

DICKINSON COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2020

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July 8, 2021

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, 2020, 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 this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including 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 County'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.

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, 2020, 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, 2020, 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, 2019 (not presented herein), and have issued our report thereon dated April 2, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 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 2020 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget for the year ended December 31, 2020 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 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, 2020, on the basis of accounting described in Note 1.

Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

Our audit was performed for the purpose of forming an opinion on the regulatory basis financial statement of the District, taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the audit 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), and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statement as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 19, 2020 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Varney & Associates, CPAs, LLC

DICKINSON COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2020

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	\$ 1,831,135	\$ -	\$ 15,614,751	\$ 13,676,756	\$ 3,769,130	\$ 88,776	\$ 3,857,906
Special Purpose Funds							
Highway, Road and Bridge	177,856	-	3,916,308	3,937,490	156,674	95,033	251,707
Noxious Weed	348,912	-	473,232	531,686	290,458	501	290,959
Noxious Weed Capital Outlay	263,859	-	92,875	-	356,734	-	356,734
County Health	76,204	-	659,971	718,241	17,934	11,727	29,661
County Health Capital Outlay	78,505	-	15,425	-	93,930	-	93,930
Special Alcoholic Program	3,979	-	1,232	2,000	3,211	-	3,211
Park and Recreation	-	-	737	-	737	-	737
Concealed Weapons	16,891	-	1,365	-	18,256	-	18,256
911 Wireless	41,755	-	-	41,755	-	-	-
DK CO 911	75,690	-	233,885	212,431	97,144	756	97,900
Diversion-Law Enforcement	32,025	-	16,400	9,522	38,903	-	38,903
Fingerprint and Booking	64,660	-	5,043	-	69,703	-	69,703
Highway Sales Tax Jan 2015	(54,046)	-	1,312,728	777,728	480,954	2,660	483,614
Highway Special Revenue	181,154	-	115,943	-	297,097	-	297,097
PBC Series 2018 Courthouse Renovation	(86)	-	916,925	894,039	22,800	-	22,800
Attorney Forfeiture	25,927	-	1,569	3,725	23,771	-	23,771
Landfill Closure	110,000	-	-	-	110,000	-	110,000
Special Machinery	1,051,036	-	421,078	463,352	1,008,762	38,979	1,047,741
Prosecutor Trust	4,870	-	-	-	4,870	-	4,870
Drug Enforcement Cases	48,129	-	210	27,234	21,105	129	21,234
Emergency Management Performance Grant	2,762	-	-	-	2,762	-	2,762
Property Crime Compensation	16,380	-	-	-	16,380	-	16,380
Capital Improvements	107,883	-	35,000	4,363	138,520	-	138,520
Register of Deeds Technology	25,579	-	28,612	46,852	7,339	-	7,339
County Equipment Reserve	1,061,387	-	885,824	406,266	1,540,945	-	1,540,945
DKCO Sheriff Asset Forfeiture	507,476	-	8,305	378,586	137,195	11	137,206
Equitable Sharing - Sheriff	1,058	-	4	-	1,062	-	1,062
Hazard Equipment Replacement	-	-	3,000	-	3,000	-	3,000
County Clerk Technology	27,690	-	7,153	17,387	17,456	-	17,456
County Treasurer Technology	26,475	-	7,153	4,612	29,016	-	29,016

DICKINSON COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2020

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	\$ 210	\$ -	\$ 1	\$ -	\$ 211	\$ -	\$ 211
Dickinson County Sewer District #3 - Bond & Interest	4,742	-	18,232	19,612	3,362	-	3,362
Dickinson County Sewer District #2 - Bond & Interest	(3,152)	-	13,935	-	10,783	-	10,783
EMS Building - Bond & Interest	1	-	75,678	74,010	1,669	-	1,669
Capital Projects Funds							
Fish Passage Program	(955)	-	148,000	11,442	135,603	-	135,603
Justice Center Project	1,743,238	-	7,932,083	7,865,735	1,809,586	236,917	2,046,503
Business Funds							
Environmental Services	519,041	-	796,223	693,067	622,197	61,817	684,014
Dickinson County Sewer District #1 - Operations	10,008	-	3,256	4,048	9,216	-	9,216
Dickinson County Sewer District #2 - Operations	2,283	-	1,440	-	3,723	-	3,723
Dickinson County Sewer District #3 - Operations	225	-	13,726	13,135	816	-	816
Dickinson County Sewer District #3 - Reserve	1,905	-	13,785	-	15,690	-	15,690
Total County (Excluding Agency Funds)	\$ 8,432,691	\$ -	\$ 33,791,087	\$ 30,835,074	\$ 11,388,704	\$ 537,306	\$ 11,926,010
Related Municipal Entity							
Public Building Commission	13,031,941	-	1,044,347	8,724,099	5,352,189	-	5,352,189
Total Reporting Entity	\$ 21,464,632	\$ -	\$ 34,835,434	\$ 39,559,173	\$ 16,740,893	\$ 537,306	\$ 17,278,199
Composition of Cash:							
Checking and Savings Accounts							\$ 27,573,634
Treasurer Change Drawers							700
Office Checking/Petty Cash/Change Funds							64,407
Certificates of Deposit							3,578,777
Total Cash							\$ 31,217,518
Agency Funds (per Schedule 3)							(19,291,508)
Total County (Excluding Agency Funds)							\$ 11,926,010
Related Municipal Entity							
Public Building Commission							\$ 5,352,189
Total Reporting Entity							\$ 17,278,199

STATEMENT 1
(continued)

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2020

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 2020:

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, 2020

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, 2020

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	Hazard Equipment Replacement

Spending in funds which are not subject to the legal annual operating budget requirement are 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, 2020

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, 2020, depository coverage was adequate.

At year-end, the carrying amount of the County's deposits were \$31,217,518. The bank statement balances were \$31,713,954. 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 \$30,463,954 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, 2020

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 8.61% for KPERS and 21.93% for KP&F for fiscal year ended December 31, 2020. Contributions to the pension plan from the County were \$513,617 for KPERS and \$233,201 for KP&F for the year ended December 31, 2020.

Net Pension Liability. At December 31, 2020, the County's proportionate share of the collective net pension liability reported by KPERS was \$4,817,356 and \$2,403,285 for KP&F. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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	\$ 145,000	\$ 104,897
County PBC Project	13,500,000	7,865,735

Note 8: Interfund Transactions

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Capital Improvements	K.S.A. 19-120	\$ 35,000
General	County Equipment Reserve	K.S.A. 19-119	849,986
General	Courthouse & Jail Reno	K.S.A. 19-120	109,000
Health	Health Capital Improvement	K.S.A. 10-1113	15,000
Highway, Road and Bridge	Special Machinery	K.S.A. 68-141g	400,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	90,000
			\$ 1,498,986

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2020

Note 9: Other Long-Term Obligations from Operations

Other Post Employment Benefits. As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County 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 County 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, 2020

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 July 8, 2021, the County is not a party to any known pending or threatened litigation, claims or assessment, or any unasserted claims or assessments.

Note 12: Subsequent Events

Management has evaluated the effects of the financial statement of subsequent events through July 8, 2021, which is the date the financial statement was available to be issued.

