

County of El Paso, Texas  
Unaudited Consolidated Balance Sheet - All Fund Types and Account Groups  
December 31, 2015  
with comparative monthly totals for November 2015

|  | 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               |                |                        | (Memorandum Only) |                   |
|  |                         |                 |              |                  |                        |                  |                      |                |                        | December 31, 2015 | November 30, 2015 |
| Assets and other debits  |                         |                 |              |                  |                        |                  |                      |                |                        |                   |                   |
| Assets:  |                         |                 |              |                  |                        |                  |                      |                |                        |                   |                   |
| Cash and investments.....  | \$61,747,389            | \$25,339,928    | \$6,101,014  | \$55,839,419     | \$2,658,013            | \$7,327,125      | \$8,925,243          |                |                        | \$167,938,131     | \$149,353,252     |
| Receivables(net of allow-<br>ances for taxes).....                           | 17,972,027              | 1,003,558       |              |                  |                        | 78               |                      |                |                        | 18,975,663        | 18,801,202        |
| Due from other funds.....  | 30,000                  |                 |              |                  |                        |                  |                      |                |                        | 30,000            | 30,000            |
| Inventory of supplies.....   | 6,494                   |                 |              |                  |                        |                  |                      |                |                        | 6,494             | 6,494             |
| Artwork.....   |                         |                 |              |                  |                        |                  |                      | \$56,255       |                        | 56,255            | 56,255            |
| Land.....  |                         |                 |              |                  |                        |                  |                      | 17,524,889     |                        | 17,524,889        | 17,524,889        |
| Easements.....   |                         |                 |              |                  |                        |                  |                      | 110,000        |                        | 110,000           | 110,000           |
| Bridges and culverts.....  |                         |                 |              |                  |                        |                  |                      | 7,441,645      |                        | 7,441,645         | 7,441,645         |
| Buildings.....   |                         |                 |              |                  |                        |                  |                      | 124,117,389    |                        | 124,117,389       | 124,117,389       |
| Improvements .....   |                         |                 |              |                  |                        |                  |                      | 6,978,031      |                        | 6,978,031         | 6,978,031         |
| Infrastructure.....  |                         |                 |              |                  | 613,010                |                  |                      | 5,736,278      |                        | 6,349,288         | 6,349,288         |
| Equipment.....   |                         |                 |              |                  | 13,141,013             |                  |                      | 21,261,153     |                        | 34,402,166        | 34,402,166        |
| Furniture and fixtures.....  |                         |                 |              |                  |                        |                  |                      | 179,861        |                        | 179,861           | 179,861           |
| Leased equipment.....  |                         |                 |              |                  |                        |                  |                      | 119,998        |                        | 119,998           | 119,998           |
| Roads.....   |                         |                 |              |                  |                        |                  |                      | 31,521,030     |                        | 31,521,030        | 31,521,030        |
| Vehicles.....  |                         |                 |              |                  | 42,734                 |                  |                      | 7,280,780      |                        | 7,323,514         | 7,323,514         |
| Construction in progress.....  |                         |                 |              |                  | 287,450                |                  |                      | 22,316,362     |                        | 22,603,812        | 22,603,812        |
| Other debits:  |                         |                 |              |                  |                        |                  |                      |                |                        |                   |                   |
| Amount available in debt<br>service fund.....                                |                         |                 |              |                  |                        |                  |                      |                | \$6,101,014            | 6,101,014         | 1,949,370         |
| Amount to be provided for<br>retirement of general<br>long-term debt.....    |                         |                 |              |                  |                        |                  |                      |                | 199,128,986            | 199,128,986       | 203,280,630       |
| Total assets.....  | \$79,755,910            | \$26,343,486    | \$6,101,014  | \$55,839,419     | \$16,742,220           | \$7,327,203      | \$8,925,243          | \$244,643,671  | \$205,230,000          | \$650,908,166     | \$632,148,826     |
