

Table 14

**Travis County, Texas
Combined Balance Sheet
September 30, 2008
(Unaudited)**

	Governmental Fund Type			Proprietary Fund Type	Non- Appropriated Funds*	
	General	Special Revenue	Debt Service	Capital Projects	Self Insurance	
Assets:						
Cash and pooled cash	\$ 113,709,619	\$ 48,741,498	\$ 17,947	\$ 185,350,563	58,469,461	18,655,690
Investments	-	-	14,015,880	-	-	2,225,183
Interest receivable	1,255,402	297,392	49,769	1,491,432	391,809	95,231
Other receivables	8,737,664	1,475,725	58,875	-	243,644	5,320,601
Taxes receivable (net of allowances for estimated uncollectibles)	2,127,405	-	672,594	-	-	6,360
Prepaid items/Other Assets	121,974	-	-	-	2,609,950	-
Total Assets	<u>\$ 125,952,064</u>	<u>\$ 50,514,615</u>	<u>\$ 14,815,065</u>	<u>\$ 186,841,995</u>	<u>\$ 61,714,864</u>	<u>\$ 26,303,065</u>
Liabilities and Fund Balances/Net Assets:						
Accounts payable	11,512,070	1,979,338	-	15,481,592	169,483	1,999,573
Other liabilities	25,563,001	887,024	1,317,803	1,117,872	17,138,129	5,492,344
Deferred revenues	2,149,026	661,084	672,594	-	442,639	9,048,365
Total Liabilities	<u>39,224,097</u>	<u>3,527,446</u>	<u>1,990,397</u>	<u>16,599,464</u>	<u>17,750,251</u>	<u>16,540,282</u>
Reserved for:						
Encumbrances	18,572,386	29,352,476	-	72,078,470	-	62,555
Prepays	121,974	-	-	-	-	-
County Schools	-	-	-	-	-	2,882,480
Juveniles	-	-	-	-	-	2,766
Unreserved, Designated for:						
Compensated Absences	5,887,093	322,086	-	-	-	315,919
Debt Service	-	-	12,824,668	-	-	1,047,931
Capital Projects	-	-	-	98,164,061	-	1,571
Special Revenue Funds	-	17,312,607	-	-	-	5,449,561
Unreserved Fund Balance/Net Assets -NOTE 1	<u>62,146,514</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,964,613</u>	<u>-</u>
Total Liabilities, Reserves and Fund Balance/Net Assets	<u>\$ 125,952,064</u>	<u>\$ 50,514,615</u>	<u>\$ 14,815,065</u>	<u>\$ 186,841,995</u>	<u>\$ 61,714,864</u>	<u>\$ 26,303,065</u>

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 of 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 2008. 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 FY09 budget may differ from actuals due to the adoption of the FY09 budget prior to the closing of the County's 2008 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 that should be recognized on the County's financial records for fiscal year 2008 on a basis of accounting consistent with state law.

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 2008.