

**County of El Paso Texas**  
**Budgeted and Multiyear Funds**  
**Balance Sheet - County Wide**  
**September 30, 2019**  
**Report as of October 7, 2019**

COUNTY WIDE -GL	BEG. BALANCE	DEBITS	CREDITS	END BALANCE
101 - POOLED CASH	\$ 24,515,412.41	\$2,321,076,073.36	\$2,322,665,328.94	\$ 23,132,429.68
102 - CHANGE ACCOUNTS	42,309.73	16,200.00	10,500.94	48,008.79
103 - IMPREST FUNDS	25,000.00	-	-	25,000.00
105 - INVESTMENT POOLS	154,018,411.47	178,325,458.96	180,770,913.32	151,572,957.11
110 - AR - GENERAL	14,942,520.29	64,745,623.95	74,068,500.28	5,413,371.11
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 UNCOLLECTED 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	7,909.66	7,827.66	106.33
122 - INTEREST ACCRUED	-	4,727,179.02	4,727,179.02	-
127 - NOTES RECEIVABLE	123,171.97	940.50	16,798.95	107,313.52
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	421,815.19	8,850.00	25,928,217.23
151 - LAND	17,982,703.25	-	-	17,982,703.25
152 - BUILDINGS	322,749,567.65	623,334.15	4,991.51	323,367,910.29
153 - ROADS	54,340,851.51	-	260,641.87	54,080,209.64
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	1,051,511.57	1,067,376.42	71,185,331.77
157 - CONSTRUCTION IN PROGRESS	4,888,202.81	3,300,383.29	42,735.09	8,145,851.01
158 - FURNITURE & FIXTURES	1,268,600.36	93,405.68	24,302.76	1,337,703.28
159 - VEHICLES	24,362,882.65	2,513,752.92	1,138,823.43	25,737,812.14
160 - ACCUM DEP - EQUIPMENT	(47,964,637.79)	838,731.80	47,983.73	(47,173,889.72)
161 - ACCUM DEP - VEHICLES	(17,573,133.11)	861,036.89	140,025.77	(16,852,121.99)
162 - ACCUM DEP - BUILDINGS	(175,391,920.99)	335.88	499.42	(175,392,084.53)
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)	4,417.66	-	(28,083,707.04)
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	13,665,918.27	165,739,484.02
201 - VOUCHERS PAYABLE	(12,909,807.31)	136,881,118.04	126,009,913.82	(2,037,033.70)
202 - RETAINAGE PAYABLE	(431,354.70)	105,854.81	491,463.86	(816,963.75)
203 - ACCRUED PAYROLL LIABILITIES	(4,434,619.72)	4,527,377.14	92,757.42	-
205 - PAYROLL LIABILITIES	(3,224,020.43)	96,798,735.81	96,956,047.45	(3,381,332.07)
207 - NET - PAYROLL LIABILITIES	2,883.27	1,622.96	-	1,708.15
208 - JUROR PAYROLL LIABILITIES	2,682.00	588,210.00	570,610.00	20,282.00
209 - VP - ADULT PROBATION	650.00	3,122,803.26	3,124,593.33	(1,790.07)
210 - DUE TO OTHERS	(1,820,601.05)	3,728,027.06	4,032,817.47	(2,125,391.46)

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211 - DUE TO OTHER FUNDS	(259,758.00)	46,624.32	6,866.32	(220,000.00)
212 - DUE TO OTHER GOVERNMENT	(350,121.49)	4,011,511.05	5,344,639.86	(1,682,600.30)
213 - DUE TO OTHERS - MISC. DEPOSITS	(1,460,920.56)	1,000,105.14	984,304.42	(1,445,119.84)
220 - DEFERRED REVENUES	(20,634,850.32)	1,171,626.05	1,140,380.85	(20,603,605.12)
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)	270,000.00	-	(865,000.00)
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)	292,918.27	-	(4,339,484.02)
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)	40,588,931.96	44,954,901.95	(18,656,699.72)
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)	665,854.00	665,854.00	(1,844,729.45)
324 - RESERVD-BENEFITS	(6,513,224.41)	-	-	(6,513,224.41)
325 - INVEST GEN CAPITAL ASSETS	(257,228,310.52)	1,017,958.16	7,901,257.89	(264,094,514.64)
