

DICKINSON COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2023

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March 14, 2024

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, 2023 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, 2023, 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, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (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 a 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 14, 2024
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, 2022 (not presented herein), and have issued our report thereon dated March 27, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 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 2022 actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2023 (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 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 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 2022 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, 2023, on the basis of accounting described in Note 1.

Varney & 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, 2023

| 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 | \$ 4,076,136 | \$ - | \$ 13,363,025 | \$ 13,086,551 | \$ 4,352,610 | \$ 23,767 | \$ 4,376,377 |
| Special Purpose Funds | | | | | | | |
| Highway, Road and Bridge | 567,959 | - | 5,223,575 | 4,620,878 | 1,170,656 | 567 | 1,171,223 |
| Noxious Weed | 281,781 | - | 589,409 | 573,634 | 297,556 | 5,431 | 302,987 |
| Noxious Weed Capital Outlay | 493,914 | - | 70,000 | 22,761 | 541,153 | - | 541,153 |
| County Health | 135,467 | - | 767,302 | 702,268 | 200,501 | 11,731 | 212,232 |
| County Health Capital Outlay | 97,731 | - | - | 1,464 | 96,267 | - | 96,267 |
| Special Alcoholic Program | 8,693 | - | 12,876 | 11,189 | 10,380 | - | 10,380 |
| Park and Recreation | 244 | - | 271 | 244 | 271 | - | 271 |
| Concealed Weapons | 20,661 | - | 878 | - | 21,539 | - | 21,539 |
| DK CO 911 | 107,517 | - | 140,723 | 146,859 | 101,381 | - | 101,381 |
| Diversion-Law Enforcement | 77,395 | - | 16,400 | 10,873 | 82,922 | - | 82,922 |
| Fingerprint and Booking | 77,013 | - | 2,158 | - | 79,171 | - | 79,171 |
| Highway Sales Tax Jan 2015 | 1,649,764 | - | 2,116,395 | 866,587 | 2,899,572 | - | 2,899,572 |
| Highway Special Revenue | 24,448 | - | 118,145 | 116,559 | 26,034 | - | 26,034 |
| PBC Series 2018 Courthouse Renovation | 107,191 | - | 886,940 | 898,470 | 95,661 | - | 95,661 |
| Attorney Forfeiture | 24,601 | - | 80 | - | 24,681 | - | 24,681 |
| Landfill Closure | 110,000 | - | - | - | 110,000 | - | 110,000 |
| Special Machinery | 1,208,539 | - | 511,390 | 104,854 | 1,615,075 | - | 1,615,075 |
| Prosecutor Trust | 4,870 | - | - | - | 4,870 | - | 4,870 |
| Drug Enforcement Cases | 8,764 | - | 8,842 | 6,155 | 11,451 | - | 11,451 |
| Property Crime Compensation | 16,380 | - | - | - | 16,380 | - | 16,380 |
| Capital Improvements | 158,538 | - | 20,000 | 11,243 | 167,295 | - | 167,295 |
| Register of Deeds Technology | 20,781 | - | 23,280 | 8,692 | 35,369 | 13 | 35,382 |
| County Equipment Reserve | 2,448,219 | - | 624,785 | 686,632 | 2,386,372 | - | 2,386,372 |
| DKCO Sheriff Asset Forfeiture | 140,300 | - | 191,106 | 66,003 | 265,403 | - | 265,403 |
| Equitable Sharing - Sheriff | 1,065 | - | 3 | - | 1,068 | - | 1,068 |
| Hazard Equipment Replacement | 76,000 | - | 75,000 | 90,000 | 61,000 | - | 61,000 |
| County Clerk Technology | 23,189 | - | 5,821 | 12,721 | 16,289 | - | 16,289 |
| County Treasurer Technology | 28,368 | - | 5,820 | 3,723 | 30,465 | - | 30,465 |
| American Rescue Act | 945,003 | - | 50,000 | 995,003 | - | - | - |
| Drug Court | 20,174 | - | 5,076 | 3,873 | 21,377 | - | 21,377 |
| Countywide Communications Project | - | - | 100,000 | - | 100,000 | - | 100,000 |
| Opioid Settlement | - | - | 38,249 | 7,500 | 30,749 | - | 30,749 |

