

**Travis County, Texas
Consolidated Financial Report**

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

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise**	Internal Service
Assets:						
Pooled Cash	\$ 560,395,375	\$ 83,170,357	\$ 33,874	\$ 281,638,726	\$ 1,506,302	\$ 51,320,149
Investments	-	239,640	30,428,578	-	2,051,909	-
Other Receivables/Other Assets	3,030,800	1,712,602	12,522	1,128,939	707,253	3,531,463
Taxes Receivable	10,252,378	-	2,294,843	-	-	-
Prepaid Items	-	-	-	-	-	966,015
Capital Assets	-	-	-	-	5,213,430	308,465
Noncurrent Investments	-	-	-	-	2,850,000	-
Total Assets	<u>573,678,553</u>	<u>85,122,599</u>	<u>32,769,817</u>	<u>282,767,665</u>	<u>12,328,894</u>	<u>56,126,092</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>\$ 573,678,553</u>	<u>\$ 85,122,599</u>	<u>\$ 32,769,817</u>	<u>\$ 282,767,665</u>	<u>\$ 12,328,894</u>	<u>\$ 56,422,123</u>
Liabilities:						
Accounts Payable	\$ 6,891,038	\$ 1,601,350	\$ -	\$ 6,697,140	\$ 6,718	\$ 1,696,301
Other Liabilities	21,161,961	707,346	1,172,702	1,148,453	823,653	13,911,360
Unearned Revenue	3,310,154	8,090,088	6,105,000	563,701	37,167	-
Land Lease Liability	-	-	-	-	7,146,253	-
Total Liabilities	<u>31,363,153</u>	<u>10,398,784</u>	<u>7,277,702</u>	<u>8,409,294</u>	<u>8,013,791</u>	<u>15,607,661</u>
Deferred Inflows:						
Deferred revenue - property taxes	10,252,378	-	2,294,843	-	-	-
Deferred revenue - special assessment	-	-	-	6,655	-	-
Deferred inflows related to pensions	-	-	-	-	-	130,969
Total Deferred Inflows	<u>10,252,378</u>	<u>-</u>	<u>2,294,843</u>	<u>6,655</u>	<u>-</u>	<u>130,969</u>
Equity:						
Fund Balance / Net Position	532,063,022	74,723,815	23,197,272	274,351,716	4,315,103	40,683,493
Total Liabilities, Deferred Inflows, and Fund Equity	<u>\$ 573,678,553</u>	<u>\$ 85,122,599</u>	<u>\$ 32,769,817</u>	<u>\$ 282,767,665</u>	<u>\$ 12,328,894</u>	<u>\$ 56,422,123</u>

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

	Full Yr Budget	YTD Actual	Balance	*Non-Budgeted YTD Actual
General Fund				
Revenues	\$ 655,529,880	\$ 607,871,426	\$ 47,658,454	\$ -
Expenditures and encumbrances	783,902,730	442,464,837	341,437,893	-
Special Revenue				
Revenues	47,608,095	33,871,575	13,736,520	16,734,066
Expenditures and encumbrances	51,856,466	33,298,270	18,558,196	18,705,160
Debt Service				
Revenues	88,731,189	89,573,810	(842,621)	-
Expenditures and encumbrances	88,394,087	76,701,534	11,692,553	-
Capital Projects				
Revenues	25,705	6,445,982	(6,420,277)	32,907
Expenditures and encumbrances	181,376,446	73,665,019	107,711,427	2,532,031
Enterprise**				
Revenues	-	-	-	1,012,279
Expenses	-	-	-	786,636
Internal Service				
Revenues	91,460,586	39,979,303	51,481,283	-
Expenses	93,281,225	41,949,338	51,331,887	-

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

	Beginning Balance	Receipts	Disbursements	Ending Balance
General Fund	\$ 603,076,427	\$ 53,846,807	\$ 96,527,859	\$ 560,395,375
Special Revenue Funds	81,174,577	9,918,591	7,922,811	83,170,357
Debt Service Funds	33,026	154,049,657	154,048,809	33,874
Capital Project Funds	283,143,738	3,386,695	4,891,707	281,638,726
Enterprise Fund**	1,480,679	151,853	126,230	1,506,302
Internal Service Funds	52,820,268	6,400,685	7,900,804	51,320,149
	\$ 1,021,728,715	\$ 227,754,288	\$ 271,418,220	\$ 978,064,783

**Statement of Interfund Transfers
For The Six Months Ended March 31, 2019
(Unaudited)**

FROM	TO	
County Clerk Archival Fund	General Fund	\$ 7,702
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
Travis County Corporations Special Revenue Funds	General Fund	38,500
Travis County Housing Corporation Enterprise Fund	General Fund	307,126
Outstanding Bond Indebtedness	\$ 652,835,000	
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**