350 - DESIGNATED SUBSEQUENT YR EXPEND	(102,457,414.00)	936,370.64	936,370.64	(102,456,185.31)
360 - FUND BALANCE-UNDESIGNATED	(59,206,538.84)	15,730,014.81	15,727,915.77	(59,204,439.80)
411 - ACTUAL REVENUES	-	174,150,432.21	574,254,117.55	(400,103,685.34)
431 - EXPENDITURES-CY	-	409,924,995.70	9,643,208.58	400,281,787.12
437 - DEPRECIATION EXPENSE	-	52,818.87	165,859.60	(113,040.73)
440 - ENCUMBRANCES-CY	14,289,729.73	44,954,901.95	40,588,931.96	18,655,699.72
442 - ENCUMBRANCES-PY	261.27	-	-	261.27
500 - ESTIMATED REVENUE	820,571,866.48	480,834,703.82	5,435,297.81	1,295,971,272.49
520 - ORIGINAL APPROPRIATIONS	(1,030,542,081.01)	7,293,286.61	491,928,642.06	(1,515,177,436.46)
550 - BUDGET CLEARING ACCOUNT	209,970,214.53	19,229,079.15	9,993,129.71	219,206,163.97
<b>Grand Total</b>	<b>\$ (0.00)</b>	<b>\$4,040,974,894.87</b>	<b>\$4,040,974,894.87</b>	<b>\$ (0.00)</b>

**County of El Paso Texas**  
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**Balance Sheet by Fund Type and Fund**  
**September 30, 2019**  
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<b>FUND TYPE - GL</b>	<b>BEG. BALANCE</b>	<b>DEBITS</b>	<b>CREDITS</b>	<b>END BALANCE</b>
<b>AP00 - AP-OTHER FUNDS</b>				
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 - DESIGNATED SUBSEQUENT YR EXPEND	(90,092.33)	-	-	(90,092.33)
440 - ENCUMBRANCES-CY	1,040.58	-	-	1,040.58
500 - ESTIMATED REVENUE	12,789,107.86	-	-	12,789,107.86
520 - ORIGINAL APPROPRIATIONS	(12,789,107.54)	-	-	(12,789,107.54)
550 - BUDGET CLEARING ACCOUNT	(0.32)	-	-	(0.32)
<b>AP00 - AP-OTHER FUNDS Total</b>	<b>(0.00)</b>	<b>-</b>	<b>-</b>	<b>(0.00)</b>
<b>APAF - AP-AGENCY FUND</b>				
101 - POOLED CASH	(300.37)	2,486,519.81	2,339,377.69	146,841.75
205 - PAYROLL LIABILITIES	300.37	4,227,642.47	4,374,784.59	(146,841.75)
211 - DUE TO OTHER FUNDS	-	184.64	184.64	-
<b>APAF - AP-AGENCY FUND Total</b>	<b>-</b>	<b>6,714,346.92</b>	<b>6,714,346.92</b>	<b>-</b>
<b>APBS - AP-BASIC SUPERVISION (OPERATING)</b>				
101 - POOLED CASH	1,031,650.33	6,762,851.75	6,172,961.11	1,621,540.97
203 - ACCRUED PAYROLL LIABILITIES	(105,225.33)	105,225.33	-	-
209 - VP - ADULT PROBATION	-	625,210.01	626,300.08	(1,090.07)
213 - DUE TO OTHERS - MISC. DEPOSITS	184.95	5.72	5.72	184.95
311 - RESERVD-ENCUMBRANCES	(4,795.67)	126,611.45	262,922.72	(141,106.94)
350 - DESIGNATED SUBSEQUENT YR EXPEND	(926,871.22)	312,255.52	312,255.52	(926,871.22)
411 - ACTUAL REVENUES	-	649,493.54	6,350,895.24	(5,701,401.70)
431 - EXPENDITURES-CY	-	5,216,121.17	208,745.37	5,007,375.80
440 - ENCUMBRANCES-CY	4,795.67	262,922.72	126,611.45	141,106.94
442 - ENCUMBRANCES-PY	261.27	-	-	261.27
500 - ESTIMATED REVENUE	92,674,982.13	6,603,485.00	349,124.00	98,929,343.13
520 - ORIGINAL APPROPRIATIONS	(92,866,183.02)	858,182.00	7,112,543.00	(99,120,544.02)
550 - BUDGET CLEARING ACCOUNT	191,200.89	1,305,039.00	1,305,039.00	191,200.89
<b>APBS - AP-BASIC SUPERVISION (OPERATING Total)</b>	<b>(0.00)</b>	<b>22,827,403.21</b>	<b>22,827,403.21</b>	<b>0.00</b>
<b>APCC - AP-COMMUNITY CORRECTIONS-CONSO</b>				
101 - POOLED CASH	848,387.77	2,941,459.95	3,054,575.01	735,272.71
203 - ACCRUED PAYROLL LIABILITIES	(7,299.69)	7,299.69	-	-
209 - VP - ADULT PROBATION	-	223,561.52	223,561.52	-
311 - RESERVD-ENCUMBRANCES	(335.80)	40,393.58	42,729.49	(2,671.71)
