

DICKINSON COUNTY, KANSAS
FINANCIAL STATEMENT
WITH INDEPENDENT AUDITORS' REPORT
FOR THE YEAR ENDED DECEMBER 31, 2016

DICKINSON COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

**Board of County Commissioners
Dickinson County, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Dickinson County, Kansas, the municipality, and Dickinson County Public Building Commission, a related municipal entity, as of and for the year ended December 31, 2016, and the related notes to the financial statement, which collectively comprise the County's basic financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note A to meet the financial reporting requirements of the State of Kansas; 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.

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

As described in Note A of the financial statement, the financial statement is prepared by the County 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.

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American Institute of
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Kansas Society of Certified
Public Accountants



The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County, as of December 31, 2016, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2016, 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 A.

Other Matters

Report on 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 or actual and budget, schedule of regulatory basis receipts and disbursements - agency funds, schedule of regulatory basis receipts and expenditures - actual - related municipal entity (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. 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 2016 information has been subjected to the auditing procedures applied in the audit of the 2016 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 2016 basic financial statement or to the 2016 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 2016 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 A.

Pottberg, Gassman & Hoffman, Chartered

Pottberg, Gassman & Hoffman, Chartered
Junction City, Kansas
December 6, 2017

DICKINSON COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>Funds</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Canceled Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Governmental Type Funds:							
General Fund	\$ 38,529	-	10,277,372	9,998,246	317,655	78,413	396,068
Special Purpose Funds:							
Highway, Road & Bridge	645,145	-	4,044,314	4,091,735	597,724	57,638	655,362
Noxious Weed	90,874	-	495,958	510,437	76,395	18,949	95,344
Noxious Weed Capital Outlay	329,027	-	30,000	13,501	345,526	-	345,526
County Health	-	-	742,057	702,342	39,715	4,359	44,074
County Health Capital Outlay	32,713	-	-	23,209	9,504	-	9,504
Alcoholic Rehabilitation	4,550	-	7,499	8,731	3,318	-	3,318
Park & Recreation	41	-	1,309	961	389	-	389
Concealed Weapons	11,009	-	2,242	-	13,251	-	13,251
911	34,567	-	-	34,567	-	-	-
911 Wireless	41,756	-	-	-	41,756	-	41,756
DK CO 911	40,896	-	131,842	112,373	60,365	192	60,557
Diversion-Law Enforcement	76,710	-	35,787	56,667	55,830	409	56,239
EMS Building Grant	827	-	76,183	77,010	-	-	-
Fingerprint & Booking	31,166	-	7,964	-	39,130	-	39,130
Highway Sales Tax Jan 2015	89,878	-	1,141,842	481,819	749,901	-	749,901
Highway Special Revenue	-	-	139,283	139,283	-	-	-
Attorney Forfeiture	16,171	-	2,490	-	18,661	-	18,661
Landfill Closure	110,000	-	-	-	110,000	-	110,000
Special Machinery	885,106	-	357,600	430,748	811,958	46,178	858,136
Prosecutor Trust	4,870	-	-	-	4,870	-	4,870
Drug Enforcement Cases	26,310	-	12,072	21,323	17,059	-	17,059
Emergency Mgt Performance Grant	2,762	-	-	-	2,762	-	2,762
Property Crime Compensation	16,380	-	-	-	16,380	-	16,380
Capital Improvements	75,783	-	10,000	5,946	79,837	-	79,837
Register of Deeds Technology	54,300	-	25,712	45,117	34,895	121	35,016
County Equipment Reserve	364,130	-	466,495	311,171	519,454	-	519,454
DKCO Sheriff Asset Forfeiture	152,297	-	19,978	41,898	130,377	-	130,377
Equitable Sharing - Sheriff	234,553	-	1,575	14,840	221,288	-	221,288
County Clerk Technology	6,042	-	5,648	759	10,931	-	10,931
County Treasurer Technology	6,042	-	5,648	-	11,690	-	11,690

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

DICKINSON COUNTY, KANSAS

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2016**

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Canceled Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Bond and Interest Funds:							
County Bridge Bond & Interest	\$ 3	-	17	-	20	-	20
Dickinson Co Sewer #3 B&I	6,431	-	18,484	19,612	5,303	-	5,303
Dickinson Co Sewer #2 B&I	5,344	-	14,081	17,136	2,289	-	2,289
EMS Building Bond & Interest	-	-	865,895	845,074	20,821	-	20,821
Capital Projects Funds:							
Navarre Kan-Step Program	43,346	-	67,294	64,116	46,524	383	46,907
Fish Passage Program	5,695	-	78,239	83,934	-	33,068	33,068
Justice Center Project	760,368	-	380,000	467,015	673,353	82,944	756,297
Business Funds:							
Environmental Services	415,570	-	723,123	651,384	487,309	37,907	525,216
Dickinson Co. Sewer District #1	17,254	-	3,582	1,137	19,699	-	19,699
Dickinson Co. Sewer District #2	3,557	-	261	-	3,818	-	3,818
Dickinson Co. Sewer #3 Operations	532	-	1,848	1,635	745	-	745
Dickinson Co. Sewer #3 Reserve	635	-	635	-	1,270	-	1,270
Related Municipal Entity:							
EMS Building Bond & Interest	-	-	864,771	864,771	-	-	-
Total Reporting Entity (Excluding Agency Funds)	\$ 4,681,169	-	21,059,100	20,138,497	5,601,772	360,561	5,962,333

Composition of Cash:

Checking Accounts	\$ 20,954,323
Savings Accounts	403,995
Treasurer Change Drawers	600
Office Checking/Petty Cash/Change Funds	427,136
Certificates of Deposit	2,297,196
Total Cash	24,083,250
Agency Funds Per Schedule 3 (Page 42)	(18,120,917)
Total Reporting Entity (Excluding Agency Funds)	\$ 5,962,333

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

DICKINSON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 2016

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies applied in the preparation of the accompanying regulatory financial statement follows:

1. **Municipal Financial Reporting Entity**

Dickinson County, Kansas, is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Dickinson County, Kansas (the municipality) and the Dickinson County Public Building Commission (PBC), a related municipal entity. The PBC is governed by the Dickinson County Commissioners and four members appointed by the Dickinson County Commissioners. The PBC is included in the county's reporting entity because it was established to benefit the county or its constituents. The financial statement does not include the financial data of any other related municipal entities.

The PBC has one fund and the County administers it. The PBC has no separate accounting policies.

2. **Regulatory Basis Fund Types**

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 purpose of carrying on specific regulations, restrictions, or limitations. Certain funds contain restricted cash because their use is limited by debt covenants, statutory requirements, grant requirements or are held in a fiduciary or agency capacity.

The following types of funds comprise the financial activities of the County for the year of 2016:

Governmental Type 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 Fund – 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.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Fund – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise, internal service fund, etc.).

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

DICKINSON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT

DECEMBER 31, 2016

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The Kansas Municipal Audit and Accounting Guide (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.

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.

4. Tax Cycle

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 payment.

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 a rate established by the State of Kansas. The interest rate was 4% per annum for delinquent taxes under \$10,000 and 10% per annum for delinquent taxes of \$10,000 or greater. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and were distributed by the county treasurer periodically. At least 50% of the taxes levied were available in January. Delinquent tax collections were distributed throughout the year.

5. 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 calendar 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.

DICKINSON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT

DECEMBER 31, 2016

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Budgetary Information, continued

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The budget was amended for the 911 fund on December 29, 2016.

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 prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

- Special Machinery
- State & Federal Grants
- Attorney Forfeiture
- Sheriff Asset Forfeiture
- Sheriff Equitable Sharing
- Prosecutor Trust
- Drug Enforcement Cases
- Register of Deeds Technology
- County Clerk Technology
- County Treasurer Technology
- Property Crime Compensation
- County Equipment Reserve
- Capital Improvements
- Landfill Closure

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

Kansas statutes do not require the Dickinson County Public Building Commission to prepare an annual budget since it does not levy property taxes.

6. Reimbursements

A reimbursement is an expenditure initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, the Municipality records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance provided under KMAAG regulatory basis accounting.

DICKINSON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 2016

NOTE B – DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the Municipality 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. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the 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. The County has no investment policy that would further limit its investment choices. The County had no investments in 2016.

Concentration of credit risk. State statutes place no limit on the amount the 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, the County's deposits may not be returned to it. State statutes require the 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%. The County has no designated "peak periods". All deposits were legally secured at December 31, 2016.

At December 31, 2016, the County's carrying amount of deposits was \$24,081,167 and the bank balance was \$23,970,651. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$1,430,627 was covered by federal depository insurance and \$22,540,024 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

NOTE C – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

References made herein to the Kansas statutes are not intended as interpretations of law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney.

