

DICKINSON COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2022

DICKINSON COUNTY, KANSAS
TABLE OF CONTENTS
December 31, 2022

	<u>Page Number</u>
Independent Auditor's Report	1 - 3
Summary Statement of Cash Receipts, Expenditures and Unencumbered Cash - Regulatory Basis	4 - 5
Notes to Financial Statement	6 - 15
Regulatory-Required Supplementary Information	
Schedule 1	
Summary of Expenditures - Actual and Budget	17
Schedule 2	
Schedule of Receipts and Expenditures - Regulatory Basis - Actual and Budget	
<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>Property Crime Compensation</i>	42
<i>Capital Improvements</i>	43
<i>Register of Deeds Technology</i>	44
<i>County Equipment Reserve</i>	45
<i>DKCO Sheriff Asset Forfeiture</i>	46
<i>Equitable Sharing - Sheriff</i>	47
<i>Hazard Equipment Replacement</i>	48
<i>County Clerk Technology</i>	49
<i>County Treasurer Technology</i>	50
<i>American Rescue Act Fund</i>	51
<i>Drug Court</i>	52

DICKINSON COUNTY, KANSAS
TABLE OF CONTENTS (CONTINUED)
December 31, 2022

	<u>Page Number</u>
Schedule 2	
Schedule of Receipts and Expenditures - Regulatory Basis - Actual and Budget	
<i>Bond and Interest Funds</i>	
<i>Bridge Bond & Interest - Actual</i>	53
<i>Dickinson County Sewer District #3 - Bond & Interest</i>	54
<i>Dickinson County Sewer District #2 - Bond & Interest</i>	55
<i>EMS Building - Bond & 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
Schedule 3	
Summary and Receipts and Disbursements	
<i>Agency Funds</i>	64 - 65
Schedule 4	
Related Municipal Entity	66



March 27, 2023

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, 2022 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, 2022, 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, 2022, 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 statement as a whole is 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, 3 and 4 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.

March 27, 2023
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, 2021 (not presented herein), and have issued our report thereon dated May 12, 2022, 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 2021 actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2022 (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 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 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 2021 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, 2022, on the basis of accounting described in Note 1.

Vayney & 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, 2022

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	\$ 3,514,125	\$ -	\$ 12,996,314	\$ 12,434,303	\$ 4,076,136	\$ 80,766	\$ 4,156,902
Special Purpose Funds							
Highway, Road and Bridge	246,472	-	5,113,943	4,792,456	567,959	37,737	605,696
Noxious Weed	251,721	-	591,136	561,076	281,781	616	282,397
Noxious Weed Capital Outlay	426,734	-	70,000	2,820	493,914	-	493,914
County Health	(13,820)	-	799,227	649,940	135,467	1,590	137,057
County Health Capital Outlay	95,930	-	6,000	4,199	97,731	-	97,731
Special Alcoholic Program	5,917	-	5,786	3,010	8,693	505	9,198
Park and Recreation	2,393	-	244	2,393	244	-	244
Concealed Weapons	19,394	-	1,267	-	20,661	-	20,661
DK CO 911	142,787	-	139,761	175,031	107,517	162	107,679
Diversion-Law Enforcement	54,629	-	42,900	20,134	77,395	-	77,395
Fingerprint and Booking	73,710	-	3,303	-	77,013	-	77,013
Highway Sales Tax Jan 2015	1,264,839	-	1,492,169	1,107,244	1,649,764	2,772	1,652,536
Highway Special Revenue	273,368	-	124,238	373,158	24,448	-	24,448
PBC Series 2018 Courthouse Renovation	27,448	-	979,161	899,418	107,191	-	107,191
Attorney Forfeiture	24,511	-	90	-	24,601	-	24,601
Landfill Closure	110,000	-	-	-	110,000	-	110,000
Special Machinery	1,053,967	-	451,648	297,076	1,208,539	-	1,208,539
Prosecutor Trust	4,870	-	-	-	4,870	-	4,870
Drug Enforcement Cases	7,017	-	2,924	1,177	8,764	-	8,764
Property Crime Compensation	16,380	-	-	-	16,380	-	16,380
Capital Improvements	182,520	-	31,960	55,942	158,538	-	158,538
Register of Deeds Technology	16,948	-	24,994	21,161	20,781	-	20,781
County Equipment Reserve	2,102,189	-	825,156	479,126	2,448,219	6,979	2,455,198
DKCO Sheriff Asset Forfeiture	124,240	-	80,153	64,093	140,300	-	140,300
Equitable Sharing - Sheriff	1,063	-	2	-	1,065	-	1,065
Hazard Equipment Replacement	1,000	-	75,000	-	76,000	-	76,000
County Clerk Technology	17,760	-	5,429	-	23,189	-	23,189
County Treasurer Technology	36,938	-	6,248	14,818	28,368	-	28,368
American Rescue Act	544,671	-	1,843,402	1,443,070	945,003	-	945,003
Drug Court	-	-	25,817	5,643	20,174	910	21,084

(Continued)

DICKINSON COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Bond & Interest Funds							
Bridge - Bond & Interest	211	-	-	-	211	-	211
Dickinson County Sewer District #3 - Bond & Interest	1,431	-	16,617	19,612	(1,564)	-	(1,564)
Dickinson County Sewer District #2 - Bond & Interest	(32)	-	399	-	367	-	367
EMS Building - Bond & Interest	3,097	-	80,817	77,184	6,730	-	6,730
Capital Projects Funds							
Fish Passage Program	87,858	-	43,880	22,441	109,297	10,820	120,117
Justice Center Project	(1,561)	-	340,566	2,201,463	(1,862,458)	35,995	(1,826,463)
Business Funds							
Environmental Services	719,517	-	776,123	821,192	674,448	33,433	707,881
Dickinson County Sewer District #1 - Operations	11,146	-	3,032	6,990	7,188	-	7,188
Dickinson County Sewer District #2 - Operations	15,931	-	1,463	-	17,394	-	17,394
Dickinson County Sewer District #3 - Operations	9,008	-	14,833	8,863	14,978	-	14,978
Dickinson County Sewer District #3 - Reserve	16,325	-	-	635	15,690	-	15,690
Total County (Excluding Agency Funds)	\$ 11,492,652	\$ -	\$ 27,016,002	\$ 26,565,668	\$ 11,942,986	\$ 212,285	\$ 12,155,271
Related Municipal Entity							
Public Building Commission	32	-	899,418	899,450	-	-	-
Total Reporting Entity	<u>\$ 11,492,684</u>	<u>\$ -</u>	<u>\$ 27,915,420</u>	<u>\$ 27,465,118</u>	<u>\$ 11,942,986</u>	<u>\$ 212,285</u>	<u>\$ 12,155,271</u>
Composition of Cash:							
Checking and Savings Accounts							\$ 31,570,428
Treasurer Change Drawers							700
Office Checking/Petty Cash/Change Funds							295,753
Certificates of Deposit							2,739,510
Treasury Bills							1,000,000
Total Cash							<u>\$ 35,606,391</u>
Agency Funds (per Schedule 3)							(23,451,120)
Total Reporting Entity (Excluding Agency Funds)							<u>\$ 12,155,271</u>

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2022

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:

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, 2022

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 Park & Recreation - 9030 Fund, Special Alcohol Program - 9080 Fund, Highway Special Revenue - 9220 Fund, Landfill Closure - 2005 Fund, and the Highway Sales Tax 2015 - 9230 Funds during 2022.

