

**GENERAL PURPOSE
FINANCIAL STATEMENTS**

JOHNSON COUNTY
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2002

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Assets and Other Debits				
Cash and pooled investments				
County Treasurer	\$ 10,871,259	\$ 2,446,867	\$ -	\$ 1,744,367
Other County officials	-	-	-	-
Receivables				
Property tax				
Delinquent	143,416	73,136	-	-
Succeeding year	10,214,359	5,858,856	8,595,231	-
Accounts	227,877	430,769	-	-
Interest and penalty on property tax	587,929	-	-	-
Accrued interest	-	-	-	-
Special assessments	-	-	-	-
Due from other funds - Note 5	263,234	3,357	-	-
Due from other governments	438,192	523,014	-	-
Inventories	-	366,453	-	-
Prepays	17,248	472,729	-	-
Property and equipment - Note 10	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets and other debits	<u>\$ 22,763,514</u>	<u>\$ 10,175,181</u>	<u>\$ 8,595,231</u>	<u>\$ 1,744,367</u>

See notes to financial statements.

Proprietary Fund Type	Fiduciary Fund Type	Account Groups			Total (Memorandum Only)
		General Fixed Assets	General Long-Term Debt		
Internal Service	Trust and Agency				
\$ 475,256	\$ 7,312,889	\$ -	\$ -	\$ 22,850,638	
-	538,040	-	-	538,040	
-	629,019	-	-	845,571	
-	135,542,360	-	-	160,210,806	
256	81,473	-	-	740,375	
-	-	-	-	587,929	
1,801	12,781	-	-	14,582	
-	23,817	-	-	23,817	
1,453	-	-	-	268,044	
-	208,777	-	-	1,169,983	
-	-	-	-	366,453	
-	-	-	-	489,977	
-	-	32,102,240	-	32,102,240	
-	-	-	10,254,221	10,254,221	
<u>\$ 478,766</u>	<u>\$ 144,349,156</u>	<u>\$ 32,102,240</u>	<u>\$ 10,254,221</u>	<u>\$ 230,462,676</u>	

(continued)

JOHNSON COUNTY
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2002

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Liabilities, Fund Equity, and Other Credits				
Liabilities				
Accounts payable	\$ 414,113	\$ 699,903	\$ -	\$ 45,545
Salaries and benefits payable	156,027	52,159	-	-
Due to other funds - Note 5	1,567	851	-	-
Due to other governments - Note 9	64,711	499,739	-	-
Trusts payable	-	-	-	-
Deferred revenue				
Succeeding year property tax	10,214,359	5,858,856	8,595,231	-
Other	937,069	75,196	-	-
General obligation capital notes - Note 15	-	-	-	-
Capital lease purchase agreements - Note 7	-	-	-	-
Compensated absences	259,444	49,201	-	-
Land contract payable - Note 14	-	-	-	-
Total liabilities	<u>12,047,290</u>	<u>7,235,905</u>	<u>8,595,231</u>	<u>45,545</u>
Fund equity and other credits				
Investment in general fixed assets	-	-	-	-
Unreserved retained earnings	-	-	-	-
Fund balances				
Reserved for				
Inventories	-	366,453	-	-
Prepays	17,248	472,729	-	-
Unreserved				
Undesignated	10,698,976	2,100,094	-	1,698,822
Total fund equity and other credits	<u>10,716,224</u>	<u>2,939,276</u>	<u>-</u>	<u>1,698,822</u>
Total liabilities, fund equity, and other credits	<u>\$ 22,763,514</u>	<u>\$ 10,175,181</u>	<u>\$ 8,595,231</u>	<u>\$ 1,744,367</u>

See notes to financial statements.

