

**MEADE COUNTY**  
**BUDGETARY COMPARISON SCHEDULES**  
**Supplementary Information - Regulatory Basis**

**For The Year Ended June 30, 2023**

	<b>GENERAL FUND</b>			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>RECEIPTS</b>				
Taxes	\$ 5,805,400	\$ 5,805,400	\$ 6,571,605	\$ 766,205
In Lieu Tax Payments	325,000	325,000	325,000	
Excess Fees	104,800	104,800	284,019	179,219
Licenses and Permits	655,000	655,000	679,068	24,068
Intergovernmental	10,216,350	10,216,350	298,619	(9,917,731)
Charges for Services	1,609,500	1,609,500	1,317,842	(291,658)
Miscellaneous	37,300	37,300	345,126	307,826
Interest	25,000	25,000	107,660	82,660
Total Receipts	<u>18,778,350</u>	<u>18,778,350</u>	<u>9,928,939</u>	<u>(8,849,411)</u>
<b>DISBURSEMENTS</b>				
General Government	3,762,000	3,719,970	2,155,852	1,564,118
Protection to Persons and Property	2,842,300	2,805,807	2,393,519	412,288
General Health and Sanitation	10,390,000	10,390,780	156,568	10,234,212
Social Services	20,500	20,500	6,073	14,427
Recreation and Culture	912,000	924,300	348,521	575,779
Debt Service	470,000	183,443	65,443	118,000
Capital Projects	100,000	100,000		100,000
Administration	2,737,200	3,089,200	2,785,876	303,324
Total Disbursements	<u>21,234,000</u>	<u>21,234,000</u>	<u>7,911,852</u>	<u>13,322,148</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(2,455,650)</u>	<u>(2,455,650)</u>	<u>2,017,087</u>	<u>4,472,737</u>
<b>Other Adjustments to Cash (Uses)</b>				
Transfers From Other Funds			1,900	1,900
Transfers To Other Funds	<u>(3,819,200)</u>	<u>(3,819,200)</u>	<u>(1,658,635)</u>	<u>2,160,565</u>
Total Other Adjustments to Cash (Uses)	<u>(3,819,200)</u>	<u>(3,819,200)</u>	<u>(1,656,735)</u>	<u>2,162,465</u>
Net Change in Fund Balance	<u>(6,274,850)</u>	<u>(6,274,850)</u>	<u>360,352</u>	<u>6,635,202</u>
Fund Balance - Beginning (Restated)	<u>6,274,850</u>	<u>6,274,850</u>	<u>11,173,976</u>	<u>4,899,126</u>
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 11,534,328</u>	<u>\$ 11,534,328</u>

**MEADE COUNTY**  
**BUDGETARY COMPARISON SCHEDULES**  
**Supplementary Information - Regulatory Basis**  
**For The Year Ended June 30, 2023**  
**(Continued)**

	<b>ROAD FUND</b>			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>RECEIPTS</b>				
In Lieu Tax Payments	\$ 10,000	\$ 10,000	\$	\$ (10,000)
Intergovernmental	2,016,000	2,016,000	1,949,269	(66,731)
Charges for Services	500	500	3,734	3,234
Miscellaneous	16,500	16,500	7,296	(9,204)
Interest	1,500	1,500	2,465	965
Total Receipts	<u>2,044,500</u>	<u>2,044,500</u>	<u>1,962,764</u>	<u>(81,736)</u>
<b>DISBURSEMENTS</b>				
Transportation Facilities and Services	3,000	3,000	453	2,547
Roads	3,185,000	3,185,000	1,836,032	1,348,968
Administration	535,000	535,000	400,188	134,812
Total Disbursements	<u>3,723,000</u>	<u>3,723,000</u>	<u>2,236,673</u>	<u>1,486,327</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(1,678,500)</u>	<u>(1,678,500)</u>	<u>(273,909)</u>	<u>1,404,591</u>
<b>Other Adjustments to Cash (Uses)</b>				
Transfers From Other Funds	1,028,500	1,028,500		(1,028,500)
Transfers To Other Funds			(1,900)	(1,900)
Total Other Adjustments to Cash (Uses)	<u>1,028,500</u>	<u>1,028,500</u>	<u>(1,900)</u>	<u>(1,030,400)</u>
Net Change in Fund Balance	(650,000)	(650,000)	(275,809)	374,191
Fund Balance - Beginning	<u>650,000</u>	<u>650,000</u>	<u>714,963</u>	<u>64,963</u>
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 439,154</u>	<u>\$ 439,154</u>

