

**CITY OF EL PASO
REPORT ON TRANSACTIONS AND INTERNAL
CONTROLS WITHIN THE OFFICE OF THE
COMPTROLLER, THE OFFICE OF MANAGEMENT
AND BUDGET AND THE ENGINEERING
DEPARTMENT FOR THE PERIOD OF
SEPTEMBER 1, 2012 THROUGH
FEBRUARY 28, 2015**

July 15, 2015

To the Audit Committee City of El Paso
El Paso, Texas

We have performed the Agreed Upon Procedures which are detailed in the attached report dated July 15, 2015. This communication is a summary of the tasks where Management, Internal Audit and the Audit Committee may wish to review and consider some modifications in the management and oversight of the various areas.

Office of the Comptroller

- Policy and Procedures (Task 3)
 - Updating of existing policies and procedures to include the Debt Policy, the Accounts Payable Manual, the Petty Cash Manual, the Loan Processing Manual and the Investment Policy
 - Adoption of new policies or procedures for journal entries
- Design and Efficiency of the Chart of Accounts (Task 4)
 - Reviewing the purpose of 218 accounts that have not been used since the implementation of PeopleSoft to determine if they should be deactivated
 - Reviewing the purpose and use of 12 clearing account that have outstanding balances as of April 30, 2015
 - Reconciling clearing accounts on a monthly basis
- Bank Reconciliation (Task 6)
 - Reconciling bank accounts on a timely basis
 - Consider automation of or some or all reconciliation procedures performed
- Account Reconciliation Procedures for CRRMA (Task 6)
 - Implementing reconciliation procedures for the CRRMA bank account and other accounts
- Account Reconciliation Procedures for PID (Task 6)
 - Performing periodic reconciliation of accounts and roll forward analysis during the year

- Calculation of Allocation of Investment Earnings (Task 16)
 - Completing the calculation of allocation of investment earning on a timely basis
- Monthly Financial Reports, Quarterly Financial Reports and Quarterly Capital Improvement Project Report (Task 17)
 - Completing all required monthly, quarterly and annual reports on a timely basis

Office of Management and Budget

- Budget Amendments and Transfers (Task 19)
 - Using PeopleSoft for processing and recording of budget transfers and amendments

Capital Improvement Program Managed by the Engineering Department

- True Cost Reports for Capital Improvement Program Projects (Task 25)
 - Implementation of more specialized software for CIP projects in order to enhance reporting

This letter is intended solely for the use of City Council and management, and is not intended to be and should not be used by anyone other than these specified parties.

We would like to thank members of management for their assistance. Timely and accurate completion of information requested from management is essential to the timely completion of our work and management was very cooperative throughout the engagement and provided all requested information in a timely manner. We would also like to thank you for this opportunity to be of service to the City of El Paso. We appreciate your business.

Sincerely,



Richard L. Miller, CPA, ABV

Shareholder

INDEPENDENT ACCOUNTANT'S REPORT

To the Board of Directors
City of El Paso
El Paso, Texas

We have performed the procedures enumerated in Section II, which were agreed to by the City of El Paso, solely to assist you in evaluating certain transactions and controls within the Office of the Comptroller, the Office of Management and Budget and the Engineering Department during the period from September 1, 2012 to February 28, 2015. The City of El Paso is responsible for maintaining the system of internal controls in the Office of the Comptroller, the Office of Management and Budget and the Engineering Department. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The following describes our findings in connection with performing the agreed-upon procedures for your benefit. The engagement period covered by those procedures was from September 1, 2012 to February 28, 2015.

Office of the Comptroller, Engineering, and Purchasing & Strategic Sourcing Departments, Tasks Related to the Ballpark

Task 1

Review of the Suspense Fund 0000

- **Conduct an analysis for fiscal year September 1, 2012 to August 31, 2013. Also, partial fiscal year September 1, 2013 to February 28, 2015.**
- **Determine the number of departments included in the Suspense Fund.**
- **Determine the number of transactions in the Suspense Fund.**
- **Determine the number of transactions by month and conduct a trend analysis.**
- **Determine if the transactions that cleared in the Suspense Fund and posted to the general ledger by August 31, 2013 for Fiscal Year 2012-2013.**
- **For transactions in the Suspense Fund that are payroll related, determine the percentage of the total dollars to the entire payroll expense account balance.**
- **Determine what accounts the suspense transactions were posted to.**

We obtained the general ledger for suspense fund 0000 for the period of September 1, 2012 to February 28, 2015.

- Using the data available in the general ledger, we identified nine departments that used this fund during the period in a total of thirty-three transactions.

- Below is a summary and trend analysis by month of the number of transactions that were posted in the suspense fund during the period of September 1, 2012 to February 28, 2015. There were a total of 33 transactions posted and 15 of these transactions were posted with an effective date in August 2013. The majority of these 15 transactions were posted to clear transactions in the suspense fund.

Month	Number of Transactions
Sep-12	2
Mar-13	2
Apr-13	2
May-13	5
Jun-13	2
Jul-13	1
Aug-13	15
Nov-13	1
Dec-13	1
Apr-14	1
Oct-14	1
Total	33

- Per review of the activity in the Suspense Fund, it was determined that not all transactions for fiscal year 2012-2013 cleared and posted by August 31, 2013. There were four accounts that had balances as of August 31, 2013. All transactions for fiscal year 2012-2013 cleared and posted by December 11, 2013 with the effective date of August 31, 2013. The following is a list of accounts with balances as of August 31, 2013:

Account	Account Name	Balance as of August, 31, 2013
101000	Pooled Cash and Investments	(526,362.53)
212000	Other Payables	372,115.16
211500	Accrued Accounts Payable	154,372.79
000000	Conversion	(125.42)

- Using the description of each transaction in the Suspense Fund's general ledger, we isolated those entries that were related to payroll. We then compared the total of those transactions to the total payroll expense for fiscal year 2013 and found that the payroll transactions posted in the Suspense Fund amounted to 0.47% of the total payroll expense for fiscal year 2013. No payroll transactions were posted in Suspense Fund for subsequent fiscal years.

- We then isolated the entries that were posted to clear transactions in the Suspense Fund and inspected the backup for each. The entries were isolated using the description field of each transaction and by reviewing and comparing account balances. Eight entries were identified, and the supporting documentation indicated that clearing transactions were posted to the funds and accounts listed below.

Fund Number	Fund Name	Account Number	Account Name	Amount
3500	SELF INSURANCE FUND	501000	NON-UNIFORM WAGES AND SALARIES	55,878.92
1000	General Fund	501011	PART-TIME TEMPORARY	369,803.39
1000	General Fund	501012	UNIFORM WAGES AND SALARIES	129,267.79
1000	General Fund	501000	NON-UNIFORM WAGES AND SALARIES	31,838.22
1000	General Fund	501012	UNIFORM WAGES AND SALARIES	176,475.50
1000	General Fund	501012	UNIFORM WAGES AND SALARIES	273,493.59
1000	General Fund	501011	PART-TIME TEMPORARY	149,000.00
3000	Airport Operations	101000	POOLED CASH AND INVESTMENTS	125.42

Task 2

Review of the City's Ballpark Budget

- **Determine if the City expenditures are at or under the \$64 million budget.**
- **Determine the amount of funding provided by Mountain Star Sports in the construction of the Ballpark, to include cash or letter of credit.**
- **Determine the total dollar amount expended on the Ballpark.**
- **Determine the current balances of established accounts related to the Ballpark and provide those balances.**

From the Comptroller, we obtained the general ledger detail for Funds 4735 (Ballpark) and 4736 (Mountain Star) which covered from the inception of the Ballpark project until March 27, 2015. The following was noted per our review of the general ledger reports.

- Per City Council Resolution dated October 15th, 2013, in no event shall the City be responsible for any portion of the guaranteed maximum price for construction which is in excess of \$52,545,810 or total Ballpark costs in excess of \$64 million. Mountain Star committed to paying \$8,145,750 of the construction cost. Amounts to be spent on works of art and the cost of issuing the bonds were not addressed in this resolution. As required by Ordinance No. 16324, the City allocated 2% of total funding available for the project to works of art.

- Below is a summary of expenditures incurred, as of March 27, 2015, by Mountain Star and the City related to the Ballpark. Per the Comptroller all costs associated with the Ballpark were accounted for in funds 4735 and 4736, with the exception of expenditures for works of art and bond issuance cost. The Ballpark costs summarized below were obtained from detail general ledger reports provided by the Comptroller for these two funds. To test the completeness of these two reports we requested from the Comptroller a report of total purchase orders related to the Ballpark and we reconciled total purchase orders to total cost per the detail general ledger reports without exception. The amount of expenditures for works of art and the bond issuance cost were obtained from the Stadium Financing Update presentation the CFO presented to the Downtown Development Corporation in March, 2015.

Ballpark construction cost paid by the City to contractor	\$ 52,293,667
Additional Ballpark costs (site preparation, consulting, architect & design, furniture, equipment, supplies & other infrastructure expenses)	<u>11,630,757</u>
Total Ballpark cost paid by the City	\$ 63,924,424
Ballpark total construction cost paid by Mountain Star to contractor including cash and letters of credit	<u>\$ 12,020,750</u>
Total Ballpark cost	\$ 75,945,174
Expenditures for works of art	\$ 1,215,700
Bond issuance cost	\$ 1,716,059

- Per trial balances provided by the Comptroller for funds 4735 and 4736, balances of established accounts related to the Ballpark as of April 6, 2015 are as follows:

Fund 4735 Ballpark

Account Number	Account Name	Balance
101000	POOLED CASH AND INVESTMENTS	75,576
201000	VOUCHERS PAYABLE	-
211500	ACCRUED ACCOUNTS PAYABLE	-
264500	NET PENSION OBLIGATION	-
320000	RETAINED EARNINGS UNRESERVED	(1,079,594)
470000	INTERFUND TRANSFERS (SOURCES)	(1,387,430)
580000	LAND	-
580090	FURNITURE AND FIXTURES	14,569
580160	CONTRACTUAL ARCHITEC & DESIGN	39,201
580240	TESTING (CWIP)	5,043
580270	CONSTRUCTION (CWIP)	2,337,611
580280	PROJECT CONSULTING	6,819
580380	OTHER INFRASTRUCTURE NOC	(11,795)

Fund 4736 Mountain Star

Account Number	Account Name	Balance
320000	RETAINED EARNINGS UNRESERVED	5,906,944
470700	Capital Contributions	(3,554,333)
580270	CONSTRUCTION (CWIP)	(2,352,611)

Task 3

Review and analyze the financial records to access current procedures in place. Review the efficiencies in place and identify any areas for improvement.

