

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

	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Types	Capital Assets	General Long-Term Debt	Totals (As of June 7, 2018)	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise Fund	Internal Service	Agency			May 31, 2018	April 30, 2018
	Assets and other debits										
Assets:											
Cash and investments	\$142,969,130	\$28,541,122	\$5,436,834	\$43,010,172	\$2,032,160	\$6,037,670	\$7,882,613			\$235,909,701	\$240,922,670
Receivables(net of allowances for taxes)	22,310,012	442,999	44,972				45,094			22,843,077	24,687,584
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	7,008,976
Buildings								112,179,298		112,179,298	112,040,609
Improvements								16,319,018		16,319,018	16,228,847
Infrastructure					955,859			7,772,239		8,728,098	8,843,729
Equipment					8,458,808			18,933,132		27,391,940	31,886,739
Furniture and fixtures								196,532		196,532	196,532
Leased equipment								249,003		249,003	249,004
Roads								26,547,927		26,547,927	26,547,926
Vehicles					17,385			7,385,195		7,402,580	7,427,928
Construction in progress								44,089,017		44,089,017	44,069,618
Other debits:											
Amount available in debt service fund									\$5,481,806	5,481,806	5,333,067
Amount to be provided for retirement of general long-term debt									170,338,194	170,338,194	170,486,933
Total assets	\$165,508,151	\$28,984,121	\$5,481,806	\$43,010,172	\$11,483,982	\$6,082,764	\$7,882,613	\$258,809,523	\$175,820,000	\$703,063,132	\$714,308,129
Liabilities, equity and other credits											
Liabilities:											
Vouchers payable	\$998,856	\$581,206		\$983,046	\$492	\$14,724	\$30,650			\$2,608,974	\$1,788,003
Due to:											
Other funds	40,000	246,248				150,000	30,404			466,652	503,932
Other units	1,104,950	77,079			117,700		2,359,995			3,659,724	3,592,898
Other governmental agencies	1,124,855	38,464			4,751		5,461,564			6,629,634	6,826,551
Deferred revenues	20,154,941									20,154,941	20,125,254
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	23,423,602	942,997		983,046	122,943	164,724	7,882,613		175,820,000	209,339,925	208,656,638
Fund balances and other credits:											
Investment in general fixed assets					9,491,084			\$258,809,523		268,300,607	272,688,128
Fund balances:											
Reserved for:											
Inventory, travel advances-sheriff, payroll and change funds	99,260									99,260	99,260
Debt service			\$5,481,806							5,481,806	5,333,067
Health and life benefits							5,918,040			5,918,040	6,258,781
Encumbrances	4,491,597	4,895,182		4,058,386	8,938					13,454,103	13,450,555
Unreserved:											
Designated for:											
Capital projects				37,968,740						37,968,740	38,423,547
Current year's expenditures	34,939,364	20,616,903			1,861,017					57,417,284	57,873,743
Unforeseen emergency	30,000,000									30,000,000	30,000,000
Undesignated	72,554,328	2,529,039								75,083,367	81,524,410
Total equity and other credits	142,084,549	28,041,124	5,481,806	42,027,126	11,361,039	5,918,040		258,809,523		493,723,207	505,651,491
Total liabilities, equity and other credits	\$165,508,151	\$28,984,121	\$5,481,806	\$43,010,172	\$11,483,982	\$6,082,764	\$7,882,613	\$258,809,523	\$175,820,000	\$703,063,132	\$714,308,129

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