BASIC FINANCIAL STATEMENTS

County of El Paso, Texas
Statement of Net Position
September 30, 2016

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Units
ASSETS				
Cash and cash equivalents	$159,805,647	$1,861,383	$161,667,030	$70,042,391
Investments				4,092,555
Receivables (net of allowance for uncollectible)	41,450,858	98,620	41,549,478	48,386,853
Inventories	4,713		4,713	9,841,000
Prepaid				11,519,291
Restricted assets:				
Temporarily restricted:				
Cash and cash equivalents		230,554	230,554	
Other assets				107,107,625
Capital Assets (net of accumulated depreciation):				
Land	17,962,933	19,770	17,982,703	18,211,123
Easements	110,000		110,000	
Artwork	56,255		56,255	
Buildings	119,131,697		119,131,697	315,632,223
Improvements	6,992,665		6,992,665	
Equipment	17,588,869	9,450,385	27,039,254	2,255,605
Furniture and fixtures	243,817		243,817	43,592,000
Infrastructure	8,138,652		8,138,652	
Vehicles	8,367,548	19,960	8,387,508	5,216,923
Roads	28,389,892		28,389,892	
Bridges and culverts	7,111,418		7,111,418	
Leased equipment	359,417		359,417	
Construction in progress	57,037,789		57,037,789	57,401,000
Total assets	472,752,170	11,680,672	484,432,842	693,298,589
DEFERRED OUTFLOWS OF RESOURCES				
Bond refunding	5,868,587		5,868,587	9,010,000
Pensions	93,229,069	72,067	93,301,136	34,262,829
Total deferred outflows of resources	99,097,656	72,067	99,169,723	43,272,829
LIABILITIES				
Vouchers payable	10,380,209	66,656	10,446,865	82,179,414
Retainage payable	2,690,960		2,690,960	
Claims payable	676,323		676,323	
Payroll liabilities	3,894,979	1,892	3,896,871	43,589
Due to others	167,497	114,000	281,497	
Due to other units	1,093,138		1,093,138	
Due to other governments	1,480,924	14,549	1,495,473	
Salaries and benefits payable				
Unearned revenue	524,932		524,932	
Accrued interest payable	1,012,614	6,958	1,019,572	311,962
Pension liabilities				14,311
Claims and judgments	2,937,300		2,937,300	
Noncurrent liabilities:				
Due within one year				
Bonds	12,385,000	33,000	12,418,000	8,221,000
Notes				358,784
Capital leases	92,330		92,330	1,333,918
Self-insured obligations				2,089,000
Due to third party payers				956,000
Contingent liabilities	733,000		733,000	
Compensated Absences	12,365,066		12,365,066	
Net Pension Liability				
OPEB liability				
Due in more than one year				
Bonds(net of related costs)	205,892,674	1,514,000	207,406,674	379,238,000
Notes				4,259,702
Capital leases	219,991		219,991	9,821,362
Self-insured obligations				809,000
Contingent liabilities	3,080,000		3,080,000	
Compensated absences	20,416,605		20,416,605	
Net Pension Liability	222,932,331	146,749	223,079,080	44,202,457
OPEB liability	35,775,010		35,775,010	
Total liabilities	538,750,883	1,897,804	540,648,687	537,722,499
DEFERRED INFLOWS OF RESOURCES				
Pensions	3,960,767	71,359	4,032,126	2,750,000
Bond refunding	341,466		341,466	
Total deferred inflows of resources	4,302,233	71,359	4,373,592	2,750,000
NET POSITION				
Net investment in capital assets	58,428,078	7,942,539	66,370,617	131,157,108
Restricted for:				
Capital Projects	44,806,565		44,806,565	
Grants	2,862,740		2,862,740	
Legislative	25,130,574		25,130,574	
Debt service	258,416	39,958	298,374	6,540,000
Enterprise fund:		185,263	185,263	
Health care				978,000
Unrestricted	(102,689,663)	1,615,816	(101,073,847)	57,423,811
Total net position	$28,796,710	$9,783,576	$38,580,286	$196,098,919

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
Statement of Activities
For tbe Year Ended September 30, 2016

