

JOHNSON COUNTY, TEXAS**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENTAL ACTIVITIES STATEMENT OF NET POSITION
September 30, 2014**Exhibit 3R
Page 1

Total fund balances - governmental funds balance sheet (Exhibit 3)	\$ 37,134,716
Amounts reported for governmental activities in the statement of net position (Exhibit 1) are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Capital assets include \$ 124,426,402 in assets less \$ 58,349,414 in accumulated depreciation.	66,076,988
Judicial accounts receivables net of related allowance for uncollectible accounts are unavailable to pay for current period expenditures and availability of funds that are uncertain as to availability are not recorded in the funds. Judicial receivables of \$ 13,514,714 net of allowance for uncollectible accounts of \$ 6,144,633 in the General fund amounted to \$ 7,370,081.	7,370,081
Property taxes receivable unavailable to pay for current period expenditures are reported as deferred inflows of resources in the funds. Deferred inflows of resources (property tax revenues) for the General fund, Road and Bridge special revenue fund, Indigent Health Care special revenue fund, and the Law Enforcement Center debt service fund amounted to \$ 521,565, \$ 71,067, \$ 16,078 and \$ 35,731, respectively.	644,441
Payables for bond principal are not reported in the funds.	(10,792,359)
Payables for note principal are not reported in the funds.	(5,163,243)
Premium on the issuance of bonds provides current financial resources to governmental funds but the proceeds decrease long-term assets in the statement of net position. This amount is amortized over the life of the bonds. Net premium on the issuance of bonds were \$ 33,757 (premium on the sale of bonds of \$ 188,901 less amortization of \$ 155,144).	(33,757)
Payables for bonded debt interest are not reported in the funds except for amounts received from the sale of bonds or issuance of notes after the issuance date. Total accrued interest payable of \$ 110,653.	(110,053)
The liability for the underfunded annual required contribution as calculated for the retiree health insurance benefits is not reported in the funds.	(1,093,470)
Payables for compensated absences are not reported in the funds.	(910,979)
Net position of governmental activities - statement of net position (Exhibit 1)	<u>\$ 93,122,365</u>

The notes to the financial statements are an integral part of this statement.