

Exhibit B

DeKalb 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
	Governmental Fund Types			Unit
	General	Special Revenue	Debt Service	DeKalb County School Department
<u>Revenues and Other Sources</u>				
Local Taxes	\$ 1,470,724	\$ 1,127,781	\$ 147,122	\$ 2,166,382
Licenses and Permits	3,437	0	0	1,503
Fines, Forfeitures and Penalties	76,282	23,231	0	0
Charges for Current Services	14,850	610,792	0	443,320
Other Local Revenues	251,639	58,762	147,501	117,905
State of Tennessee	603,609	1,411,290	0	8,699,730
Federal Government	177,284	112,608	0	1,928,258
Total Revenues	\$ 2,597,825	\$ 3,344,464	\$ 294,623	\$ 13,357,098
Other Sources:				
Other Loan Proceeds	152,163	0	0	333,875
Operating Transfers	283,423	0	223,578	16,394
Operating Transfers from Primary Government	0	0	0	548,000
Operating Transfers from Component Units	0	0	305,000	0
Total Revenues and Other Sources	\$ 3,033,411	\$ 3,344,464	\$ 823,201	\$ 14,255,367
<u>Expenditures and Other Uses</u>				
Current:				
General Government	\$ 2,873,683	\$ 426,629	\$ 0	\$ 0
Highways	0	1,463,606	0	0
Education	0	1,872	0	14,398,695
Debt Service	0	0	696,474	0
Capital Projects	0	0	0	5,164
Total Expenditures	\$ 2,873,683	\$ 1,892,107	\$ 696,474	\$ 14,403,859
Other Uses:				
Operating Transfers	0	507,001	0	16,394
Operating Transfers to Primary Government	0	0	0	305,000
Operating Transfers to Component Units	0	548,000	0	0
Total Expenditures and Other Uses	\$ 2,873,683	\$ 2,947,108	\$ 696,474	\$ 14,725,253
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses				
Fund Equity, July 1, 2001	\$ 1,088,858	\$ 2,113,846	\$ 560,815	\$ 4,699,014
Fund Equity, June 30, 2002	\$ 1,248,586	\$ 2,511,202	\$ 687,542	\$ 4,229,128

The accompanying notes are an integral part of this statement.