

Table 14

Travis County, Texas  
 Combined Balance Sheet  
 September 30, 2004  
 (Unaudited)

	Governmental Fund Type			Capital Projects	Proprietary Fund Type	Non- Appropriated Funds*
	General	Special Revenue	Debt Service		Self Insurance	
<b>Assets:</b>						
Cash and pooled cash	\$ 84,493,219	\$ 24,439,549	\$ 30,219	\$ 80,258,300	29,240,529	17,641,172
Investments	-	-	7,098,555	-	-	890,182
Accrued interest receivable	485,562	87,111	31,807	294,291	94,755	46,729
Other receivables	6,176,729	519,073	260,074	201,366	154,350	2,829,655
Taxes receivables	2,394,857	-	605,142	-	-	20,932
Prepaid items/Other Assets	121,974	-	-	-	1,839,080	-
<b>Total Assets</b>	<b>\$ 93,672,341</b>	<b>\$ 25,045,733</b>	<b>\$ 8,025,797</b>	<b>\$ 80,753,957</b>	<b>\$ 31,328,714</b>	<b>\$ 21,428,670</b>
<b>Liabilities:</b>						
Payables	\$ 9,036,280	\$ 1,770,509	\$ -	\$ 3,162,624	\$ 127,539	\$ 720,490
Other liabilities	14,732,126	715,644	675,991	1,183,123	17,302,495	3,756,222
Deferred revenues	2,592,980	832,828	605,142	166,667	-	5,649,943
<b>Total Liabilities</b>	<b>\$ 26,361,386</b>	<b>\$ 3,318,981</b>	<b>\$ 1,281,133</b>	<b>\$ 4,512,414</b>	<b>\$ 17,430,034</b>	<b>\$ 10,126,655</b>
Reserved for:						
Encumbrances	7,813,165	4,082,884	-	25,368,969	-	20,954
Prepays	121,974	-	-	-	-	-
County Schools	-	-	-	-	-	2,169,124
Juveniles	-	-	-	-	-	2,348
Unreserved, Designated for:						
Compensated Absences	4,421,372	262,909	-	-	-	279,556
Debt Service	-	-	6,744,664	-	-	413,050
Capital Projects	-	-	-	50,872,574	-	-
<b>Unreserved Fund Balance/Net Assets -NOTE 1</b>	<b>\$ 54,954,444</b>	<b>\$ 17,380,959</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,898,680</b>	<b>\$ 8,416,983</b>
<b>Total Liabilities, Reserves and Fund Balance/Net Assets</b>	<b>\$ 93,672,341</b>	<b>\$ 25,045,733</b>	<b>\$ 8,025,797</b>	<b>\$ 80,753,957</b>	<b>\$ 31,328,714</b>	<b>\$ 21,428,670</b>

Please Note - Fiduciary Funds are not included above.

\* This column includes funds which are a part the County's finances, but are not included in the annual appropriation process. This includes grant funds which are not appropriated based on the County's fiscal year and other funds which are legally budgeted under the jurisdiction of the responsible elected official. This column also includes component units.

**NOTE 1:**

The fund balance amounts reported on the Combined Balance Sheet are the actual balances recorded on the County's financial records for fiscal year 2004. At this time, these balances have not been audited by the County's external auditors; however, the County does not foresee any significant change that will need to be made to these balances.

The estimated beginning fund balances for the FY05 budget may differ from actuals due to the adoption of the FY05 budget prior to the closing of the County's 2004 fiscal year. The estimate is the County's best estimation of the ending fund balances as of the budget adoption date. It is a combination actual balances as of the budget adoption date plus, based on input from county offices/departments, Planning & Budget Office and the County Auditor's Office, projected additional revenue earned and expenditures incurred, under the modified accrual basis of accounting, that should be recognized on the County's financial records for fiscal year 2004.

In addition, the estimate excludes the effect of the change in fair value of investments, which is a non-monetary transaction for Travis County since investments are primarily held until maturity. Accounting standards require that the change in fair value of investments be reported on the County's financial statements and the impact is therefore included in the actual ending fund balances for fiscal year 2004.

Table 15

Travis County, Texas  
 Combined Revenues and Expenditures  
 For the Year Ended September 30, 2004  
 (Unaudited)

	Governmental Fund Type				Proprietary Fund Type	Non- Appropriated Funds*
	General	Special Revenue	Debt Service	Capital Projects	Self Insurance	
<b>Revenues and Other Financing Sources:</b>						
Taxes	\$ 240,038,752	\$ -	\$ 58,607,758	\$ -	\$ -	\$ 581,249
Intergovernmental	2,992,714	1,398,006	-	-	-	40,804,076
Charges for services	34,407,252	19,768,987	-	2,241,637	-	9,806,914
Fines and forfeitures	821,244	4,879,549	-	-	-	621,023
Investment income	1,900,381	315,388	432,825	781,420	291,969	233,501
Miscellaneous	2,602,145	960,636	-	440,284	234,162	168,830
Premiums	-	-	-	-	35,767,808	-
Other financing sources	1,512,403	6,112,088	114,300	13,720,000	-	386,335
<b>Total</b>	<b>\$ 284,274,891</b>	<b>\$ 33,434,654</b>	<b>\$ 59,154,883</b>	<b>\$ 17,183,341</b>	<b>\$ 36,293,939</b>	<b>\$ 52,601,928</b>
<b>Expenditures and Other Financing Uses:</b>						
General Government	\$ 49,164,756	\$ 2,774,096	\$ 6,000	\$ 3,058,281	\$ 28,007,219	\$ 373,920
Justice System	71,280,822	2,183,620	-	190,332	-	9,036,785
Public Safety	35,499,352	1,642,098	-	122,043	-	1,586,202
Corrections and Rehabilitation	65,852,225	531,343	-	999,990	-	17,940,692
Health and Human Services	34,945,923	2,518,186	-	11,406	-	1,904,678
Infrastructure and Environ. Svcs	5,094,541	12,415,446	-	1,748,777	-	472,970
Community and Econ. Develop.	3,960,218	945,320	-	102,014	-	-
Capital Outlay	3,357,508	10,379,687	-	24,929,625	-	18,341,571
Debt Service	-	-	63,618,281	87,380	-	847,524
Other Financing Uses	6,498,423	28,837	-	108,000	996,000	487,566
<b>Total</b>	<b>\$ 275,653,768</b>	<b>\$ 33,418,633</b>	<b>\$ 63,624,281</b>	<b>\$ 31,357,848</b>	<b>\$ 29,003,219</b>	<b>\$ 50,991,908</b>

Please Note - Fiduciary Funds are not included above.

\* This column includes funds which are a part the County's finances, but are not included in the annual appropriation process. This includes grant funds which are not appropriated based on the County's fiscal year and other funds which are legally budgeted under the jurisdiction of the responsible elected official. This column also includes component units.