## County of El Paso, Texas Unaudited Consolidated Balance Sheet - All Fund Types and Account Groups November 30, 2018

## with comparative monthly totals for October 2018

| General           Assets and other debits           Assets:           Cash and investments         \$69,457,6           Receivables(net of allow-<br>ances for taxes)         24,960,3           Properties held for sale         71,9           Due from other funds         220,0           Inventory of supplies         10,6           Artwork         1           Land         2           Easements         Bridges and culverts           Buildings         Improvements           Infrastructure         Equipment           Furniture and fixtures         Leased equipment           Roads         Vehicles           Construction in progress         Other debits:           Amount to be provided for retirement of long-term debt         594,720,4           Liabilities:         Vouchers payable         \$528,6           Due to:         Other dust         40,0           Other funds         40,0         0           Other units         1,152,6         0           Other governmental agencies         1,09,0           Deferred revenues         20,615,4           SIB Loan         Bonds payable         23,445,7           Total liabilities         23,445,7  | 04<br>50<br>00<br>00  | Governmenta<br>Special<br>Revenue<br>\$29,197,422<br>544,150 | Debt<br>Service<br>\$2,567,731<br>300,759 | Capital<br>Projects<br>\$39,661,345 | Enterprise<br>Fund<br>\$3,034,399 | Internal<br>Service<br>\$5,774,348 | Fund Types Agency            | Capital<br>Assets | General Long-<br>Term Debt | (As of December<br>November 30, 2018  | er 10, 2018)<br>October 31, 2018       |
|--|-----------------------|--|---|-------------------------------------|-----------------------------------|------------------------------------|------------------------------|-------------------|----------------------------|---------------------------------------|--|
| Assets and other debits         Assets:         Cash and investments       \$69,457,6         Receivables(net of allow-ances for taxes)       24,960,3         Properties held for sale       71,9         Due from other funds       220,0         Inventory of supplies       10,6         Artwork       10,6         Land       Easements         Bridges and culverts       Buildings         Improvements       Infrastructure         Equipment       Furniture and fixtures         Leased equipment       Roads         Vehicles       Construction in progress         Other debits:       Amount to be provided for         retirement of long-term debt       Total assets         Total assets       \$94,720,4         Liabilities:       Vouchers payable         Vouchers payable       \$528,6         Due to:       Other funds       40,0         Other runits       1,152,6         Outher governmental agencies       1,109,0         Deferred revenues       20,615,4         SIB Loan       Bonds payable       23,445,7         Fund balances:       Reserved for:       Inventory, travel advances-         sheriff, payroll and       and ch  | 04<br>50<br>00<br>00  | \$29,197,422   | \$2,567,731                               |                                     |                                   |                                    |                              | Assets            | Term Debt                  | November 30, 2018                     | October 31, 2018                       |
| Assets: Cash and investments Se9,457,6 Receivables(net of allow- ances for taxes) Properties held for sale T1,9 Due from other funds 2020, Inventory of supplies 10,6 Artwork Land Easements Bridges and culverts Buildings Improvements Infrastructure Equipment Furniture and fixtures Leased equipment Roads Vehicles Construction in progress Other debits: Amount available in debt service fund Amount to be provided for retirement of long-term debt Total assets S94,720,4 Liabilities: Vouchers payable S528,6 Due to: Other funds 40,0 Other units 1,152,6 Other governmental agencies 1,109,0 Deferred revenues 20,615,4 SIB Loan Bonds payable Total liabilities Reserved for: Inventory, travel advances- sheriff, payroll and and change funds Partice Encumbrances 6,255,6 Unreserved:   | 50<br>00<br>00        |  |   | \$39,661,345                        | \$3,034,399                       | \$5,774,348                        |                              |                   |                            |                                       |  |