| Liabilities, equity and other credits  |                         |                 |              |                  |                        |                  |                      |                |                        |                   |                   |
| Liabilities:   |                         |                 |              |                  |                        |                  |                      |                |                        |                   |                   |
| Vouchers payable.....  | \$650,027               | \$2,835         |              | \$2,233,670      | \$59,068               | \$2,095          |                      |                |                        | \$2,947,695       | \$2,857,021       |
| Due to:  |                         |                 |              |                  |                        |                  |                      |                |                        |                   |                   |
| Other funds.....   |                         | 330,321         |              |                  |                        |                  | \$30,404             |                |                        | 360,725           | 30,404            |
| Other units.....   | 995,759                 | 71,193          |              |                  | 111,700                |                  | 2,573,279            |                |                        | 3,751,931         | 3,655,528         |
| Other governmental agencies.....   | 1,220,092               | 8,422           |              |                  | 11,224                 |                  | 6,321,560            |                |                        | 7,561,298         | 7,671,400         |
| Deferred revenues.....   | 17,828,824              |                 |              |                  |                        |                  |                      |                |                        | 17,828,824        | 17,936,889        |
| General obligation bonds payable.....  |                         |                 |              |                  |                        |                  |                      |                | \$205,230,000          | 205,230,000       | 205,230,000       |
| Total liabilities.....   | 20,694,702              | 412,771         |              | 2,233,670        | 181,992                | 2,095            | 8,925,243            |                | 205,230,000            | 237,680,473       | 237,381,242       |
| Fund balances and other credits:   |                         |                 |              |                  |                        |                  |                      |                |                        |                   |                   |
| Investment in general fixed assets.....                                      |                         |                 |              |                  | 14,084,207             |                  |                      | \$244,643,671  |                        | 258,727,878       | 258,727,878       |
| Fund balances:   |                         |                 |              |                  |                        |                  |                      |                |                        |                   |                   |
| Reserved for:  |                         |                 |              |                  |                        |                  |                      |                |                        |                   |                   |
| Inventory, travel advances-<br>sheriff, payroll and<br>and change funds..... | 135,460                 |                 |              |                  |                        |                  |                      |                |                        | 135,460           | 135,460           |
| Debt service.....  |                         |                 | \$6,101,014  |                  |                        |                  |                      |                |                        | 6,101,014         | 1,949,370         |
| Health and life benefits.....  |                         |                 |              |                  |                        | 7,325,108        |                      |                |                        | 7,325,108         | 6,547,828         |
| Encumbrances.....  | 4,143,403               | 3,745,682       |              | 14,664,431       | 11,097                 |                  |                      |                |                        | 22,564,613        | 23,212,454        |
| Unreserved:  |                         |                 |              |                  |                        |                  |                      |                |                        |                   |                   |
| Designated for:  |                         |                 |              |                  |                        |                  |                      |                |                        |                   |                   |
| Capital projects.....  |                         |                 |              | 38,941,318       |                        |                  |                      |                |                        | 38,941,318        | 40,320,344        |
| Current year's expenditures.....   | 14,372,817              | 9,056,367       |              |                  | 2,464,924              |                  |                      |                |                        | 25,894,108        | 26,405,707        |
| Undesignated.....  | 40,409,528              | 13,128,666      |              |                  |                        |                  |                      |                |                        | 53,538,194        | 37,468,543        |
| Total equity and other credits.....  | 59,061,208              | 25,930,715      | 6,101,014    | 53,605,749       | 16,560,228             | 7,325,108        |                      | 244,643,671    |                        | 413,227,693       | 394,767,584       |
| Total liabilities, equity<br>and other credits.....                          | \$79,755,910            | \$26,343,486    | \$6,101,014  | \$55,839,419     | \$16,742,220           | \$7,327,203      | \$8,925,243          | \$244,643,671  | \$205,230,000          | \$650,908,166     | \$632,148,826     |

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