

**DICKINSON COUNTY, KANSAS**

**FINANCIAL STATEMENT**

**WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION**

**AND**

**INDEPENDENT AUDITOR'S REPORT**

December 31, 2021

**DICKINSON COUNTY, KANSAS**  
**TABLE OF CONTENTS**  
December 31, 2021

	<u>Page Number</u>
<b>Independent Auditor's Report</b>	1 - 3
<b>Summary Statement of Cash Receipts, Expenditures and Unencumbered Cash - Regulatory Basis</b>	4 - 5
<b>Notes to Financial Statement</b>	6 - 15
<b>Regulatory-Required Supplementary Information</b>	
<b>Schedule 1</b>	
Summary of Expenditures - Actual and Budget	17
<b>Schedule 2</b>	
<b>Schedule of Receipts and Expenditures - Regulatory Basis - Actual and Budget</b>	
<i>General Fund</i>	18 - 22
<i>Special Purpose Funds - Actual and Budget</i>	
<i>Highway, Road and Bridge</i>	23
<i>Noxious Weed</i>	24
<i>Noxious Weed Capital Outlay</i>	25
<i>County Health</i>	26
<i>County Health Capital Outlay</i>	27
<i>Special Alcoholic Program</i>	28
<i>Park and Recreation</i>	29
<i>Concealed Weapons</i>	30
<i>DK CO 911</i>	31
<i>Diversion-Law Enforcement</i>	32
<i>Fingerprint and Booking</i>	33
<i>Highway Sales Tax Jan 2015</i>	34
<i>Highway Special Revenue</i>	35
<i>PBC Series 2018 Courthouse Renovation</i>	36
<i>Special Purpose Funds - Actual</i>	
<i>Attorney Forfeiture</i>	37
<i>Landfill Closure</i>	38
<i>Special Machinery</i>	39
<i>Prosecutor Trust</i>	40
<i>Drug Enforcement Cases</i>	41
<i>Emergency Management Performance Grant</i>	42
<i>Property Crime Compensation</i>	43
<i>Capital Improvements</i>	44
<i>Register of Deeds Technology</i>	45
<i>County Equipment Reserve</i>	46
<i>DKCO Sheriff Asset Forfeiture</i>	47
<i>Equitable Sharing - Sheriff</i>	48
<i>Hazard Equipment Replacement</i>	49
<i>County Clerk Technology</i>	50
<i>County Treasurer Technology</i>	51
<i>American Rescue Act Fund</i>	52

**DICKINSON COUNTY, KANSAS**  
**TABLE OF CONTENTS (CONTINUED)**  
December 31, 2021

	<b><u>Page</u></b> <b><u>Number</u></b>
<b>Schedule 2</b>	
<b>Schedule of Receipts and Expenditures - Regulatory Basis - Actual and Budget</b>	
<i>Bond and Interest Funds</i>	
<i>Bridge Bond &amp; Interest - Actual</i>	53
<i>Dickinson County Sewer District #3 - Bond &amp; Interest</i>	54
<i>Dickinson County Sewer District #2 - Bond &amp; Interest</i>	55
<i>EMS Building - Bond &amp; Interest</i>	56
<i>Capital Projects Fund - Actual</i>	
<i>Fish Passage Program</i>	57
<i>Justice Center Project</i>	58
<i>Business Funds - Actual and Budget</i>	
<i>Environmental Services</i>	59
<i>Dickinson County Sewer District #1 - Operations</i>	60
<i>Dickinson County Sewer District #2 - Operations</i>	61
<i>Dickinson County Sewer District #3 - Operations</i>	62
<i>Dickinson County Sewer District #3 - Reserve</i>	63
<b>Schedule 3</b>	
<b>Summary and Receipts and Disbursements</b>	
<i>Agency Funds</i>	64 - 65
<b>Schedule 4</b>	
<b>Related Municipal Entity</b>	66



May 12, 2022

County Commissioners  
Dickinson County, Kansas

## Independent Auditor's Report

### ***Adverse and Unmodified Opinions***

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Dickinson County, Kansas (the County), as of and for the year ended December 31, 2021 and the related notes to the financial statement.

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

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

#### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2021, and the aggregate receipts and expenditures for they year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) described in Note 1.

### ***Basis for Adverse and Unmodified Opinions***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and KMAAG. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

#### ***Matter Giving Rise to the Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### ***Responsibilities of Management for the Financial Statement***

Management is responsible for the preparation and fair presentation of the financial statement in accordance with KMAAG as described in Note 1; this includes determining 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 financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

May 12, 2022  
Dickinson County, Kansas  
(Continued)

**Supplementary Information (Continued)**

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, 2020 (not presented herein), and have issued our report thereon dated July 8, 2021, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/oar/municipal-services>. The 2020 actual column 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 was subjected to the auditing procedures applied in the audit of the 2020 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 2020 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 2020 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.

*Varyney & Associates, CPAs, LLC*

Certified Public Accountants  
Manhattan, Kansas

**DICKINSON COUNTY, KANSAS**  
**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**  
**Regulatory Basis**  
For the Year Ended December 31, 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	\$ 3,769,130	\$ -	\$ 12,203,840	\$ 12,458,845	\$ 3,514,125	\$ 54,654	\$ 3,568,779
Special Purpose Funds							
Highway, Road and Bridge	156,674	-	4,676,966	4,587,168	246,472	61,540	308,012
Noxious Weed	290,458	-	502,821	541,558	251,721	762	252,483
Noxious Weed Capital Outlay	356,734	-	70,000	-	426,734	-	426,734
County Health	17,934	-	610,459	642,213	(13,820)	9,420	(4,400)
County Health Capital Outlay	93,930	-	10,000	8,000	95,930	-	95,930
Special Alcoholic Program	3,211	-	4,706	2,000	5,917	-	5,917
Park and Recreation	737	-	2,503	847	2,393	-	2,393
Concealed Weapons	18,256	-	1,138	-	19,394	-	19,394
DK CO 911	97,144	-	149,908	104,265	142,787	156	142,943
Diversion-Law Enforcement	38,903	-	39,030	23,304	54,629	-	54,629
Fingerprint and Booking	69,703	-	4,007	-	73,710	-	73,710
Highway Sales Tax Jan 2015	480,954	-	1,495,700	711,815	1,264,839	-	1,264,839
Highway Special Revenue	297,097	-	115,534	139,263	273,368	-	273,368
PBC Series 2018 Courthouse Renovation	22,800	-	904,367	899,719	27,448	-	27,448
Attorney Forfeiture	23,771	-	740	-	24,511	-	24,511
Landfill Closure	110,000	-	-	-	110,000	-	110,000
Special Machinery	1,008,762	-	523,185	477,980	1,053,967	-	1,053,967
Prosecutor Trust	4,870	-	-	-	4,870	-	4,870
Drug Enforcement Cases	21,105	-	1,179	15,267	7,017	-	7,017
Emergency Management Performance Grant	2,762	-	-	2,762	-	-	-
Property Crime Compensation	16,380	-	-	-	16,380	-	16,380
Capital Improvements	138,520	-	44,000	-	182,520	-	182,520
Register of Deeds Technology	7,339	-	31,686	22,077	16,948	2,040	18,988
County Equipment Reserve	1,540,945	-	818,864	257,620	2,102,189	-	2,102,189
DKCO Sheriff Asset Forfeiture	137,195	-	192,730	205,685	124,240	3,516	127,756
Equitable Sharing - Sheriff	1,062	-	1	-	1,063	-	1,063
Hazard Equipment Replacement	3,000	-	142,372	144,372	1,000	-	1,000
County Clerk Technology	17,456	-	7,922	7,618	17,760	-	17,760
County Treasurer Technology	29,016	-	7,922	-	36,938	-	36,938
American Rescue Act	-	-	1,793,402	1,248,731	544,671	-	544,671

**DICKINSON COUNTY, KANSAS**  
**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)**  
**Regulatory Basis**  
For the Year Ended December 31, 2021

