

DICKINSON COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2019

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April 2, 2020

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, 2019, 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.

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.

April 2, 2020
Dickinson County, Kansas
(Continued)

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, 2019, 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, 2019, 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 and 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2018 (not presented herein), and have issued our report thereon dated April 2, 2020, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2019 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget for the year ended December 31, 2019 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2019 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 basic financial statement and certain procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 basic financial statement or to the 2019 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 2019 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2019, 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, 2019

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	\$ 1,650,223	\$ -	\$ 12,239,282	\$ 12,058,370	\$ 1,831,135	\$ 77,419	\$ 1,908,554
Special Purpose Funds							
Highway, Road and Bridge	234,949	-	3,509,521	3,566,614	177,856	165,205	343,061
Noxious Weed	203,275	-	591,978	446,341	348,912	22,631	371,543
Noxious Weed Capital Outlay	252,221	-	32,625	20,987	263,859	-	263,859
County Health	56,270	-	679,866	659,932	76,204	9,420	85,624
County Health Capital Outlay	48,505	-	30,000	-	78,505	-	78,505
Special Alcoholic Program	2,525	-	3,954	2,500	3,979	-	3,979
Park and Recreation	1,147	-	1,099	2,246	-	-	-
Concealed Weapons	15,981	-	910	-	16,891	-	16,891
911 Wireless	41,755	-	-	-	41,755	-	41,755
DK CO 911	62,608	-	146,034	132,952	75,690	154	75,844
Diversion-Law Enforcement	43,713	-	24,711	36,399	32,025	4,673	36,698
Fingerprint and Booking	57,618	-	7,042	-	64,660	-	64,660
Highway Sales Tax Jan 2015	537,334	-	1,196,619	1,787,999	(54,046)	-	(54,046)
Highway Special Revenue	48,197	-	132,957	-	181,154	-	181,154
Attorney Forfeiture	24,128	-	3,526	1,727	25,927	-	25,927
Landfill Closure	110,000	-	-	-	110,000	-	110,000
Special Machinery	951,592	-	311,970	212,526	1,051,036	-	1,051,036
Prosecutor Trust	4,870	-	-	-	4,870	-	4,870
Drug Enforcement Cases	48,017	-	32,895	32,783	48,129	465	48,594
Emergency Management Performance Grant	2,762	-	-	-	2,762	-	2,762
Property Crime Compensation	16,380	-	-	-	16,380	-	16,380
Capital Improvements	129,839	-	75,000	96,956	107,883	-	107,883
Register of Deeds Technology	32,686	-	23,558	30,665	25,579	-	25,579
County Equipment Reserve	910,303	-	1,058,532	907,448	1,061,387	32,004	1,093,391
DKCO Sheriff Asset Forfeiture	353,653	-	290,210	136,387	507,476	-	507,476
Equitable Sharing - Sheriff	12,862	-	70	11,874	1,058	0	1,058
County Clerk Technology	22,669	-	5,890	869	27,690	159	27,849
County Treasurer Technology	23,593	-	5,890	3,008	26,475	-	26,475
PBC Series 2018 Courthouse Renovation							

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

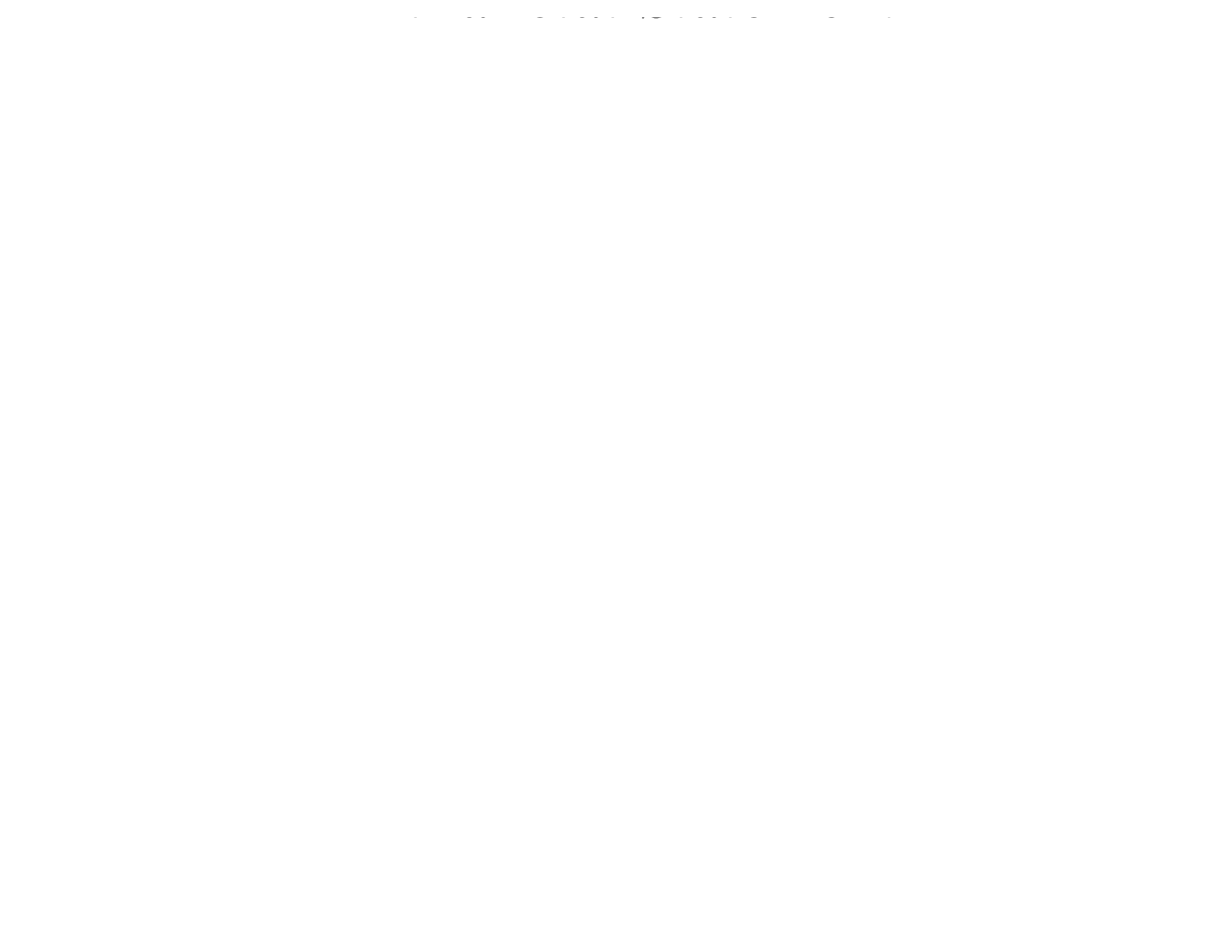
Financial Statement

DICKINSON COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2019

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	\$ 93	\$ -	\$ 117	\$ -	\$ 210	\$ -	\$ 210
Dickinson County Sewer District #3 - Bond & Interest	5,449	-	18,905	19,612	4,742	-	4,742
Dickinson County Sewer District #2 - Bond & Interest	-	-	13,985	17,137	(3,152)	-	(3,152)
EMS Building - Bond & Interest	-	-	74,731	74,730	1	-	1
Capital Projects Funds							
Fish Passage Program	-	-	92,500	93,455	(955)	-	(955)
Justice Center Project	1,064,139	-	1,847,831	1,168,732	1,743,238	219,727	1,962,965
PBC Series 2018 Courthouse Renovation	-	-	-	86	(86)	-	(86)
Business Funds							
Environmental Services	627,120	-	656,248	764,327	519,041	39,014	558,055
Dickinson County Sewer District #1 - Operations	10,946	-	3,128	4,066	10,008	-	10,008
Dickinson County Sewer District #2 - Operations	837	-	1,446	-	2,283	-	2,283
Dickinson County Sewer District #3 - Operations	(469)	-	2,213	1,519	225	-	225
Dickinson County Sewer District #3 - Reserve	1,270	-	635	-	1,905	-	1,905
Total County (Excluding Agency Funds)	\$ 7,609,060	\$ -	\$ 23,115,878	\$ 22,292,247	\$ 8,432,691	\$ 570,871	\$ 9,003,562
Related Municipal Entity							
Public Building Commission	14,018,290	-	320,893	1,307,242	13,031,941	-	13,031,941
Total Reporting Entity	\$ 21,627,350	\$ -	\$ 23,436,771	\$ 23,599,489	\$ 21,464,632	\$ 570,871	\$ 22,035,503
Composition of Cash:							
Checking and Savings Accounts							\$ 22,331,770
Treasurer Change Drawers							700
Office Checking/Petty Cash/Change Funds							34,739
Kansas Municipal Investment Pool							1,884,125
Certificates of Deposit							5,433,144
Total Cash							\$ 29,684,478
Agency Funds (per Schedule 3)							(20,680,916)
Total County (Excluding Agency Funds)							\$ 9,003,562
Related Municipal Entity							
Public Building Commission							\$ 13,031,941
Total Reporting Entity							\$ 22,035,503

