

**DICKINSON COUNTY, KANSAS**

**FINANCIAL STATEMENT**

**WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION**

**AND**

**INDEPENDENT AUDITOR'S REPORT**

December 31, 2017

**DICKINSON COUNTY, KANSAS**  
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August 16, 2018

County Commissioners  
Dickinson County, Kansas

### Independent Auditor's Report

We have audited the accompanying summary statement of cash receipts, expenditures, and unencumbered cash - regulatory basis of Dickinson County, Kansas (the County), as of and for the year ended December 31, 2017, and the related notes to the financial statement.

#### Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 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.

#### Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, 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*. 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

August 16, 2018  
Dickinson County, Kansas  
(Continued)

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

As described in Note 1 to the financial statement, the financial statement is prepared by the County 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.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

**Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2017, or changes in financial position and cash flows thereof for the year then ended.

**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, 2017, 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.

**Regulatory-Required Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the summary statement of receipts, expenditures, and unencumbered cash - regulatory basis (basic financial statement) as a whole. The summary of expenditures-actual and budget - regulatory basis, individual fund schedules of receipts and expenditures - actual and budget - regulatory basis, schedule of receipts and expenditures - regulatory basis - 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 they 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

*Vannoy & Associates, CPAs, LLC*

Certified Public Accountants  
Manhattan, Kansas

**DICKINSON COUNTY, KANSAS**  
**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	\$ 317,655	\$ -	\$ 10,902,949	\$ 9,921,204	\$ 1,299,400	\$ 63,226	\$ 1,362,626
Special Purpose Funds							
Highway, Road and Bridge	597,724	-	4,710,980	4,648,105	660,599	13,604	674,203
Noxious Weed	76,395	-	473,690	526,792	23,293	37,127	60,420
Noxious Weed Capital Outlay	345,526	-	35,000	-	380,526	-	380,526
County Health	39,715	-	765,226	770,718	34,223	7,868	42,091
County Health Capital Outlay	9,504	-	10,000	-	19,504	-	19,504
Special Alcoholic Program	3,318	-	8,119	11,437	-	-	-
Park and Recreation	389	-	3,036	-	3,425	-	3,425
Concealed Weapons	13,251	-	1,690	-	14,941	-	14,941
911 Wireless	41,756	-	-	-	41,756	-	41,756
DK CO 911	60,365	-	130,482	123,076	67,771	3,655	71,426
Diversion-Law Enforcement	55,830	-	41,624	69,855	27,599	-	27,599
Fingerprint and Booking	39,130	-	9,482	-	48,612	-	48,612
Highway Sales Tax Jan 2015	749,901	-	1,171,040	1,143,593	777,348	6,500	783,848
Highway Special Revenue	-	-	293,189	367,157	(73,968)	-	(73,968)
Attorney Forfeiture	18,661	-	2,451	984	20,128	-	20,128
Landfill Closure	110,000	-	-	-	110,000	-	110,000
Special Machinery	811,958	-	444,300	289,133	967,125	-	967,125
Prosecutor Trust	4,870	-	-	-	4,870	-	4,870
Drug Enforcement Cases	17,059	-	27,829	12,225	32,663	1,879	34,542
Emergency Management Performance Grant	2,762	-	-	-	2,762	-	2,762
Property Crime Compensation	16,380	-	-	-	16,380	-	16,380
Capital Improvements	79,837	-	25,002	-	104,839	-	104,839
Register of Deeds Technology	34,895	-	25,396	20,460	39,831	113	39,944
County Equipment Reserve	519,454	-	653,001	321,087	851,368	-	851,368
DKCO Sheriff Asset Forfeiture	130,377	-	251,377	70,800	310,954	475	311,429
Equitable Sharing - Sheriff	221,288	-	1,879	3,850	219,317	-	219,317
County Clerk Technology	10,931	-	6,349	-	17,280	-	17,280
County Treasurer Technology	11,690	-	6,349	-	18,039	-	18,039

The accompanying notes are an integral part of this financial statement.  
See Independent Auditor's Report.

# *Financial Statement*

**DICKINSON COUNTY, KANSAS**  
**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Bond & Interest Funds							
Bridge - Bond & Interest	\$ 20	-	\$ 52	-	\$ 72	-	\$ 72
Dickinson County Sewer District #3 - Bond & Interest	5,303	-	21,831	19,612	7,522	-	7,522
Dickinson County Sewer District #2 - Bond & Interest	2,289	-	13,920	17,136	(927)	-	(927)
EMS Building - Bond & Interest	20,821	-	71,452	70,803	21,470	-	21,470
Capital Projects Funds							
Navarre Kan-Step Program	46,524	-	105,386	105,965	45,945	-	45,945
Fish Passage Program	-	-	64,372	41,978	22,394	-	22,394
Justice Center Project	673,353	-	415,000	242,193	846,160	-	846,160
Business Funds							
Environmental Services	487,309	-	680,984	595,361	572,932	34,063	606,995
Dickinson County Sewer District #1 - Operations	19,699	-	3,256	1,847	21,108	460	21,568
Dickinson County Sewer District #2 - Operations	3,818	-	18	234	3,602	-	3,602
Dickinson County Sewer District #3 - Operations	745	-	2,276	2,145	876	45	921
Dickinson County Sewer District #3 - Reserve	1,270	-	-	-	1,270	-	1,270
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 5,601,772</b>	<b>\$ -</b>	<b>\$ 21,378,987</b>	<b>\$ 19,397,750</b>	<b>\$ 7,583,009</b>	<b>\$ 169,015</b>	<b>\$ 7,752,024</b>

**Composition of Cash:**

Checking and Savings Accounts	\$ 23,353,726
Treasurer Change Drawers	600
Office Checking/Petty Cash/Change Funds	447,017
Kansas Municipal Investment Pool	700,000
Certificates of Deposit	1,564,164

**Total Cash**

\$ 26,065,507

Agency Funds (per Schedule 3)

(18,313,483)

**Total Reporting Entity (Excluding Agency Funds)**

**\$ 7,752,024**

The accompanying notes are an integral part of this financial statement.  
See Independent Auditor's Report.

**DICKINSON COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT**  
December 31, 2017

**Note 1: Summary of Significant Accounting Policies**

This summary of significant accounting policies of Dickinson County, Kansas (the County) is presented to assist in understanding the County's financial statement. The financial statement and notes are representations of the County's management, who is responsible for their integrity and objectivity. These accounting policies conform to a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statement.

**Municipal Financial Reporting Entity**

The County is a municipal corporation governed by three elected commissioners. The financial statement presents the County (the primary government) and its related municipal entity. The related municipal entity is included in the County's reporting entity because of the significance of its operational or financial relationship with the County.

The related municipal entity section of this financial statement includes financial data of the related municipal entity. The related municipal entity is reported separately to emphasize that it is legally separate from the County. The governing body of the related municipal entity is appointed by the County.

**Regulatory Basis Fund Types**

A fund is defined as an independent fiscal and accounting entity with a self-balanced 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 activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year 2017:

*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 revenue 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 Funds* – 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 Funds* – Funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.).

*Trust Funds* - Used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e., pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

*Agency Funds* - Used to report assets held by the municipal reporting entity in purely custodial capacity.



**DICKINSON COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2017

**Note 1: Summary of Significant Accounting Policies (Continued)**  
**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 revenues 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 County 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 County to use the regulatory basis of accounting.

**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 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.

**Note 2: 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.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue 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.

**DICKINSON COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2017

**Note 2: Budgetary Information (Continued)**

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 statements 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 revenues 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 funds:

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

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

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

**Reimbursements**

A reimbursement is an expenditure initially made in one fund, but property 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.

**Note 3: 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 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. 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 deposits 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 policies that would further limit its investment choices.

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.

**DICKINSON COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
 December 31, 2017

**Note 3: Deposits and Investments (Continued)**

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 receipts 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 "peak periods" when required coverage is 50%. The County has designated "peak periods" November 30 through January 30 and April 30 through June 30. At December 31, 2017, depository coverage was adequate.

At year-end, the carrying amount of the County's deposits were \$25,618,496. The bank statement balances were \$26,016,036. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$1,006,376 was covered by federal depository insurance and \$25,009,660 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

**Note 4: 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, 2017, the following fund was in violation of this statute:

Fund Name	Excess
County Health	\$ 74,164

K.S.A. 10-1113 provides that it shall be unlawful for expenditures to exceed the available monies in a fund. For the year ended December 31, 2017, the following fund was in violation of this statute:

Fund Name	Excess
Dickinson County Sewer District #2 Bond & Interest	\$ (927)

**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 5: Defined Benefit Pension Plan**

The 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](http://www.kpers.org) or by writing to KPERs (611 S. Kansas Avenue, Suite 100, Topeka, KS 66503) or by calling 1-888-275-5737.

*Contributions.* KSA 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.

**DICKINSON COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
 December 31, 2017

**Note 5: Defined Benefit Pension Plan (Continued)**

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and 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 with a 0% moratorium from the period of January 1, 2017 through September 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 8.46% and 9.46% from October 1, 2017 to December 31, 2017 for KPERS and 19.03% for KP&F for fiscal year ended December 31, 2017. Contributions to the pension plan from the County were \$422,961 for KPERS and \$185,953 for KP&F for the year ended December 31, 2017.

*Net Pension Liability.* At December 31, 2017, the County's proportionate share of the collective net pension liability reported by KPERS was \$4,046,855 and \$1,841,886 for KP&F. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The County's proportion of the net pension liability was based on the ratio of the 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 assumption 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](http://www.kpers.org) or can be obtained as described above.