(Continued)

DICKINSON COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

| 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 | \$ - | \$ 1 | \$ - | \$ 212 | \$ - | \$ 212 |
| Dickinson County Sewer District #3 - Bond & Interest | (1,564) | - | 22,665 | 19,612 | 1,489 | - | 1,489 |
| Dickinson County Sewer District #2 - Bond & Interest | 367 | - | 160 | - | 527 | - | 527 |
| EMS Building - Bond & Interest | 6,730 | - | 75,791 | 76,063 | 6,458 | - | 6,458 |
| Capital Projects Funds | | | | | | | |
| Fish Passage Program | 109,297 | - | - | 17,280 | 92,017 | - | 92,017 |
| Justice Center Project | (1,862,458) | - | 995,003 | 189,124 | (1,056,579) | - | (1,056,579) |
| Business Funds | | | | | | | |
| Environmental Services | 674,448 | - | 820,211 | 953,349 | 541,310 | 65 | 541,375 |
| Dickinson County Sewer District #1 - Operations | 7,188 | - | 3,671 | 2,046 | 8,813 | - | 8,813 |
| Dickinson County Sewer District #2 - Operations | 17,394 | - | 1,470 | - | 18,864 | - | 18,864 |
| Dickinson County Sewer District #3 - Operations | 14,978 | - | 8,938 | 9,845 | 14,071 | - | 14,071 |
| Dickinson County Sewer District #3 - Reserve | 15,690 | - | - | (273) | 15,963 | - | 15,963 |
| Total County (Excluding Agency Funds) | \$ 11,942,986 | \$ - | \$ 26,895,459 | \$ 24,321,782 | \$ 14,516,663 | \$ 41,574 | \$ 14,558,237 |
| Related Municipal Entity | | | | | | | |
| Public Building Commission | - | - | 900,145 | 898,875 | 1,270 | - | 1,270 |
| Total Reporting Entity | \$ 11,942,986 | \$ - | \$ 27,795,604 | \$ 25,220,657 | \$ 14,517,933 | \$ 41,574 | \$ 14,559,507 |

Composition of Cash:

| | |
|--|----------------------|
| Checking and Savings Accounts | \$ 7,983,944 |
| Treasurer Change Drawers | 700 |
| Office Checking/Petty Cash/Change Funds | 79,421 |
| Kansas Municipal Investment Pool | 3,673,158 |
| Certificates of Deposit | 27,646,913 |
| Total Cash | \$ 39,384,136 |
| Agency Funds (per Schedule 3) | (24,825,899) |
| Total County (Excluding Agency Funds) | \$ 14,558,237 |

Related Municipal Entity

| | |
|----------------------------|----------|
| Public Building Commission | \$ 1,270 |
|----------------------------|----------|

Total Reporting Entity

\$ 14,559,507

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2023

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 an elected three-member commission. 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, 2023

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 in 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 County did hold a revenue neutral rate hearing for this year.

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 budget was amended for the following funds: Transfer Station - 2005 Fund and Alcoholic Rehabilitation - 9080 Fund.

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2023

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 |
| American Rescue Act | Drug Court |
| Countywide Communications Project | Opioid Settlement |

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

As of December 31, 2023, the City had the following investments and maturities:

| Investment Type | Fair Value | Maturity | Rating |
|----------------------------------|--------------|------------------|--------|
| Kansas Municipal Investment Pool | \$ 3,673,158 | Less than 1 year | N/A |

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.

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2023

Note 3: Deposits and Investments (Continued)

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. The County's allocation of investments as of December 31, 2023, is as follows:

| Investments | Percentage of Investments |
|----------------------------------|------------------------------|
| Kansas Municipal Investment Pool | 100% |

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, 2023, depository coverage was adequate.

At year-end, the carrying amount of the County's deposits were \$35,710,978 and the bank statement balances were \$36,294,537. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, \$25,785,503 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.

