MEADE COUNTY, KANSAS
Meade, Kansas

FINANCIAL STATEMENT
For the year ended December 31, 2022

MEADE COUNTY, KANSAS

FINANCIAL STATEMENT
For the year ended December 31, 2022

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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, 2022 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, 2022, 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, 2022, 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), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, 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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, 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*. The schedule of expenditures of federal awards (Schedule 5 as listed in the table of contents), as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is also not a required part of the basic financial statement. 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, 2021 (not presented herein), and have issued our report thereon dated June 10, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 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 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2022 (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 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 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, 2021, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 16, 2023, on our consideration of Meade County, Kansas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Meade County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Meade County, Kansas' internal control over financial reporting and compliance.

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

June 16, 2023

HAY·RICE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
CHARTERED

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of County Commissioners
Meade County, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Meade County, Kansas, as of and for the year ended December 31, 2022, and the related notes to the financial statement, which comprise Meade County, Kansas' basic financial statement, and have issued our report thereon dated June 16, 2023, which was qualified because Meade County, Kansas prepares its financial statement to meet the requirements of the State of 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.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered Meade County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Meade County's internal control. Accordingly, we do not express an opinion on the effectiveness of Meade County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Meade County, Kansas' financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Meade County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Meade County's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Meade County's response was not subjected to the other auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

June 16, 2023

MEADE COUNTY, KANSAS

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – REGULATORY BASIS
For the year ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances & Accounts Payable	Ending Cash Balance
General Fund	$ 324,668	$ 3,782,194	$ 3,094,751	$1,012,111	$ 53,425	$1,065,536
Special Purpose Funds:						
Road and Bridge	176,084	1,748,625	1,763,195	161,514	52,436	213,950
Special Bridge Building	446,208	141,421	12,189	575,440	-	575,440
Direct Election	26,940	28,017	30,349	24,608	-	24,608
Rural Fire	22,173	262,553	255,246	29,480	12,592	42,072
Ambulance	36,317	358,887	359,618	35,586	4,504	40,090
Appraiser's Cost	48,747	216,331	208,877	56,201	2,640	58,841
Noxious Weed	4,869	217,033	216,430	5,472	2,157	7,629
Employees' Benefits	356,598	1,886,722	1,688,287	555,033	-	555,033
Special Alcohol and Drug	-	286	-	286	-	286
County Building	31,490	115,730	109,242	37,978	-	37,978
County Health	148,842	505,675	403,801	250,716	2,857	253,573
Economic Development	7,007	75,614	77,000	5,621	-	5,621
Special Highway Improvement	1,714,166	2,580,458	3,451,769	842,855	-	842,855
Rural Fire Equipment	645,265	157,757	64,409	738,613	-	738,613
911 Fund	333,903	51,925	248,819	137,009	-	137,009
Road and Bridge Special Equipment	357,273	-	258,139	99,134	-	99,134
Special Ambulance Equipment	341,291	80,000	42,457	378,834	-	378,834
Special Noxious Weed Equipment	65,591	-	9,939	55,652	-	55,652
Cares Act	391,682	391,682	726,060	57,304	-	57,304
Debt Service Fund – Bond and Interest	2,684	18,728	20,078	1,334	-	1,334
Business Funds – Enterprise Funds – Meade Co. Utility	295,850	434,921	398,183	332,588	15,331	347,919
Trust Funds:						
Prosecutor's Training	11,777	1,417	727	12,467	-	12,467
Treasurer's Special Auto	-	53,359	53,359	-	-	-
County Attorney Diversion	60,101	13,134	14,836	58,399	-	58,399
Drug Prosecutor Fund	2,625	-	-	2,625	-	2,625
CDBG Grant	850	-	-	850	-	850
County Attorney Bad Check	3,331	-	-	3,331	-	3,331
Law Library	82,123	5,399	1,959	85,563	-	85,563
Total Reporting Entity (Excluding Agency Funds)	$5,938,455	$13,127,868	$13,509,719	$5,556,604	$145,942	$5,702,546

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, 2022

Composition of Cash:		
Primary Government:		
County Treasurer:		
Cash on hand	$ 44,605	
Cash in checking and savings	20,102,697	
Time Deposits:		
Plains State Bank	1,500,000	
Meade State Bank	500,000	$22,147,302
District Court:		
Cash in Meade State Bank		89,088
Register of Deeds:		
Cash in Fowler State Bank		5,060
Law Library:		
Cash in Meade State Bank		85,563
Total Cash		$22,327,013
Agency Funds per Schedule 3		16,624,467
Total Reporting Entity (Excluding Agency Funds)		$ 5,702,546

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

MEADE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2022

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 2022:

Governmental Funds:

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

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

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

Business Funds:

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

Fiduciary Funds:

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

Accounting for Fixed Assets and Long-Term Liabilities

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

Reimbursed Expense

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

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

Basis of Accounting

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting (Continued)

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

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

Other Accounting Policies

Cash Balances

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

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

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

Other Accounting Policies (Continued)

Temporary Notes

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

Vouchers Payable

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

Encumbrances

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

In addition, encumbrances do constitute expenditures of a fund.