We reviewed the City of El Paso's policies and procedures listed below. Current copies of the policies and procedures listed were provided by the Comptroller and obtained from the City of El Paso's website.

- Debt Policy
- Accounts Payable Manual
- P-Card Manual
- Purchasing Manual
- Travel Policy
- Petty Cash Manual
- Loan Processing Manual
- Accounts Receivable Manual
- Cashier ACCELA System
- Measuring Customer Service in the Financial Services Department
- Grants Management Manual
- Cash Management Policy
- Investment Policy

The following observations were made as a result of our review of these policies and procedures:

Debt Policy

The observations noted below were made as a result of our review of the City's Debt policy and guidance published by McGraw-Hill Companies, Inc. on Accounting for General Long-Term Liabilities and Debt Service for governmental entities.

1. The Debt Policy does not address overlapping debt. Overlapping debt, if any, should be included in the amount of total indebtedness for purposes of analyzing the financial condition of the City of El Paso.
2. The Debt Policy does not address the need to review debt measures or key ratios to evaluate the financial condition of the city.
3. The Debt Policy has limited monitoring procedures for expenditures and revenues in order to assess financial needs. Management should consider addressing the following in the City of El Paso's policies and procedures:
 - Current operations should not be funded from the proceeds of borrowed funds.
 - All recurring expenditures should be paid with recurring revenues and nonrecurring expenditures should be paid with nonrecurring revenues.
 - How management should adjust spending when deficits appear to be forthcoming within a fiscal year.
 - Annual recurring revenue should not be less than annually recurring operating budget expenditures (operating budget minus capital outlay).
 - Establishment of a risk management program to provide for protection against loss and reduction of exposure to liability.
4. The Debt Policy does not address what to do with surplus balances in completed project funds. Surplus should be used as a substitute for new issues to fund projects that have been approved in the normal evaluation process and priority system.
5. The ability to enter into line of credit agreements with commercial banks or other financial entities is not addressed in the policy.

6. The policy does not indicate if the City is allowed to make loans from proceeds of general obligation bonds.
7. The Debt Policy does not address authorization procedures in place- e.g., how new debt agreements are entered into and authorized by City Council; how existing debt agreements are modified or terminated; how unscheduled debt payments must be approved by City Council.
8. The Debt Policy does not address initiation and recording procedures in place- e.g., how new debt and debt payments are initiated and recorded in the accounting system; how interest expense on amortizing debt is determined and recorded; how recording of initial debt is subject to review by appropriate supervisory personnel.
9. The Debt Policy does not address processing procedures in place- e.g., how debt payments and proceeds are processed; how the debt ledger is updated for debt acquisitions and payments and how the debt ledger (including lines of credit, term notes, etc.) is reconciled to the monthly statements and bank statements; how issuance costs, premiums, discounts, deferred items are appropriately amortized; how periodic arbitrage calculations are performed; how instances of incorrect processing of transactions are identified and resolved.
10. The Debt Policy does not address reporting procedures in place - e.g., how all debt transactions, acquisitions, dispositions and interest expense are posted to the general ledger accounts, including who initiates general ledger postings; how the interest expense is budgeted and variances are investigated; how the debt statement is periodically reviewed on a monthly basis and the amortization schedule is periodically reconciled to general ledger; how debt covenants are monitored for compliance and proper disclosure; how disclosures required by applicable standards or other reporting basis are identified and prepared, including proper classification (consider debt disclosures, debt issuance costs, compensating balances, off balance sheet risks).

Accounts Payable Manual

1. The Accounts Payable Manual does not address reconciliation procedures of the subsidiary ledger and the general ledger for accounts payable.
2. The Accounts Payable Manual does not address procedures for generating reports of changes made to the approved supplier listing and independent review of suppliers by management on a regular basis.

Petty Cash Manual

1. Management should consider adding a policy to require cash custodians to have a criminal background check and credit check prior to becoming the custodian of any cash funds.

Loan Processing Manual

1. The manual does not address reconciliation procedures for loans, interest income and accrued interest.

Investment Policy

1. The Investment Policy does not address initiation and recording procedures in place for investment transactions - e.g., how changes in investments and interest income are initiated and recorded in the accounting system, including gains and losses; how funds are transferred in/out of cash; how investment receipts are regularly reconciled to dividend due dates and dividend rates.
2. The Investment Policy does not address processing procedures in place for investment transactions- e.g., how the investment activity is reconciled to the investment portfolio and subsidiary ledger; how these subsidiary records are updated for individual transactions; how balances per the general ledger are reconciled to bank statements and broker statements; how instances of incorrect processing of transactions are identified and resolved.
3. The Investment Policy does not address reporting procedures in place for investment transactions - e.g., how changes in investments and interest income are summarized and posted to the applicable general ledger accounts; how separate general ledger accounts have been set up for short term investment accounts; how investments are reviewed to determine if their classification is consistent with stated accounting policy and GAAP; how bank statements and broker statements are reconciled and reviewed by appropriate supervisory personnel.
4. The Investment Policy does not address safeguarding procedures in place for investment transactions- e.g., how access to investment related accounting systems are restricted; how duties related to investments authorization, initiation, processing, and recording are properly segregated.

Journal Entries

1. There are no written policies regarding the initiation, recording and processing of standard and nonstandard journal entries and other adjustments. Policies and procedures should include information regarding who is authorized to initiate and approve entries to the general ledger or transaction processing systems; and they should address how journal entries are recorded; any controls designed to prevent and detect fictitious entries and unauthorized changes to journals and ledgers.

Task 4

Review the design and efficiency of the City's Chart of Accounts.

Per review of the City's Chart of Accounts and per information provided by the Comptroller, we identified 218 accounts that have no activity since the implementation of PeopleSoft in September 1, 2012. Management should consider reviewing the purpose of each account and determine if they will be used in the near future. Accounts that have not been used subsequent to September 1, 2012 should be considered for deactivation. A list of accounts that have not been used since September 1, 2012 is included in **Exhibit A**.

During our review of the City's Chart of Accounts it was noted that management maintains a Treasury Fund which is primarily used for the purpose of tracking investment activity and for the use of payroll clearing accounts. The Treasury Fund clearing accounts listed below were noted to maintain balances as of April 30, 2015.

Account Number	Account Name	Grouping Classification for Financial Statement Presentation	Account Balance as of 4/30/2015	Last Time Account was Reconciled as of 6/23/15
616100	BANK CREDIT SUSPENSE ACC - DEP	Not grouped for FS presentation	(15,650,000)	8/31/2014
616200	BANK DEBIT SUSPENSE - CREDIT	Not grouped for FS presentation	15,650,000	8/31/2014
631100	PRECONVERSION BANK ACTVTY SUSP	Not grouped for FS presentation	259	8/31/2014
632150	RETURNED CHECKS CLEARING	Accounts Payable	(13,830)	8/31/2014
632190	GENERAL CLEARING ACCOUNT	Not grouped for FS presentation, account is used to true-up asset balances within the treasury fund	(396,868,188)	8/31/2014
632210	GENERAL CLEARING ACCOUNT	Not grouped for FS presentation	237,163	8/31/2014
699999	PAYROLL SUSPENSE ACCOUNT	Other Payable	(153)	8/31/2014

Below is a list of additional clearing accounts that were identified during our review of the City's Chart of Accounts.

Account Number	Account Name	Grouping Classification for Financial Statement Presentation	Account Balance as of 4/30/2015	Last Time Account was Reconciled as of 6/23/15
200000	Liability	Not grouped for FS presentation	(932)	4/30/2015
219990	CRRMA Toll Road Clearing	Accounts Payable	(1,216)	8/31/2014
219999	GENERAL CLEARING ACCOUNT	Accounts Payable	24,232	8/31/2014
531999	PCARD CHARGE CLEARING ACCOUNT	Supplies and Materials	27,892	4/30/2015
700300	A R CLEARING ACCOUNT	Receivables -Trade	(18,679)	8/31/2014

The purpose and use of these clearing accounts should be evaluated to determine if they are appropriate and required for financial reporting purposes. Clearing accounts should be reconciled on a monthly basis to ensure timely and appropriate posting of clearing transactions.

Task 5

Conduct a review of the Accela & Core system deposits into the PeopleSoft system. Determine if the individual revenue items have been posted to the proper revenue accounts.

From the Comptroller, we obtained a detail transaction report from the Accela system and a copy of the detail general ledger for all Accela transactions for the period of September 1, 2012 to February 28, 2015. We compared all revenue account balances between the two reports. We found numerous differences by account, see **Exhibit B**. The total net difference is \$1,740,696.54, which represent more revenue per the general ledger compared to the Accela report. Per the Treasury Services Coordinator, total revenue from Accela generated transactions is higher on the general ledger than it is on the

Accela report because of double recording of revenue in the general ledger. Per the Treasury Services Coordinator revenue has been corrected to eliminate double posting but entries posted to make corrections were not identified on the general ledger as being corrections to Accela activity therefore they cannot be identified and used to reconcile the differences that we noted in our analysis.

We obtained a list of deposits from the Core system and a copy of the detail general ledger for all core transactions for the period of September 1, 2012 to February 28, 2015. Management was not able to provide a report of deposits from the Core system that we could use to identify revenue accounts. As a result, we could not determine whether or not individual revenue items were posted to the proper revenue accounts. The Comptroller provided us with a report that compared deposits from the Core system by deposit number to cash entries in the general ledger. Total deposits and total cash entries on this report do not agree to total revenue per the detail general ledger. Total deposits per the Core system are \$28,595,968.67 and per the general ledger total cash entries are \$26,162,620.02. This represents a difference of \$2,433,348.65. Per detail general ledger for all Core transactions for the period under review, total revenue is \$20,644,033.68. This amount is \$7,951,934.99 less than total deposits per the Core system report and \$5,518,586.34 less than the general ledger report of cash deposits provided by management. Per discussion with the Comptroller, there were numerous issues with the Core system and often journal entries were made to correct the Core upload for any given day but the user did not always reference the Core journal entry number when posting the correcting entry. Without this reference it is not possible to isolate the journal entries posted to make these corrections. Per the Comptroller, the bank reconciliations have been completed as of November 30, 2014 and no discrepancies have been noted.