Custodial credit risk - investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At December 31, 2023, the County had invested \$3,673,158 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

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.

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2023

Note 5: Defined Benefit Pension Plan (Continued)

Contributions. K.S.A. 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.

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 8.43% for KPERS and 22.86% for KP&F for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were \$641,171 for KPERS and \$261,560 for KP&F for the year ended December 31, 2023.

Net Pension Liability. At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was \$6,326,946 and \$2,651,987 for KP&F. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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: 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 | 600,844 |
| General | Countywide Communications Project | K.S.A. 19-119 | 100,000 |
| General | Hazard Equipment Replacement | K.S.A. 19-119 | 75,000 |
| American Rescue Act Fund | Justice Center Project | Resolution | 995,003 |
| Highway, Road and Bridge | Special Machinery | K.S.A. 68-141g | 500,000 |
| Noxious Weed | Noxious Weed Capital Outlay | K.S.A. 2-1318 | 70,000 |
| | | | <u>\$ 2,360,847</u> |

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2023

Note 8: Capital Projects

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

| | Project Authorization | Expenditures to Date |
|-------------------------|----------------------------------|---------------------------------|
| County PBC Project | \$ 15,500,000 | \$ 20,876,488 |
| 1st Road Bridge Project | 1,392,373 | 634,649 |

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:

| Years of Service | Vacation Hours Awarded |
|-------------------------|-----------------------------------|
| 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, 2023

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 the date of the independent auditor's report, 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

The County has evaluated events and transactions for potential recognition or disclosure through the date of the independent auditor's report, which is the date the financial statement was available to be issued.

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2023

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 | \$ 399,767 | \$ - | \$ 7,619 | \$ (7,619) | \$ 392,148 | \$ 11,993 |
| Series 2016 EMS Facility | .80-2.80% | 2016 | 840,000 | 2029 | 485,000 | - | 65,000 | (65,000) | 420,000 | 11,063 |
| Total Contractual Indebtedness | | | | | <u>\$ 884,767</u> | <u>\$ -</u> | <u>\$ 72,619</u> | <u>\$ (72,619)</u> | <u>\$ 812,148</u> | <u>\$ 23,056</u> |
| Public Building Commission | | | | | | | | | | |
| Series 2018 GO Bond | 3-5% | 2018 | \$ 13,500,000 | 2044 | <u>\$ 12,465,000</u> | <u>\$ -</u> | <u>\$ 365,000</u> | <u>\$ (365,000)</u> | <u>\$ 12,100,000</u> | <u>\$ 532,225</u> |

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2023

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>2024</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>2028</u> | <u>2029-2033</u> | <u>2034-2038</u> | <u>2039-2043</u> |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|
| PRINCIPAL | | | | | | | | |
| General Obligation Bonds | | | | | | | | |
| Series 2014 Sewer #3 | \$ 7,848 | \$ 8,083 | \$ 8,325 | \$ 8,575 | \$ 8,833 | \$ 48,299 | \$ 55,992 | \$ 64,911 |
| Series 2016 EMS Facility | 65,000 | 70,000 | 65,000 | 70,000 | 75,000 | 75,000 | - | - |
| Total Principal | <u>\$ 72,848</u> | <u>\$ 78,083</u> | <u>\$ 73,325</u> | <u>\$ 78,575</u> | <u>\$ 83,833</u> | <u>\$ 123,299</u> | <u>\$ 55,992</u> | <u>\$ 64,911</u> |
| Public Building Commission | | | | | | | | |
| Series 2018 GO Bond | <u>\$ 375,000</u> | <u>\$ 390,000</u> | <u>\$ 405,000</u> | <u>\$ 430,000</u> | <u>\$ 450,000</u> | <u>\$ 2,505,000</u> | <u>\$ 2,985,000</u> | <u>\$ 3,705,000</u> |
| INTEREST | | | | | | | | |
| General Obligation Bonds | | | | | | | | |
| Series 2014 Sewer #3 | \$ 11,764 | \$ 11,529 | \$ 11,287 | \$ 11,037 | \$ 10,780 | \$ 49,760 | \$ 42,068 | \$ 33,149 |
| Series 2016 EMS Facility | 9,779 | 8,327 | 6,763 | 5,075 | 3,150 | 1,050 | - | - |
| Total Interest | <u>\$ 21,543</u> | <u>\$ 19,856</u> | <u>\$ 18,050</u> | <u>\$ 16,112</u> | <u>\$ 13,930</u> | <u>\$ 50,810</u> | <u>\$ 42,068</u> | <u>\$ 33,149</u> |
| Public Building Commission | | | | | | | | |
| Series 2018 GO Bond | <u>\$ 521,275</u> | <u>\$ 506,275</u> | <u>\$ 490,675</u> | <u>\$ 470,425</u> | <u>\$ 448,925</u> | <u>\$ 1,982,838</u> | <u>\$ 1,507,600</u> | <u>\$ 787,500</u> |

