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

JAIL FUND				
Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)	
Original	Final			
RECEIPTS				
Intergovernmental	\$ 3,239,100	\$ 3,357,963	\$ 3,212,394	\$ (145,569)
Charges for Services	26,250	52,700	73,869	21,169
Miscellaneous	157,500	182,535	205,427	22,892
Interest Earned	1,000	5,273	7,876	2,603
Total Receipts	3,423,850	3,598,471	3,499,566	(98,905)
DISBURSEMENTS				
Protection to Persons and Property	2,249,575	2,380,633	2,325,264	55,369
Debt Service	513,150	513,151	513,105	46
Administration	911,125	958,185	633,945	324,240
Total Disbursements	3,673,850	3,851,969	3,472,314	379,655
Net Change in Fund Balance	(250,000)	(253,498)	27,252	280,750
Fund Balance Beginning	250,000	253,498	253,498	
Fund Balance - Ending	\$ 0	\$ 0	\$ 280,750	\$ 280,750

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**CRITTENDEN COUNTY**  
**BUDGETARY COMPARISON SCHEDULES**  
**Supplementary Information - Regulatory Basis**  
**For The Year Ended June 30, 2023**  
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LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>RECEIPTS</b>				
Intergovernmental	\$ 4,000	\$ 4,000	\$ 2,488	\$ (1,512)
Interest	50	50	139	89
Total Receipts	4,050	4,050	2,627	(1,423)
<b>DISBURSEMENTS</b>				
General Government		1,000	930	70
Administration	6,550	6,280		6,280
Total Disbursements	6,550	7,280	930	6,350
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(2,500)	(3,230)	1,697	4,927
Net Change in Fund Balance	(2,500)	(3,230)	1,697	4,927
Fund Balance Beginning (Restated)	2,500	3,230	3,230	
Fund Balance - Ending	\$ 0	\$ 0	\$ 4,927	\$ 4,927

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**CRITTENDEN COUNTY**  
**BUDGETARY COMPARISON SCHEDULES**  
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	STATE GRANTS FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>RECEIPTS</b>				
Intergovernmental	\$ 38,995	\$ 49,643	\$ 49,642	\$ (1)
Total Receipts	38,995	49,643	49,642	(1)
<b>DISBURSEMENTS</b>				
Protection to Persons and Property	53,995	67,644	56,103	11,541
Total Disbursements	53,995	78,292	66,751	11,541
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(15,000)	(28,649)	(17,109)	11,540
Net Change in Fund Balance	(15,000)	(28,649)	(17,109)	11,540
Fund Balance Beginning (Restated)	15,000	28,649	28,649	
Fund Balance - Ending	\$ 0	\$ 0	\$ 11,540	\$ 11,540

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CRITTENDEN COUNTY  
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FEDERAL GRANT FUND				
Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)	
Original	Final			
RECEIPTS				
Intergovernmental	\$ 20,000	\$ 20,000	\$ 10,000	\$ (10,000)
Total Receipts	20,000	20,000	10,000	(10,000)
DISBURSEMENTS				
Social Services	20,000	20,000	10,000	10,000
Total Disbursements	20,000	20,000	10,000	10,000
Net Change in Fund Balance				
Fund Balance Beginning				
Fund Balance - Ending	\$ 0	\$ 0	\$ 0	\$ 0

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CRITTENDEN COUNTY  
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PARKS AND RECREATION FUND				
Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)	
Original	Final			
RECEIPTS				
Charges for Services	\$ 22,000	\$ 22,000	\$ 19,276	\$ (2,724)
Interest	200	726	1,890	1,164
Total Receipts	22,200	22,726	21,166	(1,560)
DISBURSEMENTS				
General Health and Sanitation	1,000	1,070	1,003	67
Recreation and Culture	11,700	13,293	9,077	4,216
Administration	69,500	76,674		76,674
Total Disbursements	82,200	91,037	10,080	76,674
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)				
	(60,000)	(68,311)	11,086	75,114
Net Change in Fund Balance	(60,000)	(68,311)	11,086	79,397
Fund Balance Beginning	60,000	68,311	68,311	
Fund Balance - Ending	\$ 0	\$ 0	\$ 79,397	\$ 79,397

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CRITTENDEN COUNTY  
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ECONOMIC DEVELOPMENT FUND				
Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)	
Original	Final			
RECEIPTS				
Interest	\$ 500	\$ 1,319	\$ 3,327	\$ 2,008
Total Receipts	500	1,319	3,327	2,008
DISBURSEMENTS				
General Government	126,500	126,500		126,500
Administration		1,237		1,237
Total Disbursements	126,500	127,737		1,237
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)				
	(126,000)	(126,418)	3,327	3,245
Net Change in Fund Balance				
	(126,000)	(126,418)	3,327	129,745
Fund Balance Beginning	126,000	126,418	126,418	
Fund Balance - Ending				
	\$ 0	\$ 0	\$ 129,745	\$ 129,745

