MEADE COUNTY, KANSAS
Meade, Kansas

FINANCIAL STATEMENT
For the year ended December 31, 2025

MEADE COUNTY, KANSAS

FINANCIAL STATEMENT
For the year ended December 31, 2025

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FINANCIAL STATEMENT
For the year ended December 31, 2025

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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, 2025 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, 2025, 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, 2025, 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, 2024 (not presented herein), and have issued our report thereon dated July 3, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 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 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2025 (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 2024 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 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 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, 2024, on the basis of accounting described in Note 1.

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

June 17, 2026

MEADE COUNTY, KANSAS

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – REGULATORY BASIS
For the year ended December 31, 2025

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances & Accounts Payable	Ending Cash Balance
General Fund	$1,952,033	$ 3,834,669	$ 3,825,982	$1,960,720	$ 88,860	$2,049,580
Special Purpose Funds:						
Road and Bridge	155,483	1,895,782	1,889,085	162,180	58,559	220,739
Special Bridge Building	575,440	130,000	36,795	668,645	-	668,645
Direct Election	26,718	25,774	48,208	4,284	-	4,284
Rural Fire	43,240	242,560	247,765	38,035	516	38,551
Ambulance	91,427	580,423	489,057	182,793	14,428	197,221
Appraiser's Cost	3,532	229,481	224,248	8,765	4,970	13,735
Noxious Weed	9,832	230,509	231,266	9,075	3,968	13,043
Employees' Benefits	1,106,029	1,948,723	2,250,001	804,751	-	804,751
Special Alcohol and Drug	592	-	-	592	-	592
County Building	21,121	117,413	97,865	40,669	-	40,669
County Health	230,859	459,918	530,517	160,260	16,944	177,204
Economic Development	15,067	79,356	67,694	26,729	-	26,729
Special Highway Improvement	1,049,128	498,903	483,423	1,064,608	-	1,064,608
Rural Fire Equipment	467,615	281,208	12,000	736,823	-	736,823
911 Fund	120,868	78,442	79,603	119,707	-	119,707
Road and Bridge Special Equipment	307,791	16,250	217,252	106,789	-	106,789
Special Ambulance Equipment	199,256	29,000	7,359	220,897	-	220,897
Special Noxious Weed Equipment	9,755	16,500	4,042	22,213	-	22,213
Special Equipment	35,000	-	10,222	24,778	-	24,778
Special Capital Improvement	75,000	-	11,455	63,545	-	63,545
Debt Service Fund – Bond and Interest	3,802	20,706	19,995	4,513	-	4,513
Business Funds – Enterprise Funds – Meade Co. Utility	209,849	493,599	537,094	166,354	36,285	202,639
Trust Funds:						
Prosecutor's Training	13,642	1,184	687	14,139	-	14,139
Treasurer's Special Auto	-	55,004	55,004	-	-	-
County Attorney Diversion	25,424	13,826	25,493	13,757	-	13,757
Drug Prosecutor Fund	1,229	-	-	1,229	-	1,229
CDBG Grant	850	-	-	850	-	850
County Attorney Bad Check	3,331	-	-	3,331	-	3,331
Law Library	91,864	5,576	14,968	82,472	-	82,472
Total Reporting Entity (Excluding Agency Funds)	$6,845,777	$11,284,806	$11,417,080	$6,713,503	$224,530	$6,938,033

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, 2025

Composition of Cash:		
Primary Government:		
County Treasurer:		
Cash on hand	$ 52,020	
Cash in checking and savings	18,851,691	
Time Deposits:		
Bank of the Plains	1,500,000	
Stockgrowers State Bank	2,500,000	$22,903,711
District Court:		
Cash in Stockgrowers State Bank		900
Register of Deeds:		
Cash in Integrity Bank		3,580
Law Library:		
Cash in Stockgrowers State Bank		82,472
Total Cash		$22,990,663
Agency Funds per Schedule 3		16,052,630
Total Reporting Entity (Excluding Agency Funds)		$ 6,938,033

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

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2025

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 2025:

Governmental Funds:

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

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

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

Business Funds:

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

Fiduciary Funds:

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

Accounting for Fixed Assets and Long-Term Liabilities

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

Reimbursed Expense

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

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

Basis of Accounting

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting (Continued)

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

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

Other Accounting Policies

Cash Balances

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

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

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

Other Accounting Policies (Continued)

Temporary Notes

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

Vouchers Payable

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

Encumbrances

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

In addition, encumbrances do constitute expenditures of a fund.

Unencumbered Cash Balance

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

Bonds Payable

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

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information

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

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

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

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

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

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

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

and the following special purpose funds:

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

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

All budgets must be filed with the County Clerk by October 1st. The County Clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the Clerk certifies the tax roll to the County Treasurer, who prepares tax statements and receives payments.

