

MEADE COUNTY, KANSAS
Meade, Kansas

FINANCIAL STATEMENT
For the year ended December 31, 2018

MEADE COUNTY, KANSAS

FINANCIAL STATEMENT
For the year ended December 31, 2018

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MEADE COUNTY, KANSAS

FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Meade County, Kansas

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, 2018 and the related notes to the financial statement.

Management's Responsibility 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

To the Board of County Commissioners
Meade County, Kansas

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described 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.

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 Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the 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, 2018, 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 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, 2018, 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.

Other Matters

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 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*.

To the Board of County Commissioners
Meade County, Kansas

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The schedule of general fund departmental expenditures compared with budget estimates (Schedule 4 as listed in the table of contents) is presented for 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 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, 2017 (not presented herein), and have issued our report thereon dated June 25, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 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 <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2018 (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 2017 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 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 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, 2017, on the basis of accounting described in Note 1.

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

July 9, 2019

MEADE COUNTY, KANSAS

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – REGULATORY BASIS
 For the year ended December 31, 2018

Funds	Beginning			Ending		Add Encumbrances & Accounts Payable	Ending Cash Balance
	Unencumbered Cash Balance	Receipts	Expenditures	Unencumbered Cash Balance			
General Fund	\$ 816,831	\$2,712,682	\$3,014,425	\$ 515,088		\$111,192	\$ 626,280
Special Purpose Funds:							
Road and Bridge	81,260	1,881,045	1,822,245	140,060		163,464	303,524
Special Bridge Building	793,883	263,887	25,021	1,032,749		-	1,032,749
Direct Election	37,341	22,571	30,832	29,080		-	29,080
Rural Fire	6,174	236,541	237,023	5,692		1,599	7,291
Ambulance	70,225	232,485	277,322	25,388		8,846	34,234
Appraiser's Cost	114,422	174,838	232,477	56,783		8,429	65,212
Noxious Weed	168	221,917	221,910	175		5,298	5,473
Employees' Benefits	229,071	1,558,520	1,637,449	150,142		443,846	593,988
Special Alcohol and Drug	2,277	-	900	1,377		-	1,377
County Building	164,452	110,874	222,744	52,582		11,523	64,105
County Health	404,645	364,746	438,395	330,996		13,757	344,753
Economic Development	-	97,393	97,393	-		-	-
Special Highway Improvement	425,967	313,012	162,641	576,338		-	576,338
Rural Fire Equipment	176,928	126,700	-	303,628		-	303,628
911 Fund	205,281	49,988	24,421	230,848		-	230,848
Road and Bridge Special Equipment	193,655	55,500	5,900	243,255		-	243,255
Special Ambulance Equipment	127,343	92,710	49,898	170,155		-	170,155
Special Noxious Weed Equipment	32,287	28,000	-	60,287		-	60,287
Debt Service Fund – Bond and Interest	-	22,623	20,009	2,614		-	2,614
Business Funds – Enterprise Funds – Meade Co. Utility	148,801	395,481	378,856	165,426		13,270	178,696
Trust Funds:							
Prosecutor's Training	7,587	3,197	1,623	9,161		-	9,161
Treasurer's Special Auto	-	54,327	54,327	-		-	-
County Attorney Diversion	69,240	44,477	81,039	32,678		-	32,678
Drug Prosecutor Fund	2,348	277	-	2,625		-	2,625
CDBG Grant	850	-	-	850		-	850
County Attorney Bad Check	3,786	-	-	3,786		-	3,786
Law Library	<u>56,209</u>	<u>12,697</u>	<u>1,070</u>	<u>67,836</u>		<u>-</u>	<u>67,836</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$4,171,031</u>	<u>\$9,076,488</u>	<u>\$9,037,920</u>	<u>\$4,209,599</u>		<u>\$781,224</u>	<u>\$4,990,823</u>

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

MEADE COUNTY, KANSAS

Statement 1
(Continued)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – REGULATORY BASIS
For the year ended December 31, 2018

Composition of Cash:		
Primary Government:		
County Treasurer:		
Cash on hand	\$ 352,925	
Cash in Fowler State Bank	13,379,271	
Time Deposits:		
Plains State Bank	1,500,000	
Stockgrowers State Bank	<u>500,000</u>	\$15,732,196
District Court:		
Cash in Meade State Bank		15,527
Register of Deeds:		
Cash in Fowler State Bank		3,707
Law Library:		
Cash in Meade State Bank		<u>67,836</u>
Total Cash		\$15,819,266
Agency Funds per Schedule 3		<u>10,828,443</u>
Total Reporting Entity (Excluding Agency Funds)		\$ <u>4,990,823</u>

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

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2018

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.

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2018

(Continued)

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 2018:

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.

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2018

(Continued)

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.

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2018

(Continued)

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, capital leases, temporary notes and compensated absences are not presented in the financial statement.

Other Accounting Policies

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.

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2018

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Other Accounting Policies (Continued)

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.

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.

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2018

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

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 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
County Attorney Bad Check Fund
Law Library Fund

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2018

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

and the following special purpose funds:

Special Highway Improvement Fund
Rural Fire Equipment Fund
Special Ambulance Equipment Fund
Special Noxious Weed Equipment Fund
Road and Bridge Special 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 the use of 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.

Funds Not Subject to Budget Laws

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

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2018

(Continued)

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. Contrary to the provisions of K.S.A. 79-3104, mortgage registration fees were not remitted daily to the County Treasurer by the Register of Deeds.
3. 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).

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.

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2018

(Continued)

Note 3: Deposits and Investments (Continued)

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, 2018.

At December 31, 2018, Meade County’s carrying amount of deposits, including certificates of deposit, was \$15,819,266 and the bank balance was \$16,171,407. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$750,000 was covered by federal depository insurance and \$15,421,407 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:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
Treasurer’s Special Auto Fund	General Fund	K.S.A. 8-145	\$ 16,606
Ambulance Fund	Special Ambulance Equipment Fund	K.S.A. 19-119	71,000
Road and Bridge Fund	Special Highway Improvement Fund	K.S.A. 68-1416	225,000
Road and Bridge Fund	Special Bridge Building Fund	K.S.A. 68-1416	250,000
Rural Fire Fund	Rural Fire Equipment Fund	K.S.A. 19-119	125,000
Noxious Weed Fund	Special Noxious Weed Equipment Fund	K.S.A. 2-1318	28,000

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2018

(Continued)

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 Comprehensive Annual 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 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from Meade County were \$248,322 for the year ended December 31, 2018.

