MEADE COUNTY, KANSAS
Meade, Kansas

FINANCIAL STATEMENT
For the year ended December 31, 2024

MEADE COUNTY, KANSAS

FINANCIAL STATEMENT
For the year ended December 31, 2024

TABLE OF CONTENTS

	Page Number
FINANCIAL SECTION	
Independent Auditor's Report	1
Statement 1	
Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	5
Notes to the Financial Statement	7
REGULATORY–REQUIRED SUPPLEMENTARY INFORMATION	
Schedule 1	
Summary of Expenditures – Actual and Budget – Regulatory Basis	23
Schedules of Receipts and Expenditures – Actual and Budget – Regulatory Basis	
Schedule 2-1: General Fund	25
Schedule 2-2: Road and Bridge Fund	27
Schedule 2-3: Special Bridge Building Fund	28
Schedule 2-4: Direct Election Expense Fund	29
Schedule 2-5: Rural Fire Fund	30
Schedule 2-6: Ambulance Fund	31
Schedule 2-7: Appraiser's Cost Fund	32
Schedule 2-8: Noxious Weed Fund	33
Schedule 2-9: Employees' Benefits Fund	34
Schedule 2-10: Special Alcohol and Drug Abuse Fund	35
Schedule 2-11: County Building Fund	36
Schedule 2-12: County Health Fund	37
Schedule 2-13: Economic Development Fund	38
Schedule 2-14: Bond and Interest Fund	39
Schedule 2-15: Meade County Utility Fund	40

MEADE COUNTY, KANSAS

FINANCIAL STATEMENT
For the year ended December 31, 2024

TABLE OF CONTENTS
(Continued)

		Page Number
REGULATORY–REQUIRED SUPPLEMENTARY INFORMATION (Continued)		
Schedules of Receipts and Expenditures – Regulatory Basis		
Schedule 2-16:	Special Highway Improvement Fund	42
Schedule 2-17:	Rural Fire Equipment Fund	43
Schedule 2-18:	911 Fund	44
Schedule 2-19:	Road and Bridge Special Equipment Fund	45
Schedule 2-20:	Special Ambulance Equipment Fund	46
Schedule 2-21:	Special Noxious Weed Equipment Fund	47
Schedule 2-22:	Prosecutor's Training Fund	48
Schedule 2-23:	Treasurer's Special Auto Fund	49
Schedule 2-24:	County Attorney Diversion Fund	50
Schedule 2-25:	Drug Prosecutor Fund	51
Schedule 2-26:	CDBG Grant Fund	52
Schedule 2-27:	Law Library Fund	53
Schedule 2-28:	County Attorney Bad Check Fund	54
Schedule 2-29:	Cares Act and American Rescue Plan Fund	55
Schedule 2-30:	Special Equipment Fund	56
Schedule 2-31:	Special Capital Improvement Fund	57
Schedule 3		
Agency Funds – Summary of Receipts and Disbursements – Regulatory Basis		58
SUPPLEMENTARY INFORMATION		
Schedule 4		
General Fund – Departmental Expenditures Compared with Budget Estimates		61

MEADE COUNTY, KANSAS

FINANCIAL SECTION

HAY·RICE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
CHARTERED

INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Meade County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Meade County, Kansas, as of and for the year ended December 31, 2024 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Meade County, Kansas as of December 31, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Meade County, Kansas as of December 31, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Meade County, Kansas, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

21 PLAZA DRIVE P.O. BOX 2707 LIBERAL, KS 67905-2707 (620) 624-8471 FAX (620) 624-9260 HRA@hayrice.com
Members of the American Institute and of the Kansas Society of Certified Public Accountants
Member of Private Practice Section

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by Meade County, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Meade County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.

- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Meade County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Meade County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide.* The schedule of general fund departmental expenditures compared with budget estimates (Schedule 4 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement or the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Meade County, Kansas as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated July 8, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2024 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 basic financial statement or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2023, on the basis of accounting described in Note 1.

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

July 3, 2025

MEADE COUNTY, KANSAS

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – REGULATORY BASIS
For the year ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances & Accounts Payable	Ending Cash Balance
General Fund	$1,893,008	$ 4,103,388	$ 4,044,363	$1,952,033	$ 85,035	$2,037,068
Special Purpose Funds:						
Road and Bridge	156,697	1,913,106	1,914,320	155,483	106,942	262,425
Special Bridge Building	575,440	-	-	575,440	-	575,440
Direct Election	32,949	36,696	42,927	26,718	911	27,629
Rural Fire	35,512	247,987	240,259	43,240	-	43,240
Ambulance	65,390	505,034	478,997	91,427	14,104	105,531
Appraiser's Cost	23,173	238,301	257,942	3,532	5,058	8,590
Noxious Weed	5,294	221,678	217,140	9,832	3,565	13,397
Employees' Benefits	836,904	1,981,834	1,712,709	1,106,029	-	1,106,029
Special Alcohol and Drug	592	-	-	592	-	592
County Building	17,242	125,183	121,304	21,121	-	21,121
County Health	251,784	488,235	509,160	230,859	7,863	238,722
Economic Development	(10,872)	102,939	77,000	15,067	996	16,063
Special Highway Improvement	1,448,021	1,158,305	1,557,198	1,049,128	-	1,049,128
Rural Fire Equipment	878,885	320,380	731,650	467,615	-	467,615
911 Fund	139,619	65,021	83,772	120,868	-	120,868
Road and Bridge Special Equipment	99,134	268,157	59,500	307,791	-	307,791
Special Ambulance Equipment	409,334	35,435	245,513	199,256	-	199,256
Special Noxious Weed Equipment	55,652	1,500	47,397	9,755	-	9,755
Cares Act	22,305	-	22,305	-	-	-
Special Equipment	-	35,000	-	35,000	-	35,000
Special Capital Improvement	-	75,000	-	75,000	-	75,000
Debt Service Fund – Bond and Interest	3,191	20,508	19,897	3,802	-	3,802
Business Funds – Enterprise Funds – Meade Co. Utility	183,931	461,940	436,022	209,849	14,349	224,198
Trust Funds:						
Prosecutor's Training	13,074	979	411	13,642	-	13,642
Treasurer's Special Auto	-	53,794	53,794	-	-	-
County Attorney Diversion	33,543	11,181	19,300	25,424	-	25,424
Drug Prosecutor Fund	2,625	-	1,396	1,229	-	1,229
CDBG Grant	850	-	-	850	-	850
County Attorney Bad Check	3,331	-	-	3,331	-	3,331
Law Library	91,567	4,409	4,112	91,864	-	91,864
Total Reporting Entity (Excluding Agency Funds)	$7,268,175	$12,475,990	$12,898,388	$6,845,777	$238,823	$7,084,600

The notes to the financial statement are an integral part of this statement.