Task 6

Analyze the City's financial reporting mechanisms and identify any deficiencies that are present. Areas of review should include:

- **Bank reconciliations**
- **Account reconciliations for the Camino Real Regional Mobility**
- **Account reconciliations for the Property Improvement District**
- **Analysis of Cash Flow related to debt financing obligations, timely recording and compliance**

Bank Reconciliations

We obtained the most recent bank reconciliations from the Comptroller and discussed the reconciliation process with the Comptroller and the Accounting Manager responsible for the preparation of the reconciliation. The following was noted:

- The process for completing the bank reconciliation is manual and it involves the following steps:
 1. Bank transactions are downloaded from the Wells Fargo account website
 2. Four queries are downloaded from PeopleSoft, including
 - Deposits
 - Cash wire and wire transfer journal entries
 - Treasury journals
 - Accela
 3. An Excel function that searches for values in a spreadsheet is used to compare account transactions per the bank to transactions per the accounting system PeopleSoft.

- The bank reconciliation is prepared by the Accounting Manager in the Treasury Division and it is reviewed and approved by the Treasury Services Coordinator. If the Treasury Services Coordinator is unavailable or if he serves as backup for the Accounting Manager and prepares the reconciliation, it will be reviewed and approved by the Financial Reporting Coordinator or the Comptroller. The Comptroller is responsible for final approval.
- Reconciliations are required to be completed by the 17th working day of the month, which is counted based on the City's 4/10 work schedule.
- The most recent bank reconciliation available is as of November 2014. Per discussion with the Comptroller, the delay is the result of turnover in the Treasury department, an inherited backlog of previous bank reconciliations, and the fact that the bank reconciliation process is manual. A bank reconciliation schedule has been implemented that will have reconciliations current by June 2015. The process is also being reviewed to prevent delays in the future. This should include a departure from manual processes.
- There is a proper segregation of duties as the Accounting Manager responsible for preparing the bank reconciliation does not record transactions or process cash disbursements or receipts.

Account Reconciliations for the Camino Real Regional Mobility Authority

The Camino Real Regional Mobility Authority (CRRMA) was created in March 2007 by act of the El Paso City Council. CRRMA is a political subdivision of the State of Texas. It has the authority to study, evaluate, design, finance, acquire, construct, maintain, repair and operate transportation projects.

We obtained from the Comptroller, the trial balance for the Camino Real Regional Mobility (CRRMA) Fund along with supporting documentation that the City receives from the accountant of an external CPA Firm. This CPA firm does the organization's bookkeeping. The CPA firm provides the Accounting Manager with all the supporting documentation the City of El Paso needs to adjust the records the City maintains related to the CRRMA. When a transaction is to take place, the external CPA firm is notified and they record the transaction. They keep records of all transactions and prepare the bank reconciliations. The CPA firm also prepares all of the entries necessary to bring the accounting records of CRRMA up to date on an annual basis, most recently as of August 31, 2014. The agency also engages another firm to audit the financial statements. The City of El Paso has access to only some of the agency's bank accounts. The bank account of the CRRMA is included in the City of El Paso's reconciliation of bank accounts but the Accounting Manager who prepares the reconciliation obtains the numbers directly from the bank statements. He does not reconcile the bank statement to the accounting records. Per discussion with the Comptroller, management is in the process of implementing reconciliation procedures for all major balance sheet accounts of CRRMA.

Account Reconciliations for the Property Improvement District

A Bond was issued in 2007 to purchase land in the Property Improvement District. Owners pay back the City of El Paso in annual payments processed through the City of El Paso Tax Office. Per discussion with the Comptroller, the bank account of the Property Improvement District (PID) is reconciled by the Tax Office and it is incorporated into the bank reconciliation of the City of El Paso's bank accounts. On an annual basis the Accounting Manager prepares a roll forward of transactions to determine payments due from property owners. Then he sends the amounts to the Tax Office, which will collect amounts due from property owners. The Accounting Manager also records the payments

received into the system. The Excel roll forward for the PID had previously been updated on an annual basis, but the Financial Reporting Coordinator is working on implementing a monthly process.

Analysis of Cash Flow Related to Debt Financings Obligations, Timely Recording and Compliance

Per discussion with the Accounting Manager, an analysis of debt outstanding and debt service payments due is prepared as requested by the CFO, usually during budget planning and as part of the year-end work. The analysis is prepared by the Debt Management Accountant and it is reviewed and approved by the Accounting Manager. Debt payments are made in February 15th and August 15th of every fiscal year. The Debt Manager Accountant receives the invoice from Wells Fargo and verifies the charges against the City's records and prepares the wire transfer form to submit to treasury. The Treasury Services Coordinator is responsible for setting up the wire transfer, requesting the Comptroller's approval and for disbursing the funds. Debt payments are posted in the accounting system by the Debt Management Accountant. Debt payments are posted with manual journal entries. The wire transfer number assigned to the transaction by the bank serves as the journal entry number for recording purposes. Before the journal entry is posted, it is reviewed by the Accounting Manager in charge of the Debt Management Accountant and it is also reviewed by the Financial Reporting Coordinator. The debt outstanding and its activity throughout the year are reconciled by year-end. The reconciliation is reviewed by the Financial Reporting Coordinator and the Accounting Manager.

Task 7

Review and analyze the purchasing policies and procedures related to the construction of the City's Ballpark.

Per discussion with the Comptroller there are no purchasing policies and procedures specific for the construction of the Ballpark within the Office of the Comptroller, Engineering, and Purchasing & Strategic Sourcing Departments. The Capital Improvement Department facilitated the bidding for construction of the City's Ballpark. The Capital Improvement Department followed their department's purchasing manuals, processes and procedures for the construction of the Ballpark.

Task 8

Verify that an analysis of Fund Balance actual balances vs. requirements regarding operating reserves is present. Along with any definitions for when and what purposes reserves can be used.

Per discussion with the Financial Reporting Coordinator, a cash reserve fund in the general operating fund of the City shall be maintained in an amount no less than five percent (5%) of the prior year's adopted general fund operating expenditure budget. The cash reserve fund shall be maintained and reported as restricted under applicable Governmental Accounting Standards Board rules and must be invested in accordance with the laws of Texas. Short term borrowing from the cash reserve fund shall be for a period of no more than one calendar year and must be approved by the Council. Annual income from the cash reserve fund may be used only for capital improvements. Capital improvements shall be construed to include acquisition, construction, reconstruction, or improvement of facilities, equipment, or land for use by the City and all expense incidental thereto. An analysis of actual balance vs. the requirement is done for the general fund on an annual basis.

Per discussion with the Financial Reporting Coordinator, required reserves for all other funds relate to specific revenue items restricted to specific operations of those funds. Revenues with purpose restrictions are coded as restricted when they are recognized therefore an analysis of actual balances vs. requirements is not deemed necessary. The Financial Reporting Coordinator provided a report with definitions for when and what purpose all required reserves can be used.

Task 9

Determine what fees the utility funds are paying to the General Fund, Pilot, franchise, indirect cost allocation.

From the Comptroller, we obtained a report that indicates what fees the utility funds are paying to the General Fund and all other funds. The following table summarizes this information:

Fee Description	Funds Paid To
Texas Gas franchise fees	General fund
Time Warner 5% cable franchise fees	General fund
El Paso Water Utilities 10%	General fund
AT&T phone and 5% cable franchise fees	General fund
ONEOK franchise fees	General fund
El Paso Electric Co. 3.25% franchise fee	General fund
Telecom franchise fees	General fund
Time Warner 1% PEG franchise fee	1% PEG cable fee fund
AT&T 1% PEG franchise fee	1% PEG cable fee fund
El Paso Electric Co. - 0.75% franchise fee	Economic development fund

Task 10

Review the financial system to determine any internal lease situations for vehicle replacements also any internal loans between funds or reimbursement resolutions.

- We reviewed the general ledger detail for the Vehicle Replacement Fund for the period of September 1, 2012 to February 28, 2015 and found no indications of internal lease situations for vehicle replacements. We also confirmed this through discussion with the Comptroller.
- Per the Comptroller, there is one internal loan by and between Financial Services -Capital Projects - Internal Fund and El Paso Police Department for the construction and operation of a Municipal Vehicle Storage Facility in an estimated original amount of \$3,500,000. As of February 28, 2015, there are two remaining payments in the amount of \$1,000,000.
- Per the Comptroller, there are no reimbursement resolutions.

Task 11

Determine if any Tax Increment Financing is being shared with the County, School Districts or Public Improvement District. Also determine if any agreements are present with any developments in the Extra Territory Jurisdiction area.

Per our discussion with the Comptroller, the City of El Paso does not share any Tax Increment Financing with any other entities. The Comptroller noted that per the Legal Department, for the period of September 1, 2012 to February 28, 2015, the City has only entered into one development agreement in the Extra Territory Jurisdiction area. The agreement dated November 18, 2014 is with Ranchos Real XV, LLC, El Paso Desert East Investments VI, Ltd. and the Mesa Group V, LTD. Through this agreement the owner of the property agreed to donate to the City a Sports Complex Parcel and Hike and Bike Parcel. The City of El Paso agreed to construct and make all improvement to each of these two parcels as required by the El Paso City Code. The total cost for this project is \$1,423,507. There are 5 other pending development agreements at this time (as of April 13, 2015) but they are in the negotiation stage and have not been finalized or approved by City Council.

Task 12

Review any written or unwritten policy regarding debt level and General Fund revenue diversification.

Per discussion with the Comptroller and review of the Debt Policy and the Budget Policies, written policies regarding debt level and General Fund revenue diversification are listed below. The Comptroller also noted there are no unwritten policies regarding debt level and General Fund revenue diversification.

Debt Level per the Debt Policy:

- Total principal amount of general obligation bonds together with the principal amount of all other outstanding tax indebtedness of the City shall not exceed ten percent of total assessed valuation of the City's tax rolls.
- Debt service as a percent of total expenditures should not exceed 15%.

