOSITS	184.95	3.03	3.03	184.95
311 - RESERVD-ENCUMBRANCES	(4,795.67)	86,184.98	90,813.95	(9,424.64)
350 - DESIGNATD SUBSEQUENT YR EXPEND	(926,871.22)	312,255.52	312,255.52	(926,871.22)
411 - ACTUAL REVENUES	-	624,754.12	3,943,218.89	(3,318,464.77)
431 - EXPENDITURES-CY	-	3,440,086.33	118,381.20	3,321,705.13
440 - ENCUMBRANCES-CY	4,795.67	90,813.95	86,184.98	9,424.64
442 - ENCUMBRANCES-PY	261.27	-	-	261.27
APBS - AP-BASIC SUPERVISION (OPERATIN Total	(0.00)	9,278,096.11	9,278,096.11	(0.00)
APCC - AP-COMMUNITY CORRECTIONS-CONSO				
101 - POOLED CASH	848,387.77	2,175,836.57	2,321,880.27	702,344.07
203 - ACCRUED PAYROLL LIABILITIES	(7,299.69)	7,299.69	-	-
209 - VP - ADULT PROBATION	-	38,870.65	38,870.65	-
311 - RESERVD-ENCUMBRANCES	(335.80)	33,538.12	37,666.00	(4,463.68)
350 - DESIGNATD SUBSEQUENT YR EXPEND	(841,088.08)	492,188.73	492,188.73	(841,088.08)
411 - ACTUAL REVENUES	-	985,043.46	1,674,061.46	(689,018.00)
431 - EXPENDITURES-CY	-	842,398.08	14,636.07	827,762.01
440 - ENCUMBRANCES-CY	335.80	37,666.00	33,538.12	4,463.68
APCC - AP-COMMUNITY CORRECTIONS-CONSO Total	0.00	4,612,841.30	4,612,841.30	(0.00)
APCG - AP-COUNTY GRANTS				
101 - POOLED CASH	(48,998.92)	168,884.79	153,152.34	(33,266.47)
203 - ACCRUED PAYROLL LIABILITIES	(4,130.87)	4,130.87	-	-
209 - VP - ADULT PROBATION	-	155.30	155.30	-
350 - DESIGNATD SUBSEQUENT YR EXPEND	53,129.79	-	-	53,129.79
411 - ACTUAL REVENUES	-	-	129,836.13	(129,836.13)
431 - EXPENDITURES-CY	-	153,152.34	43,179.53	109,972.81
APCG - AP-COUNTY GRANTS Total	0.00	326,323.30	326,323.30	0.00
APDP - AP-DIVERSION TARGET PROGRAM (R				
101 - POOLED CASH	841,065.78	2,346,904.15	2,986,011.87	201,958.06
203 - ACCRUED PAYROLL LIABILITIES	(55,924.06)	55,924.06	-	-
209 - VP - ADULT PROBATION	-	896,885.77	896,885.77	-
311 - RESERVD-ENCUMBRANCES	(22,781.57)	362,333.96	366,253.90	(26,701.51)

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350 - DESIGNATD SUBSEQUENT YR EXPEND	(785,141.72)	78,286.24	78,286.24	(785,141.72)
411 - ACTUAL REVENUES	-	156,572.48	2,264,910.19	(2,108,337.71)
431 - EXPENDITURES-CY	-	2,750,293.35	58,771.98	2,691,521.37
440 - ENCUMBRANCES-CY	22,781.57	366,253.90	362,333.96	26,701.51
APDP - AP-DIVERSION TARGET PROGRAM (R Total)	(0.00)	7,013,453.91	7,013,453.91	0.00
APGT - AP-OTHER GRANTS				
101 - POOLED CASH	(64,375.85)	266,127.45	215,294.40	(13,542.80)
203 - ACCRUED PAYROLL LIABILITIES	(5,451.63)	5,451.63	-	-
209 - VP - ADULT PROBATION	-	26,415.14	26,415.14	-
350 - DESIGNATD SUBSEQUENT YR EXPEND	69,827.48	-	-	69,827.48
411 - ACTUAL REVENUES	-	-	252,811.70	(252,811.70)
431 - EXPENDITURES-CY	-	215,294.40	18,767.38	196,527.02
APGT - AP-OTHER GRANTS Total	0.00	513,288.62	513,288.62	-
APPP - AP-PROG PARTICIPANTS				
101 - POOLED CASH	144,698.63	170,504.95	165,111.70	150,091.88