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

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, 2022

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, 2022, depository coverage was adequate.

At year-end, the carrying amount of the County's deposits were \$35,606,391 and the bank statement balances were \$35,702,545. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, \$1,750,000 was covered by federal depository insurance and the remaining balance 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 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, 2022

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 8.90% for KPERS and 22.99% for KP&F for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were \$585,430 for KPERS and \$252,947 for KP&F for the year ended December 31, 2021.

Net Pension Liability. At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was \$5,955,763 and \$2,732,380 for KP&F. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report, including all actuarial assumption and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

Note 6: Deferred Compensation Plan

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

Note 7: Capital Projects

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

	Project Authorization	Expenditures to Date
Fish Passage Project	\$ 188,880	\$ 201,602
County PBC Project	15,500,000	17,231,403

Note 8: Interfund Transactions

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Capital Improvements	K.S.A. 19-120	\$ 20,000
General	County Equipment Reserve	K.S.A. 19-119	629,966
General	Motor Vehicle Operating	K.S.A. 8-145	30,000
General	Hazard Equipment Replacement	K.S.A. 19-119	75,000
Motor Vehicle Operating	General	K.S.A. 8-145	11,775
Highway, Road and Bridge	Special Machinery	K.S.A. 68-141g	425,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	70,000
County Health	Health Capital Improvement	K.S.A. 65-204	6,000
			\$ 1,267,741

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

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, 2022

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 March 27, 2023, 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 March 27, 2023, which is the date the financial statement was available to be issued.

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

Note 13: Long-Term Debt Schedule

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
Series 2014 Detroit Sewer District #3	3.00%	2014	\$ 453,250	2054	\$ 407,164	\$ -	\$ 7,397	\$ (7,397)	\$ 399,767	\$ 12,215
Series 2016 EMS Facility	.80-2.80%	2016	840,000	2029	550,000	-	65,000	(65,000)	485,000	12,184
Total Contractual Indebtedness					<u>\$ 957,164</u>	<u>\$ -</u>	<u>\$ 72,397</u>	<u>\$ (72,397)</u>	<u>\$ 884,767</u>	<u>\$ 24,399</u>
Public Building Commission										
Series 2018 GO Bond	3-5%	2018	\$ 13,500,000	2044	<u>\$ 12,820,000</u>	<u>\$ -</u>	<u>\$ 355,000</u>	<u>\$ (355,000)</u>	<u>\$ 12,465,000</u>	<u>\$ 542,843</u>

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

Note 14: 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>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028-2032</u>	<u>2033-2037</u>	<u>2038-2042</u>
PRINCIPAL								
General Obligation Bonds								
Series 2014 Sewer #3	\$ 7,619	\$ 7,848	\$ 8,083	\$ 8,325	\$ 8,575	\$ 46,893	\$ 54,361	\$ 63,020
Series 2016 EMS Facility	65,000	65,000	70,000	65,000	70,000	150,000	-	-
Total Principal	<u>\$ 72,619</u>	<u>\$ 72,848</u>	<u>\$ 78,083</u>	<u>\$ 73,325</u>	<u>\$ 78,575</u>	<u>\$ 196,893</u>	<u>\$ 54,361</u>	<u>\$ 63,020</u>
Public Building Commission								
Series 2018 GO Bond	<u>\$ 365,000</u>	<u>\$ 375,000</u>	<u>\$ 390,000</u>	<u>\$ 405,000</u>	<u>\$ 430,000</u>	<u>\$ 2,420,000</u>	<u>\$ 2,875,000</u>	<u>\$ 3,535,000</u>
INTEREST								
General Obligation Bonds								
Series 2014 Sewer #3	\$ 11,993	\$ 11,764	\$ 11,529	\$ 11,287	\$ 11,037	\$ 51,167	\$ 43,699	\$ 35,040
Series 2016 EMS Facility	11,063	9,779	8,327	6,763	5,075	4,200	-	-
Total Interest	<u>\$ 23,056</u>	<u>\$ 21,543</u>	<u>\$ 19,856</u>	<u>\$ 18,050</u>	<u>\$ 16,112</u>	<u>\$ 55,367</u>	<u>\$ 43,699</u>	<u>\$ 35,040</u>
Public Building Commission								
Series 2018 GO Bond	<u>\$ 532,225</u>	<u>\$ 521,275</u>	<u>\$ 506,275</u>	<u>\$ 490,675</u>	<u>\$ 470,425</u>	<u>\$ 2,066,975</u>	<u>\$ 1,618,588</u>	<u>\$ 957,800</u>

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

Note 14: Maturity of Long-Term Debt (Continued)

	<u>2043-2047</u>	<u>2048-2052</u>	<u>2053-2054</u>	<u>Total</u>
PRINCIPAL				
General Obligation Bonds				
Series 2014 Sewer #3	\$ 73,059	\$ 84,694	\$ 37,290	\$ 399,767
Series 2016 EMS Facility	-	-	-	485,000
Total Principal	<u>\$ 73,059</u>	<u>\$ 84,694</u>	<u>\$ 37,290</u>	<u>\$ 884,767</u>
Public Building Commission				
Series 2018 GO Bond	<u>\$ 1,670,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,465,000</u>
INTEREST				
General Obligation Bonds				
Series 2014 Sewer #3	\$ 25,001	\$ 13,366	\$ 1,683	\$ 227,566
Series 2016 EMS Facility	-	-	-	45,207
Total Interest	<u>\$ 25,001</u>	<u>\$ 13,366</u>	<u>\$ 1,683</u>	<u>\$ 272,773</u>
Public Building Commission				
Series 2018 GO Bond	<u>\$ 126,250</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,290,488</u>

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

DICKINSON COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2022

<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	\$ 14,800,553	\$ -	\$ 14,800,553	\$ 12,434,303	\$ (2,366,250)
Special Purpose Funds					
Highway, Road and Bridge	5,111,250	-	5,111,250	4,792,456	(318,794)
Noxious Weed	737,420	-	737,420	561,076	(176,344)
Noxious Weed Capital Outlay	70,000	-	70,000	2,820	(67,180)
County Health	704,598	300,979	1,005,577	649,940	(355,637)
County Health Capital Outlay	20,000	-	20,000	4,199	(15,801)
Special Alcoholic Program	12,000	-	12,000	3,010	(8,990)
Park and Recreation	2,393	-	2,393	2,393	-
Concealed Weapons	10,000	-	10,000	-	(10,000)
Dk Co 911	200,000	-	200,000	175,031	(24,969)
Diversion-Law Enforcement	45,000	-	45,000	20,134	(24,866)
Fingerprint and Booking	50,000	-	50,000	-	(50,000)
Highway Sales Tax Jan 2015	1,200,000	-	1,200,000	1,107,244	(92,756)
Highway Special Revenue	400,000	-	400,000	373,158	(26,842)
PBC Series 2018 Courthouse Renovation	957,500	-	957,500	899,418	(58,082)
Bond and Interest Funds					
District #3 Bond and Interest and Dickinson County Sewer	19,612	-	19,612	19,612	-
EMS Building Bond and Interest	80,000	-	80,000	77,184	(2,816)
Business Funds					
Environmental Services	778,580	-	778,580	821,192	42,612
Dickinson County Sewer District #1 Operations	10,000	-	10,000	6,990	(3,010)
Dickinson County Sewer District #2 Operations	3,000	-	3,000	-	(3,000)
Dickinson County Sewer District #3 Operations	15,000	-	15,000	8,863	(6,137)
	<u>\$ 25,226,906</u>	<u>\$ 300,979</u>	<u>\$ 25,527,885</u>	<u>\$ 21,959,023</u>	<u>\$ (3,568,862)</u>

