

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	Capital Assets	General Long-Term Debt	Totals	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise Fund	Internal Service			Agency	(As of November 21, 2017) 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 allowances 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	
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	
Other debits:										
Amount available in debt service fund								\$803,976	803,976	
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:										
Vouchers payable	9,139,713.00	\$2,412,824		\$1,870,909	\$69,591	\$80,976	\$267,738		\$13,841,751	
Due to:										
Other funds	48,025	179,170				150,000	30,404		407,599	
Other units	1,086,596	70,982			115,900		1,672,777		2,946,255	
Other governmental agencies	123,227	37,770			9,797		7,042,459		7,213,253	
Deferred revenues	18,697,148								18,697,148	
General obligation bonds payable								\$187,090,000	187,090,000	
Total liabilities	29,094,709	2,700,746		1,870,909	195,288	230,976	9,013,378	187,090,000	230,196,000	
Fund balances and other credits:										
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			\$803,976						803,976	
Health and life benefits						7,204,184			7,204,184	
Encumbrances	3,689,959	3,900,180		6,796,993	43,484				14,430,616	
Unreserved:										
Designated for:										
Capital projects				35,961,579					35,961,579	
Current year's expenditures	27,299,992	12,187,439			1,987,778				41,475,209	
Unforeseen emergency	30,000,000								30,000,000	
Undesignated	24,343,599	16,814,245							41,157,844	
Total equity and other credits	85,432,810	32,901,864	803,976	42,758,572	16,306,269	7,204,184	271,490,951	187,090,000	456,898,626	
Total liabilities, equity and other credits	\$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

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