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2023

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

| | <u>2044-2048</u> | <u>2049-2053</u> | <u>2054-2055</u> | <u>Total</u> |
|-----------------------------------|-------------------|------------------|------------------|----------------------|
| PRINCIPAL | | | | |
| General Obligation Bonds | | | | |
| Series 2014 Sewer #3 | \$ 75,250 | \$ 87,235 | \$ 18,797 | \$ 392,148 |
| Series 2016 EMS Facility | - | - | - | 420,000 |
| Total Principal | <u>\$ 75,250</u> | <u>\$ 87,235</u> | <u>\$ 18,797</u> | <u>\$ 812,148</u> |
| Public Building Commission | | | | |
| Series 2018 GO Bond | <u>\$ 855,000</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 12,100,000</u> |
| INTEREST | | | | |
| General Obligation Bonds | | | | |
| Series 2014 Sewer #3 | \$ 22,810 | \$ 10,825 | \$ 564 | \$ 215,573 |
| Series 2016 EMS Facility | - | - | - | 34,144 |
| Total Interest | <u>\$ 22,810</u> | <u>\$ 10,825</u> | <u>\$ 564</u> | <u>\$ 249,717</u> |
| Public Building Commission | | | | |
| Series 2018 GO Bond | <u>\$ 42,750</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 6,758,263</u> |

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

DICKINSON COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2023

| Fund | Certified Budget | Adjustment for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance Over (Under) |
|--|----------------------|--|-----------------------------------|---|-----------------------------|
| Governmental Funds | | | | | |
| General Funds | \$ 15,549,130 | \$ - | \$ 15,549,130 | \$ 13,086,551 | \$ (2,462,579) |
| Special Purpose Funds | | | | | |
| Highway, Road and Bridge | 5,451,150 | - | 5,451,150 | 4,620,878 | (830,272) |
| Noxious Weed | 760,300 | - | 760,300 | 573,634 | (186,666) |
| Noxious Weed Capital Outlay | 70,000 | - | 70,000 | 22,761 | (47,239) |
| County Health | 732,700 | 246,861 | 979,561 | 702,268 | (277,293) |
| County Health Capital Outlay | 20,000 | - | 20,000 | 1,464 | (18,536) |
| Special Alcoholic Program | 15,000 | - | 15,000 | 11,189 | (3,811) |
| Park and Recreation | 4,000 | - | 4,000 | 244 | (3,756) |
| Concealed Weapons | 10,000 | - | 10,000 | - | (10,000) |
| Dk Co 911 | 200,000 | - | 200,000 | 146,859 | (53,141) |
| Diversion-Law Enforcement | 45,000 | - | 45,000 | 10,873 | (34,127) |
| Fingerprint and Booking | 50,000 | - | 50,000 | - | (50,000) |
| Highway Sales Tax Jan 2015 | 2,000,000 | - | 2,000,000 | 866,587 | (1,133,413) |
| Highway Special Revenue | 398,368 | - | 398,368 | 116,559 | (281,809) |
| PBC Series 2018 Courthouse Renovation | 949,725 | - | 949,725 | 898,470 | (51,255) |
| Bond and Interest Funds | | | | | |
| District #3 Bond and Interest and Dickinson County Sewer | 19,612 | - | 19,612 | 19,612 | - |
| EMS Building Bond and Interest | 79,563 | - | 79,563 | 76,063 | (3,500) |
| Business Funds | | | | | |
| Environmental Services | 958,000 | - | 958,000 | 953,349 | (4,651) |
| Dickinson County Sewer District #1 - Operations | 10,000 | - | 10,000 | 2,046 | (7,954) |
| Dickinson County Sewer District #2 - Operations | 3,000 | - | 3,000 | - | (3,000) |
| Dickinson County Sewer District #3 - Operations | 15,000 | - | 15,000 | 9,845 | (5,155) |
| | <u>\$ 27,340,548</u> | <u>\$ 246,861</u> | <u>\$ 27,587,409</u> | <u>\$ 22,119,252</u> | <u>\$ (5,468,157)</u> |