Budget Law Compliance

K.S.A. 79-2935 provides that it shall be unlawful for the governing body to create indebtedness in any fund in excess of the adopted budget of expenditures of such fund.

For the year ended December 31, 2016, the following funds were in violation of this statute:

<u>Fund Name</u>	<u>Excess</u>
County Health	\$ 2,574
County Health Capital Outlay	8,209
911	567
Highway Sales Tax Jan 2015	481,819
EMS Building Bond & Interest	845,074

DICKINSON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2016

NOTE C – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

Expenditures for the EMS Building Bond & Interest fund are in excess of budgeted amounts; however, K.S.A. 79-2935 permits expenditures in excess of the total amount of the adopted budget when bonds are issued. Bonds were issued to purchase the EMS building from the PBC.

Inventory of Personal Property

K.S.A. 19-2687 requires that the county clerk compile a comprehensive inventory listing of personal property and that the Commissioners, or their designee, view each item and check that it is on the inventory listing. The Election, Sheriff and Jail inventories were not reviewed by the Commission. Some inventories did not indicate the year in which items were added so it was difficult to identify the current purchases. Disposals of property were not always indicated on the inventories.

Fee Collections

Fees collected by county offices are required by K.S.A. 28-175 to be remitted to the county treasurer and credited to the county's general fund. The Sheriff's Driver License verification fees were not remitted to the County Treasurer. The VIN fees and Offender Registration fees were not remitted to the County Treasurer and credited to law enforcement funds.

NOTE D – DEFINED BENEFIT PENSION PLAN

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERs member-employee contribution rates. KPERs has multiple benefit structures and contribution rates depending on whether the employee is a KPERs 1, KPERs 2 or KPERs 3 member. KPERs 1 members are active and contributing members hired before July 1, 2009. KPERs 2 members were first employed in a covered position on or after July 1, 2009, and KPERs 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERs member-employee contribution rate at 6% of covered salary for KPERs 1, KPERs 2 and KPERs 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. 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, KPERs 3 and KP&F 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 through March 31, 2016 with a 0% moratorium until June 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 9.18% for KPERs and 20.42% for KP&F for the fiscal year ended December 31, 2016. Contributions to the pension plan from Dickinson County were \$452,246 for KPERs and \$70,778 for KP&F for the year ended December 31, 2016.

DICKINSON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 2016

NOTE D – DEFINED BENEFIT PENSION PLAN (Continued)

Net Pension Liability

At December 31, 2016, Dickinson County's proportionate share of the collective net pension liability reported by KPERS was \$4,262,484 and \$1,854,397 for KP&F. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015, which was rolled forward to June 30, 2016. Dickinson County's proportion of the net pension liability was based on the ratio of Dickinson 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 publically available on the website at www.kpers.org or can be obtained as described above.

NOTE E – DEFERRED COMPENSATION PLAN

The County offers its employees a choice of deferred compensation plans created in accordance with Internal Revenue Code section 457. Waddell & Reed and Nationwide are the two plan administrators. The plans are available to all employees and permit them to defer a portion of their salary until future years. The County does not contribute to the plans.

NOTE F – CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	<u>Project Authorization</u>	<u>Expenditures To Date</u>
Navarre Kan-Step Program	\$ 299,998	195,776
Fish Passage Project	305,000	282,288
Justice Center Project	626,949	471,405

NOTE G – INTERFUND TRANSACTIONS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
Motor Vehicle Operating	General	K.S.A. 8-145	\$ 14,040
General	Capital Improvements	K.S.A. 19-120	10,000
General	County Equipment Reserve	K.S.A. 19-119	453,000
General	Justice Center Project	K.S.A. 19-120	380,000
General	EMS Building Bond & Int.	K.S.A. 10-1113	21,788
Highway, Road & Bridge	Special Machinery	K.S.A. 68-141g	350,000
Highway, Road & Bridge	Fish Passage	K.S.A. 10-1113	22,847
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	30,000
EMS Building Grant	General	Close Fund	21,788
DK CO Sewer #3 Operations	DK CO Sewer #3 Reserve	Bond Document	635

DICKINSON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 2016

NOTE H – LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2016 were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds:									
Series 2009 Dickinson Co PBC-EMS	2.00 - 5.50%	2/6/2009	\$ 965,000	2/15/2029	\$ 780,000	-	780,000	-	19,758
Series 2014 Detroit Sewer District #3	3.00%	10/29/2014	453,250	10/29/2054	447,235	-	6,195	441,040	13,417
Series 2016 EMS Facility	0.80 - 2.80%	4/21/2016	840,000	2/15/2029	-	840,000	-	840,000	5,074
KDHE Loans:									
Kansas Water Pollution Control Revolving Loan Fund, Sewer District #2	2.99%	1/12/2000	247,627	9/1/2019	64,156	-	15,332	48,824	1,654
Temporary Notes:									
Kansas Department of Transportation Transportation Revolving Fund TR-0150-01	3.00%	4/11/2013	3,764,327	2/1/2018	2,120,209	-	843,768	1,276,441	63,606
Capital Leases Payable:									
Kenworth T370 Dump Truck (2)	3.20%	5/10/2012	268,948	5/31/2016	53,793	-	53,793	-	1,718
2015 Dump Trucks (2), 2015 Freightliner Ambulance & Defibrillators (4)	2.75%	1/12/2015	655,920	1/12/2019	655,920	-	157,289	498,631	18,288
Total Contractual Indebtedness					\$ 4,121,313	840,000	1,856,377	3,104,936	123,515

DICKINSON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 2016

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

	Year											Total	
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022-2026</u>	<u>2027-2031</u>	<u>2032-2036</u>	<u>2037-2041</u>	<u>2042-2046</u>	<u>2047-2051</u>		<u>2052-2054</u>
<u>PRINCIPAL</u>													
General Obligation Bonds:													
Series 2014 Sewer #3	\$ 6,381	6,572	6,769	6,972	7,182	39,272	45,527	52,778	61,185	70,930	82,227	55,245	441,040
Series 2016 EMS Facility	55,000	55,000	60,000	60,000	60,000	330,000	220,000	-	-	-	-	-	840,000
KDHE Loans:													
KS Water Pollution #2	15,794	16,270	16,760	-	-	-	-	-	-	-	-	-	48,824
Temporary Notes:													
KDOT Trans Revolving Fd	871,191	405,250	-	-	-	-	-	-	-	-	-	-	1,276,441
Capital Leases Payable:													
2015 Dump Trucks (2), Freightliner Ambulance & Defibrillators (4)	161,636	166,181	170,814	-	-	-	-	-	-	-	-	-	498,631
Total Principal	<u>1,110,002</u>	<u>649,273</u>	<u>254,343</u>	<u>66,972</u>	<u>67,182</u>	<u>369,272</u>	<u>265,527</u>	<u>52,778</u>	<u>61,185</u>	<u>70,930</u>	<u>82,227</u>	<u>55,245</u>	<u>3,104,936</u>
<u>INTEREST</u>													
General Obligation Bonds:													
Series 2014 Sewer #3	13,231	13,040	12,843	12,640	12,430	58,788	52,533	45,282	36,875	27,130	15,833	3,340	303,965
Series 2016 EMS Facility	15,803	15,321	14,730	14,010	13,170	48,115	9,275	-	-	-	-	-	130,424
KDHE Loans:													
KS Water Pollution #2	1,230	794	345	-	-	-	-	-	-	-	-	-	2,369
Temporary Notes:													
KDOT Trans Revolving Fd	38,293	6,079	-	-	-	-	-	-	-	-	-	-	44,372
Capital Leases:													
2015 Dump Trucks (2), Freightliner Ambulance & Defibrillators (4)	13,941	9,396	4,763	-	-	-	-	-	-	-	-	-	28,100
Total Interest	<u>82,498</u>	<u>44,630</u>	<u>32,681</u>	<u>26,650</u>	<u>25,600</u>	<u>106,903</u>	<u>61,808</u>	<u>45,282</u>	<u>36,875</u>	<u>27,130</u>	<u>15,833</u>	<u>3,340</u>	<u>509,230</u>
Total Prin and Interest	<u>\$ 1,192,500</u>	<u>693,903</u>	<u>287,024</u>	<u>93,622</u>	<u>92,782</u>	<u>476,175</u>	<u>327,335</u>	<u>98,060</u>	<u>98,060</u>	<u>98,060</u>	<u>98,060</u>	<u>58,585</u>	<u>3,614,166</u>

DICKINSON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 2016

NOTE I – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post Employment Benefits. As provided by K.S.A.12-5040, the municipality allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the municipality 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), the municipality 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.

