

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

Exhibit B

	Primary Government					Component
	Governmental Fund Types				Fiduciary	Unit
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Jefferson County School Department
<u>Revenues and Other Sources</u>						
Local Taxes	\$ 5,377,328	\$ 1,895,215	\$ 2,084,569	\$ 253,231	\$ 0	\$ 7,476,632
Licenses and Permits	298,475	0	0	0	0	3,230
Fines, Forfeitures and Penalties	171,380	73,396	0	0	0	0
Charges for Current Services	2,053,239	1,537,304	0	0	0	1,397,991
Other Local Revenues	69,937	5,388	604,324	481,776	0	100,105
State of Tennessee	685,857	1,698,197	0	370,709	0	22,585,917
Federal Government	206,942	0	0	19,051	0	3,834,700
Other Governments and Citizens Groups	137,346	68,380	435,458	0	6,540	0
Total Revenues	\$ 9,000,504	\$ 5,277,880	\$ 3,124,351	\$ 1,124,767	\$ 6,540	\$ 35,398,575
<u>Other Sources:</u>						
Other Loan Proceeds	0	0	0	0	0	186,657
Operating Transfers	916,879	0	100,000	0	0	4,333
Total Revenues and Other Sources	\$ 9,917,383	\$ 5,277,880	\$ 3,224,351	\$ 1,124,767	\$ 6,540	\$ 35,589,565
<u>Expenditures and Other Uses</u>						
<u>Current:</u>						
General Government	\$ 8,317,310	\$ 1,650,821	\$ 0	\$ 0	\$ 6,234	\$ 0
Highways	0	2,380,804	0	0	0	0
Education	0	0	0	0	0	37,116,111
Debt Service	51,020	0	2,236,718	0	0	0
Capital Projects	99,381	0	0	725,321	0	170,205
Total Expenditures	\$ 8,467,711	\$ 4,031,625	\$ 2,236,718	\$ 725,321	\$ 6,234	\$ 37,286,316
<u>Other Uses:</u>						
Operating Transfers	20,000	916,879	0	0	0	4,333
Total Expenditures and Other Uses	\$ 8,487,711	\$ 4,948,504	\$ 2,236,718	\$ 725,321	\$ 6,234	\$ 37,290,649
<u>Excess of Revenues and Other Sources Over</u>						
(Under) Expenditures and Other Uses	\$ 1,429,672	\$ 329,376	\$ 987,633	\$ 399,446	\$ 306	\$ (1,701,084)
Net Income (Loss) from Proprietary and Similar Trust Funds	0	0	0	0	0	27,388
Fund Equity, July 1, 2001	3,529,060	946,537	3,896,552	326,695	891	7,045,319
Fund Equity, June 30, 2002	\$ 4,958,732	\$ 1,275,913	\$ 4,884,185	\$ 726,141	\$ 1,197	\$ 5,371,623

The accompanying notes are an integral part of this statement.