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>Bond &amp; Interest Funds</b>							
Bridge - Bond & Interest	\$ 211	\$ -	\$ -	\$ -	\$ 211	\$ -	\$ 211
Dickinson County Sewer District #3 - Bond & Interest	3,362	-	17,681	19,612	1,431	-	1,431
Dickinson County Sewer District #2 - Bond & Interest	10,783	-	160	10,975	(32)	-	(32)
EMS Building - Bond & Interest	1,669	-	74,598	73,170	3,097	-	3,097
<b>Capital Projects Funds</b>							
Fish Passage Program	135,603	-	-	47,745	87,858	-	87,858
Justice Center Project	1,809,586	-	5,518,058	7,329,205	(1,561)	1,030	(531)
<b>Business Funds</b>							
Environmental Services	622,197	-	774,346	677,026	719,517	46,511	766,028
Dickinson County Sewer District #1 - Operations	9,216	-	3,128	1,198	11,146	-	11,146
Dickinson County Sewer District #2 - Operations	3,723	-	12,208	-	15,931	-	15,931
Dickinson County Sewer District #3 - Operations	816	-	14,892	6,700	9,008	-	9,008
Dickinson County Sewer District #3 - Reserve	15,690	-	635	-	16,325	-	16,325
<b>Total County (Excluding Agency Funds)</b>	<b>\$ 11,388,704</b>	<b>\$ -</b>	<b>\$ 30,770,688</b>	<b>\$ 30,666,740</b>	<b>\$ 11,492,652</b>	<b>\$ 179,629</b>	<b>\$ 11,672,281</b>
<b>Related Municipal Entity</b>							
Public Building Commission	5,352,189	-	900,647	6,252,804	32	-	32
<b>Total Reporting Entity</b>	<b>\$ 16,740,893</b>	<b>\$ -</b>	<b>\$ 31,671,335</b>	<b>\$ 36,919,544</b>	<b>\$ 11,492,684</b>	<b>\$ 179,629</b>	<b>\$ 11,672,313</b>
<b>Composition of Cash:</b>							
Checking and Savings Accounts							\$ 30,342,736
Treasurer Change Drawers							700
Office Checking/Petty Cash/Change Funds							107,291
Certificates of Deposit							3,577,864
<b>Total Cash</b>							<b>\$ 34,028,591</b>
Agency Funds (per Schedule 3)							(22,356,310)
<b>Total County (Excluding Agency Funds)</b>							<b>\$ 11,672,281</b>
<b>Related Municipal Entity</b>							
Public Building Commission							\$ 32
<b>Total Reporting Entity</b>							<b>\$ 11,672,313</b>



**DICKINSON COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT**  
December 31, 2021

**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 2021:

*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, 2021

**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.

If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. 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. The County amended the Diversion - 2200 Fund and the Detroit Sewer - 3004 Fund during 2021.

**DICKINSON COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2021

**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 County 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, 2021

**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, 2021, depository coverage was adequate.

At year-end, the carrying amount of the County's deposits were \$34,028,591. The bank statement balances were \$34,283,052. 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 \$33,033,052 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.

There were no material violations of Kansas statutes during the period under examination.

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

*Contributions.* KSA 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. 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, 2021

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for KPERS and 22.80% for KP&F for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were \$565,676 for KPERS and \$247,426 for KP&F for the year ended December 31, 2021.

*Net Pension Liability.* At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was \$3,641,939 and \$1,774,694 for KP&F. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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](http://www.kpers.org) or can be obtained as described above.

**Note 6: Deferred Compensation Plan**

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

**Note 7: Capital Projects**

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

	<b>Project Authorization</b>	<b>Expenditures to Date</b>
Fish Passage Project	\$ 145,000	\$ 152,642
County PBC Project	13,500,000	15,029,940

**Note 8: Interfund Transactions**

Operating transfers were as follows:

<b>From</b>	<b>To</b>	<b>Statutory Authority</b>	<b>Amount</b>
General	Capital Improvements	K.S.A. 19-120	\$ 44,000
General	County Equipment Reserve	K.S.A. 19-119	774,024
General	Courthouse & Jail Reno	K.S.A. 19-120	165,000
General	Hazard Equipment Replacement	K.S.A. 19-119	75,000
General	County Health	Resolution	117,764
Highway, Road and Bridge	Special Machinery	K.S.A. 68-141g	485,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	70,000
County Health	Health Capital Improvement	K.S.A. 65-204	10,000
Sewer District #2 B&I	Sewer District #2 Operations	K.S.A. 10-117a	10,783
			\$ 1,751,571

**DICKINSON COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2021

**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, 2021

**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 May 12, 2022, 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 May 12, 2022, 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 2021.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the County to assist with the risks and help offset incurred costs of the County.

**DICKINSON COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2021

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

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
<b>General Obligation Bonds</b>										
Series 2014 Detroit Sewer District #3	3.00%	2014	\$ 453,250	2054	\$ 414,346	\$ -	\$ 7,182	\$ (7,182)	\$ 407,164	\$ 12,430
Series 2016 EMS Facility	.80-2.80%	2016	840,000	2029	610,000	-	60,000	(60,000)	550,000	13,170
<b>Capital Leases</b>										
2015 Dump Trucks (2), 2015 Freightliner Ambulance and Defibrillators (4)	0.00%	2017	252,434	2021	65,647	-	65,647	(65,647)	-	2,134
<b>Total Contractual Indebtedness</b>					<u>\$ 1,089,993</u>	<u>\$ -</u>	<u>\$ 132,829</u>	<u>\$ (132,829)</u>	<u>\$ 957,164</u>	<u>\$ 27,734</u>
<b>Public Building Commission</b>										
Series 2018 GO Bond	3-5%	2018	13,500,000	2044	<u>\$ 13,165,000</u>	<u>\$ -</u>	<u>\$ 345,000</u>	<u>\$ (345,000)</u>	<u>\$ 12,820,000</u>	<u>\$ 553,225</u>



**DICKINSON COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2021

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

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

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027-2031</u>	<u>2032-2036</u>	<u>2037-2041</u>
<b>PRINCIPAL</b>								
General obligation bond								
Series 2014 Sewer #3	\$ 7,397	\$ 7,619	\$ 7,848	\$ 8,083	\$ 8,325	\$ 45,527	\$ 52,778	\$ 61,185
Series 2016 EMS Facility	65,000	65,000	65,000	70,000	65,000	220,000	-	-
<b>Total Principal</b>	<u>\$ 72,397</u>	<u>\$ 72,619</u>	<u>\$ 72,848</u>	<u>\$ 78,083</u>	<u>\$ 73,325</u>	<u>\$ 265,527</u>	<u>\$ 52,778</u>	<u>\$ 61,185</u>
<b>Public Building Commission</b>								
Series 2018 GO Bond	<u>\$ 355,000</u>	<u>\$ 365,000</u>	<u>\$ 375,000</u>	<u>\$ 390,000</u>	<u>\$ 405,000</u>	<u>\$ 2,335,000</u>	<u>\$ 2,770,000</u>	<u>\$ 3,380,000</u>
<b>INTEREST</b>								
General obligation bond								
Series 2014 Sewer #3	\$ 12,215	\$ 11,993	\$ 11,764	\$ 11,529	\$ 11,287	\$ 52,534	\$ 45,281	\$ 36,876
Series 2016 EMS Facility	12,184	11,063	9,779	8,327	6,763	9,275	-	-
<b>Total Interest</b>	<u>\$ 24,399</u>	<u>\$ 23,056</u>	<u>\$ 21,543</u>	<u>\$ 19,856</u>	<u>\$ 18,050</u>	<u>\$ 61,809</u>	<u>\$ 45,281</u>	<u>\$ 36,876</u>
<b>Public Building Commission</b>								
Series 2018 GO Bond	<u>\$ 542,875</u>	<u>\$ 532,225</u>	<u>\$ 521,275</u>	<u>\$ 506,275</u>	<u>\$ 490,675</u>	<u>\$ 2,155,875</u>	<u>\$ 1,721,513</u>	<u>\$ 1,114,150</u>

**DICKINSON COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2021

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

	<u>2042-2046</u>	<u>2047-2051</u>	<u>2052-2054</u>	<u>Total</u>
<b>PRINCIPAL</b>				
General obligation bond				
Series 2014 Sewer #3	\$ 70,930	\$ 82,227	\$ 55,245	\$ 407,164
Series 2016 EMS Facility	-	-	-	550,000
<b>Total Principal</b>	<u>\$ 70,930</u>	<u>\$ 82,227</u>	<u>\$ 55,245</u>	<u>\$ 957,164</u>
<b>Public Building Commission</b>				
Series 2018 GO Bond	<u>\$ 2,445,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,820,000</u>
<b>INTEREST</b>				
General obligation bond				
Series 2014 Sewer #3	\$ 27,129	\$ 15,833	\$ 3,340	\$ 239,781
Series 2016 EMS Facility	-	-	-	57,391
<b>Total Interest</b>	<u>\$ 27,129</u>	<u>\$ 15,833</u>	<u>\$ 3,340</u>	<u>\$ 297,172</u>
<b>Public Building Commission</b>				
Series 2018 GO Bond	<u>\$ 248,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,833,363</u>

***REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION***

**DICKINSON COUNTY, KANSAS**  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
 For the Year Ended December 31, 2021

<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	\$ 13,821,647	\$ -	\$ 13,821,647	\$ 12,458,845	\$ (1,362,802)
Special Purpose Funds					
Highway, Road and Bridge	5,097,625	-	5,097,625	4,587,168	(510,457)
Noxious Weed	676,430	-	676,430	541,558	(134,872)
Noxious Weed Capital Outlay	50,000	-	50,000	-	(50,000)
County Health	730,248	124,350	854,598	642,213	(212,385)
County Health Capital Outlay	10,000	-	10,000	8,000	(2,000)
Special Alcoholic Program	9,000	-	9,000	2,000	(7,000)
Park and Recreation	1,000	-	1,000	847	(153)
Concealed Weapons	10,000	-	10,000	-	(10,000)
Dk Co 911	180,000	104,265	284,265	104,265	(180,000)
Diversion-Law Enforcement	30,000	-	30,000	23,304	(6,696)
Fingerprint and Booking	50,000	-	50,000	-	(50,000)
Highway Sales Tax Jan 2015	1,000,000	-	1,000,000	711,815	(288,185)
Highway Special Revenue	313,000	-	313,000	139,263	(173,737)
PBC Series 2018 Courthouse Renovation	900,725	-	900,725	899,719	(1,006)
Bond and Interest Funds					
District #3 Bond and Interest and Dickinson County Sewer	19,612	-	19,612	19,612	-
EMS Building Bond and Interest	73,170	-	73,170	73,170	-
Business Funds					
Environmental Services	686,709	-	686,709	677,026	(9,683)
Dickinson County Sewer District #1 Operations	10,000	-	10,000	1,198	(8,802)
Dickinson County Sewer District #2 Operations	3,500	-	3,500	-	(3,500)
Dickinson County Sewer District #3 Operations	12,000	-	12,000	6,700	(5,300)
	<u>\$ 23,684,666</u>	<u>\$ 228,615</u>	<u>\$ 23,913,281</u>	<u>\$ 20,896,703</u>	<u>\$ (3,016,578)</u>

**DICKINSON COUNTY, KANSAS**  
**GENERAL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Taxes and shared revenue				
Ad Valorem	\$ 7,473,839	\$ 7,480,258	\$ 7,663,377	\$ (183,119)
Delinquent Tax	99,175	138,399	118,000	20,399
Interest charges	121,310	187,203	-	187,203
Intangibles	60,165	55,555	39,730	15,825
Motor Vehicle	838,249	901,560	752,405	149,155
Recreational Vehicle	18,313	21,018	13,592	7,426
16/20 vehicle	21,892	21,134	23,140	(2,006)
Commercial vehicle	47,712	43,186	35,337	7,849
Rental Vehicle Excise	372	357	-	357
Intergovernmental Revenue				
Liquor Control	737	2,393	1,100	1,293
Federal Owned Entitlement Land	4,214	4,273	-	4,273
Local Sales Tax	1,376,448	1,569,357	1,000,000	569,357
Licenses and Fees				
Mortgage Registration Fees	212,118	244,834	170,000	74,834
Officer's Fees	23,093	21,092	25,000	(3,908)
Sheriff's Fees	264,780	261,187	280,000	(18,813)
Motor Vehicle Registration Fees	-	-	14,500	(14,500)
Antique Fees, Etc.	4,380	4,600	3,700	900
Use of Money and Property				
Interest on Investments	121,256	33,910	200,000	(166,090)
Other Receipts				
Grants	3,882,327	216,469	60,000	156,469
Other fees	-	882	18,100	(17,218)
Ambulance Service & Fees	738,222	910,775	800,000	110,775
Transient Guest Tax	497	1,092	1,200	(108)
Reimbursements	-	-	25,000	(25,000)
Miscellaneous	305,652	84,306	25,000	59,306
<b>Total Cash Receipts</b>	<b>\$ 15,614,751</b>	<b>\$ 12,203,840</b>	<b>\$ 11,269,181</b>	<b>\$ 934,659</b>

(continued)

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

For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

EXPENDITURES	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
<b>County Commission</b>				
Personnel services	\$ 47,208	\$ 48,170	\$ 48,250	\$ (80)
Benefits	26,571	28,123	29,000	(877)
Contractual services	2,155	4,753	7,910	(3,157)
Commodities	106	-	2,000	(2,000)
<b>Total County Commission</b>	<b>\$ 76,040</b>	<b>\$ 81,046</b>	<b>\$ 87,160</b>	<b>\$ (6,114)</b>
<b>County Clerk</b>				
Personnel services	\$ 155,360	\$ 150,888	\$ 168,500	\$ (17,612)
Benefits	87,098	76,786	95,650	(18,864)
Contractual services	1,792	2,243	6,724	(4,481)
Commodities	2,856	5,159	5,900	(741)
<b>Total County Clerk</b>	<b>\$ 247,106</b>	<b>\$ 235,076</b>	<b>\$ 276,774</b>	<b>\$ (41,698)</b>
<b>County Treasurer</b>				
Personnel services	\$ 182,248	\$ 187,072	\$ 186,400	\$ 672
Benefits	99,392	97,106	100,660	(3,554)
Contractual services	10,446	11,904	22,673	(10,769)
Commodities	1,986	3,389	4,400	(1,011)
Capital outlay	9,000	9,000	-	9,000
<b>Total County Treasurer</b>	<b>\$ 303,072</b>	<b>\$ 308,471</b>	<b>\$ 314,133</b>	<b>\$ (5,662)</b>
<b>County Attorney</b>				
Personnel services	\$ 420,843	\$ 447,340	\$ 444,900	\$ 2,440
Benefits	166,832	172,975	193,310	(20,335)
Contractual services	16,840	21,736	64,248	(42,512)
Commodities	8,913	6,414	16,100	(9,686)
Capital outlay	2,429	-	-	-
Grant expenditures	1,922	83	-	83
<b>Total County Attorney</b>	<b>\$ 617,779</b>	<b>\$ 648,548</b>	<b>\$ 718,558</b>	<b>\$ (70,010)</b>
<b>EMS</b>				
Personnel services	\$ 1,183,563	\$ 1,213,322	\$ 1,209,000	\$ 4,322
Benefits	427,040	431,440	486,150	(54,710)
Contractual services	92,648	77,856	92,878	(15,022)
Commodities	97,191	117,816	112,800	5,016
Capital outlay	22,092	-	5,000	(5,000)
Other	17	-	-	-
<b>Total EMS</b>	<b>\$ 1,822,551</b>	<b>\$ 1,840,434</b>	<b>\$ 1,905,828</b>	<b>\$ (65,394)</b>
<b>Appraiser/Zoning</b>				
Personnel services	\$ 242,079	\$ 249,968	\$ 252,700	\$ (2,732)
Benefits	119,144	111,211	153,400	(42,189)
Contractual services	20,107	27,772	30,500	(2,728)
Commodities	3,391	3,710	24,200	(20,490)
Capital outlay	7,093	864	-	864
<b>Total Appraiser/Zoning</b>	<b>\$ 391,814</b>	<b>\$ 393,525</b>	<b>\$ 460,800</b>	<b>\$ (67,275)</b>