Functions/Programs	Expenses	Program Revenues: Fees, Fines, and Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Units
Primary government:								
Governmental Activities:								
General government	$53,842,151	$12,267,777	$1,950,741		($39,623,633)		($39,623,633)	
Administration of justice	49,737,499	9,596,064	7,469,191		(32,672,244)		(32,672,244)	
Public safety	92,424,024	25,161,813	11,668,925		(55,593,286)		(55,593,286)	
Health and welfare	10,014,216	94,979	2,772,391		(7,146,846)		(7,146,846)	
Community services	2,440,186	-	2,518,937		78,751		78,751	
Resource development	147,771	-	-		(147,771)		(147,771)	
Culture and recreation	6,199,448	2,990,357	-		(3,209,091)		(3,209,091)	
Public works	16,701,104	18,893,271	702,107		2,894,274		2,894,274	
Interest on long-term debt	8,313,460	-	-		(8,313,460)		(8,313,460)	
Total governmental activities	239,819,859	69,004,261	27,082,292		(143,733,306)		(143,733,306)	
Business-type activities:								
County Water System	1,235,467	1,070,788		-		($164,679)	(164,679)	
County Waste Water System	487,952	-	-			(487,952)	(487,952)	
County Solid Waste	707,523	703,455	-			(4,068)	(4,068)	
Total business-type activities	2,430,942	1,774,243	-	-	-	(656,699)	(656,699)	
Total primary government	$242,250,801	$70,778,504	$27,082,292		($143,733,306)	($656,699)	($144,390,005)	
Component units:								
Hospital district	$657,023,000	$350,808,000	$227,491,000					($78,724,000)
Emergency Services District 1	2,147,745	159,202	27,507	-				(1,961,036)
Emergency Services District 2	5,482,112	148,510	5,341					(5,328,261)
Total component units	$664,652,857	$351,115,712	$227,523,848					($86,013,297)
General revenues:								
Taxes:								
Property					$173,450,207		$173,450,207	$92,545,944
Hotel/Motel					3,798,842		3,798,842	-
Sales					44,808,790		44,808,790	3,841,683
Bingo					47,822		47,822	-
Mixed beverage					2,393,357		2,393,357	-
Interest					597,168	$7,308	604,476	346,323
Miscellaneous					3,630,306	-	3,630,306	(8,927,402)
Gain on sale of capital assets					25,552		25,552	96,100
Transfers					-	-	-	-
Total general revenues and transfers					228,752,044	7,308	228,759,352	87,902,648
Change in net position					85,018,738	(649,391)	84,369,347	1,889,351
Change in reporting entity								8,444,000
Net position - beginning					(55,669,655)	10,432,967	(45,236,688)	185,765,568
Prior period adjustment					(552,373)	-	(552,373)	-
Net position - ending					$28,796,710	$9,783,576	$38,580,286	$196,098,919

The notes to the financial statements are an integral part of this statement.

Exhibit 3

County of El Paso, Texas
Balance Sheet
Governmental Funds
September 30, 2016

	General	Special Revenue Grants	County Capital Projects 2012	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	$74,101,048		$34,389,406	$43,099,880	$151,590,334
Investments					
Receivables (net of allowances for uncollectible):					
Taxes	19,540,033				19,540,033
Accounts	11,820,380	4,799,551		536,219	17,156,150
Interest					
Due from other funds	414,829	2,128,215		26,770	2,569,814
Inventory of supplies	4,713				4,713
Cash - restricted					
Total assets	$105,881,003	$6,927,766	$34,389,406	$43,662,869	$190,861,044
Liabilities and fund balances					
Liabilities:					
Vouchers payable	$5,083,882	$1,348,319	$933,206	$3,014,802	$10,380,209
Retainage Payable			2,221,300	469,660	2,690,960
Payroll liability	3,578,301	228,065		86,518	3,892,884
Due to others	65,919			90,555	156,474
Due to other funds	40,000	2,353,044		26,770	2,419,814
Due to other units	1,093,138				1,093,138
Due to other governments	1,479,629			1,295	1,480,924
Unearned revenue	389,334	135,598			524,932
Total liabilities	11,730,203	4,065,026	3,154,506	3,689,600	22,639,335
Deferred inflows of resources					
Unavailable revenue- property taxes	18,574,960				18,574,960
Total deferred inflows of resources	18,574,960				18,574,960
Fund Balances:					
Nonspendable:					
Inventory	4,713				4,713
Restricted:					
Temporary budgetary stabilization				9,805,674	9,805,674
Building construction/renovation			7,914,295	50,336	7,964,631
Bridge construction			16,719,378	173,995	16,893,373
General assistance				5,171,529	5,171,529
Parks				1,575,281	1,575,281
Public safety				343,357	343,357
Records management				808,914	808,914
Road construction/maintenance				4,372,802	4,372,802
Software/IT improvements			1,384,909	3,674,257	5,059,166
Debt service				1,271,030	1,271,030
Other purposes		2,862,740	1,097,328	6,293,691	10,253,759
Committed:					
Capital projects				4,799,803	4,799,803
Assigned:					
Imprest and change funds	95,660				95,660
Temporary budgetary stabilization	57,299,992				57,299,992
Other purposes	1,527,176		4,118,990	1,632,600	7,278,766
Unassigned:	16,648,299				16,648,299
Total fund balances	75,575,840	2,862,740	31,234,900	39,973,269	149,646,749
Total liabilities, deferred inflows, and fund balances	$105,881,003	$6,927,766	$34,389,406	$43,662,869	$190,861,044

The notes to the financial statements are an integral part of this statement.

