

MEADE COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis

For The Year Ended June 30, 2021

	GENERAL FUND			
	<u>Budgeted Amounts</u>		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Taxes	\$ 5,110,340	\$ 5,110,340	\$ 5,957,985	\$ 847,645
Excess Fees	103,800	103,800	251,841	148,041
Licenses and Permits	116,000	116,000	212,660	96,660
Intergovernmental	249,850	249,850	329,346	79,496
Charges for Services	1,069,500	1,069,500	2,000,289	930,789
Miscellaneous	32,500	32,500	58,198	25,698
Interest	25,000	25,000	31,942	6,942
Total Receipts	<u>6,706,990</u>	<u>6,706,990</u>	<u>8,842,261</u>	<u>2,135,271</u>
DISBURSEMENTS				
General Government	2,686,220	2,471,415	1,731,008	740,407
Protection to Persons and Property	2,857,800	3,061,411	2,844,088	217,323
General Health and Sanitation	119,000	119,000	94,101	24,899
Social Services	20,500	20,500	10,480	10,020
Recreation and Culture	429,500	435,964	249,207	186,757
Administration	2,302,470	2,307,200	1,857,328	449,872
Total Disbursements	<u>8,415,490</u>	<u>8,415,490</u>	<u>6,786,212</u>	<u>1,629,278</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(1,708,500)</u>	<u>(1,708,500)</u>	<u>2,056,049</u>	<u>3,764,549</u>
Other Adjustments to Cash (Uses)				
Transfers From Other Funds			99,350	99,350
Transfers To Other Funds	(1,781,500)	(1,781,500)	(1,300,000)	481,500
Total Other Adjustments to Cash (Uses)	<u>(1,781,500)</u>	<u>(1,781,500)</u>	<u>(1,200,650)</u>	<u>580,850</u>
Net Change in Fund Balance	(3,490,000)	(3,490,000)	855,399	4,345,399
Fund Balance - Beginning (Restated)	3,490,000	3,490,000	10,335,072	6,845,072
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 11,190,471</u>	<u>\$ 11,190,471</u>

MEADE COUNTY
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For The Year Ended June 30, 2021
(Continued)

	ROAD FUND			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts, (Budgetary Basis)	Final Budget Positive (Negative)
RECEIPTS				
In Lieu Tax Payments	\$	\$ 16,940	\$ 16,940	\$
Intergovernmental	1,877,000	1,877,000	1,783,464	(93,536)
Charges for Services	3,000	3,000		(3,000)
Miscellaneous	18,500	18,500	100,748	82,248
Interest	1,500	1,500	1,098	(402)
Total Receipts	<u>1,900,000</u>	<u>1,916,940</u>	<u>1,902,250</u>	<u>(14,690)</u>
DISBURSEMENTS				
Transportation Facilities and Services	3,000	3,000	935	2,065
Roads	2,412,000	2,420,470	1,377,696	1,042,774
Administration	435,000	443,470	331,730	111,740
Total Disbursements	<u>2,850,000</u>	<u>2,866,940</u>	<u>1,710,361</u>	<u>1,156,579</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(950,000)</u>	<u>(950,000)</u>	<u>191,889</u>	<u>1,141,889</u>
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	300,000	300,000		(300,000)
Transfers To Other Funds			(99,758)	(99,758)
Total Other Adjustments to Cash (Uses)	<u>300,000</u>	<u>300,000</u>	<u>(99,758)</u>	<u>(399,758)</u>
Net Change in Fund Balance	(650,000)	(650,000)	92,131	742,131
Fund Balance - Beginning	<u>650,000</u>	<u>650,000</u>	<u>513,328</u>	<u>(136,672)</u>
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 605,459</u>	<u>\$ 605,459</u>

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For The Year Ended June 30, 2021
(Continued)

