

County of El Paso, Texas
Unaudited Consolidated Balance Sheet - All Fund Types and Account Groups
January 31, 2019
with comparative monthly totals for December 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			January 31, 2019	December 31, 2018
Assets and other debits											
Assets:											
Cash and investments	\$151,707,038	\$28,745,144	\$14,437,146	\$39,210,468	\$2,331,968	\$4,577,337	\$7,804,868			\$248,813,969	\$217,261,705
Receivables(net of allowances for taxes)	42,396,383	1,236,935	1,757,844	113,608		37,664				45,542,434	28,216,031
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								6,740,181		6,740,181	7,008,974
Buildings								104,422,037		104,422,037	112,443,546
Improvements								14,893,414		14,893,414	16,066,762
Infrastructure					920,141			7,405,826		8,325,967	8,728,098
Equipment					8,156,804			17,973,097		26,129,901	31,592,601
Furniture and fixtures								277,233		277,233	248,727
Leased equipment								141,459		141,459	249,003
Roads								24,287,544		24,287,544	26,547,927
Vehicles					14,809			6,841,313		6,856,122	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									\$16,194,990	16,194,990	10,195,654
Amount to be provided for retirement of long-term debt					2,814,000				159,082,412	161,896,412	167,895,748
Total assets	\$194,405,930	\$29,982,079	\$16,194,990	\$39,324,076	\$15,967,096	\$4,615,001	\$7,804,868	\$246,002,080	\$175,277,402	\$729,573,522	\$699,935,567
Liabilities, equity and other credits											
Liabilities:											
Vouchers payable	\$864,702	\$294,915		\$319,613	\$149,960	\$2,019	\$73,340			\$1,704,549	\$1,435,595
Due to:											
Other funds	40,000	875,484				150,000	30,000			1,095,484	928,921
Other units	1,171,994	94,382			119,550		2,712,596			4,098,522	3,467,535
Other governmental agencies	715,200	40,512			16,773		4,988,932			5,761,417	8,784,904
Deferred revenues	20,613,739									20,613,739	20,621,674
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	23,405,635	1,305,293		319,613	3,100,283	152,019	7,804,868		175,277,402	211,365,113	213,330,031
Fund balances and other credits:											
Investment in general fixed assets					10,821,129			\$246,002,080		256,823,209	276,063,920
Fund balances:											
Reserved for:											
Inventory, travel advances-sheriff, payroll and change funds	99,510									99,510	97,510
Debt service			\$16,194,990							16,194,990	10,195,654
Health and life benefits							4,462,982			4,462,982	5,672,195
Encumbrances	6,351,029	6,829,751		6,065,804	28,502					19,275,086	20,267,870
Unreserved:											
Designated for:											
Capital projects				32,938,659						32,938,659	34,324,765
Current year's expenditures	21,609,596	17,733,754			2,017,182					41,360,532	41,644,287
Unforeseen emergency	37,945,572									37,945,572	37,945,572
Undesignated	104,994,588	4,113,281								109,107,869	60,393,763
Total equity and other credits	171,000,295	28,676,786	16,194,990	39,004,463	12,866,813	4,462,982		246,002,080		518,208,409	486,605,536
Total liabilities, equity and other credits	\$194,405,930	\$29,982,079	\$16,194,990	\$39,324,076	\$15,967,096	\$4,615,001	\$7,804,868	\$246,002,080	\$175,277,402	\$729,573,522	\$699,935,567

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