

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

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types	Capital Assets	General Long-Term Debt	Totals	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise Fund	Internal Service			Agency	(As of May 7, 2018) April 30, 2018
<b>Assets and other debits</b>										
<b>Assets:</b>										
Cash and investments	\$147,292,395	\$27,871,401	\$5,297,268	\$43,608,183	\$2,043,682	\$6,373,118	\$8,436,623		\$240,922,670	
Receivables(net of allowances for taxes)	24,223,078	390,949	35,799			37,758			24,687,584	
Due from other funds	220,000								220,000	
Inventory of supplies	9,009								9,009	
Artwork							\$56,255		56,255	
Land					19,770		17,962,933		17,982,703	
Easements							110,000		110,000	
Bridges and culverts							7,008,976		7,008,976	
Buildings							112,040,609		112,040,609	
Improvements							16,228,847		16,228,847	
Infrastructure					1,071,490		7,772,239		8,843,729	
Equipment					13,141,013		18,745,726		31,886,739	
Furniture and fixtures							196,532		196,532	
Leased equipment							249,004		249,004	
Roads							26,547,926		26,547,926	
Vehicles					42,734		7,385,194		7,427,928	
Construction in progress							44,069,618		44,069,618	
<b>Other debits:</b>										
Amount available in debt service fund								\$5,333,067	5,333,067	
Amount to be provided for retirement of general long-term debt								170,486,933	170,486,933	
<b>Total assets</b>	<b>\$171,744,482</b>	<b>\$28,262,350</b>	<b>\$5,333,067</b>	<b>\$43,608,183</b>	<b>\$16,318,689</b>	<b>\$6,410,876</b>	<b>\$8,436,623</b>	<b>\$258,373,859</b>	<b>\$175,820,000</b>	<b>\$714,308,129</b>
<b>Liabilities, equity and other credits</b>										
<b>Liabilities:</b>										
Vouchers payable	\$513,064	\$329,537		\$942,640	\$617	\$2,095	\$50		\$1,788,003	
<b>Due to:</b>										
Other funds	40,000	283,528				150,000	30,404		503,932	
Other units	1,085,301	69,994			117,750		2,319,853		3,592,898	
Other governmental agencies	698,028	38,464			3,743		6,086,316		6,826,551	
Deferred revenues	20,125,254								20,125,254	
SIB Loan								\$4,920,000	4,920,000	
General obligation bonds payable								170,900,000	170,900,000	
<b>Total liabilities</b>	<b>22,461,647</b>	<b>721,523</b>		<b>942,640</b>	<b>122,110</b>	<b>152,095</b>	<b>8,436,623</b>	<b>175,820,000</b>	<b>208,656,638</b>	
<b>Fund balances and other credits:</b>										
Investment in general fixed assets					14,314,269		\$258,373,859		272,688,128	
<b>Fund balances:</b>										
<b>Reserved for:</b>										
Inventory, travel advances-sheriff, payroll and change funds	99,260								99,260	
Debt service			\$5,333,067						5,333,067	
Health and life benefits						6,258,781			6,258,781	
Encumbrances	4,434,193	4,757,234		4,241,996	17,132				13,450,555	
<b>Unreserved:</b>										
<b>Designated for:</b>										
Capital projects				38,423,547					38,423,547	
Current year's expenditures	34,939,364	21,069,201			1,865,178				57,873,743	
Unforeseen emergency	30,000,000								30,000,000	
Undesignated	79,810,018	1,714,392							81,524,410	
<b>Total equity and other credits</b>	<b>149,282,835</b>	<b>27,540,827</b>	<b>5,333,067</b>	<b>42,665,543</b>	<b>16,196,579</b>	<b>6,258,781</b>	<b>258,373,859</b>	<b>\$175,820,000</b>	<b>505,651,491</b>	
<b>Total liabilities, equity and other credits</b>	<b>\$171,744,482</b>	<b>\$28,262,350</b>	<b>\$5,333,067</b>	<b>\$43,608,183</b>	<b>\$16,318,689</b>	<b>\$6,410,876</b>	<b>\$8,436,623</b>	<b>\$258,373,859</b>	<b>\$175,820,000</b>	<b>\$714,308,129</b>

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