

County of El Paso, Texas  
**Unaudited Consolidated Balance Sheet - All Fund Types and Account Groups**  
 August 31, 2018  
 with comparative monthly totals for July 2018

	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Types	Capital Assets	General Long-Term Debt	Totals (As of September 11, 2018)	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise Fund	Internal Service	Agency			August 31, 2018	July 31, 2018
<b>Assets and other debits</b>											
<b>Assets:</b>											
Cash and investments	\$100,008,350	\$28,371,468	\$1,942,654	\$41,117,275	\$2,231,669	\$6,465,657	\$7,007,133			\$187,144,206	\$210,632,371
Receivables(net of allow- ances for taxes)	22,946,511	562,572	63,417			71,363				23,643,863	23,297,940
Properties held for sale	71,900									71,900	71,900
Due from other funds	220,000									220,000	220,000
Inventory of supplies	9,009									9,009	9,009
Artwork								\$56,255		56,255	56,255
Land					19,770			17,962,933		17,982,703	17,982,703
Easements								110,000		110,000	110,000
Bridges and culverts								7,008,974		7,008,974	7,008,974
Buildings								112,040,609		112,040,609	112,040,641
Improvements								16,024,140		16,024,140	16,024,140
Infrastructure					955,859			7,772,239		8,728,098	8,728,098
Equipment					8,484,558			19,901,086		28,385,644	27,404,859
Furniture and fixtures								196,532		196,532	196,532
Leased equipment								249,003		249,003	249,003
Roads								26,547,927		26,547,927	26,547,927
Vehicles					17,385			7,896,404		7,913,789	7,413,840
Construction in progress								44,501,847		44,501,847	44,069,617
<b>Other debits:</b>											
Amount available in debt service fund									\$2,006,071	2,006,071	5,617,299
Amount to be provided for retirement of general long-term debt									173,526,331	173,526,331	170,202,701
<b>Total assets</b>	<b>\$123,255,770</b>	<b>\$28,934,040</b>	<b>\$2,006,071</b>	<b>\$41,117,275</b>	<b>\$11,709,241</b>	<b>\$6,537,020</b>	<b>\$7,007,133</b>	<b>\$260,267,949</b>	<b>\$175,532,402</b>	<b>\$656,366,901</b>	<b>\$677,883,809</b>
<b>Liabilities, equity and other credits</b>											
<b>Liabilities:</b>											
Vouchers payable	\$751,490	\$718,709		\$676,738	\$14,890	\$2,095	\$210			\$2,164,132	\$1,876,328
Due to:											
Other funds	40,000	1,405,715				150,000	30,404			1,626,119	220,404
Other units	1,135,209	76,070			119,100		1,876,580			3,206,959	3,348,703
Other governmental agencies	1,128,626	39,824			9,344		5,099,939			6,277,733	5,377,573
Deferred revenues	20,173,176									20,173,176	20,128,227
SIB Loan									\$4,632,402	4,632,402	4,920,000
General obligation bonds payable									170,900,000	170,900,000	170,900,000
<b>Total liabilities</b>	<b>23,228,501</b>	<b>2,240,318</b>		<b>676,738</b>	<b>143,334</b>	<b>152,095</b>	<b>7,007,133</b>		<b>175,532,402</b>	<b>208,980,521</b>	<b>206,771,235</b>
<b>Fund balances and other credits:</b>											
Investment in general fixed assets					9,516,834			\$260,267,949		269,784,783	267,871,851
<b>Fund balances:</b>											
<b>Reserved for:</b>											
Inventory, travel advances- sheriff, payroll and and change funds	99,260									99,260	99,260
Debt service			\$2,006,071							2,006,071	5,617,299
Health and life benefits						6,384,925				6,384,925	6,021,515
Encumbrances	5,312,983	7,834,789		4,123,556	13,474					17,284,802	15,100,442
<b>Unreserved:</b>											
<b>Designated for:</b>											
Capital projects				36,316,981						36,316,981	38,258,936
Current year's expenditures	34,939,364	18,370,757			2,035,599					55,345,720	57,676,079
Unforeseen emergency	30,000,000									30,000,000	30,000,000
Undesignated	29,675,662	488,176								30,163,838	50,467,192
<b>Total equity and other credits</b>	<b>100,027,269</b>	<b>26,693,722</b>	<b>2,006,071</b>	<b>40,440,537</b>	<b>11,565,907</b>	<b>6,384,925</b>		<b>260,267,949</b>		<b>447,386,380</b>	<b>471,112,574</b>
<b>Total liabilities, equity and other credits</b>	<b>\$123,255,770</b>	<b>\$28,934,040</b>	<b>\$2,006,071</b>	<b>\$41,117,275</b>	<b>\$11,709,241</b>	<b>\$6,537,020</b>	<b>\$7,007,133</b>	<b>\$260,267,949</b>	<b>\$175,532,402</b>	<b>\$656,366,901</b>	<b>\$677,883,809</b>

This statement was prepared primarily on a cash basis of accounting. Capital assets are presented net of accumulated depreciation.