Unencumbered Cash Balance

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

Bonds Payable

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

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

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

and the following special purpose funds:

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

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

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

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

Funds Not Subject to Budget Laws

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

Note 2: Stewardship, Compliance and Accountability

Compliance with Kansas Statutes

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

Fund Balances – Designated for Subsequent Year's Budget

Actual cash carryover was sufficient for all funds.

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, 2022.

At December 31, 2022, Meade County's carrying amount of deposits, including certificates of deposit, was $22,327,013 and the bank balance was $23,720,960. 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 $22,720,960 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	$ 15,437
Ambulance Fund	Special Ambulance Equipment Fund	K.S.A. 19-119	80,000
Road and Bridge Fund	Special Highway Improvement Fund	K.S.A. 68-1416	330,000
Rural Fire Fund	Rural Fire Equipment Fund	K.S.A. 19-119	145,000

Note 5: Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description

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

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from Meade County were $308,847 for the year ended December 31, 2022.

Note 5: Defined Benefit Pension Plan (Continued)

Net Pension Liability

At December 31, 2022, Meade County's proportionate share of the collective net pension liability reported by KPERS was $3,097,552. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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 (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, 2022, accumulated unused vacation amounted to $127,952.

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, 2022.

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. $444,183 represents landfill closure and postclosure care liability at December 31, 2022. 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 2022. 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 16, 2023, 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, 2022 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	$ 241,400	$ -	$ 13,100	$ (13,100)	$ 228,300	$ 6,980
Finance Leases:										
Courthouse improvements	3.13%	10/13/16	2,283,700	10/01/36	1,845,000	-	1,845,000	(1,845,000)	-	46,837
Courthouse improvements	1.49%	01/20/22	1,933,337	10/01/36	-	1,933,337	54,549	1,878,788	1,878,788	20,046
2 Caterpillar Motor Graders	3.10%	02/22/16	460,000	03/22/22	69,944	-	69,944	(69,944)	-	2,167
Total Contractual Indebtedness					$2,156,344	$1,933,337	$1,982,593	$ (49,256)	$2,107,088	$76,030

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

	2023	2024	2025	2026	2027	2028-2032	2033-2037	Total
Principal:								
General obligation bonds	$ 13,400	$ 13,700	$ 14,200	$ 14,700	$ 15,100	$ 82,200	$ 75,000	$ 228,300
Finance leases	121,649	123,397	125,314	127,188	129,090	674,910	577,240	1,878,788
Total principal	$135,049	$137,097	$139,514	$141,888	$144,190	$757,110	$652,240	$2,107,088
Interest:								
General obligation bonds	$ 6,591	$ 6,197	$ 5,793	$ 5,372	$ 4,939	$ 17,756	$ 5,031	$ 51,679
Finance leases	27,541	25,794	23,876	22,002	20,100	71,041	19,519	209,873
Total interest	$ 34,132	$ 31,991	$ 29,669	$ 27,374	$ 25,039	$ 88,797	$ 24,550	$ 261,552
Total Principal and Interest	$169,181	$169,088	$169,183	$169,262	$169,229	$845,907	$676,790	$2,368,640

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, 2022

Funds	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	$3,168,410	$3,094,751	$ (73,659)
Special Purpose Funds:			
Road and Bridge	1,900,000	1,763,195	(136,805)
Special Bridge Building	750,000	12,189	(737,811)
Direct Election	40,500	30,349	(10,151)
Rural Fire	264,000	255,246	(8,754)
Ambulance	360,000	359,618	(382)
Appraiser's Cost	236,000	208,877	(27,123)
Noxious Weed	216,965	216,430	(535)
Employees' Benefits	1,934,500	1,688,287	(246,213)
Special Alcohol and Drug	400	-	(400)
County Building	150,145	109,242	(40,903)
County Health	469,000	403,801	(65,199)
Economic Development	77,000	77,000	-
Debt Service Fund:			
Bond and Interest	20,078	20,078	-
Business Fund:			
Enterprise Fund:			
Meade County Utility	460,000	398,183	(61,817)

MEADE COUNTY, KANSAS

Schedule 2

SCHEDULES OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2022

MEADE COUNTY, KANSAS

Schedule 2-1

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$2,489,933	$2,469,501	$ 20,432	$1,851,527
Delinquent tax	11,137	5,000	6,137	11,112
Intangibles tax	15,523	13,000	2,523	19,609
Interest on delinquent taxes	45,530	15,000	30,530	45,788
Motor vehicle tax	89,082	81,742	7,340	91,534
Total taxes	$2,651,205	$2,584,243	$ 66,962	$2,019,570
Intergovernmental:				
Law enforcement	$ 195,150	$ 25,000	$170,150	$ 53,548
Severance tax	29,160	10,000	19,160	12,523
Local sales tax	470,947	275,000	195,947	405,345
Total intergovernmental	$ 695,257	$ 310,000	$385,257	$ 471,416
Licenses, Permits, and Fees:				
Officers' fees	$ 226,735	$ 90,000	$136,735	$ 153,179
Motor vehicle registration	15,437	15,000	437	20,509
Miscellaneous fees	3,841	2,000	1,841	-
Filing fee	60	-	60	380
Register of Deeds Tech Fund	8,361	-	8,361	10,344
Total licenses, permits, and fees	$ 254,434	$ 107,000	$147,434	$ 184,412
Use of Money and Property:				
Interest on time deposits	$ 94,419	$ 25,000	$ 69,419	$ 16,132
Other:				
Charges – Landfill	$ 5,430	$ 13,000	$ (7,570)	$ 10,330
Reimbursed expense	7,103	15,000	(7,897)	43,351
Miscellaneous	74,346	5,000	69,346	82,488
Total other	$ 86,879	$ 33,000	$ 53,879	$ 136,169
Total Receipts	$3,782,194	$3,059,243	$722,951	$2,827,699

