

**JOHNSON COUNTY, TEXAS****BALANCE SHEET - GOVERNMENTAL FUNDS - Continued**

September 30, 2014

Exhibit 3

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	Major Funds			Non-Major Funds	Total Governmental Funds
	General Fund	Road & Bridge Fund	General Debt Service Fund	Other Governmental Funds	
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities:					
Accounts and accrued liabilities payable	\$ 4,035,548	\$ 433,585	\$	\$ 1,385,708	\$ 5,854,841
Due to other funds	34,013	7,057		192,960	234,030
Unearned revenue				177,403	177,403
Total liabilities	<u>4,069,561</u>	<u>440,642</u>	<u>-0-</u>	<u>1,756,071</u>	<u>6,266,274</u>
Deferred Inflows of Resources:					
Deferred inflows of resources - Property taxes	<u>521,565</u>	<u>71,067</u>	<u>35,731</u>	<u>16,078</u>	<u>644,441</u>
Total deferred inflows of resources	<u>521,565</u>	<u>71,067</u>	<u>35,731</u>	<u>16,078</u>	<u>644,441</u>
Fund Balances:					
Nonspendable	660,339	301,036		2,368	963,743
Restricted		6,435,487	1,123,115	10,299,341	17,857,943
Unassigned	<u>18,321,967</u>			( 8,937 )	<u>18,313,030</u>
Total fund balances	<u>18,982,306</u>	<u>6,736,523</u>	<u>1,123,115</u>	<u>10,292,772</u>	<u>37,134,716</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 23,573,432</u>	<u>\$ 7,248,232</u>	<u>\$ 1,158,846</u>	<u>\$ 12,064,921</u>	<u>\$ 44,045,431</u>

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