

Exhibit B

Gibson County, Tennessee  
Combined Statement of Revenues, Expenditures  
and Changes in Fund Equity  
All Governmental Fund Types and Expendable Trust Fund  
For the Year Ended June 30, 2002

	Primary Government			
	Governmental Fund Types			Fiduciary
	General	Special Revenue	Debt Service	Fund Type Expendable Trust
<u>Revenues and Other Sources</u>				
Local Taxes	\$ 4,178,073	\$ 1,709,004	\$ 741,865	\$ 0
Licenses and Permits	87,596	0	0	0
Fines, Forfeitures and Penalties	166,987	16,615	0	32,598
Charges for Current Services	1,383,144	1,477,330	0	0
Other Local Revenues	217,275	19,193	69,659	544
State of Tennessee	772,237	2,466,523	395,353	0
Federal Government	497,965	0	0	0
Other Governments and Citizens Groups	113,332	31,200	0	0
Total Revenues	\$ 7,416,609	\$ 5,719,865	\$ 1,206,877	\$ 33,142
Other Sources:				
Note Proceeds	600,000	0	310,000	0
Proceeds of Refunding Bonds	0	0	2,340,000	0
Premiums on Bonds Sold	0	0	14,722	0
Operating Transfers	939,283	67,390	0	0
Total Revenues and Other Sources	\$ 8,955,892	\$ 5,787,255	\$ 3,871,599	\$ 33,142
<u>Expenditures and Other Uses</u>				
Current:				
General Government	\$ 8,558,823	\$ 695,463	\$ 0	\$ 37,899
Highways	0	3,887,784	0	0
Debt Service	0	0	1,565,289	0
Capital Projects	4,813	0	0	0
Total Expenditures	\$ 8,563,636	\$ 4,583,247	\$ 1,565,289	\$ 37,899
Other Uses:				
Operating Transfers	67,390	939,283	0	0
Payments to Refunded Bond Escrow Agent	0	0	2,314,446	0
Total Expenditures and Other Uses	\$ 8,631,026	\$ 5,522,530	\$ 3,879,735	\$ 37,899
Excess of Revenues and Other Sources Over				
(Under) Expenditures and Other Uses	\$ 324,866	\$ 264,725	\$ (8,136)	\$ (4,757)
Fund Equity, July 1, 2001	1,227,406	791,338	662,904	58,691
Fund Equity, June 30, 2002	\$ 1,552,272	\$ 1,056,063	\$ 654,768	\$ 53,934

The accompanying notes are an integral part of this statement.