

**County of El Paso, Texas**  
**Unaudited Consolidated Balance Sheet - All Fund Types and Account Groups**  
**February 28, 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 March 8, 2018)
<b>Assets and other debits</b>										
<b>Assets:</b>										
Cash and investments	\$177,929,191	\$30,445,759	\$4,932,663	\$41,173,346	\$2,073,413	\$6,474,861	\$6,265,717			\$269,294,950
Receivables(net of allowances for taxes)	23,883,385	648,751	20,296			24,394				24,576,826
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								7,111,418		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					13,141,013			17,588,869		30,729,882
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
<b>Other debits:</b>										
Amount available in debt service fund									\$4,952,959	4,952,959
Amount to be provided for retirement of general long-term debt									170,867,041	170,867,041
<b>Total assets</b>	<b>\$202,041,585</b>	<b>\$31,094,510</b>	<b>\$4,952,959</b>	<b>\$41,173,346</b>	<b>\$16,348,420</b>	<b>\$6,499,255</b>	<b>\$6,265,717</b>	<b>\$271,490,951</b>	<b>\$175,820,000</b>	<b>\$755,686,743</b>
<b>Liabilities, equity and other credits</b>										
<b>Liabilities:</b>										
Vouchers payable	794,925.00	\$796,351		\$1,691,506	\$563	\$2,120	\$11,332			\$3,296,797
Due to:										
Other funds	48,025	523,161				150,000	30,404			751,590
Other units	1,071,874	84,949			116,900		2,078,014			3,351,737
Other governmental agencies	1,100,439	37,770			2,191		4,145,967			5,286,367
Deferred revenues	20,105,716									20,105,716
SIB Loan									\$4,920,000	4,920,000
General obligation bonds payable									170,900,000	170,900,000
<b>Total liabilities</b>	<b>23,120,979</b>	<b>1,442,231</b>		<b>1,691,506</b>	<b>119,654</b>	<b>152,120</b>	<b>6,265,717</b>		<b>175,820,000</b>	<b>208,612,207</b>
<b>Fund balances and other credits:</b>										
Investment in general fixed assets					14,275,008			\$271,490,951		285,765,959
Fund balances:										
Reserved for:										
Inventory, travel advances-sheriff, payroll and change funds	99,260									99,260
Debt service			\$4,952,959							4,952,959
Health and life benefits						6,347,135				6,347,135
Encumbrances	5,231,953	5,536,166		4,479,573	20,841					15,268,533
Unreserved:										
Designated for:										
Capital projects				35,002,267						35,002,267
Current year's expenditures	34,939,364	21,211,037			1,932,917					58,083,318
Unforeseen emergency	30,000,000									30,000,000
Undesignated	108,650,029	2,905,076								111,555,105
<b>Total equity and other credits</b>	<b>178,920,606</b>	<b>29,652,279</b>	<b>4,952,959</b>	<b>39,481,840</b>	<b>16,228,766</b>	<b>6,347,135</b>		<b>271,490,951</b>		<b>547,074,536</b>
<b>Total liabilities, equity and other credits</b>	<b>\$202,041,585</b>	<b>\$31,094,510</b>	<b>\$4,952,959</b>	<b>\$41,173,346</b>	<b>\$16,348,420</b>	<b>\$6,499,255</b>	<b>\$6,265,717</b>	<b>\$271,490,951</b>	<b>\$175,820,000</b>	<b>\$755,686,743</b>

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