Note 13: COVID-19

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

Note 14: CRF and CARES Act Funding

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of \$400 million. The County received CRF in the amount of \$3,698,528 during 2020. The County is encouraged to share the CRF with cities, school districts and local businesses within the County. The County distributed CRF in the amount of \$1,628,928 during 2020. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2020

Note 15: 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	\$ 421,318	\$ -	\$ 6,972	\$ (6,972)	\$ 414,346	\$ 12,640
Series 2016 EMS Facility	.80-2.80%	2016	840,000	2029	670,000	-	60,000	(60,000)	610,000	14,010
Capital Leases										
2015 Dump Trucks (2), 2015 Freightliner Ambulance and Defibrillators (4)	0.00%	2017	252,434	2021	129,228	-	63,581	(63,581)	65,647	4,200
Total Contractual Indebtedness					<u>\$ 1,220,546</u>	<u>\$ -</u>	<u>\$ 130,553</u>	<u>\$ (130,553)</u>	<u>\$ 1,089,993</u>	<u>\$ 30,850</u>
Public Building Commission										
Series 2018 GO Bond	3-5%	2018	\$ 13,500,000	2044	<u>\$ 13,500,000</u>	<u>\$ -</u>	<u>\$ 335,000</u>	<u>\$ (335,000)</u>	<u>\$ 13,165,000</u>	<u>\$ 559,039</u>

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2020

Note 16: 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>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026-2030</u>	<u>2031-2035</u>	<u>2036-2040</u>
PRINCIPAL								
General obligation bond								
Series 2014 Sewer #3	\$ 7,182	\$ 7,397	\$ 7,619	\$ 7,848	\$ 8,083	\$ 44,200	\$ 51,241	\$ 59,402
Series 2016 EMS Facility	60,000	65,000	65,000	65,000	70,000	285,000	-	-
Capital Leases								
Ambulance & Defibrillators (4)	65,647	-	-	-	-	-	-	-
Total Principal	<u>\$ 132,829</u>	<u>\$ 72,397</u>	<u>\$ 72,619</u>	<u>\$ 72,848</u>	<u>\$ 78,083</u>	<u>\$ 329,200</u>	<u>\$ 51,241</u>	<u>\$ 59,402</u>
Public Building Commission								
Series 2018 GO Bond	<u>\$ 345,000</u>	<u>\$ 355,000</u>	<u>\$ 365,000</u>	<u>\$ 375,000</u>	<u>\$ 390,000</u>	<u>\$ 2,240,000</u>	<u>\$ 2,675,000</u>	<u>\$ 3,235,000</u>
INTEREST								
General obligation bond								
Series 2014 Sewer #3	\$ 12,430	\$ 12,215	\$ 11,993	\$ 11,764	\$ 11,529	\$ 53,861	\$ 46,818	\$ 38,658
Series 2016 EMS Facility	13,170	12,184	11,063	9,779	24,366	-	-	-
Capital Leases								
Ambulance and Defibrillators (4)	2,134	-	-	-	-	-	-	-
Total Interest	<u>\$ 27,734</u>	<u>\$ 24,399</u>	<u>\$ 23,056</u>	<u>\$ 21,543</u>	<u>\$ 35,895</u>	<u>\$ 53,861</u>	<u>\$ 46,818</u>	<u>\$ 38,658</u>
Public Building Commission								
Series 2018 GO Bond	<u>\$ 553,225</u>	<u>\$ 542,875</u>	<u>\$ 532,225</u>	<u>\$ 521,275</u>	<u>\$ 506,275</u>	<u>\$ 2,248,775</u>	<u>\$ 1,816,888</u>	<u>\$ 1,257,300</u>

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2020

Note 16: Maturity of Long-Term Debt (Continued)

	<u>2041-2045</u>	<u>2046-2050</u>	<u>2051-2055</u>	<u>Total</u>
PRINCIPAL				
General obligation bond				
Series 2014 Sewer #3	\$ 68,865	\$ 79,832	\$ 72,677	\$ 414,346
Series 2016 EMS Facility	-	-	-	610,000
Capital Leases				
Ambulance & Defibrillators (4)	-	-	-	65,647
Total Principal	<u>\$ 68,865</u>	<u>\$ 79,832</u>	<u>\$ 72,677</u>	<u>\$ 1,089,993</u>
Public Building Commission				
Series 2018 GO Bond	<u>\$ 3,185,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,165,000</u>
INTEREST				
General obligation bond				
Series 2014 Sewer #3	\$ 29,195	\$ 18,228	\$ 5,520	\$ 199,268
Series 2016 EMS Facility	-	-	-	123,505
Capital Leases				
Ambulance and Defibrillators (4)	-	-	-	2,134
Total Interest	<u>\$ 29,195</u>	<u>\$ 18,228</u>	<u>\$ 5,520</u>	<u>\$ 324,907</u>
Public Building Commission				
Series 2018 GO Bond	<u>\$ 407,750</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,386,588</u>

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

DICKINSON COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2020

<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	\$ 13,806,105	\$ -	\$ 13,806,105	\$ 13,676,756	\$ (129,349)
Special Purpose Funds					
Highway, Road and Bridge	4,617,311	-	4,617,311	3,937,490	(679,821)
Noxious Weed	762,290	-	762,290	531,686	(230,604)
Noxious Weed Capital Outlay	40,000	-	40,000	-	(40,000)
County Health	708,123	264,190	972,313	718,241	(254,072)
County Health Capital Outlay	10,000	-	10,000	-	(10,000)
Special Alcoholic Program	8,000	-	8,000	2,000	(6,000)
Park and Recreation	1,150	-	1,150	-	(1,150)
Concealed Weapons	10,000	-	10,000	-	(10,000)
911 Wireless	41,755	-	41,755	41,755	-
Dk Co 911	180,000	90,372	270,372	212,431	(57,941)
Diversion-Law Enforcement	100,000	-	100,000	9,522	(90,478)
Fingerprint and Booking	50,000	-	50,000	-	(50,000)
Highway Sales Tax Jan 2015	1,500,000	-	1,500,000	777,728	(722,272)
Highway Special Revenue	145,000	-	145,000	-	(145,000)
PBC Series 2018 Courthouse Renovation	900,775	-	900,775	894,039	(6,736)
Bond and Interest Funds					
District #3 Bond and Interest and Dickinson County Sewer	19,613	-	19,613	19,612	(1)
EMS Building Bond and Interest	74,010	-	74,010	74,010	-
Business Funds					
Environmental Services	720,039	-	720,039	693,067	(26,972)
Dickinson County Sewer District #1 Operations	10,000	-	10,000	4,048	(5,952)
Dickinson County Sewer District #2 Operations	1,500	-	1,500	-	(1,500)
Dickinson County Sewer District #3 Operations	3,500	-	3,500	13,135	9,635
Dickinson County Sewer District #3 Reserve	3,000	-	3,000	-	(3,000)
	<u>\$ 23,712,171</u>	<u>\$ 354,562</u>	<u>\$ 24,066,733</u>	<u>\$ 21,605,520</u>	<u>\$ (2,461,213)</u>

DICKINSON COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad Valorem	\$ 8,098,366	\$ 7,473,839	\$ 7,431,724	\$ 42,115
Delinquent Tax	120,555	99,175	80,000	19,175
Interest charges	146,234	121,310	-	121,310
Intangibles	56,577	60,165	49,080	11,085
In lieu of tax	814	-	-	-
Motor Vehicle	812,960	838,249	705,283	132,966
Recreational Vehicle	17,317	18,313	14,706	3,607
16/20 vehicle	25,502	21,892	31,811	(9,919)
Commercial vehicle	45,722	47,712	42,304	5,408
Rental Vehicle Excise	122	372	-	372
Intergovernmental Revenue				
Liquor Control	1,099	737	1,100	(363)
Federal Owned Entitlement Land	4,124	4,214	-	4,214
Local Sales Tax	1,239,583	1,376,448	1,300,000	76,448
Licenses and Fees				
Mortgage Registration Fees	172,808	212,118	150,000	62,118
Officer's Fees	22,439	23,093	25,000	(1,907)
Sheriff's Fees	284,817	264,780	281,000	(16,220)
Motor Vehicle Registration Fees	-	-	14,500	(14,500)
Antique Fees, Etc.	3,715	4,380	3,700	680
Use of Money and Property				
Interest on Investments	218,908	121,256	200,000	(78,744)
Other Receipts				
Grants	62,156	3,882,327	49,000	3,833,327
Other fees	-	40,594	18,100	22,494
Ambulance Service & Fees	829,086	738,222	900,000	(161,778)
Transient Guest Tax	1,207	497	2,300	(1,803)
Transfer from Health Department	15,927	-	-	-
Reimbursements	-	-	5,000	(5,000)
Miscellaneous	59,244	265,058	25,000	240,058
Total Cash Receipts	\$ 12,239,282	\$ 15,614,751	\$ 11,329,608	\$ 4,285,143

