

JOHNSON COUNTY, TEXAS
STATEMENT OF NET POSITION
September 30, 2014

Exhibit 1

	<u>Governmental Activities</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
Cash and temporary investments	\$ 29,562,309
Receivables (Net of Allowance for Uncollectibles):	
Taxes	763,529
Accounts	8,498,565
Due from other governments	576,468
Inventories	301,036
Prepaid items	362,707
Investments	10,816,868
Noncurrent Receivables:	
Notes receivable	300,000
Capital Assets:	
Land	2,558,693
Buildings and improvements (net)	33,135,259
Furniture, equipment and vehicles (net)	8,576,100
Infrastructure (net)	17,224,995
Construction in progress	<u>4,581,941</u>
Total assets	<u>117,258,470</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources	
Total deferred outflows of resources	<u>-0-</u>
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	
Accounts and accrued liabilities payable	5,854,841
Unearned revenue	177,403
Noncurrent Liabilities:	
Due within one year	3,961,589
Due in more than one year	<u>14,142,272</u>
Total liabilities	<u>24,136,105</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources	
Total deferred inflows of resources	<u>-0-</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	1,808,625
Unrestricted	<u>24,860,566</u>
Total net position	<u>\$ 93,122,365</u>

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