DICKINSON COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | 2022 | 2023 | | Variance |
|---------------------------------|----------------------|----------------------|----------------------|---------------------|
| | Actual | Actual | Budget | Over (Under) |
| RECEIPTS | | | | |
| Taxes and shared revenue | | | | |
| Ad Valorem | \$ 8,446,345 | \$ 8,320,174 | \$ 8,521,454 | \$ (201,280) |
| Delinquent Tax | 165,523 | 106,654 | 110,000 | (3,346) |
| Interest charges | 219,352 | 123,751 | - | 123,751 |
| Intangibles | 49,640 | 53,390 | 47,616 | 5,774 |
| Motor Vehicle | 682,630 | 751,715 | 660,997 | 90,718 |
| Recreational Vehicle | 16,529 | 17,451 | 15,418 | 2,033 |
| 16/20 M vehicle | 21,346 | 22,273 | 24,952 | (2,679) |
| Commercial vehicle | 39,483 | 37,178 | 35,894 | 1,284 |
| Watercraft | 511 | 459 | 4,824 | (4,365) |
| Mineral Tax | - | 171 | - | 171 |
| Intergovernmental Revenue | | | | |
| Liquor Control | 244 | 271 | 2,300 | (2,029) |
| Federal Owned Entitlement Land | 4,378 | 4,691 | - | 4,691 |
| Local Sales Tax | 1,599,854 | 1,893,711 | 1,100,000 | 793,711 |
| Licenses and Fees | | | | |
| Mortgage Registration Fees | 190,829 | 180,940 | 240,000 | (59,060) |
| Officer's Fees | 19,597 | 41,820 | 15,000 | 26,820 |
| Sheriff's Fees | 404,928 | 339,880 | 275,000 | 64,880 |
| Motor Vehicle Registration Fees | - | - | 1,000 | (1,000) |
| Antique Fees, Etc. | 4,710 | 5,522 | 3,700 | 1,822 |
| Use of Money and Property | | | | |
| Interest on Investments | 52,149 | 317,688 | 215,000 | 102,688 |
| Other Receipts | | | | |
| Grants | 87,327 | 26,833 | 80,000 | (53,167) |
| Other fees | - | 3,668 | 20,000 | (16,332) |
| Ambulance Service & Fees | 898,790 | 1,025,761 | 900,000 | 125,761 |
| Transient Guest Tax | 1,150 | 1,693 | 1,000 | 693 |
| Reimbursements | - | - | 40,000 | (40,000) |
| Miscellaneous | 79,224 | 87,331 | - | 87,331 |
| Transfers in | 11,775 | - | - | - |
| Total Cash Receipts | \$ 12,996,314 | \$ 13,363,025 | \$ 12,314,155 | \$ 1,048,870 |

(continued)

