

Exhibit B

Hardin 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, 2001

	Primary Government			Component Unit
	Governmental Fund Types			Hardin
	General	Special Revenue	Debt Service	School Department
<u>Revenues and Other Sources</u>				
Local Taxes	\$ 3,308,106	\$ 1,179,412	\$ 1,119,550	\$ 5,712,628
Licenses and Permits	60,024	0	0	2,009
Fines, Forfeitures and Penalties	239,031	27,346	0	0
Charges for Current Services	20,796	1,027,552	0	673,835
Other Local Revenues	558,633	178,548	108,722	75,094
State of Tennessee	628,717	2,171,421	0	12,003,242
Federal Government	49,783	0	0	2,483,353
Other Governments and Citizens' Groups	149,601	77,608	0	0
Total Revenues	\$ 5,014,691	\$ 4,661,887	\$ 1,228,272	\$ 20,950,161
Other Sources:				
Note Proceeds	0	100,000	0	311,836
Operating Transfers	902,303	96,000	0	0
Operating Transfers from Component Units	0	0	1,553,596	0
Total Revenues and Other Sources	\$ 5,916,994	\$ 4,857,887	\$ 2,781,868	\$ 21,261,997
<u>Expenditures and Other Uses</u>				
Current:				
General Government	\$ 6,248,613	\$ 1,122,654	\$ 0	\$ 0
Highways	0	2,857,536	0	0
Education	0	0	0	21,234,900
Debt Service	0	24,497	2,799,001	0
Total Expenditures	\$ 6,248,613	\$ 4,004,687	\$ 2,799,001	\$ 21,234,900
Other Uses:				
Operating Transfers	96,000	902,303	0	0
Operating Transfers to Primary Government	0	0	0	1,050,201
Total Expenditures and Other Uses	\$ 6,344,613	\$ 4,906,990	\$ 2,799,001	\$ 22,285,101
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses				
	\$ (427,619)	\$ (49,103)	\$ (17,133)	\$ (1,023,104)
Net Income (Loss) from Proprietary and Similar Trust Funds				
	0	0	0	15,018
Fund Equity, July 1, 2000	3,272,204	939,333	3,679,291	3,465,596
Fund Equity, June 30, 2001	\$ 2,844,585	\$ 890,230	\$ 3,662,158	\$ 2,457,510

The accompanying notes are an integral part of this statement.