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, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Expenditures (Schedule 4)				
General Government:				
County Commissioners	$ 66,070	$ 71,000	$ (4,930)	$ 64,856
County Clerk	139,006	126,000	13,006	119,652
County Treasurer	139,089	154,000	(14,911)	141,355
County Attorney	107,010	111,760	(4,750)	93,724
Register of Deeds	106,759	90,500	16,259	92,493
Clerk of District Court	70,414	90,600	(20,186)	63,769
Courthouse General	323,312	435,500	(112,188)	529,202
Public Safety:				
Sheriff	1,004,807	910,000	94,807	889,923
Jail	499,736	459,500	40,236	430,218
Juvenile Detention	-	16,000	(16,000)	10,092
Emergency Preparedness	47,959	73,000	(25,041)	45,575
Environmental:				
Solid waste	138,632	171,750	(33,118)	218,514
Appropriations	451,957	458,800	(6,843)	522,692
Total Expenditures	$3,094,751	$3,168,410	$ (73,659)	$3,222,065
Receipts Over (Under) Expenditures	$ 687,443			$ (394,366)
Unencumbered Cash, Beginning	324,668			719,034
Unencumbered Cash, Ending	$1,012,111			$ 324,668

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, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$1,083,406	$1,076,628	$ 6,778	$1,077,306
Delinquent tax	6,634	5,000	1,634	6,608
Motor vehicle tax	51,178	46,705	4,473	51,082
Total taxes	$1,141,218	$1,128,333	$ 12,885	$1,134,996
Intergovernmental:				
Special City and County Highway Fund	307,160	275,000	32,160	320,770
Reimbursements:				
Other	300,247	335,000	(34,753)	340,124
Total Receipts	$1,748,625	$1,738,333	$ 10,292	$1,795,890
Expenditures				
Transportation – Highways:				
Maintenance:				
Personal services	$ 618,764	$ 650,000	$ (31,236)	$ 630,144
Contractual services	70,142	150,000	(79,858)	34,530
Commodities	500,965	925,000	(424,035)	517,169
Capital outlay	243,324	175,000	68,324	167,910
Operating Transfers:				
Special Highway Improvement Fund	200,000	-	200,000	400,000
Special Bridge Building Fund	130,000	-	130,000	-
Road lease payment	-	-	-	72,111
Total Expenditures	$1,763,195	$1,900,000	$ (136,805)	$1,821,864
Receipts Over (Under) Expenditures	$ (14,570)			$ (25,974)
Unencumbered Cash, Beginning	176,084			202,058
Unencumbered Cash, Ending	$ 161,514			$ 176,084

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, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
State grant	$ 11,421	-	$ 11,421	$ 200,000
Transfer in	130,000	-	130,000	-
Total Receipts	$141,421	-	$ 141,421	$ 200,000
Expenditures				
Transportation – Highways:				
Contractual services	$ 12,189	$750,000	$ (737,811)	$ 544,958
Commodities	-	-	-	19,130
Total Expenditures	$ 12,189	$750,000	$ (737,811)	$ 564,088
Receipts Over (Under) Expenditures	$129,232			$ (364,088)
Unencumbered Cash, Beginning	446,208			810,296
Unencumbered Cash, Ending	$575,440			$ 446,208

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, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 26,060	$ 25,831	$ 229	$ 38,990
Delinquent tax	185	75	110	165
Motor vehicle tax	1,772	1,738	34	1,314
Total Receipts	$ 28,017	$ 27,644	$ 373	$ 40,469
Expenditures				
General Government:				
Personal services	$ 12,281	$ 8,500	$ 3,781	$ 9,719
Contractual services	17,695	25,000	(7,305)	16,815
Commodities	373	2,000	(1,627)	100
Capital outlay	-	5,000	(5,000)	-
Total Expenditures	$ 30,349	$ 40,500	$ (10,151)	$ 26,634
Receipts Over (Under) Expenditures	$ (2,332)			$ 13,835
Unencumbered Cash, Beginning	26,940			13,105
Unencumbered Cash, Ending	$ 24,608			$ 26,940

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, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$255,009	$253,201	$ 1,808	$254,866
Delinquent tax	314	250	64	370
Motor vehicle tax	125	-	125	5,249
Miscellaneous	6,007	6,105	(98)	2,213
Total taxes	$261,455	$259,556	$ 1,899	$262,698
Other:				
Reimbursements	1,098	-	1,098	9,709
Total Receipts	$262,553	$259,556	$ 2,997	$272,407
Expenditures				
Public Safety – Fire:				
Personal services	$ 31,864	$ 40,000	$ (8,136)	$ 25,665
Contractual services	22,157	39,000	(16,843)	31,849
Commodities	56,018	35,000	21,018	59,056
Capital outlay	207	150,000	(149,793)	1,349
Operating Transfers:				
Rural Fire Equipment Fund	145,000	-	145,000	140,000
Total Expenditures	$255,246	$264,000	$ (8,754)	$257,919
Receipts Over (Under) Expenditures	$ 7,307			$ 14,488
Unencumbered Cash, Beginning	22,173			7,685
Unencumbered Cash, Ending	$ 29,480			$ 22,173