Statement 1
(Continued)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH – REGULATORY BASIS
For the year ended December 31, 2024

Composition of Cash:		
Primary Government:		
County Treasurer:		
Cash on hand	$ 791,945	
Cash in checking and savings	18,452,016	
Time Deposits:		
Bank of the Plains	1,500,801	
Stockgrowers State Bank	2,500,000	$23,244,762
District Court:		
Cash in Stockgrowers State Bank		86,287
Register of Deeds:		
Cash in Integrity Bank		5,149
Law Library:		
Cash in Stockgrowers State Bank		91,864
Total Cash		$23,428,062
Agency Funds per Schedule 3		16,343,462
Total Reporting Entity (Excluding Agency Funds)		$ 7,084,600

The notes to the financial statement are an integral part of this statement.

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2024

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Meade County is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Meade County (the municipality). The Law Library is fiscally independent of the County. It is required by statute to be audited as part of the County audit. The Law Library is housed in County offices, but is operated independent of the County's governing body. Even though the Law Library is considered to be an entity independent of the County, its financial information is presented as a part of the municipality's financial statement because it is clearly an immaterial item. Related municipal entities of the County are not included in this financial statement.

A related municipal entity is defined as an entity legally separate from the County, which has a significant dependence on, or relationships with, the County.

Related Municipal Entities not Presented:

Extension Council – Meade County Extension Council provides services in such areas as agriculture, home economics and 4-H Club, to all persons in the County. The Council is an elected executive board. The County annually provides significant operating subsidies to the Council.

Economic Development – The Meade County Economic Development committee is a twelve-member committee of which three members are appointed by the board of County Commissioners. The committee receives a majority of its funding directly from County appropriations, therefore, meeting the financial dependency criteria.

Joint Ventures – Joint ventures are not included in this financial statement. The following organizations are considered to be joint ventures:

Southwest Guidance Center – provides services for mental health to several counties. Meade County Commissioners appoint three (3) members to the board.

Council on Aging – provides services to the elderly. The County does not appoint any representatives.

Arrowhead West – provides services to the developmentally disabled. The County does not appoint any representatives.

Note 1: Summary of Significant Accounting Policies (Continued)

Fund Descriptions

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purposes of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of Meade County for the year of 2024:

Governmental Funds:

General Fund – The Chief Operating Fund – used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Business Funds:

Enterprise Funds – funds financed in whole or in part by fees charged to users of the goods or services. Used to account for the operating expense of Meade County Utility.

Fiduciary Funds:

Trust Funds – used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency Funds – used to report assets held by the municipal reporting entity in a purely custodial capacity as trustee or agent for others.

Note 1: Summary of Significant Accounting Policies (Continued)

Accounting for Fixed Assets and Long-Term Liabilities

1. General Fixed Assets:
   General fixed assets purchased are recorded as expenditures at the time of purchase. All such assets of the County are not recorded in a permanent set of records.
2. Bonds Payable:
   All unmatured general obligation long-term liabilities of the County are accounted for in a permanent set of records.

Reimbursed Expense

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statement meet the following criteria:

1. the related disbursement was made in the current year on behalf of the payee
2. the item paid for was directly identifiable as having been used by or provided to the payee, and
3. the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting (Continued)

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. General capital assets that account for the land, buildings and equipment owned by the municipality are not presented in the financial statement. Also, general long-term debt such as general obligation bonds, revenue bonds, finance leases, temporary notes and compensated absences are not presented in the financial statement.

Other Accounting Policies

Cash Balances

Cash balances include demand deposits, time deposits and repurchase agreements.

These assets are shown in aggregate. K.S.A. 12-1671 and 12-1672 allow these assets to be shown in aggregate.

Demand and time deposits are carried at cost. The carrying amount of deposits is separately displayed as part of total "cash".

In accordance with K.S.A. 9-1402 and K.S.A. 12-1675, Meade County, Kansas deposited all their demand and time deposits with the Pooled Money Investment Board in Topeka, Kansas and Stockgrowers State Bank and Integrity Bank located in Meade, Kansas and Bank of the Plains located in Plains, Kansas.

Note 1: Summary of Significant Accounting Policies (Continued)

Other Accounting Policies (Continued)

Temporary Notes

Upon authorization for the issuance of general obligation bonds for certain improvements, Kansas law permits the temporary financing of such improvements by the issuance of temporary notes. Temporary notes issued may not exceed the aggregate amount of bonds authorized, are interest bearing and have a maturity date not later than four years from the date of issuance of such temporary notes. Temporary notes outstanding are retired from the proceeds of the sale of general obligation bonds.

Vouchers Payable

Vouchers payable are classified on the basis of a claim for payment resulting from legal title to property.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds.

In addition, encumbrances do constitute expenditures of a fund.

Unencumbered Cash Balance

The unencumbered cash balance is the unobligated resources of cash and time deposits of a fund.

Bonds Payable

All unmatured general obligation long-term liabilities of the County are accounted for in a permanent set of records.

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st, but may not be adopted prior to the revenue neutral rate hearing. Meade County did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The budget was amended for the followings funds: General, Appraiser's Cost and County Health.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for the following trust funds:

- Prosecutor's Training Fund
- Treasurer's Special Auto Fund
- County Attorney Diversion Fund
- Drug Prosecutor Fund
- CDBG Grant Fund
- Law Library Fund
- County Attorney Bad Check Fund

and the following special purpose funds:

- Special Highway Improvement Fund
- Rural Fire Equipment Fund
- 911 Fund
- Road and Bridge Special Equipment Fund
- Special Ambulance Equipment Fund
- Special Noxious Weed Equipment Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by using internal spending limits established by the governing body.

All budgets must be filed with the County Clerk by August 25th. The County Clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the Clerk certifies the tax roll to the County Treasurer, who prepares tax statements and receives payments.

These taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by Meade County.

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

Taxes levied to finance the budget are made available to Meade County, Kansas after the first of the year and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed annually.

Funds Not Subject to Budget Laws

Tax levies prescribed by K.S.A. 19-4004 are not subjected to the budget laws.