Compensated Absences. The County's policy regarding vacation leave allows full-time employees (defined as those working 38.5 or more hours per week) to accumulate vacation time based on years of continuous service. Annual leave is calculated as follows:

<u>Years of Service</u>	<u>Vacation Hours Awarded</u>
0 to 4	80 hours
5 to 9	96 hours
10 to 14	120 hours
15 to 24	160 hours
Over 24	200 hours

Vacation leave is available for use at the beginning of the year. Leave may be taken in increments of one hour. Employees are required to use all vacation awarded in the current year or it is forfeited at year-end unless they have submitted an extension request to use their vacation by February 15 of the following year and the request is granted by the department head. Employees who are eligible to receive 200 hours of vacation can opt to be paid for up to 40 hours of unused vacation on hand at year-end. The employee must request this payment by year-end; all payments will occur on the first pay date after year-end. Upon termination of employment, an employee is entitled to be paid for unused accrued vacation leave provided two weeks' notice is given. If employment ends prior to one year of service, there is no payment for unused vacation.

The County's policy regarding sick leave allows full-time employees to accumulate sick leave at the rate of 8 hours per month. Sick leave benefits are calculated on the basis of a benefit year. An employee who begins employment before the 10th of the month shall earn a day of sick leave for the month. Sick leave may be taken in increments of one-half hour. Sick leave benefits accumulate to a total of 550 hours. Upon termination of employment, employees who have been employed with the County for at least two years and leave employment in good standing, are compensated at their current rate of pay for one-third of their accumulated sick leave.

The County has estimated the dollar amount of accumulated sick leave for 2016 of \$184,037.

Personal leave of 16 hours is awarded to all full-time employees to use for personal business and can be used in minimum increments of one-half hour. Employees are required to use all personal leave awarded in the current year or it is forfeited at year-end unless they have submitted an extension request to use their personal leave by February 15 of the following year and the request is granted by the department head.

The only estimate in this financial statement is in the calculation of the compensated absences balance. Actual results could differ from this estimate.

DICKINSON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT

DECEMBER 31, 2016

NOTE J – RISK MANAGEMENT

The County 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. The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-Line Pool (KCAMP) and Kansas Workers Risk Cooperative for Counties (KWORCC) public entity risk pools currently operating as common risk management and insurance programs for participating members.

The County pays annual premiums to KCAMP for its property and liability insurance coverage and KWORCC for its workers' compensation insurance coverage. The agreements to participate provide that KCAMP and KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of the self-insured amount for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP or KWORCC management.

The County continues to carry commercial insurance for its underground storage tanks. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE K – RELATED PARTY TRANSACTIONS

Dickinson County, Kansas rents the facility built by the Dickinson County Public Building Commission for an amount sufficient to cover the debt service payments made by the Commission. The rents are not calculated as arm's-length transactions. The lease agreement also requires the lessee to purchase insurance to cover the risk of loss of the facility. The lease ended with the County's purchase of the EMS Building facility in 2016.

NOTE L – LITIGATION

As of November 27, 2017, the County is not a party to any known pending or threatened litigation, claims or assessment, or any unasserted claims or assessments.

NOTE M – CITY OF SOLOMON TAX INCREMENT FINANCING

The County and Unified School District (USD) No. 393 entered into a tax increment financing (TIF) agreement with the City of Solomon to promote and develop certain blighted areas located within the City of Solomon including the downtown area. The County and USD No. 393 agreed to forgo their share of the increased property tax revenue on this real estate so that the City of Solomon could use the dollars to finance the improvements. In late 2013, the County became aware of the fact that the personal property within this improvement district was inadvertently included in the calculation of the dollars remitted to the City of Solomon. The City of Solomon has reimbursed USD No. 393 the balance due to them and owes \$123,983 to the County.

DICKINSON COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 2016

NOTE N – 2015 FINANCIAL DATA

The amounts shown for 2015 in the regulatory-required supplementary information are included where practicable, only to provide a basis for comparison with 2016, and are not intended to present all information necessary for a fair presentation in accordance with the regulatory basis of accounting.

NOTE O – OTHER INFORMATION

A former sheriff's lieutenant has been charged with felony theft of evidence with a value which is immaterial to the financial statement taken as a whole.

NOTE P – SUBSEQUENT EVENTS

On November 30, 2017, the County signed a contract with Tyler Technologies, Inc. for the purchase of Computer Aided Dispatch (CAD) and Records Management System (RMS) software to be purchased jointly with the City of Abilene. The County's portion of the software is estimated at \$681,665 to be paid for over a three-year period starting in 2017.

On November 30, 2017, the County approved the City of Abilene Resolution 111317-1 amending the Neighborhood Revitalization Plan which will extend the agreement five additional years and will add commercial property to the property types eligible for the rebate. Currently, only residential property is eligible for the rebate.

Management has evaluated the effects of the financial statement of subsequent events through December 6, 2017, which is the date the financial statement was available to be issued.

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

DICKINSON COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
Governmental Type Funds:					
General Fund	\$ 10,791,841	-	10,791,841	9,998,246	(793,595)
Special Purpose Funds:					
Highway, Road & Bridge	4,436,599	-	4,436,599	4,091,735	(344,864)
Noxious Weed	783,777	-	783,777	510,437	(273,340)
Noxious Weed Capital Outlay	75,000	-	75,000	13,501	(61,499)
County Health	699,768	-	699,768	702,342	2,574
County Health Capital Outlay	15,000	-	15,000	23,209	8,209
Alcoholic Rehabilitation	35,000	-	35,000	8,731	(26,269)
Park & Recreation	2,000	-	2,000	961	(1,039)
Concealed Weapons	10,000	-	10,000	-	(10,000)
911	34,000	-	34,000	34,567	567
911 Wireless	21,000	-	21,000	-	(21,000)
DK CO 911	165,000	-	165,000	112,373	(52,627)
Diversion-Law Enforcement	100,000	-	100,000	56,667	(43,333)
EMS Building Grant	77,414	-	77,414	77,010	(404)
Fingerprint & Booking	10,000	-	10,000	-	(10,000)
Highway Sales Tax Jan 2015	-	-	-	481,819	481,819
Highway Special Revenue	-	139,283	139,283	139,283	-
Attorney Forfeiture*					
Landfill Closure*					
Special Machinery*					
Prosecutor Trust*					
Drug Enforcement Cases*					
Emergency Mgt Performance Grant*					
Property Crime Compensation*					
Capital Improvements*					
Register of Deeds Technology*					
County Equipment Reserve*					
DKCO Sheriff Asset Forfeiture*					
Equitable Sharing - Sheriff*					
County Clerk Technology*					
County Treasurer Technology*					

DICKINSON COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
Bond and Interest Funds:					
County Bridge Bond & Interest	\$ -	-	-	-	-
Dickinson Co Sewer #3 B&I	21,200	-	21,200	19,612	(1,588)
Dickinson Co Sewer #2 B&I	17,136	-	17,136	17,136	-
EMS Building Bond & Interest	-	-	-	845,074	845,074
Business Funds:					
Environmental Services	778,030	-	778,030	651,384	(126,646)
Dickinson Co. Sewer District #1	10,000	-	10,000	1,137	(8,863)
Dickinson Co. Sewer District #2	2,800	-	2,800	-	(2,800)
Dickinson Co. Sewer #3 Operations	3,000	-	3,000	1,635	(1,365)
Dickinson Co. Sewer #3 Reserve	-	-	-	-	-

* Not Budgeted

DICKINSON COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2016
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

<u>GENERAL FUND</u>	2015	2016		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts:				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 5,646,218	6,553,203	6,650,000	(96,797)
Delinquent Tax	90,864	101,767	80,000	21,767
Interest Charges on Taxes	77,748	70,246	80,000	(9,754)
Intangibles	52,968	54,772	50,229	4,543
In Lieu of Tax	-	2,601	-	2,601
Motor Vehicle Tax	611,646	617,735	622,858	(5,123)
Recreational Vehicle Tax	12,199	12,122	12,042	80
16/20M Vehicle Tax	16,366	17,482	18,560	(1,078)
Commercial Vehicle Tax	48,314	45,335	33,835	11,500
Mineral Production Tax	-	-	200	(200)
Rental Vehicle Excise Tax	518	570	-	570
Intergovernmental Revenue				
Liquor Control	817	1,309	1,700	(391)
Federal Owned Entitlement Land	3,796	3,866	-	3,866
Local Sales Tax	1,229,748	1,184,867	1,250,000	(65,133)
Licenses and Fees				
Mortgage Registration Fees	249,602	214,508	150,000	64,508
Officer's Fees	29,117	34,985	35,000	(15)
Sheriff's Fees	249,188	279,439	250,000	29,439
Sheriff's Checking Accounts	46,568	33,049	-	33,049
Motor Vehicle Registration Fees	29,156	14,040	20,000	(5,960)
Antique Fees, Etc.	3,665	2,425	2,700	(275)
Use of Money and Property				
Interest on Investments	16,824	24,917	-	24,917
Other Receipts				
Grants	77,807	79,029	35,000	44,029
Administration Fees	23,163	22,025	33,000	(10,975)
Ambulance Service & Fees	743,258	736,282	625,000	111,282
Transient Guest Tax	1,465	833	2,500	(1,667)
Sale of Assets	-	44,143	-	44,143
Reimbursement from Health Department	-	75,000	-	75,000
Transfer from EMS Building Grant	-	21,788	-	21,788
Miscellaneous	30,664	29,034	151,500	(122,466)
Total Cash Receipts	9,291,679	10,277,372	10,104,124	173,248