DICKINSON COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad Valorem	\$ 7,480,258	\$ 8,446,345	\$ 8,608,778	\$ (162,433)
Delinquent Tax	138,399	165,523	100,000	65,523
Interest charges	187,203	219,352	-	219,352
Intangibles	55,555	49,640	45,170	4,470
Motor Vehicle	901,560	682,630	643,170	39,460
Recreational Vehicle	21,018	16,529	14,214	2,315
16/20 vehicle	21,134	21,346	23,513	(2,167)
Commercial vehicle	43,186	39,483	34,683	4,800
Rental Vehicle Excise	357	511	-	511
Intergovernmental Revenue				
Liquor Control	2,393	244	1,000	(756)
Federal Owned Entitlement Land	4,273	4,378	-	4,378
Local Sales Tax	1,569,357	1,599,854	1,100,000	499,854
Licenses and Fees				
Mortgage Registration Fees	244,834	190,829	210,000	(19,171)
Officer's Fees	21,092	19,597	18,000	1,597
Sheriff's Fees	261,187	404,928	270,000	134,928
Motor Vehicle Registration Fees	-	-	25,000	(25,000)
Antique Fees, Etc.	4,600	4,710	3,700	1,010
Use of Money and Property				
Interest on Investments	33,910	52,149	215,000	(162,851)
Other Receipts				
Grants	216,469	87,327	80,000	7,327
Other fees	-	2,964	18,000	(15,036)
Ambulance Service & Fees	910,775	898,790	800,000	98,790
Transient Guest Tax	1,092	1,150	800	350
Reimbursements	-	-	40,000	(40,000)
Miscellaneous	85,188	76,260	-	76,260
Transfers in	-	11,775	-	11,775
Total Cash Receipts	\$ 12,203,840	\$ 12,996,314	\$ 12,251,028	\$ 745,286

(continued)

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

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

EXPENDITURES	2021	2022		Variance
	Actual	Actual	Budget	Over (Under)
County Commission				
Personnel services	\$ 48,170	\$ 50,562	\$ 50,200	\$ 362
Benefits	28,123	28,560	30,100	(1,540)
Contractual services	4,753	11,427	7,910	3,517
Commodities	-	211	2,000	(1,789)
Total County Commission	\$ 81,046	\$ 90,760	\$ 90,210	\$ 550
County Clerk				
Personnel services	\$ 150,888	\$ 154,342	\$ 169,000	\$ (14,658)
Benefits	76,786	52,422	101,220	(48,798)
Contractual services	2,243	6,449	7,124	(675)
Commodities	5,159	5,318	5,500	(182)
Total County Clerk	\$ 235,076	\$ 218,531	\$ 282,844	\$ (64,313)
County Treasurer				
Personnel services	\$ 187,072	\$ 200,177	\$ 201,300	\$ (1,123)
Benefits	97,106	93,748	108,560	(14,812)
Contractual services	11,904	13,531	15,773	(2,242)
Commodities	3,389	4,770	12,300	(7,530)
Capital outlay	9,000	-	-	-
Total County Treasurer	\$ 308,471	\$ 312,226	\$ 337,933	\$ (25,707)
County Attorney				
Personnel services	\$ 447,340	\$ 443,160	\$ 451,000	\$ (7,840)
Benefits	172,975	160,832	195,420	(34,588)
Contractual services	21,736	46,148	63,248	(17,100)
Commodities	6,414	14,251	17,100	(2,849)
Capital outlay	-	4,408	-	4,408
Grant expenditures	83	-	-	-
Total County Attorney	\$ 648,548	\$ 668,799	\$ 726,768	\$ (57,969)
EMS				
Personnel services	\$ 1,213,322	\$ 1,380,912	\$ 1,259,000	\$ 121,912
Benefits	431,440	471,184	520,900	(49,716)
Contractual services	77,856	104,039	97,878	6,161
Commodities	117,816	145,338	117,300	28,038
Capital outlay	-	3,820	5,000	(1,180)
Total EMS	\$ 1,840,434	\$ 2,105,293	\$ 2,000,078	\$ 105,215
Appraiser/Zoning				
Personnel services	\$ 249,968	\$ 216,222	\$ 291,500	\$ (75,278)
Benefits	111,211	108,366	160,600	(52,234)
Contractual services	27,772	26,822	32,100	(5,278)
Commodities	3,710	7,006	25,700	(18,694)
Capital outlay	864	-	-	-
Total Appraiser/Zoning	\$ 393,525	\$ 358,416	\$ 509,900	\$ (151,484)

(continued)

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

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

EXPENDITURES (CONTINUED)	2021	2022		Variance Over (Under)
	Actual	Actual	Budget	
Election				
Personnel services	\$ 9,135	\$ 9,500	\$ 9,500	\$ -
Contractual services	14,089	31,719	56,770	(25,051)
Commodities	27,640	48,865	33,700	15,165
Total Election	<u>\$ 50,864</u>	<u>\$ 90,084</u>	<u>\$ 99,970</u>	<u>\$ (9,886)</u>
Register of Deeds				
Personnel services	\$ 84,614	\$ 88,819	\$ 90,000	\$ (1,181)
Benefits	35,380	29,675	43,260	(13,585)
Contractual services	732	1,264	5,583	(4,319)
Commodities	575	1,411	6,100	(4,689)
Capital outlay	-	717	-	717
Total Register of Deeds	<u>\$ 121,301</u>	<u>\$ 121,886</u>	<u>\$ 144,943</u>	<u>\$ (23,057)</u>
Sheriff				
Personnel services	\$ 1,348,254	\$ 1,354,883	\$ 1,440,000	\$ (85,117)
Benefits	608,895	638,640	844,440	(205,800)
Contractual services	213,017	238,388	152,500	85,888
Commodities	153,561	138,476	153,800	(15,324)
Capital outlay	-	7,095	21,400	(14,305)
Total Sheriff	<u>\$ 2,323,727</u>	<u>\$ 2,377,482</u>	<u>\$ 2,612,140</u>	<u>\$ (234,658)</u>
Clerk of District Court				
Contractual services	\$ 42,483	\$ 47,555	\$ 42,163	\$ 5,392
Commodities	52,159	68,611	80,201	(11,590)
Debt service	160	170	-	170
Total Clerk of District Court	<u>\$ 94,802</u>	<u>\$ 116,336</u>	<u>\$ 122,364</u>	<u>\$ (6,028)</u>
Department of Aging	\$ 35,640	\$ 34,227	\$ 38,430	\$ (4,203)
Coroner and Autopsy				
Personnel services	\$ -	\$ 30,528	\$ 100,000	\$ (69,472)
Benefits	-	5,605	-	5,605
Contractual services	103,430	116,512	-	116,512
Total Coroner and Autopsy	<u>\$ 103,430</u>	<u>\$ 152,645</u>	<u>\$ 100,000</u>	<u>\$ 52,645</u>
County Counselor				
Personnel services	\$ 28,654	\$ 42,500	\$ 42,500	\$ -
Benefits	21,578	24,811	27,300	(2,489)
Total County Counselor	<u>\$ 50,232</u>	<u>\$ 67,311</u>	<u>\$ 69,800</u>	<u>\$ (2,489)</u>
Jail				
Personnel services	\$ 698,102	\$ 781,954	\$ 848,000	\$ (66,046)
Benefits	230,631	270,177	418,500	(148,323)
Contractual services	153,909	208,928	233,700	(24,772)
Commodities	25,356	31,513	24,200	7,313
Total Jail	<u>\$ 1,107,998</u>	<u>\$ 1,292,572</u>	<u>\$ 1,524,400</u>	<u>\$ (231,828)</u>