MEADE COUNTY, KANSAS

Schedule 2-6

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$173,926	$172,898	$ 1,028	$171,331
Delinquent tax	921	400	521	882
Motor vehicle tax	8,065	8,674	(609)	7,387
Total taxes	$182,912	$181,972	$ 940	$179,600
Charges for ambulance runs	175,975	145,000	30,975	132,802
Total Receipts	$358,887	$326,972	$ 31,915	$312,402
Expenditures				
Health:				
Personal services	$221,302	$230,000	$ (8,698)	$199,193
Contractual services	29,380	50,000	(20,620)	34,159
Commodities	27,667	40,000	(12,333)	29,329
Capital outlay	1,269	40,000	(38,731)	-
Operating Transfers:				
Ambulance Equipment Fund	80,000	-	80,000	40,000
Total Expenditures	$359,618	$360,000	$ (382)	$302,681
Receipts Over (Under) Expenditures	$ (731)			$ 9,721
Unencumbered Cash, Beginning	36,317			26,596
Unencumbered Cash, Ending	$ 35,586			$ 36,317

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, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$202,367	$201,063	$ 1,304	$218,525
Delinquent tax	1,195	500	695	1,145
Motor vehicle tax	10,257	9,715	542	9,135
Total taxes	$213,819	$211,278	$ 2,541	$228,805
Other:				
Miscellaneous	2,512	2,000	512	3,314
Total Receipts	$216,331	$213,278	$ 3,053	$232,119
Expenditures				
General Government:				
Personal services	$148,491	$140,000	$ 8,491	$139,902
Contractual services	49,203	55,000	(5,797)	59,321
Commodities	4,102	6,000	(1,898)	2,661
Capital outlay	7,081	35,000	(27,919)	1,851
Total Expenditures	$208,877	$236,000	$ (27,123)	$203,735
Receipts Over (Under) Expenditures	$ 7,454			$ 28,384
Unencumbered Cash, Beginning	48,747			20,363
Unencumbered Cash, Ending	$ 56,201			$ 48,747

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, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$135,866	$135,118	$ 748	$136,232
Delinquent tax	801	300	501	779
Motor vehicle tax	6,401	6,042	359	6,097
Total taxes	$143,068	$141,460	$ 1,608	$143,108
Charges for Services:				
Reimbursement for labor	$ 10,685	$ 20,000	$ (9,315)	$ 15,290
Other reimbursements	20,323	-	20,323	15,627
Sale of chemicals and treatment of noxious weed	42,957	-	42,957	50,969
Total charges for services	$ 73,965	$ 20,000	$ 53,965	$ 81,886
Total Receipts	$217,033	$161,460	$ 55,573	$224,994
Expenditures				
Natural Resources:				
Personal services	$148,497	$110,000	$ 38,497	$144,181
Contractual services	10,652	8,000	2,652	13,635
Commodities	57,281	35,000	22,281	45,666
Operating Transfers:				
Special Noxious Weed Equipment	-	10,000	(10,000)	20,000
Total Expenditures	$216,430	$163,000	$ 53,430	$223,482
Expenditures and Transfers not Subject to Budget				
Credit for actual sale of chemical over budget and reimbursements	-	53,965	(53,965)	-
Total Expenditures and Transfers	$216,430	$216,965	$ (535)	$223,482
Receipts Over (Under) Expenditures	$ 603			$ 1,512
Unencumbered Cash, Beginning	4,869			3,357
Unencumbered Cash, Ending	$ 5,472			$ 4,869

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, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$1,726,840	$1,717,083	$ 9,757	$1,683,022
Delinquent tax	9,615	6,000	3,615	9,351
Motor vehicle tax	79,198	74,721	4,477	74,442
Total taxes	$1,815,653	$1,797,804	$ 17,849	$1,766,815
Other:				
Reimbursements	71,069	-	21,069	88,832
Total Receipts	$1,886,722	$1,847,804	$ 38,918	$1,855,647
Expenditures				
Employees' Benefits:				
Social Security	$ 238,831	$ 245,000	$ (6,169)	$ 222,856
Retirement	304,129	325,000	(20,871)	282,224
Workmen's Compensation	6,074	60,000	(53,926)	50,841
Unemployment	2,895	3,000	(105)	2,729
Health insurance	1,136,358	1,300,000	(163,642)	1,094,976
Worksite benefit	-	1,500	(1,500)	-
Total Expenditures	$1,688,287	$1,934,500	$ (246,213)	$1,653,626
Receipts Over (Under) Expenditures	$ 198,435			$ 202,021
Unencumbered Cash, Beginning	356,598			154,577
Unencumbered Cash, Ending	$ 555,033			$ 356,598

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, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Miscellaneous	$ 286	-	$ 286	$ 173
Expenditures				
Contractual services	-	$ 400	$ (400)	650
Receipts Over (Under) Expenditures	$ 286			$ (477)
Unencumbered Cash, Beginning	-			477
Unencumbered Cash, Ending	$ 286			-