El Paso County, Texas
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
September 30, 2016

Total fund balances for governmental funds		$149,646,749
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Land	17,962,933	
Easements	110,000	
Artwork	56,255	
Buildings, net of accumulated depreciation	119,131,697	
Improvements, net of accumulated depreciation	6,992,665	
Equipment, net of accumulated depreciation	17,588,869	
Furniture and fixtures, net of accumulated depreciation	243,817	
Infrastructure, net of accumulated depreciation	8,138,652	
Vehicles, net of accumulated depreciation	8,367,548	
Roads, net of accumulated depreciation	28,389,892	
Bridges and culverts, net of accumulated depreciation	7,111,418	
Leased equipment, net of accumulated depreciation	359,417	
Construction in progress	57,037,789	
Total capital assets		271,490,952
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.		
Unavailable revenue property taxes		18,574,960
Receivable for court costs, net of allowance for uncollectible accounts		4,453,055
Compensated Absences		(32,781,671)
OPEB liability		(35,775,010)
Net Pension Liability		(133,664,029)
Internal service fund is used to charge the health care costs for county employees, dependants, and retirees.		7,677,492
Long-term liabilities, including bonds payable, that are not due and payable in the current period and therefore not reported in the funds.		
Accrued interest on bonds	(1,012,614)	
General long-term debt	(199,475,000)	
Capital leases	(312,321)	
Contingent liabilities	(3,813,000)	
Claims and judgments	(2,937,300)	
Deferred bond premium	(13,275,553)	
Total long-term liabilities		(220,825,788)
Total net position of governmental activities		$28,796,710

The notes to the financial statements are an integral part of this statement.

Exhibit 4

County of El Paso, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2016

	General	Special Revenue Grants	County Capital Projects 2012	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	$199,858,858			$23,499,742	$223,358,600
Licenses and permits	246,993				246,993
Intergovernmental revenues	5,081,094	$20,632,967		1,368,230	27,082,291
Charges for services	43,911,913			18,865,178	62,777,091
Fines and Forfeitures	5,382,249			661,965	6,044,214
Interest	318,139	14,162	$118,804	130,246	581,351
Miscellaneous	2,357,381	693,587	138,444	397,824	3,587,236
Total Revenues	257,156,627	21,340,716	257,248	44,923,185	323,677,776
EXPENDITURES					
Current:					
General Government	55,525,646	66,163		4,710,641	60,302,450
Administration of justice	58,327,167	4,672,284		1,302,213	64,301,664
Public safety	109,799,208	11,712,717		1,178,642	122,690,567
Health and welfare	7,779,818	3,670,025		112,796	11,562,639
Community services		2,344,023			2,344,023
Resource development	343,077	3,212			346,289
Culture and recreation	4,230,559			3,370,512	7,601,071
Public works	108,205	603,169		12,726,177	13,437,551
Debt Service:					
Principal				12,045,000	12,045,000
Interest				8,495,189	8,495,189
Bond issuance costs				765,554	765,554
Capital outlays	253,040	552,143	15,718,354	7,662,538	24,186,075
Total expenditures	236,366,720	23,623,736	15,718,354	52,369,262	328,078,072
Excess (deficiency) of revenues over (under) expenditures	20,789,907	(2,283,020)	(15,461,106)	(7,446,077)	(4,400,296)
OTHER FINANCING SOURCES (USES)					
Transfers in	920,836	2,713,722		5,575,876	9,210,434
Transfers out	(6,727,922)	(375,014)		(2,107,498)	(9,210,434)
Premium (discount) on bonds issued				7,645,207	7,645,207
Refunding bonds issued				89,540,000	89,540,000
Payment to refunded bond escrow agent				(96,418,768)	(96,418,768)
Capital leases	307,368				307,368
Sale of capital assets				142,922	142,922
Total other financing sources and uses	(5,499,718)	2,338,708		10,577,739	7,416,729
Net change in fund balances	15,290,189	55,688	(15,461,106)	3,131,662	3,016,433
Fund balances - beginning	60,773,655	3,437,196	46,696,006	36,841,607	147,748,464
Prior year adjustment	(471,080)	(630,144)			(1,101,224)
Net change in reserve for inventories	(16,924)				(16,924)
Fund balances - ending	$75,575,840	$2,862,740	$31,234,900	$39,973,269	$149,646,749