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

For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

EXPENDITURES (CONTINUED)	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
Election				
Personnel services	\$ 9,500	\$ 9,135	\$ 9,500	\$ (365)
Contractual services	36,339	14,089	79,070	(64,981)
Commodities	65,007	27,640	4,400	23,240
<b>Total Election</b>	<b>\$ 110,846</b>	<b>\$ 50,864</b>	<b>\$ 92,970</b>	<b>\$ (42,106)</b>
Register of Deeds				
Personnel services	\$ 81,597	\$ 84,614	\$ 84,875	\$ (261)
Benefits	28,185	35,380	28,370	7,010
Contractual services	826	732	7,383	(6,651)
Commodities	867	575	4,300	(3,725)
<b>Total Register of Deeds</b>	<b>\$ 111,475</b>	<b>\$ 121,301</b>	<b>\$ 124,928</b>	<b>\$ (3,627)</b>
Sheriff				
Personnel services	\$ 1,234,764	\$ 1,348,254	\$ 1,335,000	\$ 13,254
Benefits	594,546	608,895	767,600	(158,705)
Contractual services	154,594	213,017	117,693	95,324
Commodities	84,349	153,561	143,650	9,911
Capital outlay	26,026	-	26,400	(26,400)
<b>Total Sheriff</b>	<b>\$ 2,094,279</b>	<b>\$ 2,323,727</b>	<b>\$ 2,390,343</b>	<b>\$ (66,616)</b>
Clerk of District Court				
Contractual services	\$ 51,376	\$ 42,483	\$ 79,679	\$ (37,196)
Commodities	51,993	52,159	34,603	17,556
Debt service	150	160	-	160
Capital outlay	12,330	-	-	-
<b>Total Clerk of District Court</b>	<b>\$ 115,849</b>	<b>\$ 94,802</b>	<b>\$ 114,282</b>	<b>\$ (19,480)</b>
Department of Aging	\$ 35,768	\$ 35,640	\$ 38,430	\$ (2,790)
Coroner and Autopsy	\$ 69,028	\$ 103,430	\$ 100,000	\$ 3,430
County Counselor				
Personnel services	\$ 22,500	\$ 28,654	\$ 22,500	\$ 6,154
Benefits	20,241	21,578	22,525	(947)
<b>Total County Counselor</b>	<b>\$ 42,741</b>	<b>\$ 50,232</b>	<b>\$ 45,025</b>	<b>\$ 5,207</b>
Jail				
Personnel services	\$ 511,700	\$ 698,102	\$ 656,200	\$ 41,902
Benefits	196,788	230,631	360,620	(129,989)
Contractual services	128,152	153,909	161,439	(7,530)
Commodities	56,315	25,356	15,550	9,806
<b>Total Jail</b>	<b>\$ 892,955</b>	<b>\$ 1,107,998</b>	<b>\$ 1,193,809</b>	<b>\$ (85,811)</b>

(continued)

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

For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

EXPENDITURES (CONTINUED)	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
Dispatch				
Personnel services	\$ 411,576	\$ 456,045	\$ 453,200	\$ 2,845
Benefits	180,202	178,541	207,550	(29,009)
Contractual services	1,130	2,143	20,189	(18,046)
Commodities	1,658	3,379	2,500	879
Capital outlay	-	11,148	-	11,148
<b>Total Dispatch</b>	<b>\$ 594,566</b>	<b>\$ 651,256</b>	<b>\$ 683,439</b>	<b>\$ (32,183)</b>
Budget				
Personnel services	\$ 67,083	\$ 68,728	\$ 68,700	\$ 28
Benefits	27,636	28,581	30,725	(2,144)
Contractual services	167	1,168	3,675	(2,507)
Commodities	-	-	150	(150)
<b>Total Budget</b>	<b>\$ 94,886</b>	<b>\$ 98,477</b>	<b>\$ 103,250</b>	<b>\$ (4,773)</b>
Custodial				
Personnel services	\$ 38,924	\$ 41,287	\$ 41,800	\$ (513)
Benefits	16,745	17,701	18,850	(1,149)
Contractual services	61,346	73,046	68,090	4,956
Commodities	7,927	9,027	25,700	(16,673)
<b>Total Custodial</b>	<b>\$ 124,942</b>	<b>\$ 141,061</b>	<b>\$ 154,440</b>	<b>\$ (13,379)</b>
Emergency Management				
Personnel services	\$ 64,107	\$ 65,674	\$ 65,600	\$ 74
Benefits	34,673	34,806	38,480	(3,674)
Contractual services	9,041	3,507	7,050	(3,543)
Commodities	4,532	11,381	7,700	3,681
<b>Total Emergency Management</b>	<b>\$ 112,353</b>	<b>\$ 115,368</b>	<b>\$ 118,830</b>	<b>\$ (3,462)</b>
IT/GIS				
Personnel services	\$ 232,110	\$ 241,512	\$ 239,100	\$ 2,412
Benefits	74,989	83,998	81,400	2,598
Contractual services	109,713	137,752	127,691	10,061
Commodities	18,728	12,800	20,200	(7,400)
<b>Total GIS</b>	<b>\$ 435,540</b>	<b>\$ 476,062</b>	<b>\$ 468,391</b>	<b>\$ 7,671</b>
Human Resources				
Personnel services	\$ 120,980	\$ 123,878	\$ 124,600	\$ (722)
Benefits	46,118	47,741	51,000	(3,259)
Contractual services	5,307	8,470	14,550	(6,080)
Commodities	906	805	2,400	(1,595)
<b>Total Human Resources</b>	<b>\$ 173,311</b>	<b>\$ 180,894</b>	<b>\$ 192,550</b>	<b>\$ (11,656)</b>

(continued)



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

For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

EXPENDITURES (CONTINUED)	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
Administration				
Personnel services	\$ 126,927	\$ 136,078	\$ 137,400	\$ (1,322)
Benefits	26,438	29,724	53,400	(23,676)
Contractual services	3,118,543	1,350,897	2,455,568	(1,104,671)
Commodities	63,466	58,430	74,000	(15,570)
Debt service	300	300	-	300
<b>Total Administration</b>	<b>\$ 3,335,674</b>	<b>\$ 1,575,429</b>	<b>\$ 2,720,368</b>	<b>\$ (1,144,939)</b>
Zoning				
Personnel services	\$ 66,262	\$ 67,901	\$ 70,650	\$ (2,749)
Benefits	20,714	21,384	22,850	(1,466)
Contractual services	1,161	1,302	8,600	(7,298)
Commodities	3	1,058	1,700	(642)
<b>Total Zoning</b>	<b>\$ 88,140</b>	<b>\$ 91,645</b>	<b>\$ 103,800</b>	<b>\$ (12,155)</b>
Other Expenditures				
Appropriations	\$ 10,979	\$ 13,331	\$ 30,000	\$ (16,669)
Conservation District	30,000	30,000	30,000	-
Juvenile Detention Center	60,024	51,925	58,000	(6,075)
Flint Hills Task Force on Aging	12,807	12,000	12,000	-
Mental Retardation	99,225	102,500	102,500	-
Mental Health	91,815	100,265	100,265	-
Free Fair	54,000	55,000	55,000	-
Tri-County Fair	4,500	4,250	4,250	-
Extension Council	290,205	-	-	-
Historical Society	66,250	80,000	70,000	10,000
Economic Development	81,250	117,500	117,500	-
Transfer to Capital Improvements	35,000	35,000	10,000	25,000
Transfer to County Equipment Reserve	849,986	774,024	749,024	25,000
Transfer to All Hazardous Equipment	-	75,000	75,000	-
Transfer to Justice Center Project	100,000	165,000	-	165,000
Transfer to County Health	-	117,764	-	117,764
<b>Total Other Expenditures</b>	<b>\$ 1,786,041</b>	<b>\$ 1,733,559</b>	<b>\$ 1,413,539</b>	<b>\$ 320,020</b>
<b>Total Expenditures</b>	<b>\$ 13,676,756</b>	<b>\$ 12,458,845</b>	<b>\$ 13,821,647</b>	<b>\$ (1,362,802)</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>\$ 1,937,995</b>	<b>\$ (255,005)</b>		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<b>1,831,135</b>	<b>3,769,130</b>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<b>\$ 3,769,130</b>	<b>\$ 3,514,125</b>		