350 - DESIGNATED SUBSEQUENT YR EXPEND	(841,088.08)	492,188.73	492,188.73	(841,088.08)
411 - ACTUAL REVENUES	-	985,884.46	2,349,050.46	(1,363,166.00)
431 - EXPENDITURES-CY	-	1,574,251.82	105,270.45	1,468,981.37
440 - ENCUMBRANCES-CY	335.80	42,729.49	40,393.58	2,671.71
500 - ESTIMATED REVENUE	12,565,161.00	1,813,825.00	444,548.00	13,934,438.00
520 - ORIGINAL APPROPRIATIONS	(12,565,160.91)	433,255.00	1,802,532.00	(13,934,437.91)
550 - BUDGET CLEARING ACCOUNT	(0.09)	926,954.00	926,954.00	(0.09)
<b>APCC - AP-COMMUNITY CORRECTIONS-CONSO Total</b>	<b>(0.00)</b>	<b>9,481,803.24</b>	<b>9,481,803.24</b>	<b>(0.00)</b>
<b>APCF - COUNTY FUNDING</b>				
500 - ESTIMATED REVENUE	-	65,845.06	-	65,845.06
520 - ORIGINAL APPROPRIATIONS	-	-	65,845.06	(65,845.06)
<b>APCF - COUNTY FUNDING Total</b>	<b>-</b>	<b>65,845.06</b>	<b>65,845.06</b>	<b>-</b>

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<b>FUND TYPE - GL</b>	<b>BEG. BALANCE</b>	<b>DEBITS</b>	<b>CREDITS</b>	<b>END BALANCE</b>
<b>APCG - AP-COUNTY GRANTS</b>				
101 - POOLED CASH	(48,998.92)	253,227.26	216,046.35	(11,818.01)
203 - ACCRUED PAYROLL LIABILITIES	(4,130.87)	4,130.87	-	-
209 - VP - ADULT PROBATION	-	201.92	201.92	-
350 - DESIGNATED SUBSEQUENT YR EXPEND	53,129.79	-	-	53,129.79
411 - ACTUAL REVENUES	-	-	209,588.48	(209,588.48)
431 - EXPENDITURES-CY	-	216,046.35	47,769.65	168,276.70
500 - ESTIMATED REVENUE	437,715.00	201,794.00	28,430.00	611,079.00
520 - ORIGINAL APPROPRIATIONS	(437,715.00)	28,430.00	201,794.00	(611,079.00)
<b>APCG - AP-COUNTY GRANTS Total</b>	<b>-</b>	<b>703,830.40</b>	<b>703,830.40</b>	<b>-</b>
<b>APDP - AP-DIVERSION TARGET PROGRAM (R</b>				
101 - POOLED CASH	841,065.78	4,400,343.93	4,339,557.25	901,852.46
203 - ACCRUED PAYROLL LIABILITIES	(55,924.06)	55,924.06	-	-
209 - VP - ADULT PROBATION	-	1,254,571.22	1,254,571.22	-
311 - RESERVD-ENCUMBRANCES	(22,781.57)	534,973.86	911,385.50	(399,193.21)
350 - DESIGNATED SUBSEQUENT YR EXPEND	(785,141.72)	78,286.24	78,286.24	(785,141.72)
411 - ACTUAL REVENUES	-	158,340.76	4,264,764.86	(4,106,424.10)
431 - EXPENDITURES-CY	-	4,102,070.45	112,357.09	3,989,713.36
440 - ENCUMBRANCES-CY	22,781.57	911,385.50	534,973.86	399,193.21
500 - ESTIMATED REVENUE	54,123,637.11	5,136,618.00	282,301.00	58,977,954.11
520 - ORIGINAL APPROPRIATIONS	(54,120,718.72)	474,148.00	5,328,465.00	(58,975,035.72)
550 - BUDGET CLEARING ACCOUNT	(2,918.39)	918,045.00	918,045.00	(2,918.39)
<b>APDP - AP-DIVERSION TARGET PROGRAM (R Total</b>	<b>0.00</b>	<b>18,024,707.02</b>	<b>18,024,707.02</b>	<b>0.00</b>
<b>APGT - AP-OTHER GRANTS</b>				
101 - POOLED CASH	(64,375.85)	337,202.58	307,881.73	(35,055.00)
203 - ACCRUED PAYROLL LIABILITIES	(5,451.63)	5,451.63	-	-
209 - VP - ADULT PROBATION	-	37,952.72	37,952.72	-
350 - DESIGNATED SUBSEQUENT YR EXPEND	69,827.48	-	-	69,827.48
411 - ACTUAL REVENUES	-	-	323,043.33	(323,043.33)
431 - EXPENDITURES-CY	-	307,881.73	19,610.88	288,270.85
500 - ESTIMATED REVENUE	5,041,865.50	397,014.00	-	5,438,879.50
520 - ORIGINAL APPROPRIATIONS	(5,041,865.98)	32,036.00	429,050.00	(5,438,879.98)
550 - BUDGET CLEARING ACCOUNT	0.48	42,990.00	42,990.00	0.48
<b>APGT - AP-OTHER GRANTS Total</b>	<b>(0.00)</b>	<b>1,160,528.66</b>	<b>1,160,528.66</b>	<b>(0.00)</b>
<b>APIC - AP-COMMUNITY INTERVENTION</b>				