| Cash and investments \$69,457,6<br>Receivables(net of allow-<br>ances for taxes) 24,960,3<br>Properties held for sale 71,9<br>Due from other funds 220,0<br>Inventory of supplies 10,6<br>Artwork<br>Land Easements Bridges and culverts<br>Bridges and culverts<br>Buildings<br>Improvements Infrastructure<br>Equipment Equipment<br>Furniture and fixtures<br>Leased equipment<br>Roads Vehicles<br>Construction in progress<br>Other debits:<br>Amount to be provided for<br>retirement of long-term debt<br>Total assets \$94,720,4<br>Liabilities:<br>Vouchers payable \$528,6<br>Due to:<br>Other queuts 1,152,6<br>Other governmental agencies 1,109,0<br>Deferred revenues 20,615,4<br>SIB Loan<br>Bonds payable Total liabilities 23,445,7<br>Fund balances and other credits:<br>Investment in general fixed assets<br>Fund balances:<br>Reserved for:<br>Inventory, travel advances-<br>sheriff, payroll and<br>and change funds 97,5<br>Debt service<br>Health and life benefits<br>Encumbrances 6,255,6<br>Unreserved:   | 50<br>00<br>00        |  |   | \$39,661,345                        | \$3,034,399                       | \$5,774,348                        |                              |                   |                            |                                       |  |
| Receivables(net of allow-<br>ances for taxes) 24,960,3<br>Properties held for sale 71,9<br>Due from other funds 220,0<br>Inventory of supplies 10,6<br>Artwork Land<br>Easements Bridges and culverts Buildings<br>Improvements Infrastructure Equipment Furniture and fixtures Leased equipment Roads Vehicles Construction in progress Other debits:<br>Amount available in debt service fund<br>Amount to be provided for retirement of long-term debt Total assets \$94,720,4<br>Liabilities: \$94,720,4<br>Liabilities: \$94,720,4<br>Liabilities: \$94,720,4<br>Liabilities: \$1,152,6<br>Other funds 40,0<br>Other nunts 1,152,6<br>Other governmental agencies 1,109,0<br>Deferred revenues 20,615,4<br>SIB Loan Bonds payable 23,445,7<br>Fund balances and other credits:<br>Investment in general fixed assets Fund balances:<br>Reserved for:<br>Inventory, travel advances-<br>sheriff, payroll and<br>and change funds 97,5<br>Debt service Health and life benefits<br>Encumbrances 6,255,6   | 50<br>00<br>00        |  |   | \$39,001,343                        | \$5,054,599                       | \$3,774,348                        |                              |                   |                            | \$157 407 101                         | \$166 800 107                          |
| Properties held for sale     71,9       Due from other funds     220,0       Inventory of supplies     10,6       Artwork     10,6       Land     Easements       Bridges and culverts     Buildings       Improvements     Infrastructure       Equipment     Furniture and fixtures       Leased equipment     Roads       Vehicles     Construction in progress       Other debits:     Amount available in debt       service fund     Amount to be provided for       retirement of long-term debt <b>504,720,4 Liabilities: Sy4,720,4 Liabilities: Sy1,12,6</b> Outer governmental agencies     1,152,6       Other governmental  | 00<br>00              | 544,150  | 300,759                                   |                                     |                                   |                                    | \$7,794,332                  |                   |                            | \$157,487,181                         | \$166,809,107                          |
| Due from other funds     220,0       Inventory of supplies     10,6       Artwork     10,6       Land     Easements       Bridges and culverts     Buildings       Improvements     Infrastructure       Equipment     Eased equipment       Furniture and fixtures     Leased equipment       Roads     Vehicles       Construction in progress     Other debits:       Amount available in debt     service fund       Amount to be provided for     retirement of long-term debt       Total assets     \$94,720,4       Liabilities:     Vouchers payable       Vouchers payable     \$528,6       Due to:     Other funds       Other funds     40,0       Other runits     1,152,6       Oute runits     1,152,6       Other governmental agencies     1,109,0       Deferred revenues     20,615,4       SIB Loan     Bonds payable       Total liabilities     23,445,7       Fund balances and other credits:     Inventory, travel advances-       sheriff, payroll and and change funds     97,5       Debt service     Health and life benefits       Encumbrances     6,255,6   | 00                    |  |   |                                     |                                   | 19,730                             |                              |                   |                            | 25,824,989                            | 26,868,100                             |
