

McNairy 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				McNairy County School Department
	General	Special Revenue	Debt Service	Capital Projects	
<u>Revenues and Other Sources</u>					
Local Taxes	\$ 1,736,919	\$ 486,394	\$ 810,293	\$ 0	\$ 4,566,064
Licenses and Permits	950	0	0	0	7,330
Fines, Forfeitures and Penalties	101,239	17,437	0	0	0
Charges for Current Services	30,608	1,244,763	0	0	770,796
Other Local Revenues	126,709	137,554	202,531	0	133,319
State of Tennessee	858,411	2,043,374	0	75,555	13,849,724
Federal Government	168,919	0	0	0	3,714,065
Other Governments and Citizens Groups	157,182	25,144	0	0	0
Total Revenues	\$ 3,180,937	\$ 3,954,666	\$ 1,012,824	\$ 75,555	\$ 23,041,298
Other Sources:					
Bond Proceeds	893,250	0	0	0	0
Note Proceeds	47,345	0	0	0	474,504
Proceeds from Capitalized Lease Obligations	21,100	0	0	0	0
Other Loan Proceeds	0	3,831,046	0	0	0
Operating Transfers	722,435	46,000	740,550	480,000	49,076
Operating Transfers from Component Unit	0	0	947,130	0	0
Total Revenues and Other Sources	\$ 4,865,067	\$ 7,831,712	\$ 2,700,504	\$ 555,555	\$ 23,564,878
<u>Expenditures and Other Uses</u>					
Current:					
General Government	\$ 3,603,248	\$ 1,119,552	\$ 0	\$ 557,164	\$ 0
Highways	30,388	3,251,256	0	8,980	0
Education	0	0	0	0	22,467,776
Debt Service	0	0	2,695,111	0	75,839
Capital Projects	292,414	0	0	0	0
Total Expenditures	\$ 3,926,050	\$ 4,370,808	\$ 2,695,111	\$ 566,144	\$ 22,543,615
Other Uses:					
Operating Transfers	526,000	1,462,985	0	0	49,076
Operating Transfers to Primary Government	0	0	0	0	947,130
Total Expenditures and Other Uses	\$ 4,452,050	\$ 5,833,793	\$ 2,695,111	\$ 566,144	\$ 23,539,821

(Continued)

McNairy County, Tennessee
Combined Statement of Revenues, Expenditures
and Changes in Fund Equity
All Governmental Fund Types
and Discretely Presented Component Unit (Cont.)

Exhibit B

	Primary Government				Component Unit
	Governmental Fund Types				McNairy County School Department
	General	Special Revenue	Debt Service	Capital Projects	
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 413,017	\$ 1,997,919	\$ 5,393	\$ (10,589)	\$ 25,057
Fund Equity, July 1, 2001	1,052,207	276,877	2,153,164	22,569	1,184,721
Fund Equity, June 30, 2002	\$ 1,465,224	\$ 2,274,796	\$ 2,158,557	\$ 11,980	\$ 1,209,778

The accompanying notes are an integral part of this statement.