DICKINSON COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2016
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

<u>GENERAL FUND</u>	<u>2015</u>	<u>2016</u>		<u>Variance - Over (Under)</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Expenditures:				
Departmental Expenditures				
County Commission:				
Personal Services	\$ 42,261	44,654	45,900	(1,246)
Benefits	25,658	26,222	26,890	(668)
Contractual Services	6,401	6,339	7,910	(1,571)
Commodities	545	-	425	(425)
Total	<u>74,865</u>	<u>77,215</u>	<u>81,125</u>	<u>(3,910)</u>
County Clerk:				
Personal Services	132,124	142,144	151,500	(9,356)
Benefits	58,265	59,839	67,010	(7,171)
Contractual Services	3,043	3,831	6,700	(2,869)
Commodities	2,583	4,588	5,100	(512)
Total	<u>196,015</u>	<u>210,402</u>	<u>230,310</u>	<u>(19,908)</u>
County Treasurer:				
Personal Services	138,257	154,347	169,000	(14,653)
Benefits	76,035	80,843	91,370	(10,527)
Contractual Services	10,627	11,614	11,325	289
Commodities	2,174	1,333	2,800	(1,467)
Capital Outlay	867	-	-	-
Total	<u>227,960</u>	<u>248,137</u>	<u>274,495</u>	<u>(26,358)</u>
County Attorney:				
Personal Services	304,807	367,193	401,600	(34,407)
Benefits	109,883	135,901	142,500	(6,599)
Contractual Services	25,366	28,051	50,700	(22,649)
Commodities	9,630	8,921	14,500	(5,579)
Grant Expenditures	4,446	5,363	-	5,363
Total	<u>454,132</u>	<u>545,429</u>	<u>609,300</u>	<u>(63,871)</u>
EMS:				
Personal Services	996,904	1,018,578	1,043,500	(24,922)
Benefits	376,012	348,177	417,500	(69,323)
Contractual Services	83,497	141,138	78,350	62,788
Commodities	92,331	81,248	104,300	(23,052)
Capital Outlay	3,733	70,099	5,000	65,099
Safe Kids	-	-	-	-
Total	<u>1,552,477</u>	<u>1,659,240</u>	<u>1,648,650</u>	<u>10,590</u>
Appraiser/Zoning:				
Personal Services	299,917	229,065	239,900	(10,835)
Benefits	139,115	105,709	124,000	(18,291)
Contractual Services	26,700	26,755	31,100	(4,345)
Commodities	9,711	6,991	20,300	(13,309)
Capital Outlay	291	-	-	-
Total	<u>475,734</u>	<u>368,520</u>	<u>415,300</u>	<u>(46,780)</u>

DICKINSON COUNTY, KANSAS

**GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

GENERAL FUND	2015	2016		Variance - Over (Under)
	Actual	Actual	Budget	
Departmental Expenditures				
Election:				
Personal Services	\$ 9,500	9,865	9,500	365
Contractual Services	12,733	33,896	100,500	(66,604)
Commodities	19,245	38,317	4,400	33,917
Total	41,478	82,078	114,400	(32,322)
Register of Deeds:				
Personal Services	77,616	82,777	81,500	1,277
Benefits	36,489	36,963	38,400	(1,437)
Contractual Services	3,454	3,297	7,700	(4,403)
Commodities	2,086	1,930	4,300	(2,370)
Total	119,645	124,967	131,900	(6,933)
Sheriff:				
Personal Services	987,560	1,103,836	1,087,600	16,236
Benefits	487,237	516,684	522,900	(6,216)
Contractual Services	89,714	116,430	88,260	28,170
Commodities	83,010	78,232	155,600	(77,368)
Capital Outlay	14,380	9,449	18,400	(8,951)
Office Checking Accounts	46,568	33,049	-	33,049
Total	1,708,469	1,857,680	1,872,760	(15,080)
Clerk of District Court:				
Contractual Services	48,133	44,206	70,909	(26,703)
Commodities	51,478	51,089	32,526	18,563
Capital Outlay	-	-	2,215	(2,215)
Total	99,611	95,295	105,650	(10,355)
Department of Aging:				
Personal Services	33,183	14,751	38,000	(23,249)
Benefits	18,356	6,718	21,060	(14,342)
Contractual Services	37,316	35,738	38,480	(2,742)
Commodities	287	66	125	(59)
Total	89,142	57,273	97,665	(40,392)
Coroner and Autopsy	27,788	26,810	16,000	10,810
County Counselor:				
Personal Services	22,500	23,365	23,500	(135)
Benefits	16,259	17,099	18,390	(1,291)
Total	38,759	40,464	41,890	(1,426)
Jail:				
Personal Services	348,413	381,916	394,000	(12,084)
Benefits	119,203	130,058	159,120	(29,062)
Contractual Services	128,765	128,227	153,555	(27,328)
Commodities	13,337	12,870	15,550	(2,680)
Total	609,718	651,071	722,225	(71,154)

DICKINSON COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2016
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

GENERAL FUND	2015	2016		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Departmental Expenditures				
Dispatch:				
Personal Services	\$ 358,663	369,777	400,550	(30,773)
Benefits	160,293	168,813	177,200	(8,387)
Contractual Services	1,667	2,417	15,025	(12,608)
Commodities	1,923	1,295	1,275	20
Capital Outlay	-	3,247	-	3,247
Total	<u>522,546</u>	<u>545,549</u>	<u>594,050</u>	<u>(48,501)</u>
Budget:				
Personal Services	53,267	59,003	59,400	(397)
Benefits	21,926	23,620	24,925	(1,305)
Contractual Services	1,205	1,874	1,175	699
Commodities	205	-	150	(150)
Total	<u>76,603</u>	<u>84,497</u>	<u>85,650</u>	<u>(1,153)</u>
Custodial:				
Personal Services	56,279	63,963	62,400	1,563
Benefits	26,306	30,929	30,500	429
Contractual Services	8,176	2,802	3,300	(498)
Commodities	14,200	18,808	27,700	(9,092)
Total	<u>104,961</u>	<u>116,302</u>	<u>123,900</u>	<u>(7,598)</u>
Emergency Management:				
Personal Services	53,795	57,498	58,300	(802)
Benefits	23,907	25,844	27,190	(1,346)
Contractual Services	4,514	4,685	8,450	(3,765)
Commodities	6,323	7,208	7,900	(692)
Total	<u>88,539</u>	<u>95,235</u>	<u>101,840</u>	<u>(6,605)</u>
GIS:				
Personal Services	106,888	113,227	113,900	(673)
Benefits	38,848	40,104	41,110	(1,006)
Contractual Services	8,598	14,310	19,500	(5,190)
Commodities	1,618	5	850	(845)
Total	<u>155,952</u>	<u>167,646</u>	<u>175,360</u>	<u>(7,714)</u>
Human Resources:				
Personal Services	98,681	106,130	108,300	(2,170)
Benefits	40,316	44,399	50,200	(5,801)
Contractual Services	7,890	4,999	7,750	(2,751)
Commodities	955	1,030	1,500	(470)
Total	<u>147,842</u>	<u>156,558</u>	<u>167,750</u>	<u>(11,192)</u>

DICKINSON COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2016
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

