

Table 14

Travis County, Texas
 Combined Balance Sheet
 September 30, 2006
 (Unaudited)

	Governmental Fund Type				Proprietary Fund Type	Non-Appropriated Funds*
	General	Special Revenue	Debt Service	Capital Projects	Self Insurance	
Assets:						
Cash and pooled cash	\$ 101,659,743	\$ 31,848,442	\$ 9,364	\$ 108,360,578	48,217,060	19,049,596
Investments	-	-	9,129,698	-	-	938,767
Accrued interest receivable	963,113	197,571	45,047	834,320	304,880	88,822
Other receivables	8,203,964	689,043	102,344	160,933	186,145	4,809,964
Taxes receivable	2,163,919	-	636,081	-	-	17,003
Prepaid items/Other Assets	121,974	-	-	22,769	1,850,119	68,306
Total Assets	\$ 113,112,713	\$ 32,735,056	\$ 9,922,534	\$ 109,378,600	\$ 50,558,204	\$ 24,972,458
Liabilities:						
Payables	\$ 8,185,733	\$ 1,126,450	\$ -	\$ 2,379,362	\$ 143,066	\$ 779,061
Other liabilities	19,472,311	712,538	915,207	636,591	13,656,043	5,509,635
Deferred revenues	2,248,039	998,063	636,081	106,667	426,404	8,532,387
Total Liabilities	\$ 29,906,083	\$ 2,837,051	\$ 1,551,288	\$ 3,122,620	\$ 14,225,513	\$ 14,821,083
Reserved for:						
Encumbrances	10,268,182	4,732,951	-	20,217,110	-	29,108
Prepays	121,974	-	-	-	-	-
County Schools	-	-	-	-	-	2,324,928
Juveniles	-	-	-	-	-	2,521
Unreserved, Designated for:						
Compensated Absences	4,890,239	254,294	-	-	-	275,421
Debt Service	-	-	8,371,246	-	-	424,155
Capital Projects	-	-	-	86,038,870	-	-
Special Revenue Funds	-	24,910,760	-	-	-	7,095,242
Unreserved Fund Balance/Net Assets -NOTE 1	\$ 67,926,235	\$ -	\$ -	\$ -	\$ 36,332,691	\$ -
Total Liabilities, Reserves and Fund Balance/Net Assets	\$ 113,112,713	\$ 32,735,056	\$ 9,922,534	\$ 109,378,600	\$ 50,558,204	\$ 24,972,458

Please Note - Fiduciary Funds and Discretely Presented Component Unit (Travis County Healthcare District) are not included above. Also, General Fund includes the Expo Center Fund, in a manner consistent with the County's financial reporting practices.

* 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 blended 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 2006. 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 FY07 budget may differ from actuals due to the adoption of the FY07 budget prior to the closing of the County's 2006 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 2006.

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 2006.