(continued)

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

For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

EXPENDITURES	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
County Commission				
Personnel services	\$ 46,341	\$ 47,208	\$ 47,300	\$ (92)
Benefits	25,264	26,571	28,250	(1,679)
Contractual services	5,512	2,155	9,010	(6,855)
Commodities	510	106	2,000	(1,894)
Total County Commission	\$ 77,627	\$ 76,040	\$ 86,560	\$ (10,520)
County Clerk				
Personnel services	\$ 143,213	\$ 155,360	\$ 155,600	\$ (240)
Benefits	75,084	87,098	94,160	(7,062)
Contractual services	3,469	1,792	8,124	(6,332)
Commodities	3,064	2,856	5,900	(3,044)
Total County Clerk	\$ 224,830	\$ 247,106	\$ 263,784	\$ (16,678)
County Treasurer				
Personnel services	\$ 167,204	\$ 182,248	\$ 179,500	\$ 2,748
Benefits	81,406	99,392	106,605	(7,213)
Contractual services	10,519	10,446	24,588	(14,142)
Commodities	3,420	1,986	4,125	(2,139)
Capital outlay	-	9,000	-	9,000
Total County Treasurer	\$ 262,549	\$ 303,072	\$ 314,818	\$ (11,746)
County Attorney				
Personnel services	\$ 343,582	\$ 420,843	\$ 432,000	\$ (11,157)
Benefits	145,557	166,832	189,550	(22,718)
Contractual services	32,725	16,840	68,348	(51,508)
Commodities	11,394	8,913	15,000	(6,087)
Capital outlay	1,639	2,429	-	2,429
Grant expenditures	1,639	1,922	-	1,922
Total County Attorney	\$ 536,536	\$ 617,779	\$ 704,898	\$ (87,119)
EMS				
Personnel services	\$ 1,143,197	\$ 1,183,563	\$ 1,168,000	\$ 15,563
Benefits	391,815	427,040	459,400	(32,360)
Contractual services	86,960	92,648	115,128	(22,480)
Commodities	109,009	97,191	112,550	(15,359)
Capital outlay	22,979	22,092	5,000	17,092
Other	1,542	17	-	17
Total EMS	\$ 1,755,502	\$ 1,822,551	\$ 1,860,078	\$ (37,527)
Appraiser/Zoning				
Personnel services	\$ 211,349	\$ 242,079	\$ 244,000	\$ (1,921)
Benefits	106,028	119,144	152,470	(33,326)
Contractual services	30,080	20,107	50,897	(30,790)
Commodities	4,886	3,391	23,300	(19,909)
Capital outlay	-	7,093	-	7,093
Total Appraiser/Zoning	\$ 352,343	\$ 391,814	\$ 470,667	\$ (78,853)

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

For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

EXPENDITURES (CONTINUED)	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
Election				
Personnel services	\$ 9,500	\$ 9,500	\$ 9,500	\$ -
Benefits	-	-	89,400	(89,400)
Contractual services	28,747	36,339	4,400	31,939
Commodities	16,076	65,007	-	65,007
Total Election	\$ 54,323	\$ 110,846	\$ 103,300	\$ 7,546
Register of Deeds				
Personnel services	\$ 91,133	\$ 81,597	\$ 83,000	\$ (1,403)
Benefits	33,992	28,185	27,300	885
Contractual services	1,948	826	8,183	(7,357)
Commodities	2,865	867	4,300	(3,433)
Total Register of Deeds	\$ 129,938	\$ 111,475	\$ 122,783	\$ (11,308)
Sheriff				
Personnel services	\$ 1,199,374	\$ 1,234,764	\$ 1,368,000	\$ (133,236)
Benefits	600,642	594,546	759,300	(164,754)
Contractual services	138,792	154,594	130,243	24,351
Commodities	70,368	84,349	158,600	(74,251)
Capital outlay	21,203	26,026	26,400	(374)
Total Sheriff	\$ 2,030,379	\$ 2,094,279	\$ 2,442,543	\$ (348,264)
Clerk of District Court				
Contractual services	\$ 48,631	\$ 51,376	\$ 83,633	\$ (32,257)
Commodities	55,487	51,993	37,213	14,780
Debt service	150	150	-	150
Capital outlay	-	12,330	-	12,330
Total Clerk of District Court	\$ 104,268	\$ 115,849	\$ 120,846	\$ (4,997)
Department of Aging	\$ 35,902	\$ 35,768	\$ 38,430	\$ (2,662)
Coroner and Autopsy	\$ 12,532	\$ 69,028	\$ 50,000	\$ 19,028
County Counselor				
Personnel services	\$ 22,500	\$ 22,500	\$ 22,500	\$ -
Benefits	20,283	20,241	22,425	(2,184)
Total County Counselor	\$ 42,783	\$ 42,741	\$ 44,925	\$ (2,184)
Jail				
Personnel services	\$ 488,242	\$ 511,700	\$ 602,000	\$ (90,300)
Benefits	178,311	196,788	274,550	(77,762)
Contractual services	133,928	128,152	168,224	(40,072)
Commodities	26,224	56,315	15,550	40,765
Total Jail	\$ 826,705	\$ 892,955	\$ 1,060,324	\$ (167,369)

(continued)

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

For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

EXPENDITURES (CONTINUED)	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
Dispatch				
Personnel services	\$ 400,014	\$ 411,576	\$ 438,500	\$ (26,924)
Benefits	177,873	180,202	202,700	(22,498)
Contractual services	2,154	1,130	23,189	(22,059)
Commodities	2,286	1,658	2,500	(842)
Capital outlay	168	-	-	-
Total Dispatch	\$ 582,495	\$ 594,566	\$ 666,889	\$ (72,323)
Budget				
Personnel services	\$ 62,167	\$ 67,083	\$ 67,300	\$ (217)
Benefits	26,800	27,636	30,190	(2,554)
Contractual services	3,560	167	5,175	(5,008)
Commodities	-	-	150	(150)
Total Budget	\$ 92,527	\$ 94,886	\$ 102,815	\$ (7,929)
Custodial				
Personnel services	\$ 37,125	\$ 38,924	\$ 40,200	\$ (1,276)
Benefits	16,132	16,745	18,165	(1,420)
Contractual services	66,905	61,346	71,300	(9,954)
Commodities	11,831	7,927	25,700	(17,773)
Total Custodial	\$ 131,993	\$ 124,942	\$ 155,365	\$ (30,423)
Emergency Management				
Personnel services	\$ 59,403	\$ 64,107	\$ 64,300	\$ (193)
Benefits	33,657	34,673	36,660	(1,987)
Contractual services	2,930	9,041	9,150	(109)
Commodities	10,632	4,532	7,800	(3,268)
Total Emergency Management	\$ 106,622	\$ 112,353	\$ 117,910	\$ (5,557)
GIS				
Personnel services	\$ 121,997	\$ 232,110	\$ 233,000	\$ (890)
Benefits	39,177	74,989	79,350	(4,361)
Contractual services	9,161	109,713	119,491	(9,778)
Commodities	1,138	18,728	20,200	(1,472)
Total GIS	\$ 171,473	\$ 435,540	\$ 452,041	\$ (16,501)
Human Resources				
Personnel services	\$ 107,138	\$ 120,980	\$ 127,300	\$ (6,320)
Benefits	48,413	46,118	59,075	(12,957)
Contractual services	7,898	5,307	15,750	(10,443)
Commodities	1,047	906	2,200	(1,294)
Capital outlay	637	-	-	-
Total Human Resources	\$ 165,133	\$ 173,311	\$ 204,325	\$ (31,014)