MEADE COUNTY, KANSAS

Schedule 2-11

COUNTY BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$109,845	$109,107	$ 738	$108,497
Delinquent tax	659	500	159	669
Motor vehicle tax	5,226	4,812	414	5,368
Total taxes	$115,730	$114,419	$ 1,311	$114,534
Other:				
Reimbursements	-	-	-	3,000
Total Receipts	$115,730	$114,419	$ 1,311	$117,534
Expenditures				
General Government:				
Lease payment	$ 74,595	$ 77,563	$ (2,968)	$ 77,562
Capital outlay	34,647	72,582	(37,935)	39,079
Total Expenditures	$109,242	$150,145	$ (40,903)	$116,641
Receipts Over (Under) Expenditures	$ 6,488			$ 893
Unencumbered Cash, Beginning	31,490			30,597
Unencumbered Cash, Ending	$ 37,978			$ 31,490

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, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Taxes and Shared Receipts:				
Ad valorem property tax	$102,757	$102,990	$ (233)	$ 95,348
Delinquent tax	421	400	21	149
Motor vehicle tax	3,624	4,270	(646)	-
Total taxes	$106,802	$107,660	$ (858)	$ 95,497
Intergovernmental:				
Grants	194,856	167,500	27,356	217,784
Other:				
Service fees	204,017	130,000	74,017	153,490
Total Receipts	$505,675	$405,160	$100,515	$466,771
Expenditures				
General Government:				
Personal services	$193,696	$234,000	$ (40,304)	$215,713
Contractual services	89,378	120,000	(30,622)	65,276
Commodities	109,702	110,000	(298)	115,353
Capital outlay	11,025	5,000	6,025	32,094
Total Expenditures	$403,801	$469,000	$ (65,199)	$428,436
Receipts Over (Under) Expenditures	$101,874			$ 38,335
Unencumbered Cash, Beginning	148,842			110,507
Unencumbered Cash, Ending	$250,716			$148,842

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, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 72,905	$ 69,592	$ 3,313	$ 74,416
Delinquent tax	496	250	246	491
Motor vehicle tax	2,213	3,315	(1,102)	3,701
Total Receipts	$ 75,614	$ 73,157	$ 2,457	$ 78,608
Expenditures				
Appropriations	77,000	$ 77,000	-	76,788
Receipts Over (Under) Expenditures	$ (1,386)			$ 1,820
Unencumbered Cash, Beginning	7,007			5,187
Unencumbered Cash, Ending	$ 5,621			$ 7,007

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, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Taxes and Shared Receipts:				
Ad valorem property tax	$ 17,704	$ 16,084	$ 1,620	$ 19,083
Delinquent tax	101	75	26	109
Motor vehicle tax	923	848	75	942
Total Receipts	$ 18,728	$ 17,007	$ 1,721	$ 20,134
Expenditures				
Principal	$ 13,100	$ 13,100	-	$ 12,700
Interest	6,978	6,978	-	7,352
Total Expenditures	$ 20,078	$ 20,078	-	$ 20,052
Receipts Over (Under) Expenditures	$ (1,350)			$ 82
Unencumbered Cash, Beginning	2,684			2,602
Unencumbered Cash, Ending	$ 1,334			$ 2,684

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, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
User's fee	$430,953	$357,500	$ 73,453	$444,792
Sale of containers	3,968	1,197	2,771	3,920
Total Receipts	$434,921	$358,697	$ 76,224	$448,712
Expenditures				
Personal services	$184,958	$165,000	$ 19,958	$133,180
Contractual services	78,221	75,000	3,221	71,145
Commodities	112,251	100,000	12,251	87,829
Capital outlay	22,753	120,000	(97,247)	26,511
Total Expenditures	$398,183	$460,000	$ (61,817)	$318,665
Receipts Over (Under) Expenditures	$ 36,738			$130,047
Unencumbered Cash, Beginning	295,850			165,803
Unencumbered Cash, Ending	$332,588			$295,850

Schedule 2
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022

MEADE COUNTY, KANSAS

Schedule 2-16

SPECIAL HIGHWAY IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts		
Transfer from Road and Bridge Fund	$ 200,000	$ 400,000
State of Kansas	2,380,458	71,955
Total Receipts	$2,580,458	$ 471,955
Expenditures		
Road construction	3,451,769	32,192
Receipts Over (Under) Expenditures	$ (871,311)	$ 439,763
Unencumbered Cash, Beginning	1,714,166	1,274,403
Unencumbered Cash, Ending	$ 842,855	$1,714,166

MEADE COUNTY, KANSAS

Schedule 2-17

RURAL FIRE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts		
Transfer from Rural Fire Fund	$145,000	$140,000
Miscellaneous	12,757	175
Total Receipts	$157,757	$140,175
Expenditures		
Capital outlay	64,409	-
Receipts Over (Under) Expenditures	$ 93,348	$140,175
Unencumbered Cash, Beginning	645,265	505,090
Unencumbered Cash, Ending	$738,613	$645,265

MEADE COUNTY, KANSAS

Schedule 2-18

911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts		
Service fees	$ 51,925	$ 59,945
Expenditures		
Contractual services	248,819	18,000
Receipts Over (Under) Expenditures	$ (196,894)	$ 41,945
Unencumbered Cash, Beginning	333,903	291,958
Unencumbered Cash, Ending	$ 137,009	$333,903

