

Exhibit C

Anderson County, Tennessee  
Combined Statement of Revenues, Expenditures and  
Changes in Fund Balances - Actual and Budget  
General, Special Revenue and Debt Service Fund Types  
For the Year Ended June 30, 2002

	General Fund			Special Revenue Funds			Debt Service Fund		
	Actual	Budget	Variance- Favorable or (Unfavorable)	Actual (Budgetary Basis)	Budget	Variance- Favorable or (Unfavorable)	Actual	Budget	Variance- Favorable or (Unfavorable)
<u>Revenues and Other Sources</u>									
Local Taxes	\$ 10,875,828	\$ 10,753,728	\$ 122,100	\$ 263,718	\$ 263,400	\$ 318	\$ 3,481,224	\$ 3,385,530	\$ 95,694
Licenses and Permits	260,265	266,200	(5,935)	0	0	0	0	0	0
Fines, Forfeitures and Penalties	267,323	229,720	37,603	58,376	33,000	25,376	0	0	0
Charges for Current Services	2,284,470	2,375,486	(91,016)	43,693	41,869	1,824	0	0	0
Other Local Revenues	425,188	499,315	(74,127)	156,066	162,012	(5,946)	238,025	373,359	(135,334)
State of Tennessee	848,680	841,505	7,175	2,134,546	2,310,731	(176,185)	0	20,000	(20,000)
Federal Government	753,086	943,861	(190,775)	22,019	15,000	7,019	0	0	0
Other Governments and Citizens Groups	44,141	28,370	15,771	0	0	0	0	0	0
Total Revenues	\$ 15,758,981	\$ 15,938,185	\$ (179,204)	\$ 2,678,418	\$ 2,826,012	\$ (147,594)	\$ 3,719,249	\$ 3,778,889	\$ (59,640)
Other Sources:									
Proceeds from Capitalized Lease Obligations	331,044	331,054	(10)	0	0	0	0	0	0
Proceeds of Refunding Bonds	0	0	0	0	0	0	13,720,000	13,720,000	0
Premiums on Bonds Sold	0	0	0	0	0	0	189,880	189,880	0
Other Loan Proceeds	1,700,000	1,700,000	0	0	0	0	0	0	0
Operating Transfers	1,187,272	830,082	357,190	1,224,375	1,277,330	(52,955)	50,000	50,000	0
Operating Transfers from Component Units	80,941	90,215	(9,274)	0	0	0	2,479,514	2,456,211	23,303
Total Revenues and Other Sources	\$ 19,058,238	\$ 18,889,536	\$ 168,702	\$ 3,902,793	\$ 4,103,342	\$ (200,549)	\$ 20,158,643	\$ 20,194,980	\$ (36,337)
<u>Expenditures and Other Uses</u>									
Current:									
General Government	\$ 16,515,138	\$ 17,683,816	\$ 1,168,678	\$ 1,288,249	\$ 1,417,065	\$ 128,816	\$ 0	\$ 0	\$ 0
Highways	0	0	0	2,414,641	3,065,036	650,395	0	0	0
Debt Service	30,623	30,821	198	162,132	162,133	1	6,471,759	6,504,331	32,572
Capital Projects	49,833	154,225	104,392	0	0	0	0	0	0
Total Expenditures	\$ 16,595,594	\$ 17,868,862	\$ 1,273,268	\$ 3,865,022	\$ 4,644,234	\$ 779,212	\$ 6,471,759	\$ 6,504,331	\$ 32,572
Other Uses:									
Operating Transfers	1,401,277	1,497,424	96,147	8,297	8,297	0	0	0	0
Payments to Refunded Bond Escrow Agent	0	0	0	0	0	0	13,732,625	13,732,625	0
Total Expenditures and Other Uses	\$ 17,996,871	\$ 19,366,286	\$ 1,369,415	\$ 3,873,319	\$ 4,652,531	\$ 779,212	\$ 20,204,384	\$ 20,236,956	\$ 32,572
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses									
Fund Balance, July 1, 2001	\$ 1,061,367	\$ (476,750)	\$ 1,538,117	\$ 29,474	\$ (549,189)	\$ 578,663	\$ (45,741)	\$ (41,976)	\$ (3,765)
	1,764,649	1,097,798	666,851	640,830	641,155	(325)	1,759,436	1,745,736	13,700
Fund Balance, June 30, 2002	\$ 2,826,016	\$ 621,048	\$ 2,204,968	\$ 670,304	\$ 91,966	\$ 578,338	\$ 1,713,695	\$ 1,703,760	\$ 9,935

The accompanying notes are an integral part of this statement.