

Stewart 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, 2001

	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	\$ 1,755,913	\$ 1,725,100	\$ 30,813	\$ 74,892	\$ 74,970	\$ (78)
Licenses and Permits	7,313	7,000	313	0	0	0
Fines, Forfeitures and Penalties	38,493	42,900	(4,407)	3,180	15,000	(11,820)
Charges for Current Services	256,128	313,389	(57,261)	11,904	15,102	(3,198)
Other Local Revenues	123,189	69,518	53,671	25,056	24,785	271
State of Tennessee	366,817	432,049	(65,232)	1,669,018	1,698,322	(29,304)
Federal Government	76,714	64,358	12,356	62,305	47,241	15,064
Other Governments and Citizens Groups	31,497	48,220	(16,723)	0	0	0
Total Revenues	\$ 2,656,064	\$ 2,702,534	\$ (46,470)	\$ 1,846,355	\$ 1,875,420	\$ (29,065)
Other Sources:						
Note Proceeds	345,955	345,955	0	125,000	125,000	0
Operating Transfers	404,951	364,000	40,951	0	0	0
Operating Transfers from Component Units	0	0	0	0	0	0
Total Revenues and Other Sources	\$ 3,406,970	\$ 3,412,489	\$ (5,519)	\$ 1,971,355	\$ 2,000,420	\$ (29,065)
<u>Expenditures</u>						
Current:						
General Government	\$ 3,655,108	\$ 3,897,117	\$ 242,009	\$ 13,745	\$ 23,567	\$ 9,822
Highways	0	0	0	2,057,647	2,113,212	55,565
Debt Service	0	0	0	0	0	0
Total Expenditures	\$ 3,655,108	\$ 3,897,117	\$ 242,009	\$ 2,071,392	\$ 2,136,779	\$ 65,387
Excess of Revenues and Other Sources Over						
(Under) Expenditures	\$ (248,138)	\$ (484,628)	\$ 236,490	\$ (100,037)	\$ (136,359)	\$ 36,322
Fund Balance, July 1, 2000	1,618,187	1,058,873	559,314	381,800	394,148	(12,348)
Residual Equity Transfers	79,308	79,068	240	(79,308)	(79,041)	(267)
Fund Balance, June 30, 2001	\$ 1,449,357	\$ 653,313	\$ 796,044	\$ 202,455	\$ 178,748	\$ 23,707

The accompanying notes are an integral part of this statement.

(Continued)

Stewart 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	Budget	Variance- Favorable or (Unfavorable)
<u>Revenues and Other Sources</u>						
Local Taxes	\$ 1,336,816	\$ 1,295,690	\$ 41,126	\$ 26,089	\$ 15,983	\$ 10,106
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	8,238	157,693	(149,455)	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	\$ 1,345,054	\$ 1,453,383	\$ (108,329)	\$ 26,089	\$ 15,983	\$ 10,106
Other Sources:						
Note Proceeds	0	0	0	0	0	0
Operating Transfers	0	0	0	0	0	0
Operating Transfers from Component Units	540,358	511,500	28,858	0	0	0
Total Revenues and Other Sources	\$ 1,885,412	\$ 1,964,883	\$ (79,471)	\$ 26,089	\$ 15,983	\$ 10,106
<u>Expenditures</u>						
Current:						
General Government	\$ 0	\$ 0	\$ 0	\$ 256	\$ 300	\$ 44
Highways	0	0	0	0	0	0
Debt Service	2,217,914	2,218,682	768	0	0	0
Total Expenditures	\$ 2,217,914	\$ 2,218,682	\$ 768	\$ 256	\$ 300	\$ 44
Excess of Revenues and Other Sources Over (Under) Expenditures						
Fund Balance, July 1, 2000	\$ (332,502)	\$ (253,799)	\$ (78,703)	\$ 25,833	\$ 15,683	\$ 10,150
Fund Balance, July 1, 2000	2,005,389	2,147,932	(142,543)	11,297	11,297	0
Fund Balance, June 30, 2001	\$ 1,672,887	\$ 1,894,133	\$ (221,246)	\$ 37,130	\$ 26,980	\$ 10,150

The accompanying notes are an integral part of this statement.