

MEADE COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis

For The Year Ended June 30, 2020

	GENERAL FUND			
	<u>Budgeted Amounts</u>		Actual	Variance with
	Original	Final	Amounts, (Budgetary Basis)	Final Budget Positive (Negative)
RECEIPTS				
Taxes	\$ 4,773,200	\$ 4,773,200	\$ 5,655,984	\$ 882,784
Excess Fees	103,800	103,800	108,794	4,994
Licenses and Permits	105,000	105,000	145,873	40,873
Intergovernmental	249,850	249,850	207,196	(42,654)
Charges for Services	1,111,500	1,111,500	1,171,628	60,128
Miscellaneous	142,500	142,500	4,349,455	4,206,955
Interest	25,000	25,000	44,352	19,352
Total Receipts	<u>6,510,850</u>	<u>6,510,850</u>	<u>11,683,282</u>	<u>5,172,432</u>
DISBURSEMENTS				
General Government	2,583,469	2,665,469	1,775,347	890,122
Protection to Persons and Property	2,739,600	2,739,620	2,153,889	585,731
General Health and Sanitation	116,280	116,260	97,695	18,565
Social Services	19,540	19,540	9,775	9,765
Recreation and Culture	350,400	350,400	238,203	112,197
Debt Service	514,600	432,600	4,415,738	(3,983,138)
Administration	2,162,524	2,162,524	1,810,738	351,786
Total Disbursements	<u>8,486,413</u>	<u>8,486,413</u>	<u>10,501,385</u>	<u>(2,014,972)</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(1,975,563)</u>	<u>(1,975,563)</u>	<u>1,181,897</u>	<u>3,157,460</u>
Other Adjustments to Cash (Uses)				
Transfers To Other Funds	<u>(1,515,400)</u>	<u>(1,515,400)</u>	<u>(650,000)</u>	<u>865,400</u>
Total Other Adjustments to Cash (Uses)	<u>(1,515,400)</u>	<u>(1,515,400)</u>	<u>(650,000)</u>	<u>865,400</u>
Net Change in Fund Balance	(3,490,963)	(3,490,963)	531,897	4,022,860
Fund Balance - Beginning (Restated)	3,490,963	3,490,963	9,804,648	6,313,685
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 10,336,545</u>	<u>\$ 10,336,545</u>

MEADE COUNTY
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For The Year Ended June 30, 2020
(Continued)

	ROAD FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	\$ 2,003,000	\$ 2,003,000	\$ 2,310,259	\$ 307,259
Charges for Services	3,000	3,000	391	(2,609)
Miscellaneous	18,500	18,500	32,764	14,264
Interest	1,500	1,500	1,170	(330)
Total Receipts	<u>2,026,000</u>	<u>2,026,000</u>	<u>2,344,584</u>	<u>318,584</u>
DISBURSEMENTS				
Transportation Facilities and Services	3,000	3,000	750	2,250
Roads	2,363,000	2,338,000	1,899,321	438,679
Administration	310,000	335,000	303,629	31,371
Total Disbursements	<u>2,676,000</u>	<u>2,676,000</u>	<u>2,203,700</u>	<u>472,300</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(650,000)</u>	<u>(650,000)</u>	<u>140,884</u>	<u>790,884</u>
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	200,000	200,000		(200,000)
Total Other Adjustments to Cash (Uses)	<u>200,000</u>	<u>200,000</u>		<u>(200,000)</u>
Net Change in Fund Balance	(450,000)	(450,000)	140,884	590,884
Fund Balance - Beginning	450,000	450,000	372,444	(77,556)
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 513,328</u>	<u>\$ 513,328</u>

MEADE COUNTY
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For The Year Ended June 30, 2020
(Continued)

