

**Travis County, Texas  
Consolidated Financial Report**

**Combined Balance Sheet  
September 30, 2020  
(Unaudited)**

|                                                             | <b>Governmental Fund Types</b> |                              |                             |                              | <b>Proprietary Fund Types</b> |                             |
|-------------------------------------------------------------|--------------------------------|------------------------------|-----------------------------|------------------------------|-------------------------------|-----------------------------|
|                                                             | <b>General</b>                 | <b>Special<br/>Revenue</b>   | <b>Debt<br/>Service</b>     | <b>Capital<br/>Projects</b>  | <b>Enterprise</b>             | <b>Internal<br/>Service</b> |
| <b>Assets:</b>                                              |                                |                              |                             |                              |                               |                             |
| Pooled Cash                                                 | \$ 416,561,191                 | \$ 116,640,530               | \$ 51,696                   | \$ 573,664,041               | \$ 3,821,777                  | \$ 55,576,952               |
| Investments                                                 | -                              | 244,655                      | 17,891,447                  | -                            | 4,221,519                     | -                           |
| Other Receivables/Other Assets                              | 24,990,406                     | 28,619,806                   | 1,086,066                   | 476,443                      | 1,622,363                     | 3,966,775                   |
| Taxes Receivable                                            | 4,572,792                      | -                            | 809,221                     | -                            | -                             | -                           |
| Prepaid Items                                               | -                              | -                            | -                           | -                            | 1,836                         | 930,619                     |
| Capital Assets                                              | -                              | -                            | -                           | -                            | 16,453,630                    | 292,789                     |
| Restricted Cash                                             | -                              | -                            | -                           | 101,994                      | -                             | -                           |
| Noncurrent Investments                                      | -                              | -                            | -                           | -                            | 13,268,840                    | -                           |
| Total Assets                                                | <u>446,124,389</u>             | <u>145,504,991</u>           | <u>19,838,430</u>           | <u>574,242,478</u>           | <u>39,389,965</u>             | <u>60,767,135</u>           |
| <b>Deferred Outflows:</b>                                   |                                |                              |                             |                              |                               |                             |
| Deferred outflows related to pensions                       | -                              | -                            | -                           | -                            | -                             | 830,897                     |
| Total Deferred Outflows                                     | <u>-</u>                       | <u>-</u>                     | <u>-</u>                    | <u>-</u>                     | <u>-</u>                      | <u>830,897</u>              |
| <b>Total Assets and Deferred Outflows</b>                   | <u><u>\$ 446,124,389</u></u>   | <u><u>\$ 145,504,991</u></u> | <u><u>\$ 19,838,430</u></u> | <u><u>\$ 574,242,478</u></u> | <u><u>\$ 39,389,965</u></u>   | <u><u>\$ 61,598,032</u></u> |
| <b>Liabilities:</b>                                         |                                |                              |                             |                              |                               |                             |
| Accounts Payable                                            | \$ 34,124,440                  | \$ 1,522,644                 | \$ -                        | \$ 10,838,237                | \$ 1,976                      | \$ 33,542                   |
| Other Liabilities                                           | 48,334,576                     | 6,229,852                    | 2,604,835                   | 1,738,841                    | 3,104,609                     | 17,990,185                  |
| Unearned Revenue                                            | 816,472                        | 62,905,619                   | 3,885,000                   | 513,940                      | 540,382                       | -                           |
| Land Lease Liability                                        | -                              | -                            | -                           | -                            | 28,089,157                    | -                           |
| Total Liabilities                                           | <u>83,275,488</u>              | <u>70,658,115</u>            | <u>6,489,835</u>            | <u>13,091,018</u>            | <u>31,736,124</u>             | <u>18,023,727</u>           |
| <b>Deferred Inflows:</b>                                    |                                |                              |                             |                              |                               |                             |
| Deferred revenue - property taxes                           | 4,572,792                      | -                            | 809,221                     | -                            | -                             | -                           |
| Deferred inflows related to pensions                        | -                              | -                            | -                           | -                            | -                             | 7,881                       |
| Deferred inflows - other                                    | 14,456,594                     | 1,222,462                    | -                           | -                            | -                             | -                           |
| Total Deferred Inflows                                      | <u>19,029,386</u>              | <u>1,222,462</u>             | <u>809,221</u>              | <u>-</u>                     | <u>-</u>                      | <u>7,881</u>                |
| <b>Equity:</b>                                              |                                |                              |                             |                              |                               |                             |
| Fund Balance / Net Position                                 | <u>343,819,515</u>             | <u>73,624,414</u>            | <u>12,539,374</u>           | <u>561,151,460</u>           | <u>7,653,841</u>              | <u>43,566,424</u>           |
| <b>Total Liabilities, Deferred Inflows, and Fund Equity</b> | <u><u>\$ 446,124,389</u></u>   | <u><u>\$ 145,504,991</u></u> | <u><u>\$ 19,838,430</u></u> | <u><u>\$ 574,242,478</u></u> | <u><u>\$ 39,389,965</u></u>   | <u><u>\$ 61,598,032</u></u> |