Revenue diversification per the Budget Policies:

- The City shall maintain a broad revenue base to distribute the revenue burden equitably to minimize the risk exposure of unforeseen downturns in any one-revenue stream supporting the City budget.
- During each year of a budget process OMB will review the current tax exemptions approved by Council and will submit recommendations to City Administration identifying possible increases or decreases in the approved exemptions or any new exemptions being proposed. OMB will also identify both the short and long-range effects on City resources available to fund existing and proposed programs. City Council will review tax exemptions only during the budget process.
- Based on economic conditions, OMB will identify specific revenue sources that may be severely impacted by elasticity. Revenue sources are reviewed on a monthly basis to report any significant changes that may impact the budget and identify corrective action if necessary to City administration. Potential new revenue sources when identified and evaluated are to be submitted during the budget process.

- Revenue directly related to a restricted fund shall only be used for purposes legally permissible and in a fiscally responsible manner for that fund. Programs and services funded by restricted revenue will be clearly designated as such.

Task 14

Determine the percentage of debt to the overall budget. Determine the amount and percentage of debt for all funds tied to the city to include the Enterprise Funds, Pension Funds, and other funds that do not report to the City Council. Is the Housing Authority of the City of El Paso's debt included in the City's overall debt?

- Per review of a budget report of all funds with new debt issuances during the 2014 fiscal year provided by the Comptroller, total outstanding debt for all funds as of August 31, 2014, was \$1,199,090,847 and per the FY 2014 Budget Book the overall budget for fiscal year 2014 was \$801,421,322. The percentage of debt to the overall budget is 150%.
- The table below summarizes the amount and percentage of debt for all funds tied to the city to include the Enterprise Funds. The information below was obtained from the 2014 CAFR report.

	Balance as of August 31, 2014	% of Outstanding Debt to the Overall Budget
Governmental Activities:		
General Obligation Bonds	\$ 523,427,495	
Certificates of Obligation	404,315,916	
Special Revenue Bonds	60,785,000	
Add: Unamortized Premium	44,836,512	
Total Bonds	<u>\$ 1,033,364,923</u>	
Energy Conservation Notes	15,479,553	
Fire Department Notes	8,019,400	
Total Notes Payable	<u>\$ 23,498,953</u>	
Total Debt for Governmental Activities	<u>\$ 1,056,863,876</u>	132%
Business-Type Activities:		
El Paso International Airport	58,633,894	7%
Environmental Services	23,848,762	3%
Mass Transit	50,196,816	6%
International Bridges	9,547,499	1%
Total Bonds for Business-Type Activities	<u>\$ 142,226,971</u>	
Total Debt	<u><u>\$ 1,199,090,847</u></u>	150%
Overall budget for fiscal year 2014	\$ 801,421,322	

- Per discussion with the Comptroller and per review of interim financial statements for the City of El Paso as of February 28, 2015, the Housing Authority debt is not included in the City's overall debt.

Task 15

Determine what revenues support all debt; TIF, Sales Tax, Property Tax, Ticket Sales, etc.

We obtained a list of outstanding debt as of August 31, 2014 from the Comptroller. Total debt per the report was agreed to the amount reported on the 2014 CAFR. The revenue sources that support each debt commitment were obtained from the City of El Paso Current Outstanding Tax Supported Debt Information document. For any debt not appearing on that document, revenue sources were obtained from the Comptroller. The table in **Exhibit C** includes a list of all debt outstanding as of August 31, 2014 and a description of the revenue that supports each debt.

Task 16

Determine if earning on City Investments are properly allocated to the City, component units, and fiduciary funds.

Per discussion with Treasury Services Coordinator, the calculation of the fund allocation of investment earnings is prepared on a quarterly basis by the Accounting Manager and it is reviewed and approved by the Treasury Services Coordinator. Management is behind in the preparation of the calculation of the allocation of investment earnings. The most recent calculation that has been completed is the one for the quarter ending November 30, 2014.

The funds listed below were included in the calculation of allocation of investment earnings. Funds that maintain negative balances are not allowed to receive an allocation of investment earnings. Per review of the City of El Paso's Investment Policy (Appendix 1 to Exhibit A, Strategy for Allocating Interest to Participating Funds), per review of the calculation of allocation of investment earnings for the quarter ending November 30, 2014 and per discussion with Financial Reporting Coordinator, earnings on City investments appear to be properly allocated to the City, component units, and fiduciary funds. Below is a list of funds which received an allocation of investment earnings in November 30, 2014.

- | | | | |
|---|--|----|---------------------------------|
| 1 | Airport | 10 | Local/Private Agreements (LPA) |
| 2 | Solid Waste Management | 11 | Health District |
| 3 | International Bridges | 12 | HUD Revolving Loan Funds |
| 4 | Self-Insurance Fund Health Benefits (SIF) | 12 | Empowerment Zone |
| 5 | Cash Reserve | 14 | CRRMA Agency Fund |
| 6 | Debt Service | 15 | Federal Funded Agreements (FFA) |
| 7 | Capital Projects | 16 | Tax Office Investments |
| 8 | NGA - Plaza Theatre - Empowerment Zone | 17 | PID #1 |
| 9 | EXT – Museum-Lipscomb Acquisition, Mission Trail Harvest Market and the Memorial Tree Fund | | |

Task 17

Determine the schedule for monthly financial reports, quarterly financial reports, and quarterly Capital Improvement Project reports.

Per observation of the listing of reports available on the City of El Paso website and per discussion with the Comptroller the following is a schedule of monthly financial reports, quarterly financial reports and quarterly Capital Improvement Project reports as of April 22, 2015:

Name of Report	Purpose	Frequency	Latest Report
Comprehensive Annual Financial Report	Annual report	Annually	FY14
Outstanding Tax Supported Debt	Outstanding debt detail and certificates of obligation	Annually	1/20/2015
Check Register	All checks written	Monthly	2/10/2015
CIP Schedule Reports	Schedule of capital projects	Monthly	8/31/2014
OMB A-87 Cost Plan	Central service cost allocation for indirect costs on federal grants and contracts	Annually	FY15
Full Cost Plan	Full cost central services cost allocation plan identifies the costs of central support services provided by central service departments	Annually	FY14
Single Audit Reports	Audit report	Annually	FY13
Annual Action Plan	Grant report	Annually	FY14
Continuing Disclosure Report - General Obligation Debt	Financial information and operating data for bond and certificates of obligation	Annually	FY13
Continuing Disclosure Report - Special Revenue Debt	Financial information and operating data for Ballpark bonds	Annually	FY13
Financial Assurance Letter	Summary of financial information to demonstrate financial assurance	Annually	FY13
NTD Compliance Report	Agreed Upon Procedures report for federal funding allocation - Sun Metro	Annually	FY13
TCEQ Financial Assurance Report	Agreed upon procedures report for local government financial test	Annually	FY13
Interim Statements	Interim financial reports	Monthly	2/28/2015
Quarterly Investment	Investment report	Quarterly	Q2 FY15
OMB Budget Books	Approved annual budget	Annually	FY15
OMB Financial Report	Quarterly budget report and General Fund detail analysis	Quarterly	Q2 FY 15
OMB Performance Measure Report	HR report on program costs	Quarterly	Q2 FY14
OMB Reporting CIP Budget Transfers	Capital improvement program budget transfer report	Quarterly	Q2 FY14

Office of Management and Budget**Task 18**

Determine the listing of all funds contained in the City's Budget. Determine if any funds are not budgeted.

We obtained a list of funds budgeted from the Director of Management & Budget and compared it to a list of funds provided by the Comptroller. See **Exhibit D** for a list of all City of El Paso funds that are not budgeted. Per discussion with the Director of Management & Budget, the funds listed in **Exhibit D** are not required to be budgeted. Some of these funds were created when PeopleSoft was implemented and have not been used. There are also some accounts that were not budgeted because they did not receive funding until later in the year. Management should consider reviewing the purpose of each fund and determine if they will be used in the near future. Funds that have not been used since implementation of PeopleSoft should be considered for deactivation.

Task 19

Determine how budget amendments are authorized, processed and communicated to City Council. Identify if any improvements are needed.

Per discussion with the Director of Management & Budget, the budget processes do not distinguish budget transfers from budget amendments therefore policies in place for budget transfers apply to budget amendments.

A form is submitted to OMB by the department requesting the transfer. OMB then uses the budget resolutions to review the request and determine the approval required. The budget resolutions lay out dollar limits for approvals for different transfer scenarios, including transfers within and between departments, transfers related to CIP, transfers related to Bridge Operations and Maintenance, and amendments to the budgets for Interlocal Agreements. If the requested transfer has been approved as required by the budget resolutions, OMB approves the transfer. Transfers requiring City Council approval are placed on an agenda and are voted on by Council. The requests are tracked manually using a spreadsheet managed by OMB. Budgeted amounts are adjusted in PeopleSoft by OMB to reflect the budget transfer or amendment. The process of tracking and approving budget amendments and transfers is a manual process. It appears PeopleSoft has the ability to process and keep track of budget transfers and amendments within the system. The City does not use this function because it has not been setup to be properly utilized. In order to improve efficiency within the process, availability of historical information and to facilitate record keeping of supporting documentation, management should consider the use of PeopleSoft to keep track of budget transfers and amendments.

Below is a summary of authorization thresholds for budget amendments and budget transfers per the City of El Paso Fiscal Year 2015 Budget Resolution.

Transfers within same department:

- Authorized to initiate or request – Department heads or designee
- Limit – \$25,000.

- Above limit approval – City Manager or designee

Transfers between departments and funds:

- Authorized to initiate or request – City Manager or designee
- Limit – \$50,000.
- Above limit approval – City Council

Transfers for capital projects within CIP:

- Authorized to initiate or request – City Manager or designee
- Limit – \$1,000,000.
- Above limit approval – City Council

Addition to Capital projects within CIP:

- Authorized to initiate or request – City Manager or designee
- Limit – \$500,000.
- Above limit approval – City Council

Budget transfers for personal services appropriations, capital acquisition appropriations or impacting revenue accounts

- Required approval – City Manager or his/her designee

Amendments to budgets and staffing table changes for Interlocal Agreements, grants, and similar awards.

- Required approval – City Manager or his/her designee if such grants and awards have been previously approved in accordance with established procedures (approved by the City Council or City Manager, as required).

