

JOHNSON COUNTY, TEXAS

Management's Discussion and Analysis For the Year Ended September 30, 2014

Total General Fund revenue exceeded the budget by approximately 4.58% and total General Fund expenditures were under budget by approximately 6.18%.

Capital Assets

This investment in capital assets includes land; buildings and improvements; furniture, equipment and vehicles; infrastructure; and construction in progress.

Major capital asset events during the current fiscal year included the following:

- Acquisition of new vehicles, tractors, various road and bridge equipment.
- Construction of new buildings that are still in progress at the end of the fiscal year.
- Construction of software projects that began in the current fiscal year.

JOHNSON COUNTY'S CAPITAL ASSETS Net of Accumulated Depreciation

	Governmental Activities		
	September 30, 2014	September 30, 2013	Net Change
Land	\$ 2,558,693	\$ 2,558,693	\$ -0-
Buildings and improvements	33,135,259	34,896,564	(1,761,305)
Furniture, equipment and vehicles	8,576,100	8,288,360	287,740
Infrastructure	17,224,995	18,013,298	(788,303)
Construction in progress	4,581,941	465,525	4,116,416
Total	<u>\$ 66,076,988</u>	<u>\$ 64,222,440</u>	<u>\$ 1,854,548</u>