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For the Year Ended September 30, 2016

Amount reported for governmental activities in the statement of activities are different because:			
Net change in fund balances - total governmental funds			$3,016,433
Some capital additions were financed through capital leases. In governmental funds, a capital lease arrangement is considered an other source of financing, but in the statement of net position, the lease obligation is reported as a liability.			(307,368)
Bond proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net assets.			
Debt issued:			
Refunding bonds issued		(89,540,000)	
Premium on bonds issued		(7,645,207)	
Deferred outflow on refunding		(419,648)	
Repayments			
To escrow agent		96,418,768	
Bond premium(loss)		(6,693,358)	
Deferred inflow on debt		(31,415)	
Principal payments		12,045,000	
Net adjustment			4,134,140
Court cost receivables, net of allowance for uncollectible amounts			(64,036)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.			
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available.			
Unavailable revenue property taxes		1,140,418	
Additional contingent liabilities		377,000	
Additional Compensated Absences		764,044	
Additional Other Post Employment Benefits		(2,390,661)	
Pension expense		69,467,090	
Depreciation expense		(18,095,107)	
The net effect of various transactions involving capital assets (i.e., sales and retirements) is to increase net assets			
Additions	24,391,887		
Retirements	(2,827,577)		
Accumulated depreciation related to retirements	1,729,873	23,294,183	
Net effect of various miscellaneous transactions involving capital assets		(263,220)	
Unpaid claims workers comp		(183,587)	
Change in purchasing inventory		(16,924)	
Expenses related to capital lease payments and retirements		91,814	
Accrued interest on bonds		181,729	
			74,366,779
Internal service fund is used to charge the health care costs for county employees, dependants, and retirees.			2,687,498
Prior period adjustments			1,185,292
Change in net position of governmental activities			$85,018,738

The notes to the financial statements are an integral part of this statement.

Exhibit 5

County of El Paso, Texas
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
General Fund
For the Year Ended September 30, 2016

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
Taxes:				
Property	$152,740,970	$152,740,970	$152,608,889	($132,081)
Sales	43,036,514	43,036,514	44,808,790	1,772,276
Bingo	52,000	52,000	47,822	(4,178)
Mixed beverage	2,100,000	2,100,000	2,393,357	293,357
Licenses and permits	245,000	245,000	246,993	1,993
Intergovernmental	4,686,567	4,686,567	5,081,094	394,527
Charges for services	37,621,793	37,621,793	43,911,913	6,290,120
Fines and forfeitures	5,003,000	5,003,000	5,382,249	379,249
Interest	100,000	100,000	318,139	218,139
Miscellaneous	2,098,450	2,098,450	2,357,381	258,931
Total revenues	247,684,294	247,684,294	257,156,627	9,472,333
EXPENDITURES				
Current:				
General government				
Personnel	39,427,710	39,427,710	33,887,993	5,539,717
Operating	24,123,346	24,123,346	21,654,577	2,468,769
Total general Government	63,551,056	63,551,056	55,542,570	8,008,486
Administration of justice				
Personnel	53,100,899	53,100,899	51,773,374	1,327,525
Operating	8,047,056	8,047,056	6,553,793	1,493,263
Total Administration of justice	61,147,955	61,147,955	58,327,167	2,820,788
Public safety				
Personnel	100,317,487	100,317,487	98,624,381	1,693,106
Operating	13,236,787	13,236,787	11,174,827	2,061,960
Total Public safety	113,554,274	113,554,274	109,799,208	3,755,066
Health and welfare				
Personnel	4,632,288	4,632,288	4,052,017	580,271
Operating	4,704,458	4,704,458	3,727,801	976,657
Total Health and welfare	9,336,746	9,336,746	7,779,818	1,556,928
Resource development				
Personnel	466,901	466,901	323,174	143,727
Operating	101,092	101,092	19,903	81,189
Total Resource development	567,993	567,993	343,077	224,916
Culture and recreation				
Personnel	2,659,961	2,659,961	2,339,562	320,399
Operating	2,434,665	2,434,665	1,890,997	543,668
Total Culture and recreation	5,094,626	5,094,626	4,230,559	864,067
Public works				
Personnel	28,204	28,204		28,204
Operating	1,578,066	1,578,066	108,205	1,469,861
Total Public works	1,606,270	1,606,270	108,205	1,498,065
Capital outlays	762,425	762,425	253,040	509,385
Total expenditures	255,621,345	255,621,345	236,383,644	19,237,701
Excess of revenues over expenditures	(7,937,051)	(7,937,051)	20,772,983	28,710,034
OTHER FINANCING SOURCES (USES)				
Transfers in	1,005,000	1,005,000	920,836	(84,164)
Transfers out	(9,292,031)	(9,292,031)	(6,277,395)	3,014,636
Capital leases			307,368	307,368
Total other financing sources and uses	(8,287,031)	(8,287,031)	(5,049,191)	3,237,840
Net change in fund balances	(16,224,082)	(16,224,082)	15,723,792	31,947,874
Fund balances - beginning	74,807,428	74,807,428	74,807,428	
Prior period adjustment			(471,080)	(471,080)
Fund balances - ending	$58,583,346	$58,583,346	$90,060,140	$31,476,794

