

Warren 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 Unit
	Governmental Fund Types			Capital Projects	Fiduciary Fund Type	Warren County School Department
	General	Special Revenue	Debt Service		Expendable Trust	
<u>Revenues and Other Sources</u>						
Local Taxes	\$ 4,639,413	\$ 2,044,711	\$ 2,397,975	\$ 0	\$ 0	\$ 10,441,951
Licenses and Permits	59,573	0	0	0	0	0
Fines, Forfeitures and Penalties	215,053	68,210	0	0	15,113	0
Charges for Current Services	56,703	2,349,441	0	0	0	1,268,837
Other Local Revenues	168,702	72,629	524,045	2,122	1,345	155,826
State of Tennessee	712,557	2,305,723	0	0	0	18,864,928
Federal Government	171,823	152,716	0	0	0	3,479,645
Other Governments and Citizens Groups	102,249	11,971	212,602	0	0	0
Total Revenues	\$ 6,126,073	\$ 7,005,401	\$ 3,134,622	\$ 2,122	\$ 16,458	\$ 34,211,187
Other Sources:						
Note Proceeds	200,000	197,728	0	0	0	0
Proceeds of Refunding Bonds	0	0	15,350,000	0	0	0
Premiums on Bonds Sold	0	0	424,834	0	0	0
Operating Transfers	632,641	116,185	0	0	0	2,791
Total Revenues and Other Sources	\$ 6,958,714	\$ 7,319,314	\$ 18,909,456	\$ 2,122	\$ 16,458	\$ 34,213,978
<u>Expenditures and Other Uses</u>						
Current:						
General Government	\$ 7,117,644	\$ 3,526,838	\$ 0	\$ 0	\$ 9,568	\$ 0
Highways	0	2,531,466	0	0	0	0
Education	0	0	0	0	0	33,702,941
Debt Service	0	0	19,086,049	0	0	0
Capital Projects	0	0	0	190,718	0	0
Total Expenditures	\$ 7,117,644	\$ 6,058,304	\$ 19,086,049	\$ 190,718	\$ 9,568	\$ 33,702,941
Other Uses:						
Operating Transfers	116,185	632,641	0	0	0	2,791
Total Expenditures and Other Uses	\$ 7,233,829	\$ 6,690,945	\$ 19,086,049	\$ 190,718	\$ 9,568	\$ 33,705,732
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ (275,115)	\$ 628,369	\$ (176,593)	\$ (188,596)	\$ 6,890	\$ 508,246
Fund Equity, July 1, 2001	2,109,687	862,640	5,659,109	239,366	4,008	6,796,410
Prior Period Adjustment	(9,380)	0	0	0	0	0
Fund Equity, June 30, 2002	\$ 1,825,192	\$ 1,491,009	\$ 5,482,516	\$ 50,770	\$ 10,898	\$ 7,304,656

The accompanying notes are an integral part of this statement.