Transfers in the salary reserve appropriation, personal services appropriations, capital acquisitions appropriations between departments within the General Fund or an Enterprise Fund

- Required approval – City Manager

Task 20

Determine the methodology used to establish revenue projections. Are they based on the last 5 years actuals or are they projected to meet anticipated expenditures.

Per review of the policies for revenue projections included in the 2015 Budget Book and per discussion with the Director of Management & Budget revenues are not projected in order to meet anticipated expenditures. Revenue projections are made using at least the last 5 years of actuals, and any changes in legislation, franchise agreements, etc. are also considered.

Task 21

Conduct a review of all contingency funds in the City's Operating Budget.

Per our discussion with the Director of Management & Budget, there are no contingency funds. A contingency account does exist within the General Fund to cover any unexpected or unbudgeted items that arise during the year (account 544050). We also reviewed the 2015 Budget Book, which states that: "The City shall strive to appropriate a minimum of \$1,000,000 in an operating contingency account to address any unforeseen expenditures throughout the fiscal year." Due to budget constraints and determination of need, the contingency account was less than \$1,000,000 at the start of Fiscal Year 2015. Use of this account requires the approval of the City Manager or a member of Executive Leadership. Per review of the Budget Status Report for account 544050 as of April 28, 2015, the budgeted amount is \$845,622 and the remaining budget totals \$530,016.

Task 22

Conduct a review of all budget transfers and supplemental procedures. Also review current approval levels.

We obtained a list of all budget transfers from September 1, 2012 to February 28, 2015 from the Director of Management and Budget. The OMB additionally provided the budget resolutions that are the basis for the approval of transfers. We randomly selected 25 budget transfers and requested the supporting documentation for each to determine if appropriate approval was obtained. Based on our review of the backup provided by OMB:

- The 25 budget transfers tested totaled \$43,530,917.75
- All selected budget transfers had supporting documentation
- All selected budget transfers were properly approved in accordance with budget resolutions

**Capital Improvement Program Managed
by the Engineering Department**

Task 25

Determine if there is a True Cost Report for each Capital Improvement Program project which identifies their operating costs.

Per conversation with Engineering Department Accountant and Engineering Department Deputy Director on April 8, 2015:

- Cost reports for all CIP projects are not maintained by the Engineering department. The City uses PeopleSoft to store, monitor and manage financial and project information for Capital Improvement Projects. Per discussion with the Engineering Department Deputy Director the system's capability to run progress reports on projects is limited. Certain reports have to be performed manually in excel. The Deputy Director noted that City council has already approved the acquisition of more specialized software for CIP projects. They are currently searching for the one that meets their needs.
- The Engineering Department prepares the Active Project Monthly Financial Report for the Capital Improvement Program. This report only includes active projects that are being

financed with debt. This report includes total true cost for each project and it also includes total budgeted cost, encumbrances, general ledger expended amounts, total estimated project cost and project balance. This report is distributed to all project managers and executive management. The report is also provided to the City Manager for review. This report is not presented to City Council.

- Starting in the 1st quarter of fiscal year 2015, the Engineering Department started preparing a quarterly report, which provides an overview of total CIP active projects as of the end of the quarter. The report includes information for 300 projects out of 478 active projects that are being financed with debt. For projects that are more than 5% complete the report includes a description of the project, project information, contact information, a budget overview and the percentage of completion as of the end of the quarter. For projects that are 0-5% complete the report includes the district and the budget amount for the project. The report does not include information on the total true cost of each project. This report was first presented to City Council in December 2014. Engineering will continue to present this report to City Council on a quarterly basis.
- Per discussion with the Engineering Department Deputy Director, the department is currently working on a comprehensive CIP Project Master Report that will include information about all projects. Management is currently working on a draft. The plan is to make this report available on a monthly basis to the members of management, the City Manager and members of City Council. To date, management has not considered to include actual cost information for each project on this report. Below is a list of some of the information that will be included on the report for each project:
 - Project manager
 - Issues with the project
 - Status of the project
 - Log of important information
 - Information on whether the report will be on time
 - Information regarding the landscape plan: whether or not engineering planning review/internal review been done; whether or not it has been shown to the district representative; and has it been reviewed by City Manager
 - Information regarding required communication: whether or not there has been public outreach and has an update been provided to City Council
 - Whether or not the project design and construction has been coordinated with users
 - Whether or not public art is included in the project
- The Office of the Comptroller generates from PeopleSoft a Schedule of Capital Projects on a monthly basis. This report includes all active projects including those that are not financed with debt. The report includes the total true cost of each project. It includes expenditures and transfers out, appropriations, encumbered amounts, pre-encumbered amounts, project to date expenditures, remaining budget amounts and required funding. This report is prepared by an Accounting Manager and it is reviewed by both the CFO and the Comptroller. The report is not distributed to City Manager or City Council but it is posted on the City's website. Only reports for the months of May 2013 to July 2014 were available. Reports for August 2014 to February 2015 were not available. Per discussion with the Comptroller, the Accounting Manager has not been able to complete these reports because she has been working on a comprehensive reconciliation of the CIP report that begins in 2001 when the City switched to the accounting system PeopleSoft. Once the reconciliation is complete she should be able to update the CIP reports for fiscal year 2015. In the interim, she prepared a schedule for the CFO as of March 31, 2015. The report includes total actual costs as of March

31, 2015 for each CIP project and for debt issuance purposes it summarizes by fund or authorizations, the total amount authorized for debt issuances, the amount of debt issued, remaining authorization, projected expenditures, encumbrances & pre-encumbrances and proposed additional issuance as of today.

- It was also noted that on a weekly basis Engineering presents to City Council a progress report on two different CIP projects.

Task 26

Determine if there is a five or ten year financial plan for future Capital Improvement Program projects that are looming.

Per discussion with the Engineering Department Deputy Director, the most recent list available of future Capital Improvement Program projects that are looming (in progress) is as of November 30, 2014. This list can be found on the quarterly Capital Improvement program reports. The report for November 30, 2015, was the first quarterly report prepared and presented to City Council. The Deputy Director noted that they will continue to prepare this report and it will be presented to City Council on a quarterly basis going forward. The report does not include information regarding the planned duration of each project but per discussion with the Deputy Director, all CIP projects have a 10 year financial plan. However the Engineering Department is currently seeking City Council's approval to increase this to 12 years.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the internal controls in existence in the City of El Paso. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of El Paso City Council and management, and is not intended to be and should not be used by anyone other than these specified parties.

Lauterbach, Borschow & Company

El Paso, Texas
July 15, 2015

Exhibit A

Task 4- The following is a list of accounts that have not been used since September 1, 2012:

Account Number	Account Name	Account Number	Account Name
121000	Employee Advance Master Acct	399080	CARRY FORWARD ENCUMBRANCES
121100	EMPLOYEE ADVANCES- STAFF	399090	PRE ENCUMBRANCES
121200	EMPLOYEE ADVANCE - DIRECTOR	399100	GL FILE CONVERSION CLEARING
126500	ALLOW FOR DOUBT ACCOUNT PERMI	399110	DOC FILE CONVERSION CLEAR
127500	ALLOW FOR DOUBT RESTRIC TRADE	399120	OPF BUDGET CONVERSION CLEARING
130010	INVESTMENT INTEREST RECEIVABLE	399130	OPF ACTUAL CONVERSION CLEARING
131000	FOREIGN EXCHANGE CONTRACTS REC	399140	FIXED ASSET CLEARING
131500	RESTRICTED INTEREST RECEIVABLE	399150	START OF SYSTEM CLEARING
138030	CENTRO VIDA CHURCH 01 102	401040	INTEREST PROP TAX COLLECTION
138040	LYNCH BROS FD 15	401050	SPECIAL FEES DELING TAX COLLEC
153000	ADVANCE TO OTHER FUNDS	403046	Customer Facility Charge
166100	ST DEPT OF HIGHWAY & PUB TRANS	405060	Reimbursed Overtime
170000	FIXED ASSETS	420030	BUILDING EASEMENT FEES
170500	RESTRICTED LAND	420040	AIR SPACE EASEMENT FEES
171550	Allowance for issuance cost	420300	ONEOK
179500	ACC DEPR-CAPITAL LEASES	430050	AIRLINE SCHEDULED LANDING FEES
180000	PCARD SUSPENSE	430070	AIRLINE INTERNATIONAL LANDING
182000	AMOUNT AVAILABLE	430100	FUEL FLOWAGE FEES
203390	OMNIBASE	430120	AIRPORT RETAIL SPACE REVENUES
203470	TOLL ROAD FINE	430150	TERMINAL SPACE RENTAL-OTHER
203480	TOLL ROAD ADMINISTRATIVE FEE	430170	AIRPORT FOOD AND BEVE REVENUE
212300	PERSONAL SVCS CONTRACTS PAYABL	430180	AIRPORT GIFTSHOP NEWSTAND REV
218500	Prepaid Property Taxes	430210	AIRPORT LA PLACITA REVENUES
219981	ACCELA SUSPENSE ACCOUNT	430240	AIRPORT GAME ROOM REVENUES
219991	Chavez Toll Video Overpayments	430250	AIRPORT EQUIPMENT PARKING RENT
221910	Premium on Bonds Payable	430260	AIRPORT LOADING BRIDGE CHARGES
221920	Bond Premium-Allowance	430330	AIRCRAFT TIE DOWN FEES
234030	CONTAINERIZATION SALES TAX	430370	AIRPORT WASHRACK REVENUE
265500	NOTE PAYABLE TO COMPONENT UNIT	430390	GOLF COURSE GREEN FEES
313000	CONTRIBUTED CAPITAL - DEVELOP	430410	PRO SHOP SALES
314000	CONTRIBUTED CAPITAL- INTERGOVT	430420	DRIVING RANGE FEES
399020	CARRY OVER CLEARING	430430	CARGO SCHEDULED LANDING FEES
399030	BUDGETARY FUND BALANCE	430450	FTZ CARTAGES
399040	ORIGINAL ALLOTMENTS	430600	UNION DEPOT OFFICE LEASE REVEN
399050	ALLOTMENT REVISIONS	431395	SPAY NEUTER CLINIC SOCORRO
399060	CARRYOVER ALLOTMENTS	431480	Sale of Used Oils
399070	ENCUMBRANCES	431490	SERVICE FEES