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
Special Revenue Fund - Grant Funds
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2016

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual Amounts	(Negative)
Revenues:				
Intergovernmental	$18,652,042	$36,877,582	$20,632,967	($16,244,615)
Interest			14,162	14,162
Miscellaneous	551,463	1,058,706	693,587	(365,119)
Total revenues	19,203,505	37,936,288	21,340,716	(16,595,572)
Expenditures:				
General government:				
Personnel	60,667	118,070	63,122	54,948
Operating	6,000	9,250	3,041	6,209
Total general government	66,667	127,320	66,163	61,157
Administration of justice:				
Personnel	3,846,721	5,904,419	4,032,030	1,872,389
Operating	856,811	943,466	640,254	303,212
Total administration of justice	4,703,532	6,847,885	4,672,284	2,175,601
Public safety:				
Personnel	7,810,198	16,366,886	8,077,470	8,289,416
Operating	3,452,453	6,234,850	3,635,247	2,599,603
Total public safety	11,262,651	22,601,736	11,712,717	10,889,019
Health and welfare:				
Personnel	1,858,420	1,926,078	949,790	976,288
Operating	3,117,099	3,142,016	2,720,235	421,781
Total health and welfare	4,975,519	5,068,094	3,670,025	1,398,069
Resource development:				
Personnel				
Operating		49,088	3,212	45,876
Total resource development		49,088	3,212	45,876
Community services:				
Personnel	135,775	488,270	163,627	324,643
Operating	899,890	3,627,380	2,180,396	1,446,984
Total community services	1,035,665	4,115,650	2,344,023	1,771,627
Public works:				
Personnel	7,700	78,218	64,088	14,130
Operating	742,300	1,376,573	539,081	837,492
Total public works	750,000	1,454,791	603,169	851,622
Capital outlays	670,555	2,468,187	552,143	1,916,044
Total expenditures	23,464,589	42,732,751	23,623,736	19,109,015
Excess (deficiency) of revenues over (under) expenditures	(4,261,084)	(4,796,463)	(2,283,020)	2,513,443
Other financing sources (uses):				
Transfers in	3,124,341	3,970,441	2,713,722	(1,256,719)
Transfers out		3,129	(375,014)	(378,143)
Total other financing sources (uses)	3,124,341	3,973,570	2,338,708	(1,634,862)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,136,743)	(822,893)	55,688	878,581
Fund balance - beginning	1,279,345	2,148,586	3,437,196	
Prior period adjustments			(630,144)	(630,144)
Fund balance - ending	$142,602	$1,325,693	$2,862,740	$248,437

The notes to the financial statements are an integral part of this statement.

Exhibit 7

County of El Paso, Texas
Statement of Net Position
Proprietary Funds
September 30, 2016