209 - VP - ADULT PROBATION	-	4,191.25	4,191.25	-
311 - RESERVD-ENCUMBRANCES	(3,490.20)	4,191.25	5,112.50	(4,411.45)
350 - DESIGNATD SUBSEQUENT YR EXPEND	(144,698.63)	53,640.15	53,640.15	(144,698.63)
411 - ACTUAL REVENUES	-	107,280.30	116,864.80	(9,584.50)
431 - EXPENDITURES-CY	-	4,191.25	-	4,191.25
440 - ENCUMBRANCES-CY	3,490.20	5,112.50	4,191.25	4,411.45
APPP - AP-PROG PARTICIPANTS Total	(0.00)	349,111.65	349,111.65	(0.00)
APPR - AP-PR BOND				
101 - POOLED CASH	(22,357.93)	-	17,309.46	(39,667.39)
203 - ACCRUED PAYROLL LIABILITIES	(508.77)	508.77	-	-
209 - VP - ADULT PROBATION	-	16.58	16.58	-
350 - DESIGNATD SUBSEQUENT YR EXPEND	22,866.70	-	-	22,866.70
431 - EXPENDITURES-CY	-	17,309.46	508.77	16,800.69
APPR - AP-PR BOND Total	0.00	17,834.81	17,834.81	0.00
APRV - AP-RESTITUTION TO VICTIM				
101 - POOLED CASH	370,573.51	694,854.66	640,535.09	424,893.08
209 - VP - ADULT PROBATION	650.00	626,361.45	627,061.45	(700.00)
210 - DUE TO OTHERS	(197,660.98)	649,921.45	647,106.46	(194,845.99)
212 - DUE TO OTHER GOVERNMENT	(129,509.75)	23,636.64	79,560.12	(184,783.23)
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	-	-	511.08	(511.08)
APRV - AP-RESTITUTION TO VICTIM Total	0.00	1,994,774.20	1,994,774.20	0.00
APTA - AP-TREATMNT ALT TO INCARCE (TA)				
101 - POOLED CASH	200,874.45	504,716.54	610,233.47	95,357.52
203 - ACCRUED PAYROLL LIABILITIES	(17,074.19)	17,074.19	-	-
209 - VP - ADULT PROBATION	-	736.47	736.47	-
311 - RESERVD-ENCUMBRANCES	(49.80)	172.70	122.90	-
350 - DESIGNATD SUBSEQUENT YR EXPEND	(183,800.26)	-	-	(183,800.26)
411 - ACTUAL REVENUES	-	-	504,497.84	(504,497.84)
431 - EXPENDITURES-CY	-	610,233.47	17,292.89	592,940.58

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440 - ENCUMBRANCES-CY	49.80	122.90	172.70	-
APTA - AP-TREATMNT ALT TO INCARCE (TA Total)	0.00	1,133,056.27	1,133,056.27	(0.00)
COAF - AGENCY FUND				
101 - POOLED CASH	5,416,929.25	28,140,754.39	28,030,991.18	5,526,692.46
105 - INVESTMENT POOLS	-	335,500.00	-	335,500.00
110 - AR - GENERAL	2,943.65	-	2,943.65	-
122 - INTEREST ACCRUED	-	1,272.04	-	-
156 - EQUIPMENT	605.00	-	-	-
201 - VOUCHERS PAYABLE	(12,561.47)	896,273.76	883,712.29	-
205 - PAYROLL LIABILITIES	(3,222,225.78)	59,468,709.83	59,368,713.54	(3,122,229.49)
207 - NET - PAYROLL LIABILITIES	1,175.12	1,622.96	-	-
210 - DUE TO OTHERS	(1,542,621.08)	865,536.85	1,419,079.58	(2,096,163.81)
211 - DUE TO OTHER FUNDS	(30,000.00)	-	-	(30,000.00)
212 - DUE TO OTHER GOVERNMENT	(24,611.94)	180.28	324.95	(24,756.61)
213 - DUE TO OTHERS - MISC DEPOSITS	(104,890.00)	-	-	(104,890.00)
325 - INVEST GEN CAPITAL ASSETS	(605.00)	-	-	-
350 - DESIGNATD SUBSEQUENT YR EXPEND	(484,137.75)	-	-	(480,067.63)
411 - ACTUAL REVENUES	-	2,545.85	6,630.77	(4,084.92)