**DICKINSON COUNTY, KANSAS**  
**HIGHWAY, ROAD AND BRIDGE**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Taxes and shared revenue				
Ad valorem	\$ 3,066,684	\$ 3,304,561	\$ 3,385,485	\$ (80,924)
Delinquent	34,831	51,806	40,000	11,806
Motor Vehicle	254,147	348,483	306,893	41,590
Recreational vehicle	5,555	8,144	5,575	2,569
16/20 M vehicle	6,450	6,457	9,491	(3,034)
Commercial vehicle	14,563	17,603	14,493	3,110
Rental vehicle excise	111	146	1,699	(1,553)
Intergovernmental Revenue				
Special city and county highway	449,455	849,702	561,297	288,405
Other Receipts				
Fuel sales	26,854	25,127	-	25,127
Reimbursed/Miscellaneous expenses	57,658	51,996	35,000	16,996
Reimbursement - Highway Special Revenue	-	12,941	26,000	(13,059)
<b>Total Cash Receipts</b>	<b>\$ 3,916,308</b>	<b>\$ 4,676,966</b>	<b>\$ 4,385,933</b>	<b>\$ 291,033</b>
<b>EXPENDITURES</b>				
Personnel services	\$ 676,601	\$ 755,632	\$ 855,500	\$ (99,868)
Benefits	314,541	357,296	504,125	(146,829)
Commodities	83,049	108,899	3,092,250	(2,983,351)
Contractual	2,463,299	2,880,341	190,750	2,689,591
Capital outlay	-	-	455,000	(455,000)
Transfer to Special Machinery	400,000	485,000	-	485,000
<b>Total Expenditures</b>	<b>\$ 3,937,490</b>	<b>\$ 4,587,168</b>	<b>\$ 5,097,625</b>	<b>\$ (510,457)</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>\$ (21,182)</b>	<b>\$ 89,798</b>		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<b>177,856</b>	<b>156,674</b>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<b>\$ 156,674</b>	<b>\$ 246,472</b>		

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

For the Year Ended December 31, 2021

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

	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Taxes and shared revenue				
Ad valorem	\$ 330,737	\$ 334,597	\$ 342,757	\$ (8,160)
Delinquent	5,181	6,784	5,000	1,784
Motor vehicle	47,015	41,816	33,132	8,684
Recreational vehicle	1,024	973	602	371
16/20 M vehicle	1,424	1,132	1,025	107
Commercial vehicle	2,574	1,922	1,565	357
Rental vehicle excise	22	16	183	(167)
Sale of chemicals/reimbursements	85,255	115,581	90,000	25,581
<b>Total Cash Receipts</b>	<u>\$ 473,232</u>	<u>\$ 502,821</u>	<u>\$ 474,264</u>	<u>\$ 28,557</u>
<b>EXPENDITURES</b>				
Personnel services	\$ 202,405	\$ 171,824	\$ 197,500	\$ (25,676)
Benefits	68,445	67,329	79,230	(11,901)
Commodities	132,936	186,994	338,600	(151,606)
Contractual	37,900	45,411	11,100	34,311
Transfer to Noxious Weed Capital Outlay	90,000	70,000	50,000	20,000
<b>Total Expenditures</b>	<u>\$ 531,686</u>	<u>\$ 541,558</u>	<u>\$ 676,430</u>	<u>\$ (134,872)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (58,454)	\$ (38,737)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>348,912</u>	<u>290,458</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 290,458</u>	<u>\$ 251,721</u>		

**DICKINSON COUNTY, KANSAS  
NOXIOUS WEED CAPITAL OULAY  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis  
For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	<b>2020</b>	<b>2021</b>		<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over (Under)</b>
<b>RECEIPTS</b>				
Cash Receipts				
Miscellaneous receipts	\$ 2,875	\$ -	\$ -	\$ -
Transfer from Noxious Weed	90,000	70,000	50,000	20,000
<b>Total Cash Receipts</b>	<u>\$ 92,875</u>	<u>\$ 70,000</u>	<u>\$ 50,000</u>	<u>\$ 20,000</u>
<b>EXPENDITURES</b>				
Capital outlay	\$ -	\$ -	\$ 50,000	\$ (50,000)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 92,875	\$ 70,000		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>263,859</u>	<u>356,734</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 356,734</u>	<u>\$ 426,734</u>		

**DICKINSON COUNTY, KANSAS**  
**COUNTY HEALTH**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Cash Receipts				
Ad valorem	\$ 210,781	\$ 218,188	\$ 223,599	\$ (5,411)
Delinquent	3,430	4,392	4,000	392
Motor vehicle	25,227	25,780	21,104	4,676
Recreational vehicle	551	601	383	218
16/20 M vehicle	672	633	653	(20)
Commercial vehicle	1,429	1,220	997	223
Rental vehicle excise	11	10	117	(107)
Grants	264,190	124,350	230,000	(105,650)
Charges for services/collections	143,240	102,898	160,000	(57,102)
Misc	10,440	14,623	-	14,623
Transfers in	-	117,764	-	117,764
<b>Total Cash Receipts</b>	<b>\$ 659,971</b>	<b>\$ 610,459</b>	<b>\$ 640,853</b>	<b>\$ (30,394)</b>
<b>EXPENDITURES</b>				
Personnel services	\$ 325,326	\$ 316,760	\$ 346,550	\$ (29,790)
Benefits	144,921	137,057	159,100	(22,043)
Contractual	32,799	38,382	37,498	884
Commodities	92,102	68,716	101,300	(32,584)
Grant expenditures	52,628	51,494	75,800	(24,306)
Capital outlay	55,465	19,804	10,000	9,804
Transfer to Health Capital Improvement	15,000	10,000	-	10,000
Total expenditures before budget credits	\$ 718,241	\$ 642,213	\$ 730,248	\$ (88,035)
Adjustments for qualifying budget credits	-	-	124,350	(124,350)
<b>Total Expenditures</b>	<b>\$ 718,241</b>	<b>\$ 642,213</b>	<b>\$ 854,598</b>	<b>\$ (212,385)</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>\$ (58,270)</b>	<b>\$ (31,754)</b>		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<b>76,204</b>	<b>17,934</b>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<b>\$ 17,934</b>	<b>\$ (13,820)</b>		

**DICKINSON COUNTY, KANSAS**  
**COUNTY HEALTH CAPITAL OUTLAY**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Cash Receipts				
Transfer from County Health	\$ 15,000	\$ 10,000	\$ 10,000	\$ -
Miscellaneous	425	-	-	-
<b>Total Cash Receipts</b>	<u>\$ 15,425</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>
<b>EXPENDITURES</b>				
Capital Outlay	\$ -	\$ 8,000	\$ 10,000	\$ (2,000)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 15,425	\$ 2,000		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>78,505</u>	<u>93,930</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 93,930</u>	<u>\$ 95,930</u>		

**DICKINSON COUNTY, KANSAS**  
**SPECIAL ALCOHOLIC PROGRAM**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Cash Receipts				
Liquor Control	\$ 1,232	\$ 4,706	\$ 5,100	\$ (394)
<b>EXPENDITURES</b>				
Appropriations	\$ 2,000	\$ 2,000	\$ 9,000	\$ (7,000)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (768)	\$ 2,706		
<b>UNENCUMBERED CASH - JANUARY 1</b>	3,979	3,211		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 3,211	\$ 5,917		

**DICKINSON COUNTY, KANSAS  
PARK AND RECREATION  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis  
For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2021 Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>				
Cash Receipts				
Local alcoholic liquor tax	\$ 737	\$ 2,503	\$ 1,000	\$ 1,503
<b>EXPENDITURES</b>				
Contractual services	\$ -	\$ 847	\$ 1,000	\$ (153)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 737	\$ 1,656		
<b>UNENCUMBERED CASH - JANUARY 1</b>	-	737		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 737	\$ 2,393		



**DICKINSON COUNTY, KANSAS  
CONCEALED WEAPONS  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis  
For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	<b>2020</b>	<b>2021</b>		<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over (Under)</b>
<b>RECEIPTS</b>				
Cash receipts				
Permit fees	\$ 1,365	\$ 1,138	\$ 800	\$ 338
<b>EXPENDITURES</b>				
Contractual	\$ -	\$ -	\$ 10,000	\$ (10,000)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 1,365	\$ 1,138		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>16,891</u>	<u>18,256</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 18,256</u>	<u>\$ 19,394</u>		

**DICKINSON COUNTY, KANSAS  
DK CO 911  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis  
For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Cash Receipts				
Phone service fees	\$ 233,885	\$ 149,908	\$ 145,000	\$ 4,908
<b>EXPENDITURES</b>				
Contractual services	\$ 41,839	\$ 60,357	\$ 100,000	\$ (39,643)
Capital outlay	170,592	43,908	80,000	(36,092)
<b>Total Expenditures</b>	<b>\$ 212,431</b>	<b>\$ 104,265</b>	<b>\$ 180,000</b>	<b>\$ (75,735)</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>\$ 21,454</b>	<b>\$ 45,643</b>		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<b>75,690</b>	<b>97,144</b>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<b>\$ 97,144</b>	<b>\$ 142,787</b>		

