MEADE COUNTY, KANSAS
Meade, Kansas

FINANCIAL STATEMENT
For the year ended December 31, 2023

MEADE COUNTY, KANSAS

FINANCIAL STATEMENT
For the year ended December 31, 2023

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, 2023

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 3		
Agency Funds – Summary of Receipts and Disbursements – Regulatory Basis		56
SUPPLEMENTARY INFORMATION		
Schedule 4		
General Fund – Departmental Expenditures Compared with Budget Estimates		59

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, 2023 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, 2023, 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, 2023, 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.

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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, 2022 (not presented herein), and have issued our report thereon dated June 16, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 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 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2023 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 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, 2022, on the basis of accounting described in Note 1.

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

July 8, 2024

MEADE COUNTY, KANSAS

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – REGULATORY BASIS
For the year ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances & Accounts Payable	Ending Cash Balance
General Fund	$1,012,111	$ 4,425,581	$ 3,544,684	$1,893,008	$ 60,319	$1,953,327
Special Purpose Funds:						
Road and Bridge	161,514	1,879,827	1,884,644	156,697	294,223	450,920
Special Bridge Building	575,440	-	-	575,440	-	575,440
Direct Election	24,608	27,726	19,385	32,949	-	32,949
Rural Fire	29,480	260,007	253,975	35,512	93	35,605
Ambulance	35,586	486,578	456,774	65,390	12,339	77,729
Appraiser's Cost	56,201	188,620	221,648	23,173	6,142	29,315
Noxious Weed	5,472	212,206	212,384	5,294	2,995	8,289
Employees' Benefits	555,033	2,074,317	1,792,446	836,904	-	836,904
Special Alcohol and Drug	286	306	-	592	-	592
County Building	37,978	127,453	148,189	17,242	-	17,242
County Health	250,716	463,359	462,291	251,784	11,012	262,796
Economic Development	5,621	76,502	92,995	(10,872)	815	(10,057)
Special Highway Improvement	842,855	1,103,388	498,222	1,448,021	-	1,448,021
Rural Fire Equipment	738,613	153,500	13,228	878,885	-	878,885
911 Fund	137,009	59,986	57,376	139,619	-	139,619
Road and Bridge Special Equipment	99,134	-	-	99,134	-	99,134
Special Ambulance Equipment	378,834	30,500	-	409,334	-	409,334
Special Noxious Weed Equipment	55,652	-	-	55,652	-	55,652
Cares Act	57,304	-	34,999	22,305	-	22,305
Debt Service Fund – Bond and Interest	1,334	21,848	19,991	3,191	-	3,191
Business Funds – Enterprise Funds – Meade Co. Utility	332,588	474,329	622,986	183,931	3,938	187,869
Trust Funds:						
Prosecutor's Training	12,467	1,316	709	13,074	-	13,074
Treasurer's Special Auto	-	53,260	53,260	-	-	-
County Attorney Diversion	58,399	16,301	41,157	33,543	-	33,543
Drug Prosecutor Fund	2,625	-	-	2,625	-	2,625
CDBG Grant	850	-	-	850	-	850
County Attorney Bad Check	3,331	-	-	3,331	-	3,331
Law Library	85,563	6,096	92	91,567	-	91,567
Total Reporting Entity (Excluding Agency Funds)	$5,556,604	$12,143,006	$10,431,435	$7,268,175	$391,876	$7,660,051

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, 2023

Composition of Cash:		
Primary Government:		
County Treasurer:		
Cash on hand	$ 77,457	
Cash in checking and savings	20,596,561	
Time Deposits:		
Plains State Bank	1,500,000	
Meade State Bank	2,500,000	$24,674,018
District Court:		
Cash in Meade State Bank		86,159
Register of Deeds:		
Cash in Fowler State Bank		1,747
Law Library:		
Cash in Meade State Bank		91,567
Total Cash		$24,853,491
Agency Funds per Schedule 3		17,193,440
Total Reporting Entity (Excluding Agency Funds)		$ 7,660,051

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

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2023

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 2023:

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 Meade State Bank and Fowler State Bank located in Meade, Kansas and Plains State Bank 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 adoption of the final budget has been adjusted to on or before September 20th. 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. There were no such budget amendments for this year.

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.

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

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

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

and the following special purpose funds:

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

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.

Note 1: Summary of Significant Accounting Policies (Continued)

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. The Economic Development Fund had a deficit cash balance of $10,057 and a deficit unencumered cash balance of $10,872 at December 31, 2023, which is a violation of K.S.A. 10-1113.
4. Expenditures in the Appraiser, Economic Development and Utility funds exceeded the adopted budget for the year ended December 31, 2023, which is a violation of K.S.A. 79-2935.