Note 2: Stewardship, Compliance and Accountability

Compliance with Kansas Statutes

1. Contrary to the provisions of K.S.A. 10-1117 and 79-2934, the required budget and encumbrance records were not maintained by the County Clerk.
2. It was not ascertainable that the County participating insurance policy with KCAMP insuring County property was in the name of the County Treasurer for the benefit of the County (KSA 19-212).
3. Contrary to the provisions of K.S.A. 9-1402 and K.S.A. 9-1405, deposits were not adequately secured at December 31, 2024 at Stockgrowers State Bank and Integrity Bank.

Fund Balances – Designated for Subsequent Year's Budget

Actual cash carryover was not sufficient for the following funds:

	2024 Unencumbered Cash Balance	2025 Budgeted Unencumbered Cash Carryover
County Building	$21,122	$45,591

Note 3: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by Meade County. The statute requires banks eligible to hold Meade County's funds have a main or branch bank in the county in which Meade County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. Meade County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits Meade County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. Meade County has no investment policy that would further limit its investment choices.

Concentration of Credit Risk – State statutes place no limit on the amount Meade County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, Meade County's deposits may not be returned to it. State statutes require Meade County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. Meade County has no "peak periods".

At December 31, 2024, Meade County's carrying amount of deposits, including certificates of deposit, was $23,428,062 and the bank balance was $23,811,841. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $1,000,000 was covered by federal depository insurance, $22,371,458 was collateralized with securities held by the pledging financial institutions' agents in Meade County's name, and the balance of $440,383 was unsecured at December 31, 2024.

Custodial Credit Risk – Investments – For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, Meade County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Note 4: Interfund Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Special Equipment Fund	K.S.A. 19-119	$ 35,000
General Fund	Special Capital Improve-Ment Fund	K.S.A. 19-120	75,000
Treasurer's Special Auto Fund	General Fund	K.S.A. 8-145	19,284
Ambulance Fund	Special Ambulance Equipment Fund	K.S.A. 19-119	35,000
Road and Bridge Fund	Road and Bridge Special Equipment Fund	K.S.A. 68-1416	230,000
Rural Fire Fund	Rural Fire Equipment Fund	K.S.A. 19-119	130,000
Noxious Weed Fund	Special Noxious Weed Equipment Fund	K.S.A. 2-1322	1,500

Note 5: Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description

Meade County, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Note 5: Defined Benefit Pension Plan (Continued)

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from Meade County were $483,749 for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, Meade County's proportionate share of the collective net pension liability reported by KPERS was $2,845,809. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. Meade County's proportion of the net pension liability was based on the ratio of Meade County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

Note 6: Other Long-Term Obligations from Operations

Compensated Absences

Sick Leave

1. Sick leave shall apply only to regular employees and shall not apply to temporary employees of the County. Regular part-time employees shall have sick leave prorated respective to time worked.

2. Each regular employee shall be granted one (1) day sick leave each month, and can accumulate up to ninety (90) days of sick leave. When an employee reaches an accumulation of over sixty (60) days of sick leave, they may elect to receive pay at one-half of their hourly wage for any sick leave over sixty (60) days.

Vacation

1. Each regular employee shall be granted one (1) day per month paid vacation. Regular part-time employees shall have vacation time prorated respective to time worked.

2. On the tenth (10^{th}) anniversary of continuous service, the following schedule shall be followed until a maximum of eighteen (18) days per year are earned.

10 years of service	9.0 hours each month accumulated
11 years of service	9.5 hours each month accumulated
12 years of service	10.0 hours each month accumulated
13 years of service	11.0 hours each month accumulated
14 years of service	11.5 hours each month accumulated
15 years of service	12.0 hours each month accumulated

3. Each regular full-time employee may accumulate up to twenty-four (24) days of vacation. Each regular part-time employee's accumulated vacation shall be limited to their prorated time.

4. All accumulated vacation will be paid upon termination of employment. Any employee with less than one (1) year of service will not be paid for vacation leave upon termination of job. Any employee quitting their job with less than two (2) full weeks notice to their supervisor will forfeit all rights to any termination pay for accumulated vacation leave.

Note 6: Other Long-Term Obligations from Operations (Continued)

Compensated Absences (Continued)

Vacation (Continued)

5. All employees must complete one (1) year of continuous service before taking vacation time. At the completion of one (1) year of service, the employee will be credited with twelve (12) days of vacation time.

Contingent Liability

As of December 31, 2024, accumulated unused vacation amounted to $154,682.

Other Post Employment Benefits

As provided by K.S.A. 12-5040, Meade County, Kansas allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, Meade County, Kansas is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), Meade County, Kansas makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Death and Disability Other Post Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2024.

Note 7: Closure/Postclosure Landfill Liability

State and Federal laws and regulations require Meade County to place a final cover on the Meade County Landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, Meade County reports these closure and postclosure care costs as an operating expense in the year paid. $467,628 represents landfill closure and postclosure care liability at December 31, 2024. The County will recognize the remaining estimated costs of closure and postclosure care as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2024. The County expects to close the landfill in the year 2030. Actual cost may be higher due to inflation, changes in technology, or changes in regulations. There are 41 acres available for use of which 13 have been used.

The County has filed its financial assurance demonstration with the Kansas Department of Health and Environment.

Note 8: Risk Management

Meade County, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which Meade County carries commercial insurance.

Meade County, Kansas established a health benefit plan for active full time employees who are working full normal work-weeks (not less than 30 hours) and are receiving full compensation. The County will pay benefits up to $35,000 per covered person each benefit year. Claim payments under the plan will be administered by Benefit Management. Benefit Management insures against claims in excess of the $35,000 limit up to $2,000,000. The benefit year is a period of 12 months starting on January 1 and ending December 31.

Note 9: Subsequent Events

Meade County's management has evaluated events and transactions through July 3, 2025, the date which the financial statement was available to be issued.