(continued)

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

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

EXPENDITURES (CONTINUED)	2021	2022		Variance
	Actual	Actual	Budget	Over (Under)
Dispatch				
Personnel services	\$ 456,045	\$ 476,240	\$ 488,500	\$ (12,260)
Benefits	178,541	197,774	196,370	1,404
Contractual services	2,143	3,429	5,189	(1,760)
Commodities	3,379	6,628	17,500	(10,872)
Capital outlay	11,148	-	-	-
Total Dispatch	\$ 651,256	\$ 684,071	\$ 707,559	\$ (23,488)
Budget				
Personnel services	\$ 68,728	\$ 81,872	\$ 73,900	\$ 7,972
Benefits	28,581	32,104	33,290	(1,186)
Contractual services	1,168	3,451	3,675	(224)
Commodities	-	118	150	(32)
Total Budget	\$ 98,477	\$ 117,545	\$ 111,015	\$ 6,530
Custodial				
Personnel services	\$ 41,287	\$ 44,501	\$ 44,500	\$ 1
Benefits	17,701	18,557	20,210	(1,653)
Contractual services	73,046	6,609	82,200	(75,591)
Commodities	9,027	12,705	21,550	(8,845)
Total Custodial	\$ 141,061	\$ 82,372	\$ 168,460	\$ (86,088)
Emergency Management				
Personnel services	\$ 65,674	\$ 73,623	\$ 70,600	\$ 3,023
Benefits	34,806	36,108	39,070	(2,962)
Contractual services	3,507	3,060	6,350	(3,290)
Commodities	11,381	4,943	8,600	(3,657)
Total Emergency Management	\$ 115,368	\$ 117,734	\$ 124,620	\$ (6,886)
IT/GIS				
Personnel services	\$ 241,512	\$ 260,318	\$ 258,500	\$ 1,818
Benefits	83,998	84,321	98,240	(13,919)
Contractual services	137,752	136,076	133,245	2,831
Commodities	12,800	6,560	15,200	(8,640)
Total IT/GIS	\$ 476,062	\$ 487,275	\$ 505,185	\$ (17,910)
Human Resources				
Personnel services	\$ 123,878	\$ 136,711	\$ 139,700	\$ (2,989)
Benefits	47,741	51,576	55,550	(3,974)
Contractual services	8,470	14,139	11,550	2,589
Commodities	805	-	5,900	(5,900)
Total Human Resources	\$ 180,894	\$ 202,426	\$ 212,700	\$ (10,274)

(continued)

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

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

EXPENDITURES (CONTINUED)	2021	2022		Variance
	Actual	Actual	Budget	Over (Under)
Administration				
Personnel services	\$ 136,078	\$ 157,135	\$ 151,500	\$ 5,635
Benefits	29,724	35,007	47,900	(12,893)
Contractual services	1,350,897	1,058,200	2,535,050	(1,476,850)
Commodities	58,430	66,224	90,000	(23,776)
Debt service	300	600	-	600
Total Administration	\$ 1,575,429	\$ 1,317,166	\$ 2,824,450	\$ (1,507,284)
Zoning				
Personnel services	\$ 67,901	\$ 72,291	\$ 74,000	\$ (1,709)
Benefits	21,384	23,150	24,815	(1,665)
Contractual services	1,302	2,239	7,000	(4,761)
Commodities	1,058	194	3,300	(3,106)
Total Zoning	\$ 91,645	\$ 97,874	\$ 109,115	\$ (11,241)
Other Expenditures				
Appropriations	\$ 13,331	\$ 18,785	\$ 30,000	\$ (11,215)
Conservation District	30,000	30,000	30,000	-
Juvenile Detention Center	51,925	52,861	48,043	4,818
Flint Hills Task Force on Aging	12,000	12,376	12,376	-
Mental Retardation	102,500	105,000	-	105,000
Mental Health	100,265	107,284	107,284	-
Free Fair	55,000	60,000	60,000	-
Tri-County Fair	4,250	5,000	5,000	-
Historical Society	80,000	70,000	80,000	(10,000)
Economic Development	117,500	105,000	-	105,000
OCCK	-	-	105,000	(105,000)
DK EDC	-	-	175,000	(175,000)
Transfer to Capital Improvements	35,000	20,000	20,000	-
Transfer to County Equipment Reserve	774,024	629,966	629,966	-
Transfer to All Hazardous Equipment	75,000	75,000	75,000	-
Transfer to Motor Vehicle Operating	-	30,000	-	30,000
Transfer to Justice Center Project	165,000	-	-	-
Transfer to County Health	117,764	-	-	-
Total Other Expenditures	\$ 1,733,559	\$ 1,321,272	\$ 1,377,669	\$ (56,397)
Total Expenditures	\$ 12,458,845	\$ 12,434,303	\$ 14,800,553	\$ (2,418,895)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (255,005)	\$ 562,011		
UNENCUMBERED CASH - JANUARY 1	3,769,130	3,514,125		
UNENCUMBERED CASH - DECEMBER 31	\$ 3,514,125	\$ 4,076,136		

**DICKINSON COUNTY, KANSAS
HIGHWAY, ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

	2021	2022		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	\$ 3,304,561	\$ 3,940,623	\$ 4,016,362	\$ (75,739)
Delinquent	51,806	62,740	35,500	27,240
Motor Vehicle	348,483	298,607	281,929	16,678
Recreational vehicle	8,144	7,238	6,279	959
16/20 M vehicle	6,457	8,766	10,387	(1,621)
Commercial vehicle	17,603	17,413	15,322	2,091
Rental vehicle excise	146	222	2,206	(1,984)
Intergovernmental Revenue				
Special city and county highway	849,702	660,965	661,772	(807)
Other Receipts				
Fuel sales	25,127	45,588	-	45,588
Reimbursed/Miscellaneous expenses	51,996	45,585	35,000	10,585
Reimbursement - Highway Special Revenue	12,941	26,196	27,000	(804)
Total Cash Receipts	\$ 4,676,966	\$ 5,113,943	\$ 5,091,757	\$ 22,186
EXPENDITURES				
Personnel services	\$ 755,632	\$ 760,234	\$ 862,500	\$ (102,266)
Benefits	357,296	355,840	433,900	(78,060)
Commodities	108,899	70,515	3,159,650	(3,089,135)
Contractual	2,880,341	3,013,528	200,200	2,813,328
Capital outlay	-	167,339	30,000	137,339
Transfer to Special Machinery	485,000	425,000	425,000	-
Total Expenditures	\$ 4,587,168	\$ 4,792,456	\$ 5,111,250	\$ (318,794)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 89,798	\$ 321,487		
UNENCUMBERED CASH - JANUARY 1	156,674	246,472		
UNENCUMBERED CASH - DECEMBER 31	\$ 246,472	\$ 567,959		

