

JOHNSON COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2014

Exhibit 2

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Change In Net Position Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
General administration	\$ 13,252,093	\$ 2,942,937	\$ 56,092	\$	\$ (10,253,064)
Administration of justice	7,011,681	2,394,904	1,543,081		(3,073,696)
Financial administration	847,977	1,226,240			378,263
Elections	430,717	62,676	19,609		(348,432)
Law enforcement	32,888,061	8,951,720	398,939	5,044	(23,532,358)
Highways and streets	9,712,634	2,176,076	63,889	2,099,723	(5,372,946)
Health and welfare	1,822,344	232,324	90,160		(1,499,860)
Culture and recreation	223,476	54,530			(168,946)
Conservation	180,919				(180,919)
Interest on long-term debt	549,991				(549,991)
Total governmental activities	<u>66,919,893</u>	<u>18,041,407</u>	<u>2,171,770</u>	<u>2,104,767</u>	<u>(44,601,949)</u>
General Revenue:					
Property taxes					44,476,483
Other taxes					1,038,595
Unrestricted investment earnings					96,651
Gain on sale of capital assets					24,622
Miscellaneous					<u>542,112</u>
Total general revenues					<u>46,178,463</u>
Change in net position					1,576,514
Net position – beginning					<u>91,545,851</u>
Net position – ending					<u>\$ 93,122,365</u>

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