Note 10: Long-Term Debt

Changes in long-term liabilities for the County for the year ended December 31, 2024 were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds:										
Series 2016	2.93%	11/08/16	$ 300,000	10/01/36	$ 214,900	-	$ 13,700	$ (13,700)	$ 201,200	$ 6,197
Finance Leases:										
Courthouse improvements	1.49%	01/20/22	1,933,337	10/01/36	1,757,139	-	123,396	(123,396)	1,633,743	25,794
Caterpillar Motor Grader	4.45%	06/27/22	226,780	04/27/26	135,315	-	43,205	(43,205)	92,110	6,183
2024 Freightliner Trash Truck	5.50%	11/15/23	80,000	11/15/27	78,501	-	18,459	(18,459)	60,042	4,229
2017 Freightliner Trash Truck	5.50%	11/15/23	75,000	11/15/27	73,595	-	17,306	(17,306)	56,289	3,626
Total Contractual Indebtedness					$2,259,450	-	$216,066	$ (216,066)	$2,043,384	$46,029

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	2025	2026	2027	2028	2029	2030-2034	2035-2039	Total
Principal:								
General obligation bonds	$ 14,200	$ 14,700	$ 15,100	$ 15,500	$ 15,900	$ 87,200	$ 38,600	$ 201,200
Finance leases	208,247	214,108	167,678	130,969	132,980	695,300	292,902	1,842,184
Total principal	$222,447	$228,808	$182,778	$146,469	$148,880	$782,500	$331,502	$2,043,384
Interest:								
General obligation bonds	$ 5,793	$ 5,372	$ 4,939	$ 4,493	$ 4,036	$ 12,831	$ 1,425	$ 38,889
Finance leases	33,591	27,730	21,168	18,221	16,210	50,650	5,478	173,048
Total interest	$ 39,384	$ 33,102	$ 26,107	$ 22,714	$ 20,246	$ 63,481	$ 6,903	$ 211,937
Total Principal and Interest	$261,831	$261,910	$208,885	$169,183	$169,126	$845,981	$338.405	$2,255,321

MEADE COUNTY, KANSAS

REGULATORY–REQUIRED
SUPPLEMENTARY INFORMATION

MEADE COUNTY, KANSAS

Schedule 1

SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
For the year ended December 31, 2024

Funds	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	$4,200,000	$4,044,363	$ (155,637)
Special Purpose Funds:			
Road and Bridge	1,995,000	1,914,320	(80,680)
Special Bridge Building	555,000	-	(555,000)
Direct Election	45,500	42,927	(2,573)
Rural Fire	270,000	240,259	(29,741)
Ambulance	480,000	478,997	(1,003)
Appraiser's Cost	270,000	257,942	(12,058)
Noxious Weed	217,421	217,140	(281)
Employees' Benefits	2,245,000	1,712,709	(532,291)
Special Alcohol and Drug	450	-	(450)
County Building	160,000	121,304	(38,696)
County Health	510,000	509,160	(840)
Economic Development	77,000	77,000	-
Debt Service Fund:			
Bond and Interest	19,897	19,897	-
Business Fund:			
Enterprise Fund:			
Meade County Utility	530,000	436,022	(93,978)

MEADE COUNTY, KANSAS

Schedule 2

SCHEDULES OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024

MEADE COUNTY, KANSAS

Schedule 2-1

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$2,766,162	$2,933,248	$ (167,086)	$2,924,395
Delinquent tax	12,013	5,000	7,013	34,152
Intangibles tax	10,639	13,000	(2,361)	13,659
Interest on delinquent taxes	36,420	15,000	21,420	57,038
Motor vehicle tax	124,332	75,000	49,332	107,670
Total taxes	$2,949,566	$3,041,248	$ (91,682)	$3,136,914
Intergovernmental:				
Law enforcement	$ 184,891	$ 175,000	$ 9,891	$ 357,087
Severance tax	13,696	10,000	3,696	19,490
Local sales tax	423,333	250,000	173,333	436,072
Total intergovernmental	$ 621,920	$ 435,000	$ 186,920	$ 812,649
Licenses, Permits, and Fees:				
Officers' fees	$ 82,615	$ 85,000	$ (2,385)	$ 112,355
Motor vehicle registration	19,284	15,000	4,284	17,391
Miscellaneous fees	3,006	2,000	1,006	3,413
Filing fee	2,427	-	2,427	500
Register of Deeds Tech Fund	6,314	-	6,314	7,032
Total licenses, permits, and fees	$ 113,646	$ 102,000	$ 11,646	$ 140,691
Use of Money and Property:				
Interest on time deposits	$ 259,591	$ 10,000	$ 249,591	$ 220,465
Other:				
Charges – Landfill	$ 2,250	$ 7,500	$ (5,250)	$ 24,726
Reimbursed expense	53,502	15,000	38,502	17,784
Miscellaneous	102,913	5,000	97,913	72,352
Total other	$ 158,665	$ 27,500	$ 131,165	$ 114,862
Total Receipts	$4,103,388	$3,615,748	$ 487,640	$4,425,581

MEADE COUNTY, KANSAS

Schedule 2-1
(Continued)

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Expenditures (Schedule 4)				
General Government:				
County Commissioners	$ 73,142	$ 77,000	$ (3,858)	$ 70,072
County Clerk	142,919	139,500	3,419	143,107
County Treasurer	173,917	175,500	(1,583)	156,340
County Attorney	114,512	118,000	(3,488)	110,178
Register of Deeds	98,072	94,500	3,572	92,015
Clerk of District Court	54,956	89,600	(34,644)	54,383
Courthouse General	591,760	788,000	(196,240)	567,353
Public Safety:				
Sheriff	1,080,330	1,088,137	(7,807)	991,937
Jail	638,418	663,263	(24,845)	603,369
Juvenile Detention	37,321	38,000	(679)	22,663
Emergency Preparedness	63,548	66,000	(2,452)	49,893
Environmental:				
Solid waste	329,901	200,000	129,901	150,093
Appropriations	645,567	662,500	(16,933)	533,281
Total Expenditures	$4,044,363	$4,200,000	$ (155,637)	$3,544,684
Receipts Over (Under) Expenditures	$ 59,025			$ 880,897
Unencumbered Cash, Beginning	1,893,008			1,012,111
Unencumbered Cash, Ending	$1,952,033			$1,893,008

MEADE COUNTY, KANSAS

Schedule 2-2

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$1,200,597	$1,178,783	$ 21,814	$1,185,242
Delinquent tax	5,451	5,000	451	16,802
Motor vehicle tax	51,031	45,000	6,031	49,647
Total taxes	$1,257,079	$1,228,783	$ 28,296	$1,251,691
Intergovernmental:				
Special City and County Highway Fund	301,149	275,000	26,149	303,598
Reimbursements:				
Other	354,878	335,000	19,878	324,538
Total Receipts	$1,913,106	$1,838,783	$ 74,323	$1,879,827
Expenditures				
Transportation – Highways:				
Maintenance:				
Personal services	$ 564,602	$ 690,000	$ (125,398)	$ 539,952
Contractual services	51,359	45,000	6,359	40,333
Commodities	624,427	610,000	14,427	722,901
Capital outlay	443,932	175,000	268,932	361,458
Operating Transfers:				
Special Equipment	230,000	-	230,000	-
Special Highway Improvement Fund	-	400,000	(400,000)	220,000
Road lease payment	-	75,000	(75,000)	-
Total Expenditures	$1,914,320	$1,995,000	$ (80,680)	$1,884,644
Receipts Over (Under) Expenditures	$ (1,214)			$ (4,817)
Unencumbered Cash, Beginning	156,697			161,514
Unencumbered Cash, Ending	$ 155,483			$ 156,697

