MEADE COUNTY, KANSAS
Meade, Kansas

FINANCIAL STATEMENT
For the year ended December 31, 2021

MEADE COUNTY, KANSAS

FINANCIAL STATEMENT
For the year ended December 31, 2021

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For the year ended December 31, 2021

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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

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, 2021 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, 2021, 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, 2021, 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.

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 my 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, 2020 (not presented herein), and have issued our report thereon dated June 17, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 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/oar/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2021 (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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 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, 2020, on the basis of accounting described in Note 1.

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

June 10, 2022

MEADE COUNTY, KANSAS

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – REGULATORY BASIS
For the year ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances & Accounts Payable	Ending Cash Balance
General Fund	$ 719,034	$ 2,827,699	$ 3,222,065	$ 324,668	$ 56,708	$ 381,376
Special Purpose Funds:						
Road and Bridge	202,058	1,795,890	1,821,864	176,084	34,345	210,429
Special Bridge Building	810,296	200,000	564,088	446,208	-	446,208
Direct Election	13,105	40,469	26,634	26,940	-	26,940
Rural Fire	7,685	272,407	257,919	22,173	178	22,351
Ambulance	26,596	312,402	302,681	36,317	3,819	40,136
Appraiser's Cost	20,363	232,119	203,735	48,747	9,889	58,636
Noxious Weed	3,357	224,994	223,482	4,869	2,403	7,272
Employees' Benefits	154,577	1,855,647	1,653,626	356,598	55,558	412,156
Special Alcohol and Drug	477	173	650	-	-	-
County Building	30,597	117,534	116,641	31,490	-	31,490
County Health	110,507	466,771	428,436	148,842	3,669	152,511
Economic Development	5,187	78,608	76,788	7,007	-	7,007
Special Highway Improvement	1,274,403	471,955	32,192	1,714,166	-	1,714,166
Rural Fire Equipment	505,090	140,175	-	645,265	-	645,265
911 Fund	291,958	59,945	18,000	333,903	-	333,903
Road and Bridge Special Equipment	319,723	45,050	7,500	357,273	-	357,273
Special Ambulance Equipment	300,245	44,331	3,285	341,291	-	341,291
Special Noxious Weed Equipment	47,391	20,000	1,800	65,591	-	65,591
Cares Act	-	391,682	-	391,682	-	391,682
Debt Service Fund – Bond and Interest	2,602	20,134	20,052	2,684	-	2,684
Business Funds – Enterprise Funds – Meade Co. Utility	165,803	448,712	318,665	295,850	16,012	311,862
Trust Funds:						
Prosecutor's Training	11,104	1,313	640	11,777	-	11,777
Treasurer's Special Auto	-	51,550	51,550	-	-	-
County Attorney Diversion	47,318	19,878	7,095	60,101	-	60,101
Drug Prosecutor Fund	2,625	-	-	2,625	-	2,625
CDBG Grant	850	-	-	850	-	850
County Attorney Bad Check	3,786	-	455	3,331	-	3,331
Law Library	77,012	5,647	536	82,123	-	82,123
Total Reporting Entity (Excluding Agency Funds)	$5,153,749	$10,145,085	$ 9,360,379	$5,938,455	$182,581	$6,121,036

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, 2021

Composition of Cash:		
Primary Government:		
County Treasurer:		
Cash on hand	$ 30,684	
Cash in Fowler State Bank	18,792,877	
Time Deposits:		
Plains State Bank	1,500,000	
Meade State Bank	500,000	$20,823,561
District Court:		
Cash in Meade State Bank		84,727
Register of Deeds:		
Cash in Fowler State Bank		8,119
Law Library:		
Cash in Meade State Bank		82,123
Total Cash		$20,998,530
Agency Funds per Schedule 3		14,877,494
Total Reporting Entity (Excluding Agency Funds)		$ 6,121,036

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

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2021

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 2021:

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, 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.

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.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. Meade County did hold a revenue neutral rate hearing for this year.

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

and the following special purpose funds:

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

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

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

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

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

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

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).

Note 2: Stewardship, Compliance and Accountability (Continued)

Fund Balances – Designated for Subsequent Year's Budget

Actual cash carryover was not sufficient for the following funds:

	2021 Unencumbered Cash Balance	2022 Budgeted Unencumbered Cash Carryover
County Building	$ 31,490	$ 35,726
Special Bridge	446,208	750,000
Bond and Interest	2,684	3,071
Special Alcohol	-	400

Budget

Actual expenditures exceeded budgeted expenditures for the following fund:

	2021 Actual Expenditures	2021 Budgeted Expenditures
General	$3,222,065	$3,040,256

Note 3: Deposits and Investments

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

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

Note 3: Deposits and Investments (Continued)

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

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, Meade County's deposits may not be returned to it. State statutes require Meade County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at December 31, 2021.