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, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts		
Sale of equipment	$ -	$ 45,050
Expenditures		
Capital outlay	258,139	7,500
Receipts Over (Under) Expenditures	$ (258,139)	$ 37,550
Unencumbered Cash, Beginning	357,273	319,723
Unencumbered Cash, Ending	$ 99,134	$357,273

MEADE COUNTY, KANSAS

Schedule 2-20

SPECIAL AMBULANCE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts		
Transfer from Ambulance Fund	$ 80,000	$ 40,000
Miscellaneous income	-	4,331
Total Receipts	$ 80,000	$ 44,331
Expenditures		
Capital outlay	42,457	3,285
Receipts Over (Under) Expenditures	$ 37,543	$ 41,046
Unencumbered Cash, Beginning	341,291	300,245
Unencumbered Cash, Ending	$378,834	$341,291

MEADE COUNTY, KANSAS

Schedule 2-21

SPECIAL NOXIOUS WEED EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts		
Transfer in	$ -	$ 20,000
Expenditures		
Capital outlay	9,939	1,800
Receipts Over (Under) Expenditures	$ (9,939)	$ 18,200
Unencumbered Cash, Beginning	65,591	47,391
Unencumbered Cash, Ending	$ 55,652	$ 65,591

MEADE COUNTY, KANSAS

Schedule 2-22

PROSECUTOR'S TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts		
Charges for Sales and Services:		
Fees from Clerk of District Court	$ 1,417	$ 1,313
Expenditures		
General Government	727	640
Receipts Over (Under) Expenditures	$ 690	$ 673
Unencumbered Cash, Beginning	11,777	11,104
Unencumbered Cash, Ending	$ 12,467	$ 11,777

MEADE COUNTY, KANSAS

Schedule 2-23

TREASURER'S SPECIAL AUTO FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts		
Charges for Sales and Services:		
Motor vehicle license fees	$ 53,359	$ 51,550
Expenditures		
General Government:		
Fees to General	$ 15,533	$ 20,509
Other expenditures	37,826	31,041
Total Expenditures	$ 53,359	$ 51,550
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, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts		
Diversion fees	$ 13,134	$ 19,878
Expenditures		
Contractual services	14,836	7,095
Receipts Over (Under) Expenditures	$ (1,702)	$ 12,783
Unencumbered Cash, Beginning	60,101	47,318
Unencumbered Cash, Ending	$ 58,399	$ 60,101

MEADE COUNTY, KANSAS

Schedule 2-25

DRUG PROSECUTOR FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
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, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
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, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts		
Fees	$ 5,399	$ 5,647
Expenditures		
Commodities	1,959	536
Receipts Over (Under) Expenditures	$ 3,440	$ 5,111
Unencumbered Cash, Beginning	82,123	77,012
Unencumbered Cash, Ending	$ 85,563	$ 82,123

MEADE COUNTY, KANSAS

Schedule 2-28

COUNTY ATTORNEY BAD CHECK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts	-	$ -
Expenditures		
Commodities	-	455
Receipts Over (Under) Expenditures	$ -	$ (455)
Unencumbered Cash, Beginning	3,331	3,786
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, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	2022	2021
Receipts		
Grants	$ 391,682	$391,682
Expenditures		
Miscellaneous	726,060	-
Receipts Over (Under) Expenditures	$ (334,378)	$391,682
Unencumbered Cash, Beginning	391,682	-
Unencumbered Cash, Ending	$ 57,304	$391,682

MEADE COUNTY, KANSAS

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS – REGULATORY BASIS
For the year ended December 31, 2022

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current taxes	$14,125,522	$19,248,209	$17,757,224	$15,616,507
Delinquent personal property tax	1,707	10,250	11,404	553
Delinquent real estate tax	52,679	204,068	117,406	139,341
Advance tax	200	8,630	8,510	320
N/R Rebate	-	660,524	660,524	-
Motor vehicle tax	167,465	792,141	777,798	181,808
Recreational vehicle tax	5,599	16,761	16,411	5,949
Excise tax	67	39	102	4
CMV tax	2,294	42,526	42,537	2,283
Cereal malt beverage stamp	25	-	25	-
Total distributable funds	$14,355,558	$20,983,148	$19,391,941	$15,946,765
State Funds:				
Sher Alcohol/Drug	$ 36,385	$ 98,870	$ 34,600	$ 100,655
ABC Seizure Fund	2,382	-	-	2,382
Institutional Building	-	60,065	60,065	-
Educational Building	-	120,130	120,130	-
Motor vehicle licenses	4,111	409,791	410,072	3,830
Sales tax	35,426	330,395	347,475	18,346
Fish and game licenses	782	1,974	1,888	868
Total state funds	$ 79,086	$ 1,021,225	$ 974,230	$ 126,081

MEADE COUNTY, KANSAS

Schedule 3
(Continued)

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS – REGULATORY BASIS
For the year ended December 31, 2022