| Inventory of supplies 10,6<br>Artwork<br>Land<br>Easements<br>Bridges and culverts<br>Buildings<br>Improvements<br>Infrastructure<br>Equipment<br>Furniture and fixtures<br>Leased equipment<br>Roads<br>Vehicles<br>Construction in progress<br>Other debits:<br>Amount available in debt<br>service fund<br>Amount to be provided for<br>retirement of long-term debt<br>Total assets<br>Elabilities:<br>Vouchers payable<br>Due to:<br>Other funds<br>Other governmental agencies<br>1,109,0<br>Other governmental agencies<br>1,109,0<br>Deferred revenues<br>20,615,4<br>SIB Loan<br>Bonds payable<br>Total liabilities<br>Fund balances and other credits:<br>Investment in general fixed assets<br>Fund balances:<br>Reserved for:<br>Inventory, travel advances-<br>sheriff, payroll and<br>and change funds<br>Encumbrances<br>Encumbrances<br>Encumbrances<br>Castange funds<br>Conter of the fu   |                       |  |   |                                     |                                   |                                    |                              |                   |                            | 71,900                                | 71,900                                 |
| Artwork<br>Land<br>Easements<br>Bridges and culverts<br>Buildings<br>Improvements<br>Infrastructure<br>Equipment<br>Furniture and fixtures<br>Leased equipment<br>Roads<br>Vehicles<br>Construction in progress<br>Other debits:<br>Amount available in debt<br>service fund<br>Amount to be provided for<br>retirement of long-term debt<br><b>Total assets</b><br><b>S94,720,4</b><br>Liabilities:<br>Vouchers payable<br>Due to:<br>Other quoits<br>Liabilities:<br>Youchers payable<br>Due to:<br>Other governmental agencies<br>Ling<br>Bonds payable<br>Total liabilities<br>Total liabilities<br>Total liabilities<br>Investment in general fixed assets<br>Fund balances:<br>Reserved for:<br>Inventory, travel advances-<br>sheriff, payroll and<br>and change funds<br>Debt service<br>Health and life benefits<br>Encumbrances<br>6,255,6   | 09                    |  |   |                                     |                                   |                                    |                              |                   |                            | 220,000                               | 220,000                                |
| Land<br>Easements<br>Bridges and culverts<br>Buildings<br>Improvements<br>Infrastructure<br>Equipment<br>Furniture and fixtures<br>Leased equipment<br>Roads<br>Vehicles<br>Construction in progress<br>Other debits:<br>Amount available in debt<br>service fund<br>Amount to be provided for<br>retirement of long-term debt<br>Total assets<br>System<br>Total assets<br>System<br>Vouchers payable<br>Due to:<br>Other funds<br>Other governmental agencies<br>Jibbilities<br>Sub com<br>Deferred revenues<br>20,015,4<br>SIB Loan<br>Bonds payable<br>Total liabilities<br>Fund balances and other credits:<br>Investment in general fixed assets<br>Fund balances:<br>Reserved for:<br>Inventory, travel advances-<br>sheriff, payroll and<br>and change funds<br>Parts<br>Encumbrances<br>Amount and the benefits<br>Encumbrances<br>Sub cons<br>Encumbrances<br>Sub cons<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction<br>Construction |                       |  |   |                                     |                                   |                                    |                              |                   |                            | 10,609                                | 10,609                                 |
| Easements Bridges and culverts Bridges and culverts Buildings Improvements Infrastructure Equipment Furniture and fixtures Leased equipment Roads Vehicles Construction in progress Other debits: Amount available in debt service fund Amount to be provided for retirement of long-term debt Total assets Syd,720,4 Liabilities: Vouchers payable S528,6 Due to: Other funds Amount s I,152,6 Other governmental agencies I,109,0 Deferred revenues 20,615,4 SIB Loan Bonds payable Total liabilities Fund balances: Reserved for: Inventory, travel advances- sheriff, payroll and and change funds Encumbrances Currents Encumbrances Encumbrance   |                       |  |   |                                     |                                   |                                    |                              | \$56,255          |                            | 56,255                                | 56,255                                 |
| Bridges and culverts Buildings Improvements Infrastructure Equipment Furniture and fixtures Leased equipment Roads Vehicles Construction in progress Other debits: Amount available in debt service fund Amount to be provided for retirement of long-term debt Total assets Syd4,720,4 Liabilities: Vouchers payable S528,6 Due to: Other funds Amount S1,152,6 Other governmental agencies 1,109,0 Deferred revenues 20,615,4 SIB Loan 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 Encumbrances S425,6 Unreserved:  |                       |  |   |                                     | 19,770                            |                                    |                              | 17,962,933        |                            | 17,982,703                            | 17,982,703                             |
