County of El Paso, Texas

Unaudited Consolidated Balance Sheet - All Fund Types and Account Groups June 30, 2018

with comparative monthly totals for May 2018

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types			Totals		
		Special	Debt	Capital	Enterprise	Internal		Capital	General Long-	(As of July 9	
Assets and other debits	General	Revenue	Service	Projects	Fund	Service	Agency	Assets	Term Debt	June 30, 2018	May 31, 2018
issets and other debits											
Assets: Cash and investments	\$132,209,612	\$28,672,547	\$5,548,034	\$42,357,877	\$2,405,470	\$6,248,488	\$9,253,270			\$226,695,298	\$235,909,701
Receivables(net of allow-	\$132,209,012	\$20,072,547	\$5,546,054	\$42,557,677	\$2,405,470	30,240,400	\$7,233,270			\$220,073,278	\$233,909,701
ances for taxes)	22,610,111	573,058	54,455			53,189				23,290,813	22,843,077
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 Buildings								7,008,974 112,040,641		7,008,974 112,040,641	7,008,974 112,179,298
Improvements								16,024,140		16,024,140	16,319,018
Infrastructure					955,859			7,772,239		8,728,098	8,728,098
Equipment					8,458,808			18,946,052		27,404,860	27,391,940
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	7,402,580
Construction in progress								44,069,617		44,069,617	44,089,017
Other debits:											
Amount available in debt											
service fund									\$5,602,489	5,602,489	5,481,806
Amount to be provided for											
retirement of general											
long-term debt Total assets	\$155,048,732	\$29,245,605	\$5,602,489	\$42,357,877	\$11,857,292	\$6,301,677	\$9,253,270	\$258,380,768	170,217,511 \$175,820,000	170,217,511 \$693,867,710	170,338,194 \$703,063,132
Liabilities, equity and other credits	:										
	i										
Liabilities:		\$901.467		\$687.982	\$1.508	\$2.095	\$110			\$2.320.199	\$2,608,974
Liabilities: Vouchers payable	\$727,037	\$901,467		\$687,982	\$1,508	\$2,095	\$110			\$2,320,199	\$2,608,974
Liabilities:		\$901,467 1,013,186		\$687,982	\$1,508	\$2,095 150,000	\$110 30,404			\$2,320,199 1,233,590	\$2,608,974 466,652
Liabilities: Vouchers payable Due to:	\$727,037			\$687,982	\$1,508 118,200						
Liabilities: Vouchers payable Due to: Other funds	\$727,037 40,000	1,013,186		\$687,982			30,404			1,233,590	466,652
Liabilities: Vouchers payable Due to: Other funds Other units	\$727,037 40,000 1,177,748	1,013,186 76,930		\$687,982	118,200		30,404 2,210,583			1,233,590 3,583,461	466,652 3,659,724
Liabilities: Vouchers payable Due to: Other funds Other units Other governmental agencies	\$727,037 40,000 1,177,748 1,448,721	1,013,186 76,930		\$687,982	118,200		30,404 2,210,583		\$4,920,000	1,233,590 3,583,461 8,504,125	466,652 3,659,724 6,629,634
Liabilities: Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues	\$727,037 40,000 1,177,748 1,448,721	1,013,186 76,930		\$687,982	118,200		30,404 2,210,583		\$4,920,000 170,900,000	1,233,590 3,583,461 8,504,125 20,130,584	466,652 3,659,724 6,629,634 20,154,941
Liabilities: Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues SIB Loan	\$727,037 40,000 1,177,748 1,448,721	1,013,186 76,930		\$687,982	118,200		30,404 2,210,583			1,233,590 3,583,461 8,504,125 20,130,584 4,920,000	466,652 3,659,724 6,629,634 20,154,941 4,920,000
Liabilities: Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues SIB Loan General obligation bonds payable Total liabilities Fund balances and other credits:	\$727,037 40,000 1,177,748 1,448,721 20,130,584	1,013,186 76,930 37,920			118,200 5,311 125,019	150,000	30,404 2,210,583 7,012,173		170,900,000	1,233,590 3,583,461 8,504,125 20,130,584 4,920,000 170,900,000 211,591,959	466,652 3,659,724 6,629,634 20,154,941 4,920,000 170,900,000 209,339,925