At December 31, 2021, Meade County's carrying amount of deposits, including certificates of deposit, was $20,998,530 and the bank balance was $21,755,430. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $1,000,000 was covered by federal depository insurance and $20,755,430 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	$ 20,509
Ambulance Fund	Special Ambulance Equipment Fund	K.S.A. 19-119	40,000
Road and Bridge Fund	Special Highway Improvement Fund	K.S.A. 68-1416	400,000
Rural Fire Fund	Rural Fire Equipment Fund	K.S.A. 19-119	140,000
Noxious Weed Fund	Noxious Weed Equipment Fund	K.S.A. 19-119	20,000

Note 5: Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description

Meade County, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its 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 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from Meade County were $286,410 for the year ended December 31, 2021.

Note 5: Defined Benefit Pension Plan (Continued)

Net Pension Liability

At December 31, 2021, Meade County's proportionate share of the collective net pension liability reported by KPERS was $1,711,966. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. Meade County's proportion of the net pension liability was based on the ratio of Meade County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 6: Other Long-Term Obligations from Operations

Compensated Absences

Sick Leave

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

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

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

Vacation

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

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

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

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

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

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

Contingent Liability

As of December 31, 2021, accumulated unused vacation amounted to $119,600.

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, 2021.

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. $454,632 represents landfill closure and postclosure care liability at December 31, 2021. 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 2021. 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: COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on Meade County's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, Meade County, Kansas is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to Meade County to assist with the risks and help offset incurred costs of Meade County.

Note 10: Subsequent Events

Meade County's management has evaluated events and transactions through June 10, 2022, the date which the financial statement was available to be issued.

Note 11: Long-Term Debt

Changes in long-term liabilities for the County for the year ended December 31, 2021 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	$ 254,100	-	$ 12,700	$ (12,700)	$ 241,400	$ 7,353
Lease Purchase Agreements:										
Courthouse improvements	3.13%	10/13/16	2,283,700	10/01/36	1,940,100	-	95,100	(95,100)	1,845,000	59,986
2018 Kenworth Trash Truck	2.94%	07/15/17	120,955	06/15/21	13,751	-	13,751	(13,751)	-	949
2 Caterpillar Motor Graders	3.10%	02/22/16	460,000	03/22/22	137,783	-	67,839	(67,839)	69,944	4,273
Total Contractual Indebtedness					$2,345,734	-	$189,390	$ (189,390)	$2,156,344	$72,561

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

	2022	2023	2024	2025	2026	2027-2031	2032-2036	Total
Principal:								
General obligation bonds	$ 13,100	$ 13,400	$ 13,700	$ 14,200	$ 14,700	$ 79,900	$ 92,400	$ 241,400
Lease purchase agreements	168,043	101,200	104,400	107,600	111,100	610,100	712,500	1,914,943
Total principal	$181,143	$114,600	$118,100	$121,800	$125,800	$690,000	$804,900	$2,156,343
Interest:								
General obligation bonds	$ 6,978	$ 6,591	$ 6,197	$ 5,793	$ 5,372	$ 20,113	$ 7,612	$ 58,656
Lease purchase agreements	59,155	53,892	50,700	47,407	44,013	165,256	62,757	483,180
Total interest	$ 66,133	$ 60,483	$ 56,897	$ 53,200	$ 49,385	$185,369	$ 70,369	$ 541,836
Total Principal and Interest	$247,276	$175,083	$174,997	$175,000	$175,185	$875,369	$875,269	$2,698,179

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, 2021

Funds	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	$3,040,256	$3,222,065	$ 181,809
Special Purpose Funds:			
Road and Bridge	1,900,000	1,821,864	(78,136)
Special Bridge Building	800,000	564,088	(235,912)
Direct Election	40,500	26,634	(13,866)
Rural Fire	259,000	257,919	(1,081)
Ambulance	360,000	302,681	(57,319)
Appraiser's Cost	231,150	203,735	(27,415)
Noxious Weed	224,886	223,482	(1,404)
Employees' Benefits	1,864,500	1,653,626	(210,874)
Special Alcohol and Drug	650	650	-
County Building	200,000	116,641	(83,359)
County Health	460,000	428,436	(31,564)
Economic Development	77,816	76,788	(1,028)
Debt Service Fund:			
Bond and Interest	20,052	20,052	-
Business Fund:			
Enterprise Fund:			
Meade County Utility	425,000	318,665	(106,335)