| Buildings<br>Improvements<br>Infrastructure<br>Equipment<br>Furniture and fixtures<br>Leased equipment<br>Roads<br>Vehicles<br>Construction in progress<br>Other debits:<br>Amount available in debt<br>service fund<br>Amount to be provided for<br>retirement of long-term debt<br><b>Total assets</b><br><b>\$94,720,4</b><br><b>Liabilities:</b><br>Vouchers payable<br><b>S528,6</b><br>Due to:<br>Other funds<br>Other runts<br>Infrastructures<br>State<br>State in the service of the service of the service<br>Other diverses<br>State in the service of the service of the service<br><b>Fund balances:</b><br>Reserved for:<br>Inventory, travel advances-<br>sheriff, payroll and<br>and change funds<br>Encumbrances<br>State in the service<br>Mealth and life benefits<br>Encumbrances<br>State in the service of the service<br>Unreserved:  |                       |  |   |                                     |                                   |                                    |                              | 110,000           |                            | 110,000                               | 110,000                                |
| Improvements Infrastructure Equipment Furniture and fixtures Leased equipment Roads Vehicles Construction in progress Other debits: Amount available in debt service fund Amount to be provided for retirement of long-term debt Total assets S94,720,4 Liabilities: Vouchers payable S528,6 Due to: Other funds Ado,0 Other units 1,152,6 Other governmental agencies 1,109,0 Deferred revenues 20,615,4 SIB Loan Bonds payable Total liabilities Fund balances and other credits: Fund balances: Reserved for: Inventory, travel advances- sheriff, payroll and and change funds Encumbrances (2,55,6 Unreserved:  |                       |  |   |                                     |                                   |                                    |                              | 7,008,974         |                            | 7,008,974                             | 7,008,974                              |
| Infrastructure Equipment Furniture and fixtures Leased equipment Roads Vehicles Construction in progress Other debits: Amount available in debt service fund Amount to be provided for retirement of long-term debt Total assets Syd4,720,4 Liabilities: Vouchers payable S528,6 Due to: Other funds Other opvernmental agencies 1,109,0 Deferred revenues 20,615,4 SIB Loan Bonds payable Total liabilities Investment in general fixed assets Fund balances: Reserved for: Inventory, travel advances- sheriff, payroll and and change funds Partice Health and life benefits Encumbrances 6,255,6 Unreserved:   |                       |  |   |                                     |                                   |                                    |                              | 112,443,546       |                            | 112,443,546                           | 112,442,135                            |
| Equipment Furniture and fixtures Leased equipment Roads Vehicles Construction in progress Other debits: Amount to be provided for retirement of long-term debt Total assets S94,720,4 Liabilities: Vouchers payable Liabilities: Vouchers payable S528,6 Due to: Other query and other credits Liabilities: Vouchers payable S528,6 Due to: Other query and other credits Liabilities: Total liabilities 23,445,77 Fund balances and other credits: Investment in general fixed assets Fund balances: Reserved for: Inventory, travel advances- sheriff, payroll and and change funds Payrol Payrol Deterse Fund balances Second State Sta   |                       |  |   |                                     |                                   |                                    |                              | 16,066,762        |                            | 16,066,762                            | 16,066,762                             |
| Furniture and fixtures<br>Leased equipment<br>Roads<br>Vehicles<br>Construction in progress<br>Other debits:<br>Amount available in debt<br>service fund<br>Amount to be provided for<br>retirement of long-term debt<br><b>Total assets</b><br><b>\$94,720,4</b><br><b>Liabilities:</b><br>Vouchers payable<br>Due to:<br>Other funds<br>Other governmental agencies<br>I,109,0<br>Deferred revenues<br>20,615,4<br>SIB Loan<br>Bonds payable<br><b>Total liabilities</b><br><b>Z3,445,7</b><br><b>Fund balances and other credits:</b><br>Investment in general fixed assets<br>Fund balances:<br>Reserved for:<br>Inventory, travel advances-<br>sheriff, payroll and<br>and change funds<br>Debt service<br>Health and life benefits<br>Encumbrances<br>6,255,6<br>Unreserved:   |                       |  |   |                                     | 955,859                           |                                    |                              | 7,772,239         |                            | 8,728,098                             | 8,728,098                              |
