

County of El Paso, Texas
 Unaudited Consolidated Balance Sheet - All Fund Types and Account Groups
 November 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 December 11, 2017) November 30, 2017
Assets and other debits										
Assets:										
Cash and investments	\$69,036,769	\$31,529,053	\$2,994,099	\$43,735,708	\$2,132,904	\$6,804,167	\$7,707,730		\$163,940,430	
Receivables(net of allowances for taxes)	23,461,937	530,617				8,696			24,001,250	
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								\$2,994,099	2,994,099	
Amount to be provided for retirement of general long-term debt								184,095,901	184,095,901	
Total assets	\$92,723,419	\$32,059,670	\$2,994,099	\$43,735,708	\$16,407,911	\$6,812,863	\$7,707,730	\$271,490,951	\$187,090,000	\$661,022,351
Liabilities, equity and other credits										
Liabilities:										
Vouchers payable	561,019.00	\$145,410		\$1,298,096	\$560	\$4,047	\$60,167		\$2,069,299	
Due to:										
Other funds	48,025					150,000	30,404		228,429	
Other units	1,073,876	75,247			116,050		1,906,611		3,171,784	
Other governmental agencies	932,191	37,770			10,725		5,710,548		6,691,234	
Deferred revenues	20,129,901								20,129,901	
General obligation bonds payable								\$187,090,000	187,090,000	
Total liabilities	22,745,012	258,427		1,298,096	127,335	154,047	7,707,730	187,090,000	219,380,647	
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			\$2,994,099						2,994,099	
Health and life benefits						6,658,816			6,658,816	
Encumbrances	5,691,974	6,403,893		6,869,310	21,280				18,986,457	
Unreserved:										
Designated for:										
Capital projects				35,568,302					35,568,302	
Current year's expenditures	34,939,364	21,918,549			1,984,289				58,842,202	
Unforeseen emergency	30,000,000								30,000,000	
Undesignated	(752,191)	3,478,801							2,726,610	
Total equity and other credits	69,978,407	31,801,243	2,994,099	42,437,612	16,280,576	6,658,816		271,490,951	441,641,704	
Total liabilities, equity and other credits	\$92,723,419	\$32,059,670	\$2,994,099	\$43,735,708	\$16,407,911	\$6,812,863	\$7,707,730	\$271,490,951	\$187,090,000	\$661,022,351

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