MEADE COUNTY, KANSAS

Schedule 2

SCHEDULES OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2021

MEADE COUNTY, KANSAS

Schedule 2-1

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$1,851,527	$1,822,767	$ 28,760	$1,995,054
Delinquent tax	11,112	5,000	6,112	12,142
Intangibles tax	19,609	13,000	6,609	17,941
Interest on delinquent taxes	45,788	12,000	33,788	28,947
Motor vehicle tax	91,534	102,296	(10,762)	81,854
Total taxes	$2,019,570	$1,955,063	$ 64,507	$2,135,938
Intergovernmental:				
Law enforcement	$ 53,548	$ 225,000	$ (171,452)	$ 258,271
Severance tax	12,523	15,000	(2,477)	12,138
Local sales tax	405,345	275,000	130,345	294,470
Total intergovernmental	$ 471,416	$ 515,000	$ (43,584)	$ 564,879
Licenses, Permits, and Fees:				
Officers' fees	$ 153,179	$ 90,000	$ 63,179	$ 127,475
Motor vehicle registration	20,509	15,000	5,509	17,048
Miscellaneous fees	-	2,000	(2,000)	-
Filing fee	380	-	380	4,691
Register of Deeds Tech Fund	10,344	-	10,344	7,466
Total licenses, permits, and fees	$ 184,412	$ 107,000	$ 77,412	$ 156,680
Use of Money and Property:				
Interest on time deposits	$ 16,132	$ 30,000	$ (13,868)	$ 38,685
Other:				
Charges – Landfill	$ 10,330	$ 13,000	$ (2,670)	$ 16,383
Reimbursed expense	43,351	15,000	28,351	149,603
Miscellaneous	82,488	5,000	77,488	32,208
Total other	$ 136,169	$ 33,000	$ 103,169	$ 198,194
Total Receipts	$2,827,699	$2,640,063	$ 187,636	$3,094,376

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, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Expenditures (Schedule 4)				
General Government:				
County Commissioners	$ 64,856	$ 68,224	$ (3,368)	$ 63,676
County Clerk	119,652	121,303	(1,651)	117,756
County Treasurer	141,355	148,310	(6,955)	142,022
County Attorney	93,724	100,760	(7,036)	102,314
Register of Deeds	92,493	87,000	5,493	90,993
Clerk of District Court	63,769	90,600	(26,831)	92,621
Courthouse General	529,202	431,323	97,879	445,768
Public Safety:				
Sheriff	889,923	883,300	6,623	833,547
Jail	430,218	408,900	21,318	379,446
Juvenile Detention	10,092	15,000	(4,908)	15,935
Emergency Preparedness	45,575	70,357	(24,782)	61,164
Environmental:				
Solid waste	218,514	163,379	55,135	128,864
Appropriations	522,692	451,800	70,892	512,917
Total Expenditures	$3,222,065	$3,040,256	$181,809	$2,987,023
Receipts Over (Under) Expenditures	$ (394,366)			$ 107,353
Unencumbered Cash, Beginning	719,034			611,681
Unencumbered Cash, Ending	$ 324,668			$ 719,034

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, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$1,077,306	$1,042,609	$ 34,697	$1,077,412
Delinquent tax	6,608	5,000	1,608	8,082
Motor vehicle tax	51,082	55,197	(4,115)	54,525
Total taxes	$1,134,996	$1,102,806	$ 32,190	$1,140,019
Intergovernmental:				
Special City and County Highway Fund	320,770	295,000	25,770	291,413
Reimbursements:				
Other	340,124	335,000	5,124	370,758
Total Receipts	$1,795,890	$1,732,806	$ 63,084	$1,802,190
Expenditures				
Transportation – Highways:				
Maintenance:				
Personal services	$ 630,144	$ 650,000	$ (19,856)	$ 596,611
Contractual services	34,530	150,000	(115,470)	35,040
Commodities	517,169	925,000	(407,831)	478,031
Capital outlay	167,910	175,000	(7,090)	174,270
Operating Transfers:				
Special Highway Improvement Fund	400,000	-	400,000	400,000
Road lease payment	72,111	-	72,111	72,111
Total Expenditures	$1,821,864	$1,900,000	$ (78,136)	$1,756,063
Receipts Over (Under) Expenditures	$ (25,974)			$ 46,127
Unencumbered Cash, Beginning	202,058			155,931
Unencumbered Cash, Ending	$ 176,084			$ 202,058

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, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
State grant	$ 200,000	-	$ 200,000	$ 1,524
Expenditures				
Transportation – Highways:				
Contractual services	$ 544,958	$800,000	$ (255,042)	$ 204,313
Commodities	19,130	-	19,130	-
Total Expenditures	$ 564,088	$800,000	$ (235,912)	$ 204,313
Receipts Over (Under) Expenditures	$ (364,088)			$ (202,789)
Unencumbered Cash, Beginning	810,296			1,013,085
Unencumbered Cash, Ending	$ 446,208			$ 810,296

