

County of El Paso, Texas
Unaudited Consolidated Balance Sheet - All Fund Types and Account Groups
 February 29, 2020
 with comparative monthly totals for January 2020

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types	Capital Assets	General Long-Term Debt	Totals		
	General	Special	Debt	Capital	Enterprise	Internal			Agency	(As of March 6, 2020)	
		Revenue	Service	Projects	Fund	Service				February 29, 2020	January 31, 2020
Assets and other debits											
Assets:											
Cash and investments	\$202,360,472	\$29,918,218	\$5,677,103	\$31,314,599	\$3,691,046	\$2,938,121	\$8,114,684		\$284,014,243	\$263,707,256	
Receivables(net of allowances for taxes)	20,865,540	521,310	192,391			19,805			21,599,046	45,228,631	
Properties held for sale	71,900								71,900	71,900	
Due from other funds	220,000								220,000	220,000	
Inventory of supplies	13,185								13,185	13,185	
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								6,301,950	6,301,950	6,301,950	
Buildings								138,707,308	138,707,308	138,638,710	
Improvements								14,424,327	14,424,327	14,464,036	
Infrastructure					6,020,990			7,039,413	13,060,403	13,060,403	
Equipment					7,509,351			16,172,730	23,682,081	23,682,081	
Furniture and fixtures								431,016	431,016	432,182	
Leased equipment								150,778	150,778	150,778	
Roads								25,884,126	25,884,126	25,884,126	
Vehicles					12,234			8,237,761	8,249,995	8,249,995	
Construction in progress								4,149,330	4,149,330	4,052,092	
Other debits:											
Amount available in debt service fund								\$5,869,494	5,869,494	19,098,289	
Amount to be provided for retirement of long-term debt					2,725,000			144,819,990	147,544,990	146,621,195	
Total assets	\$223,531,097	\$30,439,528	\$5,869,494	\$31,314,599	\$19,978,391	\$2,957,926	\$8,114,684	\$239,627,927	\$150,689,484	\$712,523,130	
Liabilities, equity and other credits											
Liabilities:											
Vouchers payable	\$1,625,472	\$680,401		\$778,330	\$24,329	\$2,095	\$700		\$3,111,327	\$2,681,336	
Due to:											
Other funds	40,268					150,000	30,000		220,268	221,887	
Other units	1,090,004	90,531			125,400		2,394,854		3,700,789	3,929,441	
Other governmental agencies	994,506	56,333			20,439	1,602	5,689,130		6,762,010	7,049,250	
Deferred revenues	21,933,303								21,933,303	21,936,345	
SIB Loan								\$4,339,484	4,339,484	4,339,484	
Bonds payable					2,725,000			146,350,000	149,075,000	161,380,000	
Total liabilities	25,683,553	827,265		778,330	2,895,168	153,697	8,114,684	150,689,484	189,142,181	201,537,743	
Fund balances and other credits:											
Investment in general fixed assets					\$13,941,628			\$239,627,927	\$253,569,555	\$253,444,594	
Fund balances:											
Reserved for:											
Inventory, travel advances-sheriff, payroll and change funds	\$99,610								99,610	99,610	
Debt service			\$5,869,494						5,869,494	19,098,289	
Health and life benefits						\$2,804,229			2,804,229	3,492,192	
Encumbrances	4,690,338	\$5,775,666		\$8,269,861	120,916				18,856,781	18,272,281	
Unreserved:											
Designated for:											
Capital projects				22,266,408					22,266,408	25,197,734	
Current year's expenditures	34,909,987	15,904,624			3,020,679				53,835,290	54,111,180	
Unforeseen emergency	29,365,723								29,365,723	29,365,723	
Undesignated	128,781,886	7,931,973							136,713,859	123,406,421	
Total equity and other credits	197,847,544	29,612,263	5,869,494	30,536,269	17,083,223	2,804,229		239,627,927	523,380,949	526,488,024	
Total liabilities, equity and other credits	\$223,531,097	\$30,439,528	\$5,869,494	\$31,314,599	\$19,978,391	\$2,957,926	\$8,114,684	\$239,627,927	\$150,689,484	\$712,523,130	

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