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

Financial Statement



DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2019

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. This financial statement presents the County (the primary government) and the Public Building Commission (PBC), a related municipal entity. The PBC is governed by Dickinson County Commissioners and four members appointed by the Commissioners. The PBC is included in the County's reporting entity because of the significance of its operational or financial relationship with the County, and because it was established to benefit the County and its constituents. The PBC section of this financial statement includes financial data of the related municipal entity. The PBC is reported separately to emphasize that it is legally separate from the County. The PBC has one fund and the County administers it. The PBC has no separate accounting policies.

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 2018:

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, 2019

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 5-10% per annum for delinquent taxes under \$10,000 and 10-15% 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, 2019

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, 2019

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, 2019, depository coverage was adequate.

At year-end, the carrying amount of the County's deposits were \$29,286,918. The bank statement balances were \$29,416,875. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$1,250,000 was covered by federal depository insurance and \$28,166,875 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.

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 were credited to law enforcement funds.

Note 5: Defined Benefit Pension Plan

Plan Description. 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 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. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2019

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 for the Death and Disability Program) and the statutory contribution rate was 8.89% for KPERS and 22.13% for KP&F for fiscal year ended December 31, 2019. Contributions to the pension plan from the County were \$516,909 for KPERS and \$234,594 for KP&F for the year ended December 31, 2019.

Net Pension Liability. At December 31, 2019, the County's proportionate share of the collective net pension liability reported by KPERS was \$3,906,983 and \$2,000,821 for KP&F. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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 publicly available on the website at 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:

	Project Authorization	Expenditures to Date
Fish Passage Project	\$ 111,000	\$ 93,455
Justice Center Project	1,000,000	1,166,971
County PBC Project	13,500,000	-

Note 8: Interfund Transactions

Operating transfers were as follows:

From	To	Statutory Authority	Amount
Motor Vehicle Operating	General	K.S.A. 8-145	\$ 15,927
General	Capital Improvements	K.S.A. 19-120	75,000
General	County Equipment Reserve	K.S.A. 19-119	983,320
General	Courthouse & Jail Reno	K.S.A. 19-120	1,000,000
Health	Health Capital Improvement	K.S.A. 10-1113	30,000
Highway, Road and Bridge	Special Machinery	K.S.A. 68-141g	230,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	25,000
			\$ 2,359,247

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
 December 31, 2019

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

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.

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

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

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2019

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.

Note 11: Litigation

As of April 2, 2020, 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. During 2019, the City of Solomon fully reimbursed the County for the balance owed.

Note 13: Subsequent Events

Management has evaluated the effects of the financial statement of subsequent events through April 2, 2020, which is the date the financial statement was available to be issued.

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2019

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
General Obligation Bonds										
Series 2014 Detroit Sewer District #3	3.00%	2014	\$ 453,250	2054	\$ 428,087	\$ -	\$ 6,769	\$ (6,769)	\$ 421,318	\$ 12,843
Series 2016 EMS Facility	.80-2.80%	2016	840,000	2029	730,000	-	60,000	(60,000)	670,000	14,730
KDHE Loans										
Kansas Water Pollution Control Revolving Loan Fund, Sewer District #3	2.99%	2000	247,627	2019	16,760	-	16,760	(16,760)	-	376
Capital Leases										
Kenworth T370 Dump Truck (2)	2.75%	2015	655,920	2019	170,814	-	170,814	(170,814)	-	4,763
2015 Dump Trucks (2), 2015 Freightliner Ambulance and Defibrillators (4)	0.00%	2017	252,434	2021	190,807	-	61,579	(61,579)	129,228	6,201
Total Contractual Indebtedness					<u>\$ 1,536,468</u>	<u>\$ -</u>	<u>\$ 315,922</u>	<u>\$ (315,922)</u>	<u>\$ 1,220,546</u>	<u>\$ 38,913</u>
Public Building Commission										
Series 2018 GO Bond	3-5%	2018	\$ 13,500,000	2044	<u>\$ 13,500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,500,000</u>	<u>\$ 453,750</u>

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2018

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>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025-2029</u>	<u>2030-2034</u>	<u>2035-2039</u>
PRINCIPAL								
General obligation bond								
Series 2014 Sewer #3	\$ 6,972	\$ 7,182	\$ 7,397	\$ 7,619	\$ 7,848	\$ 42,913	\$ 49,748	\$ 57,672
Series 2016 EMS Facility	60,000	60,000	65,000	65,000	65,000	355,000	-	-
KDHE Loans								
KS Water Pollution #2	-	-	-	-	-	-	-	-
Capital Leases								
2015 Dump Trucks (2), Freightliner	-	-	-	-	-	-	-	-
Ambulance & Defibrillators (4)	63,581	65,647	-	-	-	-	-	-
Total Principal	<u>\$ 130,553</u>	<u>\$ 132,829</u>	<u>\$ 72,397</u>	<u>\$ 72,619</u>	<u>\$ 72,848</u>	<u>\$ 397,913</u>	<u>\$ 49,748</u>	<u>\$ 57,672</u>
Public Building Commission								
Series 2018 GO Bond	\$ 335,000	\$ 345,000	\$ 355,000	\$ 365,000	\$ 375,000	\$ 2,145,000	\$ 2,585,000	\$ 3,105,000
INTEREST								
General obligation bond								
Series 2014 Sewer #3	12,640	12,430	12,215	11,993	11,764	55,148	48,311	40,388
Series 2016 EMS Facility	14,010	13,170	12,184	11,063	9,779	24,366	-	-
KDHE Loans								
KS Water Pollution #2	-	-	-	-	-	-	-	-
Capital Leases								
2015 Dump Trust (2), Freightliner	-	-	-	-	-	-	-	-
Ambulance and Defibrillators (4)	4,200	2,134	-	-	-	-	-	-
Total Interest	<u>\$ 30,850</u>	<u>\$ 27,734</u>	<u>\$ 24,399</u>	<u>\$ 23,056</u>	<u>\$ 21,543</u>	<u>\$ 79,514</u>	<u>\$ 48,311</u>	<u>\$ 40,388</u>
Public Building Commission								
Series 2018 GO Bond	<u>\$ 563,275</u>	<u>\$ 553,225</u>	<u>\$ 542,875</u>	<u>\$ 532,225</u>	<u>\$ 521,275</u>	<u>\$ 2,342,725</u>	<u>\$ 1,903,813</u>	<u>\$ 1,388,200</u>