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2018

(Continued)

Note 5: Defined Benefit Pension Plan (Continued)

Net Pension Liability

At December 31, 2018, Meade County's proportionate share of the collective net pension liability reported by KPERS was \$2,042,139. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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.

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2018

(Continued)

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, 2018, accumulated unused vacation amounted to \$105,664.

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2018

(Continued)

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, 2018.

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. \$333,093 represents landfill closure and postclosure care liability at December 31, 2018. 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 2018. 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.

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2018

(Continued)

Note 7: Closure/Postclosure Landfill Liability (Continued)

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 9, 2019, the date which the financial statement was available to be issued.

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2018

(Continued)

Note 10: Long-Term Debt

Changes in long-term liabilities for the County for the year ended December 31, 2018 were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds:										
Series 2016	2.93%	11/08/16	\$ 300,000	10/01/36	\$ 289,900	-	\$ 11,600	\$ (11,600)	\$ 278,300	\$ 8,409
Lease Purchase Agreements:										
Courthouse improvements	3.13%	10/13/16	2,283,700	10/01/36	2,208,200	-	86,700	(86,700)	2,121,500	68,443
2017 Kenworth	2.85%	06/01/16	116,988	06/01/20	88,962	-	28,824	(28,824)	60,138	2,536
2018 Kenworth Trash Truck	2.94%	07/15/17	120,955	06/15/21	97,668	-	26,888	(26,888)	70,780	2,512
2 Caterpillar Motor Graders	3.10%	02/22/16	460,000	03/22/22	<u>329,297</u>	-	<u>61,899</u>	<u>(61,899)</u>	<u>267,398</u>	<u>10,212</u>
Total Contractual Indebtedness					<u>\$3,014,027</u>	<u>-</u>	<u>\$215,911</u>	<u>\$ (215,911)</u>	<u>\$2,798,116</u>	<u>\$92,112</u>

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

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Thereafter</u>	<u>Total</u>
Principal:							
General obligation bonds	\$ 11,900	\$ 12,300	\$ 12,700	\$ 13,100	\$ 13,100	\$ 215,200	\$ 278,300
Lease purchase agreements	<u>210,455</u>	<u>216,905</u>	<u>177,514</u>	<u>168,042</u>	<u>101,200</u>	<u>1,645,700</u>	<u>2,519,816</u>
Total principal	<u>\$222,355</u>	<u>\$229,205</u>	<u>\$190,214</u>	<u>\$181,142</u>	<u>\$114,300</u>	<u>\$1,860,900</u>	<u>\$2,798,116</u>
Interest:							
General obligation bonds	\$ 8,068	\$ 7,716	\$ 7,352	\$ 6,978	\$ 6,978	\$ 44,700	\$ 81,792
Lease purchase agreements	<u>77,426</u>	<u>70,960</u>	<u>64,384</u>	<u>59,155</u>	<u>53,892</u>	<u>370,134</u>	<u>695,951</u>
Total interest	<u>\$ 85,494</u>	<u>\$ 78,676</u>	<u>\$ 71,736</u>	<u>\$ 66,133</u>	<u>\$ 60,870</u>	<u>\$ 414,834</u>	<u>\$ 777,743</u>
Total Principal and Interest	<u>\$307,849</u>	<u>\$307,881</u>	<u>\$261,950</u>	<u>\$247,275</u>	<u>\$175,170</u>	<u>\$2,275,734</u>	<u>\$3,575,859</u>

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, 2018

<u>Funds</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
General Fund	\$3,026,898	\$3,014,425	\$ (12,473)
Special Purpose Funds:			
Road and Bridge	2,050,000	1,822,245	(227,755)
Special Bridge Building	375,000	25,021	(349,979)
Direct Election	40,500	30,832	(9,668)
Rural Fire	240,500	237,023	(3,477)
Ambulance	295,015	277,322	(17,693)
Appraiser's Cost	249,565	232,477	(17,088)
Noxious Weed	224,208	221,910	(2,298)
Employees' Benefits	1,772,250	1,637,449	(134,801)
Special Alcohol and Drug	2,000	900	(1,100)
County Building	300,000	222,744	(77,256)
County Health	521,500	438,395	(83,105)
Economic Development	97,646	97,393	(253)
Debt Service Fund:			
Bond and Interest	20,009	20,009	-
Business Fund:			
Enterprise Fund:			
Meade County Utility	405,000	378,856	(26,144)

MEADE COUNTY, KANSAS

Schedule 2

SCHEDULES OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2018

MEADE COUNTY, KANSAS

Schedule 2-1

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2018

(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>	
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$1,535,317	\$1,544,667	\$ (9,350)	\$1,192,925
Delinquent tax	12,430	5,000	7,430	9,292
Intangibles tax	14,033	20,000	(5,967)	18,532
Interest on delinquent taxes	41,075	10,000	31,075	20,993
Motor vehicle tax	<u>66,621</u>	<u>69,038</u>	<u>(2,417)</u>	<u>81,367</u>
Total taxes	<u>\$1,669,476</u>	<u>\$1,648,705</u>	<u>\$ 20,771</u>	<u>\$1,323,109</u>
Intergovernmental:				
Law enforcement	\$ 473,695	\$ 50,000	\$423,695	\$ 262,827
Severance tax	22,633	10,000	12,633	19,546
Local sales tax	<u>284,361</u>	<u>290,000</u>	<u>(5,639)</u>	<u>285,398</u>
Total intergovernmental	<u>\$ 780,689</u>	<u>\$ 350,000</u>	<u>\$430,689</u>	<u>\$ 567,771</u>
Licenses, Permits, and Fees:				
Mortgage registration fees	\$ 19,098	\$ 35,000	\$ (15,902)	\$ 15,561
Officers' fees	121,829	90,000	31,829	114,842
Motor vehicle registration	16,606	15,000	1,606	18,023
Filing fee	58	-	58	480
Register of Deeds Tech Fund	<u>6,464</u>	<u>-</u>	<u>6,464</u>	<u>6,858</u>
Total licenses, permits, and fees	<u>\$ 164,055</u>	<u>\$ 140,000</u>	<u>\$ 24,055</u>	<u>\$ 155,764</u>
Use of Money and Property:				
Interest on time deposits	<u>\$ 41,748</u>	<u>\$ 30,000</u>	<u>\$ 11,748</u>	<u>\$ 35,060</u>
Other:				
Charges – Landfill	\$ 15,953	\$ 15,000	\$ 953	\$ 26,622
Reimbursed expense	7,731	5,000	2,731	3,980
Miscellaneous	<u>33,030</u>	<u>40,000</u>	<u>(6,970)</u>	<u>68,457</u>
Total other	<u>\$ 56,714</u>	<u>\$ 60,000</u>	<u>\$ (3,286)</u>	<u>\$ 99,059</u>
 Total Receipts	 <u>\$2,712,682</u>	 <u>\$2,228,705</u>	 <u>\$483,977</u>	 <u>\$2,180,763</u>

