

JOHNSON COUNTY, TEXAS*Notes to the Financial Statements*

For The Year Ended September 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

	<u>Governmental Activities</u>
Net Position:	
Invested in capital assets, net of related debt	\$ 53,258,318
Restricted:	
Debt service	1,048,793
Health services	1,593,356
Public transportation projects	8,258,202
Records management	2,294,505
Other:	
Contributor purposes	30,176
Court improvements and operations	584,706
Election services	218,129
Inmate services	121,593
Juvenile services	239,360
Library services	208,228
Public safety personnel training	10,658
Special crime operations	157,822
County/District attorney services	147,289
Sheriff services	17,824
Other	72,840
Unrestricted	<u>24,860,566</u>
Total	<u>\$ 93,122,365</u>

NOTE 2 - DEPOSITS, INVESTMENTS AND DERIVATIVES

The County classifies deposits and investments for financial statement purposes as cash and temporary investments, and investments based upon both liquidity (demand deposits) and maturity date (deposits and investments) of the asset at the date of purchase. For this purpose, a temporary investment is one that when purchased had a maturity date of three months or less. Investments are classified as either short-term investments or investments. Short-term investments have a maturity of one year or less and investments are those that have a maturity of one year or more. See Note 1 for additional Governmental Accounting Standards Board Statement No. 31 disclosures. Cash and temporary investments as reported on the financial statements at September 30, 2014 are as follows:

	<u>Governmental</u>	<u>Fiduciary</u>	<u>Total</u>
Cash and Temporary Investments:			
Cash (petty cash accounts)	\$ 10,056	\$	\$ 10,056
Financial Institution Deposits:			
Demand deposits	24,699,319	8,411,077	33,110,396
Broker-Dealer:			
Demand deposits	121,617		121,617
Local Government Investment Pool:			
Texas CLASS	<u>4,731,317</u>		<u>4,731,317</u>
Sub-total	<u>29,562,309</u>	<u>8,411,077</u>	<u>37,973,386</u>

(continued)