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

For the Year Ended December 31, 2022

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

	2021	2022		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	\$ 334,597	\$ 395,856	\$ 403,360	\$ (7,504)
Delinquent	6,784	8,113	5,000	3,113
Motor vehicle	41,816	30,492	28,543	1,949
Recreational vehicle	973	738	636	102
16/20 M vehicle	1,132	944	1,052	(108)
Commercial vehicle	1,922	1,766	1,551	215
Rental vehicle excise	16	23	223	(200)
Sale of chemicals/reimbursements	115,581	153,204	86,000	67,204
Total Cash Receipts	<u>\$ 502,821</u>	<u>\$ 591,136</u>	<u>\$ 526,365</u>	<u>\$ 64,771</u>
EXPENDITURES				
Personnel services	\$ 171,824	\$ 174,683	\$ 227,000	\$ (52,317)
Benefits	67,329	76,175	93,260	(17,085)
Commodities	186,994	194,150	336,060	(141,910)
Contractual	45,411	46,068	11,100	34,968
Transfer to Noxious Weed Capital Outlay	70,000	70,000	70,000	-
Total Expenditures	<u>\$ 541,558</u>	<u>\$ 561,076</u>	<u>\$ 737,420</u>	<u>\$ (176,344)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (38,737)	\$ 30,060		
UNENCUMBERED CASH - JANUARY 1	<u>290,458</u>	<u>251,721</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 251,721</u>	<u>\$ 281,781</u>		

**DICKINSON COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
RECEIPTS				
Cash Receipts				
Transfer from Noxious Weed	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ -</u>
EXPENDITURES				
Capital outlay	<u>\$ -</u>	<u>\$ 2,820</u>	<u>\$ 70,000</u>	<u>\$ (67,180)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ 70,000</u>	<u>\$ 67,180</u>		
UNENCUMBERED CASH - JANUARY 1	<u>356,734</u>	<u>426,734</u>		
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 426,734</u></u>	<u><u>\$ 493,914</u></u>		

DICKINSON COUNTY, KANSAS
COUNTY HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Ad valorem	\$ 218,188	\$ 328,202	\$ 334,425	\$ (6,223)
Delinquent	4,392	5,064	3,500	1,564
Motor vehicle	25,780	19,821	18,620	1,201
Recreational vehicle	601	480	415	65
16/20 M vehicle	633	602	686	(84)
Commercial vehicle	1,220	1,151	1,012	139
Rental vehicle excise	10	15	146	(131)
Grants	124,350	300,979	225,000	75,979
Charges for services/collections	102,898	121,288	120,000	1,288
Misc	14,623	21,625	-	21,625
Transfers in	117,764	-	-	-
Total Cash Receipts	\$ 610,459	\$ 799,227	\$ 703,804	\$ 95,423
EXPENDITURES				
Personnel services	\$ 316,760	\$ 289,389	\$ 316,000	\$ (26,611)
Benefits	137,057	142,736	167,330	(24,594)
Contractual	38,382	38,601	36,298	2,303
Commodities	68,716	77,911	103,170	(25,259)
Grant expenditures	51,494	46,254	75,800	(29,546)
Capital outlay	19,804	49,049	6,000	43,049
Transfer to Health Capital Improvement	10,000	6,000	-	6,000
Total expenditures before budget credits	\$ 642,213	\$ 649,940	\$ 704,598	\$ (54,658)
Adjustments for qualifying budget credits	-	-	300,979	(300,979)
Total Expenditures	\$ 642,213	\$ 649,940	\$ 1,005,577	\$ (355,637)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (31,754)	\$ 149,287		
UNENCUMBERED CASH - JANUARY 1	17,934	(13,820)		
UNENCUMBERED CASH - DECEMBER 31	\$ (13,820)	\$ 135,467		

**DICKINSON COUNTY, KANSAS
COUNTY HEALTH CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

	2021	2022		Variance Over (Under)
	Actual	Actual	Budget	(Under)
RECEIPTS				
Cash Receipts				
Transfer from County Health	\$ 10,000	\$ 6,000	\$ 6,000	\$ -
EXPENDITURES				
Contractual	\$ 8,000	\$ -	\$ 20,000	\$ (20,000)
Capital outlay	-	4,199	-	4,199
Total Expenditures	\$ 8,000	\$ 4,199	\$ 20,000	\$ (15,801)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 2,000	\$ 1,801		
UNENCUMBERED CASH - JANUARY 1	93,930	95,930		
UNENCUMBERED CASH - DECEMBER 31	\$ 95,930	\$ 97,731		

DICKINSON COUNTY, KANSAS
SPECIAL ALCOHOLIC PROGRAM
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Liquor Control	\$ 4,706	\$ 5,786	\$ 4,000	\$ 1,786
EXPENDITURES				
Appropriations	\$ 2,000	\$ 3,010	\$ 12,000	\$ (8,990)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 2,706	\$ 2,776		
UNENCUMBERED CASH - JANUARY 1	3,211	5,917		
UNENCUMBERED CASH - DECEMBER 31	\$ 5,917	\$ 8,693		

**DICKINSON COUNTY, KANSAS
PARK AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>
RECEIPTS				
Cash Receipts				
Local alcoholic liquor tax	\$ 2,503	\$ 244	\$ 1,000	\$ (756)
EXPENDITURES				
Contractual services	\$ 847	\$ 2,393	\$ 2,393	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,656	\$ (2,149)		
UNENCUMBERED CASH - JANUARY 1	<u>737</u>	<u>2,393</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 2,393</u>	<u>\$ 244</u>		

**DICKINSON COUNTY, KANSAS
CONCEALED WEAPONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

	2021	2022		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash receipts				
Permit fees	\$ 1,138	\$ 1,267	\$ 1,300	\$ (33)
EXPENDITURES				
Contractual	\$ -	\$ -	\$ 10,000	\$ (10,000)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,138	\$ 1,267		
UNENCUMBERED CASH - JANUARY 1	<u>18,256</u>	<u>19,394</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 19,394</u>	<u>\$ 20,661</u>		

DICKINSON COUNTY, KANSAS
DK CO 911
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Phone service fees	\$ 149,908	\$ 139,761	\$ 144,000	\$ (4,239)
EXPENDITURES				
Contractual services	\$ 60,357	\$ 142,064	\$ 200,000	\$ (57,936)
Capital outlay	43,908	32,967	-	32,967
Total Expenditures	<u>\$ 104,265</u>	<u>\$ 175,031</u>	<u>\$ 200,000</u>	<u>\$ (24,969)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 45,643	\$ (35,270)		
UNENCUMBERED CASH - JANUARY 1	<u>97,144</u>	<u>142,787</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 142,787</u>	<u>\$ 107,517</u>		

**DICKINSON COUNTY, KANSAS
DIVERSION-LAW ENFORCEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

	2021	2022		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Fees	\$ 39,030	\$ 42,900	\$ 16,000	\$ 26,900
EXPENDITURES				
Diversion expenditures	\$ 23,304	\$ 20,134	\$ 45,000	\$ (24,866)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 15,726	\$ 22,766		
UNENCUMBERED CASH - JANUARY 1	38,903	54,629		
UNENCUMBERED CASH - DECEMBER 31	\$ 54,629	\$ 77,395		

**DICKINSON COUNTY, KANSAS
FINGERPRINT & BOOKING
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS				
Cash Receipts				
Fees	\$ 4,007	\$ 3,303	\$ 5,000	\$ (1,697)
EXPENDITURES				
Capital outlay	\$ -	\$ -	\$ 50,000	\$ (50,000)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 4,007	\$ 3,303		
UNENCUMBERED CASH - JANUARY 1	<u>69,703</u>	<u>73,710</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 73,710</u>	<u>\$ 77,013</u>		

