

County of El Paso, Texas  
 Unaudited Consolidated Balance Sheet - All Fund Types and Account Groups  
 October 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 November 21, 2017) October 31, 2017
<b>Assets and other debits</b>										
<b>Assets:</b>										
Cash and investments	\$76,786,496	\$32,036,501	\$929,598	\$44,215,811	\$2,125,806	\$6,993,011	\$8,105,323		\$171,192,546	
Receivables(net of allowances for taxes)	21,408,131	1,554,910		3,017		4,378	1,000		22,971,436	
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								\$929,598	929,598	
Amount to be provided for retirement of general long-term debt								186,160,402	186,160,402	
<b>Total assets</b>	<b>\$98,419,340</b>	<b>\$33,591,411</b>	<b>\$929,598</b>	<b>\$44,218,828</b>	<b>\$16,400,813</b>	<b>\$6,997,389</b>	<b>\$8,106,323</b>	<b>\$271,490,951</b>	<b>\$187,090,000</b>	<b>\$667,244,653</b>
<b>Liabilities, equity and other credits</b>										
<b>Liabilities:</b>										
Vouchers payable	2,001,729.00	\$382,352		\$1,493,750	\$2,019	\$40,910	\$8,704		\$3,929,464	
<b>Due to:</b>										
Other funds	48,025					150,000	30,404		228,429	
Other units	1,072,371	75,281			116,050		1,721,898		2,985,600	
Other governmental agencies	544,730	37,770			9,797		6,345,317		6,937,614	
Deferred revenues	18,661,439								18,661,439	
General obligation bonds payable								\$187,090,000	187,090,000	
<b>Total liabilities</b>	<b>22,328,294</b>	<b>495,403</b>		<b>1,493,750</b>	<b>127,866</b>	<b>190,910</b>	<b>8,106,323</b>	<b>187,090,000</b>	<b>219,832,546</b>	
<b>Fund balances and other credits:</b>										
Investment in general fixed assets					14,275,007			\$271,490,951	285,765,958	
<b>Fund balances:</b>										
<b>Reserved for:</b>										
Inventory, travel advances-sheriff, payroll and change funds	99,260								99,260	
Debt service			\$929,598						929,598	
Health and life benefits						6,806,479			6,806,479	
Encumbrances	5,048,358	5,918,890		7,765,190	21,018				18,753,456	
<b>Unreserved:</b>										
<b>Designated for:</b>										
Capital projects				34,959,888					34,959,888	
Current year's expenditures	34,939,364	11,504,901			1,976,922				48,421,187	
Unforeseen emergency	30,000,000								30,000,000	
Undesignated	6,004,064	15,672,217							21,676,281	
<b>Total equity and other credits</b>	<b>76,091,046</b>	<b>33,096,008</b>	<b>929,598</b>	<b>42,725,078</b>	<b>16,272,947</b>	<b>6,806,479</b>		<b>271,490,951</b>	<b>447,412,107</b>	
<b>Total liabilities, equity and other credits</b>	<b>\$98,419,340</b>	<b>\$33,591,411</b>	<b>\$929,598</b>	<b>\$44,218,828</b>	<b>\$16,400,813</b>	<b>\$6,997,389</b>	<b>\$8,106,323</b>	<b>\$271,490,951</b>	<b>\$187,090,000</b>	<b>\$667,244,653</b>

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