Exhibit A - continued

Account Number	Account Name	Account Number	Account Name
431610	MASS TRANSIT INDIR COST REIMB	501149	TML EMPLOYEES - CADET
431700	DMD ENHANCED SERVICE FEE	504203	MILEAGE ALLOWANCES
440060	SWIMMING POOL ADMISSIONS	520100	CONTRACTUAL SERVICES
440380	MARSHALLS WARRANTS	520200	CONTRACTUAL SERVICES
440610	FORFEITURES PURCHASE BIDS	521000	PROFESSIONAL SERVICES
441620	Flammable Liquids	521270	POS NONUNIFORMED
441640	3rd Party Ins Bureau Veritas	521280	POS POLICE
443080	PRE-SCHOOL CARE	521290	POS FIRE
443540	BUILDING MAINTENANCE CHARGES	521310	POS COBRA
444000	PSB WATERWORKS - CAFR ONLY	521320	HMO NONUNIFORMED
444010	PSB WASTEWATER - CAFR ONLY	521330	HMO POLICE
444570	HMO FIRE - EMPLOYEE DEDUCTIONS	521340	HMO FIRE
444580	HMO POLICE - EMPLOYEE DEDUCTIO	521350	HMO RETIREES
444590	HMO RETIREES DEDUCTIONS	521360	HMO COBRA
444600	HMO COBRA DEDUCTIONS	521780	SUPPLEMENT LIFE PROVIDERS-LOYA
444640	HMO CITY - EMPLOYER CONTRIBUTI	521790	GRP VISION PROVIDER-ACTIVE CTY
444650	HMO FIRE - EMPLOYER CONTRIB	521810	GRP DENT VIS PLANS-ACTIVE CTY
444660	HMO POLICE - EMPLOYER CONTRIB	521820	GRP VIS PROVIDERS-RETIREES
444840	GROUP DENTL VISION DED-RETIREE	522320	GENERAL ELECTIONS
445030	PENSION FUND GAINS	522330	SPECIAL ELECTIONS
450110	AMIGO MAN ROYALTY REVENUE	522340	RUN-OFF ELECTIONS
460210	COSOLIDATED DATA PROCESS REV	522390	Chapter 380 Agreement
470560	MASTER EQUIPMENT LEASES	524090	WATER DRAINAGE FACIL -LEASE
494020	SUPPLEMENTAL ESTIMATED REVENUE	524140	Third Party inspections Contra
494030	ADMINIS ESTIMATED REVENUE	532190	MAINT & REPAIR FIREFIGHTER EQU
494100	ACTUAL REVENUES	532200	MAINT REPAIR AIR OXYGEN EQUIP
494120	OPERATING TRANSFER IN	532220	TRAFFIC SIGNALS
494130	OTHER SOURCES OF FUNDS	543020	SPECIAL INVESTIGATIONS EXPENDI
494200	REVENUE SUSPENSE-BUDGET ONLY	543040	ENVIRONMENTAL SVCS FRANCHISE
500000	ALL EXPENDITURE ACCOUNTS	544101	PUBLIC INFORMATION SEMINAR
501106	PRESCRIPTION - UNIFORM	546000	PSB WATERWORKS - CAFR ONLY
501107	ALLOW(EXCEPT MIL&UNIF)-UNIFO	547000	PSB WASTEWATER - CAFR ONLY
501113	HMO POLICE - EMPLOYER CONTRIB	550000	PAYMENTS TO RETIREES
501116	PRESCRIPTIONS - CIVILIAN	550010	PENSION SALARIES AND WAGES
501121	EMPLOYEE LIABILITY INSURANCE	550020	BACKUP WITHHOLDING (PASS THROU
501145	PRESCRIPTIONS - CADET	550030	PENSION CONTRACTUAL SERVICES
501146	ALLOWANCE(EX MIL &UNIF) CADET	550040	PENSION OFFICE SUPPLIES

Exhibit A – continued

Account Number	Account Name	Account Number	Account Name
551030	INT ROLLOVER PENSION REFUNDS	611320	COEP WORKERS COMP ACCT - INACT
552020	CD PORTION RENTAL REHAB (700)	611330	START OF SYSTEM RECON ACCT
552030	HOUS REHAB REPLACEMNT HOUS-710	612120	TEXPOOL - PFC ACCOUNT
552040	HOUSING REHAB MULTI FAMILY-715	612310	JUNE 5 2000
552060	DOWN PAYMENT ASSISTANCE (725)	612400	REPURCHASE AGREEMTS SEE 612300
552110	CODE ENFORCEMENT RELOC ASSIT	612500	TREASURY BILLS
554080	LOSS ON DISPOSAL OF INVESTMENT	614100	TREASURERS FUND RECEIVABLE
560020	PROGRAM EXPENSE - GRANTS	620000	VOUCHERS PAYABLE
570001	TRANSFER OUT OF VENUE TAX	621270	EARNED INCOME CRED PAID TO EMP
580361	Street Lights Upgrades	621310	IBUME LOCAL ONE UNION - DUES
580420	LIBRARY MICROFILM MICROFICHE	621320	LINCOLN NATIONAL LIFE INSURANC
594200	Approp Suspense Account Conv	621330	AMERICAN DENTAL
594320	OPERATING TRANSFERS OUT	621640	PRO DENTAL
594330	OTHER USES OF FUNDS	621660	POS POLICE EMPLOYEE PREMIUM
595500	ORIGINAL BUDGET	621740	EMPLOYEE DEDUCTIONS - PAYROLL
595510	LEGISLATIVE AMEND TO APPROP	621750	CLEAT
595520	APPROPRIATIONS CARRIED FORWARD	621760	MEDICAL INSURANCE PLANS - PAYR
595530	APPRORIATIONS CONTRA	621770	EMPLOYER CONTRIBUTIONS-PAYROLL
610430	HMO NON-UNIFORMED EMPLOYEE PRE	621830	OPTICAL NSURANCE PREMIUM
610440	HMO POLICE EMPLOYEE PREMIUM	621840	AMERICAN DENTAL
610450	HMO FIRE EMPLOYEE PREMIUM	621850	CLEAT
610460	HMO RETREEE PREMIUM	621880	POS FIRE CITY CONTRIBUTION
610470	POLICE DENTAL DEPENDANTS	621890	HMO NON-UNIFORMED CITY CONTRIB
611040	HLTH BENEFIT TCB - 15000931286	621900	HMO POLICE CITY CONTRIBUTION
611090	PREPAID TAXES TCB-15002019784	621910	HMO FIRE CITY CONTRIBUTION
611170	CTY OF EL PASO TAX OVERPAY REF	621920	TML INSURANCE
611180	C OF EL PASO PREPAID PROP TAX	621940	MED INSURANCE PLANS-PAYROLL DE
611200	SUN METRO PARKING DEPOSITS	621950	LIFE INSUR PLANS-PAYROLL DED
611220	COEP PAYROLL ACCT - INACTIVE	621970	ANCILLARY PLANS - PAYROLL DED
611240	COEP HEALTH BENEFITS ACCT-INAC	624100	COEP TAX OVERPAYMENT REFUNDS
611260	COEP EMS COLLECTIONS - INACTIV	632130	INVENTORY CLEARING
611280	COEP EPIA ACCT - INACTIVE	632160	GL FILE CONVERSION CLEARING
611290	COEP ZARAGOZA BRIDGE - INACTV	632170	DOCUMENT FILE CONVERSION CLEAR
611300	COEP MUNI COURT - INACTIVE	632180	START OF SYSTEM CLEARING
611310	COEP PARKS ACCT - INACTIVE	700100	APPROPRIATION OFFSET

Exhibit B

Task 5 – Reconciliation of revenue transactions between Accela and the PeopleSoft System (GL) for the period of September 1, 2012 to February 28, 2015.

Account	Account Name	Revenue per Accela	Revenue per PeopleSoft (GL)	Difference
441320	ANIMAL PERMIT AND REGISTRATION	2,135,330.18	3,227,945.18	(1,092,615.00)
431280	ANIMAL IMPOUNDMENT FEES	571,733.08	1,003,391.08	(431,658.00)
441150	SIGNS PERMITS	274,317.17	322,530.37	(48,213.20)
441520	Residential Building Permits	5,249,779.35	5,297,142.71	(47,363.36)
441040	ELECTRICAL PERMITS	3,414,136.03	3,453,367.25	(39,231.22)
441380	FOOD ESTABLISHMENT LICENSES	1,900,864.00	1,931,598.00	(30,734.00)
441070	MECHANICAL PERMITS	2,095,557.50	2,120,269.91	(24,712.41)
441120	PLUMBING PERMITS	1,886,610.81	1,909,353.12	(22,742.31)
442010	HAZMAT FEES	1,461,372.76	1,480,192.76	(18,820.00)
441430	PENALTIES LATE FEES	152,035.87	170,069.57	(18,033.70)
441190	OTHER PERMITS AND LICENSES	861,424.12	876,931.12	(15,507.00)
441650	3rd Party Ins Vision Consultan	835,266.00	846,050.00	(10,784.00)
441060	GRADING PERMITS	442,815.28	453,274.45	(10,459.17)
405067	REIMBURSED EXPENDITURES	1,891,601.88	1,902,023.53	(10,421.65)
441250	REFUSE COLLECTION PERMITS	179,712.50	189,225.00	(9,512.50)
441130	ROOFING PERMITS	1,014,452.90	1,023,772.10	(9,319.20)
450600	DONATIONS	723,044.94	729,719.94	(6,675.00)
450690	VENDING MACHINE PROCEEDS	12,361.26	17,958.20	(5,596.94)
441300	ALCOHOLIC BEVERAGE LICENSES	305,767.16	310,409.66	(4,642.50)
441470	CHARTERED TOUR LIMO FEES	26,330.17	30,617.67	(4,287.50)
442000	FIRE INSPECTIONS FEES	253,331.00	257,005.00	(3,674.00)
441090	PLAN REVIEW FEES	1,070,632.85	1,074,282.51	(3,649.66)
431180	FOOD ESTAB SITE ASSESSMENT	217,341.00	220,804.00	(3,463.00)
441260	SUBDIVISION PERMITS	781,568.97	784,703.70	(3,134.73)
441020	BUILDING PERMITS	4,931,761.86	4,934,598.46	(2,836.60)
441160	ZONING BOARD FEES	76,534.50	79,184.50	(2,650.00)
450650	MISC NON-OPERATING REVENUES	909,777.84	912,253.02	(2,475.18)
441530	APPLICATION ANNUAL PROCESS FEE	140,609.00	142,517.00	(1,908.00)
404452	POS FIRE - EMPLOYEE DEDUCTIONS	15,326.84	17,234.36	(1,907.52)
404454	POS RETIREES DEDUCTIONS	103,590.52	105,299.86	(1,709.34)
441100	TAS PLAN REVIEW FEES	61,751.29	63,387.29	(1,636.00)
442060	FALSE ALARM PENALTY	22,125.00	23,725.00	(1,600.00)
441400	HOME IMPRVMT CONTRACTOR FEE	377,900.00	379,200.00	(1,300.00)
404451	POS CITY - EMPLOYEE DEDUCTIONS	46,446.64	47,719.02	(1,272.38)
441500	PROFESSIONAL OCCUP LICENSE	79,691.25	80,960.00	(1,268.75)
442040	TAXI INSPECTION FEES	48,612.61	49,851.61	(1,239.00)
441290	ALARMS LICENSES	746,221.50	747,383.00	(1,161.50)
441280	TAXI CAB OPERATING PERMITS	135,374.75	136,162.75	(788.00)