**FY 2020 Budgeted Funds  
Budget to Actual  
September 30, 2020  
(Unaudited)**

|                               | <b>Full Yr<br/>Budget</b> | <b>YTD<br/>Actual<sup>1</sup></b> | <b>Balance</b>  | <b>*Non-Budgeted<br/>YTD Actual</b> |
|-------------------------------|---------------------------|-----------------------------------|-----------------|-------------------------------------|
| <b>General Fund</b>           |                           |                                   |                 |                                     |
| Revenues                      | \$ 713,112,651            | \$ 723,485,951                    | \$ (10,373,300) | \$ -                                |
| Expenditures and encumbrances | 772,851,485               | 704,894,505                       | 67,956,980      | -                                   |
| <b>Special Revenue</b>        |                           |                                   |                 |                                     |
| Revenues                      | 48,790,241                | 46,877,265                        | 1,912,976       | 63,860,415                          |
| Expenditures and encumbrances | 61,982,484                | 54,174,010                        | 7,808,474       | 81,178,747                          |
| <b>Debt Service</b>           |                           |                                   |                 |                                     |
| Revenues                      | 123,211,644               | 124,709,275                       | (1,497,631)     | -                                   |
| Expenditures and encumbrances | 125,193,938               | 124,860,939                       | 332,999         | -                                   |
| <b>Capital Projects</b>       |                           |                                   |                 |                                     |
| Revenues                      | 104,793,404               | 112,971,844                       | (8,178,440)     | 184,188                             |
| Expenditures and encumbrances | 631,546,108               | 470,913,525                       | 160,632,583     | 1,198,581                           |
| <b>Enterprise</b>             |                           |                                   |                 |                                     |
| Revenues                      | -                         | -                                 | -               | 4,532,658                           |
| Expenses                      | -                         | -                                 | -               | 2,019,955                           |
| <b>Internal Service</b>       |                           |                                   |                 |                                     |
| Revenues                      | 93,453,464                | 89,419,809                        | 4,033,655       | -                                   |
| Expenses                      | 96,932,359                | 89,734,627                        | 7,197,732       | -                                   |

<sup>1</sup> Actuals are presented on budgetary basis

**Cash Receipts and Disbursements Statement  
For the Month of September 2020  
(Unaudited)**

|                        | <b>Beginning<br/>Balance</b> | <b>Receipts</b>       | <b>Disbursements</b>  | <b>Ending<br/>Balance</b> |
|------------------------|------------------------------|-----------------------|-----------------------|---------------------------|
| General Fund           | \$ 447,063,078               | \$ 81,879,348         | \$ 112,381,235        | \$ 416,561,191            |
| Special Revenue Funds  | 136,432,079                  | 19,776,020            | 39,567,569            | 116,640,530               |
| Debt Service Funds     | 1,162,885                    | 40,488,000            | 41,599,189            | 51,696                    |
| Capital Project Funds  | 607,060,839                  | 2,440,344             | 35,837,142            | 573,664,041               |
| Enterprise Fund        | 2,965,689                    | 2,437,886             | 1,581,798             | 3,821,777                 |
| Internal Service Funds | 54,331,539                   | 9,817,150             | 8,571,737             | 55,576,952                |
|                        | <u>\$ 1,249,016,109</u>      | <u>\$ 156,838,748</u> | <u>\$ 239,538,670</u> | <u>\$ 1,166,316,187</u>   |

**Statement of Interfund Transfers**  
**For The Twelve Months Ended September 30, 2020**  
**(Unaudited)**

| <b>FROM</b>                                       | <b>TO</b>                              |            |
|---------------------------------------------------|----------------------------------------|------------|
| County Clerk Archival Fund                        | General Fund                           | \$ 7,702   |
| Abandoned Vehicle / Livestock Fund                | General Fund                           | 37,399     |
| Unclaimed Property Fund                           | General Fund                           | 19,735     |
| Law Enforcement Fund                              | General Fund                           | 2,813      |
| CAPSO Fund                                        | General Fund                           | 18,351     |
| General Fund                                      | Balcones Canyonlands Fund              | 19,880,147 |
| General Fund                                      | Child Welfare Juror Donations Fund     | 36,438     |
| General Fund                                      | Records Management & Preservation Fund | 10,538     |
| Courthouse Security Fund                          | General Fund                           | 420,000    |
| General Fund                                      | Dispute Resolution Center Fund         | 139,909    |
| General Fund                                      | Road & Bridge Fund                     | 3,257,004  |
| General Fund                                      | Professional Prosecutors Fund          | 82,500     |
| Capital Projects Fund                             | Debt Service Fund - Tax Exempt         | 39,337     |
| Civil Courts Facilities Fund                      | Debt Service Fund - Tax Exempt         | 356,066    |
| General Fund                                      | Debt Service Fund - Tax Exempt         | 730,000    |
| Travis County Corporations Special Revenue Funds  | General Fund                           | 25,000     |
| Travis County Housing Corporation Enterprise Fund | General Fund                           | 353,953    |
| <b>Outstanding Bond Indebtedness</b>              | <b>\$ 1,091,115,000</b>                |            |
| <b>Interest Rate Range</b>                        | <b>0.500% to 5.000%</b>                |            |

Note: Financial Statements include blended component units.

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

**Patti Smith, CPA**  
**Travis County Auditor**