

Exhibit B

Unicoi County, Tennessee  
Statement of Revenues, Expenditures  
and Changes in Fund Balances  
Governmental Funds  
For the Year Ended June 30, 2004

	Major Funds			Nonmajor Funds	Total Governmental Funds
	General	Highway/ Public Works	General Debt Service	Other Govern- mental Funds	
<u>Revenues</u>					
Local Taxes	\$ 2,345,975	\$ 94,630	\$ 1,443,057	\$ 6,121	\$ 3,889,783
Licenses and Permits	9,974	302	4,535	0	14,811
Fines, Forfeitures and Penalties	72,398	0	0	81,539	153,937
Charges for Current Services	59,488	0	0	2,525	62,013
Other Local Revenues	56,773	55,287	14,156	762	126,978
Fees Received from County Officials	656,407	0	0	0	656,407
State of Tennessee	469,929	1,667,073	29,464	8,928	2,175,394
Federal Government	152,429	21,776	0	66,423	240,628
Other Governments and Citizens Groups	165,185	155,371	161,774	9,811	492,141
Total Revenues	\$ 3,988,558	\$ 1,994,439	\$ 1,652,986	\$ 176,109	\$ 7,812,092
<u>Expenditures</u>					
Current:					
General Government	\$ 582,812	\$ 0	\$ 0	\$ 8,286	\$ 591,098
Finance	461,554	0	0	135	461,689
Administration of Justice	320,885	0	0	2,525	323,410
Public Safety	1,373,982	0	0	110,065	1,484,047
Public Health and Welfare	216,574	0	0	183,787	400,361
Social, Cultural, and Recreational Services	74,150	0	0	0	74,150
Agricultural and Natural Resources	34,032	0	0	0	34,032
Other Operations	499,434	0	0	0	499,434
Highways	0	1,899,163	0	0	1,899,163
Debt Service:					
Principal	0	0	698,984	0	698,984
Interest	0	0	697,164	0	697,164
Other Debt Service	0	0	25,921	0	25,921
Capital Projects	297,074	0	0	71,382	368,456
Total Expenditures	\$ 3,860,497	\$ 1,899,163	\$ 1,422,069	\$ 376,180	\$ 7,557,909
Excess (Deficiency) of Revenues Over Expenditures	\$ 128,061	\$ 95,276	\$ 230,917	\$ (200,071)	\$ 254,183
<u>Other Financing Sources (Uses)</u>					
Transfers In	\$ 0	\$ 0	\$ 0	\$ 183,787	\$ 183,787
Transfers Out	(183,787)	0	0	0	(183,787)
Total Other Financing Sources (Uses)	\$ (183,787)	\$ 0	\$ 0	\$ 183,787	\$ 0
Net Change in Fund Balances	\$ (55,726)	\$ 95,276	\$ 230,917	\$ (16,284)	\$ 254,183
Fund Balance, July 1, 2003	656,178	3,080,967	2,502,159	87,930	6,327,234
Fund Balance, June 30, 2004	\$ 600,452	\$ 3,176,243	\$ 2,733,076	\$ 71,646	\$ 6,581,417

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