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

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

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

Funds Not Subject to Budget Laws

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

Note 2: Stewardship, Compliance and Accountability

Compliance with Kansas Statutes

1. Contrary to the provisions of K.S.A. 10-1117 and 79-2934, the required budget and encumbrance records were not maintained by the County Clerk.
2. It was not ascertainable that the County participating insurance policy with KCAMP insuring County property was in the name of the County Treasurer for the benefit of the County (KSA 19-212).

Fund Balances – Designated for Subsequent Year's Budget

Actual cash carryover was not sufficient for the following funds:

	2025 Unencumbered Cash Balance	2026 Budgeted Unencumbered Cash Carryover
Election	$4,284	$9,649

Note 2: Stewardship, Compliance and Accountability (Continued)

Budget

Actual expenditures exceeded budgeted expenditures for the following funds:

	2025 Actual Expenditures	2025 Budgeted Expenditures
Utility	$537,094	$520,000
Health	530,517	513,910

Note 3: Deposits and Investments

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

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

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

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, Meade County's deposits may not be returned to it. State statutes require Meade County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. Meade County has no "peak periods". All deposits were legally secured at December 31, 2025.

Note 3: Deposits and Investments (Continued)

At December 31, 2025, Meade County's carrying amount of deposits, including certificates of deposit, was $22,990,663 and the bank balance was $24,235,469. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $1,000,000 was covered by federal depository insurance, $23,235,469 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	$ 34,388
Ambulance Fund	Special Ambulance Equipment Fund	K.S.A. 19-119	27,000
Road and Bridge Fund	Road and Bridge Special Bridge Fund	K.S.A. 68-1416	130,000
	Road and Bridge Special Highway Improvement	K.S.A. 68-1416	250,000
Rural Fire Fund	Rural Fire Equipment Fund	K.S.A. 19-119	150,000
Noxious Weed Fund	Special Noxious Weed Equipment Fund	K.S.A. 2-1322	1,500

Note 5: Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description

Meade County, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at www.kspers.gov 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 9.71% for the fiscal year ended December 31, 2025. Contributions to the pension plan from Meade County were $544,316 for the year ended December 31, 2025.

Note 5: Defined Benefit Pension Plan (Continued)

Net Pension Liability

At December 31, 2025, Meade County's proportionate share of the collective net pension liability reported by KPERS was $2,275,822. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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.kspers.gov 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)

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

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

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

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

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, 2025, accumulated unused vacation amounted to $159,206.

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, 2025.

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, 2025. 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 2025. 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 June 17, 2026, 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, 2025 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	$ 201,200	-	$ 14,200	$ (14,200)	$ 187,000	$ 5,793
Finance Leases:										
Courthouse improvements	1.49%	01/20/22	1,933,337	10/01/36	1,633,743	-	125,314	(125,314)	1,508,429	23,876
Caterpillar Motor Grader	4.45%	06/27/22	226,780	04/27/26	92,110	-	45,128	(45,128)	46,982	4,261
2024 Freightliner Trash Truck	5.50%	11/15/23	80,000	11/15/27	60,042	-	19,513	(19,513)	40,529	2,815
2017 Freightliner Trash Truck	5.50%	11/15/23	75,000	11/15/27	56,289	-	18,293	(18,293)	37,996	2,639
Total Contractual Indebtedness					$2,043,384	-	$222,448	$ (222,448)	$1,820,936	$39,384

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

	2026	2027	2028	2029	2030	2031-2035	2036-2040	Total
Principal:								
General obligation bonds	$ 14,700	$ 15,100	$ 15,500	$ 15,900	$ 16,500	$ 89,700	$ 19,600	$ 187,000
Finance leases	214,108	167,678	130,969	132,980	134,968	705,699	147,535	1,633,937
Total principal	$228,808	$182,778	$146,469	$148,880	$151,468	$795,399	$167,135	$1,820,937
Interest:								
General obligation bonds	$ 5,372	$ 4,939	$ 4,493	$ 4,036	$ 3,566	$ 10,197	$ 432	$ 33,035
Finance leases	27,730	21,168	18,221	16,210	14,222	40,251	1,655	139,457
Total interest	$ 33,102	$ 26,107	$ 22,714	$ 20,246	$ 17,788	$ 50,448	$ 2,087	$ 172,492
Total Principal and Interest	$261,910	$208,885	$169,183	$169,126	$169,256	$845,847	$169.222	$1,993,429

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, 2025

Funds	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	$4,277,891	$3,825,982	$ (451,909)
Special Purpose Funds:			
Road and Bridge	1,995,000	1,889,085	(105,915)
Special Bridge Building	555,000	36,795	(518,205)
Direct Election	48,500	48,208	(292)
Rural Fire	270,000	247,765	(22,235)
Ambulance	490,000	489,057	(943)
Appraiser's Cost	225,000	224,248	(752)
Noxious Weed	231,545	231,266	(279)
Employees' Benefits	2,345,500	2,250,001	(95,499)
Special Alcohol and Drug	750	-	(750)
County Building	160,000	97,865	(62,135)
County Health	513,910	530,517	16,607
Economic Development	77,000	67,694	(9,306)
Debt Service Fund:			
Bond and Interest	20,500	19,995	(505)
Business Fund:			
Enterprise Fund:			
Meade County Utility	520,000	537,094	17,094