**Note 6: 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 7: 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	\$ 301,741
Fish Passage Project	305,000	324,266
Justice Center Project	626,949	713,598

**DICKINSON COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2017

**Note 8: 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	\$ 5,309
General	Capital Improvements	K.S.A. 19-120	25,000
General	County Equipment Reserve	K.S.A. 19-119	634,400
General	Justice Center Project	K.S.A. 19-120	415,000
Health	General	K.S.A. 10-1113	110,960
Highway, Road and Bridge	Special Machinery	K.S.A. 68-141g	427,000
Highway, Road and Bridge	Highway Special Revenue	K.S.A. 68-141g	146,129
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	35,000
Health	County Health Capital Outlay	K.S.A. 2-1318	10,000

**Note 9: 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

**DICKINSON COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2017

**Note 9: Other Long-Term Obligations from Operations (Continued)**

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 2017 of \$230,822.

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.

**Note 10: 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 events. 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.

**DICKINSON COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2017

**Note 11: Litigation**

As of August 16, 2018 the County is not a party to any known pending or threatened litigation, claims or assessment, or any unasserted claims or assessments.

**Note 12: City of Solomon Tax Increment Financing**

The County and Unified School District (USD) 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 \$77,196 to the County.

**Note 13: Subsequent Events**

Management has evaluated the effects of the financial statement of subsequent events through August 16, 2018, which is the date the financial statement was available to be issued.

**DICKINSON COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2017

**Note 14: Long-Term Debt Schedule**

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
<b>General Obligation Bonds</b>										
Series 2009 Dickinson Co. PBC-EMS	2-5.5%	2009	\$ 965,000	2029	\$ 745,000	\$ -	\$ 40,000	\$ (40,000)	\$ 705,000	\$ 37,285
Series 2014 Detroit Sewer District #3	3.00%	2014	453,250	2054	441,040	-	6,381	(6,381)	434,659	13,231
Series 2016 EMS Facility	.80-2.80%	2016	840,000	2029	840,000	-	55,000	(55,000)	785,000	15,803
<b>KDHE Loans</b>										
Kansas Water Pollution Control Revolving Loan Fund, Sewer District #3	2.99%	2000	247,627	2019	48,824	-	15,794	(15,794)	33,030	1,230
<b>Temporary Notes</b>										
Kansas Department of Transportation Transportation Revolving Fund TR-0150-01	3.00%	2013	3,764,327	2018	1,276,441	-	871,191	(871,191)	405,250	41,484
<b>Capital Leases</b>										
Kenworth T370 Dump Truck (2)	2.75%	2015	655,920	2019	498,631	-	161,636	(161,636)	336,995	13,941
2015 Dump Trucks (2), 2015 Freightliner Ambulance and Defibrillators (4)	0.00%	2017	252,434	2021	-	252,434	-	252,434	252,434	-
<b>Total Contractual Indebtedness</b>					<b>\$ 3,849,936</b>	<b>\$ 252,434</b>	<b>\$ 1,150,002</b>	<b>\$ (897,568)</b>	<b>\$ 2,952,368</b>	<b>\$ 122,974</b>



**DICKINSON COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2017

**Note 15: Maturity of Long-Term Debt**

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023-2027</u>	<u>2028-2032</u>	<u>2033-2037</u>
<b>PRINCIPAL</b>								
General obligation bond								
Series 2009 Dickinson Co. PBC-EMS	\$ 40,000	\$ 45,000	\$ 45,000	\$ 50,000	\$ 55,000	\$ 315,000	\$ 155,000	\$ -
Series 2014 Sewer #3	6,572	6,769	6,972	7,182	7,397	40,450	46,893	54,362
Series 2016 EMS Facility	55,000	60,000	60,000	60,000	65,000	335,000	150,000	-
KDHE Loans								
KS Water Pollution #2	16,270	16,760	-	-	-	-	-	-
Temporary Notes								
KDOT Trans Revolving Fd	405,250	-	-	-	-	-	-	-
Capital Leases								
2015 Dump Trucks (2), Freightliner	166,181	170,814	-	-	-	-	-	-
Ambulance & Defibrillators (4)	61,627	61,579	63,581	65,647	-	-	-	-
<b>Total Principal</b>	<u>\$ 750,900</u>	<u>\$ 360,922</u>	<u>\$ 175,553</u>	<u>\$ 182,829</u>	<u>\$ 127,397</u>	<u>\$ 690,450</u>	<u>\$ 351,893</u>	<u>\$ 54,362</u>
<b>INTEREST</b>								
General obligation bond								
Series 2009 Dickinson Co. PBC-EMS	\$ 35,605	\$ 33,765	\$ 31,650	\$ 29,275	\$ 26,650	\$ 87,276	\$ 8,663	\$ -
Series 2014 Sewer #3	13,040	12,843	12,640	12,430	12,215	57,610	51,167	43,699
Series 2016 EMS Facility	15,321	14,730	14,010	13,170	12,184	41,008	4,200	-
KDHE Loans								
KS Water Pollution #2	794	345	-	-	-	-	-	-
Temporary Notes								
KDOT Trans Revolving Fd	6,079	-	-	-	-	-	-	-
Capital Leases								
2015 Dump Trust (2), Freightliner	9,396	4,763	-	-	-	-	-	-
Ambulance and Defibrillators (4)	6,153	6,201	4,200	2,134	-	-	-	-
<b>Total Interest</b>	<u>\$ 86,388</u>	<u>\$ 72,647</u>	<u>\$ 62,500</u>	<u>\$ 57,009</u>	<u>\$ 51,049</u>	<u>\$ 185,894</u>	<u>\$ 64,030</u>	<u>\$ 43,699</u>

**DICKINSON COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2017

**Note 15: Maturity of Long-Term Debt (Continued)**

	<u>2038-2042</u>	<u>2043-2047</u>	<u>2048-2052</u>	<u>2053-2054</u>	<u>Total</u>
<b>PRINCIPAL</b>					
General obligation bond	\$ -	\$ -	\$ -	\$ -	\$ 705,000
Series 2009 Dickinson Co. PBC-EMS	63,020	73,058	84,694	37,290	434,659
Series 2014 Sewer #3	-	-	-	-	785,000
Series 2016 EMS Facility					
 KDHE Loans	 -	 -	 -	 -	 33,030
KS Water Pollution #2					
 Temporary Notes	 -	 -	 -	 -	 405,250
KDOT Trans Revolving Fd					
 Capital Leases	 -	 -	 -	 -	 336,995
2015 Dump Trucks (2), Freightliner	-	-	-	-	252,434
Ambulance & Defibrillators (4)	-	-	-	-	-
	<u>\$ 63,020</u>	<u>\$ 73,058</u>	<u>\$ 84,694</u>	<u>\$ 37,290</u>	<u>\$ 2,952,368</u>
<b>Total Principal</b>					
 <b>INTEREST</b>					
General obligation bond	\$ -	\$ -	\$ -	\$ -	\$ 252,884
Series 2009 Dickinson Co. PBC-EMS	35,040	25,001	13,366	1,683	290,734
Series 2014 Sewer #3	-	-	-	-	114,623
Series 2016 EMS Facility					
 KDHE Loans	 -	 -	 -	 -	 1,139
KS Water Pollution #2					
 Temporary Notes	 -	 -	 -	 -	 6,079
KDOT Trans Revolving Fd					
 Capital Leases	 -	 -	 -	 -	 14,159
2015 Dump Trust (2), Freightliner	-	-	-	-	18,688
Ambulance and Defibrillators (4)	-	-	-	-	-
	<u>\$ 35,040</u>	<u>\$ 25,001</u>	<u>\$ 13,366</u>	<u>\$ 1,683</u>	<u>\$ 698,306</u>
<b>Total Interest</b>					

***REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION***

**DICKINSON COUNTY, KANSAS**  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
 For the Year Ended December 31, 2017

<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>
Governmental Funds					
General Funds	\$ 11,148,679	\$ -	\$ 11,148,679	\$ 9,921,204	\$ (1,227,475)
Special Purpose Funds		-			
Highway, Road and Bridge	4,535,211	632,093	5,167,304	4,648,105	(519,199)
Noxious Weed	782,924	-	782,924	526,792	(256,132)
Noxious Weed Capital Outlay	35,000	-	35,000	-	(35,000)
County Health	696,554	-	696,554	770,718	74,164
County Health Capital Outlay	5,000	-	5,000	-	(5,000)
Special Alcoholic Program	15,000	-	15,000	11,437	(3,563)
Park and Recreation	1,700	-	1,700	-	(1,700)
Concealed Weapons	9,000	-	9,000	-	(9,000)
911 Wireless	25,000	-	25,000	-	(25,000)
Dk Co 911	131,000	-	131,000	123,076	(7,924)
Diversion-Law Enforcement	100,000	-	100,000	69,855	(30,145)
Fingerprint and Booking	25,000	-	25,000	-	(25,000)
Bond and Interest Funds					
District #3 Bond and Interest and Dickinson County Sewer	21,200	-	21,200	19,612	(1,588)
District #3 Bond and Interest - Actual and Budget	17,136	-	17,136	17,136	-
EMS Building Bond and Interest	70,803	-	70,803	70,803	-
Business Funds			-		
Environmental Services	752,730	-	752,730	595,361	(157,369)
Dickson County Sewer District #1	10,000	-	10,000	1,847	(8,153)
Dickinson County Sewer District #2, Dickinson County	2,800	-	2,800	234	(2,566)
Sewer District #3 Operations	3,000	-	3,000	2,145	(855)
	<u>\$ 18,387,737</u>	<u>\$ 632,093</u>	<u>\$ 19,019,830</u>	<u>\$ 16,778,325</u>	<u>\$ (2,241,505)</u>

