

County of El Paso, Texas
Unaudited Consolidated Balance Sheet - All Fund Types and Account Groups
March 31, 2020
with comparative monthly totals for February 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 April 7, 2020) | |
| | | Revenue | Service | Projects | Fund | Service | | | | March 31, 2020 | February 29, 2020 |
| Assets and other debits | | | | | | | | | | | |
| Assets: | | | | | | | | | | | |
| Cash and investments | \$177,168,536 | \$33,538,607 | \$5,967,894 | \$40,022,470 | \$3,516,186 | \$3,332,092 | \$9,114,715 | | \$272,660,500 | \$284,014,243 | |
| Receivables(net of allowances for taxes) | 22,183,582 | 445,428 | 123,219 | | | 21,481 | | | 22,773,710 | 21,599,046 | |
| 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 | 138,707,308 | |
| Improvements | | | | | | | | 14,424,327 | 14,424,327 | 14,424,327 | |
| 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 | 431,016 | |
| 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 | 4,149,330 | |
| Other debits: | | | | | | | | | | | |
| Amount available in debt service fund | | | | | | | | \$6,091,113 | 6,091,113 | 5,869,494 | |
| Amount to be provided for retirement of long-term debt | | | | | 2,725,000 | | | 144,598,371 | 147,323,371 | 147,544,990 | |
| Total assets | \$199,657,203 | \$33,984,035 | \$6,091,113 | \$40,022,470 | \$19,803,531 | \$3,353,573 | \$9,114,715 | \$239,627,927 | \$150,689,484 | \$702,344,051 | |
| Liabilities, equity and other credits | | | | | | | | | | | |
| Liabilities: | | | | | | | | | | | |
| Vouchers payable | \$744,773 | \$336,947 | | \$458,760 | \$31,997 | \$4,225 | \$700 | | \$1,577,402 | \$3,111,327 | |
| Due to: | | | | | | | | | | | |
| Other funds | 44,377 | 862,557 | | | | 150,000 | 30,000 | | 1,086,934 | 220,268 | |
| Other units | 1,087,913 | 92,026 | | | 125,600 | | 1,774,487 | | 3,080,026 | 3,700,789 | |
| Other governmental agencies | 1,382,038 | 56,466 | | | 2,754 | 1,602 | 7,309,528 | | 8,752,388 | 6,762,010 | |
| Deferred revenues | 21,944,389 | | | | | | | | 21,944,389 | 21,933,303 | |
| SIB Loan | | | | | | | | \$4,339,484 | 4,339,484 | 4,339,484 | |
| Bonds payable | | | | | 2,725,000 | | | 146,350,000 | 149,075,000 | 149,075,000 | |
| Total liabilities | 25,203,490 | 1,347,996 | | 458,760 | 2,885,351 | 155,827 | 9,114,715 | 150,689,484 | 189,855,623 | 189,142,181 | |
| Fund balances and other credits: | | | | | | | | | | | |
| Investment in general fixed assets | | | | | 13,941,628 | | | \$239,627,927 | \$253,569,555 | \$253,569,555 | |
| Fund balances: | | | | | | | | | | | |
| Reserved for: | | | | | | | | | | | |
| Inventory, travel advances-sheriff, payroll and change funds | 99,610 | | | | | | | | 99,610 | 99,610 | |
| Debt service | | | \$6,091,113 | | | | | | 6,091,113 | 5,869,494 | |
| Health and life benefits | | | | | | 3,197,746 | | | 3,197,746 | 2,804,229 | |
| Encumbrances | 4,474,047 | 4,812,967 | | 8,986,459 | 22,155 | | | | 18,295,628 | 18,856,781 | |
| Unreserved: | | | | | | | | | | | |
| Designated for: | | | | | | | | | | | |
| Capital projects | | | | 30,577,251 | | | | | 30,577,251 | 22,266,408 | |
| Current year's expenditures | 34,909,987 | 15,561,907 | | | 2,954,397 | | | | 53,426,291 | 53,835,290 | |
| Unforeseen emergency | 29,365,723 | | | | | | | | 29,365,723 | 29,365,723 | |
| Undesignated | 105,604,346 | 12,261,165 | | | | | | | 117,865,511 | 136,713,859 | |
| Total equity and other credits | 174,453,713 | 32,636,039 | 6,091,113 | 39,563,710 | 16,918,180 | 3,197,746 | | 239,627,927 | 512,488,428 | 523,380,949 | |
| Total liabilities, equity and other credits | \$199,657,203 | \$33,984,035 | \$6,091,113 | \$40,022,470 | \$19,803,531 | \$3,353,573 | \$9,114,715 | \$239,627,927 | \$150,689,484 | \$702,344,051 | |

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