

Exhibit B

Coke 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

	Primary Government				Component
	Governmental Fund Types				Unit
	General	Special Revenue	Debt Service	Capital Projects	Coke County School Department
<u>Revenues and Other Sources</u>					
Local Taxes	\$ 5,126,245	\$ 394,860	\$ 2,125,349	\$ 0	\$ 5,665,733
Licenses and Permits	47,248	0	0	0	1,604
Fines, Forfeitures and Penalties	205,917	26,825	0	0	0
Charges for Current Services	234,179	1,246,015	0	0	621,131
Other Local Revenues	84,914	51,891	388,869	3,620	149,164
State of Tennessee	813,999	1,879,571	57,321	0	15,001,391
Federal Government	98,480	237,665	0	133,460	4,296,853
Total Revenues	\$ 6,610,982	\$ 3,836,827	\$ 2,571,539	\$ 137,080	\$ 25,735,876
Other Sources:					
Proceeds from Capitalized Lease Obligations	0	0	0	0	74,244
Other Loan Proceeds	0	0	0	1,048,158	318,165
Operating Transfers	777,065	1,157,855	0	2,100	0
Operating Transfers from Component Units	10,317	0	310,795	0	0
Total Revenues and Other Sources	\$ 7,398,364	\$ 4,994,682	\$ 2,882,334	\$ 1,187,338	\$ 26,128,285
<u>Expenditures and Other Uses</u>					
Current:					
General Government	\$ 6,258,129	\$ 1,665,208	\$ 0	\$ 0	\$ 0
Highways	52,662	2,417,434	0	0	0
Education	0	0	0	0	25,655,089
Debt Service	0	0	1,887,189	0	204,530
Capital Projects	0	0	0	1,126,155	5,369,262
Total Expenditures	\$ 6,310,791	\$ 4,082,642	\$ 1,887,189	\$ 1,126,155	\$ 31,228,881
Other Uses:					
Operating Transfers	1,159,955	777,065	0	0	0
Operating Transfers to Primary Government	0	0	0	0	321,112
Total Expenditures and Other Uses	\$ 7,470,746	\$ 4,859,707	\$ 1,887,189	\$ 1,126,155	\$ 31,549,993
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ (72,382)	\$ 134,975	\$ 995,145	\$ 61,183	\$ (5,421,708)
Net Income (Loss) from Proprietary and Similar Trust Funds	0	0	0	0	3,924
Fund Equity, July 1, 2001	1,405,101	656,518	3,681,188	163,356	12,080,798
Fund Equity, June 30, 2002	\$ 1,332,719	\$ 791,493	\$ 4,676,333	\$ 224,539	\$ 6,663,014

The accompanying notes are an integral part of this statement.