

Exhibit C

Johnson County, Tennessee
Combined Statement of Revenues, Expenditures and
Changes in Fund Balances - Actual (Budgetary Basis) and Budget
General, Special Revenue, Debt Service and Capital Projects Fund Types
For the Year Ended June 30, 2002

	General Fund			Special Revenue Funds		
	Actual (Budgetary Basis)	Budget	Variance- Favorable or (Unfavorable)	Actual (Budgetary Basis)	Budget	Variance- Favorable or (Unfavorable)
<u>Revenues and Other Sources</u>						
Local Taxes	\$ 1,994,545	\$ 1,883,441	\$ 111,104	\$ 133,034	\$ 129,234	\$ 3,800
Licenses and Permits	26,348	10,000	16,348	0	0	0
Fines, Forfeitures and Penalties	85,561	51,000	34,561	65,556	20,800	44,756
Charges for Current Services	40,554	17,000	23,554	314,642	338,022	(23,380)
Other Local Revenues	556,470	465,111	91,359	16,162	666	15,496
State of Tennessee	763,511	703,988	59,523	1,528,681	1,690,166	(161,485)
Federal Government	320,992	260,892	60,100	191,774	157,570	34,204
Other Governments and Citizens Groups	64,528	57,303	7,225	2,715	0	2,715
Total Revenues	\$ 3,852,509	\$ 3,448,735	\$ 403,774	\$ 2,252,564	\$ 2,336,458	\$ (83,894)
Other Sources:						
Other Loan Proceeds	441,611	188,485	253,126	0	0	0
Operating Transfers	658,515	472,888	185,627	102,270	100,000	2,270
Operating Transfers from Component Units	0	0	0	0	0	0
Total Revenues and Other Sources	\$ 4,952,635	\$ 4,110,108	\$ 842,527	\$ 2,354,834	\$ 2,436,458	\$ (81,624)
<u>Expenditures and Other Uses</u>						
Current:						
General Government	\$ 3,748,162	\$ 4,028,081	\$ 279,919	\$ 619,674	\$ 630,124	\$ 10,450
Highways	26,437	26,884	447	1,837,703	2,139,436	301,733
Debt Service	56,611	56,611	0	0	0	0
Capital Projects	382,720	382,720	0	0	0	0
Total Expenditures	\$ 4,213,930	\$ 4,494,296	\$ 280,366	\$ 2,457,377	\$ 2,769,560	\$ 312,183
Other Uses:						
Operating Transfers	334,080	365,000	30,920	0	0	0
Total Expenditures and Other Uses	\$ 4,548,010	\$ 4,859,296	\$ 311,286	\$ 2,457,377	\$ 2,769,560	\$ 312,183
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses						
	\$ 404,625	\$ (749,188)	\$ 1,153,813	\$ (102,543)	\$ (333,102)	\$ 230,559
Fund Balance, July 1, 2001	1,555,938	1,644,905	(88,967)	601,581	584,451	17,130
Fund Balance, June 30, 2002	\$ 1,960,563	\$ 895,717	\$ 1,064,846	\$ 499,038	\$ 251,349	\$ 247,689

The accompanying notes are an integral part of this statement.

(Continued)

Exhibit C

Johnson County, Tennessee
Combined Statement of Revenues, Expenditures and
Changes in Fund Balances - Actual (Budgetary Basis) and Budget
General, Special Revenue, Debt Service and Capital Projects Fund Types (Cont.)

	Debt Service Fund			Capital Projects Fund		
	Actual	Budget	Variance- Favorable or (Unfavorable)	Actual (Budgetary Basis)	Budget	Variance- Favorable or (Unfavorable)
<u>Revenues and Other Sources</u>						
Local Taxes	\$ 585,880	\$ 530,978	\$ 54,902	\$ 205,892	\$ 189,647	\$ 16,245
Licenses and Permits	0	0	0	0	0	0
Fines, Forfeitures and Penalties	0	0	0	0	0	0
Charges for Current Services	0	0	0	0	0	0
Other Local Revenues	0	0	0	0	0	0
State of Tennessee	0	0	0	0	0	0
Federal Government	0	0	0	0	0	0
Other Governments and Citizens Groups	0	0	0	0	0	0
Total Revenues	\$ 585,880	\$ 530,978	\$ 54,902	\$ 205,892	\$ 189,647	\$ 16,245
Other Sources:						
Other Loan Proceeds	0	0	0	0	0	0
Operating Transfers	231,810	228,000	3,810	0	0	0
Operating Transfers from Component Units	352,926	352,926	0	0	0	0
Total Revenues and Other Sources	\$ 1,170,616	\$ 1,111,904	\$ 58,712	\$ 205,892	\$ 189,647	\$ 16,245
<u>Expenditures and Other Uses</u>						
Current:						
General Government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Highways	0	0	0	0	0	0
Debt Service	955,381	979,733	24,352	0	0	0
Capital Projects	0	0	0	830,279	186,000	(644,279)
Total Expenditures	\$ 955,381	\$ 979,733	\$ 24,352	\$ 830,279	\$ 186,000	\$ (644,279)
Other Uses:						
Operating Transfers	0	0	0	0	0	0
Total Expenditures and Other Uses	\$ 955,381	\$ 979,733	\$ 24,352	\$ 830,279	\$ 186,000	\$ (644,279)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses						
	\$ 215,235	\$ 132,171	\$ 83,064	\$ (624,387)	\$ 3,647	\$ (628,034)
Fund Balance, July 1, 2001	2,382,437	2,310,969	71,468	209,705	208,646	1,059
Fund Balance, June 30, 2002	\$ 2,597,672	\$ 2,443,140	\$ 154,532	\$ (414,682)	\$ 212,293	\$ (626,975)

The accompanying notes are an integral part of this statement.