MEADE COUNTY, KANSAS

Schedule 2-3

SPECIAL BRIDGE BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts	-	-	-	-
Expenditures				
Transportation – Highways:				
Contractual services	-	$555,000	$ (555,000)	-
Receipts Over (Under) Expenditures	$ -			$ -
Unencumbered Cash, Beginning	575,440			575,440
Unencumbered Cash, Ending	$575,440			$575,440

MEADE COUNTY, KANSAS

Schedule 2-4

DIRECT ELECTION EXPENSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 29,115	$ 28,605	$ 510	$ 25,990
Delinquent tax	130	75	55	412
Motor vehicle tax	1,136	1,000	136	1,324
Total taxes	$ 30,381	$ 29,680	$ 701	$ 27,726
Reimbursements	6,315	-	6,315	-
Total Receipts	$ 36,696	$ 29,680	$ 7,016	$ 27,726
Expenditures				
General Government:				
Personal services	$ 15,963	$ 8,500	$ 7,463	$ 9,676
Contractual services	23,720	25,000	(1,280)	8,843
Commodities	3,244	2,000	1,244	866
Capital outlay	-	10,000	(10,000)	-
Total Expenditures	$ 42,927	$ 45,500	$ (2,573)	$ 19,385
Receipts Over (Under) Expenditures	$ (6,231)			$ 8,341
Unencumbered Cash, Beginning	32,949			24,608
Unencumbered Cash, Ending	$ 26,718			$ 32,949

MEADE COUNTY, KANSAS

Schedule 2-5

RURAL FIRE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$241,952	$236,453	$ 5,499	$245,252
Delinquent tax	441	250	191	2,476
Motor vehicle tax	4,919	5,000	(81)	5,426
Total taxes	$247,312	$241,703	$ 5,609	$253,154
Other:				
Reimbursements	675	-	675	6,853
Total Receipts	$247,987	$241,703	$ 6,284	$260,007
Expenditures				
Public Safety – Fire:				
Personal services	$ 30,679	$ 40,000	$ (9,321)	$ 34,532
Contractual services	18,812	40,000	(21,188)	16,353
Commodities	60,768	45,000	15,768	53,090
Capital outlay	-	145,000	(145,000)	-
Operating Transfers:				
Rural Fire Equipment Fund	130,000	-	130,000	150,000
Total Expenditures	$240,259	$270,000	$ (29,741)	$253,975
Receipts Over (Under) Expenditures	$ 7,728			$ 6,032
Unencumbered Cash, Beginning	35,512			29,480
Unencumbered Cash, Ending	$ 43,240			$ 35,512

MEADE COUNTY, KANSAS

Schedule 2-6

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$313,919	$309,303	$ 4,616	$289,023
Delinquent tax	1,138	400	738	2,568
Motor vehicle tax	11,593	10,000	1,593	7,961
Total taxes	$326,650	$319,703	$ 6,947	$299,552
Charges for ambulance runs	178,384	135,000	43,384	181,432
Reimbursements	-	-	-	5,594
Total Receipts	$505,034	$454,703	$ 50,331	$486,578
Expenditures				
Health:				
Personal services	$380,836	$350,000	$ 30,836	$357,072
Contractual services	33,413	40,000	(6,587)	37,972
Commodities	29,748	50,000	(20,252)	31,369
Capital outlay	-	40,000	(40,000)	361
Operating Transfers:				
Ambulance Equipment Fund	35,000	-	35,000	30,000
Total Expenditures	$478,997	$480,000	$ (1,003)	$456,774
Receipts Over (Under) Expenditures	$ 26,037			$ 29,804
Unencumbered Cash, Beginning	65,390			35,586
Unencumbered Cash, Ending	$ 91,427			$ 65,390

MEADE COUNTY, KANSAS

Schedule 2-7

APPRAISER'S COST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$225,058	$220,996	$ 4,062	$171,976
Delinquent tax	908	500	408	3,007
Motor vehicle tax	7,826	8,000	(174)	9,450
Total taxes	$233,792	$229,496	$ 4,296	$184,433
Other:				
Miscellaneous	4,509	2,000	2,509	4,187
Total Receipts	$238,301	$231,496	$ 6,805	$188,620
Expenditures				
General Government:				
Personal services	$171,247	$169,000	$ 2,247	$159,515
Contractual services	57,013	55,000	2,013	57,295
Commodities	3,952	6,000	(2,048)	4,838
Capital outlay	25,730	40,000	(14,270)	-
Total Expenditures	$257,942	$270,000	$ (12,058)	$221,648
Receipts Over (Under) Expenditures	$ (19,641)			$ (33,028)
Unencumbered Cash, Beginning	23,173			56,201
Unencumbered Cash, Ending	$ 3,532			$ 23,173

MEADE COUNTY, KANSAS

Schedule 2-8

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$150,383	$147,700	$ 2,683	$143,066
Delinquent tax	665	300	365	2,054
Motor vehicle tax	6,209	5,000	1,209	6,239
Total taxes	$157,257	$153,000	$ 4,257	$151,359
Charges for Services:				
Reimbursement for labor	$ 18,345	$ 20,000	$ (1,655)	$ 15,370
Other reimbursements	2,074	-	2,074	3,845
Sale of chemicals and treatment of noxious weed	44,002	-	44,002	41,632
Total charges for services	$ 64,421	$ 20,000	$ 44,421	$ 60,847
Total Receipts	$221,678	$173,000	$ 48,678	$212,206
Expenditures				
Natural Resources:				
Personal services	$127,093	$120,000	$ 7,093	$135,861
Contractual services	14,044	8,000	6,044	8,550
Commodities	74,503	35,000	39,503	67,973
Operating Transfers:				
Special Noxious Weed Equipment	1,500	10,000	(8,500)	-
Total Expenditures	$217,140	$173,000	$ 44,140	$212,384
Expenditures and Transfers not Subject to Budget				
Credit for actual sale of chemical over budget and reimbursements	-	44,421	(44,421)	-
Total Expenditures and Transfers	$217,140	$217,421	$ (281)	$212,384
Receipts Over (Under) Expenditures	$ 4,538			$ (178)
Unencumbered Cash, Beginning	5,294			5,472
Unencumbered Cash, Ending	$ 9,832			$ 5,294