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.

Note 3: Deposits and Investments (Continued)

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%. All deposits were legally secured at December 31, 2023.

At December 31, 2023, Meade County's carrying amount of deposits, including certificates of deposit, was $24,853,491 and the bank balance was $25,239,381. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $1,000,000 was covered by federal depository insurance and $24,239,381 was collateralized with securities held by the pledging financial institutions' agents in Meade County's name.

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
Treasurer's Special Auto Fund	General Fund	K.S.A. 8-145	$ 17,391
Ambulance Fund	Special Ambulance Equipment Fund	K.S.A. 19-119	30,000
Road and Bridge Fund	Special Highway Improvement Fund	K.S.A. 68-1416	220,000
Rural Fire Fund	Rural Fire Equipment Fund	K.S.A. 19-119	150,000

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.

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 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from Meade County were $308,847 for the year ended December 31, 2023.

Note 5: Defined Benefit Pension Plan (Continued)

Net Pension Liability

At December 31, 2023, Meade County's proportionate share of the collective net pension liability reported by KPERS was $3,305,249. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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.

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

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 (10th) 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.

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, 2023, accumulated unused vacation amounted to $145,951.

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

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, 2023.

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, 2023. 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 2023. 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 8, 2024, 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, 2023 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	$ 228,300	$ -	$ 13,400	$ (13,400)	$ 214,900	$ 6,591
Finance Leases:										
Courthouse improvements	1.49%	01/20/22	1,933,337	10/01/36	1,878,788	-	121,649	(121,649)	1,757,139	27,541
Caterpillar Motor Grader	3.10%	02/22/16	226,780	04/27/26	177,391	-	42,076	(42,076)	135,315	7,312
2024 Freightliner Trash Truck	5.50%	11/15/23	80,000	11/15/27	-	80,000	1,499	78,501	78,501	362
2017 Freightliner Trash Truck	5.50%	11/15/23	75,000	11/15/27	-	75,000	1,405	73,595	73,595	339
Total Contractual Indebtedness					$2,284,479	$155,000	$180,029	$ (25,029)	$2,259,450	$42,145

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

	2024	2025	2026	2027	2028	2029-2033	2034-2038	Total
Principal:								
General obligation bonds	$ 13,700	$ 14,200	$ 14,700	$ 15,100	$ 15,500	$ 84,600	$ 57,100	$ 214,900
Finance leases	202,366	208,248	214,108	167,677	130,969	685,054	436,128	2,044,550
Total principal	$216,066	$222,448	$228,808	$182,777	$146,469	$769,654	$493,228	$2,259,450
Interest:								
General obligation bonds	$ 6,197	$ 5,793	$ 5,372	$ 4,939	$ 4,493	$ 15,329	$ 2,963	$ 45,086
Finance leases	39,471	33,591	27,730	21,110	18,221	60,896	11,443	212,462
Total interest	$ 45,668	$ 39,384	$ 33,102	$ 26,049	$ 22,714	$ 76,225	$ 14,406	$ 257,548
Total Principal and Interest	$261,734	$261,832	$261,910	$208,826	$169,183	$845,879	$507.634	$2,516,998

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, 2023

Funds	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	$3,902,086	$3,544,684	$ (357,402)
Special Purpose Funds:			
Road and Bridge	1,995,000	1,884,644	(110,356)
Special Bridge Building	425,000	-	(425,000)
Direct Election	40,500	19,385	(21,115)
Rural Fire	271,000	253,975	(17,025)
Ambulance	458,000	456,774	(1,226)
Appraiser's Cost	206,000	221,648	15,648
Noxious Weed	217,243	212,384	(4,859)
Employees' Benefits	2,080,000	1,792,446	(287,554)
Special Alcohol and Drug	165	-	(165)
County Building	160,000	148,189	(11,811)
County Health	473,500	462,291	(11,209)
Economic Development	77,000	92,995	15,995
Debt Service Fund:			
Bond and Interest	19,991	19,991	-
Business Fund:			
Enterprise Fund:			
Meade County Utility	540,000	622,986	82,986

