

Exhibit D-1

Robertson County, Tennessee
Statement of Revenues, Expenditures
and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2004

	Major Funds				Nonmajor Funds	Total Governmental Funds
	General	Highway/ Public Works	General Debt Service	Education Capital Projects	Other Govern- mental Funds	
Revenues						
Local Taxes	\$ 8,469,008	\$ 999,420	\$ 7,316,427	\$ 0	\$ 718,734	\$ 17,503,589
Licenses and Permits	128,567	10,050	0	0	0	138,617
Fines, Forfeitures and Penalties	313,417	0	0	0	71,004	384,421
Charges for Current Services	1,361,674	0	0	0	746,065	2,107,739
Other Local Revenues	181,072	37,283	232,651	0	49,237	500,243
Fees Received from County Officials	2,768,313	0	0	0	0	2,768,313
State of Tennessee	1,649,515	2,266,584	0	0	383,005	4,299,104
Federal Government	121,530	0	0	0	0	121,530
Total Revenues	\$ 14,993,096	\$ 3,313,337	\$ 7,549,078	\$ 0	\$ 1,968,045	\$ 27,823,556
Expenditures						
Current:						
General Government	\$ 1,722,073	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,722,073
Finance	1,356,357	0	0	0	288	1,356,645
Administration of Justice	1,352,348	0	0	0	7,320	1,359,668
Public Safety	5,443,053	0	0	0	89,905	5,532,958
Public Health and Welfare	2,330,826	0	0	0	1,423,409	3,754,235
Agricultural and Natural Resources	108,530	0	0	0	0	108,530
Other Operations	1,740,418	0	0	0	81,298	1,821,716
Highways	0	3,405,972	0	0	0	3,405,972
Debt Service:						
Principal	0	0	4,514,333	0	0	4,514,333
Interest	0	0	1,368,897	0	0	1,368,897
Other Debt Service	0	0	300,402	0	0	300,402
Capital Projects	0	0	0	16,210,533	203,627	16,414,160
Total Expenditures	\$ 14,053,605	\$ 3,405,972	\$ 6,183,632	\$ 16,210,533	\$ 1,805,847	\$ 41,659,589
Excess (Deficiency) of Revenues Over Expenditures	\$ 939,491	\$ (92,635)	\$ 1,365,446	\$ (16,210,533)	\$ 162,198	\$ (13,836,033)

(Continued)

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Robertson County, Tennessee
Statement of Revenues, Expenditures
and Changes in Fund Balances
Governmental Funds (Cont.)

	Major Funds				Nonmajor Funds	Total Governmental Funds
	General	Highway/ Public Works	General Debt Service	Education Capital Projects	Other Govern- mental Funds	
<u>Other Financing Sources (Uses)</u>						
Bonds Issued	\$ 0	\$ 0	\$ 0	\$ 15,395,000	\$ 0	\$ 15,395,000
Refunding Debt Issued	0	0	14,415,000	0	0	14,415,000
Premiums on Debt Issued	0	0	1,067,074	323,726	0	1,390,800
Other Loans Issued	0	0	0	491,807	0	491,807
Transfers In	0	0	24,364	0	0	24,364
Transfers Out	0	0	0	0	(24,364)	(24,364)
Payments to Refunded Debt Escrow Agent	0	0	(15,300,000)	0	0	(15,300,000)
Total Other Financing Sources (Uses)	\$ 0	\$ 0	\$ 206,438	\$ 16,210,533	\$ (24,364)	\$ 16,392,607
Net Change in Fund Balances	\$ 939,491	\$ (92,635)	\$ 1,571,884	\$ 0	\$ 137,834	\$ 2,556,574
Fund Balance, July 1, 2003	1,089,941	515,861	1,218,842	0	565,319	3,389,963
Fund Balance, June 30, 2004	\$ 2,029,432	\$ 423,226	\$ 2,790,726	\$ 0	\$ 703,153	\$ 5,946,537

The notes to the financial statements are an integral part of this statement.