(continued)

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

For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

EXPENDITURES (CONTINUED)	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
Administration				
Personnel services	\$ 127,024	\$ 126,927	\$ 135,500	\$ (8,573)
Benefits	53,110	26,438	52,245	(25,807)
Contractual services	861,616	3,118,543	2,355,698	762,845
Commodities	56,636	63,466	70,600	(7,134)
Debt service	300	300	-	300
Capital outlay	-	-	-	-
Total Administration	\$ 1,098,686	\$ 3,335,674	\$ 2,614,043	\$ 721,631
Information Technology				
Personnel services	\$ 90,580	\$ -	\$ -	\$ -
Benefits	27,805	-	-	-
Contractual services	111,037	-	-	-
Commodities	10,121	-	-	-
Total Information Technology	\$ 239,543	\$ -	\$ -	\$ -
Zoning				
Personnel services	\$ 59,118	66,262	\$ 69,300	\$ (3,038)
Benefits	19,258	20,714	22,270	(1,556)
Contractual services	2,807	1,161	8,300	(7,139)
Commodities	-	3	1,400	(1,397)
Total Zoning	\$ 81,183	\$ 88,140	\$ 101,270	\$ (13,130)
Other Expenditures				
Appropriations	\$ 8,049	\$ 10,979	\$ 30,000	\$ (19,021)
Conservation District	30,000	30,000	30,000	-
Juvenile Detention Center	73,886	60,024	63,183	(3,159)
Flint Hills Task Force on Aging	12,000	12,807	12,807	-
Mental Retardation	105,000	99,225	110,250	(11,025)
Mental Health	87,450	91,815	91,815	-
Free Fair	55,000	54,000	60,000	(6,000)
Tri-County Fair	4,500	4,500	4,500	-
Extension Council	272,500	290,205	322,450	(32,245)
Historical Society	72,500	66,250	72,500	(6,250)
Economic Development	125,000	81,250	125,000	(43,750)
VOCA grant	38,293	-	-	-
Transfer to Capital Improvements	75,000	35,000	10,000	25,000
Transfer to County Equipment Reserve	983,320	849,986	774,986	75,000
Transfer to Justice Center Project	1,000,000	100,000	-	100,000
Total Other Expenditures	\$ 2,942,498	\$ 1,786,041	\$ 1,707,491	\$ 78,550
Total Expenditures	\$ 12,058,370	\$ 13,676,756	\$ 13,806,105	\$ (129,349)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 180,912	\$ 1,937,995		
UNENCUMBERED CASH - JANUARY 1	1,650,223	1,831,135		
UNENCUMBERED CASH - DECEMBER 31	\$ 1,831,135	\$ 3,769,130		

DICKINSON COUNTY, KANSAS
HIGHWAY, ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	\$ 2,474,309	\$ 3,066,684	\$ 3,048,060	\$ 18,624
Delinquent	44,604	34,831	40,000	(5,169)
Motor Vehicle	260,745	254,147	214,119	40,028
Recreational vehicle	5,525	5,555	5,862	(307)
16/20 M vehicle	10,884	6,450	9,719	(3,269)
Commercial vehicle	13,654	14,563	12,926	1,637
Rental vehicle excise	36	111	-	111
Intergovernmental Revenue				
Special city and county highway	628,841	449,455	679,542	(230,087)
Other Receipts				
Fuel sales	25,994	26,854	-	26,854
Reimbursed/Miscellaneous expenses	44,929	57,658	38,000	19,658
Reimbursement - Highway Special Revenue	-	-	30,000	(30,000)
Total Cash Receipts	<u>\$ 3,509,521</u>	<u>\$ 3,916,308</u>	<u>\$ 4,078,228</u>	<u>\$ (161,920)</u>
EXPENDITURES				
Personnel services	\$ 747,505	\$ 676,601	\$ 875,000	\$ (198,399)
Benefits	349,044	314,541	458,425	(143,884)
Commodities	73,082	83,049	2,804,350	(2,721,301)
Contractual	2,166,983	2,463,299	149,536	2,313,763
Capital outlay	-	-	330,000	(330,000)
Transfer to Special Machinery	230,000	400,000	-	400,000
Total Expenditures	<u>\$ 3,566,614</u>	<u>\$ 3,937,490</u>	<u>\$ 4,617,311</u>	<u>\$ (679,821)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (57,093)	\$ (21,182)		
UNENCUMBERED CASH - JANUARY 1	<u>234,949</u>	<u>177,856</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 177,856</u>	<u>\$ 156,674</u>		

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

For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	\$ 434,305	\$ 330,737	\$ 329,067	\$ 1,670
Delinquent	6,628	5,181	5,000	181
Motor vehicle	49,498	47,015	37,586	9,429
Recreational vehicle	1,059	1,024	1,029	(5)
16/20 M vehicle	1,124	1,424	1,706	(282)
Commercial vehicle	2,944	2,574	2,269	305
Rental vehicle excise	8	22	-	22
Sale of chemicals/reimbursements	96,412	85,255	117,000	(31,745)
Total Cash Receipts	<u>\$ 591,978</u>	<u>\$ 473,232</u>	<u>\$ 493,657</u>	<u>\$ (20,425)</u>
EXPENDITURES				
Personnel services	\$ 179,820	\$ 202,405	\$ 228,000	\$ (25,595)
Benefits	57,980	68,445	87,640	(19,195)
Commodities	147,901	132,936	389,600	(256,664)
Contractual	35,640	37,900	17,050	20,850
Transfer to Noxious Weed Capital Outlay	25,000	90,000	40,000	50,000
Total Expenditures	<u>\$ 446,341</u>	<u>\$ 531,686</u>	<u>\$ 762,290</u>	<u>\$ (230,604)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 145,637	\$ (58,454)		
UNENCUMBERED CASH - JANUARY 1	<u>203,275</u>	<u>348,912</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 348,912</u>	<u>\$ 290,458</u>		

DICKINSON COUNTY, KANSAS
NOXIOUS WEED CAPITAL OULAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Miscellaneous receipts	\$ 7,625	\$ 2,875	\$ -	\$ 2,875
Transfer from Noxious Weed	25,000	90,000	40,000	50,000
Total Cash Receipts	<u>\$ 32,625</u>	<u>\$ 92,875</u>	<u>\$ 40,000</u>	<u>\$ 52,875</u>
EXPENDITURES				
Capital outlay	\$ 20,987	\$ -	\$ 40,000	\$ (40,000)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 11,638	\$ 92,875		
UNENCUMBERED CASH - JANUARY 1	<u>252,221</u>	<u>263,859</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 263,859</u>	<u>\$ 356,734</u>		