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, 2018
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Expenditures</u> (Schedule 4)				
General Government:				
County Commissioners	\$ 61,191	\$ 64,000	\$ (2,809)	\$ 66,617
County Clerk	121,052	115,560	5,492	114,460
County Treasurer	136,597	142,673	(6,076)	131,415
County Attorney	105,985	80,000	25,985	90,219
Register of Deeds	79,959	85,909	(5,950)	106,053
Clerk of District Court	78,617	77,600	1,017	81,640
Courthouse General	373,341	401,758	(28,417)	366,453
Public Safety:				
Sheriff	820,266	735,000	85,266	783,388
Jail	597,231	391,450	205,781	386,818
Juvenile Detention	-	15,000	(15,000)	-
Emergency Preparedness	53,900	67,745	(13,845)	61,485
Environmental:				
Solid waste	114,116	214,760	(100,644)	250,937
Appropriations	<u>472,170</u>	<u>635,443</u>	<u>(163,273)</u>	<u>442,395</u>
Total Expenditures	<u>\$3,014,425</u>	<u>\$3,026,898</u>	<u>\$ (12,473)</u>	<u>\$2,881,880</u>
Receipts Over (Under) Expenditures	\$ (301,743)			\$ (701,117)
Unencumbered Cash, Beginning	<u>816,831</u>			<u>1,517,948</u>
Unencumbered Cash, Ending	<u>\$ 515,088</u>			<u>\$ 816,831</u>

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, 2018

(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$1,203,568	\$1,217,090	\$ (13,522)	\$1,130,517
Delinquent tax	9,256	2,750	6,506	5,769
FEMA money	-	-	-	5,834
Motor vehicle tax	<u>51,927</u>	<u>65,538</u>	<u>(13,611)</u>	<u>35,735</u>
Total taxes	\$1,264,751	\$1,285,378	\$ (20,627)	\$1,177,855
Intergovernmental:				
Special City and County Highway Fund	296,734	290,000	6,734	290,195
Reimbursements:				
Other	<u>319,560</u>	<u>400,000</u>	<u>(80,440)</u>	<u>340,347</u>
Total Receipts	<u>\$1,881,045</u>	<u>\$1,975,378</u>	<u>\$ (94,333)</u>	<u>\$1,808,397</u>
<u>Expenditures</u>				
Transportation – Highways:				
Maintenance:				
Personal services	\$ 560,643	\$ 650,000	\$ (89,357)	\$ 530,278
Contractual services	52,919	150,000	(97,081)	44,721
Commodities	462,071	925,000	(462,929)	485,707
Capital outlay	199,501	175,000	24,501	79,049
Operating Transfers:				
Special Highway Improvement Fund	225,000	-	225,000	300,000
Special Bridge Building Fund	250,000	-	250,000	400,000
Road lease payment	<u>72,111</u>	<u>150,000</u>	<u>(77,889)</u>	<u>-</u>
Total Expenditures	<u>\$1,822,245</u>	<u>\$2,050,000</u>	<u>\$ (227,755)</u>	<u>\$1,839,755</u>
Receipts Over (Under) Expenditures	\$ 58,800			\$ (31,358)
Unencumbered Cash, Beginning	<u>81,260</u>			<u>112,618</u>
Unencumbered Cash, Ending	<u>\$ 140,060</u>			<u>\$ 81,260</u>

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, 2018
 (with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>	
<u>Receipts</u>				
State grant	\$ 13,887	-	\$ 13,887	\$120,000
Transfer in	<u>250,000</u>	<u>-</u>	<u>250,000</u>	<u>400,000</u>
Total Receipts	<u>\$ 263,887</u>	<u>-</u>	<u>\$ 263,887</u>	<u>\$520,000</u>
<u>Expenditures</u>				
Transportation – Highways:				
Contractual services	\$ 25,021	\$375,000	\$ (349,979)	\$181,074
Commodities	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,499</u>
Total Expenditures	<u>\$ 25,021</u>	<u>\$375,000</u>	<u>\$ (349,979)</u>	<u>\$184,573</u>
Receipts Over (Under) Expenditures	\$ 238,866			\$335,427
Unencumbered Cash, Beginning	<u>793,883</u>			<u>458,456</u>
Unencumbered Cash, Ending	<u>\$1,032,749</u>			<u>\$793,883</u>

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, 2018
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$ 21,333	\$ 21,505	\$ (172)	\$ 20,511
Delinquent tax	194	75	119	142
Motor vehicle tax	<u>1,044</u>	<u>1,188</u>	<u>(144)</u>	<u>1,013</u>
Total Receipts	\$ <u>22,571</u>	\$ <u>22,768</u>	\$ <u>(197)</u>	\$ <u>21,666</u>
<u>Expenditures</u>				
General Government:				
Personal services	\$ 6,954	\$ 8,500	\$ (1,546)	\$ 6,807
Contractual services	23,182	25,000	(1,818)	14,055
Commodities	584	2,000	(1,416)	154
Capital outlay	<u>112</u>	<u>5,000</u>	<u>(4,888)</u>	<u>167</u>
Total Expenditures	\$ <u>30,832</u>	\$ <u>40,500</u>	\$ <u>(9,668)</u>	\$ <u>21,183</u>
Receipts Over (Under) Expenditures			\$ (8,261)	\$ 483
Unencumbered Cash, Beginning			<u>37,341</u>	<u>36,858</u>
Unencumbered Cash, Ending			\$ <u>29,080</u>	\$ <u>37,341</u>