MEADE COUNTY, KANSAS

Schedule 2

SCHEDULES OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2023

MEADE COUNTY, KANSAS

Schedule 2-1

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$2,924,395	$2,905,725	$ 18,670	$2,489,933
Delinquent tax	34,152	5,000	29,152	11,137
Intangibles tax	13,659	13,000	659	15,523
Interest on delinquent taxes	57,038	15,000	42,038	45,530
Motor vehicle tax	107,670	109,148	(1,478)	89,082
Total taxes	$3,136,914	$3,047,873	$ 89,041	$2,651,205
Intergovernmental:				
Law enforcement	$ 357,087	$ 172,374	$184,713	$ 195,150
Severance tax	19,490	10,000	9,490	29,160
Local sales tax	436,072	275,000	161,072	470,947
Total intergovernmental	$ 812,649	$ 457,374	$355,275	$ 695,257
Licenses, Permits, and Fees:				
Officers' fees	$ 112,355	$ 90,000	$ 22,355	$ 226,735
Motor vehicle registration	17,391	15,000	2,391	15,437
Miscellaneous fees	3,413	2,000	1,413	3,841
Filing fee	500	-	500	60
Register of Deeds Tech Fund	7,032	-	7,032	8,361
Total licenses, permits, and fees	$ 140,691	$ 107,000	$ 33,691	$ 254,434
Use of Money and Property:				
Interest on time deposits	$ 220,465	$ 10,000	$210,465	$ 94,419
Other:				
Charges – Landfill	$ 24,726	$ 7,500	$ 17,226	$ 5,430
Reimbursed expense	17,784	15,000	2,784	7,103
Miscellaneous	72,352	5,000	67,352	74,346
Total other	$ 114,862	$ 27,500	$ 87,362	$ 86,879
Total Receipts	$4,425,581	$3,649,747	$775,834	$3,782,194

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, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Expenditures (Schedule 4)				
General Government:				
County Commissioners	$ 70,072	$ 73,000	$ (2,928)	$ 66,070
County Clerk	143,107	126,500	16,607	139,006
County Treasurer	156,340	157,000	(660)	139,089
County Attorney	110,178	113,000	(2,822)	107,010
Register of Deeds	92,015	91,500	515	106,759
Clerk of District Court	54,383	89,600	(35,217)	70,414
Courthouse General	567,353	744,000	(176,647)	323,312
Public Safety:				
Sheriff	991,937	1,025,257	(33,320)	1,004,807
Jail	603,369	537,729	65,640	499,736
Juvenile Detention	22,663	16,000	6,663	-
Emergency Preparedness	49,893	74,000	(24,107)	47,959
Environmental:				
Solid waste	150,093	200,000	(49,907)	138,632
Appropriations	533,281	654,500	(121,219)	451,957
Total Expenditures	$3,544,684	$3,902,086	$ (357,402)	$3,094,751
Receipts Over (Under) Expenditures	$ 880,897			$ 687,443
Unencumbered Cash, Beginning	1,012,111			324,668
Unencumbered Cash, Ending	$1,893,008			$1,012,111

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, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$1,185,242	$1,174,703	$ 10,539	$1,083,406
Delinquent tax	16,802	5,000	11,802	6,634
Motor vehicle tax	49,647	47,585	2,062	51,178
Total taxes	$1,251,691	$1,227,288	$ 24,403	$1,141,218
Intergovernmental:				
Special City and County Highway Fund	303,598	275,000	28,598	307,160
Reimbursements:				
Other	324,538	335,000	(10,462)	300,247
Total Receipts	$1,879,827	$1,837,288	$ 42,539	$1,748,625
Expenditures				
Transportation – Highways:				
Maintenance:				
Personal services	$ 539,952	$ 675,000	$ (135,048)	$ 618,764
Contractual services	40,333	175,000	(134,667)	70,142
Commodities	722,901	625,000	97,901	500,965
Capital outlay	361,458	45,000	316,458	243,324
Operating Transfers:				
Special Highway Improvement Fund	220,000	400,000	(180,000)	200,000
Special Bridge Building Fund	-	75,000	(75,000)	130,000
Total Expenditures	$1,884,644	$1,995,000	$ (110,356)	$1,763,195
Receipts Over (Under) Expenditures	$ (4,817)			$ (14,570)
Unencumbered Cash, Beginning	161,514			176,084
Unencumbered Cash, Ending	$ 156,697			$ 161,514