| Leased equipment<br>Roads<br>Vehicles<br>Construction in progress<br>Other debits:<br>Amount available in debt<br>service fund<br>Amount to be provided for<br>retirement of long-term debt<br><b>Total assets</b><br><b>\$94,720,4</b><br><b>Liabilities:</b><br>Vouchers payable<br><b>Construction of the second seco</b>   |                       |  |   |                                     | 8,806,194                         |                                    |                              | 23,108,043        |                            | 31,914,237                            | 31,415,991                             |
| Roads       Vehicles         Construction in progress       Other debits:         Amount available in debt       service fund         Amount to be provided for       retirement of long-term debt         Total assets       \$94,720,4         Liabilities, equity and other credits   |                       |  |   |                                     |                                   |                                    |                              | 248,727           |                            | 248,727                               | 196,532                                |
| Vehicles<br>Construction in progress<br>Other debits:<br>Amount available in debt<br>service fund<br>Amount to be provided for<br>retirement of long-term debt<br><b>Total assets</b><br>S94,720,4<br>Liabilities, equity and other credits<br>Liabilities, equity and other credits<br>Uouchers payable<br>S528,6<br>Due to:<br>Other funds<br>Other governmental agencies<br>1,109,0<br>Other governmental agencies<br>1,109,0<br>Other governmental agencies<br>1,109,0<br>Deferred revenues<br>20,615,4<br>SIB Loan<br>Bonds payable<br><b>Total liabilities</b><br>23,445,7<br>Fund balances and other credits:<br>Investment in general fixed assets<br>Fund balances:<br>Reserved for:<br>Inventory, travel advances-<br>sheriff, payroll and<br>and change funds<br>97,5<br>Debt service<br>Health and life benefits<br>Encumbrances<br>6,255,6<br>Unreserved:   |                       |  |   |                                     |                                   |                                    |                              | 249,003           |                            | 249,003                               | 249,003                                |
| Construction in progress<br>Other debits:<br>Amount available in debt<br>service fund<br>Amount to be provided for<br>retirement of long-term debt<br><b>Total assets</b><br><b>S</b> 94,720,4<br><b>Liabilities:</b><br>Vouchers payable<br><b>Liabilities:</b><br>Vouchers payable<br>S528,6<br>Due to:<br>Other funds<br>Other querent agencies<br>1,109,0<br>Deferred revenues<br>20,615,4<br>SIB Loan<br>Bonds payable<br><b>Total liabilities</b><br><b>23,445,7</b><br><b>Fund balances and other credits:</b><br>Investment in general fixed assets<br>Fund balances:<br>Reserved for:<br>Inventory, travel advances-<br>sheriff, payroll and<br>and change funds<br>Poteb service<br>Health and life benefits<br>Encumbrances<br>6,255,6<br>Unreserved:   |                       |  |   |                                     |                                   |                                    |                              | 26,547,927        |                            | 26,547,927                            | 26,547,927                             |
| Other debits:         Amount available in debt         service fund         Amount to be provided for         retirement of long-term debt         Total assets         S94,720,4         Liabilities, equity and other credits         Liabilities:         Vouchers payable         S528,6         Due to:         Other governmental agencies         1,152,6         Other governmental agencies         1,152,6         Other governmental agencies         1,152,6         Other governmental agencies         1,109,0         Deferred revenues         20,615,4         SIB Loan         Bonds payable         Total liabilities         23,445,7         Fund balances and other credits:         Investment in general fixed assets         Fund balances:         Reserved for:         Inventory, travel advances-         sheriff, payroll and         and change funds       97,5         Debt service         Health and life benefits         Encumbrances       6,255,6         Unreserved:   |                       |  |   |                                     | 17,385                            |                                    |                              | 8,411,547         |                            | 8,428,932                             | 8,087,939                              |
