

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

	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			(As of June 11, 2019)	
										May 31, 2019	April 30, 2019
Assets and other debits											
Assets:											
Cash and investments	\$147,528,836	\$27,172,820	\$4,076,940	\$35,303,594	\$3,356,075	\$4,431,342	\$8,524,703			\$230,394,310	\$241,661,384
Receivables(net of allowances for taxes)	24,344,620	940,306	127,001	124,633		68,363				25,604,923	25,190,307
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	147,357,647
Improvements								15,185,267		15,185,267	14,928,498
Infrastructure					917,157			7,405,826		8,322,983	8,322,983
Equipment					7,836,137			15,824,338		23,660,475	23,203,538
Furniture and fixtures								277,233		277,233	277,233
Leased equipment								241,127		241,127	241,127
Roads								26,252,727		26,252,727	26,252,727
Vehicles					14,809			7,618,057		7,632,866	7,094,013
Construction in progress					3,732,795			3,367,904		7,100,699	4,911,998
Other debits:											
Amount available in debt service fund									\$4,203,941	4,203,941	4,030,116
Amount to be provided for retirement of long-term debt					2,780,000				159,318,461	162,098,461	162,272,286
Total assets	\$172,175,965	\$28,113,126	\$4,203,941	\$35,428,227	\$18,656,743	\$4,499,705	\$8,524,703	\$248,228,463	\$163,522,402	\$683,353,275	\$690,758,148
Liabilities, equity and other credits											
Liabilities:											
Vouchers payable	\$467,786	\$73,720		\$468,353	\$199,815	\$2,019	\$700			\$1,212,393	\$850,200
Due to:											
Other funds	40,000	470,161				150,000	30,000			690,161	400,274
Other units	1,238,523	118,096			121,350		2,430,496			3,908,465	3,844,133
Other governmental agencies	1,260,857	47,028			6,171		6,063,507			7,377,563	7,610,585
Deferred revenues	20,603,739									20,603,739	20,612,734
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	23,610,905	709,005	468,353	3,107,336	152,019	8,524,703	163,522,402	200,094,723	200,094,723	199,620,328	
Fund balances and other credits:											
Investment in general fixed assets					12,520,668			\$248,228,463		260,749,131	257,301,547
Fund balances:											
Reserved for:											
Inventory, travel advances-sheriff, payroll and change funds	99,510									99,510	99,510
Debt service			\$4,203,941							4,203,941	4,030,116
Health and life benefits							4,347,686			4,347,686	4,555,745
Encumbrances	5,232,923	6,654,083		5,910,724	26,102					17,823,832	20,556,521
Unreserved:											
Designated for:											
Capital projects				29,049,150						29,049,150	29,592,139
Current year's expenditures	21,609,596	17,741,307			3,002,637					42,353,540	42,625,159
Unforeseen emergency	37,945,572									37,945,572	37,945,572
Undesignated	83,677,459	3,008,731								86,686,190	94,431,511
Total equity and other credits	148,565,060	27,404,121	4,203,941	34,959,874	15,549,407	4,347,686	248,228,463	483,258,552	483,258,552	491,137,820	
Total liabilities, equity and other credits	\$172,175,965	\$28,113,126	\$4,203,941	\$35,428,227	\$18,656,743	\$4,499,705	\$8,524,703	\$248,228,463	\$163,522,402	\$683,353,275	\$690,758,148

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