

Table 14

**Travis County, Texas
Combined Balance Sheet
September 30, 2009
(Unaudited)**

	Governmental Fund Type			Proprietary Fund Type		Non- Appropriated Funds*
	General	Special Revenue	Debt Service	Capital Projects	Self Insurance	
Assets:						
Cash and pooled cash	\$ 122,589,684	\$ 29,136,496	\$ 27,960	\$ 157,010,400	\$ 55,838,310	\$ 20,063,371
Investments	-	-	14,171,749	-	-	2,357,649
Interest receivable	789,321	166,564	18,530	806,586	328,612	75,016
Other receivables	9,450,319	441,551	45,943	10,000	216,099	5,024,656
Taxes receivable (net of allowances for estimated uncollectibles)	1,672,940	-	727,060	-	-	8,213
Prepaid items/Other Assets	326,974	-	-	-	2,659,790	-
Cash - restricted	-	1,083,067	-	209,404	-	-
Total Assets	<u>\$ 134,829,238</u>	<u>\$ 30,827,678</u>	<u>\$ 14,991,242</u>	<u>\$ 158,036,390</u>	<u>\$ 59,042,811</u>	<u>\$ 27,528,905</u>
Liabilities and Fund Balances/Net Assets:						
Accounts payable	12,051,529	1,022,955	-	9,640,915	948,754	2,710,277
Other liabilities	29,751,400	941,312	1,322,395	2,876,835	15,804,408	5,494,813
Deferred revenue	1,793,635	-	727,060	-	472,236	9,126,982
Total Liabilities	<u>43,596,564</u>	<u>1,964,267</u>	<u>2,049,455</u>	<u>12,517,750</u>	<u>17,225,398</u>	<u>17,332,072</u>
Reserved for:						
Encumbrances	13,250,353	9,786,065	-	33,072,998	-	13,453
Prepaid items	326,974	-	-	-	-	-
County Schools	-	-	-	-	-	3,015,556
Juveniles	-	-	-	-	-	3,031
Unreserved, Designated for:						
Compensated Absences	6,280,220	347,496	-	-	-	311,988
Debt Service	-	-	12,941,787	-	-	666,527
Capital Projects	-	-	-	112,445,642	-	1,852
Special Revenue Funds	-	18,729,850	-	-	-	6,184,426
Unreserved Fund Balance/Net Assets -NOTE 1	<u>71,375,127</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,817,413</u>	<u>-</u>
Total Liabilities, Reserves and Fund Balance/Net Assets	<u>\$ 134,829,238</u>	<u>\$ 30,827,678</u>	<u>\$ 14,991,242</u>	<u>\$ 158,036,390</u>	<u>\$ 59,042,811</u>	<u>\$ 27,528,905</u>

Please Note - Fiduciary Funds and the 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 2009. 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 FY10 budget may differ from actuals due to the adoption of the FY10 budget prior to the closing of the County's 2009 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 2009 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 2009.