	Business-type Activities-Enterprise Funds							Governmental Activities - Internal Service Fund
	El Paso County Water Projects (Current Year)	El Paso County Water Projects (Prior Year)	El Paso County Waste Water System (Current Year)	El Paso County Waste Water System (Prior Year)	County Solid Waste (Current Year)	County Solid Waste (Prior Year)	Total Current Year	
ASSETS								
Current assets:								
Cash and cash equivalents	$1,827,929	$2,170,021		$11	$33,454	$33,205	$1,861,383	$8,215,313
Accounts receivable	36,248	99,643			62,372	62,308	98,620	301,620
Due from other funds	487,941						487,941	
Restricted cash and cash equivalents								
Customer deposits	114,000	110,500					114,000	
East Montana 1997A interest and sinking fund	15,132	15,707					15,132	
Total current assets	2,481,250	2,395,871		11	95,826	95,513	2,577,076	8,516,933
Noncurrent assets:								
Restricted cash, cash equivalents, and investments:								
East Montana 1997B construction fund		36,470						
East Montana Reserve fund	101,422	101,120					101,422	
Total restricted assets:	101,422	137,590					101,422	
Capital assets:								
Equipment, water system	14,212,503	14,212,503					14,212,503	
Vehicles	42,734	42,734					42,734	
Land	19,770	19,770					19,770	
Construction in Progress								
Less accumulated depreciation	(4,784,940)	(4,425,013)					(4,784,940)	
Total capital assets, net of accumulated depreciation	9,490,067	9,849,994					9,490,067	
Total noncurrent assets	9,591,489	9,987,584					9,591,489	
Total assets	12,072,739	12,383,455		11	95,826	95,513	12,168,565	8,516,933
DEFERRED OUTFLOWS OF RESOURCES								
Pensions	72,067	30,589					72,067	
Total deferred outflows of resources	72,067	30,589					72,067	
LIABILITIES								
Current liabilities:								
Accounts payable	5,376	63,013			61,280	57,442	66,656	
Customer deposits payable	114,000	110,500					114,000	
Claims payable								676,323
Payroll Liability	1,892	8,485					1,892	2,095
Due to others								11,023
Due to other funds			$487,941				487,941	150,000
Due to other governments	9,928	9,549			4,621	4,191	14,549	
Current liabilities payable from restricted assets:								
East Montana Water Project 1997A payable	20,000	20,000					20,000	
Mayfair/Nuway Water System Bonds 2012 payable	5,000	5,000					5,000	
Colonia Revolucion Water Project Bonds payable	8,000	8,000					8,000	
Accrued interest payable	6,958	7,117					6,958	
Total current liabilities	171,154	231,664	487,941		65,901	61,633	724,996	839,441
Noncurrent liabilities:								
East Montana Water Project 1997A payable	780,000	800,000					780,000	
Mayfair/Nuway Water System Bonds 2012 payable	258,000	263,000					258,000	
Colonia Revolucion Water Project Bonds payable	476,000	484,000					476,000	
Net Pension Liability	146,749	236,304					146,749	
Total noncurrent liabilities	1,660,749	1,783,304					1,660,749	
Total liabilities	1,831,903	2,014,968	487,941		65,901	61,633	2,385,745	839,441
DEFERRED INFLOWS OF RESOURCES								
Pensions	71,359						71,359	
Total deferred inflows of resources	71,359						71,359	
NET POSITION								
Net investment in capital assets	7,942,492	8,269,996					7,942,492	
Restricted for:								
Debt	39,958	40,117					39,958	
East Montana Water Project	17,196	81,047					17,196	
County Solid Waste					29,925	33,880	29,925	
Square Dance Waste Water				11				
County Water System Reserve Fund	101,422	101,120					101,422	
County Water System Repair Reserve Fund	5,400	3,000					5,400	
East Montana 1997B construction fund		36,470						
East Montana 1997A interest and sinking	15,782	15,660					15,782	
Mayfair/Nuway interest and sinking	5,933	6,417					5,933	
Colonia Revolucion 2013 interest and sinking	9,605	4,041					9,605	
Unrestricted:								
County Water System	2,103,756	1,841,208					2,103,756	
Square Dance Waste Water			(487,941)				(487,941)	
Internal Service fund								7,677,492
Total net position	$10,241,544	$10,399,076	($487,941)	$11	$29,925	$33,880	$9,783,528	$7,677,492

The notes to the financial statements are an integral part of this statement.

Exhibit 8

County of El Paso, Texas
Statement of Revenues, Expenses, and
Changes in Fund Net Position
Proprietary Funds
For the Year Ended September 30, 2016

	Business-type Activities-Enterprise Funds							Governmental Activities -
	El Paso County Water Projects (Current Year)	El Paso County Water Projects (Prior Year)	El Paso County Waste Water System (Current Year)	El Paso County Waste Water System (Prior Year)	County Solid Waste (Current Year)	County Solid Waste (Prior Year)	Total Current Year	Internal Service Fund
OPERATING REVENUES								
Charges for services	$1,070,788	$1,027,686			$703,455	$684,304	$1,774,243	
Miscellaneous						520		
Employee premiums								$6,414,689
Employer premiums								13,716,777
Retiree premiums								1,146,159
Cobra								33,860
Other								66,910
Total operating revenues	1,070,788	1,027,686			703,455	684,824	1,774,243	21,378,395
OPERATING EXPENSES								
Personnel expenses	53,685	168,602					53,685	
Operating expenses	108,184	55,468					108,184	
Depreciation	359,929	354,834					359,929	
Public utilities	560,756	430,532					560,756	
Professional services	96,191	94,052	$487,952	$100,000	707,523	676,410	1,291,666	
Claims								15,588,242
Administrative								3,118,472
Total operating expenses	1,178,745	1,103,488	487,952	100,000	707,523	676,410	2,374,220	18,706,714
Operating income (loss)	(107,957)	(75,802)	(487,952)	(100,000)	(4,068)	8,414	(599,977)	2,671,681
NONOPERATING REVENUES (EXPENSES)								
Interest revenue	7,195	1,736		11	113	45	7,308	15,817
Interest expense	(56,770)	(59,424)					(56,770)	
Transfer in								
Transfer out								
Total nonoperating revenues (expenses)	(49,575)	(57,688)		11	113	45	(49,462)	15,817
Income(loss) before contributions and transfers	(157,532)	(133,490)	(487,952)	(99,989)	(3,955)	8,459	(649,439)	2,687,498
Change in Net Position	(157,532)	(133,490)	(487,952)	(99,989)	(3,955)	8,459	(649,439)	2,687,498
Total net position, beginning	10,399,076	10,683,870	11	100,000	33,880	25,421	10,432,967	5,139,994
Prior period adjustment		(151,304)						(150,000)
Total net position, ending	$10,241,544	$10,399,076	($487,941)	$11	$29,925	$33,880	$9,783,528	$7,677,492

