

JOHNSON COUNTY, TEXAS**FUND BALANCES, GOVERNMENTAL FUNDS****Table 3**

Last Ten Fiscal Years

(modified accrual basis of accounting)

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
General Fund:					
Non-spendable	\$	\$	\$ 1,534,905	\$ 469,717	\$ 555,131
Restricted					
Unassigned	<u>5,494,132</u>	<u>7,073,102</u>	<u>10,462,146</u>	<u>14,475,603</u>	<u>16,866,872</u>
Total general fund	<u>\$ 5,494,132</u>	<u>\$ 7,073,102</u>	<u>\$ 11,997,051</u>	<u>\$ 14,945,320</u>	<u>\$ 17,422,003</u>
Road and Bridge Fund:					
Non-spendable	\$	\$	\$ 493,959	\$ 406,313	\$ 439,578
Restricted	2,076,088	2,336,572	4,015,628	4,407,191	5,240,717
Unassigned	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
Total road and bridge	<u>\$ 2,076,088</u>	<u>\$ 2,336,572</u>	<u>\$ 4,509,587</u>	<u>\$ 4,813,504</u>	<u>\$ 5,680,295</u>
All Other Governmental Funds:					
Non-spendable	\$ 322,090	\$ 604,455	\$ 1,134,704	\$ 2,089,135	\$ 2,125,037
Restricted	5,982,111	1,716,845	101,826	2,068,155	426,996
Unassigned	<u>5,648,376</u>	<u>4,473,217</u>	<u>5,444,217</u>	<u>5,177,086</u>	<u>6,454,612</u>
Total all other governmental funds	<u>\$ 11,952,577</u>	<u>\$ 6,794,517</u>	<u>\$ 6,680,747</u>	<u>\$ 9,334,376</u>	<u>\$ 9,006,645</u>
Total all governmental funds	<u>\$ 19,522,797</u>	<u>\$ 16,204,191</u>	<u>\$ 23,187,385</u>	<u>\$ 29,093,200</u>	<u>\$ 32,108,943</u>

Source: Comprehensive Annual Financial Report (Balance Sheet - Governmental Funds)

GASB 54 implemented in 2010-2011 resulting in change in fund balance categories.