

Decatur 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 Unit
	Governmental Fund Types				Decatur
	Special	Debt	Capital		County
	General	Revenue	Service	Projects	School Department
<u>Revenues and Other Sources</u>					
Local Taxes	\$ 1,476,175	\$ 42,498	\$ 249,723	\$ 0	\$ 2,145,862
Licenses and Permits	3,941	0	0	0	2,536
Fines, Forfeitures and Penalties	64,936	17,936	0	0	0
Charges for Current Services	111,789	575,840	0	0	241,832
Other Local Revenues	151,330	57,080	123,359	0	67,179
State of Tennessee	856,744	1,741,391	25,983	3,115	5,921,803
Federal Government	0	0	0	241,363	1,116,504
Total Revenues	\$ 2,664,915	\$ 2,434,745	\$ 399,065	\$ 244,478	\$ 9,495,716
Other Sources:					
Operating Transfers	396,542	0	294,260	0	0
Operating Transfers from Component Units	0	0	413,279	0	0
Total Revenues and Other Sources	\$ 3,061,457	\$ 2,434,745	\$ 1,106,604	\$ 244,478	\$ 9,495,716
<u>Expenditures and Other Uses</u>					
Current:					
General Government	\$ 3,034,560	\$ 251,936	\$ 0	\$ 0	\$ 0
Highways	0	1,713,424	0	0	0
Education	0	0	0	0	8,769,821
Debt Service	0	0	1,213,840	0	0
Capital Projects	0	0	0	241,528	587,701
Total Expenditures	\$ 3,034,560	\$ 1,965,360	\$ 1,213,840	\$ 241,528	\$ 9,357,522
Other Uses:					
Operating Transfers	0	396,542	0	0	0
Operating Transfers to Primary Government	0	0	0	0	405,667
Total Expenditures and Other Uses	\$ 3,034,560	\$ 2,361,902	\$ 1,213,840	\$ 241,528	\$ 9,763,189
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 26,897	\$ 72,843	\$ (107,236)	\$ 2,950	\$ (267,473)
Fund Equity, July 1, 2001	1,035,238	1,059,417	1,424,204	59,814	3,089,837
Fund Equity, June 30, 2002	\$ 1,062,135	\$ 1,132,260	\$ 1,316,968	\$ 62,764	\$ 2,822,364

The accompanying notes are an integral part of this statement.