DICKINSON COUNTY, KANSAS
HIGHWAY SALES TAX JANUARY 2015
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Local sales tax	\$ 1,495,700	\$ 1,492,169	\$ 1,100,000	\$ 392,169
EXPENDITURES				
Contractual services	\$ 44,346	\$ 61,950	\$ -	\$ 61,950
Commodities	662,401	1,042,522	-	1,042,522
Capital outlay	5,068	2,772	1,200,000	(1,197,228)
Total Expenditures	\$ 711,815	\$ 1,107,244	\$ 1,200,000	\$ (92,756)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 783,885	\$ 384,925		
UNENCUMBERED CASH - JANUARY 1	480,954	1,264,839		
UNENCUMBERED CASH - DECEMBER 31	\$ 1,264,839	\$ 1,649,764		

**DICKINSON COUNTY, KANSAS
HIGHWAY SPECIAL REVENUE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
RECEIPTS				
Cash Receipts				
State grant	\$ 115,534	\$ 124,238	\$ 116,000	\$ 8,238
EXPENDITURES				
Contractual services	\$ 139,263	\$ -	\$ 400,000	\$ (400,000)
Commodities	-	373,158	-	373,158
Total Expenditures	<u>\$ 139,263</u>	<u>\$ 373,158</u>	<u>\$ 400,000</u>	<u>\$ (26,842)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (23,729)	\$ (248,920)		
UNENCUMBERED CASH - JANUARY 1	<u>297,097</u>	<u>273,368</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 273,368</u>	<u>\$ 24,448</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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2021	2022		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Ad valorem	\$ 805,297	\$ 885,092	\$ 902,057	\$ (16,965)
Delinquent	7,298	10,588	4,000	6,588
Motor vehicle	84,623	74,754	68,702	6,052
Recreational vehicle	1,997	1,807	1,530	277
16/20 M vehicle	-	2,600	2,531	69
Commercial vehicle	5,109	4,263	3,734	529
Rental vehicle excise	43	57	538	(481)
Total Cash Receipts	<u>\$ 904,367</u>	<u>\$ 979,161</u>	<u>\$ 983,092</u>	<u>\$ (3,931)</u>
EXPENDITURES				
Principal	\$ 345,000	\$ 355,000	\$ 357,000	\$ (2,000)
Interest	553,225	542,843	548,000	(5,157)
Fees	1,494	1,575	2,500	(925)
Cash forward	-	-	50,000	(50,000)
Total Expenditures	<u>\$ 899,719</u>	<u>\$ 899,418</u>	<u>\$ 957,500</u>	<u>\$ (58,082)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 4,648	\$ 79,743		
UNENCUMBERED CASH - JANUARY 1	<u>22,800</u>	<u>27,448</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 27,448</u>	<u>\$ 107,191</u>		

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

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022 Actual</u>
RECEIPTS		
Cash Receipts		
Collections	\$ 740	\$ 90
EXPENDITURES		
Capital outlay	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 740	\$ 90
UNENCUMBERED CASH - JANUARY 1	<u>23,771</u>	<u>24,511</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 24,511</u>	<u>\$ 24,601</u>

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

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022 Actual</u>
RECEIPTS		
Cash Receipts		
Transfer from Landfill	\$ -	\$ -
EXPENDITURES		
Contractual services	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -
UNENCUMBERED CASH - JANUARY 1	<u>110,000</u>	<u>110,000</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 110,000</u></u>	<u><u>\$ 110,000</u></u>

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

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022 Actual</u>
RECEIPTS		
Cash Receipts		
Transfer from Highway, Road and Bridge	\$ 485,000	\$ 425,000
Sale of assets	38,185	26,648
Total Cash Receipts	<u>\$ 523,185</u>	<u>\$ 451,648</u>
EXPENDITURES		
Capital outlay	<u>\$ 477,980</u>	<u>\$ 297,076</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 45,205	\$ 154,572
UNENCUMBERED CASH - JANUARY 1	<u>1,008,762</u>	<u>1,053,967</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 1,053,967</u></u>	<u><u>\$ 1,208,539</u></u>

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

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022 Actual</u>
RECEIPTS		
Cash Receipts		
Proceeds from cases	\$ -	\$ -
EXPENDITURES		
Commodities	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -
UNENCUMBERED CASH - JANUARY 1	<u>4,870</u>	<u>4,870</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 4,870</u></u>	<u><u>\$ 4,870</u></u>

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

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022 Actual</u>
RECEIPTS		
Cash Receipts		
Miscellaneous	\$ 1,179	\$ 2,924
EXPENDITURES		
Contractual	\$ 327	\$ -
Commodities	14,940	1,177
Total Expenditures	<u>\$ 15,267</u>	<u>\$ 1,177</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (14,088)	\$ 1,747
UNENCUMBERED CASH - JANUARY 1	<u>21,105</u>	<u>7,017</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 7,017</u></u>	<u><u>\$ 8,764</u></u>

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

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022 Actual</u>
RECEIPTS		
Cash Receipts		
Miscellaneous receipts	\$ -	\$ -
EXPENDITURES		
Compensation paid to crime victims	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -
UNENCUMBERED CASH - JANUARY 1	<u>16,380</u>	<u>16,380</u>
UNENCUMBERED CASH - DECEMBER 31	<u><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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022 Actual</u>
RECEIPTS		
Cash Receipts		
Miscellaneous	\$ -	\$ 11,960
Transfer from General Fund	44,000	20,000
Total Cash Receipts	<u>\$ 44,000</u>	<u>\$ 31,960</u>
EXPENDITURES		
Capital outlay	\$ -	\$ 55,942
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 44,000	\$ (23,982)
UNENCUMBERED CASH - JANUARY 1	<u>138,520</u>	<u>182,520</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 182,520</u>	<u>\$ 158,538</u>

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

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022 Actual</u>
RECEIPTS		
Cash Receipts		
Fees	\$ 31,686	\$ 24,994
EXPENDITURES		
Personnel services	\$ 16,554	\$ 9,833
Benefits	-	8,720
Contractual	4,518	1,948
Capital outlay	1,005	660
Total Expenditures	<u>\$ 22,077</u>	<u>\$ 21,161</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 9,609	\$ 3,833
UNENCUMBERED CASH - JANUARY 1	<u>7,339</u>	<u>16,948</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 16,948</u></u>	<u><u>\$ 20,781</u></u>

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

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022 Actual</u>
RECEIPTS		
Cash Receipts		
Transfer from General Fund	\$ 774,024	\$ 629,966
Sale of assets	44,840	195,190
Total Cash Receipts	<u>\$ 818,864</u>	<u>\$ 825,156</u>
EXPENDITURES		
Capital Outlay	<u>\$ 257,620</u>	<u>\$ 479,126</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ 561,244</u>	<u>\$ 346,030</u>
UNENCUMBERED CASH - JANUARY 1	<u>1,540,945</u>	<u>2,102,189</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 2,102,189</u></u>	<u><u>\$ 2,448,219</u></u>

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

For the Year Ended December 31, 2022

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

	<u>2021 Actual</u>	<u>2022 Actual</u>
RECEIPTS		
Cash Receipts		
Cases	\$ 192,200	\$ 74,888
Miscellaneous	530	5,265
Total Cash Receipts	<u>\$ 192,730</u>	<u>\$ 80,153</u>
EXPENDITURES		
Contractual services	\$ 190,619	\$ 64,093
Capital outlay	15,066	-
Total Expenditures	<u>\$ 205,685</u>	<u>\$ 64,093</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (12,955)	\$ 16,060
UNENCUMBERED CASH - JANUARY 1	<u>137,195</u>	<u>124,240</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 124,240</u></u>	<u><u>\$ 140,300</u></u>