**DICKINSON COUNTY, KANSAS**  
**GENERAL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Taxes and shared revenue				
Ad Valorem	\$ 6,510,334	\$ 6,841,513	\$ 7,030,190	\$ (188,677)
Delinquent Tax	101,767	120,759	95,000	25,759
Interest charges	70,246	85,352	-	85,352
Intangibles	54,772	54,147	50,041	4,106
In lieu of tax	2,601	990	-	990
Motor Vehicle	617,735	833,204	703,422	129,782
Recreational Vehicle	12,122	17,274	14,097	3,177
16/20 vehicle	17,482	19,791	23,772	(3,981)
Commercial vehicle	45,335	45,680	43,726	1,954
Rental Vehicle Excise	570	361	-	361
Intergovernmental Revenue				
Liquor Control	1,309	3,036	900	2,136
Federal Owned Entitlement Land	3,866	3,952	-	3,952
Local Sales Tax	1,184,867	1,209,578	1,250,000	(40,422)
Licenses and Fees				
Mortgage Registration Fees	214,508	230,259	200,000	30,259
Officer's Fees	34,985	29,370	27,200	2,170
Sheriff's Fees	279,439	270,443	255,000	15,443
Sheriff's Checking Accounts	33,049	-	-	-
Motor Vehicle Registration Fees	14,040	5,309	45,000	(39,691)
Antique Fees, Etc.	2,425	3,585	3,700	(115)
Use of Money and Property				
Interest on Investments	24,917	26,738	95,000	(68,262)
Other Receipts				
Grants	79,029	147,500	75,000	72,500
Administration Fees	22,025	-	26,000	(26,000)
Ambulance Service & Fees	736,282	804,195	650,000	154,195
Transient Guest Tax	833	406	2,500	(2,094)
Sale of Assets	44,143	-	-	-
Transfer from Health Department	75,000	110,960	-	110,960
Transfer from EMS Building Grant	21,788	-	-	-
Miscellaneous	29,034	38,547	156,000	(117,453)
<b>Total Cash Receipts</b>	<b>\$ 10,234,503</b>	<b>\$ 10,902,949</b>	<b>\$ 10,746,548</b>	<b>\$ 156,401</b>

(continued)

DICKINSON COUNTY, KANSAS  
GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)  
Regulatory Basis

For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
<b>EXPENDITURES</b>				
County Commission				
Personal Services	\$ 44,654	\$ 43,854	\$ 43,900	\$ (46)
Benefits	26,222	21,412	31,090	(9,678)
Contractual Services	6,339	7,065	7,910	(845)
Commodities	-	14	425	(411)
<b>Total County Commission</b>	<u>\$ 77,215</u>	<u>\$ 72,345</u>	<u>\$ 83,325</u>	<u>\$ (10,980)</u>
County Clerk				
Personal Services	\$ 142,144	\$ 139,594	\$ 141,600	\$ (2,006)
Benefits	59,839	61,593	67,910	(6,317)
Contractual Services	3,831	4,935	6,700	(1,765)
Commodities	4,588	3,179	5,100	(1,921)
<b>Total County Clerk</b>	<u>\$ 210,402</u>	<u>\$ 209,301</u>	<u>\$ 221,310</u>	<u>\$ (12,009)</u>
County Treasurer				
Personal Services	\$ 154,347	\$ 157,357	\$ 148,000	\$ 9,357
Benefits	80,843	84,341	94,170	(9,829)
Contractual Services	11,614	11,291	11,325	(34)
Commodities	1,333	3,600	2,800	800
<b>Total County Treasurer</b>	<u>\$ 248,137</u>	<u>\$ 256,589</u>	<u>\$ 256,295</u>	<u>\$ 294</u>
County Attorney				
Personal Services	\$ 367,193	\$ 380,550	\$ 388,500	\$ (7,950)
Benefits	135,901	145,223	163,700	(18,477)
Contractual Services	28,051	24,706	51,700	(26,994)
Commodities	8,921	14,365	14,500	(135)
Capital Outlay	-	6,521	-	6,521
Grant Expenditures	5,363	13,403	-	13,403
<b>Total County Attorney</b>	<u>\$ 545,429</u>	<u>\$ 584,768</u>	<u>\$ 618,400</u>	<u>\$ (33,632)</u>
EMS				
Personnel services	\$ 1,018,578	\$ 998,104	\$ 1,035,000	\$ (36,896)
Benefits	348,177	322,865	420,200	(97,335)
Contractual services	141,138	79,264	79,150	114
Commodities	81,248	84,086	102,300	(18,214)
Capital Outlay	70,099	7,901	5,000	2,901
Safe Kids	-	107	-	107
<b>Total EMS</b>	<u>\$ 1,659,240</u>	<u>\$ 1,492,327</u>	<u>\$ 1,641,650</u>	<u>\$ (149,323)</u>
Appraiser/Zoning				
Personnel services	\$ 229,065	\$ 220,011	\$ 244,000	\$ (23,989)
Benefits	105,709	96,767	129,700	(32,933)
Contractual services	26,755	21,290	29,100	(7,810)
Commodities	6,991	5,042	20,300	(15,258)
<b>Total Appraiser/Zoning</b>	<u>\$ 368,520</u>	<u>\$ 343,110</u>	<u>\$ 423,100</u>	<u>\$ (79,990)</u>

(continued)

DICKINSON COUNTY, KANSAS  
GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)  
Regulatory Basis  
For the Year Ended December 31, 2017

EXPENDITURES (CONTINUED)	2016	2017		Variance Over (Under)
	Actual	Actual	Budget	
Election				
Personnel services	\$ 9,865	\$ 9,500	\$ 9,500	\$ -
Benefits	-	-	102,400	(102,400)
Contractual services	33,688	26,064	4,400	21,664
Commodities	38,525	24,238	-	24,238
<b>Total Election</b>	<u>\$ 82,078</u>	<u>\$ 59,802</u>	<u>\$ 116,300</u>	<u>\$ (56,498)</u>
Register of Deeds				
Personnel services	\$ 82,777	\$ 80,201	\$ 79,700	\$ 501
Benefits	36,963	31,694	42,600	(10,906)
Contractual services	3,297	3,632	7,700	(4,068)
Commodities	1,930	2,461	4,300	(1,839)
<b>Total Register of Deeds</b>	<u>\$ 124,967</u>	<u>\$ 117,988</u>	<u>\$ 134,300</u>	<u>\$ (16,312)</u>
Sheriff				
Personnel services	\$ 1,103,836	\$ 1,108,041	\$ 1,108,000	\$ 41
Benefits	516,684	500,598	577,750	(77,152)
Contractual services	116,430	135,705	86,800	48,905
Commodities	78,232	88,262	158,600	(70,338)
Capital outlay	9,449	27,890	18,400	9,490
Office checking accounts	33,049	-	-	-
<b>Total Sheriff</b>	<u>\$ 1,857,680</u>	<u>\$ 1,860,496</u>	<u>\$ 1,949,550</u>	<u>\$ (89,054)</u>
Clerk of District Court				
Contractual services	\$ 43,354	\$ 43,596	\$ 69,742	\$ (26,146)
Commodities	51,089	60,345	38,827	21,518
Debt service	852	144	885	(741)
<b>Total Clerk of District Court</b>	<u>\$ 95,295</u>	<u>\$ 104,085</u>	<u>\$ 109,454</u>	<u>\$ (5,369)</u>
Department of Aging				
Personnel services	\$ 14,751	\$ -	\$ -	\$ -
Benefits	6,718	-	-	-
Contractual services	35,738	35,001	38,430	(3,429)
Commodities	66	-	-	-
<b>Total Department of Aging</b>	<u>\$ 57,273</u>	<u>\$ 35,001</u>	<u>\$ 38,430</u>	<u>\$ (3,429)</u>
Coroner and Autopsy	\$ 26,810	\$ 36,764	\$ 20,000	\$ 16,764
County Counselor				
Personnel services	\$ 23,365	\$ 22,500	\$ 23,500	\$ (1,000)
Benefits	17,099	18,428	20,090	(1,662)
<b>Total County Counselor</b>	<u>\$ 40,464</u>	<u>\$ 40,928</u>	<u>\$ 43,590</u>	<u>\$ (2,662)</u>
Jail				
Personnel services	\$ 381,916	\$ 388,021	\$ 383,500	\$ 4,521
Benefits	130,058	126,274	152,720	(26,446)
Contractual services	126,227	131,923	162,010	(30,087)
Commodities	12,870	17,671	15,550	2,121
<b>Total Jail</b>	<u>\$ 651,071</u>	<u>\$ 663,889</u>	<u>\$ 713,780</u>	<u>\$ (49,891)</u>

(continued)

