

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

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types	Capital Assets	General Long-Term Debt	Totals (As of January 10, 2019)	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise Fund	Internal Service			Agency	December 31, 2018
Assets and other debits										
Assets:										
Cash and investments	\$121,250,529	\$28,763,204	\$9,745,224	\$39,579,254	\$2,702,116	\$5,794,322	\$9,427,056		\$217,261,705	\$157,487,181
Receivables(net of allowances for taxes)	26,717,286	1,019,125	450,430				29,190		28,216,031	25,824,989
Properties held for sale	71,900								71,900	71,900
Due from other funds	220,000								220,000	220,000
Inventory of supplies	10,609								10,609	10,609
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							112,443,546		112,443,546	112,443,546
Improvements							16,066,762		16,066,762	16,066,762
Infrastructure					955,859		7,772,239		8,728,098	8,728,098
Equipment					8,484,558		23,108,043		31,592,601	31,914,237
Furniture and fixtures							248,727		248,727	248,727
Leased equipment							249,003		249,003	249,003
Roads							26,547,927		26,547,927	26,547,927
Vehicles					17,385		8,411,547		8,428,932	8,428,932
Construction in progress					1,709,604		44,890,788		46,600,392	46,600,392
Other debits:										
Amount available in debt service fund								\$10,195,654	10,195,654	2,868,490
Amount to be provided for retirement of long-term debt					2,814,000			165,081,748	167,895,748	175,222,912
Total assets	\$148,270,324	\$29,782,329	\$10,195,654	\$39,579,254	\$16,703,292	\$5,823,512	\$9,427,056	\$264,876,744	\$699,935,567	\$638,091,637
Liabilities, equity and other credits										
Liabilities:										
Vouchers payable	\$689,347	\$239,404		\$310,313	\$194,514	\$1,317	\$700		\$1,435,595	\$1,592,260
Due to:										
Other funds	40,000	708,921				150,000	30,000		928,921	616,330
Other units	1,148,483	92,305			119,100		2,107,647		3,467,535	3,495,211
Other governmental agencies	1,439,990	40,512			15,693		7,288,709		8,784,904	6,791,691
Deferred revenues	20,621,674								20,621,674	20,615,472
SIB Loan								\$4,632,402	4,632,402	4,632,402
Bonds payable					2,814,000			170,645,000	173,459,000	173,459,000
Total liabilities	23,939,494	1,081,142		310,313	3,143,307	151,317	9,427,056	175,277,402	213,330,031	211,202,366
Fund balances and other credits:										
Investment in general fixed assets					11,187,176			\$264,876,744	276,063,920	276,385,556
Fund balances:										
Reserved for:										
Inventory, travel advances-sheriff, payroll and change funds	97,510								97,510	97,510
Debt service			\$10,195,654						10,195,654	2,868,490
Health and life benefits						5,672,195			5,672,195	5,642,059
Encumbrances	8,504,930	6,782,960		4,944,176	35,804				20,267,870	17,074,255
Unreserved:										
Designated for:										
Capital projects				34,324,765					34,324,765	35,123,597
Current year's expenditures	21,609,596	17,697,686			2,337,005				41,644,287	52,716,839
Unforeseen emergency	37,945,572								37,945,572	37,945,572
Undesignated	56,173,222	4,220,541							60,393,763	(964,607)
Total equity and other credits	124,330,830	28,701,187	10,195,654	39,268,941	13,559,985	5,672,195	264,876,744		486,605,536	426,889,271
Total liabilities, equity and other credits	\$148,270,324	\$29,782,329	\$10,195,654	\$39,579,254	\$16,703,292	\$5,823,512	\$9,427,056	\$264,876,744	\$699,935,567	\$638,091,637

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