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds:				
School districts	$ 4,474	$ 6,025,331	$ 6,020,363	$ 9,442
Cities	-	1,496,912	1,496,912	-
Townships	300,327	1,040,528	941,325	399,530
Groundwater management	-	58,202	58,202	-
Watershed districts	22,300	-	-	22,300
Libraries	-	209,169	209,169	-
Cemetery districts	22	55,011	55,014	19
Hospital district	-	2,755,017	2,755,017	-
Total subdivision funds	$ 327,123	$11,640,170	$11,536,002	$ 431,291
Other Agency Funds:				
Clerk of District Court	$ 84,727	$ 4,361	$ -	$ 89,088
Prosecutor Special Trust Fund	19,421	-	-	19,421
DARE	806	-	-	806
Clerk Tech	4,125	1,873	-	5,998
Treasurer Tech	6,648	1,873	4,257	4,264
Addiction	-	753	-	753
Total other agency funds	$ 115,727	$ 8,860	$ 4,257	$ 120,330
Total Agency Funds	$14,877,494	$33,653,403	$31,906,430	$16,624,467

MEADE COUNTY, KANSAS

SUPPLEMENTARY INFORMATION

MEADE COUNTY, KANSAS

Schedule 4

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
County Commissioners				
Personal services	$ 64,709	$ 66,000	$ (1,291)	$ 61,177
Contractual services	1,329	4,000	(2,671)	737
Commodities	32	1,000	(968)	2,942
Totals	$ 66,070	$ 71,000	$ (4,930)	$ 64,856
County Clerk				
Personal services	$121,720	$115,500	$ 6,220	$110,655
Contractual services	10,636	7,500	3,136	7,140
Commodities	6,589	3,000	3,589	1,857
Capital outlay	61	-	61	-
Totals	$139,006	$126,000	$ 13,006	$119,652
County Treasurer				
Personal services	$126,254	$145,000	$ (18,746)	$133,657
Contractual services	9,912	6,000	3,912	5,133
Commodities	2,923	3,000	(77)	2,565
Totals	$139,089	$154,000	$ (14,911)	$141,355
County Attorney				
Personal services	$ 96,853	$100,760	$ (3,907)	$ 83,289
Contractual services	3,884	8,000	(4,116)	2,635
Commodities	6,273	3,000	3,273	7,800
Totals	$107,010	$111,760	$ (4,750)	$ 93,724
Register of Deeds				
Personal services	$ 77,149	$ 80,500	$ (3,351)	$ 74,623
Contractual services	5,521	3,500	2,021	4,625
Commodities	1,178	2,500	(1,322)	3,844
Capital outlay	22,911	4,000	18,911	9,401
Totals	$106,759	$ 90,500	$ 16,259	$ 92,493

MEADE COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Clerk of District Court				
Contractual services	$ 62,442	$ 80,100	$ (17,658)	$ 59,407
Commodities	4,771	7,000	(2,229)	4,362
Capital outlay	3,201	3,500	(299)	-
Totals	$ 70,414	$ 90,600	$ (20,186)	$ 63,769
Courthouse General				
Personal services	$ 61,423	$ 65,500	$ (4,077)	$ 61,519
Contractual services	220,430	325,000	(104,570)	397,612
Commodities	30,644	30,000	644	57,379
Capital outlay	10,815	15,000	(4,185)	12,692
Totals	$ 323,312	$435,500	$ (112,188)	$529,202
Public Safety – Sheriff				
Personal services	$ 705,926	$705,000	$ 926	$567,858
Contractual services	74,583	50,000	24,583	98,876
Commodities	85,973	75,000	10,973	64,791
Capital outlay	138,325	80,000	58,325	158,398
Totals	$1,004,807	$910,000	$ 94,807	$889,923
Public Safety – Jail				
Personal services	$ 331,769	$275,000	$ 56,769	$278,385
Contractual services	68,178	74,500	(6,322)	60,468
Commodities	99,141	100,000	(859)	84,901
Capital outlay	648	10,000	(9,352)	6,464
Totals	$ 499,736	$459,500	$ 40,236	$430,218
Juvenile Detention				
Contractual services	-	$ 16,000	$ (16,000)	$ 10,092

MEADE COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES
For the year ended December 31, 2022
(with comparative actual totals for the prior year ended December 31, 2021)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Emergency Preparedness				
Personal services	$ 44,092	$ 61,000	$ (16,908)	$ 43,424
Contractual services	2,296	5,000	(2,704)	752
Commodities	1,415	3,000	(1,585)	1,399
Capital outlay	156	4,000	(3,844)	-
Totals	$ 47,959	$ 73,000	$ (25,041)	$ 45,575
Environmental – Solid Waste				
Personal services	$ 89,108	$ 111,750	$ (22,642)	$ 133,865
Contractual services	13,473	30,000	(16,527)	72,827
Commodities	36,051	22,500	13,551	11,822
Capital outlay	-	7,500	(7,500)	-
Totals	$ 138,632	$ 171,750	$ (33,118)	$ 218,514
Appropriations				
Fair Building and Maintenance	$ 47,668	$ 47,668	$ -	$ 47,668
Conservation	20,000	20,000	-	18,000
Extension Council	170,000	170,000	-	168,000
Historical	40,000	40,000	-	40,000
Council on Aging	105,000	105,000	-	102,000
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	8,157	15,000	(6,843)	8,368
Building lease payment	-	-	-	77,524
Totals	$ 451,957	$ 458,800	$ (6,843)	$ 522,692
General Fund Total	$3,094,751	$3,168,410	$ (73,659)	$3,222,065

HAY·RICE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
CHARTERED

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of County Commissioners
Meade County, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Meade County, Kansas' compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Meade County, Kansas' major federal programs for the year ended December 31, 2022. Meade County, Kansas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Meade County, Kansas complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with the *Kansas Municipal Audit and Accounting Guide*; auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Meade County, Kansas and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Meade County, Kansas' compliance with the compliance requirements referred to above.

