

**Travis County, Texas
Consolidated Financial Report**

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

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise**	Internal Service
Assets:						
Pooled Cash	\$ 486,166,313	\$ 80,558,730	\$ 33,236	\$ 563,540,844	\$ 1,519,604	\$ 57,802,741
Investments	-	240,609	30,951,346	-	2,060,207	-
Other Receivables/Other Assets	2,747,374	1,568,112	14,051	1,494,779	929,282	3,553,075
Taxes Receivable	5,964,244	-	1,438,557	-	-	-
Prepaid Items	-	-	-	-	-	751,558
Capital Assets	-	-	-	-	5,213,430	306,723
Noncurrent Investments	-	-	-	-	2,850,000	-
Total Assets	<u>494,877,931</u>	<u>82,367,451</u>	<u>32,437,190</u>	<u>565,035,623</u>	<u>12,572,523</u>	<u>62,414,097</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>\$ 494,877,931</u>	<u>\$ 82,367,451</u>	<u>\$ 32,437,190</u>	<u>\$ 565,035,623</u>	<u>\$ 12,572,523</u>	<u>\$ 62,710,128</u>
Liabilities:						
Accounts Payable	\$ 18,971,690	\$ 487,945	\$ -	\$ 7,407,685	\$ -	\$ 2,287,000
Other Liabilities	24,627,579	750,700	1,172,702	1,177,889	784,813	13,895,360
Unearned Revenue	2,629,734	6,584,155	6,105,000	830,013	28,833	-
Land Lease Liability	-	-	-	-	7,133,941	-
Total Liabilities	<u>46,229,003</u>	<u>7,822,800</u>	<u>7,277,702</u>	<u>9,415,587</u>	<u>7,947,587</u>	<u>16,182,360</u>
Deferred Inflows:						
Deferred revenue - property taxes	5,964,244	-	1,438,557	-	-	-
Deferred revenue - special assessment	-	-	-	6,655	-	-
Deferred inflows related to pensions	-	-	-	-	-	130,969
Total Deferred Inflows	<u>5,964,244</u>	<u>-</u>	<u>1,438,557</u>	<u>6,655</u>	<u>-</u>	<u>130,969</u>
Equity:						
Fund Balance / Net Position	<u>442,684,684</u>	<u>74,544,651</u>	<u>23,720,931</u>	<u>555,613,381</u>	<u>4,624,936</u>	<u>46,396,799</u>
Total Liabilities, Deferred Inflows, and Fund Equity	<u>\$ 494,877,931</u>	<u>\$ 82,367,451</u>	<u>\$ 32,437,190</u>	<u>\$ 565,035,623</u>	<u>\$ 12,572,523</u>	<u>\$ 62,710,128</u>

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

	Full Yr Budget	YTD Actual¹	Balance	*Non-Budgeted YTD Actual
General Fund				
Revenues	\$ 655,960,202	\$ 639,505,781	\$ 16,454,421	\$ -
Expenditures and encumbrances	784,862,528	542,509,703	242,352,825	-
Special Revenue				
Revenues	47,608,095	38,778,100	8,829,995	22,459,939
Expenditures and encumbrances	51,806,152	37,046,236	14,759,916	24,530,910
Debt Service				
Revenues	88,731,189	90,097,470	(1,366,281)	-
Expenditures and encumbrances	88,394,087	76,701,534	11,692,553	-
Capital Projects				
Revenues	329,519,480	338,353,930	(8,834,450)	280,162
Expenditures and encumbrances	511,894,748	121,475,734	390,419,014	2,532,031
Enterprise**				
Revenues	-	-	-	1,535,962
Expenses	-	-	-	786,636
Internal Service				
Revenues	91,460,586	60,365,222	31,095,364	-
Expenses	93,281,225	56,253,607	37,027,618	-

¹ Actuals are presented on budgetary basis

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

	Beginning Balance	Receipts	Disbursements	Ending Balance
General Fund	\$ 529,614,010	\$ 49,723,785	\$ 93,171,482	\$ 486,166,313
Special Revenue Funds	81,065,713	7,917,620	8,424,603	80,558,730
Debt Service Funds	33,148	162,088	162,000	33,236
Capital Project Funds	576,402,729	3,973,398	16,835,283	563,540,844
Enterprise Fund**	1,483,744	256,196	220,336	1,519,604
Internal Service Funds	55,672,264	8,297,784	6,167,307	57,802,741
	<u>\$ 1,244,271,608</u>	<u>\$ 70,330,871</u>	<u>\$ 124,981,011</u>	<u>\$ 1,189,621,468</u>

**Statement of Interfund Transfers
For The Eight Months Ended May 31, 2019
(Unaudited)**

FROM	TO	
County Clerk Archival Fund	General Fund	\$ 7,702
Abandoned Vehicle / Livestock Fund	General Fund	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
Travis County Corporations Special Revenue Funds	General Fund	38,500
Travis County Housing Corporation Enterprise Fund	General Fund	307,126
Outstanding Bond Indebtedness	\$ 925,860,000	
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**