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, 2018

(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$232,001	\$232,746	\$ (745)	\$226,157
Delinquent tax	596	250	346	629
Motor vehicle tax	3,944	5,578	(1,634)	2,353
Miscellaneous	-	-	-	350
Total taxes	<u>\$236,541</u>	<u>\$238,574</u>	<u>\$ (2,033)</u>	<u>\$229,489</u>
Other:				
Reimbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,072</u>
Total Receipts	<u>\$236,541</u>	<u>\$238,574</u>	<u>\$ (2,033)</u>	<u>\$231,561</u>
<u>Expenditures</u>				
Public Safety – Fire:				
Personal services	\$ 29,810	\$ 40,000	\$ (10,190)	\$ 32,180
Contractual services	11,794	35,000	(23,206)	14,284
Commodities	37,507	35,000	2,507	18,026
Capital outlay	32,912	130,500	(97,588)	40,632
Operating Transfers:				
Rural Fire Equipment Fund	<u>125,000</u>	<u>-</u>	<u>125,000</u>	<u>129,000</u>
Total Expenditures	<u>\$237,023</u>	<u>\$240,500</u>	<u>\$ (3,477)</u>	<u>\$234,122</u>
Receipts Over (Under) Expenditures	\$ (482)			\$ (2,561)
Unencumbered Cash, Beginning	<u>6,174</u>			<u>8,735</u>
Unencumbered Cash, Ending	<u>\$ 5,692</u>			<u>\$ 6,174</u>

MEADE COUNTY, KANSAS

Schedule 2-6

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2018

(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$ 72,588	\$ 72,918	\$ (330)	\$117,080
Delinquent tax	1,028	400	628	715
Motor vehicle tax	<u>5,700</u>	<u>6,782</u>	<u>(1,082)</u>	<u>4,954</u>
Total taxes	\$ 79,316	\$ 80,100	\$ (784)	\$122,749
Charges for ambulance runs	<u>153,169</u>	<u>145,000</u>	<u>8,169</u>	<u>132,358</u>
Total Receipts	<u>\$232,485</u>	<u>\$225,100</u>	<u>\$ 7,385</u>	<u>\$255,107</u>
<u>Expenditures</u>				
Health:				
Personal services	\$149,537	\$155,015	\$ (5,478)	\$145,085
Contractual services	23,521	50,000	(26,479)	35,785
Commodities	25,850	40,000	(14,150)	21,041
Capital outlay	7,414	50,000	(42,586)	8,970
Operating Transfers:				
Ambulance Equipment Fund	<u>71,000</u>	<u>-</u>	<u>71,000</u>	<u>52,000</u>
Total Expenditures	<u>\$277,322</u>	<u>\$295,015</u>	<u>\$ (17,693)</u>	<u>\$262,881</u>
Receipts Over (Under) Expenditures	\$ (44,837)			\$ (7,774)
Unencumbered Cash, Beginning	<u>70,225</u>			<u>77,999</u>
Unencumbered Cash, Ending	<u>\$ 25,388</u>			<u>\$ 70,225</u>

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, 2018

(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$163,539	\$165,578	\$ (2,039)	\$185,438
Delinquent tax	1,492	500	992	886
Motor vehicle tax	8,033	10,687	(2,654)	4,470
Total taxes	\$173,064	\$176,765	\$ (3,701)	\$190,794
Other:				
Charges for services	1,774	1,000	774	702
Total Receipts	\$174,838	\$177,765	\$ (2,927)	\$191,496
<u>Expenditures</u>				
General Government:				
Personal services	\$126,547	\$133,565	\$ (7,018)	\$125,805
Contractual services	64,167	55,000	9,167	51,040
Commodities	4,341	6,000	(1,659)	5,569
Capital outlay	37,422	55,000	(17,578)	14,864
Total Expenditures	\$232,477	\$249,565	\$ (17,088)	\$197,278
Receipts Over (Under) Expenditures	\$ (57,639)			\$ (5,782)
Unencumbered Cash, Beginning	114,422			120,204
Unencumbered Cash, Ending	\$ 56,783			\$114,422

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, 2018

(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$133,841	\$135,371	\$ (1,530)	\$126,437
Delinquent tax	1,044	300	744	652
Motor vehicle tax	<u>5,824</u>	<u>7,329</u>	<u>(1,505)</u>	<u>4,119</u>
Total taxes	<u>\$140,709</u>	<u>\$143,000</u>	<u>\$ (2,291)</u>	<u>\$131,208</u>
Charges for Services:				
Reimbursement for labor	\$ 19,440	\$ -	\$ 19,440	\$ 22,625
Other reimbursements	760	-	760	3,837
Sale of chemicals and treatment of noxious weed	<u>61,008</u>	<u>20,000</u>	<u>41,008</u>	<u>67,793</u>
Total charges for services	<u>\$ 81,208</u>	<u>\$ 20,000</u>	<u>\$ 61,208</u>	<u>\$ 94,255</u>
Total Receipts	<u>\$221,917</u>	<u>\$163,000</u>	<u>\$ 58,917</u>	<u>\$225,463</u>
<u>Expenditures</u>				
Natural Resources:				
Personal services	\$123,335	\$110,000	\$ 13,335	\$123,050
Contractual services	9,411	8,000	1,411	12,779
Commodities	61,164	35,000	26,164	86,001
Operating Transfers:				
Special Noxious Weed Equipment	<u>28,000</u>	<u>10,000</u>	<u>18,000</u>	<u>14,000</u>
Total Expenditures	<u>\$221,910</u>	<u>\$163,000</u>	<u>\$ 58,910</u>	<u>\$235,830</u>
<u>Expenditures and Transfers not Subject to Budget</u>				
Credit for actual sale of chemical over budget and reimbursements	<u>-</u>	<u>61,208</u>	<u>(61,208)</u>	<u>-</u>
Total Expenditures and Transfers	<u>\$221,910</u>	<u>\$224,208</u>	<u>\$ (2,298)</u>	<u>\$235,830</u>
Receipts Over (Under) Expenditures	\$ 7			\$ (10,367)
Unencumbered Cash, Beginning	<u>168</u>			<u>10,535</u>
Unencumbered Cash, Ending	<u>\$ 175</u>			<u>\$ 168</u>