DICKINSON COUNTY, KANSAS  
GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)  
Regulatory Basis  
For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
<b>EXPENDITURES (CONTINUED)</b>				
Departmental Expenditures Dispatch				
Personnel services	\$ 369,777	\$ 380,120	\$ 405,000	\$ (24,880)
Benefits	168,813	173,176	205,400	(32,224)
Contractual services	2,417	3,517	14,775	(11,258)
Commodities	1,295	2,917	1,600	1,317
Capital outlay	3,247	-	-	-
<b>Total Departmental Expenditures Dispatch</b>	<b>\$ 545,549</b>	<b>\$ 559,730</b>	<b>\$ 626,775</b>	<b>\$ (67,045)</b>
Budget				
Personnel services	\$ 59,003	\$ 58,047	\$ 58,500	\$ (453)
Benefits	23,620	24,129	26,625	(2,496)
Contractual services	1,874	782	1,175	(393)
Commodities	-	-	150	(150)
<b>Total Budget</b>	<b>\$ 84,497</b>	<b>\$ 82,958</b>	<b>\$ 86,450</b>	<b>\$ (3,492)</b>
Custodial				
Personnel services	\$ 63,963	\$ 45,904	\$ 61,700	\$ (15,796)
Benefits	30,929	18,410	38,700	(20,290)
Contractual services	2,802	33,764	3,300	30,464
Commodities	18,608	10,044	28,700	(18,656)
<b>Total Custodial</b>	<b>\$ 116,302</b>	<b>\$ 108,122</b>	<b>\$ 132,400</b>	<b>\$ (24,278)</b>
Emergency Management				
Personnel services	\$ 57,498	\$ 54,753	\$ 56,600	\$ (1,847)
Benefits	25,844	26,922	28,890	(1,968)
Contractual services	4,685	4,335	8,450	(4,115)
Commodities	7,208	3,193	7,900	(4,707)
<b>Total Emergency Management</b>	<b>\$ 95,235</b>	<b>\$ 89,203</b>	<b>\$ 101,840</b>	<b>\$ (12,637)</b>
GIS				
Personnel services	\$ 113,227	\$ 111,375	\$ 112,100	\$ (725)
Benefits	40,104	40,526	45,310	(4,784)
Contractual services	14,310	16,565	19,000	(2,435)
Commodities	5	711	1,850	(1,139)
<b>Total GIS</b>	<b>\$ 167,646</b>	<b>\$ 169,177</b>	<b>\$ 178,260</b>	<b>\$ (9,083)</b>
Human Resources				
Personnel services	\$ 106,130	\$ 106,649	\$ 106,500	\$ 149
Benefits	44,399	40,729	51,600	(10,871)
Contractual services	4,999	11,140	9,250	1,890
Commodities	1,030	1,934	1,500	434
<b>Total Human Resources</b>	<b>\$ 156,558</b>	<b>\$ 160,452</b>	<b>\$ 168,850</b>	<b>\$ (8,398)</b>

(continued)



**DICKINSON COUNTY, KANSAS**  
**GENERAL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
<b>EXPENDITURES (CONTINUED)</b>				
Administration				
Personnel services	\$ 148,526	\$ 113,127	\$ 112,500	\$ 627
Benefits	39,010	36,167	46,540	(10,373)
Contractual services	712,488	644,302	1,196,272	(551,970)
Commodities	149,012	93,044	72,400	20,644
Capital outlay	-	-	11,000	(11,000)
<b>Total Administration</b>	<b>\$ 1,049,036</b>	<b>\$ 886,640</b>	<b>\$ 1,438,712</b>	<b>\$ (552,072)</b>
Information Technology				
Personnel services	\$ 67,801	\$ 66,975	\$ 66,700	\$ 275
Benefits	24,614	25,389	28,220	(2,831)
Contractual services	46,657	60,642	67,310	(6,668)
Commodities	4,835	3,993	13,550	(9,557)
<b>Total Information Technology</b>	<b>\$ 143,907</b>	<b>\$ 156,999</b>	<b>\$ 175,780</b>	<b>\$ (18,781)</b>
Zoning				
Personnel services	\$ 44,634	\$ 51,767	\$ 49,300	\$ 2,467
Benefits	13,472	16,376	19,450	(3,074)
Contractual services	2,056	2,805	8,350	(5,545)
Commodities	961	7	1,250	(1,243)
<b>Total Department of Aging</b>	<b>\$ 61,123</b>	<b>\$ 70,955</b>	<b>\$ 78,350</b>	<b>\$ (7,395)</b>
Other Expenditures				
Appropriations	\$ -	\$ -	\$ 25,000	\$ (25,000)
Conservation District	30,000	30,000	30,000	-
Juvenile Detention Center	58,473	64,061	64,061	-
Flint Hills Task Force on Aging	24,174	12,000	12,000	-
Mental Retardation	95,000	100,000	100,000	-
Mental Health	75,000	79,048	79,048	-
Free Fair	37,500	37,500	35,500	2,000
Tri-County Fair	4,250	4,250	4,250	-
Extension Council	215,000	215,000	215,000	-
Historical Society	70,000	60,000	60,000	-
Economic Development	-	68,750	125,000	(56,250)
Transfer to Capital Improvements	10,000	25,000	-	25,000
Transfer to County Equipment Reserve	453,000	634,400	584,400	50,000
Transfer to County Health	-	-	-	-
Transfer to Justice Center Project	380,000	415,000	415,000	-
Transfer to EMS Building bond and Interest	21,788	-	-	-
Miscellaneous	16,758	14,566	42,519	(27,953)
<b>Total Other Expenditures</b>	<b>\$ 1,490,943</b>	<b>\$ 1,759,575</b>	<b>\$ 1,791,778</b>	<b>\$ (32,203)</b>
<b>Total Expenditures</b>	<b>\$ 9,955,377</b>	<b>\$ 9,921,204</b>	<b>\$ 11,148,679</b>	<b>\$ (1,227,475)</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>\$ 279,126</b>	<b>\$ 981,745</b>		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<b>38,529</b>	<b>317,655</b>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<b>\$ 317,655</b>	<b>\$ 1,299,400</b>		

**DICKINSON COUNTY, KANSAS  
HIGHWAY, ROAD AND BRIDGE  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis  
For the Year Ended December 31, 2017**

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Taxes and shared revenue				
Ad valorem	\$ 2,850,064	\$ 2,919,795	\$ 3,000,355	\$ (80,560)
Delinquent	50,768	57,515	47,000	10,515
Motor Vehicle	328,215	374,134	303,697	70,437
Recreational vehicle	6,432	7,761	6,131	1,630
16/20 M vehicle	9,844	10,343	10,338	5
Commercial vehicle	23,930	19,944	19,016	928
Rental vehicle excise	312	174	-	174
Intergovernmental Revenue				
Special city and county highway	602,982	614,284	663,815	(49,531)
Other Receipts				
Fuel sales	15,535	15,997	17,000	(1,003)
Reimbursed/Miscellaneous expenses	86,378	58,940	40,000	18,940
Reimbursement - Highway Special Revenue	69,854	-	-	-
Disaster Revenue	-	632,093	-	632,093
<b>Total Cash Receipts</b>	<b>\$ 4,044,314</b>	<b>\$ 4,710,980</b>	<b>\$ 4,107,352</b>	<b>\$ 603,628</b>
<b>EXPENDITURES</b>				
Personnel services	\$ 733,651	\$ 712,711	\$ 780,500	\$ (67,789)
Benefits	334,823	337,259	395,700	(58,441)
Commodities	82,215	69,354	1,901,850	(1,832,496)
Contractual	1,636,879	2,042,977	124,340	1,918,637
Capital outlay	-	-	402,000	(402,000)
Revolving loan - Principal	843,768	912,675	912,675	-
Revolving loan - Interest	63,606	-	-	-
Revolving loan - Service fee	5,301	-	-	-
Lease purchase payments	-	-	-	-
Transfer to Special Machinery	350,000	427,000	-	427,000
Transfer to Fish Passage Program	22,847	-	-	-
Transfer to Highway Special Revenue Fund	-	146,129	-	146,129
Neighborhood revitalization rebate	18,645	-	18,146	(18,146)
<b>Total Expenditures</b>	<b>\$ 4,091,735</b>	<b>\$ 4,648,105</b>	<b>\$ 4,535,211</b>	<b>\$ 112,894</b>
Qualifying Budget Credits	\$ -	\$ -	\$ 632,093	\$ (632,093)
<b>Total Expenditures after Qualifying Budget Credits</b>	<b>\$ 4,091,735</b>	<b>\$ 4,648,105</b>	<b>\$ 5,167,304</b>	<b>\$ (519,199)</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>\$ (47,421)</b>	<b>\$ 62,875</b>		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<b>645,145</b>	<b>597,724</b>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<b>\$ 597,724</b>	<b>\$ 660,599</b>		

**DICKINSON COUNTY, KANSAS**  
**NOXIOUS WEED**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Taxes and shared revenue				
Ad valorem	\$ 305,975	\$ 301,499	\$ 311,795	\$ (10,296)
Delinquent	5,351	5,963	6,000	(37)
Motor vehicle	32,521	39,604	32,595	7,009
Recreational vehicle	637	821	658	163
16/20 M vehicle	967	1,027	1,110	(83)
Commercial vehicle	2,374	2,138	2,280	(142)
Rental vehicle excise	31	18	-	18
Sale of chemicals/reimbursements	148,102	122,620	235,000	(112,380)
<b>Total Cash Receipts</b>	<u>\$ 495,958</u>	<u>\$ 473,690</u>	<u>\$ 589,438</u>	<u>\$ (115,748)</u>
<b>EXPENDITURES</b>				
Personnel services	\$ 168,162	\$ 165,927	\$ 169,400	\$ (3,473)
Benefits	50,883	49,308	76,800	(27,492)
Commodities	198,669	200,417	458,600	(258,183)
Contractual	60,721	76,140	41,250	34,890
Capital outlay	-	35,000	-	35,000
Transfer to capital Outlay	30,000	-	35,000	(35,000)
Neighborhood revitalization rebate	2,002	-	1,874	(1,874)
<b>Total Expenditures</b>	<u>\$ 510,437</u>	<u>\$ 526,792</u>	<u>\$ 782,924</u>	<u>\$ (256,132)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (14,479)	\$ (53,102)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>90,874</u>	<u>76,395</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 76,395</u>	<u>\$ 23,293</u>		