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2019

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

	<u>2040-2044</u>	<u>2045-2049</u>	<u>2050-2054</u>	<u>Total</u>
PRINCIPAL				
General obligation bond				
Series 2014 Sewer #3	\$ 66,859	\$ 77,507	\$ 89,601	\$ 421,318
Series 2016 EMS Facility	-	-	-	670,000
 KDHE Loans				
KS Water Pollution #2	-	-	-	-
 Capital Leases				
2015 Dump Trucks (2), Freightliner	-	-	-	-
Ambulance & Defibrillators (4)	-	-	-	129,228
Total Principal	<u>\$ 66,859</u>	<u>\$ 77,507</u>	<u>\$ 89,601</u>	<u>\$ 1,220,546</u>
 Public Building Commission				
Series 2018 GO Bond	<u>\$ 3,890,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,500,000</u>
 INTEREST				
General obligation bond				
Series 2014 Sewer #3	\$ 31,201	\$ 20,553	\$ 8,208	\$ 264,851
Series 2016 EMS Facility	-	-	-	84,572
 KDHE Loans				
KS Water Pollution #2	-	-	-	-
 Capital Leases				
2015 Dump Trust (2), Freightliner	-	-	-	-
Ambulance and Defibrillators (4)	-	-	-	6,334
Total Interest	<u>\$ 31,201</u>	<u>\$ 20,553</u>	<u>\$ 8,208</u>	<u>\$ 355,757</u>
 Public Building Commission				
Series 2018 GO Bond	<u>\$ 602,250</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,949,863</u>

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

DICKINSON COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2019

<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	\$ 13,758,472	\$ -	\$13,758,472	\$ 12,058,370	\$ (1,700,102)
Special Purpose Funds		-			
Highway, Road and Bridge	4,435,050	-	4,435,050	3,566,614	(868,436)
Noxious Weed	756,050	-	756,050	446,341	(309,709)
Noxious Weed Capital Outlay	25,000	-	25,000	20,987	(4,013)
County Health	778,210	-	778,210	659,932	(118,278)
County Health Capital Outlay	10,000	-	10,000	-	(10,000)
Special Alcoholic Program	7,500	-	7,500	2,500	(5,000)
Park and Recreation	2,900	-	2,900	2,246	(654)
Concealed Weapons	10,000	-	10,000	-	(10,000)
911 Wireless	41,700	-	41,700	-	(41,700)
Dk Co 911	208,000	-	208,000	132,952	(75,048)
Diversion-Law Enforcement	55,000	-	55,000	36,399	(18,601)
Fingerprint and Booking	20,000	-	20,000	-	(20,000)
Highway Sales Tax Jan 2015	1,140,000	-	1,140,000	1,787,999	647,999
Highway Special Revenue	118,000	-	118,000	-	(118,000)
Bond and Interest Funds					
District #3 Bond and Interest and Dickinson County Sewer	19,612	-	19,612	19,612	-
District #3 Bond and Interest - Actual and Budget	17,137	-	17,137	17,137	-
EMS Building Bond and Interest	75,030	-	75,030	74,730	(300)
Business Funds					
Environmental Services	768,245	-	768,245	764,327	(3,918)
Dickson County Sewer District #1	15,000	-	15,000	4,066	(10,934)
Dickinson County Sewer District #2, Dickinson County	2,900	-	2,900	-	(2,900)
Sewer District #3 Operations	2,200	-	2,200	1,519	(681)
Sewer District #3 Reserve	2,000	-	2,000	-	(2,000)
	<u>\$ 22,268,006</u>	<u>\$ -</u>	<u>\$22,268,006</u>	<u>\$ 19,595,731</u>	<u>\$ (2,672,275)</u>

DICKINSON COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad Valorem	\$ 7,690,539	\$ 8,098,366	\$ 8,252,794	\$ (154,428)
Delinquent Tax	68,433	120,555	102,000	18,555
Interest charges	133,676	146,234	95,000	51,234
Intangibles	46,211	56,577	47,571	9,006
In lieu of tax	-	814	-	814
Motor Vehicle	611,340	812,960	686,082	126,878
Recreational Vehicle	12,802	17,317	13,935	3,382
16/20 vehicle	25,260	25,502	31,658	(6,156)
Commercial vehicle	46,149	45,722	43,713	2,009
Rental Vehicle Excise	408	122	-	122
Intergovernmental Revenue				
Liquor Control	1,147	1,099	1,300	(201)
Federal Owned Entitlement Land	4,034	4,124	-	4,124
Local Sales Tax	1,282,436	1,239,583	1,300,000	(60,417)
Licenses and Fees				
Mortgage Registration Fees	206,928	172,808	75,000	97,808
Officer's Fees	22,402	22,439	22,700	(261)
Sheriff's Fees	281,009	284,817	270,000	14,817
Motor Vehicle Registration Fees	14,373	-	5,000	(5,000)
Antique Fees, Etc.	3,795	3,715	3,500	215
Use of Money and Property				
Interest on Investments	64,128	218,908	-	218,908
Other Receipts				
Grants	53,023	62,156	105,000	(42,844)
Other fees	-	2,466	19,500	(17,034)
Ambulance Service & Fees	892,611	829,086	750,000	79,086
Transient Guest Tax	2,335	1,207	400	807
Transfer from Health Department	45,945	15,927	-	15,927
Reimbursements	-	-	5,000	(5,000)
Miscellaneous	49,778	56,778	75,000	(18,222)
Total Cash Receipts	\$ 11,558,762	\$ 12,239,282	\$ 11,905,153	\$ 334,129

(continued)

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

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

EXPENDITURES	2018	2019		Variance
	Actual	Actual	Budget	Over (Under)
County Commission				
Personnel services	\$ 44,732	\$ 46,341	\$ 46,000	\$ 341
Benefits	22,166	25,264	33,320	(8,056)
Contractual services	8,504	5,512	7,910	(2,398)
Commodities	1,899	510	200	310
Total County Commission	\$ 77,301	\$ 77,627	\$ 87,430	\$ (9,803)
County Clerk				
Personnel services	\$ 144,505	143,213	\$ 149,600	\$ (6,387)
Benefits	65,861	75,084	75,300	(216)
Contractual services	5,287	3,469	7,700	(4,231)
Commodities	1,929	3,064	5,600	(2,536)
Total County Clerk	\$ 217,582	\$ 224,830	\$ 238,200	\$ (13,370)
County Treasurer				
Personnel services	\$ 162,037	167,204	\$ 156,500	\$ 10,704
Benefits	80,217	81,406	105,150	(23,744)
Contractual services	11,175	10,519	13,125	(2,606)
Commodities	2,191	3,420	2,800	620
Total County Treasurer	\$ 255,620	\$ 262,549	\$ 277,575	\$ (15,026)
County Attorney				
Personnel services	\$ 390,338	343,582	\$ 408,000	\$ (64,418)
Benefits	160,938	145,557	195,680	(50,123)
Contractual services	18,321	32,725	54,700	(21,975)
Commodities	10,143	11,394	14,500	(3,106)
Capital outlay	541	1,639	-	1,639
Grant expenditures	8,921	1,639	-	1,639
Total County Attorney	\$ 589,202	\$ 536,536	\$ 672,880	\$ (136,344)
EMS				
Personnel services	\$ 1,063,193	1,143,197	\$ 1,100,000	\$ 43,197
Benefits	347,812	391,815	418,820	(27,005)
Contractual services	97,426	86,960	93,200	(6,240)
Commodities	98,172	109,009	106,800	2,209
Capital outlay	34,426	22,979	5,000	17,979
Other	955	1,542	-	1,542
Total EMS	\$ 1,641,984	\$ 1,755,502	\$ 1,723,820	\$ 31,682
Appraiser/Zoning				
Personnel services	\$ 223,971	211,349	\$ 248,000	\$ (36,651)
Benefits	120,500	106,028	148,440	(42,412)
Contractual services	25,838	30,080	30,900	(820)
Commodities	5,121	4,886	23,800	(18,914)
Capital outlay	1,357	-	-	-
Total Appraiser/Zoning	\$ 376,787	\$ 352,343	\$ 451,140	\$ (98,797)

(continued)