| Amount available in debt<br>service fund<br>Amount to be provided for<br>retirement of long-term debt<br>Total assets \$94,720,4<br>Liabilities;<br>Vouchers payable \$528,6<br>Due to:<br>Other governmental agencies 1,109,0<br>Other units 1,152,6<br>Other governmental agencies 20,615,4<br>SIB Loan<br>Bonds payable 23,445,7<br>Fund balances and other credits:<br>Investment in general fixed assets<br>Fund balances:<br>Reserved for:<br>Inventory, travel advances-<br>sheriff, payroll and<br>and change funds 97,5<br>Debt service<br>Health and life benefits<br>Encumbrances 6,255,6<br>Unreserved:  |                       |  |   |                                     | 1,709,604                         |                                    |                              | 44,890,788        |                            | 46,600,392                            | 45,854,948                             |
| service fund Amount to be provided for retirement of long-term debt Total assets \$94,720,4 Liabilities; Liabilities; Vouchers payable Liabilities: Vouchers payable S528,6 Due to: Other funds Other redits (1,152,6 Other governmental agencies) Other governmental agencies (1,109,0 Deferred revenues) 20,615,4 SIB Loan Bonds payable Total liabilities 23,445,7 Fund balances and other credits: Investment in general fixed assets Fund balances: Reserved for: Inventory, travel advances- sheriff, payroll and and change funds 97,5 Debt service Health and life benefits Encumbrances (2,25,6)  |                       |  |   |                                     |                                   |                                    |                              |                   |                            |                                       |  |
| Amount to be provided for<br>retirement of long-term debt<br>Total assets \$94,720,4<br>Liabilities, equity and other credits<br>Liabilities:<br>Vouchers payable \$528,6<br>Due to:<br>Other funds 40,0<br>Other units 1,152,6<br>Other governmental agencies 1,109,0<br>Deferred revenues 20,615,4<br>SIB Loan<br>Bonds payable 23,445,7<br>Fund balances and other credits:<br>Investment in general fixed assets<br>Fund balances:<br>Reserved for:<br>Inventory, travel advances-<br>sheriff, payroll and<br>and change funds 97,5<br>Debt service<br>Health and life benefits<br>Encumbrances 6,255,6<br>Unreserved:   |                       |  |   |                                     |                                   |                                    |                              |                   |                            |                                       |  |
| retirement of long-term debt<br>Total assets \$94,720,4<br>Liabilities, equity and other credits<br>Liabilities:<br>Vouchers payable \$528,6<br>Due to:<br>Other funds 40,0<br>Other units 1,152,6<br>Other governmental agencies 1,109,0<br>Deferred revenues 20,615,4<br>SIB Loan<br>Bonds payable 23,445,7<br>Fund balances and other credits:<br>Investment in general fixed assets<br>Fund balances:<br>Reserved for:<br>Inventory, travel advances-<br>sheriff, payroll and<br>and change funds 97,5<br>Debt service<br>Health and life benefits<br>Encumbrances 6,255,6<br>Unreserved:  |                       |  |   |                                     |                                   |                                    |                              |                   | \$2,868,490                | 2,868,490                             | 2,024,766                              |
| Total assets     \$94,720,4       Liabilities, equity and other credits     Liabilities;       Vouchers payable     \$528,6       Due to:     Other funds       Other funds     40,0       Other units     1,152,6       Other governmental agencies     1,09,0       Deferred revenues     20,615,4       SIB Loan     23,445,7       Fund balances and other credits:     Investment in general fixed assets       Fund balances:     Reserved for:       Inventory, travel advances-     sheriff, payroll and       and change funds     97,5       Debt service     Health and life benefits       Encumbrances     6,255,6       Unreserved:     54,255,6   |                       |  |   |                                     |                                   |                                    |                              |                   |                            |                                       |  |
| Liabilities, equity and other credits Liabilities: Vouchers payable \$528,6 Due to: Other funds 40,0 Other units 1,152,6 Other governmental agencies 1,109,0 Deferred revenues 20,615,4 SIB Loan Bonds payable Total liabilities 23,445,7 Fund balances and other credits: Investment in general fixed assets Fund balances: Reserved for: Inventory, travel advances- sheriff, payroll and and change funds 97,5 Debt service Health and life benefits Encumbrances 6,255,6 Unreserved:   |                       |  |   |                                     | 2,814,000                         |                                    |                              |                   | 172,408,912                | 175,222,912                           | 176,066,636                            |
