

Exhibit C

Roane 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	\$ 4,913,566	\$ 4,745,500	\$ 168,066	\$ 2,445,441	\$ 2,282,900	\$ 162,541	\$ 2,944,967	\$ 2,983,500	\$ (38,533)
Licenses and Permits	87,148	151,000	(63,852)	0	0	0	0	0	0
Fines, Forfeitures and Penalties	173,840	163,200	10,640	26,490	35,300	(8,810)	0	0	0
Charges for Current Services	68,211	62,000	6,211	1,926,903	1,765,450	161,453	0	0	0
Other Local Revenues	43,320	166,900	(123,580)	138,074	118,100	19,974	409,634	541,450	(131,816)
State of Tennessee	294,708	412,353	(117,645)	3,227,843	3,318,700	(90,857)	24,697	75,000	(50,303)
Federal Government	622,671	672,750	(50,079)	73,826	963,000	(889,174)	0	0	0
Other Governments and Citizens Groups	13,330	20,697	(7,367)	0	0	0	0	0	0
Total Revenues	\$ 6,216,794	\$ 6,394,400	\$ (177,606)	\$ 7,838,577	\$ 8,483,450	\$ (644,873)	\$ 3,379,298	\$ 3,599,950	\$ (220,652)
Other Sources:									
Bond Proceeds	579,000	581,100	(2,100)	1,741,000	1,741,000	0	0	0	0
Premiums on Bonds Sold	2,045	0	2,045	3,959	4,000	(41)	0	0	0
Operating Transfers	1,686,810	1,542,000	144,810	112,000	112,000	0	1,248,326	1,255,500	(7,174)
Operating Transfers from Component Units	0	0	0	17,025	0	17,025	126,020	100,000	26,020
Total Revenues and Other Sources	\$ 8,484,649	\$ 8,517,500	\$ (32,851)	\$ 9,712,561	\$ 10,340,450	\$ (627,889)	\$ 4,753,644	\$ 4,955,450	\$ (201,806)
<u>Expenditures and Other Uses</u>									
Current:									
General Government	\$ 8,351,318	\$ 8,864,828	\$ 513,510	\$ 5,282,454	\$ 6,795,091	\$ 1,512,637	\$ 0	\$ 0	\$ 0
Highways	43,537	55,000	11,463	3,818,978	3,830,009	11,031	0	0	0
Debt Service	0	0	0	0	0	0	4,174,244	4,620,166	445,922
Total Expenditures	\$ 8,394,855	\$ 8,919,828	\$ 524,973	\$ 9,101,432	\$ 10,625,100	\$ 1,523,668	\$ 4,174,244	\$ 4,620,166	\$ 445,922
Other Uses:									
Operating Transfers	112,000	112,000	0	1,248,326	1,255,500	7,174	0	0	0
Operating Transfers to Component Units	0	0	0	74,874	74,874	0	0	0	0
Total Expenditures and Other Uses	\$ 8,506,855	\$ 9,031,828	\$ 524,973	\$ 10,424,632	\$ 11,955,474	\$ 1,530,842	\$ 4,174,244	\$ 4,620,166	\$ 445,922
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses									
Fund Balance, July 1, 2001	\$ 2,111,754	\$ 2,140,764	\$ (29,010)	\$ 3,403,844	\$ 3,582,717	\$ (178,873)	\$ 4,557,268	\$ 4,595,884	\$ (38,616)
Residual Equity Transfers	0	0	0	2,612	2,200	412	0	0	0
Fund Balance, June 30, 2002	\$ 2,089,548	\$ 1,626,436	\$ 463,112	\$ 2,694,385	\$ 1,969,893	\$ 724,492	\$ 5,136,668	\$ 4,931,168	\$ 205,500

The accompanying notes are an integral part of this statement.