MEADE COUNTY, KANSAS

Schedule 2-9

EMPLOYEES' BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$1,808,828	$1,775,040	$ 33,788	$1,699,416
Delinquent tax	7,999	6,000	1,999	25,364
Motor vehicle tax	74,829	70,000	4,829	78,852
Total taxes	$1,891,656	$1,851,040	$ 40,616	$1,803,632
Other:				
Reimbursements	90,178	50,000	40,178	270,685
Total Receipts	$1,981,834	$1,901,040	$ 80,794	$2,074,317
Expenditures				
Employees' Benefits:				
Social Security	$ 265,932	$ 285,000	$ (19,068)	$ 250,559
Retirement	449,186	500,000	(50,814)	306,457
Workmen's Compensation	67,892	65,000	2,892	58,371
Unemployment	3,220	3,500	(280)	3,019
Health insurance	926,479	1,390,000	(463,521)	1,174,040
Worksite benefit	-	1 ,500	(1,500)	-
Total Expenditures	$1,712,709	$2,245,000	$ (532,291)	$1,792,446
Receipts Over (Under) Expenditures	$ 269,125			$ 281,871
Unencumbered Cash, Beginning	836,904			555,033
Unencumbered Cash, Ending	$1,106,029			$ 836,904

MEADE COUNTY, KANSAS

Schedule 2-10

SPECIAL ALCOHOL AND DRUG ABUSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Alcoholic Liquor Fund	-	$ 165	$ (165)	$ 306
Expenditures				
Contractual services	-	$ 450	$ (450)	-
Receipts Over (Under) Expenditures	$ -			$ 306
Unencumbered Cash, Beginning	592			286
Unencumbered Cash, Ending	$ 592			$ 592

MEADE COUNTY, KANSAS

Schedule 2-11

COUNTY BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$119,441	$117,273	$ 2,168	$120,772
Delinquent tax	548	500	48	1,657
Motor vehicle tax	5,194	4,000	1,194	5,024
Total Receipts	$125,183	$121,773	$ 3,410	$127,453
Expenditures				
General Government:				
Contractual services	$ 46,709	$ -	$ 46,709	$ -
Lease payment	74,595	-	74,595	74,595
Capital outlay	-	160,000	(160,000)	73,594
Total Expenditures	$121,304	$160,000	$ (38,696)	$148,189
Receipts Over (Under) Expenditures	$ 3,879			$ (20,736)
Unencumbered Cash, Beginning	17,242			37,978
Unencumbered Cash, Ending	$ 21,121			$ 17,242

MEADE COUNTY, KANSAS

Schedule 2-12

COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$ 72,870	$ 71,168	$ 1,702	$ 87,246
Delinquent tax	374	400	(26)	1,428
Motor vehicle tax	3,983	4,000	(17)	4,683
Total taxes	$ 77,227	$ 75,568	$ 1,659	$ 93,357
Intergovernmental:				
Grants	144,040	135,000	9,040	190,671
Other:				
Service fees	266,968	130,000	136,968	179,331
Total Receipts	$488,235	$340,568	$147,667	$463,359
Expenditures				
General Government:				
Personal services	$253,915	$265,000	$ (11,085)	$199,818
Contractual services	84,826	120,000	(35,174)	83,876
Commodities	161,305	120,000	41,305	148,840
Capital outlay	9,114	5,000	4,114	29,757
Total Expenditures	$509,160	$510,000	$ (840)	$462,291
Receipts Over (Under) Expenditures	$ (20,925)			$ 1,068
Unencumbered Cash, Beginning	251,784			250,716
Unencumbered Cash, Ending	$230,859			$251,784

MEADE COUNTY, KANSAS

Schedule 2-13

ECONOMIC DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 73,994	$ 72,554	$ 1,440	$ 72,072
Delinquent tax	352	250	102	1,170
Motor vehicle tax	3,140	2,000	1,140	3,260
Total taxes	$ 77,486	$ 74,804	$ 2,682	$ 76,502
Reimbursements	25,453	-	25,453	-
Total Receipts	$102,939	$ 74,804	$ 28,135	$ 76,502
Expenditures				
Appropriations	77,000	$ 77,000	-	92,995
Receipts Over (Under) Expenditures	$ 25,939			$ (16,493)
Unencumbered Cash, Beginning	(10,872)			5,621
Unencumbered Cash, Ending	$ 15,067			$ (10,872)

MEADE COUNTY, KANSAS

Schedule 2-14

BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 19,536	$ 17,766	$ 1,770	$ 20,776
Delinquent tax	91	75	16	252
Motor vehicle tax	881	750	131	820
Total Receipts	$ 20,508	$ 18,591	$ 1,917	$ 21,848
Expenditures				
Principal	$ 13,700	$ 13,700	-	$ 13,400
Interest	6,197	6,197	-	6,591
Total Expenditures	$ 19,897	$ 19,897	-	$ 19,991
Receipts Over (Under) Expenditures	$ 611			$ 1,857
Unencumbered Cash, Beginning	3,191			1,334
Unencumbered Cash, Ending	$ 3,802			$ 3,191

MEADE COUNTY, KANSAS

Schedule 2-15

MEADE COUNTY UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
User's fee	$458,730	$350,000	$108,730	$ 459,429
Sale of containers	3,210	1,197	2,013	2,893
Other	-	-	-	12,007
Total Receipts	$461,940	$351,197	$110,743	$ 474,329
Expenditures				
Personal services	$192,115	$200,000	$ (7,885)	$ 191,773
Contractual services	88,634	80,000	8,634	73,893
Commodities	87,293	100,000	(12,707)	123,839
Capital outlay	67,980	150,000	(82,020)	233,481
Total Expenditures	$436,022	$530,000	$ (93,978)	$ 622,986
Receipts Over (Under) Expenditures	$ 25,918			$ (148,657)
Unencumbered Cash, Beginning	183,931			332,588
Unencumbered Cash, Ending	$209,849			$ 183,931

Schedule 2
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024

MEADE COUNTY, KANSAS

Schedule 2-16

SPECIAL HIGHWAY IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
Transfer from Road and Bridge Fund	$ -	$ 220,000
State of Kansas	1,158,305	883,388
Total Receipts	$1,158,305	$1,103,388
Expenditures		
Road construction	1,557,198	498,222
Receipts Over (Under) Expenditures	$ (398,893)	$ 605,166
Unencumbered Cash, Beginning	1,448,021	842,855
Unencumbered Cash, Ending	$1,049,128	$1,448,021