**DICKINSON COUNTY, KANSAS**  
**DIVERSION-LAW ENFORCEMENT**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<b>2020</b>	<b>2021</b>		<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over (Under)</b>
<b>RECEIPTS</b>				
Cash Receipts				
Fees	\$ 16,400	\$ 39,030	\$ 20,000	\$ 19,030
<b>EXPENDITURES</b>				
Diversion expenditures	\$ 9,522	\$ 23,304	\$ 30,000	\$ (6,696)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 6,878	\$ 15,726		
<b>UNENCUMBERED CASH - JANUARY 1</b>	32,025	38,903		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 38,903	\$ 54,629		

**DICKINSON COUNTY, KANSAS  
FINGERPRINT & BOOKING  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis  
For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	<b>2020</b>	<b>2021</b>		<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over (Under)</b>
<b>RECEIPTS</b>				
Cash Receipts				
Fees	\$ 5,043	\$ 4,007	\$ 6,000	\$ (1,993)
<b>EXPENDITURES</b>				
Capital outlay	\$ -	\$ -	\$ 50,000	\$ (50,000)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 5,043	\$ 4,007		
<b>UNENCUMBERED CASH - JANUARY 1</b>	64,660	69,703		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 69,703	\$ 73,710		

**DICKINSON COUNTY, KANSAS**  
**HIGHWAY SALES TAX JANUARY 2015**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Cash Receipts				
Local sales tax	\$ 1,312,728	\$ 1,495,700	\$ 1,000,000	\$ 495,700
<b>EXPENDITURES</b>				
Contractual services	\$ 166,358	\$ 44,346	\$ -	\$ 44,346
Commodities	611,370	662,401	-	662,401
Capital outlay	-	5,068	1,000,000	(994,932)
<b>Total Expenditures</b>	<u>\$ 777,728</u>	<u>\$ 711,815</u>	<u>\$ 1,000,000</u>	<u>\$ (288,185)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 535,000	\$ 783,885		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>(54,046)</u>	<u>480,954</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 480,954</u>	<u>\$ 1,264,839</u>		

**DICKINSON COUNTY, KANSAS**  
**HIGHWAY SPECIAL REVENUE**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u>	<u>2021</u>		<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<b>RECEIPTS</b>				
Cash Receipts				
State grant	\$ 115,943	\$ 115,534	\$ 116,000	\$ (466)
<b>EXPENDITURES</b>				
Contractual services	\$ -	\$ 139,263	\$ 313,000	\$ (173,737)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 115,943	\$ (23,729)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>181,154</u>	<u>297,097</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 297,097</u>	<u>\$ 273,368</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, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Cash Receipts				
Ad valorem	\$ 915,319	\$ 805,297	\$ 925,194	\$ (119,897)
Delinquent	1,606	7,298	-	7,298
Motor vehicle	-	84,623	90,694	(6,071)
Recreational vehicle	-	1,997	-	1,997
Commercial vehicle	-	5,109	-	5,109
Rental vehicle excise	-	43	-	43
<b>Total Cash Receipts</b>	<u>\$ 916,925</u>	<u>\$ 904,367</u>	<u>\$ 1,015,888</u>	<u>\$ (111,521)</u>
<b>EXPENDITURES</b>				
Principal	\$ 335,000	\$ 345,000	\$ 345,000	\$ -
Interest	557,657	553,225	553,225	-
Fees	1,382	1,494	2,500	(1,006)
<b>Total Expenditures</b>	<u>\$ 894,039</u>	<u>\$ 899,719</u>	<u>\$ 900,725</u>	<u>\$ (1,006)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 22,886	\$ 4,648		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>(86)</u>	<u>22,800</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 22,800</u>	<u>\$ 27,448</u>		

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

For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020 Actual</u>	<u>2021 Actual</u>
<b>RECEIPTS</b>		
Cash Receipts		
Collections	\$ 1,569	\$ 740
<b>EXPENDITURES</b>		
Capital outlay	\$ 3,725	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (2,156)	\$ 740
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>25,927</u>	<u>23,771</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 23,771</u>	<u>\$ 24,511</u>



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

For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020 Actual</u>	<u>2021 Actual</u>
<b>RECEIPTS</b>		
Cash Receipts		
Transfer from Landfill	\$ -	\$ -
<b>EXPENDITURES</b>		
Contractual services	\$ -	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>110,000</u>	<u>110,000</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 110,000</u></u>	<u><u>\$ 110,000</u></u>

**DICKINSON COUNTY, KANSAS  
SPECIAL MACHINERY  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis**

For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020 Actual</u>	<u>2021 Actual</u>
<b>RECEIPTS</b>		
Cash Receipts		
Transfer from Highway, Road and Bridge	\$ 400,000	\$ 485,000
Sale of assets	21,078	38,185
<b>Total Cash Receipts</b>	<u>\$ 421,078</u>	<u>\$ 523,185</u>
<b>EXPENDITURES</b>		
Capital outlay	<u>\$ 463,352</u>	<u>\$ 477,980</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (42,274)	\$ 45,205
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>1,051,036</u>	<u>1,008,762</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 1,008,762</u>	<u>\$ 1,053,967</u>

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

For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020 Actual</u>	<u>2021 Actual</u>
<b>RECEIPTS</b>		
Cash Receipts		
Proceeds from cases	\$ -	\$ -
<b>EXPENDITURES</b>		
Commodities	\$ -	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>4,870</u>	<u>4,870</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 4,870</u></u>	<u><u>\$ 4,870</u></u>

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

For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020 Actual</u>	<u>2021 Actual</u>
<b>RECEIPTS</b>		
Cash Receipts		
Miscellaneous	\$ 210	\$ 1,179
<b>EXPENDITURES</b>		
Contractual	\$ 11,500	\$ 327
Commodities	15,734	14,940
<b>Total Expenditures</b>	<u>\$ 27,234</u>	<u>\$ 15,267</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (27,024)	\$ (14,088)
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>48,129</u>	<u>21,105</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 21,105</u></u>	<u><u>\$ 7,017</u></u>

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

For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2020 Actual</u>	<u>2021 Actual</u>
<b>RECEIPTS</b>		
Cash Receipts		
State of Kansas	\$ -	\$ -
<b>EXPENDITURES</b>		
Contractual services	\$ -	2,762
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ (2,762)
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>2,762</u>	<u>2,762</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 2,762</u></u>	<u><u>\$ -</u></u>

**DICKINSON COUNTY, KANSAS  
PROPERTY CRIME COMPENSATION  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis**

For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020 Actual</u>	<u>2021 Actual</u>
<b>RECEIPTS</b>		
Cash Receipts		
Miscellaneous receipts	\$ -	\$ -
<b>EXPENDITURES</b>		
Compensation paid to crime victims	\$ -	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>16,380</u>	<u>16,380</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 16,380</u></u>	<u><u>\$ 16,380</u></u>

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

For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020 Actual</u>	<u>2021 Actual</u>
<b>RECEIPTS</b>		
Cash Receipts		
Transfer from General Fund	\$ 35,000	\$ 44,000
<b>EXPENDITURES</b>		
Capital outlay	\$ 4,363	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 30,637	\$ 44,000
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>107,883</u>	<u>138,520</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 138,520</u>	<u>\$ 182,520</u>

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

For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020 Actual</u>	<u>2021 Actual</u>
<b>RECEIPTS</b>		
Cash Receipts		
Fees	\$ 28,612	\$ 31,686
<b>EXPENDITURES</b>		
Personnel services	\$ 15,690	\$ 16,554
Contractual	1,264	4,518
Capital outlay	29,898	1,005
<b>Total Expenditures</b>	<u>\$ 46,852</u>	<u>\$ 22,077</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (18,240)	\$ 9,609
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>25,579</u>	<u>7,339</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 7,339</u></u>	<u><u>\$ 16,948</u></u>