MEADE COUNTY, KANSAS

Schedule 2

SCHEDULES OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025

MEADE COUNTY, KANSAS

Schedule 2-1

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$2,445,108	$2,414,068	$ 31,040	$2,766,162
Delinquent tax	15,945	5,000	10,945	12,013
Intangibles tax	21,557	13,000	8,557	10,639
Interest on delinquent taxes	31,071	15,000	16,071	36,420
Motor vehicle tax	127,728	75,000	52,728	124,332
Total taxes	$2,641,409	$2,522,068	$119,341	$2,949,566
Intergovernmental:				
Law enforcement	$ 228,349	$ 175,000	$ 53,349	$ 184,891
Severance tax	11,078	10,000	1,078	13,696
Local sales tax	445,350	250,000	195,350	423,333
Total intergovernmental	$ 684,777	$ 435,000	$249,777	$ 621,920
Licenses, Permits, and Fees:				
Officers' fees	$ 107,644	$ 85,000	$ 22,644	$ 82,615
Motor vehicle registration	20,616	15,000	5,616	19,284
Miscellaneous fees	9,071	2,000	7,071	3,006
Filing fee	500	-	500	2,427
Register of Deeds Tech Fund	8,735	-	8,735	6,314
Total licenses, permits, and fees	$ 146,566	$ 102,000	$ 44,566	$ 113,646
Use of Money and Property:				
Interest on time deposits	$ 227,612	$ 10,000	$217,612	$ 259,591
Other:				
Charges – Landfill	$ 16,995	$ 7,500	$ 9,495	$ 2,250
Reimbursed expense	46,312	15,000	31,312	53,502
Miscellaneous	70,998	5,000	65,998	102,913
Total other	$ 134,305	$ 27,500	$106,805	$ 158,665
Total Receipts	$3,834,669	$3,096,568	$738,101	$4,103,388

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, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Expenditures (Schedule 4)				
General Government:				
County Commissioners	$ 78,061	$ 77,500	$ 561	$ 73,142
County Clerk	146,144	144,500	1,644	142,919
County Treasurer	175,927	180,500	(4,573)	173,917
County Attorney	113,724	120,500	(6,776)	114,512
Register of Deeds	88,158	96,000	(7,842)	98,072
Clerk of District Court	77,480	86,500	(9,020)	54,956
Courthouse General	605,078	787,500	(182,422)	591,760
Public Safety:				
Sheriff	1,282,544	1,228,972	53,572	1,080,330
Jail	414,928	546,919	(131,991)	638,418
Juvenile Detention	62,325	38,000	24,325	37,321
Emergency Preparedness	65,352	68,000	(2,648)	63,548
Environmental:				
Solid waste	168,666	200,000	(31,334)	329,901
Appropriations	547,595	703,000	(155,405)	645,567
Total Expenditures	$3,825,982	$4,277,891	$ (451,909)	$4,044,363
Receipts Over (Under) Expenditures	$ 8,687			$ 59,025
Unencumbered Cash, Beginning	1,952,033			1,893,008
Unencumbered Cash, Ending	$1,960,720			$1,952,033

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, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$1,203,119	$1,190,414	$ 12,705	$1,200,597
Delinquent tax	7,352	5,000	2,352	5,451
Motor vehicle tax	54,571	45,000	9,571	51,031
Total taxes	$1,265,042	$1,240,414	$ 24,628	$1,257,079
Intergovernmental:				
Special City and County Highway Fund	300,819	275,000	25,819	301,149
Reimbursements:				
Other	329,921	325,000	4,921	354,878
Total Receipts	$1,895,782	$1,840,414	$ 55,368	$1,913,106
Expenditures				
Transportation – Highways:				
Maintenance:				
Personal services	$ 623,465	$ 690,000	$ (66,535)	$ 564,602
Contractual services	42,773	45,000	(2,227)	51,359
Commodities	566,190	610,000	(43,810)	624,427
Capital outlay	276,657	175,000	101,657	443,932
Operating Transfers:				
Special Equipment	-	-	-	230,000
Special Highway Improvement Fund	250,000	400,000	(150,000)	-
Road lease payment	130,000	75,000	55,000	-
Total Expenditures	$1,889,085	$1,995,000	$ (105,915)	$1,914,320
Receipts Over (Under) Expenditures	$ 6,697			$ (1,214)
Unencumbered Cash, Beginning	155,483			156,697
Unencumbered Cash, Ending	$ 162,180			$ 155,483