Exhibit B – continued

Account	Account Name	Revenue per Accela	Revenue per GL	Difference
441230	PARADE PERMITS	22,117.20	22,897.20	(780.00)
450640	BANK FEES CREDIT CARD FEES	151,201.74	151,838.47	(636.73)
440510	UNDISTRIBUTED	50,530.40	51,145.40	(615.00)
441410	SIGN CONTRACTOR LICENSES	13,354.00	13,961.00	(607.00)
441010	BLDG SVCS INVESTIGATION FEES	17,847.68	18,400.90	(553.22)
450200	FACILITY RENTALS REVENUE	12,584.58	13,130.66	(546.08)
441390	FOOD MANAGEMENT SCHOOL FEES	1,316,153.00	1,316,413.00	(260.00)
404453	POS POLICE - EMPLOYEE DEDUCTIO	5,377.71	5,607.36	(229.65)
441030	DEMOLITION PERMITS	53,935.86	54,162.86	(227.00)
441240	PAVING CUT PERMITS	18,009.00	18,216.00	(207.00)
441140	SIDEWALK AND DRIVEWAY PERMITS	68,936.02	69,092.02	(156.00)
441310	AMPLIFICATION PERMITS	17,564.28	17,711.28	(147.00)
441550	FIRE ACCIDENT INVESTIGATION FE	11,063.00	11,201.00	(138.00)
440200	METER REVENUE	7,581.08	7,689.80	(108.72)
441350	CHAUFFEUR LICENSES	7,853.66	7,916.66	(63.00)
404469	GROUP LIFE INSURANCE CITY CONT	766.56	806.88	(40.32)
441510	SPECIAL PRIVILEGE PERMITS	2,469.20	2,509.20	(40.00)
443060	SALES TO THE PUBLIC	64,418.00	64,425.00	(7.00)
450660	PENALTIES AND INTEREST	30,053.70	30,029.81	23.89
441080	MOBILE HOME PLACEMENT PERMITS	17,935.20	17,863.20	72.00
441210	CHARITABLE SOLICITATION PERMIT	5,232.00	5,136.00	96.00
450520	REVENUE PROG INCOME SINLGE 568	47,491.17	47,379.49	111.68
450530	REVENUE PROG INCOME MULTI -569	106,065.62	105,945.57	120.05
441490	STORM DRAIN PERMITS FEES	23,516.72	23,394.72	122.00
450630	PUBLIC INFOR DISTRIBUTION FEE	14,617.19	14,488.06	129.13
441560	TEMPORARY LATE FEE PENALTY	21,273.00	21,115.00	158.00
450670	ACCOUNT NAME NOT AVAILABLE	167.20	-	167.20
450645	SOFTWARE MNTC FEE ACCELA	121,689.25	121,273.50	415.75
431460	WEED REMOVAL CHARGES	15,513.07	15,093.36	419.71
441000	APPEALS BOARD FEES	3,337.20	2,764.80	572.40
441660	3rd Party Ins Code Comp Inc	138,704.00	136,752.00	1,952.00
405037	ACCOUNT NAME NOT AVAILABLE	10,132.69	-	10,132.69
431260	COUNTY FOOD SAFETY	285,300.00	136,125.00	149,175.00
	Totals	38,135,901.36	39,876,597.90	(1,740,696.54)

Exhibit C

Task 15 - The following table includes all debt outstanding as of August 31, 2014 and a description of the revenue that supports all debt.

Debt	Balance as of August 31, 2014	Supporting Revenue
Certificates of Obligation		
Series 2005 - Plaza Theatre	17,315,000	A combination of (i) a subordinate pledge of certain net revenues of the City's Toll Bridge System, and (ii) the levy and collection of a direct and continuing ad valorem tax, within the limits prescribed by law, on all taxable property within the City.
Series 2007	35,000,000	The levy and collection of a direct and continuing ad valorem tax levied, within the limits prescribed by law, on all taxable property within the City. In addition, the Certificates are a limited pledge (not to exceed \$1,000) of surplus net revenues of the City's Waterworks and Sewer System.
Series 2009	57,615,000	The levy and collection of a direct and continuing ad valorem tax levied, within the limits prescribed by law, on all taxable property within the City. In addition, the Certificates are a limited pledge (not to exceed \$1,000) of surplus net revenues of the City's Waterworks and Sewer System.
Series 2009A	27,210,000	The levy and collection of a direct and continuing ad valorem tax levied, within the limits prescribed by law, on all taxable property within the City. In addition, the Certificates are a limited pledge (not to exceed \$1,000 with respect to each Series of Certificates) of surplus net revenues of the City's Waterworks and Sewer System.
Series 2009B Taxable BAB	45,740,000	The levy and collection of a direct and continuing ad valorem tax levied, within the limits prescribed by law, on all taxable property within the City. In addition, the Certificates are a limited pledge (not to exceed \$1,000 with respect to each Series of Certificates) of surplus net revenues of the City's Waterworks and Sewer System.
Series 2009C Taxable BAB	3,230,000	The levy and collection of a direct and continuing ad valorem tax levied, within the limits prescribed by law, on all taxable property within the City. In addition, the Certificates are a limited pledge (not to exceed \$1,000 with respect to each Series of Certificates) of surplus net revenues of the City's Waterworks and Sewer System.

Exhibit C – continued

Debt	Balance as of August 31, 2014	Supporting Revenue
Certificates of Obligation (continued)		
Series 2010A	2,010,000	The levy and collection of a direct and continuing ad valorem tax levied, within the limits prescribed by law, on all taxable property within the City. In addition, the Certificates are a limited pledge (not to exceed \$1,000) of surplus net revenues of the City's Waterworks and Sewer System.
Series 2010B Taxable BAB	74,340,000	The levy and collection of a direct and continuing ad valorem tax levied, within the limits prescribed by law, on all taxable property within the City. In addition, the Certificates are a limited pledge (not to exceed \$1,000) of surplus net revenues of the City's Waterworks and Sewer System.
Series 2011	32,775,000	The levy and collection of a direct and continuing ad valorem tax levied, within the limits prescribed by law, on all taxable property within the City. In addition, the Certificates are a limited pledge (not to exceed \$1,000) of surplus net revenues of the City's Waterworks and Sewer System.
Series 2012	58,730,000	The levy and collection of a direct and continuing ad valorem tax levied, within the limits prescribed by law, on all taxable property within the City. In addition, the Certificates are a limited pledge (not to exceed \$1,000) of surplus net revenues of the City's Waterworks and Sewer System.
Series 2013	65,395,000	The levy and collection of a direct and continuing ad valorem tax levied, within the limits prescribed by law, on all taxable property within the City. In addition, the Certificates are a limited pledge (not to exceed \$1,000) of surplus net revenues of the City's Waterworks and Sewer System.
Series 2014 - (Airport)	40,000,000	The levy and collection of a direct and continuing ad valorem tax levied, within the limits prescribed by law, on all taxable property within the City. In addition, the Certificates are a limited pledge (not to exceed \$1,000) of the Surplus Revenues (defined herein) of the City's Airport System.

Exhibit C – continued

Debt	Balance as of August 31, 2014	Supporting Revenue
Certificates of Obligation (continued)		
Series 2014A	64,605,000	A continuing direct annual ad valorem tax levied by the City, within the limits prescribed by law, on all taxable property within the City, as provided in the respective Ordinances. In addition, the Certificates are and secured by a limited pledge (not to exceed \$1,000) of the Surplus Revenues (defined below) of the City's Waterworks and Sewer System (the "System"), as provided in the Certificate Ordinance.
General Obligations		
Series 2005 Refunding Bonds	152,190,000	Tax supported debt
Series 2006	56,350,000	The levy and collection of a direct and continuing ad valorem tax levied, within the limits prescribed by law, on all taxable property within the City.
Series 2007 Refunding Bonds	95,190,000	The levy and collection of a direct and continuing ad valorem tax levied, within the limits prescribed by law, on all taxable property within the City.
Series 2007A	40,000,000	The levy and collection of a direct and continuing ad valorem tax levied, within the limits prescribed by law, on all taxable property within the City. In addition, the Certificates are a limited pledge (not to exceed \$1,000) of surplus net revenues of the City's Waterworks and Sewer System.
Series 2007 Pension Bonds	101,240,000	The levy and collection of a direct and continuing ad valorem tax levied, within the limits prescribed by law, on all taxable property within the City.
Series 2008	56,455,000	The levy and collection of a direct and continuing ad valorem tax levied, within the limits prescribed by law, on all taxable property within the City.
Series 2009 Pension Bonds	111,545,000	Tax supported debt
Series 2009 Refunding Bonds	16,020,000	The levy and collection of a direct and continuing ad valorem tax levied, within the limits prescribed by law, on all taxable property within the City.

