

Exhibit B

Marion 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, 2002

	Primary Government				Component Unit
	Governmental Fund Types				Marion County School Department
	General	Special Revenue	Debt Service	Capital Projects	
<u>Revenues and Other Sources</u>					
Local Taxes	\$ 2,531,953	\$ 334,191	\$ 1,346,764	\$ 0	\$ 5,379,478
Licenses and Permits	61,017	0	0	0	3,465
Fines, Forfeitures and Penalties	109,189	42,312	0	0	0
Charges for Current Services	724,118	1,147,381	0	0	869,876
Other Local Revenues	506,115	112,974	210,270	992	224,023
State of Tennessee	1,375,610	2,173,348	0	0	13,226,377
Federal Government	119,717	15,423	0	489,468	2,660,142
Other Governments and Citizens Groups	23,830	0	0	274,000	0
Total Revenues	\$ 5,451,549	\$ 3,825,629	\$ 1,557,034	\$ 764,460	\$ 22,363,361
Other Sources:					
Bond Proceeds	0	0	0	0	3,250,000
Note Proceeds	0	550,000	0	0	244,650
Proceeds of Refunding Bonds	0	0	15,385,000	0	0
Premiums on Bonds Sold	0	0	0	0	19,245
Operating Transfers	735,091	10,000	0	0	939,563
Operating Transfers from Component Units	0	0	811,120	200,118	0
Total Revenues and Other Sources	\$ 6,186,640	\$ 4,385,629	\$ 17,753,154	\$ 964,578	\$ 26,816,819
<u>Expenditures and Other Uses</u>					
Current:					
General Government	\$ 6,442,154	\$ 1,555,386	\$ 8,277	\$ 689,712	\$ 0
Highways	0	2,230,760	0	0	0
Education	0	0	0	0	21,751,148
Debt Service	43,998	100,514	2,400,017	0	948,097
Capital Projects	0	0	0	963,586	5,152,124
Total Expenditures	\$ 6,486,152	\$ 3,886,660	\$ 2,408,294	\$ 1,653,298	\$ 27,851,369
Other Uses:					
Operating Transfers	10,000	735,091	0	0	939,563
Operating Transfers to Primary Government	0	0	0	0	1,011,238
Payments to Refunded Bond Escrow Agent	0	0	15,063,245	0	0
Total Expenditures and Other Uses	\$ 6,496,152	\$ 4,621,751	\$ 17,471,539	\$ 1,653,298	\$ 29,802,170

(Continued)

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

	Primary Government				Component Unit
	Governmental Fund Types				Marion County School Department
	General	Special Revenue	Debt Service	Capital Projects	
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ (309,512)	\$ (236,122)	\$ 281,615	\$ (688,720)	\$ (2,985,351)
Fund Equity, July 1, 2001	1,659,214	1,253,524	1,594,463	690,234	5,563,962
Fund Equity, June 30, 2002	\$ 1,349,702	\$ 1,017,402	\$ 1,876,078	\$ 1,514	\$ 2,578,611

The accompanying notes are an integral part of this statement.