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, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Transfer in	$130,000	-	$ 130,000	-
Expenditures				
Transportation – Highways:				
Contractual services	36,795	$555,000	$ (518,205)	-
Receipts Over (Under) Expenditures	$ 93,205			$ -
Unencumbered Cash, Beginning	575,440			575,440
Unencumbered Cash, Ending	$668,645			$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, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 22,988	$ 28,605	$ (5,617)	$ 29,115
Delinquent tax	-	75	(75)	130
Motor vehicle tax	1,295	1,000	295	1,136
Total taxes	$ 24,283	$ 29,680	$ (5,397)	$ 30,381
Reimbursements	1,491	-	1,491	6,315
Total Receipts	$ 25,774	$ 29,680	$ (3,906)	$ 36,696
Expenditures				
General Government:				
Personal services	$ 12,519	$ 8,500	$ 4,019	$ 15,963
Contractual services	33,660	25,000	8,660	23,720
Commodities	2,029	2,000	29	3,244
Capital outlay	-	13,000	(13,000)	-
Total Expenditures	$ 48,208	$ 48,500	$ (292)	$ 42,927
Receipts Over (Under) Expenditures	$ (22,434)			$ (6,231)
Unencumbered Cash, Beginning	26,718			32,949
Unencumbered Cash, Ending	$ 4,284			$ 26,718

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, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$234,328	$228,717	$ 5,611	$241,952
Delinquent tax	836	250	586	441
Motor vehicle tax	5,475	5,000	475	4,919
Total taxes	$240,639	$233,967	$ 6,672	$247,312
Other:				
Reimbursements	1,921	-	1,921	675
Total Receipts	$242,560	$233,967	$ 8,593	$247,987
Expenditures				
Public Safety – Fire:				
Personal services	$ 27,112	$ 40,000	$ (12,888)	$ 30,679
Contractual services	17,016	40,000	(22,984)	18,812
Commodities	53,637	45,000	8,637	60,768
Capital outlay	-	145,000	(145,000)	-
Operating Transfers:				
Rural Fire Equipment Fund	150,000	-	150,000	130,000
Total Expenditures	$247,765	$270,000	$ (22,235)	$240,259
Receipts Over (Under) Expenditures	$ (5,205)			$ 7,728
Unencumbered Cash, Beginning	43,240			35,512
Unencumbered Cash, Ending	$ 38,035			$ 43,240

MEADE COUNTY, KANSAS

Schedule 2-6

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$312,155	$309,054	$ 3,101	$313,919
Delinquent tax	1,650	400	1,250	1,138
Motor vehicle tax	14,109	10,000	4,109	11,593
Total taxes	$327,914	$319,454	$ 8,460	$326,650
Charges for ambulance runs	246,309	135,000	111,309	178,384
Reimbursements	6,200	-	6,200	-
Total Receipt1qs	$580,423	$454,454	$125,969	$505,034
Expenditures				
Health:				
Personal services	$392,110	$360,000	$ 32,110	$380,836
Contractual services	45,800	40,000	5,800	33,413
Commodities	24,147	50,000	(25,853)	29,748
Capital outlay	-	40,000	(40,000)	-
Operating Transfers:				
Ambulance Equipment Fund	27,000	-	27,000	35,000
Total Expenditures	$489,057	$490,000	$ (943)	$478,997
Receipts Over (Under) Expenditures	$ 91,366			$ 26,037
Unencumbered Cash, Beginning	91,427			65,390
Unencumbered Cash, Ending	$182,793			$ 91,427

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, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$216,353	$214,500	$ 1,853	$225,058
Delinquent tax	1,308	500	808	908
Motor vehicle tax	9,727	8,000	1,727	7,826
Total taxes	$227,388	$223,000	$ 4,388	$233,792
Other:				
Miscellaneous	2,093	2,000	93	4,509
Total Receipts	$229,481	$225,000	$ 4,481	$238,301
Expenditures				
General Government:				
Personal services	$159,573	$164,000	$ (4,427)	$171,247
Contractual services	54,083	55,000	(917)	57,013
Commodities	2,871	6,000	(3,129)	3,952
Capital outlay	7,721	-	7,721	25,730
Total Expenditures	$224,248	$225,000	$ (752)	$257,942
Receipts Over (Under) Expenditures	$ 5,233			$ (19,641)
Unencumbered Cash, Beginning	3,532			23,173
Unencumbered Cash, Ending	$ 8,765			$ 3,532

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, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$151,273	$149,745	$ 1,528	$150,383
Delinquent tax	908	500	408	665
Motor vehicle tax	6,783	5,000	1,783	6,209
Total taxes	$158,964	$155,245	$ 3,719	$157,257
Charges for Services:				
Reimbursement for labor	$ 15,975	$ 65,000	$ (49,025)	$ 18,345
Other reimbursements	-	-	-	2,074
Sale of chemicals and treatment of noxious weed	55,570	-	55,570	44,002
Total charges for services	$ 71,545	$ 65,000	$ 6,545	$ 64,421
Total Receipts	$230,509	$220,245	$ 10,264	$221,678
Expenditures				
Natural Resources:				
Personal services	$133,514	$140,000	$ (6,486)	$127,093
Contractual services	15,877	10,000	5,877	14,044
Commodities	80,375	65,000	15,375	74,503
Operating Transfers:				
Special Noxious Weed Equipment	1,500	10,000	(8,500)	1,500
Total Expenditures	$231,266	$225,000	$ 6,266	$217,140
Expenditures and Transfers not Subject to Budget				
Credit for actual sale of chemical over budget and reimbursements	-	6,545	(6,545)	-
Total Expenditures and Transfers	$231,266	$231,545	$ (279)	$217,140
Receipts Over (Under) Expenditures	$ (757)			$ 4,538
Unencumbered Cash, Beginning	9,832			5,294
Unencumbered Cash, Ending	$ 9,075			$ 9,832