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
Statement of Cash Flows
Proprietary Funds
For the Year Ended September 30, 2016

	Business-type Activities-Enterprise Funds							Governmental Activities - Internal Service Fund
	El Paso County Water Projects (Current Year)	El Paso County Water Projects (Prior Year)	El Paso County Waste Water System (Current Year)	El Paso County Waste Water System (Prior Year)	County Solid Waste (Current Year)	County Solid Waste (Prior Year)	Total Current Year	
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from customers	$650,121	$947,016	$487,941		$703,821	$681,630	$1,841,883	
Payments for personnel expenses	(119,952)	40,502					(119,952)	
Payments for operating expenses	(165,821)	2,489			3,838	4,540	(161,983)	
Payments for utilities	(560,756)	(430,532)					(560,756)	
Payments for professional services	(96,191)	(94,052)	($487,952)	($100,000)	(707,523)	(676,410)	(1,291,666)	
Receipts from employee premiums								$6,158,132
Receipts from employer premiums								13,837,126
Receipts from retiree premiums								1,146,159
Receipts from cobra premiums								33,860
Receipts from miscellaneous services								66,910
Payments for claims								(16,971,470)
Payments for administrative expenses								(3,118,472)
Net cash provided (used) by operating activities	(292,599)	465,423	(11)	(100,000)	136	9,760	(292,474)	1,152,245
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Interest paid	(56,931)	(58,184)					(56,931)	
Principal repayments	(33,000)	(32,000)					(33,000)	
Net cash provided (used) by capital and related financing activities	(89,931)	(90,184)					(89,931)	
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipt of interest	7,195	1,736		11	113	45	7,308	15,817
Net cash provided (used) by investing activities	7,195	1,736		11	113	45	7,308	15,817
Net increase(decrease) in cash and cash equivalents	(375,335)	376,975	(11)	(99,989)	249	9,805	(375,097)	1,168,062
Cash and cash equivalents, beginning of year	2,433,818	2,208,147	11	100,000	33,205	23,400	2,467,034	7,047,251
Prior period adjustment		(151,304)						
Cash and cash equivalents, end of year	$2,058,483	$2,433,818		$11	$33,454	$33,205	$2,091,937	$8,215,313
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:								
Operating income (loss)	($107,955)	($75,802)	($487,952)	($100,000)	($4,068)	$8,414	($599,975)	$2,671,681
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:								
Depreciation	359,927	354,834					359,927	
(Increase) decrease in accounts receivable	63,395	(89,432)			(64)	($3,883)	63,331	(136,208)
Increase (decrease) in customer deposits	3,500	7,700					3,500	
Increase (decrease) in vouchers payable	(57,637)	57,957			3,838	4,540	(53,799)	
Increase (decrease) in claims liability								(1,383,228)
Increase (decrease) in payroll liability	(6,593)	3,389					(6,593)	
Increase (decrease) in pension liability	(59,674)	205,715					(59,674)	
Increase (decrease) in due to other governments	379	1,062			430	689	809	
Total adjustments	(184,644)	541,225	487,941		4,204	1,346	307,501	(1,519,436)
Net Cash Provided (Used) by Operating Activities	($292,599)	$465,423	($11)	($100,000)	$136	$9,760	($292,474)	$1,152,245

The notes to the financial statements are an integral part of this statement.

Exhibit 10

County of El Paso, Texas
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
September 30, 2016

	Agency Funds
Assets	
Cash and cash equivalents	$30,698,526
Accounts receivable	78,554
Restricted-funds custodial capacity cash equivalents	6,729,923
Total Assets	37,507,003
Liabilities	
Accounts payable	752,991
Payroll liabilities	3,011,951
Due to others	22,565,300
Due to other funds	255
Due to other governmental agencies	11,176,506
Total Liabilities	$37,507,003
Net Position	-

The notes to the financial statements are an integral part of this statement.