**MEADE COUNTY**  
**BUDGETARY COMPARISON SCHEDULES**  
**Supplementary Information - Regulatory Basis**  
**For The Year Ended June 30, 2023**  
**(Continued)**

	<b>JAIL FUND</b>			
	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts,</u> <u>(Budgetary</u> <u>Basis)</u>	<u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
<b>RECEIPTS</b>				
Intergovernmental	\$ 1,924,000	\$ 1,924,000	\$ 2,048,136	\$ 124,136
Charges for Services	70,500	70,500	39,233	(31,267)
Miscellaneous	36,000	36,000	65,739	29,739
Interest	500	500	3,740	3,240
Total Receipts	<u>2,031,000</u>	<u>2,031,000</u>	<u>2,156,848</u>	<u>125,848</u>
<b>DISBURSEMENTS</b>				
Protection to Persons and Property	2,126,600	2,155,600	1,912,574	243,026
Administration	861,100	832,100	773,182	58,918
Total Disbursements	<u>2,987,700</u>	<u>2,987,700</u>	<u>2,685,756</u>	<u>301,944</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(956,700)</u>	<u>(956,700)</u>	<u>(528,908)</u>	<u>427,792</u>
<b>Other Adjustments to Cash (Uses)</b>				
Transfers From Other Funds	<u>756,700</u>	<u>756,700</u>	<u>258,635</u>	<u>(498,065)</u>
Total Other Adjustments to Cash (Uses)	<u>756,700</u>	<u>756,700</u>	<u>258,635</u>	<u>(498,065)</u>
Net Change in Fund Balance	(200,000)	(200,000)	(270,273)	(70,273)
Fund Balance - Beginning	<u>200,000</u>	<u>200,000</u>	<u>420,188</u>	<u>220,188</u>
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 149,915</u>	<u>\$ 149,915</u>

**MEADE COUNTY**  
**BUDGETARY COMPARISON SCHEDULES**  
**Supplementary Information - Regulatory Basis**  
**For The Year Ended June 30, 2023**  
**(Continued)**

**LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND**

	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>RECEIPTS</b>				
Intergovernmental	\$ 1,208,000	\$ 1,208,000	\$ 740,393	\$ (467,607)
Charges for Services	230,000	230,000	233,368	3,368
Interest	500	500	1,171	671
Total Receipts	<u>1,438,500</u>	<u>1,438,500</u>	<u>974,932</u>	<u>(463,568)</u>
<b>DISBURSEMENTS</b>				
Protection to Persons and Property	1,908,000	1,822,749	1,631,140	191,609
Debt Service		85,251	85,251	
Administration	503,500	503,500	346,597	156,903
Total Disbursements	<u>2,411,500</u>	<u>2,411,500</u>	<u>2,062,988</u>	<u>348,512</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(973,000)</u>	<u>(973,000)</u>	<u>(1,088,056)</u>	<u>(115,056)</u>
<b>Other Adjustments to Cash (Uses)</b>				
Borrowed Money			503,698	503,698
Transfers From Other Funds	673,000	673,000	300,000	(373,000)
Total Other Adjustments to Cash (Uses)	<u>673,000</u>	<u>673,000</u>	<u>803,698</u>	<u>130,698</u>
Net Change in Fund Balance	(300,000)	(300,000)	(284,358)	15,642
Fund Balance - Beginning	<u>300,000</u>	<u>300,000</u>	<u>590,892</u>	<u>290,892</u>
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 306,534</u>	<u>\$ 306,534</u>

**MEADE COUNTY**  
**BUDGETARY COMPARISON SCHEDULES**  
**Supplementary Information - Regulatory Basis**  
**For The Year Ended June 30, 2023**  
**(Continued)**

