County of El Paso, Texas
Unaudited Consolidated Balance Sheet - All Fund Types and Account Groups
May 31, 2017

	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Types			
	General	Special Revenue	Debt Service	Capital Projects	Enterprise Fund	Internal Service	Agency	Capital Assets	General Long-Term Debt	Totals May 31, 2017
Assets and other debits										
Assets:										
Cash and investments	$142,948,580	$29,393,737	$4,996,736	$42,784,777	$2,125,603	$7,069,116	$7,398,014			$236,716,563
Receivables(net of allow-ances for taxes)	20,218,410	520,414				20,200				20,759,024
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									$4,996,736	4,996,736
Amount to be provided for retirement of general long-term debt									182,348,264	182,348,264
Total assets	$163,391,703	$29,914,151	$4,996,736	$42,784,777	$16,400,610	$7,089,316	$7,398,014	$271,490,951	$187,345,000	$730,811,258
Liabilities, equity and other credits										
Liabilities:										
Vouchers payable	$1,422	$30,584		$1,304,761		$219,706				$1,556,473
Due to:										
Other funds	40,000					150,000	$30,404			220,404
Other units	1,161,664	104,942			$114,900		1,703,156			3,084,662
Other governmental agencies	1,148,437	25,159			5,380		5,664,454			6,843,430
Deferred revenues	19,183,135									19,183,135
General obligation bonds payable									$187,345,000	187,345,000
Total liabilities	21,534,658	160,685		1,304,761	120,280	369,706	7,398,014		187,345,000	218,233,104
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 and change funds	99,260									99,260
Debt service			$4,996,736							4,996,736
Health and life benefits						6,719,610				6,719,610
Encumbrances	4,692,973	3,600,483		6,064,003	3,384					14,360,843
Unreserved:										
Designated for:										
Capital projects				35,416,013						35,416,013
Current year's expenditures	27,299,992	11,214,154			2,001,939					40,516,085
Unforseen emergency	30,000,000									30,000,000
Undesignated	79,764,820	14,938,829								94,703,649
Total equity and other credits	141,857,045	29,753,466	4,996,736	41,480,016	16,280,330	6,719,610		271,490,951		512,578,154
Total liabilities, equity and other credits	$163,391,703	$29,914,151	$4,996,736	$42,784,777	$16,400,610	$7,089,316	$7,398,014	$271,490,951	$187,345,000	$730,811,258

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