**DICKINSON COUNTY, KANSAS**  
**NOXIOUS WEED CAPITAL OULAY**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Cash Receipts				
Transfer from Noxious Weed	\$ 30,000	\$ 35,000	\$ -	\$ 35,000
<b>EXPENDITURES</b>				
Capital Outlay	\$ 13,501	\$ -	\$ 35,000	\$ (35,000)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 16,499	35,000		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>329,027</u>	<u>345,526</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 345,526</u>	<u>\$ 380,526</u>		

**DICKINSON COUNTY, KANSAS**  
**COUNTY HEALTH**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Cash Receipts				
Ad valorem	\$ 334,895	\$ 314,322	\$ 323,007	\$ (8,685)
Delinquent	1,820	4,023	900	3,123
Motor vehicle	8,554	37,674	35,695	1,979
Recreational vehicle	169	779	721	58
16/20 M vehicle	198	288	1,215	(927)
Commercial vehicle	640	2,302	2,496	(194)
Rental vehicle excise	7	11	-	11
Grants	217,822	215,503	205,000	10,503
Charges for services/collections	177,952	176,743	110,000	66,743
Misc	-	13,581	-	13,581
<b>Total Cash Receipts</b>	<b>\$ 742,057</b>	<b>\$ 765,226</b>	<b>\$ 679,034</b>	<b>\$ 86,192</b>
<b>EXPENDITURES</b>				
Personnel services	\$ 308,162	\$ 298,189	\$ 335,000	\$ (36,811)
Benefits	148,442	147,209	186,450	(39,241)
Contractual	13,932	27,379	23,850	3,529
Commodities	91,278	100,520	103,800	(3,280)
Grant expenditures	63,337	62,261	45,500	16,761
Capital Outlay	-	14,200	-	14,200
Reimburse General	75,000	120,960	-	120,960
Neighborhood revitalization rebate	2,191	-	1,954	(1,954)
<b>Total Expenditures</b>	<b>\$ 702,342</b>	<b>\$ 770,718</b>	<b>\$ 696,554</b>	<b>\$ 74,164</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>\$ 39,715</b>	<b>\$ (5,492)</b>		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<b>-</b>	<b>39,715</b>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<b>\$ 39,715</b>	<b>\$ 34,223</b>		

**DICKINSON COUNTY, KANSAS**  
**COUNTY HEALTH CAPITAL OUTLAY**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Cash Receipts				
Transfer from County Health	\$ -	\$ 10,000	\$ -	\$ 10,000
<b>EXPENDITURES</b>				
Capital Outlay	\$ 23,209	\$ -	\$ -	\$ -
Transfer to Health	-	-	5,000	(5,000)
<b>Total Expenditures</b>	<u>\$ 23,209</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ (5,000)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (23,209)	\$ 10,000		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>32,713</u>	<u>9,504</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 9,504</u>	<u>\$ 19,504</u>		

**DICKINSON COUNTY, KANSAS**  
**SPECIAL ALCOHOLIC PROGRAM**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Cash Receipts				
Liquor Control	\$ 7,499	\$ 8,119	\$ 12,000	\$ (3,881)
<b>EXPENDITURES</b>				
Appropriations	\$ 5,822	\$ 3,000	\$ 15,000	\$ (12,000)
DARE Program	2,909	8,437	-	8,437
<b>Total Expenditures</b>	<u>\$ 8,731</u>	<u>\$ 11,437</u>	<u>\$ 15,000</u>	<u>\$ (3,563)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (1,232)	\$ (3,318)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>4,550</u>	<u>3,318</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 3,318</u>	<u>\$ -</u>		

**DICKINSON COUNTY, KANSAS**  
**PARK AND RECREATION**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Cash Receipts				
Local alcoholic liquor tax	\$ 1,309	\$ 3,036	\$ 1,200	\$ 1,836
<b>EXPENDITURES</b>				
Contractual services	\$ 961	\$ -	\$ 1,700	\$ (1,700)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 348	\$ 3,036		
<b>UNENCUMBERED CASH - JANUARY 1</b>	41	389		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 389	\$ 3,425		



**DICKINSON COUNTY, KANSAS**  
**CONCEALED WEAPONS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
 For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Cash Receipts				
Permit fees	\$ 2,242	\$ 1,690	\$ 1,800	\$ (110)
<b>EXPENDITURES</b>				
Capital Outlay	\$ -	\$ -	\$ 9,000	\$ (9,000)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 2,242	\$ 1,690		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>11,009</u>	<u>13,251</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 13,251</u></u>	<u><u>\$ 14,941</u></u>		

**DICKINSON COUNTY, KANSAS**  
**911 WIRELESS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	<u>2016</u> <u>Actual</u>	<u>2017</u>		<u>Variance</u> <u>Over</u> <u>(Under)</u>
		<u>Actual</u>	<u>Budget</u>	
<b>RECEIPTS</b>				
Cash Receipts				
Wireless phone service fees	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>				
Capital Outlay	\$ -	\$ -	\$ 25,000	\$ (25,000)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>41,756</u>	<u>41,756</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 41,756</u>	<u>\$ 41,756</u>		

**DICKINSON COUNTY, KANSAS**  
**DK CO 911**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Cash Receipts				
Phone service fees	\$ 131,842	\$ 130,482	\$ 123,000	\$ 7,482
<b>EXPENDITURES</b>				
Contractual services	\$ 40,005	\$ 58,462	\$ 41,000	\$ 17,462
Capital Outlay	72,368	64,614	90,000	(25,386)
<b>Total Expenditures</b>	<u>\$ 112,373</u>	<u>\$ 123,076</u>	<u>\$ 131,000</u>	<u>\$ (7,924)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 19,469	\$ 7,406		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>40,896</u>	<u>60,365</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 60,365</u>	<u>\$ 67,771</u>		

**DICKINSON COUNTY, KANSAS**  
**DIVERSION-LAW ENFORCEMENT**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Cash Receipts				
Fees	\$ 35,787	\$ 41,624	\$ 70,000	\$ (28,376)
<b>EXPENDITURES</b>				
Diversion expenditures	\$ 56,667	\$ 69,855	\$ 100,000	\$ (30,145)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (20,880)	\$ (28,231)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	76,710	55,830		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 55,830	\$ 27,599		

**DICKINSON COUNTY, KANSAS**  
**FINGERPRINT & BOOKING**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Cash Receipts				
Fees	\$ 7,964	\$ 9,482	\$ 9,700	\$ (218)
<b>EXPENDITURES</b>				
Commodities	\$ -	\$ -	\$ 25,000	\$ (25,000)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 7,964	\$ 9,482		
<b>UNENCUMBERED CASH - JANUARY 1</b>	31,166	39,130		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 39,130	\$ 48,612		

DICKINSON COUNTY, KANSAS  
HIGHWAY SALES TAX JANUARY 2015  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis  
For the Year Ended December 31, 2017

	<u>2016 Actual</u>	<u>2017 Actual</u>
<b>RECEIPTS</b>		
Cash Receipts		
Local sales tax	\$ 1,141,842	\$ 1,171,040
<b>EXPENDITURES</b>		
Contractual services	\$ 19,440	\$ 141,858
Commodities	-	1,001,735
Capital Outlay	462,379	-
<b>Total Expenditures</b>	<u>\$ 481,819</u>	<u>\$ 1,143,593</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 660,023	\$ 27,447
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>89,878</u>	<u>749,901</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 749,901</u>	<u>\$ 777,348</u>

DICKINSON COUNTY, KANSAS  
HIGHWAY SPECIAL REVENUE  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis  
For the Year Ended December 31, 2017

	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
<b>RECEIPTS</b>		
Cash Receipts		
State grant	\$ 139,283	\$ 147,060
Transfers in	-	146,129
<b>Total Cash Receipts</b>	<u>\$ 139,283</u>	<u>\$ 293,189</u>
<b>EXPENDITURES</b>		
Contractual services	\$ -	\$ 4,114
Commodities	69,429	-
Reimburse Highway, Road and Bridge	69,854	-
Capital Outlay	-	363,043
<b>Total Expenditures</b>	<u>\$ 139,283</u>	<u>\$ 367,157</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ (73,968)
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>-</u>	<u>-</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ -</u></u>	<u><u>\$ (73,968)</u></u>

DICKINSON COUNTY, KANSAS  
 ATTORNEY FORFEITURE  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
 Regulatory Basis  
 For the Year Ended December 31, 2017

	<u>2016 Actual</u>	<u>2017 Actual</u>
<b>RECEIPTS</b>		
Cash Receipts		
Collections	\$ 2,490	\$ 2,451
<b>EXPENDITURES</b>		
Commodities	\$ -	\$ 973
Capital Outlay	-	11
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ 984</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 2,490	\$ 1,467
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>16,171</u>	<u>18,661</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 18,661</u></u>	<u><u>\$ 20,128</u></u>



**DICKINSON COUNTY, KANSAS  
LANDFILL CLOSURE  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis  
For the Year Ended December 31, 2017**