MEADE COUNTY, KANSAS

Schedule 2-17

RURAL FIRE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
Transfer from Rural Fire Fund	$ 130,000	$150,000
Sale of equipment	190,380	3,500
Total Receipts	$ 320,380	$153,500
Expenditures		
Capital outlay	731,650	13,228
Receipts Over (Under) Expenditures	$ (411,270)	$140,272
Unencumbered Cash, Beginning	878,885	738,613
Unencumbered Cash, Ending	$ 467,615	$878,885

MEADE COUNTY, KANSAS

Schedule 2-18

911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
Service fees	$ 65,021	$ 59,986
Expenditures		
Contractual services	83,772	57,376
Receipts Over (Under) Expenditures	$ (18,751)	$ 2,610
Unencumbered Cash, Beginning	139,619	137,009
Unencumbered Cash, Ending	$120,868	$139,619

MEADE COUNTY, KANSAS

Schedule 2-19

ROAD AND BRIDGE SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
Transfer from Road and Bridge Fund	$230,000	-
Sale of equipment	38,157	-
Total Receipts	$268,157	-
Expenditures		
Capital outlay	59,500	-
Receipts Over (Under) Expenditures	$208,657	$ -
Unencumbered Cash, Beginning	99,134	99,134
Unencumbered Cash, Ending	$307,791	$ 99,134

MEADE COUNTY, KANSAS

Schedule 2-20

SPECIAL AMBULANCE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
Transfer from Ambulance Fund	$ 35,000	$ 30,000
Miscellaneous income	435	500
Total Receipts	$ 35,435	$ 30,500
Expenditures		
Capital outlay	245,513	-
Receipts Over (Under) Expenditures	$ (210,078)	$ 30,500
Unencumbered Cash, Beginning	409,334	378,834
Unencumbered Cash, Ending	$ 199,256	$409,334

MEADE COUNTY, KANSAS

Schedule 2-21

SPECIAL NOXIOUS WEED EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
Transfer in	$ 1,500	-
Expenditures		
Capital outlay	47,397	-
Receipts Over (Under) Expenditures	$ (45,897)	$ -
Unencumbered Cash, Beginning	55,652	55,652
Unencumbered Cash, Ending	$ 9,755	$ 55,652

MEADE COUNTY, KANSAS

Schedule 2-22

PROSECUTOR'S TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
Charges for Sales and Services:		
Fees from Clerk of District Court	$ 979	$ 1,316
Expenditures		
General Government	411	709
Receipts Over (Under) Expenditures	$ 568	$ 607
Unencumbered Cash, Beginning	13,074	12,467
Unencumbered Cash, Ending	$ 13,642	$ 13,074

MEADE COUNTY, KANSAS

Schedule 2-23

TREASURER'S SPECIAL AUTO FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
Charges for Sales and Services:		
Motor vehicle license fees	$ 53,794	$ 53,260
Expenditures		
General Government:		
Fees to General	$ 19,284	$ 17,391
Other expenditures	34,510	35,869
Total Expenditures	$ 53,794	$ 53,260
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

MEADE COUNTY, KANSAS

Schedule 2-24

COUNTY ATTORNEY DIVERSION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
Diversion fees	$ 11,181	$ 16,301
Expenditures		
Contractual services	19,300	41,157
Receipts Over (Under) Expenditures	$ (8,119)	$ (24,856)
Unencumbered Cash, Beginning	33,543	58,399
Unencumbered Cash, Ending	$ 25,424	$ 33,543

MEADE COUNTY, KANSAS

Schedule 2-25

DRUG PROSECUTOR FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts	$ -	-
Expenditures		
Commodities	1,396	-
Receipts Over (Under) Expenditures	$ (1,396)	$ -
Unencumbered Cash, Beginning	2,625	2,625
Unencumbered Cash, Ending	$ 1,229	$ 2,625

MEADE COUNTY, KANSAS

Schedule 2-26

CDBG GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts	-	-
Expenditures	-	-
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	850	850
Unencumbered Cash, Ending	$ 850	$ 850

MEADE COUNTY, KANSAS

Schedule 2-27

LAW LIBRARY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
Fees	$ 4,409	$ 6,096
Expenditures		
Commodities	4,112	92
Receipts Over (Under) Expenditures	$ 297	$ 6,004
Unencumbered Cash, Beginning	91,567	85,563
Unencumbered Cash, Ending	$ 91,864	$ 91,567

MEADE COUNTY, KANSAS

Schedule 2-28

COUNTY ATTORNEY BAD CHECK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts	-	-
Expenditures	-	-
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	3,331	3,331
Unencumbered Cash, Ending	$ 3,331	$ 3,331

MEADE COUNTY, KANSAS

Schedule 2-29

CARES ACT AND AMERICAN RESCUE PLAN FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts	$ -	$ -
Expenditures		
Miscellaneous	22,305	34,999
Receipts Over (Under) Expenditures	$ (22,305)	$ (34,999)
Unencumbered Cash, Beginning	22,305	57,304
Unencumbered Cash, Ending	-	$ 22,305

MEADE COUNTY, KANSAS

Schedule 2-30

SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
Transfer from General	$ 35,000	-
Expenditures	-	-
Receipts Over (Under) Expenditures	$ 35,000	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ 35,000	-

MEADE COUNTY, KANSAS

Schedule 2-31

SPECIAL CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	2024	2023
Receipts		
Transfer From General	$ 75,000	-
Expenditures	-	-
Receipts Over (Under) Expenditures	$ 75,000	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ 75,000	-

MEADE COUNTY, KANSAS

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS – REGULATORY BASIS
For the year ended December 31, 2024

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current taxes	$16,159,066	$18,896,277	$19,811,409	$15,243,934
Delinquent personal property tax	570	4,891	1,368	4,093
Delinquent real estate tax	105,714	38,302	247	143,769
Advance tax	354	278	-	632
N/R Rebate	1,312	1,146,399	1,145,933	1,778
Motor vehicle tax	177,015	814,925	803,377	188,563
Recreational vehicle tax	2,304	15,813	15,906	2,211
Excise tax	13	138	99	52
CMV tax	128	42,063	39,641	2,550
Cereal malt beverage stamp	-	25	25	-
Total distributable funds	$16,446,476	$20,959,111	$21,818,005	$15,587,582
State Funds:				
Sher Alcohol/Drug	$ 90,344	$ -	$ 20,423	$ 69,921
ABC Seizure Fund	2,382	-	-	2,382
Institutional Building	-	68,164	68,164	-
Educational Building	-	136,329	136,329	-
Motor vehicle licenses	787	421,466	421,985	268
Sales tax	28,202	314,697	329,898	13,001
Fish and game licenses	805	1,405	1,406	804
Total state funds	$ 122,520	$ 942,061	$ 978,205	$ 86,376