210 - DUE TO OTHERS	-	4,256.64	4,256.64	-
<b>APIC - AP-COMMUNITY INTERVENTION Total</b>	<b>-</b>	<b>4,256.64</b>	<b>4,256.64</b>	<b>-</b>
<b>APPP - AP-PROG PARTICIPANTS</b>				
101 - POOLED CASH	144,698.63	174,949.95	167,489.20	152,159.38
209 - VP - ADULT PROBATION	-	6,245.75	6,245.75	-
311 - RESERVD-ENCUMBRANCES	(3,490.20)	6,566.75	8,225.00	(5,148.45)
350 - DESIGNATED SUBSEQUENT YR EXPEND	(144,698.63)	53,640.15	53,640.15	(144,698.63)
411 - ACTUAL REVENUES	-	107,603.30	121,309.80	(13,706.50)
431 - EXPENDITURES-CY	-	6,245.75	-	6,245.75
440 - ENCUMBRANCES-CY	3,490.20	8,225.00	6,566.75	5,148.45
500 - ESTIMATED REVENUE	521,600.96	66,983.00	33,319.00	555,264.96
520 - ORIGINAL APPROPRIATIONS	(531,206.00)	1,000.00	34,664.00	(564,870.00)

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550 - BUDGET CLEARING ACCOUNT	9,605.04	54,983.00	54,983.00	9,605.04
<b>APPP - AP-PROG PARTICIPANTS Total</b>	<b>(0.00)</b>	<b>486,442.65</b>	<b>486,442.65</b>	<b>(0.00)</b>
<b>APPR - AP-PR BOND</b>				
101 - POOLED CASH	(22,357.93)	508.12	26,969.26	(48,819.07)
203 - ACCRUED PAYROLL LIABILITIES	(508.77)	508.77	-	-
209 - VP - ADULT PROBATION	-	22.45	22.45	-
350 - DESIGNATED SUBSEQUENT YR EXPEND	22,866.70	-	-	22,866.70
431 - EXPENDITURES-CY	-	26,969.26	1,016.89	25,952.37
500 - ESTIMATED REVENUE	51,784.00	26,570.00	-	78,354.00
520 - ORIGINAL APPROPRIATIONS	(51,784.00)	-	26,570.00	(78,354.00)
<b>APPR - AP-PR BOND Total</b>	<b>-</b>	<b>54,578.60</b>	<b>54,578.60</b>	<b>-</b>
<b>APRV - AP-RESTITUTION TO VICTIM</b>				
101 - POOLED CASH	370,573.51	997,778.47	973,576.81	394,775.17
209 - VP - ADULT PROBATION	650.00	961,947.52	962,647.52	(700.00)
210 - DUE TO OTHERS	(197,660.98)	997,873.16	931,027.40	(130,815.22)
212 - DUE TO OTHER GOVERNMENT	(129,509.75)	23,636.64	113,220.86	(218,443.97)
213 - DUE TO OTHERS - MISC. DEPOSITS	(34,781.23)	-	-	(34,781.23)
350 - DESIGNATED SUBSEQUENT YR EXPEND	(9,271.55)	-	-	(9,271.55)
411 - ACTUAL REVENUES	-	-	763.20	(763.20)
<b>APRV - AP-RESTITUTION TO VICTIM Total</b>	<b>(0.00)</b>	<b>2,981,235.79</b>	<b>2,981,235.79</b>	<b>(0.00)</b>
<b>APTA - AP-TREATMENT ALT TO INCARCE (TA</b>				
101 - POOLED CASH	200,874.45	1,003,906.59	1,012,884.38	191,896.66
203 - ACCRUED PAYROLL LIABILITIES	(17,074.19)	17,074.19	-	-
209 - VP - ADULT PROBATION	-	13,090.15	13,090.15	-
311 - RESERVD-ENCUMBRANCES	(49.80)	4,126.85	100,787.30	(96,710.25)
350 - DESIGNATED SUBSEQUENT YR EXPEND	(183,800.26)	-	-	(183,800.26)
411 - ACTUAL REVENUES	-	-	983,480.84	(983,480.84)
431 - EXPENDITURES-CY	-	1,012,884.38	37,499.94	975,384.44
440 - ENCUMBRANCES-CY	49.80	100,787.30	4,126.85	96,710.25
500 - ESTIMATED REVENUE	12,433,298.00	1,214,853.00	9,944.00	13,638,207.00
520 - ORIGINAL APPROPRIATIONS	(12,433,298.16)	127,972.00	1,332,881.00	(13,638,207.16)
550 - BUDGET CLEARING ACCOUNT	0.16	159,293.00	159,293.00	0.16
<b>APTA - AP-TREATMENT ALT TO INCARCE (TA Total</b>	<b>(0.00)</b>	<b>3,653,987.46</b>	<b>3,653,987.46</b>	<b>(0.00)</b>
<b>COAF - AGENCY FUND</b>				
101 - POOLED CASH	5,416,929.25	43,198,548.44	42,977,733.47	5,637,744.22
105 - INVESTMENT POOLS	-	337,996.33	224,116.64	113,879.69
110 - AR - GENERAL	2,943.65	-	2,943.65	-
122 - INTEREST ACCRUED	-	2,496.33	2,496.33	-
156 - EQUIPMENT	605.00	-	-	-
201 - VOUCHERS PAYABLE	(12,561.47)	1,788,600.58	1,777,608.50	-