<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Account Groups</u>		
<u>Internal Service</u>	<u>Trust and Agency</u>	<u>General Fixed Assets</u>	<u>General Long-Term Debt</u>	<u>Total (Memorandum Only)</u>
\$ 403,239	\$ 22,562	\$ -	\$ -	\$ 1,585,362
-	1,560	-	-	209,746
-	265,626	-	-	268,044
-	140,675,640	-	-	141,240,090
-	261,738	-	-	261,738
-	-	-	-	24,668,446
-	-	-	-	1,012,265
-	-	-	8,405,000	8,405,000
-	-	-	22,792	22,792
-	12,730	-	1,126,429	1,447,804
-	-	-	700,000	700,000
<u>403,239</u>	<u>141,239,856</u>	<u>-</u>	<u>10,254,221</u>	<u>179,821,287</u>
-	-	32,102,240	-	32,102,240
75,527	-	-	-	75,527
-	-	-	-	366,453
-	-	-	-	489,977
-	3,109,300	-	-	17,607,192
<u>75,527</u>	<u>3,109,300</u>	<u>32,102,240</u>	<u>-</u>	<u>50,641,389</u>
<u>\$ 478,766</u>	<u>\$ 144,349,156</u>	<u>\$ 32,102,240</u>	<u>\$ 10,254,221</u>	<u>\$ 230,462,676</u>

JOHNSON COUNTY

Exhibit B

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS YEAR ENDED JUNE 30, 2002

	Governmental Fund Types				Fiduciary Fund Type	Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
Property and other County taxes	\$ 16,210,747	\$ 5,569,870	\$ -	\$ -	\$ -	\$ 21,780,617
Interest and penalty on property tax	329,416	-	-	-	-	329,416
Intergovernmental	5,172,171	9,814,751	-	-	-	14,986,922
Licenses and permits	376,284	1,430	-	-	-	377,714
Charges for service	2,457,415	53,478	-	-	-	2,510,893
Use of money and property	523,630	41,035	-	56,158	190,456	811,279
Fines and forfeitures	40,201	-	-	-	-	40,201
Miscellaneous	191,983	33,533	-	-	50,111	275,627
Total revenues	<u>25,301,847</u>	<u>15,514,097</u>	<u>-</u>	<u>56,158</u>	<u>240,567</u>	<u>41,112,669</u>
Expenditures						
Operating						
Public safety	8,784,005	42,698	-	-	-	8,826,703
Court services	987,371	-	-	-	-	987,371
Physical health and education	2,904,266	412,887	-	-	1,500	3,318,653
Mental health	-	9,153,902	-	-	-	9,153,902
Social services	3,651,429	-	-	-	411	3,651,840
County environment	1,325,563	52,669	-	-	-	1,378,232
Roads and transportation	-	5,395,074	-	-	-	5,395,074
State and local government services	1,390,282	7,865	-	-	-	1,398,147
Interprogram services	4,084,716	1,351	-	-	-	4,086,067
Non-program	600	-	-	-	-	600
Debt service						
Principal	-	-	100,000	-	-	100,000
Interest	-	-	60,000	-	-	60,000
Capital projects	23,509	1,069,618	-	2,492,996	286,956	3,873,079
Total expenditures	<u>23,151,741</u>	<u>16,136,064</u>	<u>160,000</u>	<u>2,492,996</u>	<u>288,867</u>	<u>42,229,668</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,150,106</u>	<u>(621,967)</u>	<u>(160,000)</u>	<u>(2,436,838)</u>	<u>(48,300)</u>	<u>(1,116,999)</u>
Other financing sources (uses)						
Capital note proceeds	8,405,000	-	-	-	-	8,405,000
Sale of general fixed assets	31,039	1,457	-	-	-	32,496
Capital leases	12,563	-	-	-	-	12,563
Operating transfers in (out)	(2,188,813)	482,045	160,000	1,476,139	70,629	-
Total other financing sources (uses)	<u>6,259,789</u>	<u>483,502</u>	<u>160,000</u>	<u>1,476,139</u>	<u>70,629</u>	<u>8,450,059</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>8,409,895</u>	<u>(138,465)</u>	<u>-</u>	<u>(960,699)</u>	<u>22,329</u>	<u>7,333,060</u>
Fund balances beginning of year	2,413,371	3,966,763	-	2,659,521	3,086,971	12,126,626
Increase (decrease) in reserve for						
Inventories	-	53,574	-	-	-	53,574
Prepays	(107,042)	(942,596)	-	-	-	(1,049,638)
Fund balances end of year	<u>\$ 10,716,224</u>	<u>\$ 2,939,276</u>	<u>\$ -</u>	<u>\$ 1,698,822</u>	<u>\$ 3,109,300</u>	<u>\$ 18,463,622</u>

See notes to financial statements.