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, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$1,753,597	$1,735,431	$ 18,166	$1,808,828
Delinquent tax	10,912	6,000	4,912	7,999
Motor vehicle tax	81,316	70,000	11,316	74,829
Total taxes	$1,845,825	$1,811,431	$ 34,394	$1,891,656
Other:				
Reimbursements	102,898	50,000	52,898	90,178
Total Receipts	$1,948,723	$1,861,431	$ 87,292	$1,981,834
Expenditures				
Employees' Benefits:				
Social Security	$ 281,491	$ 295,000	$ (13,509)	$ 265,932
Retirement	525,269	525,000	269	449,186
Workmen's Compensation	67,105	70,000	(2,895)	67,892
Unemployment	3,467	4,000	(533)	3,220
Health insurance	1,372,669	1,450,000	(77,331)	926,479
Worksite benefit	-	1,500	(1,500)	-
Total Expenditures	$2,250,001	$2,345,500	$ (95,499)	$1,712,709
Receipts Over (Under) Expenditures	$ (301,278)			$ 269,125
Unencumbered Cash, Beginning	1,106,029			836,904
Unencumbered Cash, Ending	$ 804,751			$1,106,029

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, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Alcoholic Liquor Fund	-	$ 165	$ (165)	-
Expenditures				
Contractual services	-	$ 750	$ (750)	-
Receipts Over (Under) Expenditures	$ -			$ -
Unencumbered Cash, Beginning	592			592
Unencumbered Cash, Ending	$ 592			$ 592

MEADE COUNTY, KANSAS

Schedule 2-11

COUNTY BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$111,226	$109,909	$ 1,317	$119,441
Delinquent tax	731	500	231	548
Motor vehicle tax	5,456	4,000	1,456	5,194
Total Receipts	$117,413	$114,409	$ 3,004	$125,183
Expenditures				
General Government:				
Contractual services	$ 23,270	$ -	$ 23,270	$ 46,709
Lease payment	74,595	80,000	(5,405)	74,595
Capital outlay	-	80,000	(80,000)	-
Total Expenditures	$ 97,865	$160,000	$ (62,135)	$121,304
Receipts Over (Under) Expenditures	$ 19,548			$ 3,879
Unencumbered Cash, Beginning	21,121			17,242
Unencumbered Cash, Ending	$ 40,669			$ 21,121

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, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$ 72,494	$ 71,604	$ 890	$ 72,870
Delinquent tax	460	400	60	374
Motor vehicle tax	3,449	4,000	(551)	3,983
Total taxes	$ 76,403	$ 76,004	$ 399	$ 77,227
Intergovernmental:				
Grants	175,410	135,000	40,410	144,040
Other:				
Service fees	208,105	130,000	78,105	266,968
Total Receipts	$459,918	$341,004	$118,914	$488,235
Expenditures				
General Government:				
Personal services	$256,128	$242,000	$ 14,128	$253,915
Contractual services	97,140	116,500	(19,360)	84,826
Commodities	176,756	110,000	66,756	161,305
Capital outlay	493	5,000	(4,507)	9,114
Total Expenditures	$530,517	$473,500	$ 57,017	$509,160
Expenditures and Transfers not Subject to Budget				
Credits for grants	-	40,410	(40,410)	-
Total Expenditures and Transfers	$530,517	$513,910	$ 16,607	$509,160
Receipts Over (Under) Expenditures	$ (70,599)			$ (20,925)
Unencumbered Cash, Beginning	230,859			251,784
Unencumbered Cash, Ending	$160,260			$230,859

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, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 75,532	$ 74,750	$ 782	$ 73,994
Delinquent tax	472	250	222	352
Motor vehicle tax	3,352	2,000	1,352	3,140
Total taxes	$ 79,356	$ 77,000	$ 2,356	$ 77,486
Reimbursements	-	-	-	25,453
Total Receipts	$ 79,356	$ 77,000	$ 2,356	$102,939
Expenditures				
Appropriations	67,694	$ 77,000	$ (9,306)	77,000
Receipts Over (Under) Expenditures	$ 11,662			$ 25,939
Unencumbered Cash, Beginning	15,067			(10,872)
Unencumbered Cash, Ending	$ 26,729			$ 15,067