205 - PAYROLL LIABILITIES	(3,222,225.78)	92,571,093.34	92,581,262.86	(3,232,395.30)
207 - NET - PAYROLL LIABILITIES	1,175.12	1,622.96	-	-
210 - DUE TO OTHERS	(1,542,621.08)	1,655,670.81	1,993,321.45	(1,880,271.72)
211 - DUE TO OTHER FUNDS	(30,000.00)	2,784.17	2,784.17	(30,000.00)
212 - DUE TO OTHER GOVERNMENT	(24,611.94)	25,602.90	11,627.56	(10,636.60)
213 - DUE TO OTHERS - MISC. DEPOSITS	(104,890.00)	-	-	(104,890.00)
325 - INVEST GEN CAPITAL ASSETS	(605.00)	-	-	-

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<b>FUND TYPE - GL</b>	<b>BEG. BALANCE</b>	<b>DEBITS</b>	<b>CREDITS</b>	<b>END BALANCE</b>
350 - DESIGNATED SUBSEQUENT YR EXPEND	(484,137.75)	-	-	(482,909.06)
411 - ACTUAL REVENUES	-	9,236.56	19,757.79	(10,521.23)
<b>COAF - AGENCY FUND Total</b>	<b>0.00</b>	<b>139,593,652.42</b>	<b>139,593,652.42</b>	<b>(0.00)</b>
<b>COCP - CAPITAL PROJECTS FUND</b>				
101 - POOLED CASH	464,586.57	15,864,650.15	15,643,726.27	685,510.45
105 - INVESTMENT POOLS	40,338,583.11	3,944,205.07	11,568,229.93	32,714,558.25
110 - AR - GENERAL	127,688.20	30,527.56	33,582.76	124,633.00
122 - INTEREST ACCRUED	-	915,205.07	915,205.07	-
201 - VOUCHERS PAYABLE	(764,824.91)	12,645,339.50	11,880,514.59	-
202 - RETAINAGE PAYABLE	(298,361.72)	-	51,341.72	(349,703.44)
311 - RESERVD-ENCUMBRANCES	(4,418,664.01)	11,535,580.15	11,873,909.09	(4,756,992.95)
360 - FUND BALANCE-UNDESIGNATED	(39,867,671.25)	-	-	(39,867,671.25)
411 - ACTUAL REVENUES	-	1,234.14	4,960,622.29	(4,959,388.15)
431 - EXPENDITURES-CY	-	11,682,748.03	30,686.89	11,652,061.14
440 - ENCUMBRANCES-CY	4,418,664.01	11,873,909.09	11,535,580.15	4,756,992.95
500 - ESTIMATED REVENUE	317,978,063.85	5,452,622.00	433,386.00	322,997,299.85
520 - ORIGINAL APPROPRIATIONS	(525,834,894.10)	433,386.00	5,452,622.00	(530,854,130.10)
550 - BUDGET CLEARING ACCOUNT	207,856,830.25	-	-	207,856,830.25
<b>COCP - CAPITAL PROJECTS FUND Total</b>	<b>0.00</b>	<b>74,379,406.76</b>	<b>74,379,406.76</b>	<b>0.00</b>
<b>CODS - DEBT SERVICE</b>				
101 - POOLED CASH	172,559.65	37,105,959.20	37,274,697.61	3,821.24
105 - INVESTMENT POOLS	1,672,169.80	16,896,416.33	18,183,837.77	384,748.36
110 - AR - GENERAL	-	2,717,311.82	2,717,311.82	-
122 - INTEREST ACCRUED	-	105,851.41	105,851.41	-
201 - VOUCHERS PAYABLE	-	19,600,899.89	19,600,899.89	-
323 - RESERVD-DEBT SERVICE	(1,844,729.45)	665,854.00	665,854.00	(1,844,729.45)
411 - ACTUAL REVENUES	-	159,029.67	18,359,416.01	(18,200,386.34)
431 - EXPENDITURES-CY	-	19,694,149.02	37,602.83	19,656,546.19
500 - ESTIMATED REVENUE	-	19,657,317.00	-	19,657,317.00
520 - ORIGINAL APPROPRIATIONS	-	-	19,657,317.00	(19,657,317.00)
<b>CODS - DEBT SERVICE Total</b>	<b>(0.00)</b>	<b>116,602,788.34</b>	<b>116,602,788.34</b>	<b>-</b>
<b>COEP - ENTERPRISE FUND</b>				
101 - POOLED CASH	429,754.23	6,035,875.49	5,543,996.68	1,127,905.89
105 - INVESTMENT POOLS	2,492,173.76	60,224.68	-	2,552,398.44
110 - AR - GENERAL	709,509.34	2,978,631.31	3,481,867.80	-
122 - INTEREST ACCRUED	-	60,224.68	60,224.68	-
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	2,445,908.39	-	4,245,491.73
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)	4,287,013.93	4,360,287.76	(625,001.22)
202 - RETAINAGE PAYABLE	(89,979.18)	-	167,708.54	(257,687.72)

