

Exhibit C

Decatur 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	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	\$ 1,476,175	\$ 1,369,727	\$ 106,448	\$ 42,498	\$ 54,559	\$ (12,061)	\$ 249,723	\$ 235,151	\$ 14,572
Licenses and Permits	3,941	3,482	459	0	0	0	0	0	0
Fines, Forfeitures and Penalties	64,936	45,853	19,083	17,936	9,200	8,736	0	0	0
Charges for Current Services	111,789	72,697	39,092	176,960	195,700	(18,740)	0	0	0
Other Local Revenues	151,330	251,105	(99,775)	54,878	49,313	5,565	123,359	79,503	43,856
State of Tennessee	856,744	779,348	77,396	1,741,391	2,117,855	(376,464)	25,983	24,908	1,075
Federal Government	0	0	0	0	5,000	(5,000)	0	0	0
Total Revenues	\$ 2,664,915	\$ 2,522,212	\$ 142,703	\$ 2,033,663	\$ 2,431,627	\$ (397,964)	\$ 399,065	\$ 339,562	\$ 59,503
Other Sources:									
Operating Transfers	396,542	356,884	39,658	0	0	0	294,260	350,535	(56,275)
Operating Transfers from Component Units	0	0	0	0	0	0	413,279	569,154	(155,875)
Total Revenues and Other Sources	\$ 3,061,457	\$ 2,879,096	\$ 182,361	\$ 2,033,663	\$ 2,431,627	\$ (397,964)	\$ 1,106,604	\$ 1,259,251	\$ (152,647)
<u>Expenditures</u>									
Current:									
General Government	\$ 3,034,560	\$ 3,361,717	\$ 327,157	\$ 247,396	\$ 312,527	\$ 65,131	\$ 0	\$ 0	\$ 0
Highways	0	0	0	1,705,995	2,277,784	571,789	0	0	0
Debt Service	0	0	0	0	0	0	1,213,840	1,217,387	3,547
Total Expenditures	\$ 3,034,560	\$ 3,361,717	\$ 327,157	\$ 1,953,391	\$ 2,590,311	\$ 636,920	\$ 1,213,840	\$ 1,217,387	\$ 3,547
Excess of Revenues and Other Sources Over (Under) Expenditures									
Fund Balance, July 1, 2001	\$ 1,035,238	\$ 813,769	\$ 221,469	\$ 1,051,988	\$ 1,250,617	\$ (198,629)	\$ 1,424,204	\$ 1,392,856	\$ 31,348
Fund Balance, June 30, 2002	\$ 1,062,135	\$ 331,148	\$ 730,987	\$ 1,132,260	\$ 1,091,933	\$ 40,327	\$ 1,316,968	\$ 1,434,720	\$ (117,752)

The accompanying notes are an integral part of this statement.