

Exhibit C

Monroe 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	\$ 4,274,990	\$ 4,229,661	\$ 45,329	\$ 1,279,693	\$ 1,243,773	\$ 35,920	\$ 1,526,419	\$ 1,480,318	\$ 46,101
Licenses and Permits	33,965	34,700	(735)	0	0	0	0	0	0
Fines, Forfeitures and Penalties	144,238	141,600	2,638	119,166	145,000	(25,834)	0	0	0
Charges for Current Services	1,020,587	936,222	84,365	561,772	660,000	(98,228)	0	0	0
Other Local Revenues	92,212	51,100	41,112	115,582	221,000	(105,418)	206,477	300,000	(93,523)
State of Tennessee	788,838	1,160,286	(371,448)	2,265,755	2,397,972	(132,217)	2,147	3,000	(853)
Federal Government	350,202	70,962	279,240	194,853	105,000	89,853	0	0	0
Other Governments and Citizens Groups	218,711	242,525	(23,814)	818	50,100	(49,282)	118,119	81,888	36,231
Total Revenues	\$ 6,923,743	\$ 6,867,056	\$ 56,687	\$ 4,537,639	\$ 4,822,845	\$ (285,206)	\$ 1,853,162	\$ 1,865,206	\$ (12,044)
Other Sources:									
Note Proceeds	450,000	450,000	0	0	0	0	0	0	0
Operating Transfers	1,360,265	1,179,000	181,265	22,818	25,000	(2,182)	0	0	0
Operating Transfers from Component Units	124,316	104,668	19,648	0	0	0	230,000	230,000	0
Total Revenues and Other Sources	\$ 8,858,324	\$ 8,600,724	\$ 257,600	\$ 4,560,457	\$ 4,847,845	\$ (287,388)	\$ 2,083,162	\$ 2,095,206	\$ (12,044)
<u>Expenditures and Other Uses</u>									
Current:									
General Government	\$ 7,823,644	\$ 8,554,868	\$ 731,224	\$ 1,597,674	\$ 1,673,469	\$ 75,795	\$ 0	\$ 0	\$ 0
Highways	0	0	0	2,966,038	3,429,034	462,996	0	0	0
Debt Service	230,780	230,784	4	383,723	383,723	0	1,623,140	2,023,184	400,044
Capital Projects	26,931	590,000	563,069	0	0	0	0	0	0
Total Expenditures	\$ 8,081,355	\$ 9,375,652	\$ 1,294,297	\$ 4,947,435	\$ 5,486,226	\$ 538,791	\$ 1,623,140	\$ 2,023,184	\$ 400,044
Other Uses:									
Operating Transfers	22,818	25,000	2,182	0	0	0	0	0	0
Operating Transfers to Component Units	100,192	100,192	0	0	0	0	0	0	0
Total Expenditures and Other Uses	\$ 8,204,365	\$ 9,500,844	\$ 1,296,479	\$ 4,947,435	\$ 5,486,226	\$ 538,791	\$ 1,623,140	\$ 2,023,184	\$ 400,044
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses									
Fund Balance, July 1, 2001	\$ 1,883,161	\$ 2,135,148	\$ (251,987)	\$ 1,024,057	\$ 972,798	\$ 51,259	\$ 2,029,913	\$ 2,002,464	\$ 27,449
Fund Balance, June 30, 2002	\$ 2,537,120	\$ 1,235,028	\$ 1,302,092	\$ 637,079	\$ 334,417	\$ 302,662	\$ 2,489,935	\$ 2,074,486	\$ 415,449

The accompanying notes are an integral part of this statement.