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E-911 FUND				
Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)	
Original	Final			
RECEIPTS				
Taxes	\$ 325,000	\$ 326,946	\$ 335,309	\$ 8,363
Intergovernmental	600,000	317,903	344,453	26,550
Interest	500	1,069	4,548	3,479
Total Receipts	925,500	645,918	684,310	38,392
DISBURSEMENTS				
Protection to Persons and Property	940,040	692,363	649,771	42,592
Administration	55,460	35,859		35,859
Total Disbursements	995,500	728,222	649,771	78,451
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)				
	(70,000)	(82,304)	34,539	116,843
Net Change in Fund Balance				
	(70,000)	(82,304)	34,539	116,843
Fund Balance Beginning	70,000	82,304	82,304	
Fund Balance - Ending				
	\$ 0	\$ 0	\$ 116,843	\$ 116,843

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CLERK STORAGE FUND				
Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)	
Original	Final			
RECEIPTS				
Miscellaneous	\$ 18,000	\$ 18,000	\$ 12,920	\$ (5,080)
Interest	100	100	131	31
Total Receipts	18,100	18,100	13,051	(5,049)
DISBURSEMENTS				
General Government		18,100	4,639	13,461
Administration	18,100			
Total Disbursements	18,100	18,100	4,639	13,461
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)				
			8,412	8,412
Net Change in Fund Balance				
			8,412	8,412
Fund Balance Beginning				
Fund Balance - Ending				
	\$ 0	\$ 0	\$ 8,412	\$ 8,412

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CHILD SUPPORT FUND				
Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)	
Original	Final			
RECEIPTS				
Intergovernmental	\$	\$ 103,675	\$ 35,717	\$ (67,958)
Miscellaneous			2,184	2,184
Interest			4	4
Total Receipts		103,675	37,905	(65,770)
DISBURSEMENTS				
General Government		103,675	37,124	66,551
Total Disbursements		103,675	37,124	66,551
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)				
			781	781
Net Change in Fund Balance				
Fund Balance Beginning			781	781
Fund Balance - Ending	\$ 0	\$ 0	\$ 781	\$ 781

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ARPA FUND				
Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)	
Original	Final			
RECEIPTS				
Interest	\$ 1,000	\$ 7,457	\$ 18,158	\$ 10,701
Total Receipts	1,000	7,457	18,158	10,701
DISBURSEMENTS				
General Government		160,442	90,269	70,173
Protection to Persons and Property		19,922		19,922
Administration	1,001,000	845,886	288,224	557,662
Total Disbursements	1,001,000	1,026,250	378,493	647,757
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)				
	(1,000,000)	(1,018,793)	(360,335)	658,458
Net Change in Fund Balance				
	(1,000,000)	(1,018,793)	(360,335)	658,458
Fund Balance Beginning	1,000,000	1,018,793	1,018,793	
Fund Balance - Ending				
	\$ 0	\$ 0	\$ 658,458	\$ 658,458

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OPIOID SETTLEMENT FUND				
Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)	
Original	Final			
RECEIPTS				
Miscellaneous	\$	\$ 87,371	\$ 87,371	\$
Interest			1,595	1,595
Total Receipts		87,371	88,966	1,595
DISBURSEMENTS				
Administration		87,371		87,371
Total Disbursements		87,371		87,371
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)				
			88,966	88,966
Net Change in Fund Balance				
Fund Balance Beginning			88,966	88,966
Fund Balance - Ending				
	\$ 0	\$ 0	\$ 88,966	\$ 88,966

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CONSTRUCTION FUND				
Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)	
Original	Final			
RECEIPTS				
Interest	\$ 1,000	\$ 8,247	\$ 13,208	\$ 4,961
Total Receipts	1,000	8,247	13,208	4,961
DISBURSEMENTS				
Capital Projects	1,501,000	1,467,956	1,360,736	107,220
Total Disbursements	1,501,000	1,467,956	1,360,736	107,220
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)				
	(1,500,000)	(1,459,709)	(1,347,528)	112,181
Net Change in Fund Balance				
	(1,500,000)	(1,459,709)	(1,347,528)	112,181
Fund Balance Beginning	1,500,000	1,459,709	1,459,709	
Fund Balance - Ending				
	\$ 0	\$ 0	\$ 112,181	\$ 112,181