Exhibit 11

County of El Paso, Texas
Statement of Net Position - Component Units
September 30, 2016

	Component Units			
	Hospital District	Emergency Services District #1	Emergency Services District #2	Total
ASSETS				
Cash and cash equivalents	$65,454,000	$573,037	$4,015,354	$70,042,391
Investments	2,938,000	1,154,555		4,092,555
Receivables (net of allowance for uncollectible)	46,702,000	261,755	1,423,098	48,386,853
Inventories	9,841,000			9,841,000
Prepaid	11,453,000	6,125	60,166	11,519,291
Restricted assets:				
Temporarily restricted:				
Cash and cash equivalents				
Other assets	107,101,000	2,000	4,625	107,107,625
Capital Assets (net of accumulated depreciation):				
Land	16,824,000	179,764	1,207,359	18,211,123
Buildings	301,680,000	4,774,015	9,178,208	315,632,223
Equipment		280,918	1,974,687	2,255,605
Furniture and fixtures	43,592,000			43,592,000
Vehicles		1,443,083	3,773,840	5,216,923
Construction in progress	57,401,000			57,401,000
Total assets	662,986,000	8,675,252	21,637,337	693,298,589
Deferred Outflows of Resources				
Loss on Bond Refunding	9,010,000			9,010,000
Pensions	34,188,000		74,829	34,262,829
Total deferred outflows of resources	43,198,000	-	74,829	43,272,829
LIABILITIES				
Vouchers payable	81,006,000	52,699	1,120,715	82,179,414
Payroll liabilities		25,135	18,454	43,589
Accrued interest payable		26,228	285,734	311,962
Pension liabilities			14,311	14,311
Claims and judgments				-
Noncurrent liabilities:				
Due within one year				
Bonds	8,221,000			8,221,000
Notes		358,784		358,784
Capital leases		40,753	1,293,165	1,333,918
Self-insured obligations	2,089,000			2,089,000
Due to third party payers	956,000			956,000
Net pension liability				-
Due in more than one year				
Bonds(net of related costs)	379,238,000			379,238,000
Notes		4,259,702		4,259,702
Capital leases		287,894	9,533,468	9,821,362
Self-insured obligations	809,000			809,000
Net pension liability	44,201,000		1,457	44,202,457
Other long term liabilities	3,884,000			3,884,000
Total liabilities	520,404,000	5,051,195	12,267,304	537,722,499
Deferred Inflows of Resources				
Pensions	2,750,000			2,750,000
Total deferred inflows of resources	2,750,000			2,750,000
NET POSITION				
Net investment in capital assets	124,119,000	1,730,647	5,307,461	131,157,108
Restricted for:				
Debt service	6,540,000			6,540,000
Health care	978,000			978,000
Unrestricted	51,393,000	1,893,410	4,137,401	57,423,811
Total net position	$183,030,000	$3,624,057	$9,444,862	$196,098,919

The notes to the financial statements are an integral part of this statement.

Exhibit 12

County of El Paso, Texas
Statement of Revenue, Expenses, and Changes in Net Position
Component Units
For the Year Ended September 30, 2016

	Component Units			
	Hospital	Emergency Services		
	District	District #1	District #2	Total
Revenues				
Program Revenues:				
Charges for services	$350,808,000	$159,202	$148,510	$351,115,712
Operating grants and conributions	227,491,000	27,507	5,341	227,523,848
Total program revenues	578,299,000	186,709	153,851	578,639,560
Expenses	(657,023,000)	(2,147,745)	(5,482,112)	(664,652,857)
Net program revenues(expenses)	(78,724,000)	(1,961,036)	(5,328,261)	(86,013,297)
General revenues:				
Taxes:				
Property	$87,776,000	1,935,611	2,834,333	92,545,944
Sales			3,841,683	3,841,683
Interest	335,000	10,875	448	346,323
Miscellaneous	(8,933,000)	2,228	3,370	(8,927,402)
Gain (loss) on sale of capital assets			96,100	96,100
Total general revenues and transfers	79,178,000	1,948,714	6,775,934	87,902,648
Change in net position	454,000	(12,322)	1,447,673	1,889,351
Change in Reporting Entity - EPCH	8,444,000			8,444,000
Net position - beginning	174,132,000	3,636,379	7,997,189	185,765,568
Net position - ending	$183,030,000	$3,624,057	$9,444,862	$196,098,919

The notes to the financial statements are an integral part of this statement.