GENERAL FUND	2015	2016		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Departmental Expenditures				
Administration:				
Personal Services	\$ 120,191	148,526	113,400	35,126
Benefits	34,624	39,010	46,540	(7,530)
Contractual Services	693,156	712,488	1,113,975	(401,487)
Commodities	105,975	149,012	69,900	79,112
Capital Outlay	-	-	11,000	(11,000)
Total	<u>953,946</u>	<u>1,049,036</u>	<u>1,354,815</u>	<u>(305,779)</u>
Information Technology:				
Personal Services	64,567	67,801	67,400	401
Benefits	24,124	24,614	26,520	(1,906)
Contractual Services	58,995	46,657	65,310	(18,653)
Commodities	5,584	4,835	13,550	(8,715)
Lease Purchase Payments	51,351	-	-	-
Total	<u>204,621</u>	<u>143,907</u>	<u>172,780</u>	<u>(28,873)</u>
Zoning:				
Personal Services	-	44,634	50,800	(6,166)
Benefits	-	13,472	18,450	(4,978)
Contractual Services	-	2,056	6,650	(4,594)
Commodities	-	961	1,450	(489)
Total	<u>-</u>	<u>61,123</u>	<u>77,350</u>	<u>(16,227)</u>
Other Expenditures				
Conservation District	30,000	30,000	30,000	-
Juvenile Detention Center	63,550	58,473	58,472	1
Flint Hills Task Force on Aging	-	24,174	12,000	12,174
Mental Retardation	100,000	95,000	95,000	-
Mental Health	70,500	75,000	75,000	-
Free Fair	35,500	37,500	35,500	2,000
Tri-County Fair	-	4,250	4,250	-
Extension Council	210,000	215,000	215,000	-
Historical	55,000	70,000	60,000	10,000
Economic Development	-	-	125,000	(125,000)
Transfer to Capital Improvements	12,000	10,000	380,000	(370,000)
Transfer to County Equipment Reserve	405,000	453,000	433,000	20,000
Transfer to County Health	193,500	-	-	-
Transfer to Justice Center Project	380,000	380,000	-	380,000
Transfer to EMS Building Bond & Interest	-	21,788	-	21,788
Miscellaneous	15,575	16,758	25,000	(8,242)
Neighborhood Revitalization Rebate	27,776	42,869	28,454	14,415
Total Expenditures	<u>9,569,204</u>	<u>9,998,246</u>	<u>10,791,841</u>	<u>(793,595)</u>
Cash Receipts Over (Under) Expenditures	(277,525)	279,126		
Unencumbered Cash, January 1	316,054	38,529		
Unencumbered Cash, December 31	<u>\$ 38,529</u>	<u>317,655</u>		

DICKINSON COUNTY, KANSAS

SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

HIGHWAY, ROAD & BRIDGE	2015	2016		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts:				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$2,950,595	2,850,064	2,892,925	(42,861)
Delinquent Tax	46,227	50,768	38,000	12,768
Motor Vehicle Tax	352,001	328,215	325,482	2,733
Recreational Vehicle Tax	7,003	6,432	6,292	140
16/20 M Vehicle Tax	9,929	9,844	9,699	145
Commercial Vehicle Tax	21,560	23,930	17,680	6,250
Rental Vehicle Excise Tax	304	312	-	312
Intergovernmental Revenue				
Special City & County Highway	593,206	602,982	657,500	(54,518)
Other Receipts				
Fuel Sales	16,660	15,535	30,000	(14,465)
Reimbursed/Miscellaneous Expenses	40,425	86,378	150,000	(63,622)
Reimbursement - Highway Special Rev	10,726	69,854	-	69,854
Total Cash Receipts	<u>4,048,636</u>	<u>4,044,314</u>	<u>4,127,578</u>	<u>(83,264)</u>
Expenditures:				
Personal Services	688,848	733,651	808,500	(74,849)
Benefits	330,948	334,823	356,900	(22,077)
Contractual Services	115,131	82,215	124,340	(42,125)
Commodities	1,313,611	1,636,879	1,891,850	(254,971)
Revolving Loan - Principal	817,209	843,768	912,675	(68,907)
Revolving Loan - Interest	88,123	63,606	-	63,606
Revolving Loan - Service Fee	7,343	5,301	-	5,301
Lease Purchase Payments	5,000	-	-	-
Transfer to Special Machinery	340,000	350,000	330,000	20,000
Transfer to Fish Passage Program	-	22,847	-	22,847
Neighborhood Revitalization Rebate	14,515	18,645	12,334	6,311
Total Expenditures	<u>3,720,728</u>	<u>4,091,735</u>	<u>4,436,599</u>	<u>(344,864)</u>
Cash Receipts Over (Under) Expenditures	327,908	(47,421)		
Unencumbered Cash, January 1	317,237	645,145		
Unencumbered Cash, December 31	<u>\$ 645,145</u>	<u>597,724</u>		

DICKINSON COUNTY, KANSAS

SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2016
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

	2015	2016		Variance - Over (Under)
	Actual	Actual	Budget	
<u>NOXIOUS WEED</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 293,129	305,975	310,455	(4,480)
Delinquent Tax	4,990	5,351	7,000	(1,649)
Motor Vehicle Tax	34,803	32,521	32,349	172
Recreational Vehicle Tax	692	637	625	12
16/20 M Vehicle Tax	997	967	964	3
Commercial Vehicle Tax	2,120	2,374	1,757	617
Rental Vehicle Excise Tax	30	31	-	31
Sale of Chemicals/Reimbursements	228,494	148,102	255,000	(106,898)
Transfer from Capital Outlay	70,000	-	-	-
Total Cash Receipts	635,255	495,958	608,150	(112,192)
Expenditures:				
Personal Services	182,999	168,162	172,500	(4,338)
Benefits	55,221	50,883	64,600	(13,717)
Contractual Services	35,299	60,721	42,750	17,971
Commodities	271,167	198,669	472,600	(273,931)
Lease Purchase Payments	26,000	-	-	-
Transfer to Capital Outlay	-	30,000	30,000	-
Neighborhood Revitalization Rebate	1,442	2,002	1,327	675
Total Expenditures	572,128	510,437	783,777	(273,340)
Cash Receipts Over (Under) Expenditures	63,127	(14,479)		
Unencumbered Cash, January 1	27,747	90,874		
Unencumbered Cash, December 31	\$ 90,874	76,395		
<u>NOXIOUS WEED CAPITAL OUTLAY</u>				
Cash Receipts:				
Transfer from Noxious Weed	\$ -	30,000	30,000	-
Expenditures:				
Capital Outlay	-	13,501	75,000	(61,499)
Transfer to Noxious Weed	70,000	-	-	-
Total Expenditures	70,000	13,501	75,000	(61,499)
Receipts Over (Under) Expenditures	(70,000)	16,499		
Unencumbered Cash, January 1	399,027	329,027		
Unencumbered Cash, December 31	\$ 329,027	345,526		

DICKINSON COUNTY, KANSAS

SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

	2015	2016		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<u>COUNTY HEALTH</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 82,090	334,895	339,572	(4,677)
Delinquent Tax	870	1,820	600	1,220
Motor Vehicle Tax	6,983	8,554	9,058	(504)
Recreational Vehicle Tax	139	169	175	(6)
16/20 M Vehicle Tax	190	198	270	(72)
Commercial Vehicle Tax	433	640	492	148
Rental Vehicle Excise Tax	6	7	-	7
Grants	204,846	217,822	236,158	(18,336)
Charges for Services/Collections	98,897	177,952	113,414	64,538
Transfer from General	193,500	-	-	-
Total Cash Receipts	587,954	742,057	699,739	42,318
Expenditures:				
Personal Services	293,546	308,162	344,200	(36,038)
Benefits	146,382	148,442	161,050	(12,608)
Contractual Services	17,179	13,932	29,270	(15,338)
Commodities	82,863	91,278	108,300	(17,022)
Grant Expenditures	47,580	63,337	55,500	7,837
Reimburse General	-	75,000	-	75,000
Neighborhood Revitalization Rebate	404	2,191	1,448	743
Total Expenditures	587,954	702,342	699,768	2,574
Cash Receipts Over (Under) Expenditures	-	39,715		
Unencumbered Cash, January 1	-	-		
Unencumbered Cash, December 31	\$ -	39,715		
<u>COUNTY HEALTH CAPITAL OUTLAY</u>				
Cash Receipts:				
Transfer from County Health	\$ -	-	-	-
Expenditures:				
Capital Outlay	-	23,209	15,000	8,209
Cash Receipts Over (Under) Expenditures	-	(23,209)		
Unencumbered Cash, January 1	32,713	32,713		
Unencumbered Cash, December 31	\$ 32,713	9,504		

DICKINSON COUNTY, KANSAS

SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

	2015 <u>Actual</u>	2016 <u>Actual</u> <u>Budget</u>		Variance - Over (Under)
<u>ALCOHOLIC REHABILITATION</u>				
Cash Receipts:				
Liquor Control	\$ 11,054	7,499	12,000	(4,501)
Expenditures:				
Appropriations	12,235	5,822	35,000	(29,178)
DARE Program	33,385	2,909	-	2,909
Total Expenditures	45,620	8,731	35,000	(26,269)
Cash Receipts Over (Under) Expenditures	(34,566)	(1,232)		
Unencumbered Cash, January 1	39,116	4,550		
Unencumbered Cash, December 31	\$ 4,550	3,318		
<u>PARK & RECREATION</u>				
Cash Receipts:				
Local Alcoholic Liquor Tax	\$ 817	1,309	1,200	109
Expenditures:				
Contractual Services	1,256	961	2,000	(1,039)
Cash Receipts Over (Under) Expenditures	(439)	348		
Unencumbered Cash, January 1	480	41		
Unencumbered Cash, December 31	\$ 41	389		
<u>CONCEALED WEAPONS</u>				
Cash Receipts:				
Permit Fees	\$ 1,528	2,242	1,800	442
Expenditures:				
Capital Outlay	5,148	-	10,000	(10,000)
Cash Receipts Over (Under) Expenditures	(3,620)	2,242		
Unencumbered Cash, January 1	14,629	11,009		
Unencumbered Cash, December 31	\$ 11,009	13,251		