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<b>FUND TYPE - GL</b>	<b>BEG. BALANCE</b>	<b>DEBITS</b>	<b>CREDITS</b>	<b>END BALANCE</b>
203 - ACCRUED PAYROLL LIABILITIES	(3,117.85)	3,117.85	-	-
212 - DUE TO OTHER GOVERNMENT	(12,915.10)	65,142.53	65,699.32	(13,471.89)
213 - DUE TO OTHERS - MISC. DEPOSITS	(118,400.00)	6,050.00	11,000.00	(123,350.00)
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)	52,771.58	66,235.16	(24,268.75)
325 - INVEST GEN CAPITAL ASSETS	(10,587,456.81)	-	2,445,908.39	(13,033,365.20)
350 - DESIGNATED SUBSEQUENT YR EXPEND	(2,855,297.81)	-	-	(2,855,297.81)
411 - ACTUAL REVENUES	-	76,520.90	5,808,452.71	(5,731,931.81)
431 - EXPENDITURES-CY	-	6,025,089.23	98,653.11	5,926,436.12
440 - ENCUMBRANCES-CY	10,805.17	66,235.16	52,771.58	24,268.75
500 - ESTIMATED REVENUE	9,991,000.00	4,672,476.05	2,100,998.00	12,562,478.05
520 - ORIGINAL APPROPRIATIONS	(9,474,215.33)	2,149,108.57	4,730,161.22	(12,055,267.98)
550 - BUDGET CLEARING ACCOUNT	(516,784.67)	2,102,270.17	2,092,695.57	(507,210.07)
<b>COEP - ENTERPRISE FUND Total</b>	<b>(0.00)</b>	<b>33,748,660.52</b>	<b>33,748,660.52</b>	<b>0.00</b>
<b>COGF - COUNTY GENERAL FUND</b>				
101 - POOLED CASH	7,291,012.01	451,266,624.62	453,902,962.52	4,654,674.11
102 - CHANGE ACCOUNTS	42,309.73	16,200.00	10,500.94	48,008.79
103 - IMPREST FUNDS	25,000.00	-	-	25,000.00
105 - INVESTMENT POOLS	81,873,275.10	145,115,504.89	136,317,747.14	90,671,032.85
110 - AR - GENERAL	9,692,193.88	54,719,746.55	59,847,025.08	4,564,915.35
113 - TAXES REC VBL PENALTY INTEREST	9,061,700.25	-	-	9,061,700.25
114 - ALLOW UNCOLLECT TAXES P&I	(90,617.00)	-	-	(90,617.00)
115 - TAXES REC VBL DELINQUENT	12,787,669.72	-	-	12,787,669.72
116 - ALLOW UNCOLLECTED 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	7,909.66	7,827.66	106.33
122 - INTEREST ACCRUED	-	2,980,386.52	2,980,386.52	-
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	(8,386,708.01)	64,930,488.99	57,365,587.24	(821,806.26)
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	588,210.00	570,610.00	20,282.00
210 - DUE TO OTHERS	(40,966.45)	1,069,940.45	1,102,829.07	(73,855.07)
211 - DUE TO OTHER FUNDS	(79,758.00)	43,655.51	3,897.51	(40,000.00)
212 - DUE TO OTHER GOVERNMENT	(157,725.23)	3,896,976.68	5,142,712.12	(1,403,460.67)
213 - DUE TO OTHERS - MISC. DEPOSITS	(1,124,984.76)	900,665.61	880,972.95	(1,105,292.10)
220 - DEFERRED REVENUES	(20,634,850.32)	1,171,626.05	1,140,380.85	(20,603,605.12)
311 - RESERVD-ENCUMBRANCES	(4,060,623.10)	18,370,332.93	19,656,921.69	(5,347,211.86)
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 - DESIGNATED SUBSEQUENT YR EXPEND	(75,718,411.00)	-	-	(75,718,411.00)
360 - FUND BALANCE-UNDESIGNATED	(10,692,543.62)	15,623,232.52	15,621,135.27	(10,690,446.37)

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<b>FUND TYPE - GL</b>	<b>BEG. BALANCE</b>	<b>DEBITS</b>	<b>CREDITS</b>	<b>END BALANCE</b>
411 - ACTUAL REVENUES	-	170,720,984.93	450,672,008.70	(279,951,023.77)
431 - EXPENDITURES-CY	-	275,261,696.88	6,663,129.49	268,598,567.39
440 - ENCUMBRANCES-CY	4,060,623.10	19,656,921.69	18,370,332.93	5,347,211.86
500 - ESTIMATED REVENUE	-	353,265,178.00	657,189.00	352,607,989.00
520 - ORIGINAL APPROPRIATIONS	-	679,493.84	357,321,272.43	(356,641,778.59)
550 - BUDGET CLEARING ACCOUNT	-	4,056,094.43	22,304.84	4,033,789.59
