

**Travis County, Texas
Consolidated Financial Report**

**Combined Balance Sheet
August 31, 2019
(Unaudited)**

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise**	Internal Service
Assets:						
Pooled Cash	\$ 368,350,895	\$ 78,110,092	\$ 706,544	\$ 644,548,823	\$ 1,768,577	\$ 53,988,222
Investments	-	242,015	31,449,331	-	2,538,164	-
Other Receivables/Other Assets	2,718,357	2,167,725	-	2,088,214	1,044,450	3,560,880
Taxes Receivable	3,303,955	-	875,037	-	-	-
Prepaid Items	-	-	-	-	-	982,141
Capital Assets	-	-	-	-	7,173,630	304,110
Noncurrent Investments	-	-	-	-	2,850,050	-
Total Assets	<u>374,373,207</u>	<u>80,519,832</u>	<u>33,030,912</u>	<u>646,637,037</u>	<u>15,374,871</u>	<u>58,835,353</u>
Deferred Outflows:						
Deferred outflows related to pensions	-	-	-	-	-	296,031
Total Deferred Outflows	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>296,031</u>
Total Assets and Deferred Outflows	<u>\$ 374,373,207</u>	<u>\$ 80,519,832</u>	<u>\$ 33,030,912</u>	<u>\$ 646,637,037</u>	<u>\$ 15,374,871</u>	<u>\$ 59,131,384</u>
Liabilities:						
Accounts Payable	\$ 6,078,456	\$ 473,575	\$ -	\$ 7,708,305	\$ -	\$ 219,943
Other Liabilities	24,840,294	576,955	1,172,702	1,201,919	1,126,664	13,895,360
Unearned Revenue	1,863,099	5,913,122	6,105,000	444,806	91,133	-
Land Lease Liability	-	-	-	-	9,070,723	-
Total Liabilities	<u>32,781,849</u>	<u>6,963,652</u>	<u>7,277,702</u>	<u>9,355,030</u>	<u>10,288,520</u>	<u>14,115,303</u>
Deferred Inflows:						
Deferred revenue - property taxes	3,303,955	-	875,037	-	-	-
Deferred revenue - special assessment	-	-	-	6,655	-	-
Deferred inflows related to pensions	-	-	-	-	-	130,969
Total Deferred Inflows	<u>3,303,955</u>	<u>-</u>	<u>875,037</u>	<u>6,655</u>	<u>-</u>	<u>130,969</u>
Equity:						
Fund Balance / Net Position	<u>338,287,403</u>	<u>73,556,180</u>	<u>24,878,173</u>	<u>637,275,352</u>	<u>5,086,351</u>	<u>44,885,112</u>
Total Liabilities, Deferred Inflows, and Fund Equity	<u>\$ 374,373,207</u>	<u>\$ 80,519,832</u>	<u>\$ 33,030,912</u>	<u>\$ 646,637,037</u>	<u>\$ 15,374,871</u>	<u>\$ 59,131,384</u>

**FY 2019 Budgeted Funds
Budget to Actual
August 31, 2019
(Unaudited)**

	Full Yr Budget	YTD Actual¹	Balance	*Non-Budgeted YTD Actual
General Fund				
Revenues	\$ 670,609,966	\$ 679,281,212	\$ (8,671,246)	\$ -
Expenditures and encumbrances	747,363,719	639,717,133	107,646,586	-
Special Revenue				
Revenues	47,609,020	45,338,313	2,270,707	32,258,033
Expenditures and encumbrances	51,693,463	34,350,056	17,343,407	34,234,838
Debt Service				
Revenues	88,731,189	91,255,746	(2,524,557)	-
Expenditures and encumbrances	88,394,087	76,702,568	11,691,519	-
Capital Projects				
Revenues	484,538,106	498,226,761	(13,688,655)	370,344
Expenditures and encumbrances	671,044,487	243,146,968	427,897,519	1,491,065
Enterprise**				
Revenues	-	-	-	2,739,428
Expenses	-	-	-	1,934,141
Internal Service				
Revenues	91,460,586	80,047,477	11,413,109	-
Expenses	93,740,234	77,255,548	16,484,686	-

¹ Actuals are presented on budgetary basis

**Cash Receipts and Disbursements Statement
For the Month of August 2019
(Unaudited)**

	Beginning Balance	Receipts	Disbursements	Ending Balance
General Fund	\$ 414,840,673	\$ 56,837,906	\$ 103,327,684	\$ 368,350,895
Special Revenue Funds	79,776,979	7,290,122	8,957,009	78,110,092
Debt Service Funds	720,173	100,371	114,000	706,544
Capital Project Funds	660,205,884	5,366,086	21,023,147	644,548,823
Enterprise Fund**	1,725,391	200,326	157,140	1,768,577
Internal Service Funds	55,866,446	7,280,060	9,158,284	53,988,222
	<u>\$ 1,213,135,546</u>	<u>\$ 77,074,871</u>	<u>\$ 142,737,264</u>	<u>\$ 1,147,473,153</u>

Statement of Interfund Transfers
For The Eleven Months Ended August 31, 2019
(Unaudited)

FROM	TO	
County Clerk Archival Fund	General Fund	\$ 7,702
Abandoned Vehicle / Livestock Fund	General Fund	351
CAPSO Fund	General Fund	18,351
Law Enforcement Fund	General Fund	5,627
General Fund	Balcones Canyonlands Fund	18,827,868
Courthouse Security Fund	General Fund	420,000
General Fund	Dispute Resolution Center Fund	116,036
General Fund	Road & Bridge Fund	2,300,000
General Fund	Professional Prosecutors Fund	70,000
Capital Projects Fund	Debt Service Fund - Tax Exempt	660,027
Travis County Corporations Special Revenue Funds	General Fund	38,500
Travis County Housing Corporation Enterprise Fund	General Fund	307,126
Outstanding Bond Indebtedness	\$ 1,077,745,000	
Interest Rate Range	1.000% to 5.000%	

Note: Financial Statements include blended component units.

* Includes Grants and funds in which budgetary control is outside the scope of the Commissioners' Court.

** The Housing Finance Corporation, previously reported as a Special Revenue Fund, is now reported as an Enterprise Fund.

Patti Smith, CPA
Travis County Auditor