DICKINSON COUNTY, KANSAS

SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

	2015	2016		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<u>911</u>				
Cash Receipts:				
Phone Service Fees	\$ -	-	-	-
Expenditures:				
Capital Outlay	-	34,567	34,000	567
Cash Receipts Over (Under) Expenditures	-	(34,567)		
Unencumbered Cash, January 1	34,567	34,567		
Unencumbered Cash, December 31	<u>\$ 34,567</u>	<u>-</u>		
<u>911 WIRELESS</u>				
Cash Receipts:				
Wireless Phone Service Fees	\$ -	-	-	-
Expenditures:				
Capital Outlay	-	-	21,000	(21,000)
Cash Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, January 1	41,756	41,756		
Unencumbered Cash, December 31	<u>\$ 41,756</u>	<u>41,756</u>		
<u>DK CO 911</u>				
Cash Receipts:				
Phone Service Fees	\$ 119,219	131,842	123,000	8,842
Expenditures:				
Contractual Services	40,438	40,005	-	40,005
Commodities	86	-	-	-
Capital Outlay	91,097	72,368	165,000	(92,632)
Total Expenditures	<u>131,621</u>	<u>112,373</u>	<u>165,000</u>	<u>(52,627)</u>
Cash Receipts Over (Under) Expenditures	(12,402)	19,469		
Unencumbered Cash, January 1	53,298	40,896		
Unencumbered Cash, December 31	<u>\$ 40,896</u>	<u>60,365</u>		

DICKINSON COUNTY, KANSAS

SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

	2015	2016		Variance - Over (Under)
	Actual	Actual	Budget	
<u>DIVERSION-LAW ENFORCEMENT</u>				
Cash Receipts:				
Fees	\$ 54,687	35,787	50,000	(14,213)
Expenditures:				
Diversion Expenditures	32,786	56,667	100,000	(43,333)
Cash Receipts Over (Under) Expenditures	21,901	(20,880)		
Unencumbered Cash, January 1	54,809	76,710		
Unencumbered Cash, December 31	\$ 76,710	55,830		
<u>EMS BUILDING GRANT</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 62,448	67,781	68,891	(1,110)
Delinquent Tax	848	941	700	241
Motor Vehicle Tax	5,245	6,659	6,885	(226)
Recreational Vehicle Tax	106	131	133	(2)
16/20 M Vehicle Tax	92	171	205	(34)
Commercial Vehicle Tax	364	494	374	120
Rental Vehicle Excise Tax	4	6	-	6
Total Cash Receipts	69,107	76,183	77,188	(1,005)
Expenditures:				
Rent to PBC	75,172	54,758	77,120	(22,362)
Neighborhood Revitalization Rebate	307	443	294	149
Transfer to General	-	21,788	-	21,788
Contractual Services	-	21	-	21
Total Expenditures	75,479	77,010	77,414	(404)
Cash Receipts Over (Under) Expenditures	(6,372)	(827)		
Unencumbered Cash, January 1	7,199	827		
Unencumbered Cash, December 31	\$ 827	-		
<u>FINGERPRINT & BOOKING</u>				
Cash Receipts:				
Fees	\$ 9,766	7,964	9,700	(1,736)
Expenditures:				
Contractual Services	-	-	10,000	(10,000)
Cash Receipts Over (Under) Expenditures	9,766	7,964		
Unencumbered Cash, January 1	21,400	31,166		
Unencumbered Cash, December 31	\$ 31,166	39,130		

DICKINSON COUNTY, KANSAS

SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

	2015	2016		Variance - Over (Under)
	Actual	Actual	Budget	
<u>HIGHWAY SALES TAX JAN 2015</u>				
Cash Receipts:				
Local Sales Tax	\$ 698,278	1,141,842	-	1,141,842
Expenditures:				
Contractual Services	607,519	19,440	-	19,440
Capital Outlay	881	462,379	-	462,379
Total Expenditures	608,400	481,819	-	481,819
Cash Receipts Over (Under) Expenditures	89,878	660,023		
Unencumbered Cash, January 1	-	89,878		
Unencumbered Cash, December 31	\$ 89,878	749,901		
<u>HIGHWAY SPECIAL REVENUE</u>				
Cash Receipts:				
State Grant	\$ 503,475	139,283	-	139,283
Expenditures:				
Contractual Services	503,475	-	-	-
Commodities	-	69,429	-	69,429
Reimburse Highway, Road & Bridge	-	69,854	-	69,854
Adjustment for Qualifying Budget Credits	-	-	139,283	(139,283)
Total Expenditures	503,475	139,283	139,283	-
Cash Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, January 1	-	-		
Unencumbered Cash, December 31	\$ -	-		

DICKINSON COUNTY, KANSAS

SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

	<u>2015</u>	<u>2016</u>
<u>ATTORNEY FORFEITURE*</u>		
Cash Receipts:		
Collections	\$ 1,850	2,490
Expenditures:		
Contractual Services	30	-
Cash Receipts Over (Under) Expenditures	1,820	2,490
Unencumbered Cash, January 1	14,351	16,171
Unencumbered Cash, December 31	<u>\$ 16,171</u>	<u>18,661</u>
<u>LANDFILL CLOSURE*</u>		
Cash Receipts:		
Transfer from Landfill	\$ -	-
Expenditures:		
Contractual Services	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	110,000	110,000
Unencumbered Cash, December 31	<u>\$ 110,000</u>	<u>110,000</u>
<u>SPECIAL MACHINERY*</u>		
Cash Receipts:		
Transfer from Highway, Road & Bridge	\$ 340,000	350,000
Sale of Assets	15,681	7,600
Total Cash Receipts	<u>355,681</u>	<u>357,600</u>
Expenditures:		
Lease Purchase Payments	57,225	134,522
Capital Outlay	123,551	296,226
Total Expenditures	<u>180,776</u>	<u>430,748</u>
Cash Receipts Over (Under) Expenditures	174,905	(73,148)
Unencumbered Cash, January 1	710,201	885,106
Unencumbered Cash, December 31	<u>\$ 885,106</u>	<u>811,958</u>

* Not Budgeted

DICKINSON COUNTY, KANSAS

SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

	<u>2015</u>	<u>2016</u>
<u>PROSECUTOR TRUST*</u>		
Cash Receipts:		
Proceeds from Cases	\$ 20	-
Expenditures:		
Commodities	-	-
Cash Receipts Over (Under) Expenditures	20	-
Unencumbered Cash, January 1	4,850	4,870
Unencumbered Cash, December 31	<u>\$ 4,870</u>	<u>4,870</u>
<u>DRUG ENFORCEMENT CASES*</u>		
Cash Receipts:		
Proceeds from Cases	\$ -	10,686
Sale of Assets	-	1,300
Miscellaneous	28,444	86
Total Cash Receipts	<u>28,444</u>	<u>12,072</u>
Expenditures:		
Commodities	7,219	21,323
Capital Outlay	22	-
Transfer to Equitable Sharing - Sheriff	17,972	-
Total Expenditures	<u>25,213</u>	<u>21,323</u>
Cash Receipts Over (Under) Expenditures	3,231	(9,251)
Unencumbered Cash, January 1	23,079	26,310
Unencumbered Cash, December 31	<u>\$ 26,310</u>	<u>17,059</u>
<u>EMERGENCY MANAGEMENT PERFORMANCE GRANT*</u>		
Cash Receipts:		
State of Kansas	\$ -	-
Expenditures:		
Contractual Services	-	-
Cash Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	2,762	2,762
Unencumbered Cash, December 31	<u>\$ 2,762</u>	<u>2,762</u>

