

JOHNSON COUNTY, TEXAS*Notes to the Financial Statements*

For The Year Ended September 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Governmental Fund Financial Statements:

The following schedule presents details of fund balance components at September 30, 2014:

	Major Funds			Non-Major Funds	
	General Fund	Road & Bridge Fund	General Debt Service Fund	Other Governmental Funds	Total Governmental Funds
Fund Balances:					
Non-spendable:					
Inventories	\$	\$ 301,036	\$	\$	\$ 301,036
Prepaid expenditures	360,339			2,368	362,707
Long-term receivables	300,000				300,000
Restricted:					
Capital projects				3,170,689	3,170,689
Contributor purposes				30,176	30,176
Court improvements and operations				584,706	584,706
Debt service			1,123,115		1,123,115
Election services				218,129	218,129
Health services				1,577,278	1,577,278
Inmate services				121,593	121,593
Juvenile services				239,360	239,360
Library services				208,228	208,228
Public safety personnel training				10,658	10,658
Public transportation projects		6,435,487		1,450,612	7,886,099
Records management				2,294,505	2,294,505
Special crimes operations				155,454	155,454
County/District attorney services				147,289	147,289
Sheriff services				17,824	17,824
Other				72,840	72,840
Unassigned	18,321,967			(8,937)	18,313,030
Total fund balances	\$ 18,982,306	\$ 6,736,523	\$ 1,123,115	\$ 10,292,772	\$ 37,134,716

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets net of accumulated depreciation and the outstanding balances of any borrowing spent for the acquisition, construction or improvements of those assets. Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.