MEADE COUNTY, KANSAS

Schedule 3
(Continued)

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS – REGULATORY BASIS
For the year ended December 31, 2024

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds:				
School districts	$ 2,801	$ 6,550,315	$ 6,550,103	$ 3,013
Cities	-	1,563,558	1,563,558	-
Townships	471,045	1,060,381	1,039,612	491,814
Watershed districts	22,300	-	-	22,300
Libraries	-	227,865	227,865	-
Cemetery districts	18	62,670	62,678	10
Hospital district	-	3,090,699	3,090,699	-
Total subdivision funds	$ 496,164	$12,555,488	$12,534,515	$ 517,137
Other Agency Funds:				
Clerk of District Court	$ 86,159	$ 38,112	$ 37,984	$ 86,287
Prosecutor Special Trust Fund	19,421	-	-	19,421
DARE	806	-	-	806
Clerk Tech	7,633	1,580	-	9,213
Treasurer Tech	3,377	1,580	625	4,332
Addiction	10,884	11,424	-	22,308
ROZ Grant	-	10,000	-	10,000
Total other agency funds	$ 128,280	$ 62,696	$ 38,609	$ 152,367
Total Agency Funds	$17,193,440	$34,519,356	$35,369,334	$16,343,462

MEADE COUNTY, KANSAS

SUPPLEMENTARY INFORMATION

MEADE COUNTY, KANSAS

Schedule 4

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
County Commissioners				
Personal services	$ 69,224	$ 72,000	$ (2,776)	$ 67,401
Contractual services	3,723	4,000	(277)	2,243
Commodities	195	1,000	(805)	428
Totals	$ 73,142	$ 77,000	$ (3,858)	$ 70,072
County Clerk				
Personal services	$134,488	$132,000	$ 2,488	$132,489
Contractual services	4,461	4,500	(39)	3,314
Commodities	3,970	3,000	970	7,304
Totals	$142,919	$139,500	$ 3,419	$143,107
County Treasurer				
Personal services	$168,570	$165,000	$ 3,570	$153,328
Contractual services	2,100	7,500	(5,400)	-
Commodities	3,247	3,000	247	3,012
Totals	$173,917	$175,500	$ (1,583)	$156,340
County Attorney				
Personal services	$108,467	$109,000	$ (533)	$103,951
Contractual services	-	6,000	(6,000)	-
Commodities	6,045	3,000	3,045	6,227
Totals	$114,512	$118,000	$ (3,488)	$110,178
Register of Deeds				
Personal services	$ 84,031	$ 86,000	$ (1,969)	$ 80,203
Contractual services	7,629	2,000	5,629	1,422
Commodities	2,828	2,500	328	581
Capital outlay	3,584	4,000	(416)	9,809
Totals	$ 98,072	$ 94,500	$ 3,572	$ 92,015

MEADE COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Clerk of District Court				
Contractual services	$ 44,285	$ 79,100	$ (34,815)	$ 49,298
Commodities	3,788	7,000	(3,212)	2,976
Capital outlay	6,883	3,500	3,383	2,109
Totals	$ 54,956	$ 89,600	$ (34,644)	$ 54,383
Courthouse General				
Personal services	$ 60,082	$ 73,000	$ (12,918)	$ 64,197
Contractual services	407,471	640,000	(232,529)	363,808
Commodities	121,580	60,000	61,580	111,628
Capital outlay	2,627	15,000	(12,373)	27,720
Totals	$ 591,760	$ 788,000	$ (196,240)	$567,353
Public Safety – Sheriff				
Personal services	$ 781,919	$ 800,000	$ (18,081)	$745,813
Contractual services	73,703	81,691	(7,988)	79,249
Commodities	70,651	68,132	2,519	84,238
Capital outlay	154,057	138,314	15,743	82,637
Totals	$1,080,330	$1,088,137	$ (7,807)	$991,937
Public Safety – Jail				
Personal services	$ 341,808	$ 416,389	$ (74,581)	$350,899
Contractual services	150,989	66,653	84,336	83,016
Commodities	43,525	97,765	(54,240)	90,729
Capital outlay	102,096	82,456	19,640	78,725
Totals	$ 638,418	$ 663,263	$ (24,845)	$603,369
Juvenile Detention				
Contractual services	$ 37,321	$ 38,000	$ (679)	$ 22,663

MEADE COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2024
(with comparative actual totals for the prior year ended December 31, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Emergency Preparedness				
Personal services	$ 60,164	$ 55,000	$ 5,164	$ 46,236
Contractual services	1,379	4,000	(2,621)	1,682
Commodities	1,998	3,000	(1,002)	1,522
Capital outlay	7	4,000	(3,993)	453
Totals	$ 63,548	$ 66,000	$ (2,452)	$ 49,893
Environmental – Solid Waste				
Personal services	$ 118,898	$ 140,000	$ (21,102)	$ 99,988
Contractual services	23,042	30,000	(6,958)	11,270
Commodities	187,961	22,500	165,461	22,635
Capital outlay	-	7,500	(7,500)	16,200
Totals	$ 329,901	$ 200,000	$ 129,901	$ 150,093
Appropriations				
Fair Building and Maintenance	$ 53,868	$ 53,868	$ -	$ 51,368
Conservation	22,500	22,500	-	20,000
Extension Council	175,000	175,000	-	172,000
Historical	40,000	40,000	-	40,000
Council on Aging	105,000	105,000	-	105,000
Mental Health	27,500	27,500	-	27,500
Developmental Disabled	15,000	15,000	-	15,000
Fair Association	18,632	18,632	-	18,632
Other appropriations	3,472	15,000	(11,528)	9,186
Special Building Fund	75,000	75,000	-	-
Special Equipment Fund	35,000	35,000	-	-
Building lease payment	74,595	80,000	(5,405)	74,595
Totals	$ 645,567	$ 662,500	$ (16,933)	$ 533,281
General Fund Total	$4,044,363	$4,200,000	$ (155,637)	$3,544,684