

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

Exhibit B

	Primary Government					Component Unit
	Governmental Fund Types				Fiduciary Fund Type	Anderson County School Department
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<u>Revenues and Other Sources</u>						
Local Taxes	\$ 10,875,828	\$ 313,518	\$ 3,481,224	\$ 0	\$ 0	\$ 16,569,477
Licenses and Permits	260,265	0	0	0	0	4,334
Fines, Forfeitures and Penalties	267,323	58,376	0	0	18,423	0
Charges for Current Services	2,284,470	2,800,032	0	0	16,760	1,450,440
Other Local Revenues	425,188	195,613	238,025	0	0	191,150
State of Tennessee	848,680	2,134,546	0	0	0	22,269,840
Federal Government	753,086	23,219	0	0	0	7,214,824
Other Governments and Citizens Groups	44,141	95,024	0	0	0	0
Total Revenues	\$ 15,758,981	\$ 5,620,328	\$ 3,719,249	\$ 0	\$ 35,183	\$ 47,700,065
Other Sources:						
Proceeds from Capitalized Lease Obligations	331,044	0	0	0	0	191,984
Proceeds of Refunding Bonds	0	0	13,720,000	0	0	0
Premiums on Bonds Sold	0	0	189,880	0	0	0
Other Loan Proceeds	1,700,000	0	0	0	0	0
Operating Transfers	1,187,272	1,351,277	50,000	0	0	430,619
Operating Transfers from Component Units	80,941	0	2,479,514	0	0	0
Total Revenues and Other Sources	\$ 19,058,238	\$ 6,971,605	\$ 20,158,643	\$ 0	\$ 35,183	\$ 48,322,668
<u>Expenditures and Other Uses</u>						
Current:						
General Government	\$ 16,515,138	\$ 3,291,482	\$ 0	\$ 0	\$ 33,346	\$ 0
Highways	0	2,414,641	0	0	0	0
Education	0	0	0	0	0	44,153,575
Debt Service	30,623	162,132	6,471,759	0	0	364,917
Capital Projects	49,833	0	0	0	0	294,064
Total Expenditures	\$ 16,595,594	\$ 5,868,255	\$ 6,471,759	\$ 0	\$ 33,346	\$ 44,812,556
Other Uses:						
Operating Transfers	1,401,277	1,180,190	0	7,082	0	430,619
Operating Transfers to Primary Government	0	0	0	0	0	2,560,455
Payments to Refunded Bond Escrow Agent	0	0	13,732,625	0	0	0
Total Expenditures and Other Uses	\$ 17,996,871	\$ 7,048,445	\$ 20,204,384	\$ 7,082	\$ 33,346	\$ 47,803,630

(Continued)

Exhibit B

Anderson County, Tennessee
Combined Statement of Revenues, Expenditures
and Changes in Fund Equity
All Governmental Fund Types, Expendable Trust Funds
and Discretely Presented Component Unit (Cont.)

	Primary Government					Component Unit
	Governmental Fund Types			Capital	Fiduciary	Anderson
	General	Special	Debt Service	Projects	Expensible	School
		Revenue			Trust	Department
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 1,061,367	\$ (76,840)	\$ (45,741)	\$ (7,082)	\$ 1,837	\$ 519,038
Fund Equity, July 1, 2001	1,764,649	1,229,167	1,759,436	7,082	15,953	3,414,658
Fund Equity, June 30, 2002	<u>\$ 2,826,016</u>	<u>\$ 1,152,327</u>	<u>\$ 1,713,695</u>	<u>\$ 0</u>	<u>\$ 17,790</u>	<u>\$ 3,933,696</u>

The accompanying notes are an integral part of this statement.