	<u>2016 Actual</u>	<u>2017 Actual</u>
<b>RECEIPTS</b>		
Cash Receipts		
Transfer from Landfill	\$ -	\$ -
<b>EXPENDITURES</b>		
Contractual services	\$ -	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>110,000</u>	<u>110,000</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 110,000</u></u>	<u><u>\$ 110,000</u></u>

**DICKINSON COUNTY, KANSAS  
SPECIAL MACHINERY  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis  
For the Year Ended December 31, 2017**

	<u>2016 Actual</u>	<u>2017 Actual</u>
<b>RECEIPTS</b>		
Cash Receipts		
Transfer from Highway, Road and Bridge	\$ 350,000	\$ 427,000
Sale of assets	7,600	17,300
<b>Total Cash Receipts</b>	<u>\$ 357,600</u>	<u>\$ 444,300</u>
<b>EXPENDITURES</b>		
Capital Outlay	<u>\$ 430,748</u>	<u>\$ 289,133</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (73,148)	\$ 155,167
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>885,106</u>	<u>811,958</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 811,958</u></u>	<u><u>\$ 967,125</u></u>

DICKINSON COUNTY, KANSAS  
 PROSECUTOR TRUST  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
 Regulatory Basis  
 For the Year Ended December 31, 2017

	<u>2016 Actual</u>	<u>2017 Actual</u>
<b>RECEIPTS</b>		
Cash Receipts		
Proceeds from cases	\$ -	\$ -
<b>EXPENDITURES</b>		
Commodities	\$ -	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>4,870</u>	<u>4,870</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 4,870</u></u>	<u><u>\$ 4,870</u></u>

DICKINSON COUNTY, KANSAS  
 DRUG ENFORCEMENT CASES  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
 Regulatory Basis  
 For the Year Ended December 31, 2017

	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
<b>RECEIPTS</b>		
Cash Receipts		
Proceeds from Cases	\$ -	\$ 7,302
Miscellaneous	12,072	20,527
<b>Total Cash Receipts</b>	<u>\$ 12,072</u>	<u>\$ 27,829</u>
<b>EXPENDITURES</b>		
Contractual	\$ -	\$ 639
Commodities	21,323	10,962
Capital Outlay	-	624
<b>Total Expenditures</b>	<u>\$ 21,323</u>	<u>\$ 12,225</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (9,251)	\$ 15,604
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>26,310</u>	<u>17,059</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 17,059</u>	<u>\$ 32,663</u>

**DICKINSON COUNTY, KANSAS  
EMERGENCY MANAGEMENT PERFORMANCE GRANT  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis  
For the Year Ended December 31, 2017**

	<u>2016 Actual</u>	<u>2017 Actual</u>
<b>RECEIPTS</b>		
Cash Receipts		
State of Kansas	\$ -	\$ -
<b>EXPENDITURES</b>		
Contractual services	\$ -	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>2,762</u>	<u>2,762</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 2,762</u></u>	<u><u>\$ 2,762</u></u>

**DICKINSON COUNTY, KANSAS  
PROPERTY CRIME COMPENSATION  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis  
For the Year Ended December 31, 2017**

	<u>2016 Actual</u>	<u>2017 Actual</u>
<b>RECEIPTS</b>		
Cash Receipts		
Miscellaneous receipts	\$ -	\$ -
<b>EXPENDITURES</b>		
Compensation paid to crime victims	\$ -	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>16,380</u>	<u>16,380</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 16,380</u></u>	<u><u>\$ 16,380</u></u>

DICKINSON COUNTY, KANSAS  
 CAPITAL IMPROVEMENTS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
 Regulatory Basis  
 For the Year Ended December 31, 2017

	<u>2016 Actual</u>	<u>2017 Actual</u>
<b>RECEIPTS</b>		
Cash Receipts		
Transfer from General Fund	\$ 10,000	\$ 25,000
Delinquent personal property tax	-	2
<b>Total Cash Receipts</b>	<u>\$ 10,000</u>	<u>\$ 25,002</u>
<b>EXPENDITURES</b>		
Capital Outlay	<u>\$ 5,946</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<u>\$ 4,054</u>	<u>\$ 25,002</u>
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>75,783</u>	<u>79,837</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 79,837</u></u>	<u><u>\$ 104,839</u></u>

**DICKINSON COUNTY, KANSAS  
REGISTER OF DEEDS TECHNOLOGY  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis  
For the Year Ended December 31, 2017**

	<u>2016 Actual</u>	<u>2017 Actual</u>
<b>RECEIPTS</b>		
Cash Receipts		
Fees	\$ 25,712	\$ 25,396
<b>EXPENDITURES</b>		
Personal services	\$ 17,803	\$ 17,527
Miscellaneous	27,314	2,933
<b>Total Expenditures</b>	<u>\$ 45,117</u>	<u>\$ 20,460</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (19,405)	\$ 4,936
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>54,300</u>	<u>34,895</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 34,895</u></u>	<u><u>\$ 39,831</u></u>



**DICKINSON COUNTY, KANSAS  
COUNTY EQUIPMENT RESERVE  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis  
For the Year Ended December 31, 2017**

	<b>2016 Actual</b>	<b>2017 Actual</b>
<b>RECEIPTS</b>		
Cash Receipts		
Transfer from General Fund	\$ 453,000	\$ 634,400
Sale of assets	12,700	18,601
Miscellaneous	795	-
<b>Total Cash Receipts</b>	<b>\$ 466,495</b>	<b>\$ 653,001</b>
<b>EXPENDITURES</b>		
Capital Outlay	\$ 311,171	\$ 321,087
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>\$ 155,324</b>	<b>\$ 331,914</b>
<b>UNENCUMBERED CASH - JANUARY 1</b>	<b>364,130</b>	<b>519,454</b>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<b>\$ 519,454</b>	<b>\$ 851,368</b>

**DICKINSON COUNTY, KANSAS  
DKCO SHERIFF ASSET FORFEITURE  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis  
For the Year Ended December 31, 2017**

	<u>2016 Actual</u>	<u>2017 Actual</u>
<b>RECEIPTS</b>		
Cash Receipts		
Cases	\$ 14,507	\$ 248,351
Miscellaneous	5,471	3,026
<b>Total Cash Receipts</b>	<u>\$ 19,978</u>	<u>\$ 251,377</u>
<b>EXPENDITURES</b>		
Contractual services	\$ 14,645	\$ 34,263
Capital Outlay	27,253	36,537
<b>Total Expenditures</b>	<u>\$ 41,898</u>	<u>\$ 70,800</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (21,920)	\$ 180,577
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>152,297</u>	<u>130,377</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 130,377</u></u>	<u><u>\$ 310,954</u></u>

**DICKINSON COUNTY, KANSAS  
EQUITABLE SHARING - SHERIFF  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis  
For the Year Ended December 31, 2017**

	<u>2016 Actual</u>	<u>2017 Actual</u>
<b>RECEIPTS</b>		
Cash Receipts		
Interest income	\$ 1,575	\$ 1,879
<b>EXPENDITURES</b>		
Contractual services	\$ 14,840	\$ 3,850
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (13,265)	\$ (1,971)
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>234,553</u>	<u>221,288</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 221,288</u>	<u>\$ 219,317</u>

**DICKINSON COUNTY, KANSAS  
COUNTY CLERK TECHNOLOGY  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis  
For the Year Ended December 31, 2017**

	<u>2016 Actual</u>	<u>2017 Actual</u>
<b>RECEIPTS</b>		
Cash Receipts		
Fees	\$ 5,648	\$ 6,349
<b>EXPENDITURES</b>		
Miscellaneous	\$ 759	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 4,889	\$ 6,349
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>6,042</u>	<u>10,931</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 10,931</u>	<u>\$ 17,280</u>

**DICKINSON COUNTY, KANSAS  
COUNTY TREASURER TECHNOLOGY  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis  
For the Year Ended December 31, 2017**

	<u>2016 Actual</u>	<u>2017 Actual</u>
<b>RECEIPTS</b>		
Cash Receipts		
Fees	\$ 5,648	\$ 6,349
<b>EXPENDITURES</b>		
Personal services	\$ -	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 5,648	\$ 6,349
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>6,042</u>	<u>11,690</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 11,690</u></u>	<u><u>\$ 18,039</u></u>

DICKINSON COUNTY, KANSAS  
BRIDGE BOND & INTEREST  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis  
For the Year Ended December 31, 2017

	<u>2016 Actual</u>	<u>2017 Actual</u>
<b>RECEIPTS</b>		
Cash Receipts		
Delinquent	\$ 17	\$ 52
<b>EXPENDITURES</b>		
Transfer to General Fund	\$ -	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 17	\$ 52
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>3</u>	<u>20</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 20</u>	<u>\$ 72</u>

**DICKINSON COUNTY, KANSAS**  
**DICKINSON COUNTY SEWER DISTRICT #3 - BOND & INTEREST**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Cash Receipts				
User fees	\$ 18,484	\$ 19,162	\$ 21,500	\$ (2,338)
Special assessments	-	2,669	-	2,669
<b>Total Cash Receipts</b>	<u>\$ 18,484</u>	<u>\$ 21,831</u>	<u>\$ 21,500</u>	<u>\$ 331</u>
<b>EXPENDITURES</b>				
Bond principal	\$ 6,195	\$ 6,381	\$ 6,500	\$ (119)
Bond interest	13,417	13,231	14,700	(1,469)
<b>Total Expenditures</b>	<u>\$ 19,612</u>	<u>\$ 19,612</u>	<u>\$ 21,200</u>	<u>\$ (1,588)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (1,128)	\$ 2,219		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>6,431</u>	<u>5,303</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 5,303</u>	<u>\$ 7,522</u>		

