

Johnson County, Tennessee
Combined Statement of Revenues, Expenditures
and Changes in Fund Equity
All Governmental Fund Types
and Discretely Presented Component Unit
For the Year Ended June 30, 2002

Exhibit B

	Primary Government				Component
	Governmental Fund Types				Unit
	General	Special Revenue	Debt Service	Capital Projects	Johnson County School Department
<u>Revenues and Other Sources</u>					
Local Taxes	\$ 1,994,545	\$ 133,034	\$ 585,880	\$ 205,892	\$ 2,922,064
Licenses and Permits	26,348	0	0	0	2,347
Fines, Forfeitures and Penalties	85,561	65,556	0	0	0
Charges for Current Services	40,554	972,778	0	0	440,141
Other Local Revenues	556,470	22,364	0	54,692	209,572
State of Tennessee	763,511	1,528,681	0	90,205	8,815,207
Federal Government	320,992	191,774	0	0	2,714,316
Other Governments and Citizens Groups	64,528	2,715	0	18,200	27,054
Total Revenues	\$ 3,852,509	\$ 2,916,902	\$ 585,880	\$ 368,989	\$ 15,130,701
Other Sources:					
Other Loan Proceeds	441,611	0	0	0	0
Operating Transfers	658,515	102,270	231,810	0	19,684
Operating Transfers from Component Units	0	0	352,926	0	0
Total Revenues and Other Sources	\$ 4,952,635	\$ 3,019,172	\$ 1,170,616	\$ 368,989	\$ 15,150,385
<u>Expenditures and Other Uses</u>					
Current:					
General Government	\$ 3,744,821	\$ 625,022	\$ 0	\$ 8,476	\$ 0
Highways	27,197	1,876,488	0	0	0
Education	0	0	0	0	14,395,101
Debt Service	56,611	0	955,381	0	65,629
Capital Projects	382,720	0	0	201,294	3,764,054
Total Expenditures	\$ 4,211,349	\$ 2,501,510	\$ 955,381	\$ 209,770	\$ 18,224,784
Other Uses:					
Operating Transfers	334,080	658,515	0	0	19,684
Operating Transfers to Primary Government	0	0	0	0	352,926
Total Expenditures and Other Uses	\$ 4,545,429	\$ 3,160,025	\$ 955,381	\$ 209,770	\$ 18,597,394
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 407,206	\$ (140,853)	\$ 215,235	\$ 159,219	\$ (3,447,009)
Fund Equity, July 1, 2001	1,577,461	683,750	2,382,437	458,710	9,122,182
Fund Equity, June 30, 2002	\$ 1,984,667	\$ 542,897	\$ 2,597,672	\$ 617,929	\$ 5,675,173

The accompanying notes are an integral part of this statement.