

Exhibit B

Hardin County, Tennessee
Statement of Activities
For the Year Ended June 30, 2003

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		
					Total Governmental Activities	Business-type Activities	Total	Hardin County School Department	Hardin County General Hospital	Emergency Communications District
Primary Government:										
Governmental Activities:										
General Government	\$ 757,593	\$ 276,637	\$ 18,000	\$ 0	\$ (462,956)	\$ 0	\$ (462,956)	\$ 0	\$ 0	\$ 0
Finance	707,714	497,077	13,556	0	(197,081)	0	(197,081)	0	0	0
Administration of Justice	545,043	443,134	10,480	0	(91,429)	0	(91,429)	0	0	0
Public Safety	2,496,533	132,968	97,322	30,000	(2,236,243)	0	(2,236,243)	0	0	0
Public Health and Welfare	1,295,378	191,066	209,287	375,000	(520,025)	0	(520,025)	0	0	0
Social, Cultural and Recreational Services	415,113	0	51,161	85,003	(278,949)	0	(278,949)	0	0	0
Agriculture & Natural Resources	130,675	0	0	0	(130,675)	0	(130,675)	0	0	0
Other Operations	581,718	71,424	0	53,152	(457,142)	0	(457,142)	0	0	0
Highways/Public Works	2,052,823	0	1,723,618	761,103	431,898	0	431,898	0	0	0
Interest on Long-term Debt	547,442	0	3,673	0	(543,769)	0	(543,769)	0	0	0
Other Debt Service	34,321	0	0	0	(34,321)	0	(34,321)	0	0	0
Total Governmental Activities	\$ 9,564,353	\$ 1,612,306	\$ 2,127,097	\$ 1,304,258	\$ (4,520,692)	\$ 0	\$ (4,520,692)	\$ 0	\$ 0	\$ 0
Business-type Activities:										
Park Rest Hardin County Health Center	\$ 2,364,478	\$ 2,331,448	\$ 0	\$ 0	\$ 0	\$ (33,030)	\$ (33,030)	\$ 0	\$ 0	\$ 0
Total Primary Government	\$ 11,928,831	\$ 3,943,754	\$ 2,127,097	\$ 1,304,258	\$ (4,520,692)	\$ (33,030)	\$ (4,553,722)	\$ 0	\$ 0	\$ 0
Component Units:										
Hardin County School Department	\$ 24,009,345	\$ 908,823	\$ 2,728,452	\$ 0	\$ 0	\$ 0	\$ 0	\$ (20,372,070)	\$ 0	\$ 0
Hardin County General Hospital	13,870,386	15,074,228	524,627	0	0	0	0	0	1,728,469	0
Emergency Communications District	52,320	158,852	0	0	0	0	0	0	0	106,532
Total Component Units	\$ 37,932,051	\$ 16,141,903	\$ 3,253,079	\$ 0	\$ 0	\$ 0	\$ 0	\$ (20,372,070)	\$ 1,728,469	\$ 106,532
General Revenues:										
Taxes:										
Property taxes levied for general purposes					\$ 3,061,938	\$ 0	\$ 3,061,938	\$ 3,918,720	\$ 0	\$ 0
Local option sales tax					1,417,901	0	1,417,901	2,524,816	0	0
Other local taxes					1,234,419	0	1,234,419	6,216	0	0
Grants & Contributions not restricted for specific programs					1,482,531	0	1,482,531	13,109,398	125,000	0
Unrestricted Investment Earnings					322,678	575	323,253	6,085	104,611	879
Miscellaneous					137,924	2,012	139,936	9,805	0	556
Total General Revenues					\$ 7,657,391	\$ 2,587	\$ 7,659,978	\$ 19,575,040	\$ 229,611	\$ 1,435
Change in net assets					\$ 3,136,699	\$ (30,443)	\$ 3,106,256	\$ (797,030)	\$ 1,958,080	\$ 107,967
Net assets, July 1, 2002					(1,043,713)	164,197	(879,516)	21,669,556	9,697,924	162,127
Net assets, June 30, 2003					\$ 2,092,986	\$ 133,754	\$ 2,226,740	\$ 20,872,526	\$ 11,656,004	\$ 270,094

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