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, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 19,681	$ 17,977	$ 1,704	$ 19,536
Delinquent tax	122	75	47	91
Motor vehicle tax	903	700	203	881
Total Receipts	$ 20,706	$ 18,752	$ 1,954	$ 20,508
Expenditures				
Principal	$ 14,200	$ 14,500	$ (300)	$ 13,700
Interest	5,795	6,000	(205)	6,197
Total Expenditures	$ 19,995	$ 20,500	$ (505)	$ 19,897
Receipts Over (Under) Expenditures	$ 711			$ 611
Unencumbered Cash, Beginning	3,802			3,191
Unencumbered Cash, Ending	$ 4,513			$ 3,802

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, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
User's fee	$490,132	$390,000	$100,132	$458,730
Sale of containers	3,467	854	2,613	3,210
Total Receipts	$493,599	$390,854	$102,745	$461,940
Expenditures				
Personal services	$280,083	$225,000	$ 55,083	$192,115
Contractual services	87,532	80,000	7,532	88,634
Commodities	96,550	100,000	(3,450)	87,293
Capital outlay	72,929	115,000	(42,071)	67,980
Total Expenditures	$537,094	$520,000	$ 17,094	$436,022
Receipts Over (Under) Expenditures	$ (43,495)			$ 25,918
Unencumbered Cash, Beginning	209,849			183,931
Unencumbered Cash, Ending	$166,354			$209,849

MEADE COUNTY, KANSAS

Schedule 2
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2025

MEADE COUNTY, KANSAS

Schedule 2-16

SPECIAL HIGHWAY IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	2025	2024
Receipts		
Transfer from Road and Bridge Fund	$ 250,000	$ -
Transfer from Road and Bridge Special Equipment	200,000	-
State of Kansas	48,903	1,158,305
Total Receipts	$ 498,903	$1,158,305
Expenditures		
Road construction	483,423	1,557,198
Receipts Over (Under) Expenditures	$ 15,480	$ (398,893)
Unencumbered Cash, Beginning	1,049,128	1,448,021
Unencumbered Cash, Ending	$1,064,608	$1,049,128

MEADE COUNTY, KANSAS

Schedule 2-17

RURAL FIRE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	2025	2024
Receipts		
Transfer from Rural Fire Fund	$150,000	$ 130,000
Sale of equipment	131,208	190,380
Total Receipts	$281,208	$ 320,380
Expenditures		
Capital outlay	12,000	731,650
Receipts Over (Under) Expenditures	$269,208	$ (411,270)
Unencumbered Cash, Beginning	467,615	878,885
Unencumbered Cash, Ending	$736,823	$ 467,615

MEADE COUNTY, KANSAS

Schedule 2-18

911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	2025	2024
Receipts		
Service fees	$ 78,442	$ 65,021
Expenditures		
Contractual services	79,603	83,772
Receipts Over (Under) Expenditures	$ (1,161)	$ (18,751)
Unencumbered Cash, Beginning	120,868	139,619
Unencumbered Cash, Ending	$119,707	$120,868

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, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	2025	2024
Receipts		
Transfer from Road and Bridge Fund	$ -	$230,000
Sale of equipment	16,250	38,157
Total Receipts	$ 16,250	$268,157
Expenditures		
Transfer to Special Highway Improvement Fund	$ 200,000	$ -
Capital outlay	17,252	59,500
Total Expenditures	$ 217,252	$ 59,500
Receipts Over (Under) Expenditures	$ (201,002)	$208,657
Unencumbered Cash, Beginning	307,791	99,134
Unencumbered Cash, Ending	$ 106,789	$307,791

MEADE COUNTY, KANSAS

Schedule 2-20

SPECIAL AMBULANCE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	2025	2024
Receipts		
Transfer from Ambulance Fund	$ 27,000	$ 35,000
Miscellaneous income	2,000	435
Total Receipts	$ 29,000	$ 35,435
Expenditures		
Contractual services	$ 6,409	$ -
Capital outlay	950	245,513
Total Expenditures	$ 7,359	$ 245,513
Receipts Over (Under) Expenditures	$ 21,641	$ (210,078)
Unencumbered Cash, Beginning	199,256	409,334
Unencumbered Cash, Ending	$220,897	$ 199,256

MEADE COUNTY, KANSAS

Schedule 2-21

SPECIAL NOXIOUS WEED EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	2025	2024
Receipts		
Transfer in	$ 1,500	$ 1,500
Sale of asset	15,000	-
Total Receipts	$ 16,500	$ 1,500
Expenditures		
Capital outlay	4,042	47,397
Receipts Over (Under) Expenditures	$ 12,458	$ (45,897)
Unencumbered Cash, Beginning	9,755	55,652
Unencumbered Cash, Ending	$ 22,213	$ 9,755

MEADE COUNTY, KANSAS

Schedule 2-22

PROSECUTOR'S TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	2025	2024
Receipts		
Charges for Sales and Services:		
Fees from Clerk of District Court	$ 1,184	$ 979
Expenditures		
General Government	687	411
Receipts Over (Under) Expenditures	$ 497	$ 568
Unencumbered Cash, Beginning	13,642	13,074
Unencumbered Cash, Ending	$ 14,139	$ 13,642