| Liabilities:<br>Vouchers payable \$528,6<br>Due to:<br>Other funds 40,0<br>Other units 1,152,6<br>Other governmental agencies 1,109,0<br>Deferred revenues 20,615,4<br>SIB Loan<br>Bonds payable<br>Total liabilities 23,445,7<br>Fund balances and other credits:<br>Investment in general fixed assets<br>Fund balances:<br>Reserved for:<br>Inventory, travel advances-<br>sheriff, payroll and<br>and change funds 97,5<br>Debt service<br>Health and life benefits<br>Encumbrances 6,255,6<br>Unreserved:   | 63                    | \$29,741,572   | \$2,868,490                               | \$39,661,345                        | \$17,357,211                      | \$5,794,078                        | \$7,794,332                  | \$264,876,744     | \$175,277,402              | \$638,091,637                         | \$646,818,385                          |
| Deferred revenues 20,615,4<br>SIB Loan<br>Bonds payable<br>Total liabilities 23,445,7<br>Fund balances and other credits:<br>Investment in general fixed assets<br>Fund balances:<br>Reserved for:<br>Inventory, travel advances-<br>sheriff, payroll and<br>and change funds 97,5<br>Debt service<br>Health and life benefits<br>Encumbrances 6,255,6<br>Unreserved:  | 00<br>07              | \$648,870<br>396,330<br>87,918                               |   | \$300,279                           | \$111,750<br>118,750              | \$2,019<br>150,000                 | \$700<br>30,000<br>2,135,936 |                   |                            | \$1,592,260<br>616,330<br>3,495,211   | \$4,655,525<br>906,052<br>3,690,817    |
| SIB Loan<br>Bonds payable<br>Total liabilities 23,445,7<br>Fund balances and other credits:<br>Investment in general fixed assets<br>Fund balances:<br>Reserved for:<br>Inventory, travel advances-<br>sheriff, payroll and<br>and change funds 97,5<br>Debt service<br>Health and life benefits<br>Encumbrances 6,255,6<br>Unreserved:  | 52                    | 40,512   |   |                                     | 14,431                            |                                    | 5,627,696                    |                   |                            | 6,791,691                             | 6,916,761                              |
| Bonds payable<br>Total liabilities 23,445,7<br>Fund balances and other credits:<br>Investment in general fixed assets<br>Fund balances:<br>Reserved for:<br>Inventory, travel advances-<br>sheriff, payroll and<br>and change funds 97,5<br>Debt service<br>Health and life benefits<br>Encumbrances 6,255,6<br>Unreserved:  | 72                    |  |   |                                     |                                   |                                    |                              |                   |                            | 20,615,472                            | 20,111,271                             |
| Total liabilities     23,445,7       Fund balances and other credits:     Investment in general fixed assets       Fund balances:     Reserved for:       Inventory, travel advances-     sheriff, payroll and       and change funds     97,5       Debt service     Health and life benefits       Encumbrances     6,255,6       Unreserved:     6,255,6  |                       |  |   |                                     |                                   |                                    |                              |                   | \$4,632,402                | 4,632,402                             | 4,632,402                              |
| Fund balances and other credits:<br>Investment in general fixed assets<br>Fund balances:<br>Reserved for:<br>Inventory, travel advances-<br>sheriff, payroll and<br>and change funds<br>Debt service<br>Health and life benefits<br>Encumbrances<br>Queres 6,255,6<br>Unreserved:  |                       |  |   |                                     | 2,814,000                         |                                    |                              |                   | 170,645,000                | 173,459,000                           | 173,459,000                            |
| Investment in general fixed assets<br>Fund balances:<br>Reserved for:<br>Inventory, travel advances-<br>sheriff, payroll and<br>and change funds<br>Debt service<br>Health and life benefits<br>Encumbrances<br>Question 255,6<br>Unreserved:  | 73                    | 1,173,630  |   | 300,279                             | 3,058,931                         | 152,019                            | 7,794,332                    |                   | 175,277,402                | 211,202,366                           | 214,371,828                            |
| and change funds 97,5<br>Debt service<br>Health and life benefits<br>Encumbrances 6,255,6<br>Unreserved:   |                       |  |   |                                     | 11,508,812                        |                                    |                              | \$264,876,744     |                            | 276,385,556                           | 274,747,267                            |
