

Exhibit C

Van Buren 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, 2001

	General Fund			Special Revenue Funds			Debt Service Fund		
	Actual	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	\$ 732,307	\$ 715,051	\$ 17,256	\$ 228,912	\$ 219,980	\$ 8,932	\$ 73,561	\$ 72,039	\$ 1,522
Licenses and Permits	2,929	2,437	492	0	0	0	0	0	0
Fines, Forfeitures and Penalties	39,596	37,600	1,996	4,404	5,500	(1,096)	0	0	0
Charges for Current Services	4,491	6,080	(1,589)	120,318	175,000	(54,682)	0	0	0
Other Local Revenues	81,944	72,131	9,813	20,507	1,655	18,852	0	0	0
State of Tennessee	205,223	204,742	481	1,418,012	1,378,279	39,733	10,347	8,500	1,847
Total Revenues	\$ 1,066,490	\$ 1,038,041	\$ 28,449	\$ 1,792,153	\$ 1,780,414	\$ 11,739	\$ 83,908	\$ 80,539	\$ 3,369
Other Sources:									
Operating Transfers	220,932	207,378	13,554	0	0	0	14,862	14,862	0
Total Revenues and Other Sources	\$ 1,287,422	\$ 1,245,419	\$ 42,003	\$ 1,792,153	\$ 1,780,414	\$ 11,739	\$ 98,770	\$ 95,401	\$ 3,369
<u>Expenditures and Other Uses</u>									
Current:									
General Government	\$ 1,226,876	\$ 1,292,642	\$ 65,766	\$ 367,598	\$ 384,422	\$ 16,824	\$ 0	\$ 0	\$ 0
Highways	40,886	44,937	4,051	1,472,850	2,210,578	737,728	0	0	0
Debt Service	0	0	0	0	0	0	52,774	53,213	439
Total Expenditures	\$ 1,267,762	\$ 1,337,579	\$ 69,817	\$ 1,840,448	\$ 2,595,000	\$ 754,552	\$ 52,774	\$ 53,213	\$ 439
Other Uses:									
Operating Transfers	0	0	0	14,862	14,862	0	0	0	0
Total Expenditures and Other Uses	\$ 1,267,762	\$ 1,337,579	\$ 69,817	\$ 1,855,310	\$ 2,609,862	\$ 754,552	\$ 52,774	\$ 53,213	\$ 439
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses									
Fund Balance, July 1, 2000	\$ 19,660	\$ (92,160)	\$ 111,820	\$ (63,157)	\$ (829,448)	\$ 766,291	\$ 45,996	\$ 42,188	\$ 3,808
Prior Period Adjustment	0	0	0	(47,726)	0	(47,726)	0	0	0
Fund Balance, June 30, 2001	\$ 236,168	\$ 104,545	\$ 131,623	\$ 1,012,291	\$ 418,446	\$ 593,845	\$ 127,210	\$ 123,400	\$ 3,810

The accompanying notes are an integral part of this statement.