JOHNSON COUNTY**Exhibit C****COMPARISON OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN BALANCES –
ACTUAL TO BUDGET (CASH BASIS) - ALL GOVERNMENTAL FUND TYPES AND
EXPENDABLE TRUST FUNDS
YEAR ENDED JUNE 30, 2002**

	Actual	Amended Budget	Variance- Favorable (Unfavorable)	Actual as % of Amended Budget
Receipts				
Property and other County taxes	\$ 21,794,443	\$ 21,808,961	\$ (14,518)	100%
Interest and penalty on property tax	193,080	237,224	(44,144)	81
Intergovernmental	15,020,973	15,811,257	(790,284)	95
Licenses and permits	378,833	313,660	65,173	121
Charges for service	2,509,877	1,959,241	550,636	128
Use of money and property	810,537	1,071,225	(260,688)	76
Fines and forfeitures	39,340	10,000	29,340	393
Miscellaneous	260,641	2,256,530	(1,995,889)	12
Total receipts	<u>41,007,724</u>	<u>43,468,098</u>	<u>(2,460,374)</u>	<u>94</u>
Disbursements				
Public safety	8,857,269	9,452,512	595,243	94%
Court services	1,080,873	1,133,782	52,909	95
Physical health and education	3,477,813	3,502,968	25,155	99
Mental health	9,962,590	10,588,146	625,556	94
Social services	3,715,514	4,155,159	439,645	89
County environment	1,363,396	1,419,405	56,009	96
Roads and transportation	5,466,468	6,146,420	679,952	89
State and local government services	1,377,130	1,531,096	153,966	90
Interprogram services	4,079,225	4,337,506	258,281	94
Non-program	600	163,195	162,595	0
Capital projects	4,087,888	5,101,851	1,013,963	80
Total disbursements	<u>43,468,766</u>	<u>47,532,040</u>	<u>4,063,274</u>	<u>91</u>
Deficiency of receipts under disbursements	(2,461,042)	(4,063,942)	1,602,900	
Other financing sources				
Capital note proceeds	8,405,000	-	8,405,000	
Sale of general fixed assets	11,033	52,400	(41,367)	
Excess (deficiency) of receipts and other financing sources over (under) disbursements	5,954,991	(4,011,542)	9,966,533	
Balance beginning of year	<u>12,204,521</u>	<u>12,204,521</u>	<u>-</u>	
Balance end of year	<u>\$ 18,159,512</u>	<u>\$ 8,192,979</u>	<u>\$ 9,966,533</u>	

See notes to financial statements.

JOHNSON COUNTY
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN RETAINED EARNINGS
PROPRIETARY FUND TYPE
YEAR ENDED JUNE 30, 2002

Exhibit D

		Internal Service - Employee Group <u>Health</u>
Operating revenues		
Contributions and reimbursements from operating funds and other governmental units		\$ 2,637,392
Health fees - employees		247,105
Insurance reimbursements		<u>2,730</u>
Total operating revenues		2,887,227
Operating expenses		
Medical and health services	\$ 2,743,452	
Accounting, auditing, and clerical	507,862	
Miscellaneous	<u>1,437</u>	<u>3,252,751</u>
Operating loss		(365,524)
Non-operating revenues		
Miscellaneous revenue	25	
Interest revenue	<u>34,006</u>	<u>34,031</u>
Net loss		(331,493)
Retained earnings, beginning of year		<u>407,020</u>
Retained earnings, end of year		<u>\$ 75,527</u>

See notes to financial statements.

JOHNSON COUNTY
STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPE
YEAR ENDED JUNE 30, 2002

Exhibit E

	<u>Internal Service - Employee Group Health</u>
Cash flows from operating activities	
Operating loss	\$ (365,524)
Adjustments to reconcile operating loss to net cash used for operating activities	
Changes in assets and liabilities	
Increase in accounts receivable	(256)
Decrease in accrued interest receivable	1,946
Decrease in due from other funds	20,567
Increase in accounts payable	104,305
Decrease in due to other funds	<u>(33)</u>
Net cash used for operating activities	<u>(238,995)</u>
Cash flows from investing activities	
Interest received on investments	34,006
Miscellaneous revenue	<u>25</u>
Net cash provided by investing activities	<u>34,031</u>
Net decrease in cash	(204,964)
Cash balances	
Beginning	<u>680,220</u>
Ending	<u>\$ 475,256</u>

See notes to financial statements.