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, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 38,990	$ 38,876	$ 114	$ 29,844
Delinquent tax	165	75	90	149
Motor vehicle tax	1,314	1,549	(235)	968
Total taxes	$ 40,469	$ 40,500	$ (31)	$ 30,961
COVID reimbursement	-	-	-	9,241
Total Receipts	$ 40,469	$ 40,500	$ (31)	$ 40,202
Expenditures				
General Government:				
Personal services	$ 9,719	$ 8,500	$ 1,219	$ 16,246
Contractual services	16,815	25,000	(8,185)	18,125
Commodities	100	2,000	(1,900)	1,649
Capital outlay	-	5,000	(5,000)	872
Total Expenditures	$ 26,634	$ 40,500	$ (13,866)	$ 36,892
Receipts Over (Under) Expenditures	$ 13,835			$ 3,310
Unencumbered Cash, Beginning	13,105			9,795
Unencumbered Cash, Ending	$ 26,940			$ 13,105

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, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$254,866	$250,509	$ 4,357	$246,889
Delinquent tax	370	222	148	672
Motor vehicle tax	5,249	6,396	(1,147)	4,816
Miscellaneous	2,213	-	2,213	-
Total taxes	$262,698	$257,127	$ 5,571	$252,377
Other:				
Reimbursements	9,709	-	9,709	1,561
Total Receipts	$272,407	$257,127	$ 15,280	$253,938
Expenditures				
Public Safety – Fire:				
Personal services	$ 25,665	$ 40,000	$ (14,335)	$ 27,515
Contractual services	31,849	39,000	(7,151)	71,440
Commodities	59,056	35,000	24,056	17,158
Capital outlay	1,349	145,000	(143,651)	1,860
Operating Transfers:				
Rural Fire Equipment Fund	140,000	-	140,000	140,000
Total Expenditures	$257,919	$259,000	$ (1,081)	$257,973
Receipts Over (Under) Expenditures	$ 14,488			$ (4,035)
Unencumbered Cash, Beginning	7,685			11,720
Unencumbered Cash, Ending	$ 22,173			$ 7,685

MEADE COUNTY, KANSAS

Schedule 2-6

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$171,331	$194,032	$ (22,701)	$160,779
Delinquent tax	882	400	482	876
Motor vehicle tax	7,387	8,323	(936)	5,861
Total taxes	$179,600	$202,755	$ (23,155)	$167,516
Charges for ambulance runs	132,802	140,000	(7,198)	160,032
Total Receipts	$312,402	$342,755	$ (30,353)	$327,548
Expenditures				
Health:				
Personal services	$199,193	$230,000	$ (30,807)	$183,117
Contractual services	34,159	50,000	(15,841)	30,587
Commodities	29,329	40,000	(10,671)	28,748
Capital outlay	-	40,000	(40,000)	1,768
Operating Transfers:				
Ambulance Equipment Fund	40,000	-	40,000	90,000
Total Expenditures	$302,681	$360,000	$ (57,319)	$334,220
Receipts Over (Under) Expenditures	$ 9,721			$ (6,672)
Unencumbered Cash, Beginning	26,596			33,268
Unencumbered Cash, Ending	$ 36,317			$ 26,596

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, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$218,525	$217,509	$ 1,016	$201,796
Delinquent tax	1,145	500	645	1,160
Motor vehicle tax	9,135	10,430	(1,295)	7,748
Total taxes	$228,805	$228,439	$ 366	$210,704
Other:				
Miscellaneous	3,314	2,000	1,314	1,950
Total Receipts	$232,119	$230,439	$ 1,680	$212,654
Expenditures				
General Government:				
Personal services	$139,902	$135,150	$ 4,752	$133,003
Contractual services	59,321	55,000	4,321	65,718
Commodities	2,661	6,000	(3,339)	2,503
Capital outlay	1,851	35,000	(33,149)	2,523
Total Expenditures	$203,735	$231,150	$ (27,415)	$203,747
Receipts Over (Under) Expenditures	$ 28,384			$ 8,907
Unencumbered Cash, Beginning	20,363			11,456
Unencumbered Cash, Ending	$ 48,747			$ 20,363

