

Exhibit B

Maury County, Tennessee  
Statement of Activities  
For the Year Ended June 30, 2002

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets			Component Units		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Maury County School Department	Maury County Water System	Emergency Communications District
					Governmental Activities	Business-type Activities	Total			
Primary Government:										
Governmental Activities:										
General Government	\$ 6,875,972	\$ 1,002,411	\$ 175,875	\$ 37,597	\$ (5,660,089)	\$ 0	\$ (5,660,089)	\$ 0	\$ 0	\$ 0
Finance	2,377,700	1,387,077	112,706	0	(877,917)	0	(877,917)	0	0	0
Administration of Justice	1,647,456	1,375,811	128,460	0	(143,185)	0	(143,185)	0	0	0
Public Safety	6,198,334	575,555	723,691	0	(4,899,088)	0	(4,899,088)	0	0	0
Public Health and Welfare	1,185,367	398	387,650	0	(797,319)	0	(797,319)	0	0	0
Social, Cultural and Rec Services	1,323,949	35,717	48,933	0	(1,239,299)	0	(1,239,299)	0	0	0
Agriculture & Natural Resources	113,879	0	0	0	(113,879)	0	(113,879)	0	0	0
Highways/Public Works	2,759,254	0	2,468,880	363,421	73,047	0	73,047	0	0	0
Education (Payment to CU)	1,772,881	0	0	0	(1,772,881)	0	(1,772,881)	0	0	0
Interest on Long-term Debt	1,821,471	0	0	0	(1,821,471)	0	(1,821,471)	0	0	0
<b>Total Governmental Activities</b>	<b>\$ 26,076,263</b>	<b>\$ 4,376,969</b>	<b>\$ 4,046,195</b>	<b>\$ 401,018</b>	<b>\$ (17,252,081)</b>	<b>\$ 0</b>	<b>\$ (17,252,081)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Business-type Activities:										
Maury Regional Hospital	\$ 182,493,400	\$ 190,823,285	\$ 0	\$ 0	\$ 8,329,885	\$ 8,329,885	\$ 8,329,885	\$ 0	\$ 0	\$ 0
Solid Waste Disposal	1,911,424	972,496	39,844	0	0	(899,084)	(899,084)	0	0	0
<b>Total Business-type Activities</b>	<b>\$ 184,404,824</b>	<b>\$ 191,795,781</b>	<b>\$ 39,844</b>	<b>\$ 0</b>	<b>\$ 7,430,801</b>	<b>\$ 7,430,801</b>	<b>\$ 7,430,801</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total Primary Government</b>	<b>\$ 210,481,087</b>	<b>\$ 196,172,750</b>	<b>\$ 4,086,039</b>	<b>\$ 401,018</b>	<b>(17,252,081)</b>	<b>\$ 7,430,801</b>	<b>\$ (9,821,280)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Component Units:										
Maury County School Department	\$ 73,099,083	\$ 2,580,848	\$ 5,696,478	\$ 1,772,881	\$ 0	\$ 0	\$ 0	\$ (63,048,876)	\$ 0	\$ 0
Maury County Water System	1,383,975	2,147,501	0	920,362	0	0	0	0	1,683,888	0
Emergency Communications District	674,037	702,358	0	0	0	0	0	0	0	28,321
<b>Total Component Units</b>	<b>\$ 75,157,095</b>	<b>\$ 5,430,707</b>	<b>\$ 5,696,478</b>	<b>\$ 2,693,243</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (63,048,876)</b>	<b>\$ 1,683,888</b>	<b>\$ 28,321</b>

(Continued)

Exhibit B

Maury County, Tennessee  
Statement of Activities (Cont.)

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets						
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units		
					Governmental Activities	Business-type Activities	Total	Maury County School Department	Maury County Water System	Emergency Communications District
General Revenues:										
Taxes:										
Property taxes levied for general purposes					\$ 7,221,582	\$ 24,996	\$ 7,246,578	\$ 14,152,351	\$ 0	\$ 0
Property taxes levied for debt service					4,022,719	0	4,022,719	0	0	0
Local option sales tax					377,742	0	377,742	8,085,138	0	0
Other local taxes					4,333,108	0	4,333,108	10,302	0	0
Grants & Contributions not restricted for specific programs					3,283,559	30,411	3,313,970	33,718,439	0	0
Unrestricted Investment Earnings					1,495,834	490,297	1,986,131	16,972	96,111	7,400
Miscellaneous					144,896	105,631	250,527	178,406	0	0
<b>Total General Revenues</b>					<b>\$ 20,879,440</b>	<b>\$ 651,335</b>	<b>\$ 21,530,775</b>	<b>\$ 56,161,608</b>	<b>\$ 96,111</b>	<b>\$ 7,400</b>
Change in net assets					\$ 3,627,359	\$ 8,082,136	\$ 11,709,495	\$ (6,887,268)	\$ 1,779,999	\$ 35,721
Prior Period Adjustment					0	56,991	56,991	0	0	0
Net assets, July 1, 2001					13,476,058	137,380,427	150,856,485	79,677,007	14,264,273	466,644
<b>Net assets, June 30, 2002</b>					<b>\$ 17,103,417</b>	<b>\$ 145,519,554</b>	<b>\$ 162,622,971</b>	<b>\$ 72,789,739</b>	<b>\$ 16,044,272</b>	<b>\$ 502,365</b>

The notes to the financial statements are an integral part of this statement.