	JAIL FUND			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts, (Budgetary Basis)	Final Budget Positive (Negative)
RECEIPTS				
Intergovernmental	\$ 2,161,000	\$ 2,161,000	\$ 1,707,360	\$ (453,640)
Charges for Services	90,500	90,500	88,747	(1,753)
Miscellaneous	36,000	36,000	131,254	95,254
Interest	500	500	143	(357)
Total Receipts	<u>2,288,000</u>	<u>2,288,000</u>	<u>1,927,504</u>	<u>(360,496)</u>
DISBURSEMENTS				
General Government	5,000	5,000		5,000
Protection to Persons and Property	2,038,500	2,038,500	1,567,841	470,659
Administration	701,500	701,500	597,787	103,713
Total Disbursements	<u>2,745,000</u>	<u>2,745,000</u>	<u>2,165,628</u>	<u>579,372</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(457,000)</u>	<u>(457,000)</u>	<u>(238,124)</u>	<u>218,876</u>
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	242,000	242,000	150,408	(91,592)
Total Other Adjustments to Cash (Uses)	<u>242,000</u>	<u>242,000</u>	<u>150,408</u>	<u>(91,592)</u>
Net Change in Fund Balance	(215,000)	(215,000)	(87,716)	127,284
Fund Balance - Beginning (Restated)	215,000	215,000	372,095	157,095
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 284,379</u>	<u>\$ 284,379</u>

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	<u>LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND</u>			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	\$ 681,000	\$ 681,000	\$ 717,990	\$ 36,990
Charges for Services	180,000	180,000	223,787	43,787
Interest	1,000	1,000	280	(720)
Total Receipts	<u>862,000</u>	<u>862,000</u>	<u>942,057</u>	<u>80,057</u>
DISBURSEMENTS				
Protection to Persons and Property	1,410,000	1,410,000	1,199,885	210,115
Administration	313,000	313,000	273,999	39,001
Total Disbursements	<u>1,723,000</u>	<u>1,723,000</u>	<u>1,473,884</u>	<u>249,116</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(861,000)</u>	<u>(861,000)</u>	<u>(531,827)</u>	<u>329,173</u>
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	561,000	561,000	550,000	(11,000)
Total Other Adjustments to Cash (Uses)	<u>561,000</u>	<u>561,000</u>	<u>550,000</u>	<u>(11,000)</u>
Net Change in Fund Balance	(300,000)	(300,000)	18,173	318,173
Fund Balance - Beginning	<u>300,000</u>	<u>300,000</u>	<u>209,528</u>	<u>(90,472)</u>
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 227,701</u>	<u>\$ 227,701</u>

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	FEDERAL GRANTS FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	\$ 972,000	\$ 1,302,255	\$ 4,077,142	\$ 2,774,887
Total Receipts	<u>972,000</u>	<u>1,302,255</u>	<u>4,077,142</u>	<u>2,774,887</u>
DISBURSEMENTS				
General Government	72,000	3,877	3,877	
Protection to Persons and Property	900,000	1,298,378	1,298,377	1
Total Disbursements	<u>972,000</u>	<u>1,302,255</u>	<u>1,302,254</u>	<u>1</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)			<u>2,774,888</u>	<u>2,774,888</u>
Net Change in Fund Balance			2,774,888	2,774,888
Fund Balance - Beginning				
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,774,888</u>	<u>\$ 2,774,888</u>

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(Continued)

	SOLID WASTE FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Taxes	\$ 3,500	\$ 3,500	\$	\$ (3,500)
Intergovernmental	284,000	284,000	153,561	(130,439)
Charges for Services	253,500	253,500	301,934	48,434
Miscellaneous	605,000	605,000	570,396	(34,604)
Interest	200	200	206	6
Total Receipts	<u>1,146,200</u>	<u>1,146,200</u>	<u>1,026,097</u>	<u>(120,103)</u>
DISBURSEMENTS				
General Health and Sanitation	1,257,700	1,257,700	1,457,590	(199,890)
Debt Service	340,000	337,500	328,317	9,183
Capital Projects	60,000	62,500	62,344	156
Administration	267,000	267,000	210,387	56,613
Total Disbursements	<u>1,924,700</u>	<u>1,924,700</u>	<u>2,058,638</u>	<u>(133,938)</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(778,500)</u>	<u>(778,500)</u>	<u>(1,032,541)</u>	<u>(254,041)</u>
Other Adjustments to Cash (Uses)				
Financing Obligation Proceeds			479,943	479,943
Transfers From Other Funds	678,500	678,500	600,000	(78,500)
Total Other Adjustments to Cash (Uses)	<u>678,500</u>	<u>678,500</u>	<u>1,079,943</u>	<u>401,443</u>
Net Change in Fund Balance	(100,000)	(100,000)	47,402	147,402
Fund Balance - Beginning	100,000	100,000	217,305	117,305
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 264,707</u>	<u>\$ 264,707</u>