

County of El Paso, Texas
Unaudited Consolidated Balance Sheet - All Fund Types and Account Groups
October 31, 2016

	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Types	Capital Assets	General Long-Term Debt	Totals October 31, 2016
	General	Special Revenue	Debt Service	Capital Projects	Enterprise Fund	Internal Service	Agency			
Assets and other debits										
Assets:										
Cash and investments	\$65,721,120	\$27,599,941	\$1,440,087	\$49,043,236	\$2,115,377	\$8,068,859	\$7,491,737			\$161,480,357
Receivables(net of allowances for taxes)	26,814,508	2,992,990				1,775				29,809,273
Due from other funds	220,000									220,000
Inventory of supplies	4,713									4,713
Artwork								\$56,255		56,255
Land					19,770			17,531,461		17,551,231
Easements								110,000		110,000
Bridges and culverts								7,181,786		7,181,786
Buildings								124,446,202		124,446,202
Improvements								6,593,517		6,593,517
Infrastructure					1,071,490			8,494,885		9,566,375
Equipment					13,141,013			19,702,456		32,843,469
Furniture and fixtures								173,308		173,308
Leased equipment								103,511		103,511
Roads								30,704,593		30,704,593
Vehicles					42,734			7,455,231		7,497,965
Construction in progress								43,738,671		43,738,671
Other debits:										
Amount available in debt service fund									\$1,440,087	1,440,087
Amount to be provided for retirement of general long-term debt									198,034,913	198,034,913
Total assets	\$92,760,341	\$30,592,931	\$1,440,087	\$49,043,236	\$16,390,384	\$8,070,634	\$7,491,737	\$266,291,876	\$199,475,000	\$671,556,226
Liabilities, equity and other credits										
Liabilities:										
Vouchers payable	\$1,982,716	\$1,547,074		\$4,146,709		\$2,095	\$63,608			\$7,742,202
Due to:										
Other funds	40,000					150,000	30,404			220,404
Other units	1,074,508	53,676			\$113,750		1,599,363			2,841,297
Other governmental agencies	793,026	15,980			10,258		5,793,589			6,612,853
Deferred revenues	19,052,788						4,773			19,057,561
General obligation bonds payable									\$199,475,000	199,475,000
Total liabilities	22,943,038	1,616,730		4,146,709	124,008	152,095	7,491,737		199,475,000	235,949,317
Fund balances and other credits:										
Investment in general fixed assets					14,275,007			\$266,291,876		280,566,883
Fund balances:										
Reserved for:										
Inventory, travel advances-sheriff, payroll and change funds	95,660									95,660
Debt service			\$1,440,087							1,440,087
Health and life benefits						7,918,539				7,918,539
Encumbrances	3,756,865	1,347,046		4,251,431	4,252					9,359,594
Unreserved:										
Designated for:										
Capital projects				40,645,096						40,645,096
Current year's expenditures	27,299,992	12,824,698			1,987,117					42,111,807
Unforeseen emergency	30,000,000									30,000,000
Undesignated	8,664,786	14,804,457								23,469,243
Total equity and other credits	69,817,303	28,976,201	1,440,087	44,896,527	16,266,376	7,918,539		266,291,876		435,606,909
Total liabilities, equity and other credits	\$92,760,341	\$30,592,931	\$1,440,087	\$49,043,236	\$16,390,384	\$8,070,634	\$7,491,737	\$266,291,876	\$199,475,000	\$671,556,226

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