

Exhibit B

Dyer 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

	Primary Government					Component Unit
	Governmental Fund Types				Fiduciary Fund Type	Dyer County School Department
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<u>Revenues and Other Sources</u>						
Local Taxes	\$ 4,267,958	\$ 1,590,461	\$ 1,774,888	\$ 0	\$ 0	\$ 6,700,435
Licenses and Permits	63,195	0	0	0	0	2,284
Fines, Forfeitures and Penalties	115,786	39,933	0	0	11,675	664
Charges for Current Services	55,944	1,383,708	0	0	0	682,285
Other Local Revenues	426,907	25,467	1,588,224	0	0	380,368
State of Tennessee	679,706	2,152,671	0	0	0	10,494,947
Federal Government	507,279	0	0	0	0	2,868,629
Other Governments and Citizens Groups	41,563	0	0	0	0	7,387
Total Revenues	\$ 6,158,338	\$ 5,192,240	\$ 3,363,112	\$ 0	\$ 11,675	\$ 21,136,999
Other Sources:						
Bond Proceeds	0	0	0	8,500,000	0	0
Note Proceeds	215,000	0	0	0	0	0
Proceeds from Capitalized Lease Obligations	64,500	0	0	0	0	0
Other Loan Proceeds	0	0	0	0	0	11,316,956
Operating Transfers	1,387,279	36,500	0	0	0	16,132
Operating Transfers from Component Unit	35,000	0	0	0	0	0
Total Revenues and Other Sources	\$ 7,860,117	\$ 5,228,740	\$ 3,363,112	\$ 8,500,000	\$ 11,675	\$ 32,470,087
<u>Expenditures and Other Uses</u>						
Current:						
General Government	\$ 7,646,065	\$ 67,120	\$ 24,000	\$ 0	\$ 24,947	\$ 0
Highways	0	2,779,494	0	0	0	0
Education	0	0	0	0	0	21,509,481
Debt Service	0	193,192	3,040,460	0	0	5,000
Capital Projects	0	0	0	3,926,336	0	12,037,472
Total Expenditures	\$ 7,646,065	\$ 3,039,806	\$ 3,064,460	\$ 3,926,336	\$ 24,947	\$ 33,551,953
Other Uses:						
Operating Transfers	36,500	1,387,279	0	0	0	16,132
Total Expenditures and Other Uses	\$ 7,682,565	\$ 4,427,085	\$ 3,064,460	\$ 3,926,336	\$ 24,947	\$ 33,568,085
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 177,552	\$ 801,655	\$ 298,652	\$ 4,573,664	\$ (13,272)	\$ (1,097,998)
Fund Equity, July 1, 2001	1,569,890	19,343,157	6,220,477	0	27,910	6,534,029
Fund Equity, June 30, 2002	\$ 1,747,442	\$ 20,144,812	\$ 6,519,129	\$ 4,573,664	\$ 14,638	\$ 5,436,031

The accompanying notes are an integral part of this statement.