COAF - AGENCY FUND Total	0.00	89,712,395.96	89,712,395.96	0.00
COCP - CAPITAL PROJECTS FUND				
101 - POOLED CASH	464,586.57	12,971,566.29	12,552,912.31	883,240.55
105 - INVESTMENT POOLS	40,338,583.11	3,029,000.00	8,947,229.93	34,420,353.18
110 - AR - GENERAL	127,688.20	30,527.56	33,582.76	124,633.00
122 - INTEREST ACCRUED	-	642,963.44	-	-
201 - VOUCHERS PAYABLE	(764,824.91)	9,543,809.40	8,935,364.50	(156,380.01)
202 - RETAINAGE PAYABLE	(298,361.72)	-	13,611.25	(311,972.97)
311 - RESERVD-ENCUMBRANCES	(4,418,664.01)	8,481,329.39	9,973,389.85	(5,910,724.47)
360 - FUND BALANCE-UNDESIGNATED	(39,867,671.25)	-	-	(39,224,707.81)
411 - ACTUAL REVENUES	-	1,160.48	4,427,086.60	(4,425,926.12)
431 - EXPENDITURES-CY	-	8,710,657.27	19,897.09	8,690,760.18
440 - ENCUMBRANCES-CY	4,418,664.01	9,973,389.85	8,481,329.39	5,910,724.47
COCP - CAPITAL PROJECTS FUND Total	0.00	53,384,403.68	53,384,403.68	(0.00)
CODS - DEBT SERVICE				
101 - POOLED CASH	172,559.65	31,998,675.31	32,146,564.50	24,670.46
105 - INVESTMENT POOLS	1,672,169.80	16,266,650.00	13,886,550.00	4,052,269.80
110 - AR - GENERAL	-	2,717,311.82	2,673,916.21	43,395.61
122 - INTEREST ACCRUED	-	83,605.24	-	83,605.24
201 - VOUCHERS PAYABLE	-	15,510,286.12	15,510,286.12	-
323 - RESERVD-DEBT SERVICE	(1,844,729.45)	286,473.00	286,473.00	(1,844,729.45)
411 - ACTUAL REVENUES	-	42,849.72	17,949,950.33	(17,907,100.61)
431 - EXPENDITURES-CY	-	15,585,491.78	37,602.83	15,547,888.95
CODS - DEBT SERVICE Total	(0.00)	82,491,342.99	82,491,342.99	-
COEP - ENTERPRISE FUND				
101 - POOLED CASH	429,754.23	4,491,014.07	4,146,846.48	863,900.99
105 - INVESTMENT POOLS	2,492,173.76	-	-	2,492,173.76
110 - AR - GENERAL	709,509.34	1,838,012.79	2,457,542.96	-

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122 - INTEREST ACCRUED	-	40,379.70	-	-
151 - LAND	19,770.29	-	-	19,770.29
155 - INFRASTRUCTURE	1,068,506.05	-	-	1,068,506.05
156 - EQUIPMENT	13,166,763.12	-	-	13,166,763.12
157 - CONSTRUCTION IN PROGRESS	1,799,583.34	1,933,211.64	-	3,732,794.98
159 - VEHICLES	42,734.00	-	-	42,734.00
160 - ACCUM DEP - EQUIPMENT	(5,330,626.18)	-	-	(5,330,626.18)
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	1,314,000.00	1,348,000.00	2,780,000.00
201 - VOUCHERS PAYABLE	(551,727.39)	3,483,168.95	2,930,387.36	1,054.20
202 - RETAINAGE PAYABLE	(89,979.18)	-	110,890.07	(200,869.25)
203 - ACCRUED PAYROLL LIABILITIES	(3,117.85)	3,117.85	-	-
212 - DUE TO OTHER GOVERNMENT	(12,915.10)	47,028.36	40,284.06	(6,170.80)
213 - DUE TO OTHERS - MISC DEPOSITS	(118,400.00)	3,950.00	6,900.00	(121,350.00)
299 - ENTERPRISE LT DEBT	(2,814,000.00)	1,348,000.00	1,314,000.00	(2,780,000.00)
311 - RESERVD-ENCUMBRANCES	(10,805.17)	38,645.24	53,941.70	(26,101.63)
325 - INVEST GEN CAPITAL ASSETS	(10,587,456.81)	-	1,933,211.64	(12,520,668.45)