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, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
State grant	-	-	-	$ 11,421
Transfer in	-	-	-	130,000
Total Receipts	-	-	-	$141,421
Expenditures				
Transportation – Highways:				
Contractual services	-	$425,000	$ (425,000)	12,189
Receipts Over (Under) Expenditures	$ -			$129,232
Unencumbered Cash, Beginning	575,440			446,208
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, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 25,990	$ 25,637	$ 353	$ 26,060
Delinquent tax	412	75	337	185
Motor vehicle tax	1,324	1,142	182	1,772
Total Receipts	$ 27,726	$ 26,854	$ 872	$ 28,017
Expenditures				
General Government:				
Personal services	$ 9,676	$ 8,500	$ 1,176	$ 12,281
Contractual services	8,843	25,000	(16,157)	17,695
Commodities	866	2,000	(1,134)	373
Capital outlay	-	5,000	(5,000)	-
Total Expenditures	$ 19,385	$ 40,500	$ (21,115)	$ 30,349
Receipts Over (Under) Expenditures	$ 8,341			$ (2,332)
Unencumbered Cash, Beginning	24,608			26,940
Unencumbered Cash, Ending	$ 32,949			$ 24,608

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, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$245,252	$242,567	$ 2,685	$255,009
Delinquent tax	2,476	250	2,226	314
Motor vehicle tax	-	-	-	125
Miscellaneous	5,426	6,559	(1,133)	6,007
Total taxes	$253,154	$249,376	$ 3,778	$261,455
Other:				
Reimbursements	6,853	-	6,853	1,098
Total Receipts	$260,007	$249,376	$ 10,631	$262,553
Expenditures				
Public Safety – Fire:				
Personal services	$ 34,532	$ 40,000	$ (5,468)	$ 31,864
Contractual services	16,353	40,000	(23,647)	22,157
Commodities	53,090	45,000	8,090	56,018
Capital outlay	-	146,000	(146,000)	207
Operating Transfers:				
Rural Fire Equipment Fund	150,000	-	150,000	145,000
Total Expenditures	$253,975	$271,000	$ (17,025)	$255,246
Receipts Over (Under) Expenditures	$ 6,032			$ 7,307
Unencumbered Cash, Beginning	29,480			22,173
Unencumbered Cash, Ending	$ 35,512			$ 29,480

MEADE COUNTY, KANSAS

Schedule 2-6

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$289,023	$287,311	$ 1,712	$173,926
Delinquent tax	2,568	400	2,168	921
Motor vehicle tax	7,961	8,674	(713)	8,065
Total taxes	$299,552	$296,385	$ 3,167	$182,912
Charges for ambulance runs	181,432	140,000	41,432	175,975
Reimbursement	5,594	-	5,594	-
Total Receipts	$486,578	$436,385	$ 50,193	$358,887
Expenditures				
Health:				
Personal services	$357,072	$330,000	$ 27,072	$221,302
Contractual services	37,972	48,000	(10,028)	29,380
Commodities	31,369	40,000	(8,631)	27,667
Capital outlay	361	40,000	(39,639)	1,269
Operating Transfers:				
Ambulance Equipment Fund	30,000	-	30,000	80,000
Total Expenditures	$456,774	$458,000	$ (1,226)	$359,618
Receipts Over (Under) Expenditures	$ 29,804			$ (731)
Unencumbered Cash, Beginning	35,586			36,317
Unencumbered Cash, Ending	$ 65,390			$ 35,586

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, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$171,976	$169,803	$ 2,173	$202,367
Delinquent tax	3,007	500	2,507	1,195
Motor vehicle tax	9,450	8,887	563	10,257
Total taxes	$184,433	$179,190	$ 5,243	$213,819
Other:				
Miscellaneous	4,187	2,000	2,187	2,512
Total Receipts	$188,620	$181,190	$ 7,430	$216,331
Expenditures				
General Government:				
Personal services	$159,515	$145,000	$ 14,515	$148,491
Contractual services	57,295	55,000	2,295	49,203
Commodities	4,838	6,000	(1,162)	4,102
Capital outlay	-	-	-	7,081
Total Expenditures	$221,648	$206,000	$ 15,648	$208,877
Receipts Over (Under) Expenditures	$ (33,028)			$ 7,454
Unencumbered Cash, Beginning	56,201			48,747
Unencumbered Cash, Ending	$ 23,173			$ 56,201