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, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$136,232	$135,133	$ 1,099	$128,663
Delinquent tax	779	300	479	937
Motor vehicle tax	6,097	6,595	(498)	6,348
Total taxes	$143,108	$142,028	$ 1,080	$135,948
Charges for Services:				
Reimbursement for labor	$ 15,290	$ -	$ 15,290	$ 19,630
Other reimbursements	15,627	-	15,627	14,798
Sale of chemicals and treatment of noxious weed	50,969	20,000	30,969	56,451
Total charges for services	$ 81,886	$ 20,000	$ 61,886	$ 90,879
Total Receipts	$224,994	$162,028	$ 62,966	$226,827
Expenditures				
Natural Resources:				
Personal services	$144,181	$110,000	$ 34,181	$139,978
Contractual services	13,635	8,000	5,635	11,258
Commodities	45,666	35,000	10,666	72,720
Operating Transfers:				
Special Noxious Weed Equipment	20,000	10,000	10,000	-
Total Expenditures	$223,482	$163,000	$ 60,482	$223,956
Expenditures and Transfers not Subject to Budget				
Credit for actual sale of chemical over budget and reimbursements	-	61,886	(61,886)	-
Total Expenditures and Transfers	$223,482	$224,886	$ (1,404)	$223,956
Receipts Over (Under) Expenditures	$ 1,512			$ 2,871
Unencumbered Cash, Beginning	3,357			486
Unencumbered Cash, Ending	$ 4,869			$ 3,357

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, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$1,683,022	$1,662,619	$ 20,403	$1,592,189
Delinquent tax	9,351	6,000	3,351	10,630
Motor vehicle tax	74,442	81,900	(7,458)	71,872
Total taxes	$1,766,815	$1,750,519	$ 16,296	$1,674,691
Other:				
Reimbursements	88,832	50,000	38,832	96,640
Total Receipts	$1,855,647	$1,800,519	$ 55,128	$1,771,331
Expenditures				
Employees' Benefits:				
Social Security	$ 222,856	$ 225,000	$ (2,144)	$ 226,498
Retirement	282,224	280,000	2,224	311,325
Workmen's Compensation	50,841	65,000	(14,159)	49,233
Unemployment	2,729	3,000	(271)	2,735
Health insurance	1,094,976	1,290,000	(195,024)	1,197,277
Worksite benefit	-	1,500	(1,500)	-
Total Expenditures	$1,653,626	$1,864,500	$ (210,874)	$1,787,068
Receipts Over (Under) Expenditures	$ 202,021			$ (15,737)
Unencumbered Cash, Beginning	154,577			170,314
Unencumbered Cash, Ending	$ 356,598			$ 154,577

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, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Miscellaneous	$ 173	$ 250	$ (77)	-
Expenditures				
Contractual services	650	$ 650	-	-
Receipts Over (Under) Expenditures	$ (477)			$ -
Unencumbered Cash, Beginning	477			477
Unencumbered Cash, Ending	-			$ 477

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, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$108,497	$107,192	$ 1,305	$115,141
Delinquent tax	669	500	169	773
Motor vehicle tax	5,368	5,922	(554)	5,163
Total taxes	$114,534	$113,614	$ 920	$121,077
Other:				
Reimbursements	3,000	-	3,000	436
Total Receipts	$117,534	$113,614	$ 3,920	$121,513
Expenditures				
General Government:				
Lease payment	$ 77,562	$ -	$ 77,562	$ -
Capital outlay	39,079	200,000	(160,921)	139,597
Total Expenditures	$116,641	$200,000	$ (83,359)	$139,597
Receipts Over (Under) Expenditures	$ 893			$ (18,084)
Unencumbered Cash, Beginning	30,597			48,681
Unencumbered Cash, Ending	$ 31,490			$ 30,597

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, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$ 95,348	$ 95,433	$ (85)	$ -
Delinquent tax	149	400	(251)	979
Total taxes	$ 95,497	$ 95,833	$ (336)	$ 979
Intergovernmental:				
Grants	217,784	167,500	50,284	169,921
Other:				
Service fees	153,490	130,000	23,490	198,616
Total Receipts	$466,771	$393,333	$ 73,438	$ 369,516
Expenditures				
General Government:				
Personal services	$215,713	$225,000	$ (9,287)	$ 213,368
Contractual services	65,276	120,000	(54,724)	87,013
Commodities	115,353	110,000	5,353	150,009
Capital outlay	32,094	5,000	27,094	32,386
Total Expenditures	$428,436	$460,000	$ (31,564)	$ 482,776
Receipts Over (Under) Expenditures	$ 38,335			$ (113,260)
Unencumbered Cash, Beginning	110,507			223,767
Unencumbered Cash, Ending	$148,842			$ 110,507

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, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 74,416	$ 73,722	$ 694	$ 75,407
Delinquent tax	491	250	241	657
Motor vehicle tax	3,701	3,844	(143)	4,370
Total Receipts	$ 78,608	$ 77,816	$ 792	$ 80,434
Expenditures				
Appropriations	76,788	$ 77,816	$ (1,028)	75,247
Receipts Over (Under) Expenditures	$ 1,820			$ 5,187
Unencumbered Cash, Beginning	5,187			-
Unencumbered Cash, Ending	$ 7,007			$ 5,187

