

Exhibit B

Coffee County, Tennessee  
Combined Statement of Revenues, Expenditures  
and Changes in Fund Equity  
All Governmental Fund Types, Expendable Trust Funds  
and Discretely Presented Component Unit  
For the Year Ended June 30, 2001

	Primary Government					Component Unit
	Governmental Fund Types				Fiduciary Fund Type	Coffee County School Department
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<u>Revenues and Other Sources</u>						
Local Taxes	\$ 5,405,284	\$ 909,757	\$ 2,075,282	\$ 0	\$ 0	\$ 7,222,421
Licenses and Permits	39,112	4,994	0	0	0	1,883
Fines, Forfeitures and Penalties	163,494	4,143	0	0	122,765	0
Charges for Current Services	534,712	1,718,148	0	145,000	0	927,501
Other Local Revenues	544,956	92,083	200,176	0	6,287	40,023
State of Tennessee	1,244,382	2,061,673	0	0	96,500	11,739,308
Federal Government	165,070	6,478	0	997,800	2,501	2,030,481
Other Governments and Citizens Groups	14,558	20,369	0	0	13,646	0
Total Revenues	\$ 8,111,568	\$ 4,817,645	\$ 2,275,458	\$ 1,142,800	\$ 241,699	\$ 21,961,617
Other Sources:						
Other Loan Proceeds	124,741	0	0	2,355,945	0	0
Operating Transfers	693,197	4,077	33,606	0	0	22,479
Total Revenues and Other Sources	\$ 8,929,506	\$ 4,821,722	\$ 2,309,064	\$ 3,498,745	\$ 241,699	\$ 21,984,096
<u>Expenditures and Other Uses</u>						
Current:						
General Government	\$ 9,373,165	\$ 2,119,276	\$ 0	\$ 92,629	\$ 255,439	\$ 0
Highways	0	2,266,582	0	0	0	0
Education	0	0	0	0	0	21,848,110
Debt Service	0	0	2,177,497	0	0	49,357
Capital Projects	0	44,030	0	3,556,074	0	9,950
Total Expenditures	\$ 9,373,165	\$ 4,429,888	\$ 2,177,497	\$ 3,648,703	\$ 255,439	\$ 21,907,417
Other Uses:						
Operating Transfers	4,077	693,197	33,606	0	0	22,479
Total Expenditures and Other Uses	\$ 9,377,242	\$ 5,123,085	\$ 2,211,103	\$ 3,648,703	\$ 255,439	\$ 21,929,896
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ (447,736)	\$ (301,363)	\$ 97,961	\$ (149,958)	\$ (13,740)	\$ 54,200
Fund Equity, July 1, 2000	1,507,572	2,270,749	1,111,179	1,537,105	217,434	1,460,369
Fund Equity, June 30, 2001	\$ 1,059,836	\$ 1,969,386	\$ 1,209,140	\$ 1,387,147	\$ 203,694	\$ 1,514,569

The accompanying notes are an integral part of this statement.