

County of El Paso, Texas  
 Unaudited Consolidated Balance Sheet - All Fund Types and Account Groups  
 January 31, 2018

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types	Capital Assets	General Long-Term Debt	Totals (As of February 13, 2018) January 31, 2018	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise Fund	Internal Service				Agency
<b>Assets and other debits</b>										
<b>Assets:</b>										
Cash and investments	\$149,816,984	\$30,434,354	\$16,033,533	\$42,165,783	\$2,114,408	\$5,967,943	\$6,561,994		\$253,094,999	
Receivables(net of allowances for taxes)	25,403,035	603,944	10,088			19,224			26,036,291	
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	
<b>Other debits:</b>										
Amount available in debt service fund								\$16,043,621	16,043,621	
Amount to be provided for retirement of general long-term debt								172,341,379	172,341,379	
<b>Total assets</b>	<b>\$175,444,732</b>	<b>\$31,038,298</b>	<b>\$16,043,621</b>	<b>\$42,165,783</b>	<b>\$16,396,191</b>	<b>\$5,987,167</b>	<b>\$6,561,994</b>	<b>\$271,490,951</b>	<b>\$188,385,000</b>	<b>\$753,513,737</b>
<b>Liabilities, equity and other credits</b>										
<b>Liabilities:</b>										
Vouchers payable	\$1,134,545	\$339,904		\$1,796,507	\$910	\$2,095	\$31,487		\$3,305,448	
<b>Due to:</b>										
Other funds	48,025					150,000	30,404		228,429	
Other units	1,040,074	90,842			116,400		1,710,136		2,957,452	
Other governmental agencies	443,416	37,770			12,170		4,789,967		5,283,323	
Deferred revenues	20,139,286								20,139,286	
SIB Loan								\$4,920,000	4,920,000	
General obligation bonds payable								183,465,000	183,465,000	
<b>Total liabilities</b>	<b>22,805,346</b>	<b>468,516</b>		<b>1,796,507</b>	<b>129,480</b>	<b>152,095</b>	<b>6,561,994</b>	<b>188,385,000</b>	<b>220,298,938</b>	
<b>Fund balances and other credits:</b>										
Investment in general fixed assets					14,281,783		\$271,490,951		285,772,734	
<b>Fund balances:</b>										
<b>Reserved for:</b>										
Inventory, travel advances-sheriff, payroll and change funds	99,260								99,260	
Debt service			\$16,043,621						16,043,621	
Health and life benefits						5,835,072			5,835,072	
Encumbrances	5,539,202	5,836,254		4,927,881	18,305				16,321,642	
<b>Unreserved:</b>										
<b>Designated for:</b>										
Capital projects				35,441,395					35,441,395	
Current year's expenditures	34,939,364	22,213,523			1,966,623				59,119,510	
Unforeseen emergency	30,000,000								30,000,000	
Undesignated	82,061,560	2,520,005							84,581,565	
<b>Total equity and other credits</b>	<b>152,639,386</b>	<b>30,569,782</b>	<b>16,043,621</b>	<b>40,369,276</b>	<b>16,266,711</b>	<b>5,835,072</b>	<b>271,490,951</b>		<b>533,214,799</b>	
<b>Total liabilities, equity and other credits</b>	<b>\$175,444,732</b>	<b>\$31,038,298</b>	<b>\$16,043,621</b>	<b>\$42,165,783</b>	<b>\$16,396,191</b>	<b>\$5,987,167</b>	<b>\$6,561,994</b>	<b>\$271,490,951</b>	<b>\$188,385,000</b>	<b>\$753,513,737</b>

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