* Not Budgeted

DICKINSON COUNTY, KANSAS

SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

	<u>2015</u>	<u>2016</u>
<u>PROPERTY CRIME COMPENSATION*</u>		
Cash Receipts:		
Miscellaneous Receipts	\$ -	-
Expenditures:		
Compensation Paid to Crime Victims	-	-
Cash Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	<u>16,380</u>	<u>16,380</u>
Unencumbered Cash, December 31	<u>\$ 16,380</u>	<u>16,380</u>
<u>CAPITAL IMPROVEMENTS*</u>		
Cash Receipts:		
Transfer from General Fund	<u>\$ 12,000</u>	<u>10,000</u>
Expenditures:		
Capital Outlay	2,700	5,946
Transfer to Justice Center Project	<u>384,260</u>	-
Total Expenditures	<u>386,960</u>	<u>5,946</u>
Cash Receipts Over (Under) Expenditures	(374,960)	4,054
Unencumbered Cash, January 1	<u>450,743</u>	<u>75,783</u>
Unencumbered Cash, December 31	<u>\$ 75,783</u>	<u>79,837</u>
<u>REGISTER OF DEEDS TECHNOLOGY*</u>		
Cash Receipts:		
Fees	<u>\$ 24,338</u>	<u>25,712</u>
Expenditures:		
Personal Services	16,830	17,803
Purchases	<u>10,133</u>	<u>27,314</u>
Total Expenditures	<u>26,963</u>	<u>45,117</u>
Cash Receipts Over (Under) Expenditures	(2,625)	(19,405)
Unencumbered Cash, January 1	<u>56,925</u>	<u>54,300</u>
Unencumbered Cash, December 31	<u>\$ 54,300</u>	<u>34,895</u>

* Not Budgeted

DICKINSON COUNTY, KANSAS

SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

	<u>2015</u>	<u>2016</u>
<u>COUNTY EQUIPMENT RESERVE*</u>		
Cash Receipts:		
Transfer from General Fund	\$ 405,000	453,000
Sale of Assets	-	12,700
Miscellaneous	-	795
Total Cash Receipts	<u>405,000</u>	<u>466,495</u>
Expenditures:		
Capital Outlay - EMS	-	1,557
Lease Purchase Payment - EMS	57,300	96,567
Capital Outlay - Sheriff	152,908	164,135
Capital Outlay - GIS	-	19,025
Capital Outlay - Health	-	10,432
Capital Outlay - Appraiser	27,179	-
Capital Outlay - Administration	11,874	-
Capital Outlay - Zoning	1,611	-
Capital Outlay - Miscellaneous	934	19,455
Total Expenditures	<u>251,806</u>	<u>311,171</u>
Cash Receipts Over (Under) Expenditures	153,194	155,324
Unencumbered Cash, January 1	<u>210,936</u>	<u>364,130</u>
Unencumbered Cash, December 31	<u>\$ 364,130</u>	<u>519,454</u>

* Not Budgeted

DICKINSON COUNTY, KANSAS

SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

	<u>2015</u>	<u>2016</u>
<u>DKCO SHERIFF ASSET FORFEITURE*</u>		
Cash Receipts:		
Cases	\$ 61,657	14,507
Miscellaneous	3,795	5,471
Total Cash Receipts	<u>65,452</u>	<u>19,978</u>
Expenditures:		
Contractual Services	-	14,645
Capital Outlay	13,175	27,253
Total Expenditures	<u>13,175</u>	<u>41,898</u>
Cash Receipts Over (Under) Expenditures	52,277	(21,920)
Unencumbered Cash, January 1	<u>100,020</u>	<u>152,297</u>
Unencumbered Cash, December 31	<u>\$ 152,297</u>	<u>130,377</u>
<u>EQUITABLE SHARING - SHERIFF*</u>		
Cash Receipts:		
Transfer from Drug Enforcement Cases	\$ 17,972	-
Proceeds from Cases	220,420	-
Interest Income	5	1,575
Total Cash Receipts	<u>238,397</u>	<u>1,575</u>
Expenditures:		
Contractual Services	<u>3,844</u>	<u>14,840</u>
Cash Receipts Over (Under) Expenditures	234,553	(13,265)
Unencumbered Cash, January 1	-	<u>234,553</u>
Unencumbered Cash, December 31	<u>\$ 234,553</u>	<u>221,288</u>

* Not Budgeted

DICKINSON COUNTY, KANSAS

SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

	2015	2016
<u>COUNTY CLERK TECHNOLOGY*</u>		
Cash Receipts:		
Fees	\$ 6,042	5,648
Expenditures:		
Miscellaneous	-	759
Cash Receipts Over (Under) Expenditures	6,042	4,889
Unencumbered Cash, January 1	-	6,042
Unencumbered Cash, December 31	\$ 6,042	10,931
 <u>COUNTY TREASURER TECHNOLOGY*</u>		
Cash Receipts:		
Fees	\$ 6,042	5,648
Expenditures:		
Personal Services	-	-
Cash Receipts Over (Under) Expenditures	6,042	5,648
Unencumbered Cash, January 1	-	6,042
Unencumbered Cash, December 31	\$ 6,042	11,690

* Not Budgeted

DICKINSON COUNTY, KANSAS

BOND AND INTEREST FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

COUNTY BRIDGE BOND & INTEREST	2015	2016		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts:				
Delinquent Tax	\$ -	17	-	17
Expenditures:				
Transfer to General Fund	-	-	-	-
Cash Receipts Over (Under) Expenditures	-	17		
Unencumbered Cash, January 1	3	3		
Unencumbered Cash, December 31	<u>\$ 3</u>	<u>20</u>		

DICKINSON COUNTY SEWER DISTRICT #3 BOND & INTEREST

Cash Receipts:				
User Fees	\$ 18,676	18,484	21,500	(3,016)
Expenditures:				
Bond Principal	6,015	6,195	14,700	(8,505)
Bond Interest	13,598	13,417	6,500	6,917
Total Expenditures	<u>19,613</u>	<u>19,612</u>	<u>21,200</u>	<u>(1,588)</u>
Cash Receipts Over (Under) Expenditures	(937)	(1,128)		
Unencumbered Cash, January 1	7,368	6,431		
Unencumbered Cash, December 31	<u>\$ 6,431</u>	<u>5,303</u>		

DICKINSON COUNTY SEWER DISTRICT #2 BOND & INTEREST

Cash Receipts:				
Special Assessments	\$ 13,439	13,439	16,000	(2,561)
Delinquent Special Assessments	239	639	-	639
Interest Income	5	3	-	3
Total Cash Receipts	<u>13,683</u>	<u>14,081</u>	<u>16,000</u>	<u>(1,919)</u>
Expenditures:				
Principal on Loan	14,884	15,332	14,494	838
Interest on Loan	2,065	1,654	2,455	(801)
Loan Fees	187	150	187	(37)
Total Expenditures	<u>17,136</u>	<u>17,136</u>	<u>17,136</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	(3,453)	(3,055)		
Unencumbered Cash, January 1	8,797	5,344		
Unencumbered Cash, December 31	<u>\$ 5,344</u>	<u>2,289</u>		

DICKINSON COUNTY, KANSAS

BOND AND INTEREST FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

	2015	2016		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<u>EMS BUILDING BOND & INTEREST</u>				
Cash Receipts:				
Bond Proceeds	\$ -	840,000	-	840,000
Miscellaneous	-	4,107	-	4,107
Transfer from General	-	21,788	-	21,788
Total Cash Receipts	-	<u>865,895</u>	<u>-</u>	<u>865,895</u>
Expenditures:				
Underwriter's Discount	-	12,600	-	12,600
Costs of Issuance	-	17,387	-	17,387
PBC - Purchase of Building	-	810,013	-	810,013
Interest Payment on Bond	-	5,074	-	5,074
Total Expenditures	-	<u>845,074</u>	<u>-</u>	<u>845,074</u>
Cash Receipts Over (Under) Expenditures	-	20,821		
Unencumbered Cash, January 1	-	-		
Unencumbered Cash, December 31	<u>\$ -</u>	<u>20,821</u>		

DICKINSON COUNTY, KANSAS

CAPITAL PROJECTS FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

	<u>2015</u>	<u>2016</u>
<u>NAVARRE KAN-STEP PROGRAM*</u>		
Cash Receipts:		
Federal Grants	\$ 121,523	65,974
Local Grants	-	1,320
Total Cash Receipts	<u>121,523</u>	<u>67,294</u>
Expenditures:		
Project Expenditures	68,987	64,116
Reimburse General Fund	9,190	-
Total Expenditures	<u>78,177</u>	<u>64,116</u>
Cash Receipts Over (Under) Expenditures	43,346	3,178
Unencumbered Cash, January 1	-	43,346
Unencumbered Cash, December 31	<u>\$ 43,346</u>	<u>46,524</u>
<u>FISH PASSAGE PROGRAM*</u>		
Cash Receipts:		
Grant Proceeds	\$ 64,784	55,392
Transfer from Highway, Road & Bridge	-	22,847
Total Cash Receipts	<u>64,784</u>	<u>78,239</u>
Expenditures:		
Grant Expenditures	<u>72,402</u>	<u>83,934</u>
Cash Receipts Over (Under) Expenditures	(7,618)	(5,695)
Unencumbered Cash, January 1	13,313	5,695
Unencumbered Cash, December 31	<u>\$ 5,695</u>	<u>-</u>
<u>JUSTICE CENTER PROJECT*</u>		
Cash Receipts:		
Transfer from Capital Improvement	\$ 384,260	-
Transfer from General	380,000	380,000
Miscellaneous	498	-
Total Cash Receipts	<u>764,758</u>	<u>380,000</u>
Expenditures:		
Project Expenditures	<u>4,390</u>	<u>467,015</u>
Cash Receipts Over (Under) Expenditures	760,368	(87,015)
Unencumbered Cash, January 1	-	760,368
Unencumbered Cash, December 31	<u>\$ 760,368</u>	<u>673,353</u>