DICKINSON COUNTY, KANSAS
COUNTY HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Ad valorem	\$ 242,395	\$ 210,781	\$ 209,603	\$ 1,178
Delinquent	4,012	3,430	3,000	430
Motor vehicle	27,396	25,227	20,981	4,246
Recreational vehicle	580	551	574	(23)
16/20 M vehicle	1,172	672	952	(280)
Commercial vehicle	1,424	1,429	1,267	162
Rental vehicle excise	4	11	-	11
Grants	225,342	264,190	200,000	64,190
Charges for services/collections	167,675	143,240	160,000	(16,760)
Misc	9,866	10,440	-	10,440
Total Cash Receipts	\$ 679,866	\$ 659,971	\$ 596,377	\$ 63,594
EXPENDITURES				
Personnel services	\$ 294,513	\$ 325,326	\$ 317,800	\$ 7,526
Benefits	136,770	144,921	157,925	(13,004)
Contractual	30,241	32,799	37,998	(5,199)
Commodities	95,349	92,102	109,100	(16,998)
Grant expenditures	67,951	52,628	75,300	(22,672)
Capital outlay	5,136	55,465	10,000	45,465
Transfer to Health Capital Improvement	29,972	15,000	-	15,000
Total expenditures before budget credits	\$ 659,932	\$ 718,241	\$ 708,123	\$ 10,118
Adjustments for qualifying budget credits	-	-	264,190	(264,190)
Total Expenditures	\$ 659,932	\$ 718,241	\$ 972,313	\$ (254,072)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 19,934	\$ (58,270)		
UNENCUMBERED CASH - JANUARY 1	56,270	76,204		
UNENCUMBERED CASH - DECEMBER 31	\$ 76,204	\$ 17,934		

DICKINSON COUNTY, KANSAS
COUNTY HEALTH CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Transfer from County Health	\$ 30,000	\$ 15,000	\$ 10,000	\$ 5,000
Miscellaneous	-	425	-	425
Total Cash Receipts	<u>\$ 30,000</u>	<u>\$ 15,425</u>	<u>\$ 10,000</u>	<u>\$ 5,425</u>
EXPENDITURES				
Capital Outlay	\$ -	\$ -	\$ 10,000	\$ (10,000)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 30,000	\$ 15,425		
UNENCUMBERED CASH - JANUARY 1	<u>48,505</u>	<u>78,505</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 78,505</u>	<u>\$ 93,930</u>		

DICKINSON COUNTY, KANSAS
SPECIAL ALCOHOLIC PROGRAM
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Liquor Control	\$ 3,954	\$ 1,232	\$ 4,525	\$ (3,293)
EXPENDITURES				
Appropriations	\$ 2,500	\$ 2,000	\$ 8,000	\$ (6,000)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,454	\$ (768)		
UNENCUMBERED CASH - JANUARY 1	2,525	3,979		
UNENCUMBERED CASH - DECEMBER 31	\$ 3,979	\$ 3,211		

**DICKINSON COUNTY, KANSAS
PARK AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Local alcoholic liquor tax	\$ 1,099	\$ 737	\$ 1,150	\$ (413)
EXPENDITURES				
Contractual services	\$ 2,246	\$ -	\$ 1,150	\$ (1,150)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (1,147)	\$ 737		
UNENCUMBERED CASH - JANUARY 1	1,147	-		
UNENCUMBERED CASH - DECEMBER 31	\$ -	\$ 737		

**DICKINSON COUNTY, KANSAS
CONCEALED WEAPONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash receipts				
Permit fees	\$ 910	\$ 1,365	\$ 1,100	\$ 265
EXPENDITURES				
Contractual	\$ -	\$ -	\$ 10,000	\$ (10,000)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 910	\$ 1,365		
UNENCUMBERED CASH - JANUARY 1	<u>15,981</u>	<u>16,891</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 16,891</u>	<u>\$ 18,256</u>		

DICKINSON COUNTY, KANSAS
911 WIRELESS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Wireless phone service fees	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Capital outlay	\$ -	\$ 41,755	41,755	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ (41,755)		
UNENCUMBERED CASH - JANUARY 1	41,755	41,755		
UNENCUMBERED CASH - DECEMBER 31	\$ 41,755	\$ -		

DICKINSON COUNTY, KANSAS
DK CO 911
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Phone service fees	\$ 146,034	\$ 233,885	\$ 131,000	\$ 102,885
EXPENDITURES				
Contractual services	\$ 87,271	\$ 41,839	\$ 90,000	\$ (48,161)
Capital outlay	45,681	170,592	90,000	80,592
Total expenditures before budget credits	\$ 132,952	\$ 212,431	\$ 180,000	\$ 32,431
Adjustment for qualifying budget credits	-	-	90,372	(90,372)
Total Expenditures	\$ 132,952	\$ 212,431	\$ 270,372	\$ (57,941)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 13,082	\$ 21,454		
UNENCUMBERED CASH - JANUARY 1	62,608	75,690		
UNENCUMBERED CASH - DECEMBER 31	\$ 75,690	\$ 97,144		

DICKINSON COUNTY, KANSAS
DIVERSION-LAW ENFORCEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Fees	\$ 24,711	\$ 16,400	\$ 50,000	\$ (33,600)
EXPENDITURES				
Diversion expenditures	\$ 36,399	\$ 9,522	\$ 25,000	\$ (15,478)
Capital outlay	-	-	75,000	(75,000)
Total Expenditures	<u>\$ 36,399</u>	<u>\$ 9,522</u>	<u>\$ 100,000</u>	<u>\$ (90,478)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (11,688)	\$ 6,878		
UNENCUMBERED CASH - JANUARY 1	<u>43,713</u>	<u>32,025</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 32,025</u>	<u>\$ 38,903</u>		

**DICKINSON COUNTY, KANSAS
FINGERPRINT & BOOKING
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

	<u>2019</u>	<u>2020</u>	<u>Variance</u>
	<u>Actual</u>	<u>Actual</u> <u>Budget</u>	<u>Over</u> <u>(Under)</u>
RECEIPTS			
Cash Receipts			
Fees	\$ 7,042	\$ 5,043 \$ 9,000	\$ (3,957)
EXPENDITURES			
Capital outlay	\$ -	\$ - \$ 50,000	\$ (50,000)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 7,042	\$ 5,043	
UNENCUMBERED CASH - JANUARY 1	<u>57,618</u>	<u>64,660</u>	
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 64,660</u>	<u>\$ 69,703</u>	

DICKINSON COUNTY, KANSAS
HIGHWAY SALES TAX JANUARY 2015
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Local sales tax	\$ 1,196,619	\$ 1,312,728	\$ 1,245,000	\$ 67,728
EXPENDITURES				
Contractual services	\$ 77,028	\$ 166,358	\$ -	\$ 166,358
Commodities	1,710,971	611,370	-	611,370
Capital outlay	-	-	1,500,000	(1,500,000)
Total Expenditures	<u>\$ 1,787,999</u>	<u>\$ 777,728</u>	<u>\$ 1,500,000</u>	<u>\$ (722,272)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (591,380)	\$ 535,000		
UNENCUMBERED CASH - JANUARY 1	<u>537,334</u>	<u>(54,046)</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ (54,046)</u>	<u>\$ 480,954</u>		

DICKINSON COUNTY, KANSAS
HIGHWAY SPECIAL REVENUE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>	<u>2020</u>		<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
RECEIPTS				
Cash Receipts				
State grant	\$ 132,957	\$ 115,943	\$ 145,000	\$ (29,057)
EXPENDITURES				
Contractual services	\$ -	\$ -	\$ 145,000	\$ (145,000)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 132,957	\$ 115,943		
UNENCUMBERED CASH - JANUARY 1	<u>48,197</u>	<u>181,154</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 181,154</u>	<u>\$ 297,097</u>		