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, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 19,083	$ 18,845	$ 238	$ 20,664
Delinquent tax	109	75	34	120
Motor vehicle tax	942	1,063	(121)	901
Total Receipts	$ 20,134	$ 19,983	$ 151	$ 21,685
Expenditures				
Principal	$ 12,700	$ 12,700	-	$ 12,300
Interest	7,352	7,352	-	7,716
Total Expenditures	$ 20,052	$ 20,052	-	$ 20,016
Receipts Over (Under) Expenditures	$ 82			$ 1,669
Unencumbered Cash, Beginning	2,602			933
Unencumbered Cash, Ending	$ 2,684			$ 2,602

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, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
User's fee	$444,792	$340,000	$ 104,792	$421,129
Sale of containers	3,920	2,679	1,241	5,050
Other	-	-	-	18,500
Total Receipts	$448,712	$342,679	$ 106,033	$444,679
Expenditures				
Personal services	$133,180	$160,000	$ (26,820)	$152,272
Contractual services	71,145	75,000	(3,855)	67,578
Commodities	87,829	100,000	(12,171)	70,549
Capital outlay	26,511	90,000	(63,489)	136,798
Total Expenditures	$318,665	$425,000	$ (106,335)	$427,197
Receipts Over (Under) Expenditures	$130,047			$ 17,482
Unencumbered Cash, Beginning	165,803			148,321
Unencumbered Cash, Ending	$295,850			$165,803

MEADE COUNTY, KANSAS

Schedule 2
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2021

MEADE COUNTY, KANSAS

Schedule 2-16

SPECIAL HIGHWAY IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	2021	2020
Receipts		
Transfer from Road and Bridge Fund	$ 400,000	$ 400,000
State of Kansas	71,955	147,096
Total Receipts	$ 471,955	$ 547,096
Expenditures		
Road construction	32,192	290,354
Receipts Over (Under) Expenditures	$ 439,763	$ 256,742
Unencumbered Cash, Beginning	1,274,403	1,017,661
Unencumbered Cash, Ending	$1,714,166	$1,274,403

MEADE COUNTY, KANSAS

Schedule 2-17

RURAL FIRE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	2021	2020
Receipts		
Transfer from Rural Fire Fund	$140,000	$140,000
Miscellaneous	175	100
Total Receipts	$140,175	$140,100
Expenditures	-	-
Receipts Over (Under) Expenditures	$140,175	$140,100
Unencumbered Cash, Beginning	505,090	364,990
Unencumbered Cash, Ending	$645,265	$505,090

MEADE COUNTY, KANSAS

Schedule 2-18

911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	2021	2020
Receipts		
Service fees	$ 59,945	$ 56,286
Expenditures		
Contractual services	18,000	24,555
Receipts Over (Under) Expenditures	$ 41,945	$ 31,731
Unencumbered Cash, Beginning	291,958	260,227
Unencumbered Cash, Ending	$333,903	$291,958

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, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	2021	2020
Receipts		
Sale of equipment	$ 45,050	$ 34,160
Expenditures		
Capital outlay	7,500	22,370
Receipts Over (Under) Expenditures	$ 37,550	$ 11,790
Unencumbered Cash, Beginning	319,723	307,933
Unencumbered Cash, Ending	$357,273	$319,723

MEADE COUNTY, KANSAS

Schedule 2-20

SPECIAL AMBULANCE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	2021	2020
Receipts		
Transfer from Ambulance Fund	$ 40,000	$ 90,000
Miscellaneous income	4,331	5,800
Total Receipts	$ 44,331	$ 95,800
Expenditures		
Contractual services	$ -	$ 3,000
Capital outlay	3,285	13,192
Total Expenditures	$ 3,285	$ 16,192
Receipts Over (Under) Expenditures	$ 41,046	$ 79,608
Unencumbered Cash, Beginning	300,245	220,637
Unencumbered Cash, Ending	$341,291	$300,245

MEADE COUNTY, KANSAS

Schedule 2-21

SPECIAL NOXIOUS WEED EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	2021	2020
Receipts		
Transfer in	$ 20,000	$ -
Expenditures		
Capital outlay	1,800	12,896
Receipts Over (Under) Expenditures	$ 18,200	$ (12,896)
Unencumbered Cash, Beginning	47,391	60,287
Unencumbered Cash, Ending	$ 65,591	$ 47,391

MEADE COUNTY, KANSAS

Schedule 2-22

PROSECUTOR'S TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	2021	2020
Receipts		
Charges for Sales and Services:		
Fees from Clerk of District Court	$ 1,313	$ 1,512
Expenditures		
General Government	640	1,848
Receipts Over (Under) Expenditures	$ 673	$ (336)
Unencumbered Cash, Beginning	11,104	11,440
Unencumbered Cash, Ending	$ 11,777	$ 11,104