Liabilities: Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues SIB Loan General obligation bonds payable Total liabilities Fund balances and other credits: Investment in general fixed assets	\$727,037 40,000 1,177,748 1,448,721 20,130,584	1,013,186 76,930 37,920			118,200 5,311	150,000	30,404 2,210,583 7,012,173	\$258,380,768	170,900,000	1,233,590 3,583,461 8,504,125 20,130,584 4,920,000 170,900,000	466,652 3,659,724 6,629,634 20,154,941 4,920,000 170,900,000
Liabilities: Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues SIB Loan General obligation bonds payable Total liabilities Fund balances and other credits: Investment in general fixed assets Fund balances:	\$727,037 40,000 1,177,748 1,448,721 20,130,584	1,013,186 76,930 37,920			118,200 5,311 125,019	150,000	30,404 2,210,583 7,012,173	\$258,380,768	170,900,000	1,233,590 3,583,461 8,504,125 20,130,584 4,920,000 170,900,000 211,591,959	466,652 3,659,724 6,629,634 20,154,941 4,920,000 170,900,000 209,339,925
Liabilities: Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues SIB Loan General obligation bonds payable Total liabilities Fund balances and other credits: Investment in general fixed assets Fund balances: Reserved for:	\$727,037 40,000 1,177,748 1,448,721 20,130,584	1,013,186 76,930 37,920			118,200 5,311 125,019	150,000	30,404 2,210,583 7,012,173	\$258,380,768	170,900,000	1,233,590 3,583,461 8,504,125 20,130,584 4,920,000 170,900,000 211,591,959	466,652 3,659,724 6,629,634 20,154,941 4,920,000 170,900,000 209,339,925
Liabilities: Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues SIB Loan General obligation bonds payable Total liabilities Fund balances and other credits: Investment in general fixed assets Fund balances: Reserved for: Inventory, travel advances-	\$727,037 40,000 1,177,748 1,448,721 20,130,584	1,013,186 76,930 37,920			118,200 5,311 125,019	150,000	30,404 2,210,583 7,012,173	\$258,380,768	170,900,000	1,233,590 3,583,461 8,504,125 20,130,584 4,920,000 170,900,000 211,591,959	466,652 3,659,724 6,629,634 20,154,941 4,920,000 170,900,000 209,339,925
Liabilities: Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues SIB Loan General obligation bonds payable Total liabilities Fund balances and other credits: Investment in general fixed assets Fund balances: Reserved for: Inventory, travel advances- sheriff, payroll and	\$727,037 40,000 1,177,748 1,448,721 20,130,584 23,524,090	1,013,186 76,930 37,920			118,200 5,311 125,019	150,000	30,404 2,210,583 7,012,173	\$258,380,768	170,900,000	1,233,590 3,583,461 8,504,125 20,130,584 4,920,000 170,900,000 211,591,959 267,871,852	466,652 3,659,724 6,629,634 20,154,941 4,920,000 170,900,000 209,339,925
Liabilities: Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues SIB Loan General obligation bonds payable Total liabilities Fund balances and other credits: Investment in general fixed assets Fund balances: Reserved for: Inventory, travel advances- sheriff, payroll and and change funds	\$727,037 40,000 1,177,748 1,448,721 20,130,584	1,013,186 76,930 37,920	\$5,602,400		118,200 5,311 125,019	150,000	30,404 2,210,583 7,012,173	\$258,380,768	170,900,000	1,233,590 3,583,461 8,504,125 20,130,584 4,920,000 170,900,000 211,591,959 267,871,852	466,652 3,659,724 6,629,634 20,154,941 4,920,000 170,900,000 209,339,925 268,300,607
Liabilities: Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues SIB Loan General obligation bonds payable Total liabilities Fund balances and other credits: Investment in general fixed assets Fund balances: Reserved for: Inventory, travel advances- sheriff, payroll and and change funds Debt service	\$727,037 40,000 1,177,748 1,448,721 20,130,584 23,524,090	1,013,186 76,930 37,920	\$5,602,489		118,200 5,311 125,019	150,000	30,404 2,210,583 7,012,173	\$258,380,768	170,900,000	1,233,590 3,583,461 8,504,125 20,130,584 4,920,000 170,900,000 211,591,959 267,871,852	466,652 3,659,724 6,629,634 20,154,941 4,920,000 170,990,000 209,339,925 268,300,607
