

Exhibit C

Jackson 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	\$ 1,340,277	\$ 1,289,520	\$ 50,757	\$ 478,901	\$ 451,893	\$ 27,008	\$ 62,196	\$ 59,260	\$ 2,936
Licenses and Permits	2,200	1,800	400	0	0	0	0	0	0
Fines, Forfeitures and Penalties	21,142	32,600	(11,458)	21,215	13,500	7,715	0	0	0
Charges for Current Services	325,831	289,900	35,931	0	0	0	0	0	0
Other Local Revenues	23,303	28,823	(5,520)	61,852	63,200	(1,348)	289,796	207,500	82,296
State of Tennessee	625,025	551,530	73,495	1,476,656	1,476,021	635	0	0	0
Federal Government	371,915	395,500	(23,585)	356,529	142,000	214,529	0	0	0
Other Governments and Citizens' Groups	30,061	23,000	7,061	0	0	0	0	0	0
Total Revenues	\$ 2,739,754	\$ 2,612,673	\$ 127,081	\$ 2,395,153	\$ 2,146,614	\$ 248,539	\$ 351,992	\$ 266,760	\$ 85,232
Other Sources:									
Proceeds from Capitalized Lease Obligations	63,023	63,023	0	0	0	0	0	0	0
Operating Transfers	323,849	317,800	6,049	15,000	15,000	0	0	0	0
Operating Transfers from Component Units	30,000	30,000	0	2,500	28,500	(26,000)	253,145	253,145	0
Total Revenues and Other Sources	\$ 3,156,626	\$ 3,023,496	\$ 133,130	\$ 2,412,653	\$ 2,190,114	\$ 222,539	\$ 605,137	\$ 519,905	\$ 85,232
<u>Expenditures and Other Uses</u>									
Current:									
General Government	\$ 3,366,564	\$ 3,765,726	\$ 399,162	\$ 368,680	\$ 451,435	\$ 82,755	\$ 4,074	\$ 600	\$ (3,474)
Highways	31,967	45,452	13,485	1,900,191	1,939,622	39,431	0	0	0
Debt Service	0	0	0	50,277	50,665	388	468,002	474,178	6,176
Total Expenditures	\$ 3,398,531	\$ 3,811,178	\$ 412,647	\$ 2,319,148	\$ 2,441,722	\$ 122,574	\$ 472,076	\$ 474,778	\$ 2,702
Other Uses:									
Operating Transfers	15,000	15,000	0	0	0	0	0	0	0
Total Expenditures and Other Uses	\$ 3,413,531	\$ 3,826,178	\$ 412,647	\$ 2,319,148	\$ 2,441,722	\$ 122,574	\$ 472,076	\$ 474,778	\$ 2,702
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses									
Fund Balance, July 1, 2001	\$ 745,423	\$ 889,392	(143,969)	\$ 624,804	\$ 541,001	\$ 83,803	\$ 2,129,020	\$ 2,127,895	\$ 1,125
Fund Balance, June 30, 2002	\$ 488,518	\$ 86,710	\$ 401,808	\$ 718,309	\$ 289,393	\$ 428,916	\$ 2,262,081	\$ 2,173,022	\$ 89,059

The accompanying notes are an integral part of this statement.