DICKINSON COUNTY, KANSAS
PBC SERIES 2018 COURTHOUSE RENOVATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u>		<u>Variance</u> <u>Over</u> <u>(Under)</u>
		<u>Actual</u>	<u>Budget</u>	
RECEIPTS				
Cash Receipts				
Ad valorem	\$ -	\$ 915,319	\$ -	\$ 915,319
Delinquent	-	1,606	-	1,606
Neighborhood revitalization rebate	-	-	(7,007)	7,007
Total Cash Receipts	<u>\$ -</u>	<u>\$ 916,925</u>	<u>\$ (7,007)</u>	<u>\$ 923,932</u>
EXPENDITURES				
Principal	\$ -	\$ 335,000	\$ 335,000	\$ -
Interest	-	557,657	563,275	(5,618)
Fees	-	1,382	2,500	(1,118)
Contractual	86	-	-	-
Total Expenditures	<u>\$ 86</u>	<u>\$ 894,039</u>	<u>\$ 900,775</u>	<u>\$ (6,736)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (86)	\$ 22,886		
UNENCUMBERED CASH - JANUARY 1	<u>-</u>	<u>(86)</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ (86)</u>	<u>\$ 22,800</u>		

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

For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
RECEIPTS		
Cash Receipts		
Collections	\$ 3,526	\$ 1,569
EXPENDITURES		
Commodities	\$ 1,727	\$ -
Capital outlay	-	3,725
Total Expenditures	<u>\$ 1,727</u>	<u>\$ 3,725</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,799	\$ (2,156)
UNENCUMBERED CASH - JANUARY 1	<u>24,128</u>	<u>25,927</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 25,927</u></u>	<u><u>\$ 23,771</u></u>

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

For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
RECEIPTS		
Cash Receipts		
Transfer from Highway, Road and Bridge	\$ 230,000	\$ 400,000
Sale of assets	81,970	21,078
Total Cash Receipts	<u>\$ 311,970</u>	<u>\$ 421,078</u>
EXPENDITURES		
Capital outlay	<u>\$ 212,526</u>	<u>\$ 463,352</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ 99,444</u>	<u>\$ (42,274)</u>
UNENCUMBERED CASH - JANUARY 1	<u>951,592</u>	<u>1,051,036</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 1,051,036</u></u>	<u><u>\$ 1,008,762</u></u>

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

For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 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><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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
RECEIPTS		
Cash Receipts		
Proceeds from cases	\$ 30,861	\$ -
Miscellaneous	2,034	210
Total Cash Receipts	<u>\$ 32,895</u>	<u>\$ 210</u>
EXPENDITURES		
Contractual	\$ -	\$ 11,500
Commodities	32,783	15,734
Total Expenditures	<u>\$ 32,783</u>	<u>\$ 27,234</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 112	\$ (27,024)
UNENCUMBERED CASH - JANUARY 1	<u>48,017</u>	<u>48,129</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 48,129</u>	<u>\$ 21,105</u>

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

For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
RECEIPTS		
Cash Receipts		
Transfer from General Fund	\$ 75,000	\$ 35,000
EXPENDITURES		
Capital outlay	\$ 96,956	\$ 4,363
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (21,956)	\$ 30,637
UNENCUMBERED CASH - JANUARY 1	<u>129,839</u>	<u>107,883</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 107,883</u>	<u>\$ 138,520</u>

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

For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
RECEIPTS		
Cash Receipts		
Fees	\$ 23,558	\$ 28,612
EXPENDITURES		
Personnel services	\$ 17,376	\$ 15,690
Contractual	13,289	1,264
Capital outlay	-	29,898
Total Expenditures	<u>\$ 30,665</u>	<u>\$ 46,852</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (7,107)	\$ (18,240)
UNENCUMBERED CASH - JANUARY 1	<u>32,686</u>	<u>25,579</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 25,579</u></u>	<u><u>\$ 7,339</u></u>

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

For the Year Ended December 31, 2020

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

	<u>2019 Actual</u>	<u>2020 Actual</u>
RECEIPTS		
Cash Receipts		
Transfer from General Fund	\$ 983,320	\$ 849,986
Sale of assets	75,212	35,838
Total Cash Receipts	<u>\$ 1,058,532</u>	<u>\$ 885,824</u>
EXPENDITURES		
Capital Outlay	<u>\$ 907,448</u>	<u>\$ 406,266</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ 151,084</u>	<u>\$ 479,558</u>
UNENCUMBERED CASH - JANUARY 1	<u>910,303</u>	<u>1,061,387</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 1,061,387</u></u>	<u><u>\$ 1,540,945</u></u>

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

For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
RECEIPTS		
Cash Receipts		
Cases	\$ 283,090	\$ -
Miscellaneous	7,120	8,305
Total Cash Receipts	<u>\$ 290,210</u>	<u>\$ 8,305</u>
EXPENDITURES		
Contractual services	\$ 136,387	\$ 378,575
Capital outlay	-	11
Total Expenditures	<u>\$ 136,387</u>	<u>\$ 378,586</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 153,823	\$ (370,281)
UNENCUMBERED CASH - JANUARY 1	<u>353,653</u>	<u>507,476</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 507,476</u></u>	<u><u>\$ 137,195</u></u>

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

For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
RECEIPTS		
Cash Receipts		
Interest income	\$ 70	\$ 4
EXPENDITURES		
Contractual services	\$ 11,874	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (11,804)	\$ 4
UNENCUMBERED CASH - JANUARY 1	<u>12,862</u>	<u>1,058</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 1,058</u>	<u>\$ 1,062</u>

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

For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
RECEIPTS		
Cash Receipts		
Miscellaneous	\$ -	\$ 3,000
EXPENDITURES		
Contractual services	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ 3,000
UNENCUMBERED CASH - JANUARY 1	-	-
UNENCUMBERED CASH - DECEMBER 31	<u>\$ -</u>	<u>\$ 3,000</u>

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

For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
RECEIPTS		
Cash Receipts		
Fees	\$ 5,890	\$ 7,153
EXPENDITURES		
Capital outlay	\$ 869	\$ 17,387
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 5,021	\$ (10,234)
UNENCUMBERED CASH - JANUARY 1	<u>22,669</u>	<u>27,690</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 27,690</u>	<u>\$ 17,456</u>

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

For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
RECEIPTS		
Cash Receipts		
Fees	\$ 5,890	\$ 7,153
EXPENDITURES		
Capital outlay	\$ -	\$ 3,761
Miscellaneous	3,008	851
Total Expenditures	<u>\$ 3,008</u>	<u>\$ 4,612</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 2,882	\$ 2,541
UNENCUMBERED CASH - JANUARY 1	<u>23,593</u>	<u>26,475</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 26,475</u></u>	<u><u>\$ 29,016</u></u>

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

For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
RECEIPTS		
Cash Receipts		
Delinquent	\$ 117	\$ 1
EXPENDITURES		
Transfer out	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 117	\$ 1
UNENCUMBERED CASH - JANUARY 1	<u>93</u>	<u>210</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 210</u>	<u>\$ 211</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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
User fees	\$ 16,198	\$ 13,996	\$ 17,900	\$ (3,904)
Special assessments	2,707	4,236	-	4,236
Total Cash Receipts	<u>\$ 18,905</u>	<u>\$ 18,232</u>	<u>\$ 17,900</u>	<u>\$ 332</u>
EXPENDITURES				
Bond principal	\$ 6,769	\$ 6,972	\$ 19,613	\$ (12,641)
Bond interest	12,843	12,640	-	12,640
Total Expenditures	<u>\$ 19,612</u>	<u>\$ 19,612</u>	<u>\$ 19,613</u>	<u>\$ (1)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (707)	\$ (1,380)		
UNENCUMBERED CASH - JANUARY 1	<u>5,449</u>	<u>4,742</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 4,742</u>	<u>\$ 3,362</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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Special assessments	\$ 13,599	\$ 13,599	\$ -	\$ 13,599
Delinquent special assessments	319	319	-	319
Interest income	67	17	-	17
Total Cash Receipts	<u>\$ 13,985</u>	<u>\$ 13,935</u>	<u>\$ -</u>	<u>\$ 13,935</u>
EXPENDITURES				
Principal on loan	\$ 16,760	\$ -	\$ -	\$ -
Interest on loan	345	-	-	-
Loan fees	32	-	-	-
Total Expenditures	<u>\$ 17,137</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (3,152)	\$ 13,935		
UNENCUMBERED CASH - JANUARY 1	<u>-</u>	<u>(3,152)</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ (3,152)</u>	<u>\$ 10,783</u>		

