

County of El Paso, Texas
 Unaudited Consolidated Balance Sheet - All Fund Types and Account Groups
 December 31, 2017

	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 January 11, 2018) December 31, 2017
Assets and other debits										
Assets:										
Cash and investments	\$114,869,398	\$30,971,373	\$9,984,649	\$42,611,632	\$2,095,050	\$6,579,831	\$8,985,526		\$216,097,459	
Receivables(net of allowances for taxes)	21,225,350	466,707				13,697			21,705,754	
Due from other funds	220,000								220,000	
Inventory of supplies	4,713								4,713	
Artwork							\$56,255		56,255	
Land					19,770		17,962,933		17,982,703	
Easements							110,000		110,000	
Bridges and culverts							7,111,418		7,111,418	
Buildings							119,131,697		119,131,697	
Improvements							6,992,665		6,992,665	
Infrastructure					1,071,490		8,138,652		9,210,142	
Equipment					13,147,789		17,588,869		30,736,658	
Furniture and fixtures							243,817		243,817	
Leased equipment							359,416		359,416	
Roads							28,389,892		28,389,892	
Vehicles					42,734		8,367,548		8,410,282	
Construction in progress							57,037,789		57,037,789	
Other debits:										
Amount available in debt service fund								\$9,984,649	9,984,649	
Amount to be provided for retirement of general long-term debt								178,400,351	178,400,351	
Total assets	\$136,319,461	\$31,438,080	\$9,984,649	\$42,611,632	\$16,376,833	\$6,593,528	\$8,985,526	\$271,490,951	\$188,385,000	\$712,185,660
Liabilities, equity and other credits										
Liabilities:										
Vouchers payable	\$199,026	\$263,185		\$1,481,853	\$449	\$2,607			\$1,947,120	
Due to:										
Other funds	48,025					150,000	\$30,404		228,429	
Other units	1,041,546	79,077			116,100		1,770,336		3,007,059	
Other governmental agencies	1,269,961	37,770			11,587		7,184,786		8,504,104	
Deferred revenues	20,139,603								20,139,603	
SIB Loan								\$4,920,000	4,920,000	
General obligation bonds payable								183,465,000	183,465,000	
Total liabilities	22,698,161	380,032		1,481,853	128,136	152,607	8,985,526	188,385,000	222,211,315	
Fund balances and other credits:										
Investment in general fixed assets					14,281,784		\$271,490,951		285,772,735	
Fund balances:										
Reserved for:										
Inventory, travel advances-sheriff, payroll and change funds	99,260								99,260	
Debt service			\$9,984,649						9,984,649	
Health and life benefits						6,440,921			6,440,921	
Encumbrances	7,218,090	5,941,336		5,695,444	18,942				18,873,812	
Unreserved:										
Designated for:										
Capital projects				35,434,335					35,434,335	
Current year's expenditures	34,939,364	21,955,374			1,947,971				58,842,709	
Unforeseen emergency	30,000,000								30,000,000	
Undesignated	41,364,586	3,161,338							44,525,924	
Total equity and other credits	113,621,300	31,058,048	9,984,649	41,129,779	16,248,697	6,440,921	271,490,951	\$188,385,000	489,974,345	
Total liabilities, equity and other credits	\$136,319,461	\$31,438,080	\$9,984,649	\$42,611,632	\$16,376,833	\$6,593,528	\$8,985,526	\$271,490,951	\$188,385,000	\$712,185,660

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