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

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022 Actual</u>
RECEIPTS		
Cash Receipts		
Interest income	\$ 1	\$ 2
EXPENDITURES		
Contractual services	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1	\$ 2
UNENCUMBERED CASH - JANUARY 1	<u>1,062</u>	<u>1,063</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 1,063</u>	<u>\$ 1,065</u>

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

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022 Actual</u>
RECEIPTS		
Cash Receipts		
Miscellaneous	\$ 67,372	\$ -
Transfers in	75,000	75,000
Total Cash Receipts	<u>\$ 142,372</u>	<u>\$ 75,000</u>
EXPENDITURES		
Capital outlay	<u>\$ 144,372</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (2,000)	\$ 75,000
UNENCUMBERED CASH - JANUARY 1	<u>3,000.00</u>	<u>1,000</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 1,000</u></u>	<u><u>\$ 76,000</u></u>

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

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022 Actual</u>
RECEIPTS		
Cash Receipts		
Fees	\$ 7,922	\$ 5,429
EXPENDITURES		
Capital outlay	\$ 7,618	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 304	\$ 5,429
UNENCUMBERED CASH - JANUARY 1	<u>17,456</u>	<u>17,760</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 17,760</u>	<u>\$ 23,189</u>

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

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022 Actual</u>
RECEIPTS		
Cash Receipts		
Fees	\$ 7,922	\$ 6,248
EXPENDITURES		
Capital outlay	\$ -	\$ 14,818
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 7,922	\$ (8,570)
UNENCUMBERED CASH - JANUARY 1	<u>29,016</u>	<u>36,938</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 36,938</u>	<u>\$ 28,368</u>

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

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022 Actual</u>
RECEIPTS		
Cash Receipts		
Grants	\$ 1,793,402	\$ 1,843,402
EXPENDITURES		
Personnel services	\$ 164,717	\$ -
Contractual services	743,257	-
Capital outlay	340,757	1,443,070
Total Expenditures	<u>\$ 1,248,731</u>	<u>\$ 1,443,070</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 544,671	\$ 400,332
UNENCUMBERED CASH - JANUARY 1	<u>-</u>	<u>544,671</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 544,671</u>	<u>\$ 945,003</u>

**DICKINSON COUNTY, KANSAS
DRUG COURT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

	2021 Actual	2022 Actual
RECEIPTS		
Cash Receipts		
Grants	\$ -	\$ 25,000
Miscellaneous	-	817
Total Cash Receipts	\$ -	\$ 25,817
EXPENDITURES		
Contractual	\$ -	\$ 5,643
Total Expenditures	\$ -	\$ 5,643
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ 20,174
UNENCUMBERED CASH - JANUARY 1	-	-
UNENCUMBERED CASH - DECEMBER 31	\$ -	\$ 20,174

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

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022 Actual</u>
RECEIPTS		
Cash Receipts		
Delinquent	\$ -	\$ -
EXPENDITURES		
Transfer out	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -
UNENCUMBERED CASH - JANUARY 1	<u>211</u>	<u>211</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 211</u>	<u>\$ 211</u>

DICKINSON COUNTY, KANSAS
DICKINSON COUNTY SEWER DISTRICT #3 - BOND & INTEREST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021</u>	<u>2022</u>		<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
RECEIPTS				
Cash Receipts				
User fees	\$ 13,659	\$ 13,487	\$ 19,000	\$ (5,513)
Special assessments	4,022	3,130	-	3,130
Total Cash Receipts	<u>\$ 17,681</u>	<u>\$ 16,617</u>	<u>\$ 19,000</u>	<u>\$ (2,383)</u>
EXPENDITURES				
Bond principal	\$ 7,182	\$ 7,397	\$ 19,612	\$ (12,215)
Bond interest	12,430	12,215	-	12,215
Total Expenditures	<u>\$ 19,612</u>	<u>\$ 19,612</u>	<u>\$ 19,612</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (1,931)	\$ (2,995)		
UNENCUMBERED CASH - JANUARY 1	<u>3,362</u>	<u>1,431</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 1,431</u>	<u>\$ (1,564)</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, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Delinquent special assessments	\$ 160	\$ 399	\$ -	\$ 399
EXPENDITURES				
Loan fees	\$ 192	\$ -	\$ -	\$ -
Transfers out	10,783	-	-	-
Total Expenditures	<u>\$ 10,975</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (10,815)	\$ 399		
UNENCUMBERED CASH - JANUARY 1	<u>10,783</u>	<u>(32)</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ (32)</u>	<u>\$ 367</u>		

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

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes				
Ad valorem	\$ 64,650	\$ 72,850	\$ 74,261	\$ (1,411)
Delinquent	1,151	1,346	600	746
Motor vehicle	8,038	5,938	5,518	420
Recreational vehicle	188	144	123	21
16/20 M vehicle	178	193	203	(10)
Commercial vehicle	390	342	300	42
Rental vehicle excise	3	4	43	(39)
Total Cash Receipts	<u>\$ 74,598</u>	<u>\$ 80,817</u>	<u>\$ 81,048</u>	<u>\$ (231)</u>
EXPENDITURES				
Principal payment on bond	\$ 60,000	\$ 65,000	\$ 65,000	\$ -
Interest payment on bond	13,170	12,184	15,000	(2,816)
Total Expenditures	<u>\$ 73,170</u>	<u>\$ 77,184</u>	<u>\$ 80,000</u>	<u>\$ (2,816)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,428	\$ 3,633		
UNENCUMBERED CASH - JANUARY 1	<u>1,669</u>	<u>3,097</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 3,097</u>	<u>\$ 6,730</u>		

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

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022 Actual</u>
RECEIPTS		
Cash Receipts		
Grant proceeds	\$ -	\$ 43,880
EXPENDITURES		
Grant expenditures	\$ 47,745	\$ 22,441
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (47,745)	\$ 21,439
UNENCUMBERED CASH - JANUARY 1	<u>135,603</u>	<u>87,858</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 87,858</u>	<u>\$ 109,297</u>

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

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022 Actual</u>
RECEIPTS		
Cash Receipts		
Miscellaneous	\$ 5,353,058	\$ 340,566
Transfer in from	165,000	-
Total Cash Receipts	<u>\$ 5,518,058</u>	<u>\$ 340,566</u>
EXPENDITURES		
Contractual services	\$ 7,084,947	\$ 1,806,840
Commodities	244,258	394,623
Total Expenditures	<u>\$ 7,329,205</u>	<u>\$ 2,201,463</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (1,811,147)	\$ (1,860,897)
UNENCUMBERED CASH - JANUARY 1	<u>1,809,586</u>	<u>(1,561)</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ (1,561)</u>	<u>\$ (1,862,458)</u>

