

County of El Paso, Texas
 Unaudited Consolidated Balance Sheet - All Fund Types and Account Groups
 September 30, 2018
 with comparative monthly totals for August 2018

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types	Capital Assets	General Long-Term Debt	Totals (As of October 16, 2018)		
	General	Special Revenue	Debt Service	Capital Projects	Enterprise Fund	Internal Service			Agency	September 30, 2018	August 31, 2018
Assets and other debits											
Assets:											
Cash and investments	\$90,225,795	\$28,810,088	\$1,817,843	\$40,993,004	\$2,921,937	\$6,878,243	\$8,759,021			\$180,405,931	\$187,144,206
Receivables(net of allowances for taxes)	29,552,128	1,209,659		2,138						30,763,925	23,643,863
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							112,425,129			112,425,129	112,040,609
Improvements							16,066,762			16,066,762	16,024,140
Infrastructure					955,859		7,772,239			8,728,098	8,728,098
Equipment					8,484,558		22,647,178			31,131,736	28,385,644
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		8,035,770			8,053,155	7,913,789
Construction in progress					1,321,734		44,523,897			45,845,631	44,501,847
Other debits:											
Amount available in debt service fund									\$1,817,843	1,817,843	2,006,071
Amount to be provided for retirement of general long-term debt									173,459,559	173,459,559	173,526,331
Total assets	\$120,078,832	\$30,019,747	\$1,817,843	\$40,995,142	\$13,721,243	\$6,878,243	\$8,759,021	\$263,602,599	\$175,277,402	\$661,150,072	\$656,366,901
Liabilities, equity and other credits											
Liabilities:											
Vouchers payable	\$6,387,099	\$1,778,190		\$551,435	\$76,518	\$42,231	\$195,665			\$9,031,138	\$2,164,132
Due to:											
Other funds	40,000	1,687,050					150,000	30,404		1,907,454	1,626,119
Other units	1,121,286	83,528			118,400		1,943,787			3,267,001	3,206,959
Other governmental agencies	1,496,044	39,824			10,932		6,589,165			8,135,965	6,277,733
Deferred revenues	20,144,479									20,144,479	20,173,176
SIB Loan									\$4,632,402	4,632,402	4,632,402
General obligation bonds payable									170,645,000	170,645,000	170,900,000
Total liabilities	29,188,908	3,588,592		551,435	205,850	192,231	8,759,021		175,277,402	217,763,439	208,980,521
Fund balances and other credits:											
Investment in general fixed assets					10,838,567		\$263,602,599			274,441,166	269,784,783
Fund balances:											
Reserved for:											
Inventory, travel advances-sheriff, payroll and change funds	99,260									99,260	99,260
Debt service			\$1,817,843							1,817,843	2,006,071
Health and life benefits						6,686,012				6,686,012	6,384,925
Encumbrances	5,164,903	7,197,703		4,889,951	12,856					17,265,413	17,284,802
Unreserved:											
Designated for:											
Capital projects				35,553,756						35,553,756	36,316,981
Current year's expenditures	34,939,364	18,783,802			2,663,970					56,387,136	55,345,720
Unforeseen emergency	30,000,000									30,000,000	30,000,000
Undesignated	20,686,397	449,650								21,136,047	30,163,838
Total equity and other credits	90,889,924	26,431,155	1,817,843	40,443,707	13,515,393	6,686,012	263,602,599		\$175,277,402	443,386,633	447,386,380
Total liabilities, equity and other credits	\$120,078,832	\$30,019,747	\$1,817,843	\$40,995,142	\$13,721,243	\$6,878,243	\$8,759,021	\$263,602,599	\$175,277,402	\$661,150,072	\$656,366,901

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