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

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

EXPENDITURES (CONTINUED)	2018	2019		Variance Over (Under)
	Actual	Actual	Budget	
Election				
Personnel services	\$ 9,500	\$ 9,500	\$ 9,500	\$ -
Benefits	-	-	89,400	(89,400)
Contractual services	36,100	28,747	4,400	24,347
Commodities	37,640	16,076	-	16,076
Total Election	\$ 83,240	\$ 54,323	\$ 103,300	\$ (48,977)
Register of Deeds				
Personnel services	\$ 81,917	91,133	\$ 84,500	\$ 6,633
Benefits	33,890	33,992	45,070	(11,078)
Contractual services	3,839	1,948	7,700	(5,752)
Commodities	2,039	2,865	4,300	(1,435)
Capital outlay	4,800	-	-	-
Total Register of Deeds	\$ 126,485	\$ 129,938	\$ 141,570	\$ (11,632)
Sheriff				
Personnel services	\$ 1,155,091	1,199,374	\$ 1,223,000	\$ (23,626)
Benefits	562,897	600,642	670,030	(69,388)
Contractual services	127,092	138,792	103,600	35,192
Commodities	104,372	70,368	158,600	(88,232)
Capital outlay	12,563	21,203	18,400	2,803
Total Sheriff	\$ 1,962,015	\$ 2,030,379	\$ 2,173,630	\$ (143,251)
Clerk of District Court				
Contractual services	\$ 50,024	\$ 48,612	\$ 68,774	\$ (20,162)
Commodities	51,541	55,506	38,766	16,740
Debt service	144	150	-	150
Total Clerk of District Court	\$ 101,709	\$ 104,268	\$ 107,540	\$ (3,272)
Department of Aging	\$ 35,445	\$ 35,902	\$ 38,430	\$ (2,528)
Coroner and Autopsy	\$ 43,532	\$ 12,532	\$ 50,000	\$ (37,468)
County Counselor				
Personnel services	\$ 22,500	\$ 22,500	\$ 23,500	\$ (1,000)
Benefits	19,536	20,283	22,540	(2,257)
Total County Counselor	\$ 42,036	\$ 42,783	\$ 46,040	\$ (3,257)
Jail				
Personnel services	\$ 472,457	\$ 488,242	\$ 502,500	\$ (14,258)
Benefits	160,365	178,311	255,740	(77,429)
Contractual services	149,378	133,928	162,010	(28,082)
Commodities	15,891	26,224	15,550	10,674
Total Jail	\$ 798,091	\$ 826,705	\$ 935,800	\$ (109,095)

(continued)

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

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

EXPENDITURES (CONTINUED)	2018	2019		Variance
	Actual	Actual	Budget	Over (Under)
Dispatch				
Personnel services	\$ 381,303	\$ 400,014	\$ 417,500	\$ (17,486)
Benefits	171,537	177,873	226,610	(48,737)
Contractual services	4,598	2,154	15,050	(12,896)
Commodities	2,356	2,286	1,600	686
Capital outlay	-	168	-	168
Total Dispatch	\$ 559,794	\$ 582,495	\$ 660,760	\$ (78,265)
Budget				
Personnel services	\$ 60,584	62,167	\$ 62,300	\$ (133)
Benefits	25,632	26,800	29,650	(2,850)
Contractual services	4,660	3,560	9,325	(5,765)
Total Budget	\$ 90,876	\$ 92,527	\$ 101,275	\$ (8,748)
Custodial				
Personnel services	\$ 35,212	37,125	\$ 37,500	\$ (375)
Benefits	15,291	16,132	19,060	(2,928)
Contractual services	65,897	66,905	69,300	(2,395)
Commodities	13,406	11,831	25,700	(13,869)
Total Custodial	\$ 129,806	\$ 131,993	\$ 151,560	\$ (19,567)
Emergency Management				
Personnel services	\$ 57,931	59,403	\$ 59,500	\$ (97)
Benefits	29,248	33,657	33,060	597
Contractual services	3,145	2,930	9,150	(6,220)
Commodities	4,957	10,632	7,500	3,132
Total Emergency Management	\$ 95,281	\$ 106,622	\$ 109,210	\$ (2,588)
GIS				
Personnel services	\$ 116,206	121,997	\$ 120,800	\$ 1,197
Benefits	42,969	39,177	50,390	(11,213)
Contractual services	14,639	9,161	20,500	(11,339)
Commodities	527	1,138	1,850	(712)
Total GIS	\$ 174,341	\$ 171,473	\$ 193,540	\$ (22,067)
Human Resources				
Personnel services	\$ 113,516	107,138	\$ 117,100	\$ (9,962)
Benefits	52,093	48,413	56,880	(8,467)
Contractual services	9,056	7,898	10,500	(2,602)
Commodities	978	1,047	1,700	(653)
Capital outlay	-	637	-	637
Total Human Resources	\$ 175,643	\$ 165,133	\$ 186,180	\$ (21,047)

(continued)

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

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

EXPENDITURES (CONTINUED)	2018	2019		Variance
	Actual	Actual	Budget	Over (Under)
Administration				
Personnel services	\$ 119,997	\$ 127,024	\$ 125,000	\$ 2,024
Benefits	44,889	53,110	50,600	2,510
Contractual services	692,285	861,616	1,902,375	(1,040,759)
Commodities	23,970	56,636	71,400	(14,764)
Debt service	300	300	-	300
Capital outlay	-	-	11,000	(11,000)
Total Administration	\$ 881,441	\$ 1,098,686	\$ 2,160,375	\$ (1,061,689)
Information Technology				
Personnel services	\$ 76,817	90,580	\$ 57,000	\$ 33,580
Benefits	14,929	27,805	28,750	(945)
Contractual services	69,353	111,037	80,310	30,727
Commodities	9,187	10,121	18,550	(8,429)
Total Information Technology	\$ 170,286	\$ 239,543	\$ 184,610	\$ 54,933
Zoning				
Personnel services	\$ 51,337	59,118	\$ 57,000	\$ 2,118
Benefits	17,176	19,258	20,350	(1,092)
Contractual services	4,703	2,807	8,850	(6,043)
Commodities	63	-	1,250	(1,250)
Total Zoning	\$ 73,279	\$ 81,183	\$ 87,450	\$ (6,267)
Other Expenditures				
Appropriations	\$ 14,586	\$ 8,049	\$ 30,000	\$ (21,951)
Conservation District	30,000	30,000	30,000	-
Juvenile Detention Center	67,328	73,886	73,887	(1)
Flint Hills Task Force on Aging	12,000	12,000	12,000	-
Mental Retardation	100,000	105,000	105,000	-
Mental Health	85,000	87,450	87,450	-
Free Fair	50,000	55,000	55,000	-
Tri-County Fair	4,500	4,500	4,500	-
Extension Council	240,000	272,500	272,500	-
Historical Society	70,000	72,500	72,500	-
Economic Development	118,750	125,000	125,000	-
VOCA grant	-	38,293	-	
Transfer to Capital Improvements	25,000	75,000	25,000	50,000
Transfer to County Equipment Reserve	804,000	983,320	983,320	-
Transfer to Justice Center Project	885,000	1,000,000	1,000,000	-
Total Other Expenditures	\$ 2,506,164	\$ 2,942,498	\$ 2,876,157	\$ 28,048
Total Expenditures	\$ 11,207,940	\$ 12,058,370	\$ 13,758,472	\$ (1,738,395)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 350,822	\$ 180,912		
UNENCUMBERED CASH - JANUARY 1	1,299,401	1,650,223		
UNENCUMBERED CASH - DECEMBER 31	\$ 1,650,223	\$ 1,831,135		