Liabilities: Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues SIB Loan General obligation bonds payable Total liabilities Fund balances and other credits: Investment in general fixed assets Fund balances: Reserved for: Inventory, travel advances- sheriff, payroll and and change funds Debt service Health and life benefits	\$727,037 40,000 1,177,748 1,448,721 20,130,584 23,524,090	1,013,186 76,930 37,920 2,029,503	\$5,602,489	687,982	118,200 5,311 125,019 9,491,084	150,000	30,404 2,210,583 7,012,173	\$258,380,768	170,900,000	1,233,590 3,583,461 8,504,125 20,130,584 4,920,000 170,900,000 211,591,959 267,871,852	466,652 3,659,724 6,629,634 20,154,941 4,920,000 170,900,000 209,339,925 268,300,607 99,260 5,481,806 5,918,040
Liabilities: Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues SIB Loan General obligation bonds payable Total liabilities Fund balances and other credits: Investment in general fixed assets Fund balances: Reserved for: Inventory, travel advances- sheriff, payroll and and change funds Debt service Health and life benefits Encumbrances	\$727,037 40,000 1,177,748 1,448,721 20,130,584 23,524,090	1,013,186 76,930 37,920	\$5,602,489		118,200 5,311 125,019	150,000	30,404 2,210,583 7,012,173	\$258,380,768	170,900,000	1,233,590 3,583,461 8,504,125 20,130,584 4,920,000 170,900,000 211,591,959 267,871,852	466,652 3,659,724 6,629,634 20,154,941 4,920,000 170,990,000 209,339,925 268,300,607
Liabilities: Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues SIB Loan General obligation bonds payable Total liabilities Fund balances and other credits: Investment in general fixed assets Fund balances: Reserved for: Inventory, travel advances- sheriff, payroll and and change funds Debt service Health and life benefits Encumbrances Unreserved:	\$727,037 40,000 1,177,748 1,448,721 20,130,584 23,524,090	1,013,186 76,930 37,920 2,029,503	\$5,602,489	687,982	118,200 5,311 125,019 9,491,084	150,000	30,404 2,210,583 7,012,173	\$258,380,768	170,900,000	1,233,590 3,583,461 8,504,125 20,130,584 4,920,000 170,900,000 211,591,959 267,871,852	466,652 3,659,724 6,629,634 20,154,941 4,920,000 170,900,000 209,339,925 268,300,607 99,260 5,481,806 5,918,040
Liabilities: Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues SIB Loan General obligation bonds payable Total liabilities Fund balances and other credits: Investment in general fixed assets Fund balances: Reserved for: Inventory, travel advances- sheriff, payroll and and change funds Debt service Health and life benefits Encumbrances Unreserved: Designated for:	\$727,037 40,000 1,177,748 1,448,721 20,130,584 23,524,090	1,013,186 76,930 37,920 2,029,503	\$5,602,489	687,982 3,874,952	118,200 5,311 125,019 9,491,084	150,000	30,404 2,210,583 7,012,173	\$258,380,768	170,900,000	1,233,590 3,583,461 8,504,125 20,130,584 4,920,000 170,900,000 211,591,959 267,871,852 99,260 5,602,489 6,149,582 13,522,054	466,652 3,659,724 6,629,634 20,154,941 4,920,000 170,900,000 209,339,925 268,300,607 99,260 5,481,806 5,918,040 13,454,103
Liabilities: Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues SIB Loan General obligation bonds payable Total liabilities Fund balances and other credits: Investment in general fixed assets Fund balances: Reserved for: Inventory, travel advances- sheriff, payroll and and change funds Debt service Health and life benefits Encumbrances Unreserved:	\$727,037 40,000 1,177,748 1,448,721 20,130,584 23,524,090	1,013,186 76,930 37,920 2,029,503	\$5,602,489	687,982	118,200 5,311 125,019 9,491,084	150,000	30,404 2,210,583 7,012,173	\$258,380,768	170,900,000	1,233,590 3,583,461 8,504,125 20,130,584 4,920,000 170,900,000 211,591,959 267,871,852	466,652 3,659,724 6,629,634 20,154,941 4,920,000 170,900,000 209,339,925 268,300,607 99,260 5,481,806 5,918,040 13,454,103
