

Benton 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	\$ 1,816,418	\$ 1,889,876	\$ (73,458)	\$ 394,263	\$ 413,467	\$ (19,204)	\$ 700,728	\$ 718,880	\$ (18,152)
Licenses and Permits	750	4,100	(3,350)	0	0	0	0	0	0
Fines, Forfeitures and Penalties	64,451	63,270	1,181	7,199	11,300	(4,101)	0	0	0
Charges for Current Services	11,045	11,420	(375)	110	40	70	0	0	0
Other Local Revenues	442,167	368,709	73,458	440,342	475,140	(34,798)	16	0	16
State of Tennessee	1,201,831	1,236,689	(34,858)	1,729,120	1,812,380	(83,260)	0	0	0
Federal Government	18,041	4,496	13,545	108,781	102,341	6,440	0	0	0
Other Governments and Citizens Groups	34,569	33,965	604	0	0	0	0	0	0
Total Revenues	\$ 3,589,272	\$ 3,612,525	\$ (23,253)	\$ 2,679,815	\$ 2,814,668	\$ (134,853)	\$ 700,744	\$ 718,880	\$ (18,136)
Other Sources:									
Proceeds from Capitalized Lease Obligations	0	54,500	(54,500)	0	0	0	0	0	0
Operating Transfers	598,855	512,730	86,125	43,900	43,900	0	278,372	265,000	13,372
Operating Transfers from Component Units	12,000	0	12,000	2,500	0	2,500	553,372	560,000	(6,628)
Total Revenues and Other Sources	\$ 4,200,127	\$ 4,179,755	\$ 20,372	\$ 2,726,215	\$ 2,858,568	\$ (132,353)	\$ 1,532,488	\$ 1,543,880	\$ (11,392)
<u>Expenditures and Other Uses</u>									
Current:									
General Government	\$ 4,001,070	\$ 4,396,770	\$ 395,700	\$ 132,505	\$ 174,179	\$ 41,674	\$ 0	\$ 0	\$ 0
Highways	0	0	0	2,315,997	2,752,929	436,932	0	0	0
Debt Service	49,581	50,000	419	0	0	0	1,117,417	1,129,190	11,773
Total Expenditures	\$ 4,050,651	\$ 4,446,770	\$ 396,119	\$ 2,448,502	\$ 2,927,108	\$ 478,606	\$ 1,117,417	\$ 1,129,190	\$ 11,773
Other Uses:									
Operating Transfers	159,302	156,000	(3,302)	82,228	117,730	35,502	0	0	0
Operating Transfers to Component Units	75,000	75,000	0	320,269	320,269	0	0	0	0
Total Expenditures and Other Uses	\$ 4,284,953	\$ 4,677,770	\$ 392,817	\$ 2,850,999	\$ 3,365,107	\$ 514,108	\$ 1,117,417	\$ 1,129,190	\$ 11,773
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses									
Fund Balance, July 1, 2000	\$ 1,355,995	\$ 1,576,387	(220,392)	\$ 9,021,255	\$ 9,031,423	(10,168)	\$ 1,668,258	\$ 1,649,886	\$ 18,372
Residual Equity Transfers	179,331	200,000	(20,669)	(195,153)	(200,000)	4,847	20,541	0	20,541
Fund Balance, June 30, 2001	\$ 1,450,500	\$ 1,278,372	\$ 172,128	\$ 8,701,318	\$ 8,324,884	\$ 376,434	\$ 2,103,870	\$ 2,064,576	\$ 39,294

The accompanying notes are an integral part of this statement.