

County of El Paso, Texas  
**Unaudited Consolidated Balance Sheet - All Fund Types and Account Groups**  
 August 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 September 12, 2017 August 31, 2017
<b>Assets and other debits</b>										
<b>Assets:</b>										
Cash and investments	\$97,022,318	\$32,075,875	\$1,106,329	\$45,271,462	\$2,132,128	\$7,314,940	\$9,263,588			\$194,186,640
Receivables(net of allowances for taxes)	22,292,976	447,295				32,276				22,772,547
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					13,141,013		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									\$1,106,329	1,106,329
Amount to be provided for retirement of general long-term debt									186,238,671	186,238,671
<b>Total assets</b>	<b>\$119,540,007</b>	<b>\$32,523,170</b>	<b>\$1,106,329</b>	<b>\$45,271,462</b>	<b>\$16,407,135</b>	<b>\$7,347,216</b>	<b>\$9,263,588</b>	<b>\$271,490,951</b>	<b>\$187,345,000</b>	<b>\$690,294,858</b>
<b>Liabilities, equity and other credits</b>										
<b>Liabilities:</b>										
Vouchers payable	\$940,227	\$108,859		\$1,410,053	\$220	\$2,427				\$2,461,786
Due to:										
Other funds	48,025					150,000	\$30,404			228,429
Other units	1,138,278	92,957			115,750		1,736,075			3,083,060
Other governmental agencies	1,109,307	32,098			8,531		7,497,109			8,647,045
Deferred revenues	18,745,259									18,745,259
General obligation bonds payable									\$187,345,000	187,345,000
<b>Total liabilities</b>	<b>21,981,096</b>	<b>233,914</b>		<b>1,410,053</b>	<b>124,501</b>	<b>152,427</b>	<b>9,263,588</b>		<b>187,345,000</b>	<b>220,510,579</b>
<b>Fund balances and other credits:</b>										
Investment in general fixed assets					14,275,007			\$271,490,951		285,765,958
Fund balances:										
Reserved for:										
Inventory, travel advances-sheriff, payroll and change funds	99,260									99,260
Debt service			\$1,106,329							1,106,329
Health and life benefits						7,194,789				7,194,789
Encumbrances	3,895,360	4,123,864		6,149,072	46,749					14,215,045
Unreserved:										
Designated for:										
Capital projects				37,712,337						37,712,337
Current year's expenditures	27,299,992	11,098,309			1,960,878					40,359,179
Unforeseen emergency	30,000,000									30,000,000
Undesignated	36,264,299	17,067,083								53,331,382
<b>Total equity and other credits</b>	<b>97,558,911</b>	<b>32,289,256</b>	<b>1,106,329</b>	<b>43,861,409</b>	<b>16,282,634</b>	<b>7,194,789</b>		<b>271,490,951</b>		<b>469,784,279</b>
<b>Total liabilities, equity and other credits</b>	<b>\$119,540,007</b>	<b>\$32,523,170</b>	<b>\$1,106,329</b>	<b>\$45,271,462</b>	<b>\$16,407,135</b>	<b>\$7,347,216</b>	<b>\$9,263,588</b>	<b>\$271,490,951</b>	<b>\$187,345,000</b>	<b>\$690,294,858</b>

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