DICKINSON COUNTY, KANSAS
HIGHWAY, ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	\$ 2,265,708	\$ 2,474,309	\$ 2,521,506	\$ (47,197)
Delinquent	29,981	44,604	51,000	(6,396)
Motor Vehicle	261,080	260,745	202,145	58,600
Recreational vehicle	5,466	5,525	4,106	1,419
16/20 M vehicle	10,986	10,884	9,328	1,556
Commercial vehicle	19,705	13,654	12,879	775
Rental vehicle excise	176	36	-	36
Intergovernmental Revenue				
Special city and county highway	623,330	628,841	695,459	(66,618)
Other Receipts				
Fuel sales	25,897	25,994	-	25,994
Reimbursed/Miscellaneous expenses	37,951	44,929	60,000	(15,071)
Reimbursement - Highway Special Revenue	-	-	17,000	(17,000)
Total Cash Receipts	\$ 3,280,280	\$ 3,509,521	\$ 3,573,423	\$ (63,902)
EXPENDITURES				
Personnel services	\$ 747,123	\$ 747,505	\$ 824,200	\$ (76,695)
Benefits	366,808	349,044	455,900	(106,856)
Commodities	63,782	73,082	2,814,350	(2,741,268)
Contractual	1,861,381	2,166,983	135,600	2,031,383
Capital outlay	-	-	205,000	(205,000)
Revolving loan - Principal	411,835	-	-	-
Transfer to Special Machinery	255,000	230,000	-	230,000
Total Expenditures	\$ 3,705,929	\$ 3,566,614	\$ 4,435,050	\$ (868,436)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (425,649)	\$ (57,093)		
UNENCUMBERED CASH - JANUARY 1	660,598	234,949		
UNENCUMBERED CASH - DECEMBER 31	\$ 234,949	\$ 177,856		

DICKINSON COUNTY, KANSAS
NOXIOUS WEED
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	\$ 500,100	\$ 434,305	\$ 442,600	\$ (8,295)
Delinquent	3,419	6,628	5,500	1,128
Motor vehicle	26,997	49,498	44,607	4,891
Recreational vehicle	565	1,059	906	153
16/20 M vehicle	1,179	1,124	2,058	(934)
Commercial vehicle	2,037	2,944	2,842	102
Rental vehicle excise	19	8	-	8
Sale of chemicals/reimbursements	116,431	96,412	122,000	(25,588)
Total Cash Receipts	<u>\$ 650,747</u>	<u>\$ 591,978</u>	<u>\$ 620,513</u>	<u>\$ (28,535)</u>
EXPENDITURES				
Personnel services	\$ 169,176	\$ 179,820	\$ 209,500	\$ (29,680)
Benefits	52,784	57,980	73,100	(15,120)
Commodities	187,013	147,901	436,600	(288,699)
Contractual	11,792	35,640	11,850	23,790
Capital outlay	50,000	25,000	25,000	-
Total Expenditures	<u>\$ 470,765</u>	<u>\$ 446,341</u>	<u>\$ 756,050</u>	<u>\$ (309,709)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 179,982	\$ 145,637		
UNENCUMBERED CASH - JANUARY 1	<u>23,293</u>	<u>203,275</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 203,275</u>	<u>\$ 348,912</u>		

DICKINSON COUNTY, KANSAS
NOXIOUS WEED CAPITAL OULAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Miscellaneous receipts	\$ 8,560	\$ 7,625	\$ -	\$ 7,625
Transfer from Noxious Weed	50,000	25,000	25,000	-
Total Cash Receipts	<u>\$ 58,560</u>	<u>\$ 32,625</u>	<u>\$ 25,000</u>	<u>\$ 7,625</u>
EXPENDITURES				
Capital outlay	<u>\$ 186,865</u>	<u>\$ 20,987</u>	<u>\$ 25,000</u>	<u>\$ (4,013)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (128,305)	11,638		
UNENCUMBERED CASH - JANUARY 1	<u>380,526</u>	<u>252,221</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 252,221</u>	<u>\$ 263,859</u>		

DICKINSON COUNTY, KANSAS
COUNTY HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Ad valorem	\$ 235,956	\$ 242,395	\$ 247,079	\$ (4,684)
Delinquent	2,458	4,012	3,400	612
Motor vehicle	28,198	27,396	21,044	6,352
Recreational vehicle	590	580	427	153
16/20 M vehicle	1,291	1,172	971	201
Commercial vehicle	2,127	1,424	1,341	83
Rental vehicle excise	20	4	-	4
Grants	227,118	225,342	198,000	27,342
Charges for services/collections	159,737	167,675	172,000	(4,325)
Misc	18,551	9,866	-	9,866
Total Cash Receipts	<u>\$ 676,046</u>	<u>\$ 679,866</u>	<u>\$ 644,262</u>	<u>\$ 35,604</u>
EXPENDITURES				
Personnel services	\$ 308,007	\$ 294,513	\$ 342,500	\$ (47,987)
Benefits	140,837	136,770	192,560	(55,790)
Contractual	35,598	30,241	35,850	(5,609)
Commodities	94,654	95,349	110,500	(15,151)
Grant expenditures	45,903	67,951	86,800	(18,849)
Capital outlay	-	5,136	10,000	(4,864)
Reimburse general	-	-	-	-
Transfer out	29,000	29,972	-	29,972
Total Expenditures	<u>\$ 653,999</u>	<u>\$ 659,932</u>	<u>\$ 778,210</u>	<u>\$ (118,278)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 22,047	\$ 19,934		
UNENCUMBERED CASH - JANUARY 1	<u>34,223</u>	<u>56,270</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 56,270</u>	<u>\$ 76,204</u>		

**DICKINSON COUNTY, KANSAS
COUNTY HEALTH CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	2018	2019		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Transfer from County Health	\$ 29,000	\$ 30,000	\$ 10,000	\$ 20,000
EXPENDITURES				
Transfer to Health	\$ -	\$ -	\$ 10,000	\$ (10,000)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 29,000	\$ 30,000		
UNENCUMBERED CASH - JANUARY 1	19,505	48,505		
UNENCUMBERED CASH - DECEMBER 31	\$ 48,505	\$ 78,505		

DICKINSON COUNTY, KANSAS
SPECIAL ALCOHOLIC PROGRAM
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Liquor Control	\$ 4,525	\$ 3,954	\$ 7,500	\$ (3,546)
EXPENDITURES				
Appropriations	\$ 2,000	\$ 2,500	\$ 7,500	\$ (5,000)
DARE Program	-	-	-	-
Total Expenditures	<u>\$ 2,000</u>	<u>\$ 2,500</u>	<u>\$ 7,500</u>	<u>\$ (5,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 2,525	\$ 1,454		
UNENCUMBERED CASH - JANUARY 1	-	2,525		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 2,525</u>	<u>\$ 3,979</u>		

DICKINSON COUNTY, KANSAS
PARK AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Local alcoholic liquor tax	\$ 1,147	\$ 1,099	\$ 1,000	\$ 99
EXPENDITURES				
Contractual services	\$ 3,425	\$ 2,246	\$ 2,900	\$ (654)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (2,278)	\$ (1,147)		
UNENCUMBERED CASH - JANUARY 1	3,425	1,147		
UNENCUMBERED CASH - DECEMBER 31	\$ 1,147	\$ -		

**DICKINSON COUNTY, KANSAS
CONCEALED WEAPONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	2018	2019		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash receipts				
Permit fees	\$ 1,040	\$ 910	\$ 1,600	\$ (690)
EXPENDITURES				
Capital outlay	\$ -	\$ -	\$ 10,000	\$ (10,000)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,040	\$ 910		
UNENCUMBERED CASH - JANUARY 1	<u>14,941</u>	<u>15,981</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 15,981</u>	<u>\$ 16,891</u>		

**DICKINSON COUNTY, KANSAS
911 WIRELESS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	<u>2018</u>	<u>2019</u>	<u>Variance</u>
	<u>Actual</u>	<u>Actual</u> <u>Budget</u>	<u>Over</u> <u>(Under)</u>
RECEIPTS			
Cash Receipts			
Wireless phone service fees	\$ -	\$ - \$ -	\$ -
EXPENDITURES			
Capital outlay	\$ -	\$ - \$ 41,700	\$ (41,700)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -	
UNENCUMBERED CASH - JANUARY 1	<u>41,755</u>	<u>41,755</u>	
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 41,755</u>	<u>\$ 41,755</u>	