MEADE COUNTY, KANSAS

Schedule 2-23

TREASURER'S SPECIAL AUTO FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	2021	2020
Receipts		
Charges for Sales and Services:		
Motor vehicle license fees	$ 51,550	$ 51,231
Expenditures		
General Government:		
Fees to General	$ 20,509	$ 17,048
Other expenditures	31,041	34,183
Total Expenditures	$ 51,550	$ 51,231
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, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	2021	2020
Receipts		
Diversion fees	$ 19,878	$ 26,437
Expenditures		
Contractual services	7,095	35,872
Receipts Over (Under) Expenditures	$ 12,783	$ (9,435)
Unencumbered Cash, Beginning	47,318	56,753
Unencumbered Cash, Ending	$ 60,101	$ 47,318

MEADE COUNTY, KANSAS

Schedule 2-25

DRUG PROSECUTOR FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	2021	2020
Receipts	-	-
Expenditures	-	-
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	2,625	2,625
Unencumbered Cash, Ending	$ 2,625	$ 2,625

MEADE COUNTY, KANSAS

Schedule 2-26

CDBG GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	2021	2020
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, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	2021	2020
Receipts		
Fees	$ 5,647	$ 6,538
Expenditures		
Commodities	536	238
Receipts Over (Under) Expenditures	$ 5,111	$ 6,300
Unencumbered Cash, Beginning	77,012	70,712
Unencumbered Cash, Ending	$ 82,123	$ 77,012

MEADE COUNTY, KANSAS

Schedule 2-28

COUNTY ATTORNEY BAD CHECK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	2021	2020
Receipts	$ -	-
Expenditures		
Commodities	455	-
Receipts Over (Under) Expenditures	$ (455)	$ -
Unencumbered Cash, Beginning	3,786	3,786
Unencumbered Cash, Ending	$ 3,331	$ 3,786

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, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	2021	2020
Receipts		
Grants	$391,682	$872,369
Expenditures		
Miscellaneous	-	872,369
Receipts Over (Under) Expenditures	$391,682	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$391,682	-

MEADE COUNTY, KANSAS

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS – REGULATORY BASIS
For the year ended December 31, 2021

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current taxes	$13,188,470	$18,112,820	$17,175,768	$14,125,522
Delinquent personal property tax	1,799	9,082	9,174	1,707
Delinquent real estate tax	33,621	156,765	137,707	52,679
Advance tax	-	5,345	5,145	200
N/R Rebate	-	713,614	713,614	-
Motor vehicle tax	167,842	785,504	785,881	167,465
Recreational vehicle tax	5,853	18,338	18,592	5,599
Excise tax	-	67	-	67
CMV tax	3,388	41,119	42,213	2,294
Cereal malt beverage stamp	-	50	25	25
Total distributable funds	$13,400,973	$19,842,704	$18,888,119	$14,355,558
State Funds:				
Sher Alcohol/Drug	$ 70,444	$ -	$ 34,059	$ 36,385
ABC Seizure Fund	2,382	-	-	2,382
Institutional Building	-	59,793	59,793	-
Educational Building	-	119,586	119,586	-
Motor vehicle licenses	5,167	419,616	420,672	4,111
Sales tax	17,750	327,529	309,853	35,426
Fish and game licenses	1,052	3,019	3,289	782
Total state funds	$ 96,795	$ 929,543	$ 947,252	$ 79,086

MEADE COUNTY, KANSAS

Schedule 3
(Continued)

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS – REGULATORY BASIS
For the year ended December 31, 2021

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds:				
School districts	$ 1,750	$ 5,991,515	$ 5,988,791	$ 4,474
Cities	-	1,525,071	1,525,071	-
Townships	275,785	1,010,092	985,550	300,327
Groundwater management	-	58,400	58,400	-
Watershed districts	22,300	-	-	22,300
Libraries	-	210,705	210,705	-
Cemetery districts	4,381	54,982	59,341	22
Hospital district	-	2,746,295	2,746,295	-
Total subdivision funds	$ 304,216	$11,597,060	$11,574,153	$ 327,123
Other Agency Funds:				
Clerk of District Court	$ 8,313	$ 455,997	$ 379,583	$ 84,727
Prosecutor Special Trust Fund	19,421	-	-	19,421
DARE	806	-	-	806
Clerk Tech	8,863	2,595	7,333	4,125
Treasurer Tech	5,928	2,595	1,875	6,648
Payroll taxes	2,909	9,412	12,321	-
Total other agency funds	$ 46,240	$ 470,599	$ 401,112	$ 115,727
Total Agency Funds	$13,848,224	$32,839,906	$31,810,636	$14,877,494

