

McNairy 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 | 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 | \$ 1,736,919 | \$ 1,812,810 | \$ (75,891) | \$ 486,394 | \$ 518,789 | \$ (32,395) | \$ 810,293 | \$ 806,131 | \$ 4,162 |
| Licenses and Permits | 950 | 1,900 | (950) | 0 | 0 | 0 | 0 | 0 | 0 |
| Fines, Forfeitures and Penalties | 101,239 | 87,450 | 13,789 | 17,437 | 11,500 | 5,937 | 0 | 0 | 0 |
| Charges for Current Services | 30,608 | 31,500 | (892) | 523,615 | 546,900 | (23,285) | 0 | 0 | 0 |
| Other Local Revenues | 126,709 | 100,350 | 26,359 | 136,018 | 241,641 | (105,623) | 202,531 | 366,500 | (163,969) |
| State of Tennessee | 858,411 | 863,651 | (5,240) | 2,043,374 | 2,301,623 | (258,249) | 0 | 0 | 0 |
| Federal Government | 168,919 | 65,800 | 103,119 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Governments and Citizens Groups | 157,182 | 145,000 | 12,182 | 25,144 | 79,000 | (53,856) | 0 | 0 | 0 |
| Total Revenues | \$ 3,180,937 | \$ 3,108,461 | \$ 72,476 | \$ 3,231,982 | \$ 3,699,453 | \$ (467,471) | \$ 1,012,824 | \$ 1,172,631 | \$ (159,807) |
| Other Sources: | | | | | | | | | |
| Bond Proceeds | 893,250 | 0 | 893,250 | 0 | 0 | 0 | 0 | 0 | 0 |
| Note Proceeds | 47,345 | 722,000 | (674,655) | 0 | 0 | 0 | 0 | 0 | 0 |
| Proceeds from Capitalized Lease Obligations | 21,100 | 21,100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Loan Proceeds | 0 | 0 | 0 | 3,831,046 | 3,000,000 | 831,046 | 0 | 0 | 0 |
| Operating Transfers | 722,435 | 1,082,600 | (360,165) | 46,000 | 24,000 | 22,000 | 740,550 | 740,550 | 0 |
| Operating Transfers from Component Unit | 0 | 0 | 0 | 0 | 0 | 0 | 947,130 | 947,130 | 0 |
| Total Revenues and Other Sources | \$ 4,865,067 | \$ 4,934,161 | \$ (69,094) | \$ 7,109,028 | \$ 6,723,453 | \$ 385,575 | \$ 2,700,504 | \$ 2,860,311 | \$ (159,807) |
| <u>Expenditures and Other Uses</u> | | | | | | | | | |
| Current: | | | | | | | | | |
| General Government | \$ 3,603,248 | \$ 4,118,603 | \$ 515,355 | \$ 1,119,303 | \$ 1,108,347 | \$ (10,956) | \$ 0 | \$ 0 | \$ 0 |
| Highways | 30,388 | 40,000 | 9,612 | 3,062,082 | 4,964,315 | 1,902,233 | 0 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 2,695,111 | 4,077,718 | 1,382,607 |
| Capital Projects | 292,414 | 292,500 | 86 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | \$ 3,926,050 | \$ 4,451,103 | \$ 525,053 | \$ 4,181,385 | \$ 6,072,662 | \$ 1,891,277 | \$ 2,695,111 | \$ 4,077,718 | \$ 1,382,607 |
| Other Uses: | | | | | | | | | |
| Operating Transfers | 526,000 | 926,313 | 400,313 | 740,550 | 740,666 | 116 | 0 | 11,000 | 11,000 |
| Total Expenditures and Other Uses | \$ 4,452,050 | \$ 5,377,416 | \$ 925,366 | \$ 4,921,935 | \$ 6,813,328 | \$ 1,891,393 | \$ 2,695,111 | \$ 4,088,718 | \$ 1,393,607 |
| Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses | | | | | | | | | |
| Fund Balance, July 1, 2001 | \$ 1,052,207 | \$ 1,375,451 | (323,244) | (230,349) | 524,959 | (755,308) | 2,153,164 | 1,735,729 | 417,435 |
| Fund Balance, June 30, 2002 | \$ 1,465,224 | \$ 932,196 | \$ 533,028 | \$ 1,956,744 | \$ 435,084 | \$ 1,521,660 | \$ 2,158,557 | \$ 507,322 | \$ 1,651,235 |

The accompanying notes are an integral part of this statement.