Liabilities: Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues SIB Loan General obligation bonds payable Total liabilities Fund balances and other credits: Investment in general fixed assets Fund balances: Reserved for: Inventory, travel advances- sheriff, payroll and and change funds Debt service Health and life benefits Encumbrances Unreserved: Designated for: Capital projects	\$727,037 40,000 1,177,748 1,448,721 20,130,584 23,524,090 99,260 4,501,095	1,013,186 76,930 37,920 2,029,503	\$5,602,489	687,982 3,874,952	118,200 5,311 125,019 9,491,084	150,000	30,404 2,210,583 7,012,173	\$258,380,768	170,900,000	1,233,590 3,583,461 8,504,125 20,130,584 4,920,000 170,900,000 211,591,959 267,871,852 99,260 5,602,489 6,149,582 13,522,054	466,652 3,659,724 6,629,634 20,154,941 4,920,000 170,900,000 209,339,925 268,300,607 99,260 5,481,806 5,918,040 13,454,103
Liabilities: Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues SIB Loan General obligation bonds payable Total liabilities Fund balances and other credits: Investment in general fixed assets Fund balances: Reserved for: Inventory, travel advances- sheriff, payroll and and change funds Debt service Health and life benefits Encumbrances Unreserved: Designated for: Capital projects Current year's expenditures	\$727,037 40,000 1,177,748 1,448,721 20,130,584 23,524,090 99,260 4,501,095 34,939,364	1,013,186 76,930 37,920 2,029,503	\$5,602,489	687,982 3,874,952	118,200 5,311 125,019 9,491,084	150,000	30,404 2,210,583 7,012,173	\$258,380,768	170,900,000	1,233,590 3,583,461 8,504,125 20,130,584 4,920,000 170,900,000 211,591,959 267,871,852 99,260 5,602,489 6,149,582 13,522,054	466,652 3,659,724 6,629,634 20,154,941 4,920,000 170,900,000 209,339,925 268,300,607 99,260 5,481,806 5,918,040
Liabilities: Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues SIB Loan General obligation bonds payable Total liabilities Fund balances and other credits: Investment in general fixed assets Fund balances: Reserved for: Inventory, travel advances- sheriff, payroll and and change funds Debt service Health and life benefits Encumbrances Unreserved: Designated for: Capital projects Current year's expenditures Unforseen emergency	\$727,037 40,000 1,177,748 1,448,721 20,130,584 23,524,090 99,260 4,501,095 34,939,364 30,000,000	1,013,186 76,930 37,920 2,029,503 5,139,783	\$5,602,489	687,982 3,874,952	118,200 5,311 125,019 9,491,084	150,000	30,404 2,210,583 7,012,173	\$258,380,768 258,380,768	170,900,000	1,233,590 3,583,461 8,504,125 20,130,584 4,920,000 170,900,000 211,591,959 267,871,852 99,260 5,602,489 6,149,582 13,522,054 37,794,943 56,545,860 30,000,000	466,652 3,659,724 6,629,634 20,154,941 4,920,000 170,900,000 209,339,925 268,300,607 99,260 5,481,806 5,918,040 13,454,103 37,968,740 57,417,284 30,000,000
Liabilities: Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues SIB Loan General obligation bonds payable Total liabilities Fund balances and other credits: Investment in general fixed assets Fund balances: Reserved for: Inventory, travel advances- sheriff, payroll and and change funds Debt service Health and life benefits Encumbrances Unreserved: Designated for: Capital projects Current year's expenditures Unforseen emergency Undesignated	\$727,037 40,000 1,177,748 1,448,721 20,130,584 23,524,090 4,501,095 34,939,364 30,000,000 61,984,923	1,013,186 76,930 37,920 2,029,503 5,139,783 19,371,531 2,704,788		687,982 3,874,952 37,794,943	118,200 5,311 125,019 9,491,084 6,224 2,234,965	150,000 152,095 6,149,582	30,404 2,210,583 7,012,173		170,900,000	1,233,590 3,583,461 8,504,125 20,130,584 4,920,000 170,900,000 211,591,959 267,871,852 99,260 5,602,489 6,149,582 13,522,054 37,794,943 56,545,860 30,000,000 64,689,711	466,652 3,659,724 6,629,634 20,154,941 4,920,000 170,900,000 209,339,925 268,300,607 99,260 5,481,806 5,918,040 13,454,103 37,968,740 57,417,284 30,000,000 75,083,367

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