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, 2018

(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$1,429,209	\$1,444,108	\$ (14,899)	\$1,415,813
Delinquent tax	11,707	4,000	7,707	7,538
Motor vehicle tax	<u>65,967</u>	<u>82,069</u>	<u>(16,102)</u>	<u>48,182</u>
Total taxes	\$1,506,883	\$1,530,177	\$ (23,294)	\$1,471,533
Other:				
Reimbursements	<u>51,637</u>	<u>50,000</u>	<u>1,637</u>	<u>89,249</u>
Total Receipts	\$1,558,520	\$1,580,177	\$ (21,657)	\$1,560,782
<u>Expenditures</u>				
Employees' Benefits:				
Social Security	\$ 213,155	\$ 208,000	\$ 5,155	\$ 200,202
Retirement	233,322	245,000	(11,678)	219,657
Workmen's Compensation	57,635	65,000	(7,365)	69,142
Unemployment	2,543	2,750	(207)	2,384
Health insurance	1,129,717	1,250,000	(120,283)	1,170,155
Worksite benefit	<u>1,077</u>	<u>1,500</u>	<u>(423)</u>	<u>1,243</u>
Total Expenditures	\$1,637,449	\$1,772,250	\$ (134,801)	\$1,662,783
Receipts Over (Under) Expenditures	\$ (78,929)			\$ (102,001)
Unencumbered Cash, Beginning	<u>229,071</u>			<u>331,072</u>
Unencumbered Cash, Ending	\$ <u>150,142</u>			\$ <u>229,071</u>

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, 2018

(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>	
<u>Receipts</u>	\$ -	<u>-</u>	<u>-</u>	\$ -
<u>Expenditures</u>				
Alcohol prevention	<u>900</u>	\$ <u>2,000</u>	\$ <u>(1,100)</u>	<u>900</u>
Receipts Over (Under) Expenditures	\$ (900)			\$ (900)
Unencumbered Cash, Beginning	<u>2,277</u>			<u>3,177</u>
Unencumbered Cash, Ending	\$ <u>1,377</u>			\$ <u>2,277</u>

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, 2018
 (with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>	
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$ 105,106	\$106,363	\$ (1,257)	\$ 99,106
Delinquent tax	808	250	558	617
Motor vehicle tax	<u>4,960</u>	<u>5,738</u>	<u>(778)</u>	<u>4,749</u>
Total taxes	\$ 110,874	\$112,351	\$ (1,477)	\$ 104,472
Other:				
Reimbursement	<u>-</u>	<u>-</u>	<u>-</u>	<u>210</u>
Total Receipts	<u>\$ 110,874</u>	<u>\$112,351</u>	<u>\$ (1,477)</u>	<u>\$ 104,682</u>
<u>Expenditures</u>				
General Government:				
Contractual services	\$ 222,744	\$300,000	\$ (77,256)	\$ 246,386
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,480</u>
Total Expenditures	<u>\$ 222,744</u>	<u>\$300,000</u>	<u>\$ (77,256)</u>	<u>\$ 250,866</u>
Receipts Over (Under) Expenditures	\$ (111,870)			\$ (146,184)
Unencumbered Cash, Beginning	<u>164,452</u>			<u>310,636</u>
Unencumbered Cash, Ending	<u>\$ 52,582</u>			<u>\$ 164,452</u>

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, 2018

(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>	
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$ 37,400	\$ 36,801	\$ 599	\$140,431
Delinquent tax	1,197	400	797	883
Motor vehicle tax	<u>6,984</u>	<u>8,128</u>	<u>(1,144)</u>	<u>6,524</u>
Total taxes	\$ 45,581	\$ 45,329	\$ 252	\$147,838
Intergovernmental:				
Grants	186,977	70,000	116,977	187,735
Other:				
Service fees	<u>132,188</u>	<u>176,000</u>	<u>(43,812)</u>	<u>132,806</u>
Total Receipts	<u>\$364,746</u>	<u>\$291,329</u>	<u>\$ 73,417</u>	<u>\$468,379</u>
<u>Expenditures</u>				
General Government:				
Personal services	\$213,946	\$245,000	\$ (31,054)	\$218,933
Contractual services	115,062	60,000	55,062	119,397
Commodities	104,937	125,000	(20,063)	81,798
Capital outlay	<u>4,450</u>	<u>91,500</u>	<u>(87,050)</u>	<u>1,855</u>
Total Expenditures	<u>\$438,395</u>	<u>\$521,500</u>	<u>\$ (83,105)</u>	<u>\$421,983</u>
Receipts Over (Under) Expenditures	\$ (73,649)			\$ 46,396
Unencumbered Cash, Beginning	<u>404,645</u>			<u>358,249</u>
Unencumbered Cash, Ending	<u>\$330,996</u>			<u>\$404,645</u>

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, 2018
 (with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$ 92,076	\$ 92,157	\$ (81)	\$ 90,656
Delinquent tax	812	250	562	560
Motor vehicle tax	<u>4,505</u>	<u>5,239</u>	<u>(734)</u>	<u>4,119</u>
Total Receipts	\$ 97,393	\$ <u>97,646</u>	\$ <u>(253)</u>	\$ 95,335
<u>Expenditures</u>				
Appropriations	<u>97,393</u>	\$ <u>97,646</u>	\$ <u>(253)</u>	<u>96,608</u>
Receipts Over (Under) Expenditures	-			\$ (1,273)
Unencumbered Cash, Beginning	<u>-</u>			<u>1,273</u>
Unencumbered Cash, Ending	<u>-</u>			<u>-</u>