**DICKINSON COUNTY, KANSAS**  
**DICKINSON COUNTY SEWER DISTRICT #2 - BOND & INTEREST**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Cash Receipts				
Special assessments	\$ 13,439	\$ 13,439	\$ 15,000	\$ (1,561)
Delinquent special assessments	639	479	-	479
Interest income	3	2	-	2
<b>Total Cash Receipts</b>	<u>\$ 14,081</u>	<u>\$ 13,920</u>	<u>\$ 15,000</u>	<u>\$ (1,080)</u>
<b>EXPENDITURES</b>				
Principal on loan	\$ 15,332	15,794	\$ 15,794	\$ -
Interest on loan	1,654	1,230	1,230	-
Loan fees	150	112	112	-
<b>Total Expenditures</b>	<u>\$ 17,136</u>	<u>\$ 17,136</u>	<u>\$ 17,136</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (3,055)	\$ (3,216)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>5,344</u>	<u>2,289</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 2,289</u>	<u>\$ (927)</u>		



DICKINSON COUNTY, KANSAS  
 EMS BUILDING - BOND & INTEREST  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
 Regulatory Basis  
 For the Year Ended December 31, 2017

	2016 Actual	Actual	Budget	Variance Over (Under)
<b>RECEIPTS</b>				
Taxes				
Ad valorem	\$ -	\$ 60,682	\$ 62,450	\$ (1,768)
Delinquent	-	1,178	850	328
Motor vehicle	-	8,714	7,234	1,480
Recreational vehicle	-	181	146	35
16/20 M vehicle	-	219	246	(27)
Commercial vehicle	-	473	506	(33)
Rental vehicle excise	-	5	-	5
Bond proceeds	840,000	-	-	-
Miscellaneous	4,107	-	-	-
Transfer from general	21,788	-	-	-
<b>Total Cash Receipts</b>	<u>\$ 865,895</u>	<u>\$ 71,452</u>	<u>\$ 71,432</u>	<u>\$ 20</u>
<b>EXPENDITURES</b>				
Underwriter's discount	\$ 12,600	\$ -	\$ -	\$ -
Costs of Issuance	17,387	-	-	-
PBC - Purchase on building	810,013	-	-	-
Principal payment on bond	-	55,000	55,000	-
Interest payment on bond	5,074	15,803	15,803	-
<b>Total Expenditures</b>	<u>\$ 845,074</u>	<u>\$ 70,803</u>	<u>\$ 70,803</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 20,821	\$ 649		
<b>UNENCUMBERED CASH - JANUARY 1</b>	-	20,821		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 20,821</u>	<u>\$ 21,470</u>		

DICKINSON COUNTY, KANSAS  
 NAVARRE KAN-STEP PROGRAM  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
 Regulatory Basis  
 For the Year Ended December 31, 2017

	<u>2016 Actual</u>	<u>2017 Actual</u>
<b>RECEIPTS</b>		
Cash Receipts		
Federal grants	\$ 65,974	\$ 105,386
Local grants	1,320	-
<b>Total Cash Receipts</b>	<u>\$ 67,294</u>	<u>\$ 105,386</u>
<b>EXPENDITURES</b>		
Appropriations	<u>\$ 64,116</u>	<u>\$ 105,965</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<u>\$ 3,178</u>	<u>\$ (579)</u>
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>43,346</u>	<u>46,524</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 46,524</u></u>	<u><u>\$ 45,945</u></u>

DICKINSON COUNTY, KANSAS  
FISH PASSAGE PROGRAM  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis  
For the Year Ended December 31, 2017

	<u>2016 Actual</u>	<u>2017 Actual</u>
<b>RECEIPTS</b>		
Cash Receipts		
Grant proceeds	\$ 55,392	\$ 64,372
Transfer from Highway, Road and Bridge	22,847	-
<b>Total Cash Receipts</b>	<u>\$ 78,239</u>	<u>\$ 64,372</u>
<b>EXPENDITURES</b>		
Grant expenditures	<u>\$ 83,934</u>	<u>\$ 41,978</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (5,695)	\$ 22,394
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>5,695</u>	<u>-</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ -</u>	<u>\$ 22,394</u>

**DICKINSON COUNTY, KANSAS  
JUSTICE CENTER PROJECT  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis  
For the Year Ended December 31, 2017**

	<u>2016 Actual</u>	<u>2017 Actual</u>
<b>RECEIPTS</b>		
Cash Receipts		
Transfer from General	\$ 380,000	\$ 415,000
<b>EXPENDITURES</b>		
Project expenditures	\$ 467,015	\$ 242,193
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (87,015)	\$ 172,807
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>760,368</u>	<u>673,353</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 673,353</u></u>	<u><u>\$ 846,160</u></u>

**DICKINSON COUNTY, KANSAS**  
**ENVIRONMENTAL SERVICES**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Cash Receipts				
Charges for services and environmental fees	\$ 491,786	\$ 491,566	\$ 545,000	\$ (53,434)
Special assessments	136,508	136,559	90,000	46,559
Grants	45,175	25,818	50,000	(24,182)
Delinquent collections	5,654	5,521	-	5,521
Miscellaneous	44,000	21,520	-	21,520
<b>Total Cash Receipts</b>	<u>\$ 723,123</u>	<u>\$ 680,984</u>	<u>\$ 685,000</u>	<u>\$ (4,016)</u>
<b>EXPENDITURES</b>				
Personal services	\$ 32,800	\$ 33,748	\$ 32,100	\$ 1,648
Benefits	20,176	22,024	24,710	(2,686)
Contractual services	469,580	78,092	584,200	(506,108)
Commodities	45,130	7,135	21,800	(14,665)
Capital outlay	52,505	1,991	40,000	(38,009)
Grant expenditures	31,193	22,294	49,920	(27,626)
Transfer County Fees	-	430,077	-	430,077
<b>Total Expenditures</b>	<u>\$ 651,384</u>	<u>\$ 595,361</u>	<u>\$ 752,730</u>	<u>\$ (157,369)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 71,739	\$ 85,623		
<b>UNENCUMBERED CASH - JANUARY 1</b>	415,570	487,309		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 487,309</u>	<u>\$ 572,932</u>		

**DICKINSON COUNTY, KANSAS**  
**DICKINSON COUNTY SEWER DISTRICT #1 - OPERATIONS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Cash Receipts				
Special assessments	\$ 3,320	\$ 3,256	\$ 2,660	\$ 596
Delinquent special assessments	262	-	-	-
<b>Total Cash Receipts</b>	<u>\$ 3,582</u>	<u>\$ 3,256</u>	<u>\$ 2,660</u>	<u>\$ 596</u>
<b>EXPENDITURES</b>				
Operations	\$ 1,137	\$ 895	\$ 10,000	\$ (9,105)
Capital Outlay	-	900	-	900
Other	-	52	-	52
<b>Total Expenditures</b>	<u>\$ 1,137</u>	<u>\$ 1,847</u>	<u>\$ 10,000</u>	<u>\$ (8,153)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 2,445	\$ 1,409		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>17,254</u>	<u>19,699</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 19,699</u>	<u>\$ 21,108</u>		

**DICKINSON COUNTY, KANSAS**  
**DICKINSON COUNTY SEWER DISTRICT #2 - OPERATIONS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Cash Receipts				
User fees	\$ 234	\$ -	\$ 1,300	\$ (1,300)
Delinquent special assessments	27	18	-	18
<b>Total Cash Receipts</b>	<u>\$ 261</u>	<u>\$ 18</u>	<u>\$ 1,300</u>	<u>\$ (1,282)</u>
<b>EXPENDITURES</b>				
Maintenance/Miscellaneous	\$ -	\$ 234	\$ 2,800	\$ (2,566)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 261	\$ (216)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>3,557</u>	<u>3,818</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 3,818</u>	<u>\$ 3,602</u>		

**DICKINSON COUNTY, KANSAS**  
**DICKINSON COUNTY SEWER DISTRICT #3 - OPERATIONS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Cash Receipts				
User fees	\$ 1,848	\$ 2,008	\$ 2,500	\$ (492)
Special assessments	-	268	-	268
<b>Total Cash Receipts</b>	<u>\$ 1,848</u>	<u>\$ 2,276</u>	<u>\$ 2,500</u>	<u>\$ (492)</u>
<b>EXPENDITURES</b>				
Contractual services	\$ 1,000	\$ 2,081	\$ 3,000	\$ (919)
Capital Outlay	-	64	-	64
Transfer to DK CO Sewer #3 Reserve	635	-	-	-
<b>Total Expenditures</b>	<u>\$ 1,635</u>	<u>\$ 2,145</u>	<u>\$ 3,000</u>	<u>\$ (855)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 213	\$ 131		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>532</u>	<u>745</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 745</u>	<u>\$ 876</u>		



**DICKINSON COUNTY, KANSAS**  
**DICKINSON COUNTY SEWER DISTRICT #3 - RESERVE**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
 For the Year Ended December 31, 2017

	<b>2016 Actual</b>	<b>2017 Actual</b>
<b>RECEIPTS</b>		
Cash Receipts		
Transfer from DK CO Sewer #3 Operations	\$ 635	\$ -
<b>EXPENDITURES</b>		
Equipment purchases	\$ -	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 635	\$ -
<b>UNENCUMBERED CASH - JANUARY 1</b>	635	1,270
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 1,270	\$ 1,270

**DICKINSON COUNTY, KANSAS**  
**AGENCY FUNDS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
For the Year Ended December 31, 2017

