

Exhibit B

Hickman County, Tennessee
Combined Statement of Revenues, Expenditures
and Changes in Fund Equity
All Governmental Fund Types
and Discretely Presented Component Units
For the Year Ended June 30, 2002

	Primary Government				Component Units	
	Governmental Fund Types				Hickman	Hickman
	General	Special Revenue	Debt Service	Capital Projects	School Department	County Health Foundation
<u>Revenues and Other Sources</u>						
Local Taxes	\$ 2,235,955	\$ 177,073	\$ 1,771,718	\$ 0	\$ 3,521,229	\$ 0
Licenses and Permits	14,642	0	0	0	1,986	0
Fines, Forfeitures and Penalties	71,041	1,238	0	0	0	0
Charges for Current Services	17,948	1,351,541	0	0	702,793	0
Other Local Revenues	94,050	59,668	553,574	26,943	70,319	211,440
State of Tennessee	699,936	1,947,302	63,480	0	14,094,256	0
Federal Government	46,165	20,000	0	0	2,112,910	0
Total Revenues	\$ 3,179,737	\$ 3,556,822	\$ 2,388,772	\$ 26,943	\$ 20,503,493	\$ 211,440
Other Sources:						
Proceeds from Capitalized Lease Obligations	17,625	0	0	0	0	0
Operating Transfers	857,901	185,954	764,776	0	9,993	0
Operating Transfers from Component Units	47,256	0	0	0	0	0
Total Revenues and Other Sources	\$ 4,102,519	\$ 3,742,776	\$ 3,153,548	\$ 26,943	\$ 20,513,486	\$ 211,440
<u>Expenditures and Other Uses</u>						
Current:						
General Government	\$ 3,579,885	\$ 708,883	\$ 0	\$ 377	\$ 0	\$ 102,297
Highways	35,416	1,944,779	0	0	0	0
Education	0	0	0	0	19,941,846	0
Debt Service	0	0	2,528,521	0	0	0
Capital Projects	0	0	0	5,459	0	3,012
Total Expenditures	\$ 3,615,301	\$ 2,653,662	\$ 2,528,521	\$ 5,836	\$ 19,941,846	\$ 105,309
Other Uses:						
Operating Transfers	286,212	1,036,277	382,400	204,000	9,993	0
Operating Transfers to Primary Government	0	0	0	0	47,256	0
Total Expenditures and Other Uses	\$ 3,901,513	\$ 3,689,939	\$ 2,910,921	\$ 209,836	\$ 19,999,095	\$ 105,309
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 201,006	\$ 52,837	\$ 242,627	\$ (182,893)	\$ 514,391	\$ 106,131
Fund Equity, July 1, 2001	778,125	586,422	608,597	293,015	3,070,819	1,654,782
Fund Equity, June 30, 2002	\$ 979,131	\$ 639,259	\$ 851,224	\$ 110,122	\$ 3,585,210	\$ 1,760,913

The accompanying notes are an integral part of this statement.