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, 2018
 (with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>	
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$ <u>22,623</u>	\$ <u>23,009</u>	\$ <u>(386)</u>	<u>-</u>
<u>Expenditures</u>				
Principal	\$ 11,600	\$ 11,600	-	-
Interest	<u>8,409</u>	<u>8,409</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$ <u>20,009</u>	\$ <u>20,009</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ 2,614			-
Unencumbered Cash, Beginning	<u>-</u>			<u>-</u>
Unencumbered Cash, Ending	\$ <u>2,614</u>			<u>-</u>

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, 2018

(with comparative actual totals for the prior year ended December 31, 2017)

	Current Year		Variance Over (Under)	Prior Year Actual
	Actual	Budget		
<u>Receipts</u>				
User's fee	\$390,541	\$348,073	\$ 42,468	\$408,505
Sale of containers	<u>4,940</u>	<u>4,000</u>	<u>940</u>	<u>8,984</u>
Total Receipts	<u>\$395,481</u>	<u>\$352,073</u>	<u>\$ 43,408</u>	<u>\$417,489</u>
<u>Expenditures</u>				
Personal services	\$156,270	\$135,000	\$ 21,270	\$120,668
Contractual services	69,130	75,000	(5,870)	70,347
Commodities	92,696	100,000	(7,304)	98,245
Capital outlay	<u>60,760</u>	<u>95,000</u>	<u>(34,240)</u>	<u>84,855</u>
Total Expenditures	<u>\$378,856</u>	<u>\$405,000</u>	<u>\$ (26,144)</u>	<u>\$374,115</u>
Receipts Over (Under) Expenditures	\$ 16,625			\$ 43,374
Unencumbered Cash, Beginning	<u>148,801</u>			<u>105,427</u>
Unencumbered Cash, Ending	<u>\$165,426</u>			<u>\$148,801</u>

MEADE COUNTY, KANSAS

Schedule 2
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES

REGULATORY BASIS

For the year ended December 31, 2018

MEADE COUNTY, KANSAS

Schedule 2-16

SPECIAL HIGHWAY IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2018
 (with comparative actual totals for the prior year ended December 31, 2017)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>		
Transfer from Road and Bridge Fund	\$225,000	\$ 300,000
State of Kansas	<u>88,012</u>	<u>70,361</u>
Total Receipts	\$313,012	\$ 370,361
<u>Expenditures</u>		
Road construction	<u>162,641</u>	<u>780,376</u>
Receipts Over (Under) Expenditures	\$150,371	\$ (410,015)
Unencumbered Cash, Beginning	<u>425,967</u>	<u>835,982</u>
Unencumbered Cash, Ending	<u>\$576,338</u>	<u>\$ 425,967</u>

MEADE COUNTY, KANSAS

Schedule 2-17

RURAL FIRE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2018
 (with comparative actual totals for the prior year ended December 31, 2017)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>		
Transfer from Rural Fire Fund	\$125,000	\$129,000
Miscellaneous	<u>1,700</u>	<u>14,050</u>
Total Receipts	\$126,700	\$143,050
<u>Expenditures</u>		
Capital outlay	<u>-</u>	<u>50,363</u>
Receipts Over (Under) Expenditures	\$126,700	\$ 92,687
Unencumbered Cash, Beginning	<u>176,928</u>	<u>84,241</u>
Unencumbered Cash, Ending	<u>\$303,628</u>	<u>\$176,928</u>

MEADE COUNTY, KANSAS

Schedule 2-18

911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2018
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>		
Service fees	\$ 49,988	\$ 49,896
<u>Expenditures</u>		
Contractual services	<u>24,421</u>	<u>64,074</u>
Receipts Over (Under) Expenditures	\$ 25,567	\$ (14,178)
Unencumbered Cash, Beginning	<u>205,281</u>	<u>219,459</u>
Unencumbered Cash, Ending	<u>\$230,848</u>	<u>\$205,281</u>

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, 2018
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>		
Sale of equipment	\$ 55,500	\$ 23,407
<u>Expenditures</u>		
Capital outlay	<u>5,900</u>	<u>21,154</u>
Receipts Over (Under) Expenditures	\$ 49,600	\$ 2,253
Unencumbered Cash, Beginning	<u>193,655</u>	<u>191,402</u>
Unencumbered Cash, Ending	<u>\$243,255</u>	<u>\$193,655</u>

MEADE COUNTY, KANSAS

Schedule 2-20

SPECIAL AMBULANCE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2018
 (with comparative actual totals for the prior year ended December 31, 2017)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>		
Transfer from Ambulance Fund	\$ 71,000	\$ 52,000
Miscellaneous income	<u>21,710</u>	<u>10,420</u>
Total Receipts	\$ <u>92,710</u>	\$ <u>62,420</u>
<u>Expenditures</u>		
Contractual services	\$ 5,110	\$ 10,220
Commodities	-	38,232
Capital outlay	<u>44,788</u>	<u>220,245</u>
Total Expenditures	\$ <u>49,898</u>	\$ <u>268,697</u>
Receipts Over (Under) Expenditures	\$ 42,812	\$ (206,277)
Unencumbered Cash, Beginning	<u>127,343</u>	<u>333,620</u>
Unencumbered Cash, Ending	<u>\$170,155</u>	<u>\$ 127,343</u>

MEADE COUNTY, KANSAS

Schedule 2-21

SPECIAL NOXIOUS WEED EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2018
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>		
Transfer in	\$ 28,000	\$ 14,000
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ 28,000	\$ 14,000
Unencumbered Cash, Beginning	<u>32,287</u>	<u>18,287</u>
Unencumbered Cash, Ending	<u>\$ 60,287</u>	<u>\$ 32,287</u>

MEADE COUNTY, KANSAS

Schedule 2-22

PROSECUTOR'S TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2018
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>		
Charges for Sales and Services:		
Fees from Clerk of District Court	\$ 3,197	\$ 3,576
<u>Expenditures</u>		
General Government	<u>1,623</u>	<u>1,852</u>
Receipts Over (Under) Expenditures	\$ 1,574	\$ 1,724
Unencumbered Cash, Beginning	<u>7,587</u>	<u>5,863</u>
Unencumbered Cash, Ending	<u>\$ 9,161</u>	<u>\$ 7,587</u>