350 - DESIGNATD SUBSEQUENT YR EXPEND	(2,855,297.81)	-	-	(2,814,918.11)
411 - ACTUAL REVENUES	-	76,362.17	3,759,506.27	(3,683,144.10)
431 - EXPENDITURES-CY	-	3,567,808.43	98,485.12	3,469,323.31
440 - ENCUMBRANCES-CY	10,805.17	53,941.70	38,645.24	26,101.63
COEP - ENTERPRISE FUND Total	0.00	18,238,640.90	18,238,640.90	(0.00)
COGF - COUNTY GENERAL FUND				
101 - POOLED CASH	7,292,318.56	339,412,826.21	339,875,933.54	6,829,211.23
102 - CHANGE ACCOUNTS	42,309.73	8,200.00	5,000.00	45,509.73
103 - IMPREST FUNDS	25,000.00	-	-	25,000.00
105 - INVESTMENT POOLS	81,873,275.10	132,787,429.93	74,031,590.00	140,629,115.03
110 - AR - GENERAL	9,692,193.88	36,850,875.79	45,846,146.63	696,923.04
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	5,972.70	5,878.70	118.33
122 - INTEREST ACCRUED	-	2,016,738.13	35.43	2,016,702.70
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	(8,386,128.01)	42,990,175.47	35,063,271.35	(459,223.89)
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	2,682.00	410,972.00	400,122.00	13,532.00
210 - DUE TO OTHERS	(40,966.45)	242,765.09	404,918.75	(203,120.11)
211 - DUE TO OTHER FUNDS	(79,758.00)	43,655.51	3,897.51	(40,000.00)

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FUND TYPE - GL	BEG. BALANCE	DEBITS	Sum of CREDITS	END BALANCE
212 - DUE TO OTHER GOVERNMENT	(157,725.23)	2,504,597.15	3,404,608.57	(1,057,736.65)
213 - DUE TO OTHERS - MISC DEPOSITS	(1,124,984.76)	516,850.92	630,389.59	(1,238,523.43)
220 - DEFERRED REVENUES	(20,634,850.32)	895,399.04	864,288.17	(20,603,739.45)
311 - RESERVD-ENCUMBRANCES	(4,060,623.10)	13,051,097.62	14,223,397.90	(5,232,923.38)
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)
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	(10,694,430.17)	11,209,814.29	11,207,814.29	(10,692,430.17)
411 - ACTUAL REVENUES	-	170,067,661.38	404,085,911.93	(234,018,250.55)
431 - EXPENDITURES-CY	-	177,414,888.53	5,464,878.88	171,950,009.65
440 - ENCUMBRANCES-CY	4,060,623.10	14,223,397.90	13,051,097.62	5,232,923.38
COGF - COUNTY GENERAL FUND Total	(0.00)	948,577,807.29	948,577,807.29	0.00
COIS - INTERNAL SERVICE				
101 - POOLED CASH	1,710,791.67	16,404,040.77	17,260,098.53	854,733.91
105 - INVESTMENT POOLS	5,076,607.83	-	1,500,000.00	3,576,607.83
110 - AR - GENERAL	19,115.76	-	19,115.76	-
122 - INTEREST ACCRUED	-	68,363.32	-	68,363.32
201 - VOUCHERS PAYABLE	(128,039.62)	1,576,070.05	1,447,954.74	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	(6,513,224.41)	-	-	(6,513,224.41)
360 - FUND BALANCE-UNDESIGNATED	(11,806.21)	-	-	(11,806.21)
411 - ACTUAL REVENUES	-	279,786.72	16,731,581.02	(16,451,794.30)
431 - EXPENDITURES-CY	-	19,168,220.40	539,081.21	18,629,139.19
COIS - INTERNAL SERVICE Total	(0.00)	37,497,831.26	37,497,831.26	0.00
COLT - COUNTY LONG TERM DEBT				