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, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$143,066	$141,691	$ 1,375	$135,866
Delinquent tax	2,054	300	1,754	801
Motor vehicle tax	6,239	5,972	267	6,401
Total taxes	$151,359	$147,963	$ 3,396	$143,068
Charges for Services:				
Reimbursement for labor	$ 15,370	$ 20,000	$ (4,630)	$ 10,685
Other reimbursements	3,845	-	3,845	20,323
Sale of chemicals and treatment of noxious weed	41,632	-	41,632	42,957
Total charges for services	$ 60,847	$ 20,000	$ 40,847	$ 73,965
Total Receipts	$212,206	$167,963	$ 44,243	$217,033
Expenditures				
Natural Resources:				
Personal services	$135,861	$120,000	$ 15,861	$148,497
Contractual services	8,550	8,000	550	10,652
Commodities	67,973	35,000	32,973	57,281
Operating Transfers:				
Special Noxious Weed Equipment	-	10,000	(10,000)	-
Total Expenditures	$212,384	$173,000	$ 39,384	$216,430
Expenditures and Transfers not Subject to Budget				
Credit for actual sale of chemical over budget and reimbursements	-	44,243	(44,243)	-
Total Expenditures and Transfers	$212,384	$217,243	$ (4,859)	$216,430
Receipts Over (Under) Expenditures	$ (178)			$ 603
Unencumbered Cash, Beginning	5,472			4,869
Unencumbered Cash, Ending	$ 5,294			$ 5,472

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, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$1,699,416	$1,682,927	$ 16,489	$1,726,840
Delinquent tax	25,364	6,000	19,364	9,615
Motor vehicle tax	78,852	75,892	2,960	79,198
Total taxes	$1,803,632	$1,764,819	$ 38,813	$1,815,653
Other:				
Reimbursements	270,685	50,000	220,685	71,069
Total Receipts	$2,074,317	$1,814,819	$ 259,498	$1,886,722
Expenditures				
Employees' Benefits:				
Social Security	$ 250,559	$ 265,000	$ (14,441)	$ 238,831
Retirement	306,457	335,000	(28,543)	304,129
Workmen's Compensation	58,371	65,000	(6,629)	6,074
Unemployment	3,019	3,500	(481)	2,895
Health insurance	1,174,040	1,410,000	(235,960)	1,136,358
Worksite benefit	-	1,500	(1,500)	-
Total Expenditures	$1,792,446	$2,080,000	$ (287,554)	$1,688,287
Receipts Over (Under) Expenditures	$ 281,871			$ 198,435
Unencumbered Cash, Beginning	555,033			356,598
Unencumbered Cash, Ending	$ 836,904			$ 555,033

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, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Miscellaneous	$ 306	$ 165	$ 141	$ 286
Expenditures				
Contractual services	-	$ 165	$ (165)	-
Receipts Over (Under) Expenditures	$ 306			$ 286
Unencumbered Cash, Beginning	286			-
Unencumbered Cash, Ending	$ 592			$ 286

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, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$120,772	$119,695	$ 1,077	$109,845
Delinquent tax	1,657	500	1,157	659
Motor vehicle tax	5,024	4,922	102	5,226
Total Receipts	$127,453	$125,117	$ 2,336	$115,730
Expenditures				
General Government:				
Lease payment	$ 74,595	$ -	$ 74,595	$ 74,595
Capital outlay	73,594	160,000	(86,406)	34,647
Total Expenditures	$148,189	$160,000	$ (11,811)	$109,242
Receipts Over (Under) Expenditures	$ (20,736)			$ 6,488
Unencumbered Cash, Beginning	37,978			31,490
Unencumbered Cash, Ending	$ 17,242			$ 37,978

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, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$ 87,246	$ 86,316	$ 930	$102,757
Delinquent tax	1,428	400	1,028	421
Motor vehicle tax	4,683	4,552	131	3,624
Total taxes	$ 93,357	$ 91,268	$ 2,089	$106,802
Intergovernmental:				
Grants	190,671	167,500	23,171	194,856
Other:				
Service fees	179,331	130,000	49,331	204,017
Total Receipts	$463,359	$388,768	$ 74,591	$505,675
Expenditures				
General Government:				
Personal services	$199,818	$242,000	$ (42,182)	$193,696
Contractual services	83,876	116,500	(32,624)	89,378
Commodities	148,840	110,000	38,840	109,702
Capital outlay	29,757	5,000	24,757	11,025
Total Expenditures	$462,291	$473,500	$ (11,209)	$403,801
Receipts Over (Under) Expenditures	$ 1,068			$101,874
Unencumbered Cash, Beginning	250,716			148,842
Unencumbered Cash, Ending	$251,784			$250,716

