

County of El Paso, Texas  
**Unaudited Consolidated Balance Sheet - All Fund Types and Account Groups**  
 August 31, 2019  
 with comparative monthly totals for July 2019

	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Types	Capital Assets	General Long-Term Debt	Totals (As of September 9, 2019)	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise Fund	Internal Service	Agency			August 31, 2019	July 31, 2019
<b>Assets and other debits</b>											
<b>Assets:</b>											
Cash and investments	\$106,157,252	\$26,795,599	\$638,221	\$33,071,942	\$3,605,112	\$4,445,978	\$8,383,673			\$183,097,777	\$260,038,302
Receivables(net of allowances for taxes)	24,887,081	629,834	93,560	124,633		89,609				25,824,717	26,762,353
Properties held for sale	71,900									71,900	71,900
Due from other funds	220,000									220,000	220,000
Inventory of supplies	10,609									10,609	10,609
Artwork								\$56,255		56,255	112,510
Land					19,770			17,962,933		17,982,703	35,965,406
Easements								110,000		110,000	220,000
Bridges and culverts								6,562,824		6,562,824	13,125,648
Buildings								147,778,051		147,778,051	295,556,102
Improvements								15,413,996		15,413,996	30,827,992
Infrastructure					917,157			7,405,826		8,322,983	16,645,966
Equipment					7,836,137			16,018,099		23,854,236	47,708,472
Furniture and fixtures								353,825		353,825	707,650
Leased equipment								241,127		241,127	482,254
Roads								25,996,503		25,996,503	51,993,006
Vehicles					14,809			8,512,218		8,527,027	17,054,054
Construction in progress					4,058,303			3,661,156		7,719,459	15,438,918
<b>Other debits:</b>											
Amount available in debt service fund									\$731,781	731,781	1,463,562
Amount to be provided for retirement of long-term debt					2,780,000				162,497,703	165,277,703	330,555,406
<b>Total assets</b>	<b>\$131,346,842</b>	<b>\$27,425,433</b>	<b>\$731,781</b>	<b>\$33,196,575</b>	<b>\$19,231,288</b>	<b>\$4,535,587</b>	<b>\$8,383,673</b>	<b>\$250,072,813</b>	<b>\$163,229,484</b>	<b>\$638,153,476</b>	<b>\$1,144,960,110</b>
<b>Liabilities, equity and other credits</b>											
<b>Liabilities:</b>											
Vouchers payable	\$525,784	\$266,976		\$696,255	\$283,534	\$2,095	\$700			\$1,775,344	\$3,024,904
<b>Due to:</b>											
Other funds	40,000	7,396				150,000	30,000			227,396	414,792
Other units	1,134,850	75,949			122,900		2,254,114			3,587,813	6,040,776
Other governmental agencies	1,053,955	52,012			11,624		6,098,859			7,216,450	13,378,945
Deferred revenues	20,601,944									20,601,944	20,601,944
SIB Loan									\$4,339,484	4,339,484	8,678,968
Bonds payable					2,780,000				158,890,000	161,670,000	323,340,000
<b>Total liabilities</b>	<b>23,356,533</b>	<b>402,333</b>		<b>696,255</b>	<b>3,198,058</b>	<b>152,095</b>	<b>8,383,673</b>		<b>163,229,484</b>	<b>199,418,431</b>	<b>375,480,329</b>
<b>Fund balances and other credits:</b>											
Investment in general fixed assets					12,846,177			\$250,072,813		262,918,990	525,837,980
<b>Fund balances:</b>											
<b>Reserved for:</b>											
Inventory, travel advances-sheriff, payroll and change funds	99,510									99,510	99,510
Debt service			\$731,781							731,781	1,463,562
Health and life benefits							4,383,492			4,383,492	8,766,984
Encumbrances	5,729,644	8,139,635		4,851,494	21,600					18,742,373	31,755,102
<b>Unreserved:</b>											
<b>Designated for:</b>											
Capital projects				27,648,826						27,648,826	55,297,652
Current year's expenditures	21,609,596	15,889,181			3,165,453					40,664,230	59,718,864
Unforeseen emergency	37,945,572									37,945,572	37,945,572
Undesignated	42,605,987	2,994,284								45,600,271	48,594,555
<b>Total equity and other credits</b>	<b>107,990,309</b>	<b>27,023,100</b>	<b>731,781</b>	<b>32,500,320</b>	<b>16,033,230</b>	<b>4,383,492</b>		<b>250,072,813</b>		<b>438,735,045</b>	<b>769,479,781</b>
<b>Total liabilities, equity and other credits</b>	<b>\$131,346,842</b>	<b>\$27,425,433</b>	<b>\$731,781</b>	<b>\$33,196,575</b>	<b>\$19,231,288</b>	<b>\$4,535,587</b>	<b>\$8,383,673</b>	<b>\$250,072,813</b>	<b>\$163,229,484</b>	<b>\$638,153,476</b>	<b>\$1,144,960,110</b>

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