## County of El Paso, Texas Unaudited Consolidated Balance Sheet - All Fund Types and Account Groups September 30, 2017

	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Types			Totals
		Special	Debt	Capital	Enterprise	Internal		Capital	General Long-	(As of November 21, 2017)
	General	Revenue	Service	Projects	Fund	Service	Agency	Assets	Term Debt	September 30, 2017
Assets and other debits										
Assets:										
Cash and investments	\$87,924,201	\$31,801,520	\$803,976	\$44,626,464	\$2,226,550	\$7,435,160	\$9,012,378			\$183,830,249
Receivables(net of allow-										
ances for taxes)	26,378,605	3,801,090		3,017			1,000			30,183,712
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
· ·								119,131,697		119,131,697
Buildings										
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
Other debits:										
Amount available in debt										
service fund									\$803,976	803,976
									\$603,970	803,970
Amount to be provided for										
retirement of general										
long-term debt									186,286,024	186,286,024
Total assets	\$114,527,519	\$35,602,610	\$803,976	\$44,629,481	\$16,501,557	\$7,435,160	\$9,013,378	\$271,490,951	\$187,090,000	\$687,094,632
Liabilities, equity and other credits										
Liabilities:										
Liabilities: Vouchers payable	9 139 713 00	\$2,412,824		\$1 870 909	\$69 591	\$80 976	\$267.738			\$13.841.751
Vouchers payable	9,139,713.00	\$2,412,824		\$1,870,909	\$69,591	\$80,976	\$267,738			\$13,841,751
Vouchers payable Due to:				\$1,870,909	\$69,591					
Vouchers payable Due to: Other funds	48,025	179,170		\$1,870,909		\$80,976 150,000	30,404			407,599
Vouchers payable Due to: Other funds Other units	48,025 1,086,596	179,170 70,982		\$1,870,909	115,900		30,404 1,672,777			407,599 2,946,255
Vouchers payable Due to: Other funds Other units Other governmental agencies	48,025 1,086,596 123,227	179,170		\$1,870,909			30,404			407,599 2,946,255 7,213,253
Vouchers payable Due to: Other funds Other units	48,025 1,086,596	179,170 70,982		\$1,870,909	115,900		30,404 1,672,777			407,599 2,946,255
Vouchers payable Due to: Other funds Other units Other governmental agencies	48,025 1,086,596 123,227	179,170 70,982		\$1,870,909	115,900		30,404 1,672,777		\$187,090,000	407,599 2,946,255 7,213,253
Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues	48,025 1,086,596 123,227	179,170 70,982		\$1,870,909	115,900		30,404 1,672,777		\$187,090,000 187,090,000	407,599 2,946,255 7,213,253 18,697,148
Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues General obligation bonds payable Total liabilities	48,025 1,086,596 123,227 18,697,148	179,170 70,982 37,770			115,900 9,797	150,000	30,404 1,672,777 7,042,459			407,599 2,946,255 7,213,253 18,697,148 187,090,000
Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues General obligation bonds payable Total liabilities  Fund balances and other credits:	48,025 1,086,596 123,227 18,697,148	179,170 70,982 37,770			115,900 9,797 195,288	150,000	30,404 1,672,777 7,042,459	\$271.400.051		407,599 2,946,255 7,213,253 18,697,148 187,090,000 230,196,006
Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues General obligation bonds payable Total liabilities  Fund balances and other credits: Investment in general fixed assets	48,025 1,086,596 123,227 18,697,148	179,170 70,982 37,770			115,900 9,797	150,000	30,404 1,672,777 7,042,459	\$271,490,951		407,599 2,946,255 7,213,253 18,697,148 187,090,000
Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues General obligation bonds payable Total liabilities  Fund balances and other credits: Investment in general fixed assets Fund balances:	48,025 1,086,596 123,227 18,697,148	179,170 70,982 37,770			115,900 9,797 195,288	150,000	30,404 1,672,777 7,042,459	\$271,490,951		407,599 2,946,255 7,213,253 18,697,148 187,090,000 230,196,006
Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues General obligation bonds payable Total liabilities  Fund balances and other credits: Investment in general fixed assets Fund balances: Reserved for:	48,025 1,086,596 123,227 18,697,148	179,170 70,982 37,770			115,900 9,797 195,288	150,000	30,404 1,672,777 7,042,459	\$271,490,951		407,599 2,946,255 7,213,253 18,697,148 187,090,000 230,196,006
Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues General obligation bonds payable Total liabilities  Fund balances and other credits: Investment in general fixed assets Fund balances:	48,025 1,086,596 123,227 18,697,148	179,170 70,982 37,770			115,900 9,797 195,288	150,000	30,404 1,672,777 7,042,459	\$271,490,951		407,599 2,946,255 7,213,253 18,697,148 187,090,000 230,196,006
Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues General obligation bonds payable Total liabilities  Fund balances and other credits: Investment in general fixed assets Fund balances: Reserved for:	48,025 1,086,596 123,227 18,697,148	179,170 70,982 37,770			115,900 9,797 195,288	150,000	30,404 1,672,777 7,042,459	\$271,490,951		407,599 2,946,255 7,213,253 18,697,148 187,090,000 230,196,006
Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues General obligation bonds payable Total liabilities  Fund balances and other credits: Investment in general fixed assets Fund balances: Reserved for: Inventory, travel advances-	48,025 1,086,596 123,227 18,697,148	179,170 70,982 37,770			115,900 9,797 195,288	150,000	30,404 1,672,777 7,042,459	\$271,490,951		407,599 2,946,255 7,213,253 18,697,148 187,090,000 230,196,006
Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues General obligation bonds payable Total liabilities  Fund balances and other credits: Investment in general fixed assets Fund balances: Reserved for: Inventory, travel advances- sheriff, payroll and	48,025 1,086,596 123,227 18,697,148 29,094,709	179,170 70,982 37,770	\$803,976		115,900 9,797 195,288	150,000	30,404 1,672,777 7,042,459	\$271,490,951		407,599 2,946,255 7,213,253 18,697,148 187,090,000 230,196,006
Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues General obligation bonds payable Total liabilities  Fund balances and other credits: Investment in general fixed assets Fund balances: Reserved for: Inventory, travel advances- sheriff, payroll and and change funds	48,025 1,086,596 123,227 18,697,148 29,094,709	179,170 70,982 37,770	\$803,976		115,900 9,797 195,288	150,000	30,404 1,672,777 7,042,459	\$271,490,951		407,599 2,946,255 7,213,253 18,697,148 187,090,000 230,196,006 285,765,958
Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues General obligation bonds payable Total liabilities  Fund balances and other credits: Investment in general fixed assets Fund balances: Reserved for: Inventory, travel advances- sheriff, payroll and and change funds Debt service	48,025 1,086,596 123,227 18,697,148 29,094,709	179,170 70,982 37,770	\$803,976		115,900 9,797 195,288	150,000	30,404 1,672,777 7,042,459	\$271,490,951		407,599 2,946,255 7,213,253 18,697,148 187,090,000 230,196,006 285,765,958
Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues General obligation bonds payable Total liabilities  Fund balances and other credits: Investment in general fixed assets Fund balances: Reserved for: Inventory, travel advances- sheriff, payroll and and change funds Debt service Health and life benefits Encumbrances	48,025 1,086,596 123,227 18,697,148 29,094,709	179,170 70,982 37,770 2,700,746	\$803,976	1,870,909	115,900 9,797 195,288 14,275,007	150,000	30,404 1,672,777 7,042,459	\$271,490,951		407,599 2,946,255 7,213,253 18,697,148 187,090,000 230,196,006  285,765,958  99,260 803,976 7,204,184
Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues General obligation bonds payable Total liabilities  Fund balances and other credits: Investment in general fixed assets Fund balances: Reserved for: Inventory, travel advances- sheriff, payroll and and change funds Debt service Health and life benefits Encumbrances Unreserved:	48,025 1,086,596 123,227 18,697,148 29,094,709	179,170 70,982 37,770 2,700,746	\$803,976	1,870,909	115,900 9,797 195,288 14,275,007	150,000	30,404 1,672,777 7,042,459	\$271,490,951		407,599 2,946,255 7,213,253 18,697,148 187,090,000 230,196,006  285,765,958  99,260 803,976 7,204,184
Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues General obligation bonds payable Total liabilities  Fund balances and other credits: Investment in general fixed assets Fund balances: Reserved for: Inventory, travel advances- sheriff, payroll and and change funds Debt service Health and life benefits Encumbrances Unreserved: Designated for:	48,025 1,086,596 123,227 18,697,148 29,094,709	179,170 70,982 37,770 2,700,746	\$803,976	1,870,909 1,870,909 6,796,993	115,900 9,797 195,288 14,275,007	150,000	30,404 1,672,777 7,042,459	\$271,490,951		407,599 2,946,255 7,213,253 18,697,148 187,090,000 230,196,006 285,765,958  99,260 803,976 7,204,184 14,430,616
Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues General obligation bonds payable Total liabilities  Fund balances and other credits: Investment in general fixed assets Fund balances: Reserved for: Inventory, travel advances- sheriff, payroll and and change funds Debt service Health and life benefits Encumbrances Unreserved: Designated for: Capital projects	48,025 1,086,596 123,227 18,697,148 29,094,709 99,260 3,689,959	179,170 70,982 37,770 2,700,746	\$803,976	1,870,909	115,900 9,797 195,288 14,275,007	150,000	30,404 1,672,777 7,042,459	\$271,490,951		407,599 2,946,255 7,213,253 18,697,148 187,090,000 230,196,006 285,765,958 99,260 803,976 7,204,184 14,430,616
Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues General obligation bonds payable Total liabilities  Fund balances and other credits: Investment in general fixed assets Fund balances: Reserved for: Inventory, travel advances- sheriff, payroll and and change funds Debt service Health and life benefits Encumbrances Unreserved: Designated for: Capital projects Current year's expenditures	48,025 1,086,596 123,227 18,697,148 29,094,709 99,260 3,689,959 27,299,992	179,170 70,982 37,770 2,700,746	\$803,976	1,870,909 1,870,909 6,796,993	115,900 9,797 195,288 14,275,007	150,000	30,404 1,672,777 7,042,459	\$271,490,951		407,599 2,946,255 7,213,253 18,697,148 187,090,000 230,196,006 285,765,958  99,260 803,976 7,204,184 14,430,616  35,961,579 41,475,209
Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues General obligation bonds payable Total liabilities  Fund balances and other credits: Investment in general fixed assets Fund balances: Reserved for: Inventory, travel advances- sheriff, payroll and and change funds Debt service Health and life benefits Encumbrances Unreserved: Designated for: Capital projects Current year's expenditures Unforseen emergency	48,025 1,086,596 123,227 18,697,148 29,094,709 99,260 3,689,959 27,299,992 30,000,000	179,170 70,982 37,770 2,700,746 3,900,180	\$803,976	1,870,909 1,870,909 6,796,993	115,900 9,797 195,288 14,275,007	150,000	30,404 1,672,777 7,042,459	\$271,490,951		407,599 2,946,255 7,213,253 18,697,148 187,090,000 230,196,006  285,765,958  99,260 803,976 7,204,184 14,430,616  35,961,579 41,475,209 30,000,000
Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues General obligation bonds payable Total liabilities  Fund balances and other credits: Investment in general fixed assets Fund balances: Reserved for: Inventory, travel advances- sheriff, payroll and and change funds Debt service Health and life benefits Encumbrances Unreserved: Designated for: Capital projects Current year's expenditures Unforseen emergency Undesignated	48,025 1,086,596 123,227 18,697,148 29,094,709 99,260 3,689,959 27,299,992 30,000,000 24,343,599	179,170 70,982 37,770 2,700,746 3,900,180 12,187,439 16,814,245		1,870,909 6,796,993 35,961,579	115,900 9,797 195,288 14,275,007 43,484 1,987,778	230,976 7,204,184	30,404 1,672,777 7,042,459			407,599 2,946,255 7,213,253 18,697,148 187,090,000 230,196,006  285,765,958  99,260 803,976 7,204,184 14,430,616  35,961,579 41,475,209 30,000,000 41,157,844
Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues General obligation bonds payable Total liabilities  Fund balances and other credits: Investment in general fixed assets Fund balances: Reserved for: Inventory, travel advances-sheriff, payroll and and change funds Debt service Health and life benefits Encumbrances Unreserved: Designated for: Capital projects Current year's expenditures Unforseen emergency Undesignated Total equity and other credits	48,025 1,086,596 123,227 18,697,148 29,094,709 99,260 3,689,959 27,299,992 30,000,000	179,170 70,982 37,770 2,700,746 3,900,180	\$803,976	1,870,909 1,870,909 6,796,993	115,900 9,797 195,288 14,275,007	150,000	30,404 1,672,777 7,042,459	\$271,490,951		407,599 2,946,255 7,213,253 18,697,148 187,090,000 230,196,006  285,765,958  99,260 803,976 7,204,184 14,430,616  35,961,579 41,475,209 30,000,000
Vouchers payable Due to: Other funds Other units Other governmental agencies Deferred revenues General obligation bonds payable Total liabilities  Fund balances and other credits: Investment in general fixed assets Fund balances: Reserved for: Inventory, travel advances- sheriff, payroll and and change funds Debt service Health and life benefits Encumbrances Unreserved: Designated for: Capital projects Current year's expenditures Unforseen emergency Undesignated	48,025 1,086,596 123,227 18,697,148 29,094,709 99,260 3,689,959 27,299,992 30,000,000 24,343,599	179,170 70,982 37,770 2,700,746 3,900,180 12,187,439 16,814,245		1,870,909 6,796,993 35,961,579	115,900 9,797 195,288 14,275,007 43,484 1,987,778	230,976 7,204,184	30,404 1,672,777 7,042,459			407,599 2,946,255 7,213,253 18,697,148 187,090,000 230,196,006  285,765,958  99,260 803,976 7,204,184 14,430,616  35,961,579 41,475,209 30,000,000 41,157,844

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