170 - RESOURCES TO BE PROVIDED	175,277,402.29	-	11,755,000.00	163,522,402.29
240 - C.O. SER 2001	(8,880,000.00)	2,055,000.00	-	(6,825,000.00)
248 - G.O. REFUNDING 2011	(475,000.00)	115,000.00	-	(360,000.00)
249 - C.O. SER 2012	(9,845,000.00)	3,130,000.00	-	(6,715,000.00)
250 - G.O. REFUNDING 2015	(15,230,000.00)	-	-	(15,230,000.00)
251 - G.O. REF TAXABLE 2015A	(7,625,000.00)	630,000.00	-	(6,995,000.00)
252 - G.O. REFUNDING 2016A	(40,730,000.00)	2,975,000.00	-	(37,755,000.00)
253 - G.O. REFUND TAXABLE 2016B	(33,830,000.00)	2,850,000.00	-	(30,980,000.00)
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)	11,755,000.00	11,755,000.00	(0.00)
COSG - COUNTY GRANTS				
101 - POOLED CASH	(936,621.94)	16,886,071.59	16,419,610.86	-
110 - AR - GENERAL	4,316,308.44	2,379,369.49	6,250,900.29	444,777.64
127 - NOTES RECEIVABLE	123,171.97	469.37	15,380.25	108,261.09

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201 - VOUCHERS PAYABLE	(1,101,725.44)	7,177,357.26	6,091,865.69	(16,233.87)
203 - ACCRUED PAYROLL LIABILITIES	(215,764.50)	301,895.49	86,130.99	-
211 - DUE TO OTHER FUNDS				(470,161.21)
311 - RESERVD-ENCUMBRANCES	(494,700.11)	1,336,379.46	1,556,603.90	(714,924.55)
350 - DESIGNATD SUBSEQUENT YR EXPEND	(2,029,220.97)	-	-	(2,029,220.97)
360 - FUND BALANCE-UNDESIGNATED	(155,147.56)	-	-	(155,147.56)
411 - ACTUAL REVENUES	-	134,004.41	12,416,139.22	(12,282,134.81)
431 - EXPENDITURES-CY	-	15,150,291.98	749,432.29	14,400,859.69
440 - ENCUMBRANCES-CY	493,700.11	1,556,603.90	1,336,379.46	713,924.55
COSG - COUNTY GRANTS Total	0.00	44,922,442.95	44,922,442.95	(0.00)
COSR - SPECIAL REVENUE				
101 - POOLED CASH	6,549,584.63	29,782,670.00	31,868,817.07	4,463,437.56
105 - INVESTMENT POOLS	22,565,601.87	8,372,755.44	8,228,975.44	22,709,381.87
110 - AR - GENERAL	84,290.37	194,591.50	274,356.87	4,525.00
117 - DUE FROM OTHER FUNDS	39,758.00	-	39,758.00	-
122 - INTEREST ACCRUED	-	384,411.34	1,668.94	382,742.40
201 - VOUCHERS PAYABLE	(1,964,220.47)	13,733,249.61	11,826,515.36	(57,486.22)
202 - RETAINAGE PAYABLE	(32,743.65)	105,854.81	73,111.16	-
203 - ACCRUED PAYROLL LIABILITIES	(100,909.63)	100,909.63	-	-
210 - DUE TO OTHERS	(39,352.54)	-	286.65	(39,639.19)
212 - DUE TO OTHER GOVERNMENT	(1,159.41)	-	6,230.00	(7,389.41)
213 - DUE TO OTHERS - MISC DEPOSITS	(78,049.52)	26,420.87	66,466.92	(118,095.57)
311 - RESERVD-ENCUMBRANCES	(5,273,443.72)	4,783,009.05	5,448,723.54	(5,939,158.21)
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	-	203,640.49	21,132,976.98	(20,929,336.49)
431 - EXPENDITURES-CY	-	20,957,226.99	342,567.29	20,614,659.70
440 - ENCUMBRANCES-CY	5,273,443.72	5,448,723.54	4,783,009.05	5,939,158.21
COSR - SPECIAL REVENUE Total	0.00	84,200,243.77	84,200,243.77	(0.00)
FAGF - CAP ASSETS-GF				