MEADE COUNTY, KANSAS

Schedule 2-23

TREASURER'S SPECIAL AUTO FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	2025	2024
Receipts		
Charges for Sales and Services:		
Motor vehicle license fees	$ 55,004	$ 53,794
Expenditures		
General Government:		
Fees to General	$ 34,388	$ 19,284
Other expenditures	20,616	34,510
Total Expenditures	$ 55,004	$ 53,794
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, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	2025	2024
Receipts		
Diversion fees	$ 13,826	$ 11,181
Expenditures		
Contractual services	25,493	19,300
Receipts Over (Under) Expenditures	$ (11,667)	$ (8,119)
Unencumbered Cash, Beginning	25,424	33,543
Unencumbered Cash, Ending	$ 13,757	$ 25,424

MEADE COUNTY, KANSAS

Schedule 2-25

DRUG PROSECUTOR FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	2025	2024
Receipts	-	$ -
Expenditures		
Commodities	-	1,396
Receipts Over (Under) Expenditures	$ -	$ (1,396)
Unencumbered Cash, Beginning	1,229	2,625
Unencumbered Cash, Ending	$ 1,229	$ 1,229

MEADE COUNTY, KANSAS

Schedule 2-26

CDBG GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	2025	2024
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, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	2025	2024
Receipts		
Fees	$ 5,576	$ 4,409
Expenditures		
Commodities	14,968	4,112
Receipts Over (Under) Expenditures	$ (9,392)	$ 297
Unencumbered Cash, Beginning	91,864	91,567
Unencumbered Cash, Ending	$ 82,472	$ 91,864

MEADE COUNTY, KANSAS

Schedule 2-28

COUNTY ATTORNEY BAD CHECK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	2025	2024
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, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	2025	2024
Receipts	-	$ -
Expenditures		
Miscellaneous	-	22,305
Receipts Over (Under) Expenditures	-	$ (22,305)
Unencumbered Cash, Beginning	-	22,305
Unencumbered Cash, Ending	-	-

MEADE COUNTY, KANSAS

Schedule 2-30

SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	2025	2024
Receipts		
Transfer from General	$ -	$ 35,000
Expenditures		
Capital outlay	10,222	-
Receipts Over (Under) Expenditures	$ (10,222)	$ 35,000
Unencumbered Cash, Beginning	35,000	-
Unencumbered Cash, Ending	$ 24,778	$ 35,000

MEADE COUNTY, KANSAS

Schedule 2-31

SPECIAL CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	2025	2024
Receipts		
Transfer From General	$ -	$ 75,000
Expenditures		
Capital outlay	11,455	-
Receipts Over (Under) Expenditures	$ (11,455)	$ 75,000
Unencumbered Cash, Beginning	75,000	-
Unencumbered Cash, Ending	$ 63,545	$ 75,000

MEADE COUNTY, KANSAS

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS – REGULATORY BASIS
For the year ended December 31, 2025

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current taxes	$15,243,934	$19,029,637	$19,195,073	$15,078,498
Delinquent personal property tax	4,093	19,561	23,002	652
Delinquent real estate tax	143,769	79,084	106,993	115,860
Advance tax	632	8,118	8,123	627
N/R Rebate	1,778	1,493,085	1,494,863	-
Motor vehicle tax	188,563	847,655	863,322	172,896
Recreational vehicle tax	2,211	13,630	13,699	2,142
Excise tax	52	39	78	13
CMV tax	2,550	39,198	40,876	872
Cereal malt beverage stamp	-	25	25	-
Total distributable funds	$15,587,582	$21,530,032	$21,746,054	$15,371,560
State Funds:				
Sher Alcohol/Drug	$ 69,921	$ -	$ 14,591	$ 55,330
ABC Seizure Fund	2,382	-	-	2,382
Institutional Building	-	63,767	63,767	-
Educational Building	-	127,535	127,535	-
Motor vehicle licenses	268	436,639	436,556	351
Sales tax	13,001	318,611	308,903	22,709
Fish and game licenses	804	1,829	1,829	804
Total state funds	$ 86,376	$ 948,381	$ 953,181	$ 81,576

MEADE COUNTY, KANSAS

Schedule 3
(Continued)

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS – REGULATORY BASIS
For the year ended December 31, 2025

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds:				
School districts	$ 3,013	$ 6,434,886	$ 6,435,359	$ 2,540
Cities	-	1,615,545	1,615,545	-
Townships	491,814	1,057,088	1,050,350	498,552
Watershed districts	22,300	-	-	22,300
Libraries	-	212,960	212,960	-
Cemetery districts	10	60,897	60,875	32
Hospital districts	-	3,043,084	3,043,084	-
Total subdivision funds	$ 517,137	$12,424,460	$12,418,173	$ 523,424
Other Agency Funds:				
Clerk of District Court	$ 86,287	$ 23,216	$ 108,603	$ 900
Prosecutor Special Trust Fund	19,421	-	-	19,421
DARE	806	-	-	806
Clerk Tech	9,213	1,889	-	11,102
Treasurer Tech	4,332	1,889	-	6,221
Addiction	22,308	5,312	-	27,620
ROZ Grant	10,000	-	-	10,000
Total other agency funds	$ 152,367	$ 32,306	$ 108,603	$ 76,070
Total Agency Funds	$16,343,462	$34,935,179	$35,226,011	$16,052,630

