

Hawkins 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

Exhibit B

	Primary Government				Component
	Governmental Fund Types				Unit
	General	Special Revenue	Debt Service	Capital Projects	Hawkins County School Department
<u>Revenues and Other Sources</u>					
Local Taxes	\$ 5,889,728	\$ 1,299,681	\$ 2,671,780	\$ 0	\$ 10,582,720
Licenses and Permits	6,298	0	0	0	4,799
Fines, Forfeitures and Penalties	233,821	60,188	0	0	0
Charges for Current Services	91,069	1,666,268	0	0	1,282,276
Other Local Revenues	55,367	53,845	582,645	0	208,540
State of Tennessee	633,885	2,191,351	0	29,400	23,772,801
Federal Government	491,272	72,088	0	30,000	4,691,154
Other Governments and Citizens Groups	26,335	0	0	0	0
Total Revenues	\$ 7,427,775	\$ 5,343,421	\$ 3,254,425	\$ 59,400	\$ 40,542,290
Other Sources:					
Note Proceeds	0	0	0	750,000	283,650
Proceeds from Capitalized Lease Obligations	0	0	0	0	109,100
Proceeds of Refunding Bonds	0	0	13,520,000	0	0
Other Loan Proceeds	0	0	0	0	1,556,709
Operating Transfers	1,540,678	748,000	377,044	70,925	174,194
Total Revenues and Other Sources	\$ 8,968,453	\$ 6,091,421	\$ 17,151,469	\$ 880,325	\$ 42,665,943
<u>Expenditures and Other Uses</u>					
Current:					
General Government	\$ 8,844,667	\$ 1,077,492	\$ 0	\$ 0	\$ 0
Highways	41,806	3,080,784	0	0	0
Education	0	0	0	0	39,961,835
Debt Service	0	0	3,447,462	0	387,040
Capital Projects	0	0	0	1,011,717	1,261,357
Total Expenditures	\$ 8,886,473	\$ 4,158,276	\$ 3,447,462	\$ 1,011,717	\$ 41,610,232
Other Uses:					
Operating Transfers	818,925	1,917,722	0	0	174,194
Payments to Refunded Bond Escrow Agent	0	0	13,322,720	0	0
Total Expenditures and Other Uses	\$ 9,705,398	\$ 6,075,998	\$ 16,770,182	\$ 1,011,717	\$ 41,784,426
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ (736,945)	\$ 15,423	\$ 381,287	\$ (131,392)	\$ 881,517
Fund Equity, July 1, 2001	2,555,003	1,548,092	5,821,572	349,599	8,322,948
Fund Equity, June 30, 2002	\$ 1,818,058	\$ 1,563,515	\$ 6,202,859	\$ 218,207	\$ 9,204,465

The accompanying notes are an integral part of this statement.