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

Regulatory Basis

For the Year Ended December 31, 2023

With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| EXPENDITURES | 2022 | 2023 | | Variance |
|--------------------------------|---------------------|---------------------|---------------------|--------------------|
| | Actual | Actual | Budget | Over (Under) |
| County Commission | | | | |
| Personnel services | \$ 50,562 | \$ 53,741 | \$ 52,500 | \$ 1,241 |
| Benefits | 28,560 | 30,524 | 31,420 | (896) |
| Contractual services | 11,427 | 10,417 | 8,000 | 2,417 |
| Commodities | 211 | 110 | 2,000 | (1,890) |
| Total County Commission | \$ 90,760 | \$ 94,792 | \$ 93,920 | \$ 872 |
| County Clerk | | | | |
| Personnel services | \$ 154,342 | \$ 168,926 | \$ 178,600 | \$ (9,674) |
| Benefits | 52,422 | 62,229 | 113,475 | (51,246) |
| Contractual services | 6,449 | 4,107 | 6,100 | (1,993) |
| Commodities | 5,318 | 4,480 | 7,500 | (3,020) |
| Total County Clerk | \$ 218,531 | \$ 239,742 | \$ 305,675 | \$ (65,933) |
| County Treasurer | | | | |
| Personnel services | \$ 200,177 | \$ 225,853 | \$ 216,000 | \$ 9,853 |
| Benefits | 93,748 | 109,532 | 114,450 | (4,918) |
| Contractual services | 13,531 | 13,466 | 24,600 | (11,134) |
| Commodities | 4,770 | 6,783 | 5,425 | 1,358 |
| Capital outlay | - | - | - | - |
| Total County Treasurer | \$ 312,226 | \$ 355,634 | \$ 360,475 | \$ (4,841) |
| County Attorney | | | | |
| Personnel services | \$ 443,160 | \$ 465,401 | \$ 469,000 | \$ (3,599) |
| Benefits | 160,832 | 177,001 | 209,850 | (32,849) |
| Contractual services | 46,148 | 22,242 | 62,100 | (39,858) |
| Commodities | 14,251 | 6,926 | 19,600 | (12,674) |
| Capital outlay | 4,408 | 579 | - | 579 |
| Total County Attorney | \$ 668,799 | \$ 672,149 | \$ 760,550 | \$ (88,401) |
| EMS | | | | |
| Personnel services | \$ 1,380,912 | \$ 1,611,795 | \$ 1,359,000 | \$ 252,795 |
| Benefits | 471,184 | 524,237 | 569,200 | (44,963) |
| Contractual services | 104,039 | 95,134 | 98,600 | (3,466) |
| Commodities | 145,338 | 120,430 | 148,500 | (28,070) |
| Capital outlay | 3,820 | 38,279 | - | 38,279 |
| Other | - | 1,520 | - | 1,520 |
| Total EMS | \$ 2,105,293 | \$ 2,391,395 | \$ 2,175,300 | \$ 216,095 |
| Appraiser/Zoning | | | | |
| Personnel services | \$ 216,222 | \$ 269,407 | \$ 277,000 | \$ (7,593) |
| Benefits | 108,366 | 128,104 | 142,400 | (14,296) |
| Contractual services | 26,822 | 29,913 | 48,600 | (18,687) |
| Commodities | 7,006 | 6,343 | 9,500 | (3,157) |
| Total Appraiser/Zoning | \$ 358,416 | \$ 433,767 | \$ 477,500 | \$ (43,733) |

(continued)