<b>COGF - COUNTY GENERAL FUND Total</b>	<b>(0.00)</b>	<b>1,588,266,360.38</b>	<b>1,588,266,360.38</b>	<b>(0.00)</b>
<b>COIS - INTERNAL SERVICE</b>				
101 - POOLED CASH	1,710,791.67	25,528,725.87	25,276,131.70	1,963,385.84
105 - INVESTMENT POOLS	5,076,607.83	95,497.07	2,200,000.00	2,972,104.90
110 - AR - GENERAL	19,115.76	-	19,115.76	-
122 - INTEREST ACCRUED	-	95,497.07	95,497.07	-
201 - VOUCHERS PAYABLE	(128,039.62)	2,224,935.48	2,470,249.98	(373,354.12)
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	-	281,116.29	25,835,297.41	(25,554,181.12)
431 - EXPENDITURES-CY	-	28,227,099.08	557,928.94	27,669,170.14
<b>COIS - INTERNAL SERVICE Total</b>	<b>(0.00)</b>	<b>56,454,220.86</b>	<b>56,454,220.86</b>	<b>-</b>
<b>COLT - COUNTY LONG TERM DEBT</b>				
170 - RESOURCES TO BE PROVIDED	175,277,402.29	-	12,317,918.27	162,959,484.02
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)	270,000.00	-	(865,000.00)
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)	292,918.27	-	(4,339,484.02)
<b>COLT - COUNTY LONG TERM DEBT Total</b>	<b>(0.00)</b>	<b>12,317,918.27</b>	<b>12,317,918.27</b>	<b>0.00</b>
<b>COSG - COUNTY GRANTS</b>				
101 - POOLED CASH	(936,621.94)	28,044,215.10	27,034,343.98	73,249.18
110 - AR - GENERAL	4,306,779.09	3,845,586.33	7,432,892.66	719,472.76
127 - NOTES RECEIVABLE	123,171.97	940.50	16,798.95	107,313.52
201 - VOUCHERS PAYABLE	(1,101,725.44)	12,612,615.23	11,646,784.67	(135,894.88)
202 - RETAINAGE PAYABLE	-	-	96,337.54	(96,337.54)
203 - ACCRUED PAYROLL LIABILITIES	(215,764.50)	301,895.49	86,130.99	-
211 - DUE TO OTHER FUNDS	-	-	-	-
311 - RESERVD-ENCUMBRANCES	(494,700.11)	2,861,100.57	4,357,029.74	(1,990,629.28)
350 - DESIGNATED SUBSEQUENT YR EXPEND	(2,019,691.62)	-	-	(2,019,691.62)
360 - FUND BALANCE-UNDESIGNATED	(155,147.56)	-	-	(155,147.56)
411 - ACTUAL REVENUES	-	628,424.74	23,504,619.12	(22,876,194.38)



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<b>FUND TYPE - GL</b>	<b>BEG. BALANCE</b>	<b>DEBITS</b>	<b>CREDITS</b>	<b>END BALANCE</b>
431 - EXPENDITURES-CY	-	25,540,581.27	1,156,350.75	24,384,230.52
440 - ENCUMBRANCES-CY	493,700.11	4,357,029.74	2,861,100.57	1,989,629.28
500 - ESTIMATED REVENUE	301,963,651.07	34,736,373.71	972,787.81	335,727,236.97
520 - ORIGINAL APPROPRIATIONS	(304,395,932.25)	1,000,706.54	34,764,292.44	(338,159,518.15)
550 - BUDGET CLEARING ACCOUNT	2,432,281.18	2,635,165.64	2,635,165.64	2,432,281.18
996 - TRAVEL CLEARING ACCOUNT	-	-	-	-
<b>COSG - COUNTY GRANTS Total</b>	<b>(0.00)</b>	<b>116,564,634.86</b>	<b>116,564,634.86</b>	<b>(0.00)</b>
<b>COSR - SPECIAL REVENUE</b>				
101 - POOLED CASH	6,550,891.18	43,191,190.71	44,918,882.55	4,823,199.34
105 - INVESTMENT POOLS	22,565,601.87	11,875,614.59	12,276,981.84	22,164,234.62
110 - AR - GENERAL	84,290.37	453,820.38	533,760.75	4,350.00
117 - DUE FROM OTHER FUNDS	39,758.00	-	39,758.00	-
122 - INTEREST ACCRUED	-	567,517.94	567,517.94	-
201 - VOUCHERS PAYABLE	(1,964,220.47)	18,791,224.44	16,907,981.19	(80,977.22)
202 - RETAINAGE PAYABLE	(32,743.65)	105,854.81	176,076.06	(102,964.90)
203 - ACCRUED PAYROLL LIABILITIES	(100,909.63)	100,909.63	-	-
210 - DUE TO OTHERS	(39,352.54)	286.00	1,382.91	(40,449.45)
212 - DUE TO OTHER GOVERNMENT	(1,159.41)	152.30	11,380.00	(12,387.11)
213 - DUE TO OTHERS - MISC. DEPOSITS	(78,049.52)	93,383.81	92,325.75	(76,991.46)