MEADE COUNTY, KANSAS

SUPPLEMENTARY INFORMATION

MEADE COUNTY, KANSAS

Schedule 4

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
County Commissioners				
Personal services	$ 61,177	$ 63,224	$ (2,047)	$ 61,715
Contractual services	737	4,000	(3,263)	954
Commodities	2,942	1,000	1,942	1,007
Totals	$ 64,856	$ 68,224	$ (3,368)	$ 63,676
County Clerk				
Personal services	$110,655	$110,803	$ (148)	$105,291
Contractual services	7,140	7,500	(360)	8,364
Commodities	1,857	3,000	(1,143)	4,101
Totals	$119,652	$121,303	$ (1,651)	$117,756
County Treasurer				
Personal services	$133,657	$139,310	$ (5,653)	$128,220
Contractual services	5,133	6,000	(867)	8,156
Commodities	2,565	3,000	(435)	5,646
Totals	$141,355	$148,310	$ (6,955)	$142,022
County Attorney				
Personal services	$ 83,289	$ 89,760	$ (6,471)	$ 85,958
Contractual services	2,635	8,000	(5,365)	3,211
Commodities	7,800	3,000	4,800	13,145
Totals	$ 93,724	$100,760	$ (7,036)	$102,314
Register of Deeds				
Personal services	$ 74,623	$ 77,000	$ (2,377)	$ 76,160
Contractual services	4,625	3,500	1,125	2,137
Commodities	3,844	2,500	1,344	2,407
Capital outlay	9,401	4,000	5,401	10,289
Totals	$ 92,493	$ 87,000	$ 5,493	$ 90,993

MEADE COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Clerk of District Court				
Contractual services	$ 59,407	$ 80,100	$ (20,693)	$ 55,930
Commodities	4,362	7,000	(2,638)	5,464
Capital outlay	-	3,500	(3,500)	31,227
Totals	$ 63,769	$ 90,600	$ (26,831)	$ 92,621
Courthouse General				
Personal services	$ 61,519	$ 60,823	$ 696	$ 61,491
Contractual services	397,612	325,500	72,112	341,955
Commodities	57,379	30,000	27,379	22,995
Capital outlay	12,692	15,000	(2,308)	19,327
Totals	$529,202	$431,323	$ 97,879	$445,768
Public Safety – Sheriff				
Personal services	$567,858	$678,300	$ (110,442)	$621,822
Contractual services	98,876	50,000	48,876	81,904
Commodities	64,791	75,000	(10,209)	68,407
Capital outlay	158,398	80,000	78,398	61,414
Totals	$889,923	$883,300	$ 6,623	$833,547
Public Safety – Jail				
Personal services	$278,385	$224,400	$ 53,985	$205,037
Contractual services	60,468	74,500	(14,032)	47,818
Commodities	84,901	100,000	(15,099)	126,031
Capital outlay	6,464	10,000	(3,536)	560
Totals	$430,218	$408,900	$ 21,318	$379,446
Juvenile Detention				
Contractual services	$ 10,092	$ 15,000	$ (4,908)	$ 15,935

MEADE COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2021
(with comparative actual totals for the prior year ended December 31, 2020)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Emergency Preparedness				
Personal services	$ 43,424	$ 58,357	$ (14,933)	$ 58,078
Contractual services	752	5,000	(4,248)	498
Commodities	1,399	3,000	(1,601)	1,149
Capital outlay	-	4,000	(4,000)	1,439
Totals	$ 45,575	$ 70,357	$ (24,782)	$ 61,164
Environmental – Solid Waste				
Personal services	$ 133,865	$ 103,379	$ 30,486	$ 105,254
Contractual services	72,827	30,000	42,827	9,218
Commodities	11,822	22,500	(10,678)	14,392
Capital outlay	-	7,500	(7,500)	-
Totals	$ 218,514	$ 163,379	$ 55,135	$ 128,864
Appropriations				
Fair Building and Maintenance	$ 47,668	$ 47,668	$ -	$ 47,668
Conservation	18,000	18,000	-	16,000
Extension Council	168,000	168,000	-	166,000
Historical	40,000	40,000	-	40,000
Council on Aging	102,000	102,000	-	102,000
Mental Health	27,500	27,500	-	27,500
Developmental Disabled	15,000	15,000	-	13,800
Fair Association	18,632	18,632	-	18,632
Other appropriations	8,368	15,000	(6,632)	3,828
Building lease payment	77,524	-	77,524	77,489
Totals	$ 522,692	$ 451,800	$ 70,892	$ 512,917
General Fund Total	$3,222,065	$3,040,256	$181,809	$2,987,023