

Table 14

Travis County, Texas
 Combined Balance Sheet
 September 30, 2005
 (Unaudited)

	Governmental Fund Type				Proprietary Fund Type	Non- Appropriated Funds*
	General	Special Revenue	Debt Service	Capital Projects	Self Insurance	
Assets:						
Cash and pooled cash	\$ 85,131,928	\$ 26,032,056	\$ 29,338	\$ 83,341,588	37,006,691	17,900,806
Investments	-	-	7,146,036	-	-	961,530
Accrued interest receivable	515,297	94,470	25,592	261,664	122,116	50,362
Other receivables	7,015,717	1,248,322	108,714	106,667	208,521	3,945,224
Taxes receivables	2,370,925	-	629,075	-	-	21,003
Prepaid items/Other Assets	121,973	-	-	75,546	1,830,003	226,638
Total Assets	<u>\$ 95,155,840</u>	<u>\$ 27,374,848</u>	<u>\$ 7,938,755</u>	<u>\$ 83,785,465</u>	<u>\$ 39,167,331</u>	<u>\$ 23,105,563</u>
Liabilities:						
Payables	\$ 8,681,621	\$ 1,242,791	\$ -	\$ 4,101,312	\$ 173,002	\$ 988,200
Other liabilities	15,227,290	906,110	502,730	490,542	14,811,432	5,753,374
Deferred revenues	2,443,080	940,385	629,075	106,667	419,265	5,599,723
Total Liabilities	<u>\$ 26,351,991</u>	<u>\$ 3,089,286</u>	<u>\$ 1,131,805</u>	<u>\$ 4,698,521</u>	<u>\$ 15,403,699</u>	<u>\$ 12,341,297</u>
Reserved for:						
Encumbrances	8,995,798	5,550,834	-	21,857,096	-	379,837
Prepays	121,974	-	-	-	-	-
County Schools	-	-	-	-	-	2,229,120
Juveniles	-	-	-	-	-	2,405
Unreserved, Designated for:						
Compensated Absences	4,632,887	254,993	-	-	-	258,319
Debt Service	-	-	6,806,950	-	-	390,506
Capital Projects	-	-	-	57,229,848	-	-
Unreserved Fund Balance/Net Assets - NOTE 1	<u>\$ 55,053,190</u>	<u>\$ 18,479,735</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,763,632</u>	<u>\$ 7,504,079</u>
Total Liabilities, Reserves and Fund Balance/Net Assets	<u>\$ 95,155,840</u>	<u>\$ 27,374,848</u>	<u>\$ 7,938,755</u>	<u>\$ 83,785,465</u>	<u>\$ 39,167,331</u>	<u>\$ 23,105,563</u>

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 2005. At this time, these balances have not been audited by the County's external auditors; however, the County does not foresee any significant changes that will need to be made to these balances.

The estimated beginning fund balances for the FY06 budget may differ from actuals due to the adoption of the FY06 budget prior to the closing of the County's 2005 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 of 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 2005.

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 2005.