

Exhibit B

Unicoi 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 Unit
	Governmental Fund Types				Unicoi
	General	Special Revenue	Debt Service	Capital Projects	School Department
<u>Revenues and Other Sources</u>					
Local Taxes	\$ 2,327,270	\$ 109,536	\$ 982,745	\$ 0	\$ 2,982,977
Licenses and Permits	10,253	339	2,452	0	12,795
Fines, Forfeitures and Penalties	56,109	26,754	0	0	0
Charges for Current Services	49,488	577,254	0	0	338,791
Other Local Revenues	62,501	177,743	80,999	0	98,588
State of Tennessee	396,830	1,447,720	17,288	0	7,981,549
Federal Government	57,229	321,184	0	44,329	2,424,764
Other Governments and Citizens Groups	46,207	182,914	62,383	0	9,727
Total Revenues	\$ 3,005,887	\$ 2,843,444	\$ 1,145,867	\$ 44,329	\$ 13,849,191
Other Sources:					
Note Proceeds	0	0	0	0	459,400
Proceeds from Capitalized Lease Obligations	0	0	0	0	42,966
Proceeds of Refunding Bonds	0	0	8,715,000	0	0
Premiums on Bonds Sold	0	0	306,163	0	0
Other Loan Proceeds	0	0	0	0	374,382
Operating Transfers	566,179	236,913	0	0	5,026
Operating Transfers from Component Units	56,880	0	150,000	0	0
Total Revenues and Other Sources	\$ 3,628,946	\$ 3,080,357	\$ 10,317,030	\$ 44,329	\$ 14,730,965
<u>Expenditures and Other Uses</u>					
Current:					
General Government	\$ 3,074,081	\$ 273,288	\$ 0	\$ 0	\$ 0
Highways	0	2,197,852	0	0	0
Education	0	0	0	0	13,371,277
Debt Service	0	0	1,675,449	0	52,608
Capital Projects	0	0	0	72,829	473,550
Total Expenditures	\$ 3,074,081	\$ 2,471,140	\$ 1,675,449	\$ 72,829	\$ 13,897,435
Other Uses:					
Operating Transfers	236,913	566,179	0	0	5,026
Operating Transfers to Primary Government	0	0	0	0	150,000
Payments to Refunded Bond Escrow Agent	0	0	8,876,975	0	0
Total Expenditures and Other Uses	\$ 3,310,994	\$ 3,037,319	\$ 10,552,424	\$ 72,829	\$ 14,052,461

(Continued)

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Unicoi County, Tennessee
Combined Statement of Revenues, Expenditures
and Changes in Fund Equity
All Governmental Fund Types
and Discretely Presented Component Unit (Cont.)

	Primary Government				Component Unit
	Governmental Fund Types				Unicoi County School Department
	General	Special Revenue	Debt Service	Capital Projects	
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 317,952	\$ 43,038	\$ (235,394)	\$ (28,500)	\$ 678,504
Fund Equity, July 1, 2001	166,007	3,134,642	2,684,964	32,201	588,281
Fund Equity, June 30, 2002	\$ 483,959	\$ 3,177,680	\$ 2,449,570	\$ 3,701	\$ 1,266,785

The accompanying notes are an integral part of this statement.