

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

	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Types	Capital Assets	General Long-Term Debt	Totals (As of October 7, 2019)	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise Fund	Internal Service	Agency			September 30, 2019	August 31, 2019
Assets and other debits											
Assets:											
Cash and investments	\$95,398,716	\$27,060,683	\$388,569	\$33,400,068	\$3,680,304	\$4,935,491	\$9,914,563			\$174,778,394	\$183,097,777
Receivables(net of allowances for taxes)	26,195,897	831,137		124,633						27,151,667	25,824,717
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								147,975,825		147,975,825	147,778,051
Improvements								15,546,170		15,546,170	15,413,996
Infrastructure					917,157			7,405,826		8,322,983	8,322,983
Equipment					7,836,137			16,175,305		24,011,442	23,854,236
Furniture and fixtures								370,181		370,181	353,825
Leased equipment								241,127		241,127	241,127
Roads								25,996,503		25,996,503	25,996,503
Vehicles					14,809			8,870,881		8,885,690	8,527,027
Construction in progress					4,245,492			3,900,359		8,145,851	7,719,459
Other debits:											
Amount available in debt service fund									\$388,569	388,569	731,781
Amount to be provided for retirement of long-term debt					2,780,000				162,570,915	165,350,915	165,277,703
Total assets	\$121,897,122	\$27,891,820	\$388,569	\$33,524,701	\$19,493,669	\$4,935,491	\$9,914,563	\$251,174,189	\$162,959,484	\$632,179,608	\$638,153,476
Liabilities, equity and other credits											
Liabilities:											
Vouchers payable	\$830,368	\$416,175		\$349,703	\$882,689	\$375,449	\$1,790			\$2,856,174	\$1,775,344
Due to:											
Other funds	40,000					150,000	30,000			220,000	227,396
Other units	1,105,292	76,991			123,350		2,150,573			3,456,206	3,587,813
Other governmental agencies	1,477,316	52,836			13,472		7,732,200			9,275,824	7,216,450
Deferred revenues	20,603,605									20,603,605	20,601,944
SIB Loan									\$4,339,484	4,339,484	4,339,484
Bonds payable					2,780,000				158,620,000	161,400,000	161,670,000
Total liabilities	24,056,581	546,002	349,703	3,799,511	525,449	9,914,563	162,959,484	202,151,293	199,418,431		
Fund balances and other credits:											
Investment in general fixed assets					13,033,365			\$251,174,189		264,207,554	262,918,990
Fund balances:											
Reserved for:											
Inventory, travel advances-sheriff, payroll and change funds	99,510									99,510	99,510
Debt service			\$388,569							388,569	731,781
Health and life benefits						4,410,042				4,410,042	4,383,492
Encumbrances	5,347,212	7,882,355		4,756,993	24,269					18,010,829	18,742,373
Unreserved:											
Designated for:											
Capital projects				28,418,005						28,418,005	27,648,826
Current year's expenditures	21,609,596	17,066,762			2,636,524					41,312,882	40,664,230
Unforeseen emergency	37,945,572									37,945,572	37,945,572
Undesignated	32,838,651	2,396,701								35,235,352	45,600,271
Total equity and other credits	97,840,541	27,345,818	388,569	33,174,998	15,694,158	4,410,042	251,174,189	430,028,315	438,735,045		
Total liabilities, equity and other credits	\$121,897,122	\$27,891,820	\$388,569	\$33,524,701	\$19,493,669	\$4,935,491	\$9,914,563	\$251,174,189	\$162,959,484	\$632,179,608	\$638,153,476

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