

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, 2003

	Primary Government			Component Unit
	Governmental Fund Types			DeKalb
	General	Special Revenue	Debt Service	School Department
<u>Revenues and Other Sources</u>				
Local Taxes	\$ 1,571,091	\$ 1,122,328	\$ 115,689	\$ 2,215,516
Licenses and Permits	19,521	0	0	1,510
Fines, Forfeitures and Penalties	74,318	18,636	0	0
Charges for Current Services	25,085	601,971	0	421,016
Other Local Revenues	221,763	8,210	132,082	99,055
State of Tennessee	680,197	1,462,274	0	8,935,039
Federal Government	219,357	15,135	0	2,268,151
Total Revenues	\$ 2,811,332	\$ 3,228,554	\$ 247,771	\$ 13,940,287
Other Sources:				
Notes Issued	0	670,000	0	0
Capital Leases Issued	105,096	0	0	0
Refunding Debt Issued	0	0	7,930,000	0
Operating Transfers	449,898	0	193,292	7,722
Operating Transfers from Primary Government	0	0	0	648,000
Operating Transfers from Component Units	0	0	305,000	0
Total Revenues and Other Sources	\$ 3,366,326	\$ 3,898,554	\$ 8,676,063	\$ 14,596,009
<u>Expenditures and Other Uses</u>				
Current:				
General Government	\$ 3,625,346	\$ 311,068	\$ 0	\$ 0
Highways	0	2,562,331	0	0
Education	0	0	0	14,249,742
Debt Service	0	0	8,679,033	0
Total Expenditures	\$ 3,625,346	\$ 2,873,399	\$ 8,679,033	\$ 14,249,742
Other Uses:				
Operating Transfers	0	643,190	0	7,722
Operating Transfers to Primary Government	0	0	0	305,000
Operating Transfers to Component Units	0	648,000	0	0
Total Expenditures and Other Uses	\$ 3,625,346	\$ 4,164,589	\$ 8,679,033	\$ 14,562,464
Excess of Revenues and Other Sources Over				
(Under) Expenditures and Other Uses	\$ (259,020)	\$ (266,035)	\$ (2,970)	\$ 33,545
Fund Equity, July 1, 2002	1,248,586	2,511,202	687,542	4,229,128
Fund Equity, June 30, 2003	\$ 989,566	\$ 2,245,167	\$ 684,572	\$ 4,262,673

The accompanying notes are an integral part of this statement.