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, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 72,072	$ 71,325	$ 747	$ 72,905
Delinquent tax	1,170	250	920	496
Motor vehicle tax	3,260	3,076	184	2,213
Total Receipts	$ 76,502	$ 74,651	$ 1,851	$ 75,614
Expenditures				
Appropriations	92,995	$ 77,000	$ 15,995	77,000
Receipts Over (Under) Expenditures	$ (16,493)			$ (1,386)
Unencumbered Cash, Beginning	5,621			7,007
Unencumbered Cash, Ending	$ (10,872)			$ 5,621

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, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 20,776	$ 19,138	$ 1,638	$ 17,704
Delinquent tax	252	75	177	101
Motor vehicle tax	820	778	42	923
Total Receipts	$ 21,848	$ 19,991	$ 1,857	$ 18,728
Expenditures				
Principal	$ 13,400	$ 13,400	-	$ 13,100
Interest	6,591	6,591	-	6,978
Total Expenditures	$ 19,991	$ 19,991	-	$ 20,078
Receipts Over (Under) Expenditures	$ 1,857			$ (1,350)
Unencumbered Cash, Beginning	1,334			2,684
Unencumbered Cash, Ending	$ 3,191			$ 1,334

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, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
User's fee	$ 459,429	$350,000	$109,429	$430,953
Sale of containers	2,893	1,197	1,696	3,968
Other	12,007	-	12,007	-
Total Receipts	$ 474,329	$351,197	$123,132	$434,921
Expenditures				
Personal services	$ 191,773	$165,000	$ 26,773	$184,958
Contractual services	73,893	75,000	(1,107)	78,221
Commodities	123,839	100,000	23,839	112,251
Capital outlay	233,481	200,000	33,481	22,753
Total Expenditures	$ 622,986	$540,000	$ 82,986	$398,183
Receipts Over (Under) Expenditures	$ (148,657)			$ 36,738
Unencumbered Cash, Beginning	332,588			295,850
Unencumbered Cash, Ending	$ 183,931			$332,588

MEADE COUNTY, KANSAS

Schedule 2
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023

MEADE COUNTY, KANSAS

Schedule 2-16

SPECIAL HIGHWAY IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts		
Transfer from Road and Bridge Fund	$ 220,000	$ 200,000
State of Kansas	883,388	2,380,458
Total Receipts	$1,103,388	$2,580,458
Expenditures		
Road construction	498,222	3,451,769
Receipts Over (Under) Expenditures	$ 605,166	$ (871,311)
Unencumbered Cash, Beginning	842,855	1,714,166
Unencumbered Cash, Ending	$1,448,021	$ 842,855

MEADE COUNTY, KANSAS

Schedule 2-17

RURAL FIRE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts		
Transfer from Rural Fire Fund	$150,000	$145,000
Miscellaneous	3,500	12,757
Total Receipts	$153,500	$157,757
Expenditures		
Capital outlay	13,228	64,409
Receipts Over (Under) Expenditures	$140,272	$ 93,348
Unencumbered Cash, Beginning	738,613	645,265
Unencumbered Cash, Ending	$878,885	$738,613

MEADE COUNTY, KANSAS

Schedule 2-18

911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts		
Service fees	$ 59,986	$ 51,925
Expenditures		
Contractual services	57,376	248,819
Receipts Over (Under) Expenditures	$ 2,610	$ (196,894)
Unencumbered Cash, Beginning	137,009	333,903
Unencumbered Cash, Ending	$139,619	$ 137,009

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, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts	-	$ -
Expenditures		
Capital outlay	-	258,139
Receipts Over (Under) Expenditures	$ -	$ (258,139)
Unencumbered Cash, Beginning	99,134	357,273
Unencumbered Cash, Ending	$ 99,134	$ 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, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts		
Transfer from Ambulance Fund	$ 30,000	$ 80,000
Miscellaneous income	500	-
Total Receipts	$ 30,500	$ 80,000
Expenditures		
Capital outlay	-	42,457
Receipts Over (Under) Expenditures	$ 30,500	$ 37,543
Unencumbered Cash, Beginning	378,834	341,291
Unencumbered Cash, Ending	$409,334	$378,834

MEADE COUNTY, KANSAS

Schedule 2-21

SPECIAL NOXIOUS WEED EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts	-	$ -
Expenditures		
Capital outlay	-	9,939
Receipts Over (Under) Expenditures	$ -	$ (9,939)
Unencumbered Cash, Beginning	55,652	65,591
Unencumbered Cash, Ending	$ 55,652	$ 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, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts		
Charges for Sales and Services:		
Fees from Clerk of District Court	$ 1,316	$ 1,417
Expenditures		
General Government	709	727
Receipts Over (Under) Expenditures	$ 607	$ 690
Unencumbered Cash, Beginning	12,467	11,777
Unencumbered Cash, Ending	$ 13,074	$ 12,467