DICKINSON COUNTY, KANSAS
ENVIRONMENTAL SERVICES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Charges for services and environmental fees	\$ 607,901	\$ 615,984	\$ 640,000	\$ (24,016)
Special assessments	137,164	137,549	-	137,549
Grants	406	250	-	250
Delinquent collections	6,040	6,910	22,000	(15,090)
Miscellaneous	22,835	15,430	-	15,430
Total Cash Receipts	<u>\$ 774,346</u>	<u>\$ 776,123</u>	<u>\$ 662,000</u>	<u>\$ 114,123</u>
EXPENDITURES				
Personnel services	\$ 38,371	\$ 43,514	\$ 43,170	\$ 344
Benefits	24,081	25,649	25,010	639
Contractual services	59,558	61,636	590,000	(528,364)
Commodities	12,147	13,366	20,000	(6,634)
Capital outlay	6,283	67,572	100,000	(32,428)
Grant expenditures	-	-	400	(400)
Transfer County fees	536,586	609,455	-	609,455
Total Expenditures	<u>\$ 677,026</u>	<u>\$ 821,192</u>	<u>\$ 778,580</u>	<u>\$ 42,612</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 97,320	\$ (45,069)		
UNENCUMBERED CASH - JANUARY 1	<u>622,197</u>	<u>719,517</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 719,517</u>	<u>\$ 674,448</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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
RECEIPTS				
Cash Receipts				
Special assessments	\$ 3,128	\$ 2,968	\$ 3,200	\$ (232)
Delinquent special assessments	-	64	-	-
Total Cash Receipts	<u>\$ 3,128</u>	<u>\$ 3,032</u>	<u>\$ 3,200</u>	<u>\$ (232)</u>
EXPENDITURES				
Operations	\$ 1,198	\$ 6,990	\$ 10,000	\$ (3,010)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,930	\$ (3,958)		
UNENCUMBERED CASH - JANUARY 1	<u>9,216</u>	<u>11,146</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 11,146</u>	<u>\$ 7,188</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, 2022
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
User fees	\$ 1,425	\$ 1,418	\$ 1,400	\$ 18
Delinquent special assessments	-	45	-	45
Transfers in	10,783	-	-	-
Total Cash Receipts	<u>\$ 12,208</u>	<u>\$ 1,463</u>	<u>\$ 1,400</u>	<u>\$ 63</u>
EXPENDITURES				
Maintenance/Miscellaneous	\$ -	\$ -	\$ 3,000	\$ (3,000)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 12,208	\$ 1,463		
UNENCUMBERED CASH - JANUARY 1	<u>3,723</u>	<u>15,931</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 15,931</u>	<u>\$ 17,394</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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
User fees	\$ 14,222	\$ 14,180	\$ 13,800	\$ 380
Special assessments	670	653	-	653
Total Cash Receipts	<u>\$ 14,892</u>	<u>\$ 14,833</u>	<u>\$ 13,800</u>	<u>\$ 1,033</u>
EXPENDITURES				
Contractual services	\$ 3,025	\$ 9,498	\$ 15,000	\$ (5,502)
Capital outlay	3,675	(635)	-	(635)
Total Expenditures	<u>\$ 6,700</u>	<u>\$ 8,863</u>	<u>\$ 15,000</u>	<u>\$ (6,137)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 8,192	\$ 5,970		
UNENCUMBERED CASH - JANUARY 1	<u>816</u>	<u>9,008</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 9,008</u>	<u>\$ 14,978</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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

	2021	2022		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Fees	\$ -	\$ -	\$ 13,800	\$ (13,800)
Miscellaneous	635	-	-	-
Total Cash Receipts	<u>\$ 635</u>	<u>\$ -</u>	<u>\$ 13,800</u>	<u>\$ (13,800)</u>
EXPENDITURES				
Equipment purchases	\$ -	\$ 635	\$ -	\$ 635
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 635	\$ (635)		
UNENCUMBERED CASH - JANUARY 1	<u>15,690</u>	<u>16,325</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 16,325</u>	<u>\$ 15,690</u>		

DICKINSON COUNTY, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 21,558,649	\$ 37,759,189	\$ 36,912,037	\$ 22,405,801
Sterl Hall	38,615	77	-	38,692
Drivers License Exam Fees	-	26,363	22,860	3,503
Motor Vehicle Operating	8,101	199,220	211,676	(4,355)
KS Commercial Vehicle Registration	6,250	514,775	508,538	12,487
Delinquent Personal Tax	3,802	52,969	54,969	1,802
Delinquent Real Estate Tax	124,102	665,126	707,970	81,258
Partial Payment Bankruptcy	8,979	3,728	600	12,107
Tax Foreclosure	50	28,856	22,844	6,062
Special City Highways	-	728,617	728,617	-
Escrow Program	33,466	227,397	226,028	34,835
Recreational Vehicle	7,181	68,488	64,004	11,665
Motor Vehicle Tax	344,000	2,983,160	2,695,827	631,333
Short and Long Fund	104	-	-	104
Insufficient Fund Checks	(7,649)	23,201	18,196	(2,644)
Rental Excise Tax	600	2,640	2,366	874
Game Licenses	8	8,166	7,867	307
Motor Vehicle Licenses	-	1,475,611	1,470,109	5,502
Sales Tax Motor Vehicles	32,051	401,305	399,449	33,907
Resident Sales Tax	(159)	67,492	69,698	(2,365)
Prosecutor Attorney Training	3,018	3,538	1,640	4,916
Compensating Use Tax	36,118	520,734	532,928	23,924
Paid In/Out	-	41,619	41,619	-
Neighborhood Revitalization Rebate	-	333,552	333,552	-
Solomon Tax Increment Financing	-	82,141	82,141	-
Total Distributable Funds	\$ 22,197,286	\$ 46,217,964	\$ 45,115,535	\$ 23,299,715
State Funds:				
Educational Building	\$ -	\$ 276,248	\$ 276,248	\$ -
Institutional Building	-	138,124	138,124	-
Total State Funds	\$ -	\$ 414,372	\$ 414,372	\$ -

DICKINSON COUNTY, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds:				
Schools	\$ -	\$ 13,551,380	\$ 13,551,380	\$ -
Townships	-	2,467,660	2,467,660	-
Cemeteries	-	284,240	284,240	-
Cities	-	5,868,325	5,868,325	-
Watersheds and Drainage	-	186,082	186,082	-
North Central Kansas Library	-	232,069	232,069	-
Hospital	-	355,593	355,593	-
Fire Districts	-	553,843	553,843	-
Red Bud Lake Improvement District	-	3,628	3,628	-
Total Subdivision Funds	<u>\$ -</u>	<u>\$ 23,502,820</u>	<u>\$ 23,502,820</u>	<u>\$ -</u>
Office Cash:				
County Clerk	\$ 100	\$ -	\$ -	\$ 100
Health	135	-	-	135
Noxious Weed	50	-	-	50
Sheriff	158,539	181,185	188,804	150,920
Waste Disposal	200	-	-	200
Total Office Cash	<u>\$ 159,024</u>	<u>\$ 181,185</u>	<u>\$ 188,804</u>	<u>\$ 151,405</u>
Total Agency Funds	<u><u>\$ 22,356,310</u></u>	<u><u>\$ 70,316,341</u></u>	<u><u>\$ 69,221,531</u></u>	<u><u>\$ 23,451,120</u></u>

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

For the Year Ended December 31, 2022

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

	<u>2021</u>	<u>2022</u>
RECEIPTS		
Investment earnings	\$ 900,647	\$ 899,418
EXPENDITURES		
Withdrawals for projects	\$ 6,252,804	\$ 899,450
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (5,352,157)	\$ (32)
UNENCUMBERED CASH - JANUARY 1	<u>5,352,189</u>	<u>32</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 32</u>	<u>\$ -</u>