* Not Budgeted

DICKINSON COUNTY, KANSAS

BUSINESS FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

	2015	2016		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<u>ENVIRONMENTAL SERVICES</u>				
Cash Receipts:				
Charges for Services & Environmental Fees	\$ 509,836	491,786	545,000	(53,214)
Special Assessments	136,534	136,508	90,000	46,508
Grants	29,799	45,175	50,000	(4,825)
Delinquent Collections	3,372	5,654	-	5,654
Miscellaneous	45,607	44,000	-	44,000
Total Cash Receipts	<u>725,148</u>	<u>723,123</u>	<u>685,000</u>	<u>38,123</u>
Expenditures:				
Personal Services	32,139	32,800	32,800	-
Benefits	19,857	20,176	22,810	(2,634)
Contractual Services	515,176	469,580	580,800	(111,220)
Commodities	40,444	45,130	23,700	21,430
Capital Outlay	872	52,505	68,000	(15,495)
Grant Expenditures	46,818	31,193	49,920	(18,727)
Total Expenditures	<u>655,306</u>	<u>651,384</u>	<u>778,030</u>	<u>(126,646)</u>
Cash Receipts Over (Under) Expenditures	69,842	71,739		
Unencumbered Cash, January 1	<u>345,728</u>	<u>415,570</u>		
Unencumbered Cash, December 31	<u>\$ 415,570</u>	<u>487,309</u>		
 <u>DICKINSON COUNTY SEWER DISTRICT #1</u>				
Cash Receipts:				
Special Assessments	\$ 3,409	3,320	2,660	660
Delinquent Special Assessments	-	262	-	262
Total Cash Receipts	<u>3,409</u>	<u>3,582</u>	<u>2,660</u>	<u>922</u>
Expenditures:				
Operations	<u>2,515</u>	<u>1,137</u>	<u>10,000</u>	<u>(8,863)</u>
Cash Receipts Over (Under) Expenditures	894	2,445		
Unencumbered Cash, January 1	<u>16,360</u>	<u>17,254</u>		
Unencumbered Cash, December 31	<u>\$ 17,254</u>	<u>19,699</u>		

DICKINSON COUNTY, KANSAS

BUSINESS FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

	2015	2016		Variance - Over (Under)
	Actual	Actual	Budget	
<u>DICKINSON COUNTY SEWER DISTRICT #2</u>				
Cash Receipts:				
User Fees	\$ 1,299	234	1,300	(1,066)
Delinquent Special Assessments	9	27	-	27
Total Cash Receipts	<u>1,308</u>	<u>261</u>	<u>1,300</u>	<u>(1,039)</u>
Expenditures:				
Maintenance/Miscellaneous	-	-	2,800	(2,800)
Cash Receipts Over (Under) Expenditures	1,308	261		
Unencumbered Cash, January 1	<u>2,249</u>	<u>3,557</u>		
Unencumbered Cash, December 31	<u>\$ 3,557</u>	<u>3,818</u>		
<u>DICKINSON COUNTY SEWER DISTRICT #3 OPERATIONS</u>				
Cash Receipts:				
User Fees	\$ 1,752	1,848	2,500	(652)
Expenditures:				
Contractual Services	2,186	1,000	3,000	(2,000)
Capital Outlay	184	-	-	-
Transfer to DK CO Sewer #3 Reserve	<u>635</u>	<u>635</u>	<u>-</u>	<u>635</u>
Total Expenditures	<u>3,005</u>	<u>1,635</u>	<u>3,000</u>	<u>(1,365)</u>
Cash Receipts Over (Under) Expenditures	(1,253)	213		
Unencumbered Cash, January 1	<u>1,785</u>	<u>532</u>		
Unencumbered Cash, December 31	<u>\$ 532</u>	<u>745</u>		
<u>DICKINSON COUNTY SEWER DISTRICT #3 RESERVE</u>				
Cash Receipts:				
Transfer from DK CO Sewer #3 Operations	\$ 635	635	-	635
Total Cash Receipts	<u>635</u>	<u>635</u>	<u>-</u>	<u>635</u>
Expenditures:				
Equipment Purchases	-	-	-	-
Cash Receipts Over (Under) Expenditures	635	635		
Unencumbered Cash, January 1	-	<u>635</u>		
Unencumbered Cash, December 31	<u>\$ 635</u>	<u>1,270</u>		

DICKINSON COUNTY, KANSAS

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>FUND</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Distributable Funds:				
Current Tax	\$ 16,573,552	28,085,653	27,881,972	16,777,233
Sterl Hall	63,431	201	13,661	49,971
Drivers License Exam Fees	7,024	59,394	64,206	2,212
Motor Vehicle Operating	11,985	155,783	168,437	(669)
KS Commercial Vehicle Registration	4,549	587,742	592,091	200
Advance Tax	-	10	10	-
Delinquent Personal Tax	3,718	82,091	47,602	38,207
Delinquent Real Estate Tax	203,325	416,313	443,053	176,585
Partial Payment Bankruptcy	7	75	-	82
Tax Foreclosure	51,810	10,099	51,808	10,101
Escrow Program	19,045	69,676	69,520	19,201
Local Alcoholic Liquor Control	-	10,118	10,118	-
Recreational Vehicle	9,616	49,021	48,008	10,629
City Streets & County Highways	-	664,699	664,699	-
Motor Vehicle Tax	535,389	2,485,134	2,500,398	520,125
Short & Long Fund	92	50	110	32
Insufficient Fund Checks	(3,940)	14,385	18,008	(7,563)
Rental Excise Tax	1,562	1,835	2,544	853
Game Licenses	1,028	26,394	26,491	931
Motor Vehicle Licenses	1,533	1,352,314	1,347,752	6,095
Sales Tax Motor Vehicles	21,496	269,497	279,040	11,953
Resident Sales Tax	6,970	104,107	109,328	1,749
Prosecutor's Training	4,266	1,778	2,758	3,286
Compensating Use Tax	13,002	260,093	262,011	11,084
Other Counties	-	25,462	25,462	-
Paid In/Out	-	24,472	24,472	-
Neighborhood Revitalization Rebate	-	196,661	196,661	-
Solomon Tax Increment Financing	90,739	69,486	98,724	61,501
Total Distributable Funds	17,620,199	35,022,543	34,948,944	17,693,798
State Funds:				
Educational Building	-	218,604	218,604	-
Institutional Building	-	109,292	109,292	-
Total State Funds	-	327,896	327,896	-

DICKINSON COUNTY, KANSAS

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>FUND</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Subdivision Funds:				
Schools	\$ (6)	10,927,221	10,927,232	(17)
Townships	-	1,852,677	1,852,677	-
Cemeteries	-	234,289	234,289	-
Cities	-	5,095,346	5,095,346	-
Watersheds & Drainage	-	86,215	86,215	-
North Central Kansas Library	-	168,740	168,740	-
Hospital	-	298,530	298,530	-
Fire Districts	-	387,357	387,357	-
Red Bud Lake Improvement District	-	3,292	3,292	-
Total Subdivision Funds	(6)	19,053,667	19,053,678	(17)
Office Cash:				
County Clerk	100	-	-	100
Clerk of District Court	51,185	506,386	493,133	64,438
County Attorney	570	426	762	234
Health	135	-	-	135
Law Library	298,998	14,961	18,309	295,650
Noxious Weed	50	-	-	50
Register of Deeds	100	244,583	244,585	98
Sheriff	60,314	102,847	96,930	66,231
Waste Disposal	200	-	-	200
Total Office Cash	411,652	869,203	853,719	427,136
Total Agency Funds	\$ 18,031,845	55,273,309	55,184,237	18,120,917

DICKINSON COUNTY, KANSAS

RELATED MUNICIPAL ENTITY
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

	<u>2015</u>	<u>2016</u>
<u>EMS BUILDING BOND & INTEREST*</u>		
Cash Receipts:		
Rent	\$ 75,172	54,758
Sale of EMS Building	-	810,013
Total Cash Receipts	<u>75,172</u>	<u>864,771</u>
Expenditures:		
Principal Payment on Bond	35,000	35,000
Interest Payment on Bond	40,172	19,758
Payment to bond Escrow Trustee	-	810,013
Total Expenditures	<u>75,172</u>	<u>864,771</u>
Cash Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	-	-
Unencumbered Cash, December 31	<u>\$ -</u>	<u>-</u>

* Not Budgeted