

**JOHNSON COUNTY, TEXAS**

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

**Analysis of the County's Operations.** Governmental activities reported an increase in net position in the amount of \$ 1,576,514. The following table provides a summary of the County's operations for the year ended September 30, 2014.

**JOHNSON COUNTY'S CHANGES IN NET POSITION**

	<u>Governmental Activities</u>		
	<u>September 30, 2014</u>	<u>September 30, 2013</u>	<u>Net Change</u>
Revenues:			
Program Revenues:			
Charges for services	\$ 18,041,407	\$ 17,849,320	\$ 192,087
Operating grants and contributions	2,171,770	2,210,164	( 38,394)
Capital grants and contributions	2,104,767	557,627	1,547,140
General Revenues:			
Property taxes	44,476,483	43,106,286	1,370,197
Other taxes	1,038,595	746,362	292,233
Unrestricted Investment earnings	96,651	14,784	81,867
Gain on sale of capital assets	24,622		24,622
Miscellaneous	<u>542,112</u>	<u>404,603</u>	<u>137,509</u>
Total revenues	<u>68,496,407</u>	<u>64,889,146</u>	<u>3,607,261</u>
Expenses:			
General administration	13,252,093	9,483,532	3,768,561
Administration of justice	7,011,681	9,356,931	( 2,345,250)
Financial Administration	847,977	4,287,972	( 3,439,995)
Elections	430,717	400,442	30,275
Law enforcement	32,888,061	29,021,831	3,866,230
Highways and streets	9,712,634	10,213,556	( 500,922)
Health and welfare	1,822,344	1,682,465	139,879
Culture and recreation	223,476	204,804	18,672
Conservation	180,919	174,632	6,287
Interest on long-term debt	<u>549,991</u>	<u>438,967</u>	<u>111,024</u>
Total expenses	<u>66,919,893</u>	<u>65,265,132</u>	<u>1,654,761</u>
Increase (decrease) in net position	1,576,514	( 375,986)	1,952,500
Net position – October 1,	<u>91,545,851</u>	<u>91,921,837</u>	<u>( 375,986)</u>
Net position - September 30,	<u>\$ 93,122,365</u>	<u>\$ 91,545,851</u>	<u>\$ 1,576,514</u>