MEADE COUNTY, KANSAS

SUPPLEMENTARY INFORMATION

MEADE COUNTY, KANSAS

Schedule 4

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
County Commissioners				
Personal services	$ 74,500	$ 72,500	$ 2,000	$ 69,224
Contractual services	3,468	4,000	(532)	3,723
Commodities	93	1,000	(907)	195
Totals	$ 78,061	$ 77,500	$ 561	$ 73,142
County Clerk				
Personal services	$136,498	$137,000	$ (502)	$134,488
Contractual services	5,718	4,500	1,218	4,461
Commodities	3,928	3,000	928	3,970
Totals	$146,144	$144,500	$ 1,644	$142,919
County Treasurer				
Personal services	$166,293	$170,000	$ (3,707)	$168,570
Contractual services	4,455	7,500	(3,045)	2,100
Commodities	5,179	3,000	2,179	3,247
Totals	$175,927	$180,500	$ (4,573)	$173,917
County Attorney				
Personal services	$110,331	$111,500	$ (1,169)	$108,467
Contractual services	-	6,000	(6,000)	-
Commodities	3,393	3,000	393	6,045
Totals	$113,724	$120,500	$ (6,776)	$114,512
Register of Deeds				
Personal services	$ 74,576	$ 87,500	$ (12,924)	$ 84,031
Contractual services	2,981	2,000	981	7,629
Commodities	5,401	2,500	2,901	2,828
Capital outlay	5,200	4,000	1,200	3,584
Totals	$ 88,158	$ 96,000	$ (7,842)	$ 98,072

MEADE COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Clerk of District Court				
Contractual services	$ 68,307	$ 76,000	$ (7,693)	$ 44,285
Commodities	1,592	7,000	(5,408)	3,788
Capital outlay	7,581	3,500	4,081	6,883
Totals	$ 77,480	$ 86,500	$ (9,020)	$ 54,956
Courthouse General				
Personal services	$ 58,287	$ 72,500	$ (14,213)	$ 60,082
Contractual services	498,359	640,000	(141,641)	407,471
Commodities	45,936	60,000	(14,064)	121,580
Capital outlay	2,496	15,000	(12,504)	2,627
Totals	$ 605,078	$ 787,500	$ (182,422)	$ 591,760
Public Safety – Sheriff				
Personal services	$ 928,349	$ 900,000	$ 28,349	$ 781,919
Contractual services	65,128	86,420	(21,292)	73,703
Commodities	78,806	84,238	(5,432)	70,651
Capital outlay	210,261	158,314	51,947	154,057
Totals	$1,282,544	$1,228,972	$ 53,572	$1,080,330
Public Safety – Jail				
Personal services	$ 276,288	$ 280,000	$ (3,712)	$ 341,808
Contractual services	83,883	66,653	17,230	150,989
Commodities	51,131	117,810	(66,679)	43,525
Capital outlay	3,626	82,456	(78,830)	102,096
Totals	$ 414,928	$ 546,919	$ (131,991)	$ 638,418
Juvenile Detention				
Contractual services	$ 62,325	$ 38,000	$ 24,325	$ 37,321

MEADE COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2025
(with comparative actual totals for the prior year ended December 31, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Emergency Preparedness				
Personal services	$ 63,789	$ 57,000	$ 6,789	$ 60,164
Contractual services	930	4,000	(3,070)	1,379
Commodities	613	3,000	(2,387)	1,998
Capital outlay	20	4,000	(3,980)	7
Totals	$ 65,352	$ 68,000	$ (2,648)	$ 63,548
Environmental – Solid Waste				
Personal services	$ 117,858	$ 140,000	$ (22,142)	$ 118,898
Contractual services	14,616	30,000	(15,384)	23,042
Commodities	36,192	22,500	13,692	187,961
Capital outlay	-	7,500	(7,500)	-
Totals	$ 168,666	$ 200,000	$ (31,334)	$ 329,901
Appropriations				
Fair Building and Maintenance	$ 56,868	$ 56,868	$ -	$ 53,868
Conservation	25,000	25,000	-	22,500
Extension Council	180,000	180,000	-	175,000
Historical	45,000	45,000	-	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	-	15,000	(15,000)	3,472
Special Building Fund	-	100,000	(100,000)	75,000
Special Equipment Fund	-	35,000	(35,000)	35,000
Building lease payment	74,595	80,000	(5,405)	74,595
Totals	$ 547,595	$ 703,000	$ (155,405)	$ 645,567
General Fund Total	$3,825,982	$4,277,891	$ (451,909)	$4,044,363