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 16,777,233	\$ 780,494	\$ 30,437	\$ 17,527,290
Sterl Hall	49,971	122	717	49,376
Drivers License Exam Fees	2,212	67,077	64,693	4,596
Motor Vehicle Operating	(669)	162,904	161,258	977
KS Commercial Vehicle Registration	200	354,773	349,088	5,885
Advance Tax	-	-	-	-
Delinquent Personal Tax	38,207	-	37,881	326
Delinquent Real Estate Tax	176,585	-	144,590	31,995
Partial Payment Bankruptcy	82	1,750	1,526	306
Tax Foreclosure	10,101	-	10,051	50
Escrow Program	19,201	32,997	18,072	34,126
Local Alcohol Liquor Control	-	-	-	-
Recreational Vehicle	10,629	-	9,666	963
Motor Vehicle Tax	520,125	-	451,762	68,363
Short and Long Fund	32	27	-	59
Insufficient Fund Checks	(7,563)	14,175	7,646	(1,034)
Rental Excise Tax	853	125	-	978
Game Licenses	931	25,740	25,747	924
Motor Vehicle Licenses	6,095	1,266,630	1,267,110	5,615
Sales Tax Motor Vehicles	11,953	252,823	247,182	17,594
Resident Sales Tax	1,749	97,290	99,690	(651)
Prosecutor Attorney Training	3,286	1,722	1,287	3,721
Compensating Use Tax	11,084	303,949	308,314	6,719
Other Counties	-	-	-	-
Paid In/Out	-	34,036	34,036	-
Neighborhood Revitalization Rebate	-	219,900	219,900	-
Solomon Tax Increment Financing	61,501	119,563	72,776	108,288
<b>Total Distributable Funds</b>	<b>\$ 17,693,798</b>	<b>\$ 3,736,097</b>	<b>\$ 3,563,429</b>	<b>\$ 17,866,466</b>
State Funds:				
Educational Building	\$ -	\$ 227,537	\$ 227,537	\$ -
Institutional Building	-	113,751	113,751	-
<b>Total State Funds</b>	<b>\$ -</b>	<b>\$ 341,288</b>	<b>\$ 341,288</b>	<b>\$ -</b>

DICKINSON COUNTY, KANSAS  
AGENCY FUNDS  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
For the Year Ended December 31, 2017

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds:				
Schools	\$ (17)	\$ 11,051,878	\$ 11,051,861	\$ -
Townships	-	1,900,597	1,900,597	-
Cemeteries	-	258,927	258,927	-
Cities	-	5,429,928	5,429,928	-
Watersheds & Drainage	-	45,307	45,307	-
North Central Kansas Library	-	205,632	205,632	-
Hospital	-	309,994	309,994	-
Fire Districts	-	522,548	522,548	-
Red Bud Lake Improvement District	-	3,274	3,274	-
<b>Total Subdivision Funds</b>	<u>\$ (17)</u>	<u>\$ 19,728,085</u>	<u>\$ 19,728,068</u>	<u>\$ -</u>
Office Cash:				
County Clerk	\$ 100	\$ -	\$ -	\$ 100
Clerk of District Court	64,438	685,618	685,137	64,919
County Attorney	234	-	234	-
Health	135	-	-	135
Law Library	295,650	14,264	16,232	293,682
Noxious Weed	50	-	-	50
Register of Deeds	98	263,994	264,092	-
Sheriff	66,231	154,200	132,500	87,931
Waste Disposal	200	-	-	200
<b>Total Office Cash</b>	<u>\$ 427,136</u>	<u>\$ 1,118,076</u>	<u>\$ 1,098,195</u>	<u>\$ 447,017</u>
<b>Total Agency Funds</b>	<u>\$ 18,120,917</u>	<u>\$ 24,923,546</u>	<u>\$ 24,730,980</u>	<u>\$ 18,313,483</u>

***UNIFORM GUIDANCE SECTION***



August 16, 2018

County Commissioners  
Dickinson County, Kansas

**Independent Auditors' Report on Internal Control Over  
Financial Reporting and on Compliance and Other Matters  
Based on an Audit of a Financial Statement Performed in  
Accordance with Government Auditing Standards**

We have audited, in accordance with auditing standards generally accepted in the United States of America and 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*, the summary statement of receipts, expenditures, and unencumbered cash of Dickinson County, Kansas (the County) as of and for the year ended December 31, 2017, and the related notes to the financial statement, which collectively comprise the County's basic financial statement and have issued our report thereon dated August 16, 2018.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statement is free of 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 determination of financial statement amounts. 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.

August 16, 2018  
Dickinson County, Kansas  
(Continued)

**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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Varny & Associates, CPAs, LLC*

Certified Public Accountants  
Manhattan, Kansas



August 16, 2018

County Commissioners  
Dickinson County, Kansas

**Independent Auditor's Report on Compliance for Each  
Major Federal Program and Report on Internal Control Over  
Compliance in Accordance with the Uniform Guidance**

We have audited the County's compliance with the types of compliance requirements described in the *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2017. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with 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 requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provided a legal determination on the County's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the County 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, 2017.

August 16, 2018  
Dickinson County, Kansas  
(Continued)

### **Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 of the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* 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, 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 correct, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in integral 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.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing 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.

*Vany & Associates, CPAs, LLC*

Certified Public Accountants  
Manhattan, Kansas



**DICKINSON COUNTY, KANSAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended December 31, 2017

	<u>Federal CFDA Number</u>	<u>Pass Thru Grantor's Number</u>	<u>Federal Award Expenditures</u>	<u>Subrecipient Expenditures</u>
<b>U.S. Department of Homeland Security</b>				
Chemical Stockpile Emergency Preparedness	97.014	NA	\$ 577	\$ -
<b>U.S. Department of Housing &amp; Urban Dev</b>				
State's Program	14.228	14-ST-001	\$ 101,886	\$ -
<b>U.S. Department of Justice</b>				
Crime Victim Assistance	16.575	NA	\$ 45,619	\$ -
Equitable Sharing Program	16.922	NA	1,879	-
<b>Total U.S. Department of Justice</b>			<u>\$ 47,498</u>	<u>\$ -</u>
<b>U.S. Environmental Protection Agency</b>				
Nonpoint Source Implementation Grants	66.460	NA	\$ 20,158	\$ -
<b>U.S. Department of the Interior</b>				
Fish and Wildlife Management Assistance	15.608	NA	\$ 64,373	\$ -
<b>U.S. Department of Health &amp; Human Services</b>				
Centers for Disease Control and Prevention	93.283	NA	\$ 71,969	\$ -
Child Care and Development Block Grant	93.575	2643450A	8,045	-
Public Health Emergency Preparedness	93.069	NA	21,013	-
Immunization Cooperative Agreements	93.268	264315E3OP	916	-
Maternal and Child Health Services Block Grant	93.994	264329E	26,368	-
<b>Total U.S. Dept of Health &amp; Human Services</b>			<u>\$ 128,311</u>	<u>\$ -</u>
<b>U.S. Department of Agriculture</b>				
Special Supplemental Nutrition Program (WIC)	10.557	26431OE	\$ 112,521	\$ -
Emergency Watershed Protection Program	10.923	NA	485,964	-
<b>Total U.S. Department of Agriculture</b>			<u>\$ 598,485</u>	<u>\$ -</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 961,288</u>	<u>\$ -</u>

\* Major Program

**DICKINSON COUNTY, KANSAS**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended December 31, 2017

**Note A - Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2017. This schedule is prepared on the basis of accounting that demonstrates compliance with the cash basis. Cash receipts are recognized when the cash balance of a fund increased. Cash disbursements are recognized when the cash balance of a fund is decreased. Expenditures include disbursements, accounts payable and encumbrances. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

**Note B - Indirect Cost Rate**

The County does not allocate indirect costs to its federal award programs. Accordingly, use of the 10% de minimis indirect cost rate provisioned by the Uniform Guidance Section 414, is not applicable.

**Note C - Non-Cash Assistance, Insurance and Loans**

The County did not receive or expend any federal awards in the form of non-cash assistance, insurance, loans or loan guarantees, including interest subsidies during the year ended December 31, 2017.

**DICKINSON COUNTY, KANSAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
 For the Year Ended December 31, 2017

**Section I - Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued:	Unmodified
Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	___ Yes <u>X</u> No
Significant deficiencies identified that are not considered to be material weaknesses?	___ Yes <u>X</u> None reported
Noncompliance material to financial statements noted?	___ Yes <u>X</u> No

**Federal Awards**

Internal controls over major programs:	
Material weaknesses identified?	___ Yes <u>X</u> No
Significant deficiencies identified that are not considered to be material weaknesses?	___ Yes <u>X</u> None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200.516(a)	___ Yes <u>X</u> No

Identification of major programs:

<u>Name of Federal program or Cluster</u>	<u>CFDA Number</u>
Emergency Watershed Protection Program	10.923

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 750,000
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Auditee qualified as a low-risk auditee?	___ Yes <u>X</u> No
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**NOTE:** Beginning with the year ended December 31, 2015, the criteria for determination of low-risk auditee status changed by the U.S. Office of Management and Budget (OMB). Specifically, the regulatory basis of accounting prescribed by the State of Kansas does not meet the criteria established by the OMB in the Uniform Grant Guidance (UGG). The County continues, however, to meet each of the other criteria for low-risk auditee status.

**Section II - Financial Statement Findings**

No matters were reported.

**Section III - Federal Award Findings and Questioned Costs**

There were no current year findings or questioned costs.