147 - ARTWORK	56,255.00	-	-	56,255.00
149 - CAPITAL LEASES	509,876.57	-	-	509,876.57
150 - IMPROVEMENTS	23,567,078.39	52,062.00	-	23,619,140.39
151 - LAND	13,828,107.41	-	-	13,828,107.41
152 - BUILDINGS	286,244,560.24	10,950.00	4,625.00	286,250,885.24
155 - INFRASTRUCTURE	206,887.43	-	-	206,887.43
156 - EQUIPMENT	50,401,699.50	643,452.10	1,031,858.92	50,013,292.68
157 - CONSTRUCTION IN PROGRESS	2,990,610.49	23,796.00	-	3,014,406.49
158 - FURNITURE & FIXTURES	1,254,485.47	457.33	24,302.76	1,230,640.04
159 - VEHICLES	20,037,756.62	725,168.64	598,788.10	20,164,137.16
160 - ACCUM DEP - EQUIPMENT	(36,429,598.77)	828,481.80	42,948.73	(35,644,065.70)
161 - ACCUM DEP - VEHICLES	(13,823,636.71)	298,914.37	104,769.91	(13,629,492.25)
162 - ACCUM DEP - BUILDINGS	(165,814,888.09)	310.42	310.42	(165,814,888.09)
163 - ACCUM DEP - IMPROVEMENTS	(8,716,245.48)	-	-	(8,716,245.48)
164 - ACCUM DEP - INFRASTRUCTURE	(22,137.48)	-	-	(22,137.48)
165 - ACCUM DEP - FURNITURE/FIXTURES	(977,861.64)	23,902.60	57.17	(954,016.21)

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168 - ACCUM DEP - CAPITAL LEASES	(268,750.41)	-	-	(268,750.41)
325 - INVEST GEN CAPITAL ASSETS	(173,024,573.01)	647,171.72	1,353,558.50	(173,730,959.79)
437 - DEPRECIATION EXPENSE	-	17,374.01	130,447.01	(113,073.00)
FAGF - CAP ASSETS-GF Total	19,625.53	3,272,040.99	3,291,666.52	0.00
FASG - CAP ASSETS-SG				
159 - VEHICLES	22,195.25	-	-	22,195.25
161 - ACCUM DEP - VEHICLES	(22,087.56)	-	-	(22,087.56)
325 - INVEST GEN CAPITAL ASSETS	(19,553.22)	19,445.53	-	(107.69)
FASG - CAP ASSETS-SG Total	(19,445.53)	19,445.53	-	(0.00)
FASR - CAP ASSETS-SR				
148 - EASEMENTS	110,000.00	-	-	110,000.00
150 - IMPROVEMENTS	1,948,173.65	-	-	1,948,173.65
151 - LAND	4,134,825.55	-	-	4,134,825.55
152 - BUILDINGS	36,505,007.41	-	-	36,505,007.41
153 - ROADS	54,340,851.51	-	-	54,340,851.51
154 - BRIDGES & CULVERTS	10,060,762.39	-	-	10,060,762.39
155 - INFRASTRUCTURE	9,616,853.24	-	-	9,616,853.24
156 - EQUIPMENT	7,632,734.00	26,610.04	-	7,659,344.04
157 - CONSTRUCTION IN PROGRESS	98,008.98	279,284.84	23,796.00	353,497.82
158 - FURNITURE & FIXTURES	14,114.89	-	-	14,114.89
159 - VEHICLES	4,260,196.78	522,592.00	-	4,782,788.78
160 - ACCUM DEP - EQUIPMENT	(6,204,412.84)	180.00	-	(6,204,232.84)
161 - ACCUM DEP - VEHICLES	(3,699,483.97)	-	-	(3,699,483.97)
162 - ACCUM DEP - BUILDINGS	(9,577,032.90)	-	-	(9,577,032.90)
163 - ACCUM DEP - IMPROVEMENTS	(1,665,801.27)	-	-	(1,665,801.27)
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	(28,088,124.70)	-	-	(28,088,124.70)
169 - ACCUM DEP - BRIDGES & CULVERTS	(3,497,938.18)	-	-	(3,497,938.18)
325 - INVEST GEN CAPITAL ASSETS	(73,579,631.87)	23,796.00	828,486.88	(74,384,322.75)
FASR - CAP ASSETS-SR Total	(180.00)	852,462.88	852,282.88	(0.00)