311 - RESERVD-ENCUMBRANCES	(5,273,443.72)	7,056,474.24	7,674,756.26	(5,891,725.74)
350 - DESIGNATED SUBSEQUENT YR EXPEND	(18,544,736.00)	-	-	(18,544,736.00)
360 - FUND BALANCE-UNDESIGNATED	(8,479,370.20)	106,782.29	106,780.50	(8,479,368.41)
411 - ACTUAL REVENUES	-	372,562.92	30,491,047.31	(30,118,484.39)
431 - EXPENDITURES-CY	-	31,031,161.28	566,586.30	30,464,574.98
440 - ENCUMBRANCES-CY	5,273,443.72	7,674,756.26	7,056,474.24	5,891,725.74
500 - ESTIMATED REVENUE	-	47,523,750.00	123,271.00	47,400,479.00
520 - ORIGINAL APPROPRIATIONS	-	1,075,568.66	53,668,632.91	(52,593,064.25)
550 - BUDGET CLEARING ACCOUNT	-	7,028,244.91	1,835,659.66	5,192,585.25
<b>COSR - SPECIAL REVENUE Total</b>	<b>0.00</b>	<b>177,049,255.17</b>	<b>177,049,255.17</b>	<b>0.00</b>
<b>FAGF - CAP ASSETS-GF</b>				
147 - ARTWORK	56,255.00	-	-	56,255.00
149 - CAPITAL LEASES	509,876.57	-	-	509,876.57
150 - IMPROVEMENTS	23,567,078.39	244,659.19	8,850.00	23,802,887.58
151 - LAND	13,828,107.41	-	-	13,828,107.41
152 - BUILDINGS	286,244,560.24	623,334.15	4,991.51	286,862,902.88
155 - INFRASTRUCTURE	206,887.43	-	-	206,887.43
156 - EQUIPMENT	50,401,699.50	1,016,000.53	1,067,376.42	50,350,323.61
157 - CONSTRUCTION IN PROGRESS	2,990,610.49	461,824.72	18,939.09	3,433,496.12
158 - FURNITURE & FIXTURES	1,254,485.47	93,405.68	24,302.76	1,323,588.39
159 - VEHICLES	20,037,756.62	1,602,844.92	1,138,823.43	20,501,778.11
160 - ACCUM DEP - EQUIPMENT	(36,429,598.77)	838,551.80	47,983.73	(35,639,030.70)
161 - ACCUM DEP - VEHICLES	(13,823,636.71)	861,036.89	140,025.77	(13,102,625.59)
162 - ACCUM DEP - BUILDINGS	(165,814,888.09)	335.88	499.42	(165,815,051.63)
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)
168 - ACCUM DEP - CAPITAL LEASES	(268,750.41)	-	-	(268,750.41)

**County of El Paso Texas**  
**Budgeted and Multiyear Funds**  
**Balance Sheet by Fund Type and Fund**  
**September 30, 2019**  
**Report as of October 7, 2019**

<b>FUND TYPE - GL</b>	<b>BEG. BALANCE</b>	<b>DEBITS</b>	<b>CREDITS</b>	<b>END BALANCE</b>
325 - INVEST GEN CAPITAL ASSETS	(173,024,573.01)	714,074.76	3,934,706.62	(176,245,204.87)
437 - DEPRECIATION EXPENSE	-	52,818.87	165,859.60	(113,040.73)
<b>FAGF - CAP ASSETS-GF Total</b>	<b>19,625.53</b>	<b>6,532,789.99</b>	<b>6,552,415.52</b>	<b>0.00</b>
<b>FASG - CAP ASSETS-SG</b>				
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)
<b>FASG - CAP ASSETS-SG Total</b>	<b>(19,445.53)</b>	<b>19,445.53</b>	<b>-</b>	<b>(0.00)</b>
<b>FASR - CAP ASSETS-SR</b>				
148 - EASEMENTS	110,000.00	-	-	110,000.00
150 - IMPROVEMENTS	1,948,173.65	177,156.00	-	2,125,329.65
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	-	260,641.87	54,080,209.64
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	35,511.04	-	7,668,245.04
157 - CONSTRUCTION IN PROGRESS	98,008.98	392,650.18	23,796.00	466,863.16
158 - FURNITURE & FIXTURES	14,114.89	-	-	14,114.89
159 - VEHICLES	4,260,196.78	910,908.00	-	5,171,104.78
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)	4,417.66	-	(28,083,707.04)
169 - ACCUM DEP - BRIDGES & CULVERTS	(3,497,938.18)	-	-	(3,497,938.18)
325 - INVEST GEN CAPITAL ASSETS	(73,579,631.87)	284,437.87	1,520,642.88	(74,815,836.88)
<b>FASR - CAP ASSETS-SR Total</b>	<b>(180.00)</b>	<b>1,805,260.75</b>	<b>1,805,080.75</b>	<b>(0.00)</b>