

Exhibit C

DeKalb 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	\$ 1,470,724	\$ 1,487,620	\$ (16,896)	\$ 1,127,781	\$ 962,382	\$ 165,399	\$ 147,122	\$ 148,268	\$ (1,146)
Licenses and Permits	3,437	10,800	(7,363)	0	0	0	0	0	0
Fines, Forfeitures and Penalties	76,282	62,300	13,982	23,231	24,500	(1,269)	0	0	0
Charges for Current Services	14,850	11,500	3,350	0	0	0	0	0	0
Other Local Revenues	251,639	325,153	(73,514)	52,213	23,000	29,213	147,501	190,000	(42,499)
State of Tennessee	603,609	593,397	10,212	1,411,290	1,458,480	(47,190)	0	0	0
Federal Government	177,284	750,000	(572,716)	112,608	0	112,608	0	0	0
Total Revenues	\$ 2,597,825	\$ 3,240,770	\$ (642,945)	\$ 2,727,123	\$ 2,468,362	\$ 258,761	\$ 294,623	\$ 338,268	\$ (43,645)
Other Sources:									
Other Loan Proceeds	152,163	0	152,163	0	0	0	0	0	0
Operating Transfers	283,423	198,000	85,423	0	0	0	223,578	399,083	(175,505)
Operating Transfers from Component Units	0	0	0	0	0	0	305,000	305,000	0
Total Revenues and Other Sources	\$ 3,033,411	\$ 3,438,770	\$ (405,359)	\$ 2,727,123	\$ 2,468,362	\$ 258,761	\$ 823,201	\$ 1,042,351	\$ (219,150)
<u>Expenditures and Other Uses</u>									
Current:									
General Government	\$ 2,873,683	\$ 3,966,638	\$ 1,092,955	\$ 96,697	\$ 119,200	\$ 22,503	\$ 0	\$ 0	\$ 0
Highways	0	0	0	1,463,606	2,029,275	565,669	0	0	0
Education	0	0	0	1,872	2,500	628	0	0	0
Debt Service	0	0	0	0	0	0	696,474	1,075,700	379,226
Total Expenditures	\$ 2,873,683	\$ 3,966,638	\$ 1,092,955	\$ 1,562,175	\$ 2,150,975	\$ 588,800	\$ 696,474	\$ 1,075,700	\$ 379,226
Other Uses:									
Operating Transfers	0	0	0	223,578	399,083	175,505	0	0	0
Operating Transfers to Component Units	0	0	0	548,000	548,000	0	0	0	0
Total Expenditures and Other Uses	\$ 2,873,683	\$ 3,966,638	\$ 1,092,955	\$ 2,333,753	\$ 3,098,058	\$ 764,305	\$ 696,474	\$ 1,075,700	\$ 379,226
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses									
Fund Balance, July 1, 2001	\$ 1,088,858	\$ 608,336	\$ 480,522	\$ 1,995,129	\$ 1,740,175	\$ 254,954	\$ 560,815	\$ 700,620	\$ (139,805)
Fund Balance, June 30, 2002	\$ 1,248,586	\$ 80,468	\$ 1,168,118	\$ 2,388,499	\$ 1,110,479	\$ 1,278,020	\$ 687,542	\$ 667,271	\$ 20,271

The accompanying notes are an integral part of this statement.