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

For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes				
Ad valorem	\$ 68,307	\$ 67,690	\$ (524)	\$ 68,214
Delinquent	923	813	-	813
Motor vehicle	4,920	6,514	5,917	597
Recreational vehicle	104	143	162	(19)
16/20 M vehicle	226	117	269	(152)
Commercial vehicle	250	398	357	41
Rental vehicle excise	1	3	-	3
Total Cash Receipts	<u>\$ 74,731</u>	<u>\$ 75,678</u>	<u>\$ 6,181</u>	<u>\$ 69,497</u>
EXPENDITURES				
Principal payment on bond	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
Interest payment on bond	14,730	14,010	14,010	-
Total Expenditures	<u>\$ 74,730</u>	<u>\$ 74,010</u>	<u>\$ 74,010</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1	\$ 1,668		
UNENCUMBERED CASH - JANUARY 1	-	1		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 1</u>	<u>\$ 1,669</u>		

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

For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
RECEIPTS		
Cash Receipts		
Grant proceeds	\$ 92,500	\$ 148,000
EXPENDITURES		
Grant expenditures	\$ 93,455	\$ 11,442
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (955)	\$ 136,558
UNENCUMBERED CASH - JANUARY 1	<u>-</u>	<u>(955)</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ (955)</u>	<u>\$ 135,603</u>

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

For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
RECEIPTS		
Cash Receipts		
Miscellaneous	\$ 847,831	\$ 7,823,083
Transfer in from	1,000,000	109,000
Total Cash Receipts	<u>\$ 1,847,831</u>	<u>\$ 7,932,083</u>
 EXPENDITURES		
Contractual services	\$ 1,166,971	\$ 7,858,879
Commodities	1,761	6,856
Total Expenditures	<u>\$ 1,168,732</u>	<u>\$ 7,865,735</u>
 RECEIPTS OVER (UNDER) EXPENDITURES	\$ 679,099	\$ 66,348
 UNENCUMBERED CASH - JANUARY 1	<u>1,064,139</u>	<u>1,743,238</u>
 UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 1,743,238</u></u>	<u><u>\$ 1,809,586</u></u>

DICKINSON COUNTY, KANSAS
ENVIRONMENTAL SERVICES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Charges for services and environmental fees	\$ 479,885	\$ 624,390	\$ 520,000	\$ 104,390
Special assessments	135,095	136,824	140,000	(3,176)
Grants	14,602	5,465	-	5,465
Delinquent collections	4,706	5,169	-	5,169
Miscellaneous	21,960	24,375	-	24,375
Total Cash Receipts	<u>\$ 656,248</u>	<u>\$ 796,223</u>	<u>\$ 660,000</u>	<u>\$ 136,223</u>
EXPENDITURES				
Personnel services	\$ 33,941	\$ 37,099	\$ 37,500	\$ (401)
Benefits	21,962	23,232	25,790	(2,558)
Contractual services	134,953	66,954	575,449	(508,495)
Commodities	12,108	10,512	25,300	(14,788)
Capital outlay	65,864	13,140	50,000	(36,860)
Grant expenditures	19,628	-	6,000	(6,000)
Transfer County fees	475,871	542,130	-	542,130
Total Expenditures	<u>\$ 764,327</u>	<u>\$ 693,067</u>	<u>\$ 720,039</u>	<u>\$ (26,972)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (108,079)	\$ 103,156		
UNENCUMBERED CASH - JANUARY 1	<u>627,120</u>	<u>519,041</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 519,041</u>	<u>\$ 622,197</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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Special assessments	\$ 3,128	\$ 3,192	\$ 3,500	\$ (308)
Delinquent special assessments	-	64	-	-
Total Cash Receipts	<u>\$ 3,128</u>	<u>\$ 3,256</u>	<u>\$ 3,500</u>	<u>\$ (308)</u>
EXPENDITURES				
Operations	\$ 1,258	\$ 3,695	\$ 10,000	\$ (6,305)
Capital outlay	2,808	353	-	353
Total Expenditures	<u>\$ 4,066</u>	<u>\$ 4,048</u>	<u>\$ 10,000</u>	<u>\$ (5,952)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (938)	\$ (792)		
UNENCUMBERED CASH - JANUARY 1	<u>10,946</u>	<u>10,008</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 10,008</u>	<u>\$ 9,216</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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
User fees	\$ 1,431	\$ 1,425	\$ 1,450	\$ (25)
Delinquent special assessments	15	15	-	15
Total Cash Receipts	<u>\$ 1,446</u>	<u>\$ 1,440</u>	<u>\$ 1,450</u>	<u>\$ (10)</u>
EXPENDITURES				
Maintenance/Miscellaneous	\$ -	\$ -	\$ 1,500	\$ (1,500)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,446	\$ 1,440		
UNENCUMBERED CASH - JANUARY 1	<u>837</u>	<u>2,283</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 2,283</u>	<u>\$ 3,723</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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
User fees	\$ 1,619	\$ 13,008	\$ 2,000	\$ 11,008
Special assessments	594	718	-	718
Total Cash Receipts	<u>\$ 2,213</u>	<u>\$ 13,726</u>	<u>\$ 2,000</u>	<u>\$ 11,726</u>
EXPENDITURES				
Contractual services	\$ 1,513	\$ 13,135	\$ 3,500	\$ 9,635
Capital outlay	6	-	-	-
Total Expenditures	<u>\$ 1,519</u>	<u>\$ 13,135</u>	<u>\$ 3,500</u>	<u>\$ 9,635</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 694	\$ 591		
UNENCUMBERED CASH - JANUARY 1	<u>(469)</u>	<u>225</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 225</u>	<u>\$ 816</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, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Fees	\$ -	\$ 3,150	\$ -	\$ 3,150
Miscellaneous	635	10,635	635	10,000
Total Cash Receipts	<u>\$ 635</u>	<u>\$ 13,785</u>	<u>\$ 635</u>	<u>\$ 13,150</u>
EXPENDITURES				
Equipment purchases	\$ -	\$ -	\$ 3,000	\$ (3,000)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 635	\$ 13,785		
UNENCUMBERED CASH - JANUARY 1	<u>1,270</u>	<u>1,905</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 1,905</u>	<u>\$ 15,690</u>		