MEADE COUNTY, KANSAS

Schedule 2-23

TREASURER'S SPECIAL AUTO FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts		
Charges for Sales and Services:		
Motor vehicle license fees	$ 53,260	$ 53,359
Expenditures		
General Government:		
Fees to General	$ 17,391	$ 15,533
Other expenditures	35,869	37,826
Total Expenditures	$ 53,260	$ 53,359
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, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts		
Diversion fees	$ 16,301	$ 13,134
Expenditures		
Contractual services	41,157	14,836
Receipts Over (Under) Expenditures	$ (24,856)	$ (1,702)
Unencumbered Cash, Beginning	58,399	60,101
Unencumbered Cash, Ending	$ 33,543	$ 58,399

MEADE COUNTY, KANSAS

Schedule 2-25

DRUG PROSECUTOR FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts	-	-
Expenditures	-	-
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	2,625	2,625
Unencumbered Cash, Ending	$ 2,625	$ 2,625

MEADE COUNTY, KANSAS

Schedule 2-26

CDBG GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
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, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts		
Fees	$ 6,096	$ 5,399
Expenditures		
Commodities	92	1,959
Receipts Over (Under) Expenditures	$ 6,004	$ 3,440
Unencumbered Cash, Beginning	85,563	82,123
Unencumbered Cash, Ending	$ 91,567	$ 85,563

MEADE COUNTY, KANSAS

Schedule 2-28

COUNTY ATTORNEY BAD CHECK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
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, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	2023	2022
Receipts		
Grants	$ -	$ 391,682
Expenditures		
Miscellaneous	34,999	726,060
Receipts Over (Under) Expenditures	$ (34,999)	$ (334,378)
Unencumbered Cash, Beginning	57,304	391,682
Unencumbered Cash, Ending	$ 22,305	$ 57,304

MEADE COUNTY, KANSAS

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS – REGULATORY BASIS
For the year ended December 31, 2023

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current taxes	$15,616,507	$19,743,109	$19,200,550	$16,159,066
Delinquent personal property tax	553	541	524	570
Delinquent real estate tax	139,341	-	33,627	105,714
Advance tax	320	34	-	354
N/R Rebate	-	1,235,732	1,234,420	1,312
Motor vehicle tax	181,808	781,214	786,007	177,015
Recreational vehicle tax	5,949	13,182	16,827	2,304
Excise tax	4	9	-	13
CMV tax	2,283	44,370	46,525	128
Cereal malt beverage stamp	-	25	25	-
Total distributable funds	$15,946,765	$21,818,216	$21,318,505	$16,446,476
State Funds:				
Sher Alcohol/Drug	$ 100,655	$ 47,570	$ 57,881	$ 90,344
ABC Seizure Fund	2,382	-	-	2,382
Institutional Building	-	68,048	68,048	-
Educational Building	-	136,096	136,096	-
Motor vehicle licenses	3,830	403,833	406,876	787
Sales tax	18,346	303,553	293,697	28,202
Fish and game licenses	868	2,049	2,112	805
Total state funds	$ 126,081	$ 961,149	$ 964,710	$ 122,520

MEADE COUNTY, KANSAS

Schedule 3
(Continued)

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS – REGULATORY BASIS
For the year ended December 31, 2023

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds:				
School districts	$ 9,442	$ 6,586,588	$ 6,593,229	$ 2,801
Cities	-	1,666,589	1,666,589	-
Townships	399,530	1,038,583	967,068	471,045
Watershed districts	22,300	-	-	22,300
Libraries	-	219,863	219,863	-
Cemetery districts	19	62,428	62,429	18
Hospital district	-	2,784,307	2,784,307	-
Total subdivision funds	$ 431,291	$12,358,358	$12,293,485	$ 496,164
Other Agency Funds:				
Clerk of District Court	$ 89,088	$ 25,882	$ 28,811	$ 86,159
Prosecutor Special Trust Fund	19,421	-	-	19,421
DARE	806	-	-	806
Clerk Tech	5,998	1,635	-	7,633
Treasurer Tech	4,264	1,635	2,522	3,377
Addiction	753	10,131	-	10,884
Total other agency funds	$ 120,330	$ 39,283	$ 31,333	$ 128,280
Total Agency Funds	$16,624,467	$35,177,006	$34,608,033	$17,193,440