	JAIL FUND			
	<u>Budgeted Amounts</u>		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
RECEIPTS				
Intergovernmental	\$ 2,156,500	\$ 2,156,500	\$ 2,162,259	\$ 5,759
Charges for Services	90,500	90,500	119,879	29,379
Miscellaneous	36,000	36,000	42,000	6,000
Interest	500	500	374	(126)
Total Receipts	<u>2,283,500</u>	<u>2,283,500</u>	<u>2,324,512</u>	<u>41,012</u>
DISBURSEMENTS				
General Government	5,000	5,000		5,000
Protection to Persons and Property	2,034,000	2,034,000	1,632,993	401,007
Administration	701,500	701,500	579,265	122,235
Total Disbursements	<u>2,740,500</u>	<u>2,740,500</u>	<u>2,212,258</u>	<u>528,242</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(457,000)</u>	<u>(457,000)</u>	<u>112,254</u>	<u>569,254</u>
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	<u>242,000</u>	<u>242,000</u>		<u>(242,000)</u>
Total Other Adjustments to Cash (Uses)	<u>242,000</u>	<u>242,000</u>		<u>(242,000)</u>
Net Change in Fund Balance	(215,000)	(215,000)	112,254	327,254
Fund Balance - Beginning	<u>215,000</u>	<u>215,000</u>	<u>259,699</u>	<u>44,699</u>
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 371,953</u>	<u>\$ 371,953</u>

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(Continued)

	LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	\$ 433,500	\$ 433,500	\$ 673,366	\$ 239,866
Charges for Services	180,000	180,000	235,013	55,013
Interest	1,000	1,000	284	(716)
Total Receipts	<u>614,500</u>	<u>614,500</u>	<u>908,663</u>	<u>294,163</u>
DISBURSEMENTS				
Protection to Persons and Property Administration	973,000	990,500	751,199	239,301
	<u>276,000</u>	<u>258,500</u>	<u>252,310</u>	<u>6,190</u>
Total Disbursements	<u>1,249,000</u>	<u>1,249,000</u>	<u>1,003,509</u>	<u>245,491</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(634,500)</u>	<u>(634,500)</u>	<u>(94,846)</u>	<u>539,654</u>
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	<u>517,000</u>	<u>517,000</u>	200,000	(317,000)
Total Other Adjustments to Cash (Uses)	<u>517,000</u>	<u>517,000</u>	<u>200,000</u>	<u>(317,000)</u>
Net Change in Fund Balance	(117,500)	(117,500)	105,154	222,654
Fund Balance - Beginning	<u>117,500</u>	<u>117,500</u>	<u>104,375</u>	<u>(13,125)</u>
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 209,529</u>	<u>\$ 209,529</u>

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For The Year Ended June 30, 2020
(Continued)

	SOLID WASTE FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Taxes	\$ 3,500	\$ 3,500	\$ 1,200	\$ (2,300)
Intergovernmental	334,000	334,000	281,450	(52,550)
Charges for Services	238,500	238,500	331,026	92,526
Miscellaneous	459,100	459,100	440,891	(18,209)
Interest	200	200	190	(10)
Total Receipts	<u>1,035,300</u>	<u>1,035,300</u>	<u>1,054,757</u>	<u>19,457</u>
DISBURSEMENTS				
General Health and Sanitation	1,225,700	1,239,200	1,171,806	67,394
Debt Service	160,000	160,000	159,326	674
Capital Projects	40,000	26,500	24,976	1,524
Administration	266,000	266,000	169,403	96,597
Total Disbursements	<u>1,691,700</u>	<u>1,691,700</u>	<u>1,525,511</u>	<u>166,189</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(656,400)</u>	<u>(656,400)</u>	<u>(470,754)</u>	<u>185,646</u>
Other Adjustments to Cash (Uses)				
Financing Obligation Proceeds			158,760	158,760
Transfers From Other Funds	556,400	556,400	450,000	(106,400)
Total Other Adjustments to Cash (Uses)	<u>556,400</u>	<u>556,400</u>	<u>608,760</u>	<u>52,360</u>
Net Change in Fund Balance	(100,000)	(100,000)	138,006	238,006
Fund Balance - Beginning (Restated)	100,000	100,000	79,299	(20,701)
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 217,305</u>	<u>\$ 217,305</u>