DICKINSON COUNTY, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2020

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 19,182,421	\$ (1,083,162)	\$ 82,698	\$ 18,016,561
Sterl Hall	45,589	610	7,674	38,525
Drivers License Exam Fees	9,716	33,527	39,737	3,506
Motor Vehicle Operating	1,002	161,812	161,953	861
KS Commercial Vehicle Registration	1,891	377,745	371,991	7,645
Delinquent Personal Tax	2,242	1,128	-	3,370
Delinquent Real Estate Tax	155,332	(13,079)	131	142,122
Partial Payment Bankruptcy	2,973	6,838	1,141	8,670
Tax Foreclosure	50	19,112	16,778	2,384
Special City Highways	-	172,278	-	172,278
Escrow Program	27,247	1,518	307	28,458
Recreational Vehicle	12,468	4,130	1,606	14,992
Motor Vehicle Tax	601,468	106,751	36,992	671,227
Short and Long Fund	79	10	-	89
Insufficient Fund Checks	(4,921)	22,858	22,725	(4,788)
Rental Excise Tax	762	(762)	-	-
Game Licenses	603	14,559	14,675	487
Motor Vehicle Licenses	-	1,271,310	1,271,310	-
Sales Tax Motor Vehicles	25,469	302,833	300,081	28,221
Resident Sales Tax	(1,225)	71,614	70,966	(577)
Prosecutor Attorney Training	918	1,689	844	1,763
Compensating Use Tax	15,540	444,755	410,953	49,342
Paid In/Out	-	21,795	21,795	-
Neighborhood Revitalization Rebate	-	294,326	294,326	-
Solomon Tax Increment Financing	185,484	(108,137)	77,347	-
Other Counties	18,248	190	18,248	190
Total Distributable Funds	\$ 20,283,356	\$ 2,126,248	\$ 3,224,278	\$ 19,185,326
State Funds:				
Educational Building	\$ -	\$ 244,641	\$ 244,641	\$ -
Institutional Building	-	122,320	122,320	-
Total State Funds	\$ -	\$ 366,961	\$ 366,961	\$ -

DICKINSON COUNTY, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2020

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds:				
Schools	\$ -	\$ 12,120,151	\$ 12,120,151	\$ -
Townships	-	2,070,988	2,070,988	-
Cemeteries	-	252,438	252,438	-
Cities	-	5,704,271	5,704,271	-
Watersheds & Drainage	-	116,678	116,678	-
North Central Kansas Library	-	208,307	208,307	-
Hospital	-	330,045	330,045	-
Fire Districts	-	437,029	437,029	-
Red Bud Lake Improvement District	-	3,704	3,704	-
Total Subdivision Funds	<u>\$ -</u>	<u>\$ 21,243,611</u>	<u>\$ 21,243,611</u>	<u>\$ -</u>
Office Cash:				
County Clerk	\$ 100	\$ -	\$ -	\$ 100
Clerk of District Court	1,370	-	1,370	-
Health	135	-	-	135
Law Library	290,949	-	290,949	-
Noxious Weed	50	-	-	50
Sheriff	104,756	63,160	62,219	105,697
Waste Disposal	200	-	-	200
Total Office Cash	<u>\$ 397,560</u>	<u>\$ 63,160</u>	<u>\$ 354,538</u>	<u>\$ 106,182</u>
Total Agency Funds	<u><u>\$ 20,680,916</u></u>	<u><u>\$ 23,799,980</u></u>	<u><u>\$ 25,189,388</u></u>	<u><u>\$ 19,291,508</u></u>

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

For the Year Ended December 31, 2020

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

	<u>2019</u>	<u>2020</u>
RECEIPTS		
Investment earnings	\$ 320,893	\$ 1,044,347
EXPENDITURES		
Withdrawals for projects	\$ 1,307,242	\$ 8,724,099
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (986,349)	\$ (7,679,752)
UNENCUMBERED CASH - JANUARY 1	<u>14,018,290</u>	<u>13,031,941</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 13,031,941</u>	<u>\$ 5,352,189</u>



July 8, 2021

County Commissioners
Dickinson County, Kansas

**Independent Auditor's Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of 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, the financial statement of Dickinson County, Kansas (the County) as of and for the year ended December 31, 2020, and the related notes to the financial statement, which collectively comprise the County's basic financial statement, and have issued our report thereon dated July 8, 2021.

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 opinions 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting 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 financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting 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 from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

July 8, 2021
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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Vayney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas



July 8, 2021

County Commissioners
Dickinson County, Kansas

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

Report on Compliance for Each Major Federal Program

We have audited the compliance of Dickinson County, Kansas (the County) compliance with the types of compliance requirements described in the U.S. *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, 2020. 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 audit 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 each major federal program have 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 provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of 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, 2020.

July 8, 2021
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 the Uniform Guidance, but not for the purpose of expressing an opinion on 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 corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of 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 of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. According, this report is not suitable for any other purpose.

Vayney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

DICKINSON COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2020

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Federal Award Expenditures	Subrecipient Expenditures
Department of Health and Human Services			
Passed through Kansas Department of Health and Environment			
Investigations and Technical Assistance	93.283	\$ 29,531	\$ -
Public Health Emergency Preparedness	93.069	3,085	-
Immunization Action Plan	93.268	5,546	-
Maternal and Child Health Services Block Grant	93.994	2,532	-
Epidemiology and Lab Capacity	93.323	44,886	-
Total Department of Health and Human Services		<u>\$ 85,580</u>	<u>\$ -</u>
Department of Agriculture			
Passed through Kansas Department of Health and Environment			
WIC Grants to States	10.557	<u>\$ 6,260</u>	<u>\$ -</u>
Department of the Treasury			
Passed through the Kansas Governor's Office			
COVID - 19 Coronavirus Relief Fund	21.019	<u>\$ 3,698,528</u>	<u>\$ 1,628,928</u>
Election Assistance Commission			
Passed through Kansas Secretary of State			
2020 Help America Vote Act (HAVA) Cares Act	90.404	<u>\$ 20,392</u>	<u>\$ -</u>
Department of the Interior			
Fish Passage Program	15.608	<u>\$ 148,000</u>	<u>\$ -</u>
Department of Homeland Security			
Passed through the Kansas Adj General			
Chemical Stockpile Emergency Preparedness	97.040	\$ 25,728	\$ -
Pre-Disaster Mitigation	97.047	32,438	-
Total Department of Homeland Security		<u>\$ 58,166</u>	<u>\$ -</u>
Total Federal Expenditures		<u><u>\$ 4,016,926</u></u>	<u><u>\$ 1,628,928</u></u>

DICKINSON COUNTY, KANSAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2020

Note 1: Organization

Dickinson County, Kansas, (the County), is the recipient of several federal awards. All federal awards received directly from federal agencies as well as those awards that are passed through other government agencies, are included on the schedule of Expenditures of Federal Awards.

Note 2: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County, and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is 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. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statement. The County elected not to use the 10% de minimis indirect cost rate.

Note 3: Local Government Contributions

Local cost sharing is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

Note 4: Additional Audits

Grantor agencies reserve the right to conduct additional audits of the County's grant programs for economy and efficiency and program results that may result in disallowed costs to the County. However, management does not believe such audits would result in any disallowed costs that would be material to the County's financial position at December 31, 2020.

Note 5: Outstanding Loans

The County did not have any outstanding loans under any federal grants at December 31, 2020.

DICKINSON COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
December 31, 2020

Section I - Summary of Auditor's Results

Financial Statement

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
Material weaknesses identified?	___ Yes	<u>X</u> None
Reportable conditions identified not considered to be material weaknesses?	___ Yes	<u>X</u> None reported
Noncompliance material to financial statement noted?	___ Yes	<u>X</u> None

Federal Awards

Internal controls over major programs:		
Material weaknesses identified?	___ Yes	<u>X</u> No
Reportable conditions identified not considered to be material weaknesses?	___ Yes	<u>X</u> None reported

Type of auditor's report issued on compliance for major programs:	Unmodified
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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
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Identification of major programs:	
Name of Federal program	<u>CFDA Number</u>
Coronavirus Relief Fund	21.019

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:

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County, and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is 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. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statement. The County elected not to use the 10% de minimis indirect cost rate.

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.