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

For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020 Actual</u>	<u>2021 Actual</u>
<b>RECEIPTS</b>		
Cash Receipts		
Transfer from General Fund	\$ 849,986	\$ 774,024
Sale of assets	35,838	44,840
<b>Total Cash Receipts</b>	<u>\$ 885,824</u>	<u>\$ 818,864</u>
<b>EXPENDITURES</b>		
Capital Outlay	<u>\$ 406,266</u>	<u>\$ 257,620</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<u>\$ 479,558</u>	<u>\$ 561,244</u>
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>1,061,387</u>	<u>1,540,945</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 1,540,945</u></u>	<u><u>\$ 2,102,189</u></u>

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

For the Year Ended December 31, 2021

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

	<u>2020 Actual</u>	<u>2021 Actual</u>
<b>RECEIPTS</b>		
Cash Receipts		
Cases	\$ -	\$ 192,200
Miscellaneous	8,305	530
<b>Total Cash Receipts</b>	<u>\$ 8,305</u>	<u>\$ 192,730</u>
<b>EXPENDITURES</b>		
Contractual services	\$ 378,575	\$ 190,619
Capital outlay	11	15,066
<b>Total Expenditures</b>	<u>\$ 378,586</u>	<u>\$ 205,685</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (370,281)	\$ (12,955)
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>507,476</u>	<u>137,195</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 137,195</u></u>	<u><u>\$ 124,240</u></u>

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

For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020 Actual</u>	<u>2021 Actual</u>
<b>RECEIPTS</b>		
Cash Receipts		
Interest income	\$ 4	\$ 1
<b>EXPENDITURES</b>		
Contractual services	\$ -	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 4	\$ 1
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>1,058</u>	<u>1,062</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 1,062</u></u>	<u><u>\$ 1,063</u></u>

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

For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020 Actual</u>	<u>2021 Actual</u>
<b>RECEIPTS</b>		
Cash Receipts		
Miscellaneous	\$ 3,000	\$ 67,372
Transfers in	-	75,000
<b>Total Cash Receipts</b>	<u>\$ 3,000</u>	<u>\$ 142,372</u>
<b>EXPENDITURES</b>		
Capital outlay	\$ -	144,372
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 3,000	\$ (2,000)
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>-</u>	<u>3,000</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 3,000</u>	<u>\$ 1,000</u>

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

For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020 Actual</u>	<u>2021 Actual</u>
<b>RECEIPTS</b>		
Cash Receipts		
Fees	\$ 7,153	\$ 7,922
<b>EXPENDITURES</b>		
Capital outlay	\$ 17,387	\$ 7,618
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (10,234)	\$ 304
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>27,690</u>	<u>17,456</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 17,456</u>	<u>\$ 17,760</u>

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

For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020 Actual</u>	<u>2021 Actual</u>
<b>RECEIPTS</b>		
Cash Receipts		
Fees	\$ 7,153	\$ 7,922
<b>EXPENDITURES</b>		
Capital outlay	\$ 3,761	\$ -
Miscellaneous	851	-
<b>Total Expenditures</b>	<u>\$ 4,612</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 2,541	\$ 7,922
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>26,475</u>	<u>29,016</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 29,016</u></u>	<u><u>\$ 36,938</u></u>

**DICKINSON COUNTY, KANSAS  
AMERICAN RESCUE ACT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis**

For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020 Actual</u>	<u>2021 Actual</u>
<b>RECEIPTS</b>		
Cash Receipts		
Grants	\$ -	\$ 1,793,402
<b>EXPENDITURES</b>		
Personnel services	\$ -	\$ 164,717
Contractual services	-	743,257
Capital outlay		340,757
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ 1,248,731</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ 544,671
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>-</u>	<u>-</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ -</u>	<u>\$ 544,671</u>

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

For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020 Actual</u>	<u>2021 Actual</u>
<b>RECEIPTS</b>		
Cash Receipts		
Delinquent	\$ 1	\$ -
<b>EXPENDITURES</b>		
Transfer out	\$ -	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 1	\$ -
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>210</u>	<u>211</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 211</u></u>	<u><u>\$ 211</u></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, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u> <u>Actual</u>	<u>2021</u>		<u>Variance</u> <u>Over</u> <u>(Under)</u>
		<u>Actual</u>	<u>Budget</u>	
<b>RECEIPTS</b>				
Cash Receipts				
User fees	\$ 13,996	\$ 13,659	\$ 19,000	\$ (5,341)
Special assessments	4,236	4,022	-	4,022
<b>Total Cash Receipts</b>	<u>\$ 18,232</u>	<u>\$ 17,681</u>	<u>\$ 19,000</u>	<u>\$ (1,319)</u>
<b>EXPENDITURES</b>				
Bond principal	\$ 6,972	\$ 7,182	\$ 19,612	\$ (12,430)
Bond interest	12,640	12,430	-	12,430
<b>Total Expenditures</b>	<u>\$ 19,612</u>	<u>\$ 19,612</u>	<u>\$ 19,612</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (1,380)	\$ (1,931)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>4,742</u>	<u>3,362</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 3,362</u>	<u>\$ 1,431</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, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u> <u>Actual</u>	<u>2021</u>		<u>Variance</u> <u>Over</u> <u>(Under)</u>
		<u>Actual</u>	<u>Budget</u>	
<b>RECEIPTS</b>				
Cash Receipts				
Special assessments	\$ 13,599	\$ -	\$ 1,450	\$ (1,450)
Delinquent special assessments	319	160	-	160
Interest income	17	-	-	-
<b>Total Cash Receipts</b>	<u>\$ 13,935</u>	<u>\$ 160</u>	<u>\$ 1,450</u>	<u>\$ (1,290)</u>
<b>EXPENDITURES</b>				
Principal on loan	\$ -	\$ -	\$ 3,500	\$ (3,500)
Loan fees	-	192	-	192
Transfers out	-	10,783	-	10,783
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ 10,975</u>	<u>\$ 3,500</u>	<u>\$ 7,475</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 13,935	\$ (10,815)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>(3,152)</u>	<u>10,783</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 10,783</u>	<u>\$ (32)</u>		

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

For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Taxes				
Ad valorem	\$ 67,690	\$ 64,650	\$ 66,263	\$ (1,613)
Delinquent	813	1,151	700	451
Motor vehicle	6,514	8,038	6,776	1,262
Recreational vehicle	143	188	123	65
16/20 M vehicle	117	178	210	(32)
Commercial vehicle	398	390	320	70
Rental vehicle excise	3	3	38	(35)
<b>Total Cash Receipts</b>	<u>\$ 75,678</u>	<u>\$ 74,598</u>	<u>\$ 74,430</u>	<u>\$ 168</u>
<b>EXPENDITURES</b>				
Principal payment on bond	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
Interest payment on bond	14,010	13,170	13,170	-
<b>Total Expenditures</b>	<u>\$ 74,010</u>	<u>\$ 73,170</u>	<u>\$ 73,170</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 1,668	\$ 1,428		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>1</u>	<u>1,669</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 1,669</u>	<u>\$ 3,097</u>		

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

For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020 Actual</u>	<u>2021 Actual</u>
<b>RECEIPTS</b>		
Cash Receipts		
Grant proceeds	\$ 148,000	\$ -
<b>EXPENDITURES</b>		
Grant expenditures	\$ 11,442	\$ 47,745
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 136,558	\$ (47,745)
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>(955)</u>	<u>135,603</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 135,603</u>	<u>\$ 87,858</u>

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

For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<b>2020 Actual</b>	<b>2021 Actual</b>
<b>RECEIPTS</b>		
Cash Receipts		
Miscellaneous	\$ 7,823,083	\$ 5,353,058
Transfer in from	109,000	165,000
<b>Total Cash Receipts</b>	<b>\$ 7,932,083</b>	<b>\$ 5,518,058</b>
<b>EXPENDITURES</b>		
Contractual services	\$ 7,858,879	\$ 7,084,947
Commodities	6,856	244,258
<b>Total Expenditures</b>	<b>\$ 7,865,735</b>	<b>\$ 7,329,205</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>\$ 66,348</b>	<b>\$ (1,811,147)</b>
<b>UNENCUMBERED CASH - JANUARY 1</b>	<b>1,743,238</b>	<b>1,809,586</b>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<b>\$ 1,809,586</b>	<b>\$ (1,561)</b>