	<b>FEDERAL GRANTS FUND</b>			
	<u>Budgeted Amounts</u>		Actual	Variance with
	<u>Original</u>	<u>Final</u>	Amounts, (Budgetary Basis)	Final Budget Positive (Negative)
<b>RECEIPTS</b>				
Intergovernmental	\$ 2,774,889	\$ 2,774,889	\$ 50,270	\$ (2,724,619)
Interest	2,400	2,400	29,057	26,657
<b>Total Receipts</b>	<u>2,777,289</u>	<u>2,777,289</u>	<u>79,327</u>	<u>(2,697,962)</u>
<b>DISBURSEMENTS</b>				
General Government	124,000	140,244	16,244	124,000
Protection to Persons and Property	1,696,500	1,696,500	1,625,428	71,072
General Health and Sanitation		98,006	96,000	2,006
Recreation and Culture	175,000	487,434	478,470	8,964
Administration	2,028,289	1,601,605		1,601,605
<b>Total Disbursements</b>	<u>4,023,789</u>	<u>4,023,789</u>	<u>2,216,142</u>	<u>1,807,647</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(1,246,500)</u>	<u>(1,246,500)</u>	<u>(2,136,815)</u>	<u>(890,315)</u>
Net Change in Fund Balance	(1,246,500)	(1,246,500)	(2,136,815)	(890,315)
Fund Balance - Beginning	<u>1,246,500</u>	<u>1,246,500</u>	<u>4,230,986</u>	<u>2,984,486</u>
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,094,171</u>	<u>\$ 2,094,171</u>

**MEADE COUNTY**  
**BUDGETARY COMPARISON SCHEDULES**  
**Supplementary Information - Regulatory Basis**  
**For The Year Ended June 30, 2023**  
**(Continued)**

	<b>SOLID WASTE FUND</b>			
	<u>Budgeted Amounts</u>		Actual	Variance with
	<u>Original</u>	<u>Final</u>	Amounts, (Budgetary Basis)	Final Budget Positive (Negative)
<b>RECEIPTS</b>				
Taxes	\$ 1,000	\$ 1,000	\$ 2,221	\$ 1,221
Intergovernmental	504,000	1,057,122	363,377	(693,745)
Charges for Services	305,000	305,000	416,305	111,305
Miscellaneous	760,500	1,167,800	1,197,221	29,421
Interest	500	500	1,139	639
Total Receipts	<u>1,571,000</u>	<u>2,531,422</u>	<u>1,980,263</u>	<u>(551,159)</u>
<b>DISBURSEMENTS</b>				
General Health and Sanitation	1,908,500	2,451,672	2,152,429	299,243
Debt Service	500,000	1,052,500	1,052,177	323
Capital Projects	163,500	28,250		28,250
Administration	460,000	460,000	325,003	134,997
Total Disbursements	<u>3,032,000</u>	<u>3,992,422</u>	<u>3,529,609</u>	<u>462,813</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(1,461,000)</u>	<u>(1,461,000)</u>	<u>(1,549,346)</u>	<u>(88,346)</u>
<b>Other Adjustments to Cash (Uses)</b>				
Borrowed Money			553,122	553,122
Transfers From Other Funds	1,361,000	1,361,000	1,100,000	(261,000)
Total Other Adjustments to Cash (Uses)	<u>1,361,000</u>	<u>1,361,000</u>	<u>1,653,122</u>	<u>292,122</u>
Net Change in Fund Balance	(100,000)	(100,000)	103,776	203,776
Fund Balance - Beginning	100,000	100,000	402,688	302,688
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 506,464</u>	<u>\$ 506,464</u>

**MEADE COUNTY**  
**BUDGETARY COMPARISON SCHEDULES**  
**Supplementary Information - Regulatory Basis**  
**For The Year Ended June 30, 2023**  
**(Continued)**

	<b>SPECIAL FUND</b>			
	<b>Budgeted Amounts</b>		<b>Actual Amounts, (Budgetary Basis)</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>RECEIPTS</b>				
Miscellaneous	\$ 63,250	\$ 63,250	\$ 49,270	\$ (13,980)
Total Receipts	<u>63,250</u>	<u>63,250</u>	<u>49,270</u>	<u>(13,980)</u>
<b>DISBURSEMENTS</b>				
General Government	63,250	63,250	8,704	54,546
Total Disbursements	<u>63,250</u>	<u>63,250</u>	<u>8,704</u>	<u>54,546</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)			<u>40,566</u>	<u>40,566</u>
Net Change in Fund Balance			<u>40,566</u>	<u>40,566</u>
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 40,566</u>	<u>\$ 40,566</u>