| and change funds 97,5<br>Debt service<br>Health and life benefits<br>Encumbrances 6,255,6<br>Unreserved:   |                       |  |   |                                     |                                   |                                    |                              |                   |                            |                                       |  |
| Debt service<br>Health and life benefits<br>Encumbrances 6,255,6<br>Unreserved:  |                       |  |   |                                     |                                   |                                    |                              |                   |                            | 97,510                                | 99,260                                 |
| Encumbrances 6,255,6<br>Unreserved:  | 10                    |  | \$2,868,490                               |                                     |                                   |                                    |                              |                   |                            | 2,868,490                             | 2,024,766                              |
| Unreserved:  | 10                    |  |   |                                     |                                   | 5,642,059                          |                              |                   |                            | 5,642,059                             | 6,353,410                              |
| Unreserved:  | 10                    |  |   | 4,237,469                           | 33,519                            |                                    |                              |                   |                            | 17,074,255                            | 18,206,008                             |
| Designated for:  |                       | 6,547,649  |   |                                     |                                   |                                    |                              |                   |                            |                                       |  |
|  |                       | 6,547,649  |   |                                     |                                   |                                    |                              |                   |                            |                                       |  |
| Capital projects   |                       | 6,547,649  |   |                                     |                                   |                                    |                              |                   |                            |                                       | 25 205 644                             |
| Current year's expenditures 32,388,6   |                       | 6,547,649  |   | 35,123,597                          |                                   |                                    |                              |                   |                            | 35,123,597                            | 55,205.044                             |
| Unforseen emergency 37,945,5   | 18                    | 6,547,649  |   | 35,123,597                          | 2,755.949                         |                                    |                              |                   |                            |                                       |  |
| Undesignated (5,412,6  | 18<br>43              |  |   | 35,123,597                          | 2,755,949                         |                                    |                              |                   |                            | 52,716,839                            | 35,205,644<br>44,869,111<br>37,945,572 |
| Total equity and other credits         71,274,6  | 18<br>43<br>72        | 17,572,247   |   | 35,123,597                          | 2,755,949                         |                                    |                              |                   |                            | 52,716,839<br>37,945,572              | 44,869,111<br>37,945,572               |
| Total liabilities, equity  | 18<br>43<br>72<br>53) | 17,572,247<br>4,448,046                                      | 2.868.490                                 |                                     |                                   | 5,642,059                          |                              | 264.876 744       |                            | 52,716,839<br>37,945,572<br>(964,607) | 44,869,111<br>37,945,572<br>12,995,519 |
| and other credits \$94,720,4   | 18<br>43<br>72<br>53) | 17,572,247   | 2,868,490                                 | 35,123,597<br>39,361,066            | 2,755,949                         | 5,642,059                          |                              | 264,876,744       |                            | 52,716,839<br>37,945,572              | 44,869,111<br>37,945,572               |

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