MEADE COUNTY, KANSAS

SUPPLEMENTARY INFORMATION

MEADE COUNTY, KANSAS

Schedule 4

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
County Commissioners				
Personal services	$ 67,401	$ 68,000	$ (599)	$ 64,709
Contractual services	2,243	4,000	(1,757)	1,329
Commodities	428	1,000	(572)	32
Totals	$ 70,072	$ 73,000	$ (2,928)	$ 66,070
County Clerk				
Personal services	$132,489	$119,000	$ 13,489	$121,720
Contractual services	3,314	4,500	(1,186)	10,636
Commodities	7,304	3,000	4,304	6,589
Capital outlay	-	-	-	61
Totals	$143,107	$126,500	$ 16,607	$139,006
County Treasurer				
Personal services	$153,328	$150,000	$ 3,328	$126,254
Contractual services	-	4,000	(4,000)	9,912
Commodities	3,012	3,000	12	2,923
Totals	$156,340	$157,000	$ (660)	$139,089
County Attorney				
Personal services	$103,951	$104,000	$ (49)	$ 96,853
Contractual services	-	6,000	(6,000)	3,884
Commodities	6,227	3,000	3,227	6,273
Totals	$110,178	$113,000	$ (2,822)	$107,010
Register of Deeds				
Personal services	$ 80,203	$ 83,000	$ (2,797)	$ 77,149
Contractual services	1,422	2,000	(578)	5,521
Commodities	581	2,500	(1,919)	1,178
Capital outlay	9,809	4,000	5,809	22,911
Totals	$ 92,015	$ 91,500	$ 515	$106,759

MEADE COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Clerk of District Court				
Contractual services	$ 49,298	$ 79,100	$ (29,802)	$ 62,442
Commodities	2,976	7,000	(4,024)	4,771
Capital outlay	2,109	3,500	(1,391)	3,201
Totals	$ 54,383	$ 89,600	$ (35,217)	$ 70,414
Courthouse General				
Personal services	$ 64,197	$ 68,000	$ (3,803)	$ 61,423
Contractual services	363,808	601,000	(237,192)	220,430
Commodities	111,628	60,000	51,628	30,644
Capital outlay	27,720	15,000	12,720	10,815
Totals	$567,353	$ 744,000	$ (176,647)	$ 323,312
Public Safety – Sheriff				
Personal services	$745,813	$ 742,120	$ 3,693	$ 705,926
Contractual services	79,249	76,691	2,558	74,583
Commodities	84,238	68,132	16,106	85,973
Capital outlay	82,637	138,314	(55,677)	138,325
Totals	$991,937	$1,025,257	$ (33,320)	$1,004,807
Public Safety – Jail				
Personal services	$350,899	$ 316,394	$ 34,505	$ 331,769
Contractual services	83,016	55,028	27,988	68,178
Commodities	90,729	84,833	5,896	99,141
Capital outlay	78,725	81,474	(2,749)	648
Totals	$603,369	$ 537,729	$ 65,640	$ 499,736
Juvenile Detention				
Contractual services	$ 22,663	$ 16,000	$ 6,663	-

MEADE COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2023
(with comparative actual totals for the prior year ended December 31, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Emergency Preparedness				
Personal services	$ 46,236	$ 63,000	$ (16,764)	$ 44,092
Contractual services	1,682	4,000	(2,318)	2,296
Commodities	1,522	3,000	(1,478)	1,415
Capital outlay	453	4,000	(3,547)	156
Totals	$ 49,893	$ 74,000	$ (24,107)	$ 47,959
Environmental – Solid Waste				
Personal services	$ 99,988	$ 140,000	$ (40,012)	$ 89,108
Contractual services	11,270	30,000	(18,730)	13,473
Commodities	22,635	22,500	135	36,051
Capital outlay	16,200	7,500	8,700	-
Totals	$ 150,093	$ 200,000	$ (49,907)	$ 138,632
Appropriations				
Fair Building and Maintenance	$ 51,368	$ 51,368	$ -	$ 47,668
Conservation	20,000	20,000	-	20,000
Extension Council	172,000	172,000	-	170,000
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	9,186	15,000	(5,814)	8,157
Special Building Fund	-	75,000	(75,000)	-
Special Equipment Fund	-	35,000	(35,000)	-
Building lease payment	74,595	80,000	(5,405)	-
Totals	$ 533,281	$ 654,500	$ (121,219)	$ 451,957
General Fund Total	$3,544,684	$3,902,086	$ (357,402)	$3,094,751