

**JOHNSON COUNTY, TEXAS***Notes to the Financial Statements*

For The Year Ended September 30, 2014

**NOTE 5 - CAPITAL ASSETS - Continued**Construction Commitments

Construction in progress for various projects at September 30, 2014 is as follows.

|                                 | <u>Contract<br/>Value</u> | <u>Expended<br/>To Date</u> | <u>Commitment</u>   |
|---------------------------------|---------------------------|-----------------------------|---------------------|
| Motorola simulcast radio system | \$ 587,093                | \$ 528,384                  | \$ 58,709           |
| Jail construction               | 1,071,390                 | 128,475                     | 942,915             |
| Alvarado sub-courthouse         | 2,693,129                 | 2,105,633                   | 587,496             |
| Jail lift station               | 163,285                   | 13,140                      | 150,145             |
| Software projects               | <u>4,576,330</u>          | <u>2,021,260</u>            | <u>2,555,070</u>    |
| Total                           | <u>\$ 9,091,227</u>       | <u>\$ 4,796,892</u>         | <u>\$ 4,294,335</u> |

**NOTE 6 - DISAGGREGATION OF ACCOUNTS AND ACCRUED LIABILITIES PAYABLE**

Accounts and accrued liabilities payable as of September 30, 2014, for the government's individual governmental major and nonmajor funds, and fiduciary funds in the aggregate are as follows:

|  | <u>Governmental Funds</u> |                                       |  |   |                     |
|--|---------------------------|---------------------------------------|--|---|---------------------|
|  | <u>General<br/>Fund</u>   | <u>Road &amp;<br/>Bridge<br/>Fund</u> | <u>General<br/>Debt<br/>Service<br/>Fund</u> | <u>Other<br/>Governmental<br/>Funds</u> | <u>Total</u>        |
| Accounts and Accrued<br>Liabilities Payable: |                           |                                       |  |   |                     |
| Vendors                                      | \$ 2,322,919              | \$ 191,660                            | \$   | \$ 1,304,555                            | \$ 3,819,134        |
| Accrued compensation                         | 1,343,433                 | 241,925                               |  | 70,179                                  | 1,655,537           |
| Due to others                                | <u>369,196</u>            |                                       |  | <u>10,974</u>                           | <u>380,170</u>      |
| Total  | <u>\$ 4,035,548</u>       | <u>\$ 433,585</u>                     | <u>\$ -0-</u>                                | <u>\$ 1,385,708</u>                     | <u>\$ 5,854,841</u> |
|  |                           |                                       |  | <u>Fiduciary<br/>Funds</u>              |                     |
| Accounts and Accrued Liabilities Payable:    |                           |                                       |  |   |                     |
| Vendors                                      |                           |                                       |  | \$ 17,138                               |                     |
| Bonds payable                                |                           |                                       |  | 161,348                                 |                     |
| Accrued compensation                         |                           |                                       |  | <u>200,227</u>                          |                     |
| Total  |                           |                                       |  | <u>\$ 378,713</u>                       |                     |