

Table 14

**Travis County, Texas
Combined Balance Sheet
September 30, 2010
(Unaudited)**

	Governmental Fund Type			Proprietary Fund Type	Non- Appropriated Funds*	
	General	Special Revenue	Debt Service	Capital Projects		Self Insurance
Assets:						
Cash and pooled cash	\$ 147,049,864	\$ 32,657,772	\$ 20,483	\$ 191,885,893	\$ 47,926,919	\$ 17,283,653
Investments	-	-	15,063,162	-	-	1,856,087
Interest receivable	877,526	179,508	9,819	719,042	274,316	54,793
Other receivables	7,932,138	344,274	50,577	5,387,767	222,752	6,994,129
Taxes receivable (net of allowances for estimated uncollectibles)	1,266,966	-	733,033	-	-	6,831
Prepaid items/Other Assets	205,000	-	-	-	2,818,190	-
Cash - restricted	-	-	-	52,810	-	-
Total Assets	\$ 157,331,494	\$ 33,181,554	\$ 15,877,074	\$ 198,045,512	\$ 51,242,177	\$ 26,195,493
Liabilities and Fund Balances/Net Assets:						
Accounts payable	10,089,927	804,650	-	4,376,671	237,254	3,170,992
Other liabilities	32,080,962	1,006,907	1,618,131	1,019,090	17,532,607	5,607,854
Deferred revenues	1,366,040	8,508	733,033	-	509,300	7,278,520
Total Liabilities	43,536,929	1,820,065	2,351,164	5,395,761	18,279,161	16,057,366
Reserved for:						
Encumbrances	13,034,688	10,682,020	-	38,208,776	-	37,128
Prepays	205,000	-	-	-	-	-
County Schools	-	-	-	-	-	3,143,936
Juveniles	-	-	-	-	-	3,293
Unreserved, Designated for:						
Compensated Absences	6,414,336	341,687	-	-	-	330,197
Debt Service	-	-	13,525,910	-	-	614,341
Capital Projects	-	-	-	154,440,975	-	-
Unreserved Fund Balance/Net Assets - NOTE 1	94,140,541	20,337,782	-	-	32,963,016	6,009,232
Total Liabilities, Reserves and Fund Balance/Net Assets	\$ 157,331,494	\$ 33,181,554	\$ 15,877,074	\$ 198,045,512	\$ 51,242,177	\$ 26,195,493

Please Note - Fiduciary Funds and the Discretely Presented Component Unit (Central Health) are not included above.

Also, General Fund includes the Expo Center Fund and 700 Lavaca Complex 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 2010. 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 FY11 budget may differ from actuals due to the adoption of the FY11 budget prior to the closing of the County's 2010 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 2010 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 2010.