

Exhibit C

Coffee County, Tennessee
Combined Statement of Revenues, Expenditures and
Changes in Fund Balances - Actual (Budgetary Basis) 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 (Budgetary Basis)	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	\$ 5,865,009	\$ 5,761,626	\$ 103,383	\$ 971,188	\$ 906,316	\$ 64,872	\$ 2,218,275	\$ 2,143,963	\$ 74,312
Licenses and Permits	41,628	40,000	1,628	5,460	5,000	460	0	0	0
Fines, Forfeitures and Penalties	190,241	182,470	7,771	1,958	21,800	(19,842)	0	0	0
Charges for Current Services	481,726	566,000	(84,274)	30,120	21,000	9,120	0	0	0
Other Local Revenues	339,672	551,450	(211,778)	52,373	1,047,000	(994,627)	18,376	47,472	(29,096)
State of Tennessee	1,213,806	1,192,405	21,401	2,025,929	2,032,646	(6,717)	0	0	0
Federal Government	160,049	171,368	(11,319)	0	0	0	0	0	0
Other Governments and Citizens Groups	30,899	12,521	18,378	37,055	28,480	8,575	0	0	0
Total Revenues	\$ 8,323,030	\$ 8,477,840	\$ (154,810)	\$ 3,124,083	\$ 4,062,242	\$ (938,159)	\$ 2,236,651	\$ 2,191,435	\$ 45,216
Other Sources:									
Proceeds from Capitalized Lease Obligations	0	0	0	232,903	232,903	0	0	0	0
Operating Transfers	631,227	602,750	28,477	18,845	18,505	340	0	0	0
Total Revenues and Other Sources	\$ 8,954,257	\$ 9,080,590	\$ (126,333)	\$ 3,375,831	\$ 4,313,650	\$ (937,819)	\$ 2,236,651	\$ 2,191,435	\$ 45,216
<u>Expenditures and Other Uses</u>									
Current:									
General Government	\$ 9,646,750	\$ 9,770,139	\$ 123,389	\$ 2,058,604	\$ 2,184,548	\$ 125,944	\$ 0	\$ 0	\$ 0
Highways	0	0	0	2,246,051	2,641,625	395,574	0	0	0
Debt Service	0	0	0	0	0	0	2,292,825	2,228,888	(63,937)
Total Expenditures	\$ 9,646,750	\$ 9,770,139	\$ 123,389	\$ 4,304,655	\$ 4,826,173	\$ 521,518	\$ 2,292,825	\$ 2,228,888	\$ (63,937)
Other Uses:									
Operating Transfers	38,845	63,845	25,000	0	0	0	250,000	250,000	0
Total Expenditures and Other Uses	\$ 9,685,595	\$ 9,833,984	\$ 148,389	\$ 4,304,655	\$ 4,826,173	\$ 521,518	\$ 2,542,825	\$ 2,478,888	\$ (63,937)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses									
Fund Balance, July 1, 2001	\$ 1,006,722	\$ 918,325	\$ 88,397	\$ 1,566,662	\$ 1,359,398	\$ 207,264	\$ 1,209,140	\$ 1,068,058	\$ 141,082
Fund Balance, June 30, 2002	\$ 275,384	\$ 164,931	\$ 110,453	\$ 637,838	\$ 846,875	\$ (209,037)	\$ 902,966	\$ 780,605	\$ 122,361

The accompanying notes are an integral part of this statement.