

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

	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Types	Capital Assets	General Long-Term Debt	Totals (As of August 6, 2018)	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise Fund	Internal Service	Agency			July 31, 2018	June 30, 2018
Assets and other debits											
Assets:											
Cash and investments	\$118,960,955	\$28,934,341	\$5,552,573	\$41,624,354	\$2,600,875	\$6,232,009	\$6,727,264			\$210,632,371	\$226,695,298
Receivables(net of allowances for taxes)	22,710,882	460,106	64,726					62,226		23,297,940	23,290,813
Properties held for sale	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								112,040,641		112,040,641	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					8,458,808			18,946,051		27,404,859	27,404,860
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			7,396,455		7,413,840	7,413,840
Construction in progress								44,069,617		44,069,617	44,069,617
Other debits:											
Amount available in debt service fund									\$5,617,299	5,617,299	5,602,489
Amount to be provided for retirement of general long-term debt									170,202,701	170,202,701	170,217,511
Total assets	\$141,972,746	\$29,394,447	\$5,617,299	\$41,624,354	\$12,052,697	\$6,294,235	\$6,727,264	\$258,380,767	\$175,820,000	\$677,883,809	\$693,867,710
Liabilities, equity and other credits											
Liabilities:											
Vouchers payable	\$839,824	\$496,138		\$399,706	\$17,890	\$122,720	\$50			\$1,876,328	\$2,320,199
Due to:											
Other funds	40,000					150,000	30,404			220,404	1,233,590
Other units	1,158,280	73,823			118,300		1,998,300			3,348,703	3,583,461
Other governmental agencies	633,799	37,920			7,344		4,698,510			5,377,573	8,504,125
Deferred revenues	20,128,227									20,128,227	20,130,584
SIB Loan									\$4,920,000	4,920,000	4,920,000
General obligation bonds payable									170,900,000	170,900,000	170,900,000
Total liabilities	22,800,130	607,881		399,706	143,534	272,720	6,727,264		175,820,000	206,771,235	211,591,959
Fund balances and other credits:											
Investment in general fixed assets					9,491,084			\$258,380,767		267,871,851	267,871,852
Fund balances:											
Reserved for:											
Inventory, travel advances-sheriff, payroll and change funds	99,260									99,260	99,260
Debt service			\$5,617,299							5,617,299	5,602,489
Health and life benefits						6,021,515				6,021,515	6,149,582
Encumbrances	5,232,482	6,891,107		2,965,712	11,141					15,100,442	13,522,054
Unreserved:											
Designated for:											
Capital projects				38,258,936						38,258,936	37,794,943
Current year's expenditures	34,939,364	20,329,777			2,406,938					57,676,079	56,545,860
Unforeseen emergency	30,000,000									30,000,000	30,000,000
Undesignated	48,901,510	1,565,682								50,467,192	64,689,711
Total equity and other credits	119,172,616	28,786,566	5,617,299	41,224,648	11,909,163	6,021,515		258,380,767		471,112,574	482,275,751
Total liabilities, equity and other credits	\$141,972,746	\$29,394,447	\$5,617,299	\$41,624,354	\$12,052,697	\$6,294,235	\$6,727,264	\$258,380,767	\$175,820,000	\$677,883,809	\$693,867,710

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