DICKINSON COUNTY, KANSAS
DK CO 911
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Phone service fees	\$ 131,164	\$ 146,034	\$ 131,000	\$ 15,034
EXPENDITURES				
Contractual services	\$ 78,000	\$ 87,271	\$ 55,000	\$ 32,271
Capital outlay	58,327	45,681	153,000	(107,319)
Total Expenditures	<u>\$ 136,327</u>	<u>\$ 132,952</u>	<u>\$ 208,000</u>	<u>\$ (75,048)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (5,163)	\$ 13,082		
UNENCUMBERED CASH - JANUARY 1	<u>67,771</u>	<u>62,608</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 62,608</u>	<u>\$ 75,690</u>		

DICKINSON COUNTY, KANSAS
DIVERSION-LAW ENFORCEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Fees	\$ 47,463	\$ 24,711	\$ 50,000	\$ (25,289)
EXPENDITURES				
Diversion expenditures	\$ 31,349	36,399	\$ 55,000	\$ (18,601)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 16,114	\$ (11,688)		
UNENCUMBERED CASH - JANUARY 1	27,599	43,713		
UNENCUMBERED CASH - DECEMBER 31	\$ 43,713	\$ 32,025		

DICKINSON COUNTY, KANSAS
FINGERPRINT & BOOKING
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Fees	\$ 9,006	\$ 7,042	\$ 9,000	\$ (1,958)
EXPENDITURES				
Commodities	\$ -	\$ -	\$ 20,000	\$ (20,000)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 9,006	\$ 7,042		
UNENCUMBERED CASH - JANUARY 1	48,612	57,618		
UNENCUMBERED CASH - DECEMBER 31	\$ 57,618	\$ 64,660		

DICKINSON COUNTY, KANSAS
HIGHWAY SALES TAX JANUARY 2015
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Local sales tax	\$ 1,242,639	\$ 1,196,619	\$ 1,140,000	\$ 56,619
EXPENDITURES				
Contractual services	\$ 368,295	\$ 77,028	\$ -	\$ 77,028
Commodities	165,354	1,710,971	-	1,710,971
Capital outlay	949,004	-	1,140,000	(1,140,000)
Total Expenditures	\$ 1,482,653	\$ 1,787,999	\$ 1,140,000	\$ 647,999
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (240,014)	\$ (591,380)		
UNENCUMBERED CASH - JANUARY 1	<u>777,348</u>	<u>537,334</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 537,334</u>	<u>\$ (54,046)</u>		

**DICKINSON COUNTY, KANSAS
HIGHWAY SPECIAL REVENUE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	<u>2018</u>	<u>2019</u>	<u>Variance</u>
	<u>Actual</u>	<u>Actual</u> <u>Budget</u>	<u>Over</u> <u>(Under)</u>
RECEIPTS			
Cash Receipts			
State grant	\$ 127,678	\$ 132,957 \$ 118,000	\$ 14,957
EXPENDITURES			
Contractual services	\$ 5,513	\$ - \$ 118,000	\$ (118,000)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 122,165	\$ 132,957	
UNENCUMBERED CASH - JANUARY 1	<u>(73,968)</u>	<u>48,197</u>	
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 48,197</u>	<u>\$ 181,154</u>	

**DICKINSON COUNTY, KANSAS
ATTORNEY FORFEITURE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis**

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
RECEIPTS		
Cash Receipts		
Collections	\$ 4,000	\$ 3,526
EXPENDITURES		
Commodities	\$ -	\$ 1,727
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 4,000	\$ 1,799
UNENCUMBERED CASH - JANUARY 1	<u>20,128</u>	<u>24,128</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 24,128</u>	<u>\$ 25,927</u>

**DICKINSON COUNTY, KANSAS
LANDFILL CLOSURE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis**

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
RECEIPTS		
Cash Receipts		
Transfer from Landfill	\$ -	\$ -
EXPENDITURES		
Contractual services	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -
UNENCUMBERED CASH - JANUARY 1	<u>110,000</u>	<u>110,000</u>
UNENCUMBERED CASH - DECEMBER 31	<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, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
RECEIPTS		
Cash Receipts		
Transfer from Highway, Road and Bridge	\$ 255,000	\$ 230,000
Sale of assets	97,746	81,970
Total Cash Receipts	<u>\$ 352,746</u>	<u>\$ 311,970</u>
EXPENDITURES		
Capital outlay	<u>\$ 368,279</u>	<u>\$ 212,526</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (15,533)	\$ 99,444
UNENCUMBERED CASH - JANUARY 1	<u>967,125</u>	<u>951,592</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 951,592</u></u>	<u><u>\$ 1,051,036</u></u>

**DICKINSON COUNTY, KANSAS
PROSECUTOR TRUST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis**

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
RECEIPTS		
Cash Receipts		
Proceeds from cases	\$ -	\$ -
EXPENDITURES		
Commodities	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -
UNENCUMBERED CASH - JANUARY 1	<u>4,870</u>	<u>4,870</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 4,870</u>	<u>\$ 4,870</u>

DICKINSON COUNTY, KANSAS
DRUG ENFORCEMENT CASES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
RECEIPTS		
Cash Receipts		
Proceeds from cases	\$ 28,018	\$ 30,861
Miscellaneous	1,482	2,034
Total Cash Receipts	<u>\$ 29,500</u>	<u>\$ 32,895</u>
EXPENDITURES		
Contractual	\$ 40	\$ -
Commodities	14,106	32,783
Total Expenditures	<u>\$ 14,146</u>	<u>\$ 32,783</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 15,354	\$ 112
UNENCUMBERED CASH - JANUARY 1	<u>32,663</u>	<u>48,017</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 48,017</u></u>	<u><u>\$ 48,129</u></u>

**DICKINSON COUNTY, KANSAS
EMERGENCY MANAGEMENT PERFORMANCE GRANT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis**

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
RECEIPTS		
Cash Receipts		
State of Kansas	\$ -	\$ -
EXPENDITURES		
Contractual services	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -
UNENCUMBERED CASH - JANUARY 1	<u>2,762</u>	<u>2,762</u>
UNENCUMBERED CASH - DECEMBER 31	<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, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
RECEIPTS		
Cash Receipts		
Miscellaneous receipts	\$ -	\$ -
EXPENDITURES		
Compensation paid to crime victims	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -
UNENCUMBERED CASH - JANUARY 1	<u>16,380</u>	<u>16,380</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 16,380</u>	<u>\$ 16,380</u>

**DICKINSON COUNTY, KANSAS
CAPITAL IMPROVEMENTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis**

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
RECEIPTS		
Cash Receipts		
Transfer from General Fund	\$ 25,000	\$ 75,000
EXPENDITURES		
Capital outlay	\$ -	\$ 96,956
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 25,000	\$ (21,956)
UNENCUMBERED CASH - JANUARY 1	<u>104,839</u>	<u>129,839</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 129,839</u>	<u>\$ 107,883</u>

**DICKINSON COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis**

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
RECEIPTS		
Cash Receipts		
Fees	\$ 23,462	\$ 23,558
EXPENDITURES		
Personnel services	\$ 17,872	\$ 17,376
Contractual	-	13,289
Miscellaneous	12,735	-
Total Expenditures	<u>\$ 30,607</u>	<u>\$ 30,665</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (7,145)	\$ (7,107)
UNENCUMBERED CASH - JANUARY 1	<u>39,831</u>	<u>32,686</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 32,686</u></u>	<u><u>\$ 25,579</u></u>

**DICKINSON COUNTY, KANSAS
COUNTY EQUIPMENT RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis**

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
RECEIPTS		
Cash Receipts		
Transfer from General Fund	\$ 804,000	\$ 983,320
Sale of assets	104,143	75,212
Total Cash Receipts	<u>\$ 908,143</u>	<u>\$ 1,058,532</u>
EXPENDITURES		
Capital Outlay	<u>\$ 849,208</u>	<u>\$ 907,448</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ 58,935</u>	<u>\$ 151,084</u>
UNENCUMBERED CASH - JANUARY 1	<u>851,368</u>	<u>910,303</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 910,303</u></u>	<u><u>\$ 1,061,387</u></u>