MEADE COUNTY, KANSAS

Schedule 2-23

TREASURER'S SPECIAL AUTO FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2018
 (with comparative actual totals for the prior year ended December 31, 2017)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>		
Charges for Sales and Services:		
Motor vehicle license fees	\$ <u>54,327</u>	\$ <u>55,563</u>
<u>Expenditures</u>		
General Government:		
Fees to General	\$ 16,606	\$ 18,023
Other expenditures	<u>37,721</u>	<u>37,540</u>
Total Expenditures	\$ <u>54,327</u>	\$ <u>55,563</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>

MEADE COUNTY, KANSAS

Schedule 2-24

COUNTY ATTORNEY DIVERSION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2018
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>		
Diversion fees	\$ 44,477	\$ 36,968
<u>Expenditures</u>		
Contractual services	<u>81,039</u>	<u>20,018</u>
Receipts Over (Under) Expenditures	\$ (36,562)	\$ 16,950
Unencumbered Cash, Beginning	<u>69,240</u>	<u>52,290</u>
Unencumbered Cash, Ending	<u>\$ 32,678</u>	<u>\$ 69,240</u>

MEADE COUNTY, KANSAS

Schedule 2-25

DRUG PROSECUTOR FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2018
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>		
Miscellaneous	\$ 277	-
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ 277	\$ -
Unencumbered Cash, Beginning	<u>2,348</u>	<u>2,348</u>
Unencumbered Cash, Ending	<u>\$ 2,625</u>	<u>\$ 2,348</u>

MEADE COUNTY, KANSAS

Schedule 2-26

CDBG GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2018
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>	-	-
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>850</u>	<u>850</u>
Unencumbered Cash, Ending	<u>\$ 850</u>	<u>\$ 850</u>

MEADE COUNTY, KANSAS

Schedule 2-27

LAW LIBRARY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2018
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>		
Fees	\$ 12,697	\$ 14,136
<u>Expenditures</u>		
Commodities	<u>1,070</u>	<u>12,139</u>
Receipts Over (Under) Expenditures	\$ 11,627	\$ 1,997
Unencumbered Cash, Beginning	<u>56,209</u>	<u>54,212</u>
Unencumbered Cash, Ending	<u>\$ 67,836</u>	<u>\$ 56,209</u>

MEADE COUNTY, KANSAS

Schedule 2-28

COUNTY ATTORNEY BAD CHECK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2018
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>2018</u>	<u>2017</u>
<u>Receipts</u>	-	-
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>3,786</u>	<u>3,786</u>
Unencumbered Cash, Ending	<u>\$ 3,786</u>	<u>\$ 3,786</u>

MEADE COUNTY, KANSAS

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS – REGULATORY BASIS

For the year ended December 31, 2018

<u>Funds</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Distributable Funds:				
Current taxes	\$11,589,596	\$13,826,099	\$15,226,975	\$10,188,720
Delinquent personal property tax	2,934	10,067	10,247	2,754
Delinquent real estate tax	58,302	158,373	145,733	70,942
Advance tax	-	4,001	16	3,985
N/R Rebate	-	133,594	133,594	-
Motor vehicle tax	140,136	727,944	704,987	163,093
Recreational vehicle tax	1,813	17,160	13,727	5,246
Excise tax	26	-	26	-
CMV tax	1,603	59,401	60,570	434
Cereal malt beverage stamp	-	25	25	-
Total distributable funds	<u>\$11,794,410</u>	<u>\$14,936,664</u>	<u>\$16,295,900</u>	<u>\$10,435,174</u>
State Funds:				
Sher Alcohol/Drug	\$ 78,324	\$ -	\$ 2,489	\$ 75,835
Institutional Building	-	56,118	56,118	-
Educational Building	-	112,235	112,235	-
Motor vehicle licenses	406	398,718	396,714	2,410
Sales tax	11,349	232,921	224,976	19,294
Fish and game licenses	917	5,613	5,763	767
Total state funds	<u>\$ 90,996</u>	<u>\$ 805,605</u>	<u>\$ 798,295</u>	<u>\$ 98,306</u>

MEADE COUNTY, KANSAS

Schedule 3
(Continued)

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS – REGULATORY BASIS
For the year ended December 31, 2018

<u>Funds</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Subdivision Funds:				
School districts	\$ -	\$ 5,710,569	\$ 5,704,365	\$ 6,204
Cities	-	1,336,936	1,336,936	-
Townships	235,730	873,219	888,275	220,674
Groundwater management	-	58,979	58,979	-
Watershed districts	24,135	-	-	24,135
Libraries	-	196,724	196,724	-
Cemetery districts	21	47,057	47,078	-
Hospital district	-	<u>2,393,796</u>	<u>2,393,796</u>	-
Total subdivision funds	<u>\$ 259,886</u>	<u>\$10,617,280</u>	<u>\$10,626,153</u>	<u>\$ 251,013</u>
Other Agency Funds:				
Clerk of District Court	\$ 24,919	\$ 629,970	\$ 639,362	\$ 15,527
Prosecutor Special Trust Fund	19,421	-	-	19,421
DARE	593	163	-	756
Clerk Tech	4,966	1,616	-	6,582
Treasurer Tech	2,795	1,616	-	4,411
Payroll taxes	10,294	-	13,041	(2,747)
Total other agency funds	<u>\$ 62,988</u>	<u>\$ 633,365</u>	<u>\$ 652,403</u>	<u>\$ 43,950</u>
Total Agency Funds	<u>\$12,208,280</u>	<u>\$26,992,914</u>	<u>\$28,372,751</u>	<u>\$10,828,443</u>