**DICKINSON COUNTY, KANSAS**  
**ENVIRONMENTAL SERVICES**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Cash Receipts				
Charges for services and environmental fees	\$ 624,390	\$ 607,901	\$ 640,000	\$ (32,099)
Special assessments	136,824	137,164	-	137,164
Grants	5,465	406	-	406
Delinquent collections	5,169	6,040	21,000	(14,960)
Miscellaneous	24,375	22,835	-	22,835
<b>Total Cash Receipts</b>	<u>\$ 796,223</u>	<u>\$ 774,346</u>	<u>\$ 661,000</u>	<u>\$ 113,346</u>
<b>EXPENDITURES</b>				
Personnel services	\$ 37,099	\$ 38,371	\$ 37,700	\$ 671
Benefits	23,232	24,081	26,460	(2,379)
Contractual services	66,954	59,558	543,249	(483,691)
Commodities	10,512	12,147	18,300	(6,153)
Capital outlay	13,140	6,283	6,000	283
Grant expenditures	-	-	55,000	(55,000)
Transfer County fees	542,130	536,586	-	536,586
<b>Total Expenditures</b>	<u>\$ 693,067</u>	<u>\$ 677,026</u>	<u>\$ 686,709</u>	<u>\$ (9,683)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 103,156	\$ 97,320		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>519,041</u>	<u>622,197</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 622,197</u>	<u>\$ 719,517</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, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Cash Receipts				
Special assessments	\$ 3,192	\$ 3,128	\$ 3,100	\$ 28
Delinquent special assessments	64	-	-	-
<b>Total Cash Receipts</b>	<u>\$ 3,256</u>	<u>\$ 3,128</u>	<u>\$ 3,100</u>	<u>\$ 28</u>
<b>EXPENDITURES</b>				
Operations	\$ 3,695	\$ 1,198	\$ 10,000	\$ (8,802)
Capital outlay	353	-	-	-
<b>Total Expenditures</b>	<u>\$ 4,048</u>	<u>\$ 1,198</u>	<u>\$ 10,000</u>	<u>\$ (8,802)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (792)	\$ 1,930		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>10,008</u>	<u>9,216</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 9,216</u>	<u>\$ 11,146</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, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Cash Receipts				
User fees	\$ 1,425	\$ 1,425	\$ 1,450	\$ (25)
Delinquent special assessments	15	-	-	-
Transfers in	-	10,783	-	10,783
<b>Total Cash Receipts</b>	<u>\$ 1,440</u>	<u>\$ 12,208</u>	<u>\$ 1,450</u>	<u>\$ 10,758</u>
<b>EXPENDITURES</b>				
Maintenance/Miscellaneous	\$ -	\$ -	\$ 3,500	\$ (3,500)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 1,440	\$ 12,208		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>2,283</u>	<u>3,723</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 3,723</u>	<u>\$ 15,931</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, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Cash Receipts				
User fees	\$ 13,008	\$ 14,222	\$ 12,000	\$ 2,222
Special assessments	718	670	-	670
<b>Total Cash Receipts</b>	<u>\$ 13,726</u>	<u>\$ 14,892</u>	<u>\$ 12,000</u>	<u>\$ 2,892</u>
<b>EXPENDITURES</b>				
Contractual services	\$ 13,135	\$ 3,025	\$ 12,000	\$ (8,975)
Capital outlay	-	3,675	-	3,675
<b>Total Expenditures</b>	<u>\$ 13,135</u>	<u>\$ 6,700</u>	<u>\$ 12,000</u>	<u>\$ (5,300)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 591	\$ 8,192		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>225</u>	<u>816</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 816</u>	<u>\$ 9,008</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, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Cash Receipts				
Fees	\$ 3,150	\$ -	\$ 3,800	\$ (3,800)
Miscellaneous	11,270	635	-	635
<b>Total Cash Receipts</b>	<u>\$ 14,420</u>	<u>\$ 635</u>	<u>\$ 3,800</u>	<u>\$ (3,165)</u>
<b>EXPENDITURES</b>				
Equipment purchases	\$ -	\$ -	\$ -	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 14,420	\$ 635		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>1,270</u>	<u>15,690</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 15,690</u>	<u>\$ 16,325</u>		

**DICKINSON COUNTY, KANSAS**  
**AGENCY FUNDS**  
**SUMMARY OF RECEIPTS AND EXPENDITURES - ACTUAL**  
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 18,016,561	\$ 36,464,481	\$ 32,922,393	\$ 21,558,649
Sterl Hall	38,525	90	-	38,615
Drivers License Exam Fees	3,506	2,062	5,568	-
Motor Vehicle Operating	861	187,747	180,507	8,101
KS Commercial Vehicle Registration	7,645	551,326	552,721	6,250
Delinquent Personal Tax	3,370	67,657	67,225	3,802
Delinquent Real Estate Tax	142,122	519,170	537,190	124,102
Partial Payment Bankruptcy	8,670	3,778	3,469	8,979
Tax Foreclosure	2,384	5,463	7,797	50
Special City Highways	172,278	764,368	936,646	-
Escrow Program	28,458	142,595	137,587	33,466
Recreational Vehicle	14,992	69,411	77,222	7,181
Motor Vehicle Tax	671,227	3,057,922	3,385,149	344,000
Short and Long Fund	89	15	-	104
Insufficient Fund Checks	(4,788)	26,972	29,833	(7,649)
Rental Excise Tax	-	2,174	1,574	600
Game Licenses	487	860	1,339	8
Motor Vehicle Licenses	-	1,332,566	1,332,566	-
Sales Tax Motor Vehicles	28,221	406,208	402,378	32,051
Resident Sales Tax	(577)	92,244	91,826	(159)
Prosecutor Attorney Training	1,763	2,511	1,256	3,018
Compensating Use Tax	49,342	576,567	589,791	36,118
Paid In/Out	-	28,322	28,322	-
Neighborhood Revitalization Rebate	-	324,863	324,863	-
Solomon Tax Increment Financing	-	80,274	80,274	-
Other Counties	190	37,970	38,160	-
<b>Total Distributable Funds</b>	<b>\$ 19,185,326</b>	<b>\$ 44,747,616</b>	<b>\$ 41,735,656</b>	<b>\$ 22,197,286</b>
State Funds:				
Educational Building	\$ -	\$ 252,438	\$ 252,438	\$ -
Institutional Building	-	126,217	126,217	-
<b>Total State Funds</b>	<b>\$ -</b>	<b>\$ 378,655</b>	<b>\$ 378,655</b>	<b>\$ -</b>

**DICKINSON COUNTY, KANSAS**  
**AGENCY FUNDS**  
**SUMMARY OF RECEIPTS AND EXPENDITURES - ACTUAL**  
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds:				
Schools	\$ -	\$ 12,339,825	\$ 12,339,825	\$ -
Townships	-	2,141,428	2,141,428	-
Cemeteries	-	261,304	261,304	-
Cities	-	5,916,787	5,916,787	-
Watersheds & Drainage	-	140,989	140,989	-
North Central Kansas Library	-	213,492	213,492	-
Hospital	-	340,745	340,745	-
Fire Districts	-	460,330	460,330	-
Red Bud Lake Improvement District	-	3,989	3,989	-
<b>Total Subdivision Funds</b>	<b>\$ -</b>	<b>\$ 21,818,889</b>	<b>\$ 21,818,889</b>	<b>\$ -</b>
Office Cash:				
County Clerk	\$ 100	\$ -	\$ -	\$ 100
Health	135	-	-	135
Noxious Weed	50	-	-	50
Sheriff	105,697	231,825	178,983	158,539
Waste Disposal	200	-	-	200
<b>Total Office Cash</b>	<b>\$ 106,182</b>	<b>\$ 231,825</b>	<b>\$ 178,983</b>	<b>\$ 159,024</b>
<b>Total Agency Funds</b>	<b>\$ 19,291,508</b>	<b>\$ 67,176,985</b>	<b>\$ 64,112,183</b>	<b>\$ 22,356,310</b>

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

For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<b>2020</b>	<b>2021</b>
<b>RECEIPTS</b>		
Investment earnings	\$ 1,044,347	\$ 900,647
<b>EXPENDITURES</b>		
Withdrawals for projects	\$ 8,724,099	\$ 6,252,804
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (7,679,752)	\$ (5,352,157)
<b>UNENCUMBERED CASH - JANUARY 1</b>	13,031,941	5,352,189
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 5,352,189	\$ 32