**DICKINSON COUNTY, KANSAS
DKCO SHERIFF ASSET FORFEITURE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis**

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
RECEIPTS		
Cash Receipts		
Cases	\$ 147,872	\$ 283,090
Miscellaneous	3,989	7,120
Total Cash Receipts	<u>\$ 151,861</u>	<u>\$ 290,210</u>
EXPENDITURES		
Contractual services	\$ 75,940	\$ 136,387
Capital outlay	33,222	-
Total Expenditures	<u>\$ 109,162</u>	<u>\$ 136,387</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 42,699	\$ 153,823
UNENCUMBERED CASH - JANUARY 1	<u>310,954</u>	<u>353,653</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 353,653</u></u>	<u><u>\$ 507,476</u></u>

**DICKINSON COUNTY, KANSAS
EQUITABLE SHARING - SHERIFF
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis**

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
RECEIPTS		
Cash Receipts		
Interest income	\$ 413	\$ 70
EXPENDITURES		
Contractual services	\$ 3,400	\$ 11,874
Capital outlay	203,468	-
Total Expenditures	<u>\$ 206,868</u>	<u>\$ 11,874</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (206,455)	\$ (11,804)
UNENCUMBERED CASH - JANUARY 1	<u>219,317</u>	<u>12,862</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 12,862</u></u>	<u><u>\$ 1,058</u></u>

**DICKINSON COUNTY, KANSAS
COUNTY CLERK TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis**

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
RECEIPTS		
Cash Receipts		
Fees	\$ 5,866	\$ 5,890
EXPENDITURES		
Capital outlay	\$ 477	\$ 869
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 5,389	\$ 5,021
UNENCUMBERED CASH - JANUARY 1	<u>17,280</u>	<u>22,669</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 22,669</u>	<u>\$ 27,690</u>

**DICKINSON COUNTY, KANSAS
COUNTY TREASURER TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis**

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
RECEIPTS		
Cash Receipts		
Fees	\$ 5,866	\$ 5,890
EXPENDITURES		
Miscellaneous	\$ 312	\$ 3,008
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 5,554	\$ 2,882
UNENCUMBERED CASH - JANUARY 1	<u>18,039</u>	<u>23,593</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 23,593</u>	<u>\$ 26,475</u>

**DICKINSON COUNTY, KANSAS
BRIDGE BOND & INTEREST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis**

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
RECEIPTS		
Cash Receipts		
Delinquent	\$ 21	\$ 117
EXPENDITURES		
Transfer out	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 21	\$ 117
UNENCUMBERED CASH - JANUARY 1	<u>72</u>	<u>93</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 93</u>	<u>\$ 210</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, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
User fees	\$ 15,764	\$ 16,198	\$ 21,800	\$ (5,602)
Special assessments	2,006	2,707	-	2,707
Total Cash Receipts	<u>\$ 17,770</u>	<u>\$ 18,905</u>	<u>\$ 21,800</u>	<u>\$ (2,895)</u>
EXPENDITURES				
Bond principal	\$ 6,573	\$ 6,769	\$ 19,612	\$ (12,843)
Bond interest	13,040	12,843	-	12,843
Contractual	230	-	-	-
Total Expenditures	<u>\$ 19,843</u>	<u>\$ 19,612</u>	<u>\$ 19,612</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (2,073)	\$ (707)		
UNENCUMBERED CASH - JANUARY 1	<u>7,522</u>	<u>5,449</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 5,449</u>	<u>\$ 4,742</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, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u>		<u>Variance</u> <u>Over</u> <u>(Under)</u>
		<u>Actual</u>	<u>Budget</u>	
RECEIPTS				
Cash Receipts				
Special assessments	\$ 13,679	\$ 13,599	\$ 17,140	\$ (3,541)
Delinquent special assessments	160	319	-	319
Interest income	8	67	-	67
Miscellaneous	4,217	-	-	-
Total Cash Receipts	<u>\$ 18,064</u>	<u>\$ 13,985</u>	<u>\$ 17,140</u>	<u>\$ (3,155)</u>
EXPENDITURES				
Principal on loan	\$ 16,270	16,760	\$ 17,137	\$ (377)
Interest on loan	794	345	-	345
Loan fees	72	32	-	32
Total Expenditures	<u>\$ 17,136</u>	<u>\$ 17,137</u>	<u>\$ 17,137</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 928	\$ (3,152)		
UNENCUMBERED CASH - JANUARY 1	<u>(928)</u>	<u>-</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ -</u>	<u>\$ (3,152)</u>		

DICKINSON COUNTY, KANSAS
EMS BUILDING - BOND & INTEREST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes				
Ad valorem	\$ 41,201	\$ 68,307	\$ 69,680	\$ (1,373)
Delinquent	612	923	1,100	(177)
Motor vehicle	5,454	4,920	3,680	1,240
Recreational vehicle	114	104	75	29
16/20 M vehicle	261	226	170	56
Commercial vehicle	411	250	234	16
Rental vehicle excise	4	1	-	1
Miscellaneous	795	-	-	-
Total Cash Receipts	<u>\$ 48,852</u>	<u>\$ 74,731</u>	<u>\$ 74,939</u>	<u>\$ (208)</u>
EXPENDITURES				
Principal payment on bond	\$ 55,000	\$ 60,000	\$ 60,000	\$ -
Interest payment on bond	15,322	14,730	15,030	(300)
Total Expenditures	<u>\$ 70,322</u>	<u>\$ 74,730</u>	<u>\$ 75,030</u>	<u>\$ (300)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (21,470)	\$ 1		
UNENCUMBERED CASH - JANUARY 1	21,470	-		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ -</u>	<u>\$ 1</u>		

**DICKINSON COUNTY, KANSAS
FISH PASSAGE PROGRAM
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis**

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
RECEIPTS		
Cash Receipts		
Grant proceeds	\$ 83,187	\$ 92,500
EXPENDITURES		
Grant expenditures	\$ 105,581	\$ 93,455
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (22,394)	\$ (955)
UNENCUMBERED CASH - JANUARY 1	<u>22,394</u>	<u>-</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ -</u>	<u>\$ (955)</u>

**DICKINSON COUNTY, KANSAS
JUSTICE CENTER PROJECT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis**

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
RECEIPTS		
Cash Receipts		
Transfer from General	\$ 885,000	\$ 1,000,000
Miscellaneous	-	847,831
Total Cash Receipts	<u>\$ 885,000</u>	<u>\$ 1,847,831</u>
EXPENDITURES		
Project expenditures	<u>\$ 667,021</u>	<u>\$ 1,168,732</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ 217,979</u>	<u>\$ 679,099</u>
UNENCUMBERED CASH - JANUARY 1	<u>846,160</u>	<u>1,064,139</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 1,064,139</u></u>	<u><u>\$ 1,743,238</u></u>

**DICKINSON COUNTY, KANSAS
PBC 2018 SERIES COURTHOUSE RENOVATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis**

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018 Actual</u>	<u>2019 Actual</u>
RECEIPTS		
Cash Receipts	\$ -	-
EXPENDITURES		
Contractual services	\$ -	\$ 86
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ (86)
UNENCUMBERED CASH - JANUARY 1	-	-
UNENCUMBERED CASH - DECEMBER 31	<u>\$ -</u>	<u>\$ (86)</u>