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Member of Private Practice Section

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Meade County, Kansas' federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Meade County, Kansas' compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Meade County, Kansas' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Meade County, Kansas' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Meade County, Kansas' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Meade County, Kansas' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002, to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on Meade County, Kansas' response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Meade County, Kansas' response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

June 16, 2023

MEADE COUNTY, KANSAS

Schedule 5

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended December 31, 2022

Federal Grantor/Pass-Through Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed through to Subrecipients	Federal Expenditures
US Department of the Treasury passed through Kansas Office of Recovery:				
COVID-19 – Coronavirus State and Local Fiscal Recovery Funds	21.027	2022	-	$ 726,060
US Department of Justice passed through Kansas Governor's Office:				
Edward Byrne Memorial Justice Assistance Grant	16.738	2022	-	126,091
US Department of Agriculture passed through Kansas Department of Health and Environment:				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	WIC 2022	-	74,844
US Department of Health and Human Services passed through Kansas Department of Health and Environment:				
Public Health Emergency Preparedness	93.069	PHEP 2022	-	10,239
Family Planning Services	93.217	FP 2022	-	17,508
COVID-19 Laboratory Capacity for Infectious Diseases	93.323	ELC 2022	-	25,912
Immunization Grants	93.268	IAP 2022	-	1,281
COVID-19 Immunization Grants	93.268	IAP 2022	-	46,790
US Department of Homeland Security passed through Kansas Adjutant General:				
Emergency Management Performance Grant	97.042	2022	-	9,995
Total Expenditures of Federal Awards			-	$1,038,720

See accompanying notes to schedule of expenditures of federal awards.

MEADE COUNTY, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended December 31, 2022

Note A: Basis of Presentation

The accompanying schedule of expenditures of federal awards (Schedule 5) includes the federal award activity of Meade County, Kansas under programs of the federal government for the year ended December 31, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Meade County, Kansas, it is not intended to and does not present the aggregate cash and unencumbered cash balances and receipts and expenditures of Meade County, Kansas.

Note B: Summary of Significant Accounting Policies

Expenditures reported on the accompanying Schedule of Expenditures of Federal Awards are reported on the regulatory basis of accounting, which are accounting practices prescribed by the State of Kansas and are described in Note 1 to Meade County, Kansas' regulatory basis financial statement.

Note C: Indirect Cost Rate

Meade County, Kansas has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

MEADE COUNTY, KANSAS

Schedule 6

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2022

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on the regulatory basis financial statement of Meade County, Kansas.

2. Two significant deficiencies were disclosed during the audit of the financial statement that would be required to be reported in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. No material weaknesses are reported.

3. No instances of noncompliance material to the financial statement of Meade County, Kansas, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

4. No significant deficiencies on internal control over major federal award programs disclosed during the audit is reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance. No material weaknesses are reported.

5. The auditor's report on compliance for the major federal award programs for Meade County, Kansas expresses an unmodified opinion on all major federal programs.

6. Audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a) are reported in this Schedule.

7. The programs tested as major programs were:
   Covid-19 Coronavirus State and Local Fiscal Recovery Funds Assistance Listing #21.027

8. The threshold for determining type A and B programs was $750,000.

9. Meade County, Kansas did not qualify as a low-risk auditee.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2022

B. FINDINGS – FINANCIAL STATEMENT AUDIT

Significant Deficiencies

2022-001. Encumbrance Records

Condition: Contrary to the provisions of K.S.A. 10-117 and K.S.A. 79-2934, encumbrance and unencumbered cash records were not maintained.

Criteria: Internal controls should be in place to provide reasonable assurance that proper encumbrance and unencumbered cash records are maintained.

Cause: Deficiencies in the County's accounting program prevent the County from maintaining proper encumbrance records.

Effect: Because of the failure to maintain proper encumbrance and unencumbered cash records, funds may have a negative unencumbered cash balance and not be detected.

Recommendation: Procedures should be implemented to maintain proper encumbrance and unencumbered cash records.

Views of Responsible Officials and Planned Corrective Actions: Meade County, Kansas agrees with the finding and will attempt to implement the recommended procedures.

2022-002. Segregation of Duties

Condition: The size of the County's various departments precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties.

Criteria: Internal controls should be in place to provide reasonable assurance that there is sufficient segregation of duties.

Cause: The size of the County's various departments precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2022

B. FINDINGS – FINANCIAL STATEMENT AUDIT (Continued)

2022-002. Segregation of Duties (Continued)

Effect: The County's internal controls may not prevent a misstatement or a noncompliance issue from occurring.

Recommendation: Procedures should be implemented to acquire enough staff to provide optimum segregation of duties.

Views of Responsible Officials and Planned Corrective Actions: Meade County, Kansas agrees with the finding and will attempt to implement the recommended procedures.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None.