MEADE COUNTY, KANSAS

SUPPLEMENTARY INFORMATION

MEADE COUNTY, KANSAS

Schedule 4

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2018

(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>County Commissioners</u>				
Personal services	\$ 58,934	\$ 59,000	\$ (66)	\$ 64,062
Contractual services	2,196	4,000	(1,804)	2,236
Commodities	<u>61</u>	<u>1,000</u>	<u>(939)</u>	<u>319</u>
Totals	<u>\$ 61,191</u>	<u>\$ 64,000</u>	<u>\$ (2,809)</u>	<u>\$ 66,617</u>
<u>County Clerk</u>				
Personal services	\$103,642	\$105,060	\$ (1,418)	\$101,347
Contractual services	14,975	7,500	7,475	11,700
Commodities	1,790	3,000	(1,210)	1,413
Capital outlay	<u>645</u>	<u>-</u>	<u>645</u>	<u>-</u>
Totals	<u>\$121,052</u>	<u>\$115,560</u>	<u>\$ 5,492</u>	<u>\$114,460</u>
<u>County Treasurer</u>				
Personal services	\$128,986	\$133,673	\$ (4,687)	\$125,658
Contractual services	3,633	6,000	(2,367)	3,278
Commodities	<u>3,978</u>	<u>3,000</u>	<u>978</u>	<u>2,479</u>
Totals	<u>\$136,597</u>	<u>\$142,673</u>	<u>\$ (6,076)</u>	<u>\$131,415</u>
<u>County Attorney</u>				
Personal services	\$ 86,104	\$ 71,000	\$ 15,104	\$ 74,027
Contractual services	16,126	6,000	10,126	12,390
Commodities	1,755	3,000	(1,245)	2,838
Capital outlay	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>964</u>
Totals	<u>\$105,985</u>	<u>\$ 80,000</u>	<u>\$ 25,985</u>	<u>\$ 90,219</u>
<u>Register of Deeds</u>				
Personal services	\$ 71,846	\$ 72,409	\$ (563)	\$ 70,464
Contractual services	2,455	5,500	(3,045)	5,668
Commodities	1,158	4,000	(2,842)	3,436
Capital outlay	<u>4,500</u>	<u>4,000</u>	<u>500</u>	<u>26,485</u>
Totals	<u>\$ 79,959</u>	<u>\$ 85,909</u>	<u>\$ (5,950)</u>	<u>\$106,053</u>

MEADE COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2018
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Clerk of District Court</u>				
Contractual services	\$ 65,734	\$ 64,100	\$ 1,634	\$ 65,835
Commodities	6,301	6,000	301	9,507
Capital outlay	<u>6,582</u>	<u>7,500</u>	<u>(918)</u>	<u>6,298</u>
Totals	<u>\$ 78,617</u>	<u>\$ 77,600</u>	<u>\$ 1,017</u>	<u>\$ 81,640</u>
<u>Courthouse General</u>				
Personal services	\$ 55,695	\$ 56,758	\$ (1,063)	\$ 54,262
Contractual services	282,816	300,000	(17,184)	246,229
Commodities	31,415	30,000	1,415	47,054
Capital outlay	<u>3,415</u>	<u>15,000</u>	<u>(11,585)</u>	<u>18,908</u>
Totals	<u>\$373,341</u>	<u>\$401,758</u>	<u>\$ (28,417)</u>	<u>\$366,453</u>
<u>Public Safety – Sheriff</u>				
Personal services	\$622,951	\$575,000	\$ 47,951	\$560,700
Contractual services	46,724	55,000	(8,276)	43,457
Commodities	73,045	55,000	18,045	73,973
Capital outlay	<u>77,546</u>	<u>50,000</u>	<u>27,546</u>	<u>105,258</u>
Totals	<u>\$820,266</u>	<u>\$735,000</u>	<u>\$ 85,266</u>	<u>\$783,388</u>
<u>Public Safety – Jail</u>				
Personal services	\$255,521	\$221,450	\$ 34,071	\$220,761
Contractual services	55,411	45,000	10,411	44,805
Commodities	285,646	75,000	210,646	116,304
Capital outlay	<u>653</u>	<u>50,000</u>	<u>(49,347)</u>	<u>4,948</u>
Totals	<u>\$597,231</u>	<u>\$391,450</u>	<u>\$205,781</u>	<u>\$386,818</u>
<u>Juvenile Detention</u>				
Contractual services	<u>-</u>	<u>\$ 15,000</u>	<u>\$ (15,000)</u>	<u>-</u>

MEADE COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2018
(with comparative actual totals for the prior year ended December 31, 2017)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>	
<u>Emergency Preparedness</u>				
Personal services	\$ 47,289	\$ 55,745	\$ (8,456)	\$ 54,603
Contractual services	2,270	5,000	(2,730)	2,229
Commodities	2,996	3,000	(4)	3,114
Capital outlay	<u>1,345</u>	<u>4,000</u>	<u>(2,655)</u>	<u>1,539</u>
Totals	<u>\$ 53,900</u>	<u>\$ 67,745</u>	<u>\$ (13,845)</u>	<u>\$ 61,485</u>
<u>Environmental – Solid Waste</u>				
Personal services	\$ 95,726	\$ 94,760	\$ 966	\$ 93,997
Contractual services	8,062	35,000	(26,938)	99,258
Commodities	10,214	30,000	(19,786)	10,262
Capital outlay	<u>114</u>	<u>55,000</u>	<u>(54,886)</u>	<u>47,420</u>
Totals	<u>\$ 114,116</u>	<u>\$ 214,760</u>	<u>\$ (100,644)</u>	<u>\$ 250,937</u>
<u>Appropriations</u>				
Fair Building and Maintenance	\$ 52,668	\$ 52,668	\$ -	\$ 47,352
Conservation	16,000	16,000	-	16,000
Extension Council	171,000	171,000	-	166,000
Historical	45,000	45,000	-	45,000
Council on Aging	102,000	102,000	-	90,000
Mental Health	37,500	37,500	-	35,066
Developmental Disabled	22,500	22,500	-	20,000
Fair Association	18,632	18,632	-	18,632
Other appropriations	6,870	15,000	(8,130)	4,345
Building lease payment	<u>-</u>	<u>155,143</u>	<u>(155,143)</u>	<u>-</u>
Totals	<u>\$ 472,170</u>	<u>\$ 635,443</u>	<u>\$ (163,273)</u>	<u>\$ 442,395</u>
General Fund Total	<u>\$3,014,425</u>	<u>\$3,026,898</u>	<u>\$ (12,473)</u>	<u>\$2,881,880</u>