DICKINSON COUNTY, KANSAS
ENVIRONMENTAL SERVICES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Charges for services and environmental fees	\$ 526,069	\$ 479,885	\$ 496,000	\$ (16,115)
Special assessments	135,426	135,095	130,000	5,095
Grants	43,688	14,602	50,000	(35,398)
Delinquent collections	4,868	4,706	-	4,706
Miscellaneous	19,840	21,960	-	21,960
Total Cash Receipts	<u>\$ 729,891</u>	<u>\$ 656,248</u>	<u>\$ 676,000</u>	<u>\$ (19,752)</u>
EXPENDITURES				
Personnel services	\$ 33,265	\$ 33,941	\$ 33,700	\$ 241
Benefits	21,528	21,962	25,925	(3,963)
Contractual services	84,228	134,953	579,400	(444,447)
Commodities	9,538	12,108	19,300	(7,192)
Capital outlay	60,246	65,864	54,920	10,944
Grant expenditures	21,004	19,628	55,000	(35,372)
Transfer County fees	445,894	475,871	-	475,871
Total Expenditures	<u>\$ 675,703</u>	<u>\$ 764,327</u>	<u>\$ 768,245</u>	<u>\$ (3,918)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 54,188	\$ (108,079)		
UNENCUMBERED CASH - JANUARY 1	<u>572,932</u>	<u>627,120</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 627,120</u>	<u>\$ 519,041</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, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Special assessments	\$ 3,160	\$ 3,128	\$ 3,300	\$ (172)
Delinquent special assessments	32	-	-	-
Miscellaneous	719	-	-	-
Total Cash Receipts	<u>\$ 3,911</u>	<u>\$ 3,128</u>	<u>\$ 3,300</u>	<u>\$ (172)</u>
EXPENDITURES				
Operations	\$ 3,953	\$ 1,258	\$ 15,000	\$ (13,742)
Capital outlay	10,107	2,808	-	2,808
Other	14	-	-	-
Total Expenditures	<u>\$ 14,074</u>	<u>\$ 4,066</u>	<u>\$ 15,000</u>	<u>\$ (10,934)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (10,163)	\$ (938)		
UNENCUMBERED CASH - JANUARY 1	<u>21,109</u>	<u>10,946</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 10,946</u>	<u>\$ 10,008</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, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
User fees	\$ 1,439	\$ 1,431	\$ 150	\$ 1,281
Delinquent special assessments	15	15	-	15
Total Cash Receipts	<u>\$ 1,454</u>	<u>\$ 1,446</u>	<u>\$ 150</u>	<u>\$ 1,296</u>
EXPENDITURES				
Maintenance/Miscellaneous	\$ 4,219	\$ -	\$ 2,900	\$ (2,900)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (2,765)	\$ 1,446		
UNENCUMBERED CASH - JANUARY 1	<u>3,602</u>	<u>837</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 837</u>	<u>\$ 2,283</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, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
User fees	\$ 1,568	\$ 1,619	\$ 2,200	\$ (581)
Special assessments	289	594	-	594
Total Cash Receipts	<u>\$ 1,857</u>	<u>\$ 2,213</u>	<u>\$ 2,200</u>	<u>\$ 13</u>
EXPENDITURES				
Contractual services	\$ 3,109	\$ 1,513	\$ 2,200	\$ (687)
Capital outlay	93	6	-	6
Total Expenditures	<u>\$ 3,202</u>	<u>\$ 1,519</u>	<u>\$ 2,200</u>	<u>\$ (681)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (1,345)	\$ 694		
UNENCUMBERED CASH - JANUARY 1	<u>876</u>	<u>(469)</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ (469)</u>	<u>\$ 225</u>		

DICKINSON COUNTY, KANSAS
DICKINSON COUNTY SEWER DISTRICT #3 - RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Miscellaneous	\$ -	\$ 635	\$ 635	\$ -
EXPENDITURES				
Equipment purchases	\$ -	\$ -	\$ 2,000	\$ (2,000)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ 635		
UNENCUMBERED CASH - JANUARY 1	1,270	1,270		
UNENCUMBERED CASH - DECEMBER 31	\$ 1,270	\$ 1,905		

DICKINSON COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
 For the Year Ended December 31, 2019

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 18,172,623	\$ 1,064,838	\$ 55,040	\$ 19,182,421
Sterl Hall	45,696	1,044	1,151	45,589
Drivers License Exam Fees	6,788	62,567	59,639	9,716
Motor Vehicle Operating	13	186,561	185,572	1,002
KS Commercial Vehicle Registration	6,104	359,370	363,583	1,891
Advance Tax	-	85	85	-
Delinquent Personal Tax	14,574	-	12,332	2,242
Delinquent Real Estate Tax	195,188	-	39,856	155,332
Partial Payment Bankruptcy	1,308	2,107	442	2,973
Tax Foreclosure	50	25,885	25,885	50
Escrow Program	25,644	1,759	156	27,247
Recreational Vehicle	11,341	2,088	961	12,468
Motor Vehicle Tax	563,863	89,411	51,806	601,468
Short and Long Fund	515	20	456	79
Insufficient Fund Checks	(1,537)	37,601	40,985	(4,921)
Rental Excise Tax	-	762	-	762
Game Licenses	679	18,128	18,204	603
Motor Vehicle Licenses	5,572	1,252,887	1,258,459	-
Sales Tax Motor Vehicles	16,513	338,150	329,194	25,469
Resident Sales Tax	(1,045)	78,673	78,853	(1,225)
Prosecutor Attorney Training	2,973	1,838	3,893	918
Compensating Use Tax	15,845	363,713	364,018	15,540
Paid In/Out	-	13,859	13,859	-
Neighborhood Revitalization Rebate	-	271,452	271,452	-
Solomon Tax Increment Financing	155,075	102,981	72,572	185,484
Other Counties	-	18,248	-	18,248
Total Distributable Funds	\$ 19,237,782	\$ 4,294,027	\$ 3,248,453	\$ 20,283,356
State Funds:				
Educational Building	\$ -	\$ 239,081	\$ 239,081	\$ -
Institutional Building	-	119,513	119,513	-
Total State Funds	\$ -	\$ 358,594	\$ 358,594	\$ -

DICKINSON COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2019

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds:				
Schools	\$ -	\$ 11,696,145	\$ 11,696,145	\$ -
Townships	-	1,993,726	1,993,726	-
Cemeteries	-	252,763	252,763	-
Cities	-	5,658,542	5,658,542	-
Watersheds & Drainage	-	119,169	119,169	-
North Central Kansas Library	-	206,594	206,594	-
Hospital	-	322,322	322,322	-
Fire Districts	-	452,072	452,072	-
Red Bud Lake Improvement District	-	3,619	3,619	-
Total Subdivision Funds	<u>\$ -</u>	<u>\$ 20,704,952</u>	<u>\$ 20,704,952</u>	<u>\$ -</u>
Office Cash:				
County Clerk	\$ 100	\$ -	\$ -	\$ 100
Clerk of District Court	105,283	377,069	480,982	1,370
Health	135	-	-	135
Law Library	292,175	14,602	15,828	290,949
Noxious Weed	50	-	-	50
Register of Deeds	-	149,536	149,536	-
Sheriff	86,192	98,022	79,458	104,756
Waste Disposal	200	-	-	200
Total Office Cash	<u>\$ 484,135</u>	<u>\$ 639,229</u>	<u>\$ 725,804</u>	<u>\$ 397,560</u>
Total Agency Funds	<u>\$ 19,721,917</u>	<u>\$ 25,996,802</u>	<u>\$ 25,037,803</u>	<u>\$ 20,680,916</u>

**DICKINSON COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis**

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019
RECEIPTS		
Bond proceeds	\$ 14,178,804	\$ -
Investment earnings	49,553	320,893
Total Cash Receipts	\$ 14,228,357	\$ 320,893
EXPENDITURES		
Withdrawals for projects	\$ 161,630	\$ 1,307,242
Accrued interest purchased	48,437	-
Total Expenditures	\$ 210,067	\$ 1,307,242
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 14,018,290	\$ (986,349)
UNENCUMBERED CASH - JANUARY 1	-	14,018,290
UNENCUMBERED CASH - DECEMBER 31	\$ 14,018,290	\$ 13,031,941