

County of El Paso, Texas
Unaudited Consolidated Balance Sheet - All Fund Types and Account Groups
 June 30, 2019
 with comparative monthly totals for May 2019

	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Types	Capital Assets	General Long-Term Debt	Totals (As of July 8, 2019)	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise Fund	Internal Service	Agency			June 30, 2019	May 31, 2019
	Assets and other debits										
Assets:											
Cash and investments	\$137,693,217	\$27,432,234	\$4,028,513	\$34,496,071	\$3,254,217	\$4,140,697	\$10,369,697			\$221,414,646	\$230,394,310
Receivables(net of allowances for taxes)	26,303,152	577,177	92,149	124,633		75,914				27,173,025	25,604,923
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	56,255
Land					19,770			17,962,933		17,982,703	17,982,703
Easements								110,000		110,000	110,000
Bridges and culverts								6,562,824		6,562,824	6,562,824
Buildings								147,363,972		147,363,972	147,363,972
Improvements								15,217,423		15,217,423	15,185,267
Infrastructure					917,157			7,405,826		8,322,983	8,322,983
Equipment					7,836,137			15,889,692		23,725,829	23,660,475
Furniture and fixtures								310,079		310,079	277,233
Leased equipment								241,127		241,127	241,127
Roads								26,252,727		26,252,727	26,252,727
Vehicles					14,809			7,694,380		7,709,189	7,632,866
Construction in progress					3,906,495			3,486,004		7,392,499	7,100,699
Other debits:											
Amount available in debt service fund									\$4,120,662	4,120,662	4,203,941
Amount to be provided for retirement of long-term debt					2,780,000				159,401,740	162,181,740	162,098,461
Total assets	\$164,298,878	\$28,009,411	\$4,120,662	\$34,620,704	\$18,728,585	\$4,216,611	\$10,369,697	\$248,553,242	\$163,522,402	\$676,440,192	\$683,353,275
Liabilities, equity and other credits											
Liabilities:											
Vouchers payable	\$911,903	\$471,120		\$527,232	\$211,704	\$2,019	\$700			\$2,124,678	\$1,212,393
Due to:											
Other funds	40,000	812,624				150,000	30,000			1,032,624	690,161
Other units	1,194,654	90,550			121,550		2,438,447			3,845,201	3,908,465
Other governmental agencies	1,434,223	47,907			7,751		7,900,550			9,390,431	7,377,563
Deferred revenues	20,599,285									20,599,285	20,603,739
SIB Loan									\$4,632,402	4,632,402	4,632,402
Bonds payable					2,780,000				158,890,000	161,670,000	161,670,000
Total liabilities	24,180,065	1,422,201		527,232	3,121,005	152,019	10,369,697		163,522,402	203,294,621	200,094,723
Fund balances and other credits:											
Investment in general fixed assets					12,694,368			\$248,553,242		261,247,610	260,749,131
Fund balances:											
Reserved for:											
Inventory, travel advances-sheriff, payroll and change funds	99,510									99,510	99,510
Debt service			\$4,120,662							4,120,662	4,203,941
Health and life benefits							4,064,592			4,064,592	4,347,686
Encumbrances	4,677,511	6,493,941		6,008,384	27,531					17,207,367	17,823,832
Unreserved:											
Designated for:											
Capital projects				28,085,088						28,085,088	29,049,150
Current year's expenditures	21,609,596	16,663,033			2,885,681					41,158,310	42,353,540
Unforeseen emergency	37,945,572									37,945,572	37,945,572
Undesignated	75,786,624	3,430,236								79,216,860	86,686,190
Total equity and other credits	140,118,813	26,587,210	4,120,662	34,093,472	15,607,580	4,064,592		248,553,242		473,145,571	483,258,552
Total liabilities, equity and other credits	\$164,298,878	\$28,009,411	\$4,120,662	\$34,620,704	\$18,728,585	\$4,216,611	\$10,369,697	\$248,553,242	\$163,522,402	\$676,440,192	\$683,353,275

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