Exhibit C – continued

Debt	Balance as of August 31, 2014	Supporting Revenue
General Obligations - continued		
Series 2011 Refunding Bonds	5,860,000	The levy and collection of a direct and continuing ad valorem tax levied, within the limits prescribed by law, on all taxable property within the City. In addition, the Certificates are a limited pledge (not to exceed \$1,000) of the Surplus Revenues (defined herein) of the City's Waterworks and Sewer System.
Series 2012 Refunding Bonds	20,710,000	The levy and collection of a direct and continuing ad valorem tax levied, within the limits prescribed by law, on all taxable property within the City. In addition, the Certificates are a limited pledge (not to exceed \$1,000) of the Surplus Revenues (defined herein) of the City's Waterworks and Sewer System.
Series 2013 Refunding Bonds	24,285,000	A continuing direct annual ad valorem tax levied by the City, within the limits prescribed by law, on all taxable property within the City, as provided in the respective Ordinances.
Series 2014 Pension Bonds	110,610,000	The levy and collection of a direct and continuing ad valorem tax levied, within the limits prescribed by law, on all taxable property within the City.
Series 2014 Refunding Bonds	88,515,000	The levy and collection of a direct and continuing ad valorem tax levied, within the limits prescribed by law, on all taxable property within the City (see "The Bonds - Security and Source of Payment" and "The Bonds – Tax Rate Limitation").
Series 2014A Refunding Bonds	49,360,000	A continuing direct annual ad valorem tax levied by the City, within the limits prescribed by law, on all taxable property within the City, as provided in the respective Ordinances. In addition, the Certificates are and secured by a limited pledge (not to exceed \$1,000) of the Surplus Revenues (defined below) of the City's Waterworks and Sewer System (the "System"), as provided in the Certificate Ordinance.
Energy Conservation Notes		
State Energy Conservation Office-09-00219-4-039-0	5,000,000	Funds saved from the installation of energy efficient light bulbs
Banc of America Public-Capital Corp.	13,586,999	City service revenues (from general fund)

Exhibit C– continued

Debt	Balance as of August 31, 2014	Supporting Revenue
Energy Conservation Notes - continued		
State Energy Conservation Office-CLS0008	2,824,000	Funds saved from the installation of energy efficient light bulbs
Fire Department Loans		
Compass Mortgage Corp.- Loan 1	5,025,000	City service revenues (from general fund)
Compass Mortgage Corp.- Loan 2	5,020,000	City service revenues (from general fund)
International Bridges		
FED LOAN	3,000,000	Refunded with GO Series; supported by Bridges' Revenue
SIB LOAN	8,922,000	Refunded with GO Series; supported by Bridges' Revenue
SIB LOAN	6,107,000	Refunded with GO Series; supported by Bridges' Revenue
SIB LOAN	6,356,000	Refunded with GO Series; supported by Bridges' Revenue
Capital Lease Obligation		
Motorola (IT)	20,063,362	Governmental, General, Airport and Transit funds
Revenue Bonds		
RB 2003 - El Paso International Airport	18,000,000	Airport Revenues
RB 2011 - El Paso International Airport	16,330,000	Airport Revenues
Payable from Special Assessment PID Revenue Bond		
Thunder Canyon	400,000	Funds collected from Special Assessments levied against properties in the District including interest, prepayments, foreclosure proceeds, and penalties for non-timely payment of Special Assessment
Special Revenue Bonds (Downtown Ballpark Venue Project)		
Special Revenue Bonds, Series 2013A	45,125,000	Supported by sales tax, ticket and parking revenue, and hotel occupancy taxes
Special Revenue Bonds, Taxable Series 2013B	15,660,000	Supported by sales tax, ticket and parking revenue, and hotel occupancy taxes

Exhibit D

Task 18 - The following is a list of City funds that are not budgeted:

Fund	Fund Name	Fund	Fund Name
0000	Conversion	2503	ARRA-CDGB-R
1010	GF-Cash Reserve Fund	2504	ARRA-HOPWA
1020	GF-General Liability	2505	ARRA-PD
1040	TB PROVIDENCE INCIDENT 2014	2506	ARRA-ENERGY
2040	SFA	2507	ARRA-HPRP
2090	Public Art – Restricted	2508	ARRA-Weatherization
2100	LPA	2509	ARRA-MCAD
2110	City Tax Office	2511	Tax Office Investments
2130	Health District	2512	Other Agency
2160	Economic Development	2513	Public Health-Health Facilitie
2170	Mayor and Council JointProject	2514	Kemp-Willow Project
2180	NGA	2516	Memorial Tree Fund
2200	Council Special Projects	2517	Mission Trail Harvest Market
2210	Parkland Dedication	2519	Other Agency
2225	100 resilient Cities Grant	2520	Street Department-Greensweep
2300	Palo Verde	2521	Tobacco Compliance FY07
2301	TIF Fund	2522	ADA Foundation - American Den
2310	History Museum-Operating	2523	Heritage Tourism Plan
2320	LPA	2524	IMIP
2324	FFA-ED RLF	2525	JM Comference Project
2325	FFA-CAIP	2526	LPA CAFR Fund for Receivables
2326	SMG CONTRACT	2527	MAAA Regional Touring Program
2327	Third Party Inspections	2529	Council Special Projects
2328	LIBRARY	2530	Graffiti Cleanup
2329	LIBRARY DONATIONS	2531	Landscape Ordinance
	PLAZA THEATRE-EMPOWERMENT		
2330	ZONE	2536	Municipal Court Special Revenu
2331	EDA RLF	2540	ARRA-Weatherization
2356	SMG Contract	2550	Art Museum
2410	HUD-EN	2610	SFA-Arborist
2455	CDBG RLF Settlement	2630	SFA-Environmental
2460	HUD-Suspense	2640	SFA-FD
2463	FGP AND CD FOUNDATION	2650	SFA-Library
2464	RSVP FOUNDATION	2670	SFA-Parks
2465	CD Other	2700	FFA
2466	CD SUMMERLIN PROJECT	2710	FFA-PD
2500	ARRA-Fire Department	2730	FFA-Planning
2501	ARRA-BTOP VIRTUAL VILLAGE	2740	FFA-Library
2502	ARRA-CD	2750	FFA-Parks

Exhibit D – continued

Fund	Fund Name	Fund	Fund Name
2760	FFA-Arts	4346	Continuing Education
2770	FFA-Economic Development	4347	Breath Alcohol Testing
2780	FFA-MCAD	4348	H.E.A.T
2800	COHEN STADIUM	4349	Informant Fee
3010	Airport Operating Fund	4350	PD Property Division
3020	Airport Legal Reserves	4361	EMS
3105	ESD-LANDFILL CLOSURE FUND	4362	Fire Dept Confiscated Funds
3115	ESD - Grants	4400	Tax Increment Financing
3125	Animal Shelter Grants	4500	451-CO 2010 ISSUE
3250	Sun Metro Capital	4510	452-CO 2010 ISSUE
3301	Parking Meters Upgrade	4520	453-1992B ISSUE
3350	Internatl Bridges-Capital	4530	453-CO 2011 ISSUE
3410	Zoo Restricted Funds	4540	454-CO 1993A ISSUE
3700	Tax Office Enterprise Fund	4550	455-CO 1994A ISSUE
4000	400-GO 1986 AND PRIOR ISSUES	4560	456-FY12-13CO'S CIP PLAN
4000	BOND ISSUANCE COSTS	4570	457-CO 1995A ISSUE
4005	PUBLIC ART	4580	458-CO 1996 ISSUE
4010	401-GO 1987A ISSUE	4590	459-CO1996A ISSUE
4020	410-GO 1994 ISSUE	4600	460-CO 1997A ISSUE
4030	411-GO 1995 ISSUE	4610	461-CO 1998 ISSUE
4040	412-GO 1995B ISSUE	4620	462-CO 1998A ISSUE
4050	413-GO 1997 ISSUE	4630	463-CO 1998B ISSUE
4060	414-GO 1998 ISSUE	4640	464-CO 2000 ISSUE
4070	416-2000 ISSUE	4650	465-CO 2001 ISSUE
4080	417-GO 2000A ISSUE	4660	466-CO 2002 ISSUE
4090	418-2001 ISSUE	4670	467-CO 2001A ISSUE
4100	GOP-2000 QUALITY OF LIFE	4680	468-CO 2003 ISSUE
4110	GOP-2004 BOND ELECTION	4690	469-CO 2006 ISSUE
4200	Capital Projects-Internal	4700	Capital Projects-Storm 2006
4300	PSB-Capital Projects	4710	471-CO 2009 ISSUE
4310	Planning Grant	4720	Capital Projects-CVB
4320	Street Department	4730	473-CO 2009B ISSUE (BABS)
4330	Parkland Dedication	4730	RELOCATION AND BASEBALL CIP
4341	Federal Confiscated Funds	4730	RELOCATION CIP
4342	State Confiscated Funds	4736	BASEBALL TEAM ADDITIONS
4343	Treasury Department Confiscate	4740	474-CO 2009C ISSUE (SUPER BABS)
4344	Police-Donations	4740	2013 STREET INFRASTRUCTURE
4345	Garage Keepers Liens	4800	GOP 2012 QUALITY OF LIFE

Exhibit D – continued

Fund	Fund Name
4810	481-KO Capital Acquisitions
4900	501-DSPECIAL PROJECTS
4910	502 CITY WIDE CAP PURCHASES
4931	CITY AUCTIONS
4933	ENERGY CONSERVATION RETROFIT
4934	CAPITAL PROJECTS - IT FUND
4935	Computer System Replacements
4940	521 HFC FUNDED
4960	Outside Sources-Loans
4961	Union Pacific Railroad
4970	Other Outside Sources
4980	Capital Projects-Annexation
4990	Plaza Theatre
5000	MOTOROLA RADIO UPGRADE
6000	CEPF
6300	Ciclovia
6400	FPPF
6500	FPPF
7000	CRRMA Agency Fund
7001	CRRMA - PROJECTS
7002	CRRMA SIB LOAN
7003	CRRMA ARRA GRANT
7004	CRRMA DEBT SERVICE FUND
7005	Toll Revenue
7006	CRRMA Trustee
7006	Wells Fargo Spur 601
7007	CRRMA Trustee Bond Escrow acco
7100	DOWNTOWN DEV CORP - CAP PROJ
7101	DOWNTOWN DEV CORP - DEBT SVC
7300	TAX OFFICE AGENCY FUND
8888	Not Used
9999	Treasurers Fund