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

For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| EXPENDITURES (CONTINUED) | 2022 | 2023 | | Variance |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Budget | Over (Under) |
| Election | | | | |
| Personnel services | \$ 9,500 | \$ 9,500 | \$ 9,500 | \$ - |
| Contractual services | 31,719 | 39,179 | 56,770 | (17,591) |
| Commodities | 48,865 | 36,915 | 33,700 | 3,215 |
| Total Election | \$ 90,084 | \$ 85,594 | \$ 99,970 | \$ (14,376) |
| Register of Deeds | | | | |
| Personnel services | \$ 88,819 | \$ 103,048 | \$ 93,000 | \$ 10,048 |
| Benefits | 29,675 | 52,155 | 54,650 | (2,495) |
| Contractual services | 1,264 | 1,311 | 7,700 | (6,389) |
| Commodities | 1,411 | 532 | 4,600 | (4,068) |
| Capital outlay | 717 | 836 | - | 836 |
| Total Register of Deeds | \$ 121,886 | \$ 157,882 | \$ 159,950 | \$ (2,068) |
| Sheriff | | | | |
| Personnel services | \$ 1,354,883 | \$ 1,357,996 | \$ 1,481,000 | \$ (123,004) |
| Benefits | 638,640 | 629,974 | 893,400 | (263,426) |
| Contractual services | 238,388 | 238,665 | 201,900 | 36,765 |
| Commodities | 138,476 | 134,077 | 173,300 | (39,223) |
| Capital outlay | 7,095 | - | - | - |
| Total Sheriff | \$ 2,377,482 | \$ 2,360,712 | \$ 2,749,600 | \$ (388,888) |
| Clerk of District Court | | | | |
| Contractual services | \$ 47,555 | \$ 68,507 | \$ 52,002 | \$ 16,505 |
| Commodities | 68,611 | 53,213 | 69,412 | (16,199) |
| Debt service | 170 | 186 | - | 186 |
| Total Clerk of District Court | \$ 116,336 | \$ 121,906 | \$ 121,414 | \$ 492 |
| Department of Aging | \$ 34,227 | \$ 28,071 | \$ 38,430 | \$ (10,359) |
| Coroner and Autopsy | | | | |
| Personnel services | \$ 30,528 | \$ 32,664 | \$ 32,700 | \$ (36) |
| Benefits | 5,605 | 5,650 | 6,110 | (460) |
| Contractual services | 116,512 | 90,815 | 61,000 | 29,815 |
| Total Coroner and Autopsy | \$ 152,645 | \$ 129,129 | \$ 99,810 | \$ 29,319 |
| County Counselor | | | | |
| Personnel services | \$ 42,500 | \$ 43,726 | \$ 43,775 | \$ (49) |
| Benefits | 24,811 | 25,842 | 28,595 | (2,753) |
| Total County Counselor | \$ 67,311 | \$ 69,568 | \$ 72,370 | \$ (2,802) |
| Jail | | | | |
| Personnel services | \$ 781,954 | \$ 884,157 | \$ 872,500 | \$ 11,657 |
| Benefits | 270,177 | 308,018 | 410,900 | (102,882) |
| Contractual services | 208,928 | 230,857 | 257,800 | (26,943) |
| Commodities | 31,513 | 19,866 | 40,200 | (20,334) |
| Total Jail | \$ 1,292,572 | \$ 1,442,898 | \$ 1,581,400 | \$ (138,502) |

(continued)

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

For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| EXPENDITURES (CONTINUED) | 2022 | 2023 | | Variance |
|-----------------------------------|-------------------|-------------------|-------------------|--------------------|
| | Actual | Actual | Budget | Over (Under) |
| Dispatch | | | | |
| Personnel services | \$ 476,240 | \$ 510,320 | \$ 503,000 | \$ 7,320 |
| Benefits | 197,774 | 216,990 | 242,050 | (25,060) |
| Contractual services | 3,429 | 10,377 | 23,100 | (12,723) |
| Commodities | 6,628 | 5,441 | 10,100 | (4,659) |
| Capital outlay | - | 631 | - | 631 |
| Total Dispatch | \$ 684,071 | \$ 743,759 | \$ 778,250 | \$ (34,491) |
| Budget | | | | |
| Personnel services | \$ 81,872 | \$ 84,221 | \$ 85,500 | \$ (1,279) |
| Benefits | 32,104 | 34,344 | 36,255 | (1,911) |
| Contractual services | 3,451 | 4,799 | 3,775 | 1,024 |
| Commodities | 118 | - | 150 | (150) |
| Total Budget | \$ 117,545 | \$ 123,364 | \$ 125,680 | \$ (2,316) |
| Custodial | | | | |
| Personnel services | \$ 44,501 | \$ 48,722 | \$ 50,000 | \$ (1,278) |
| Benefits | 18,557 | 19,723 | 21,400 | (1,677) |
| Contractual services | 6,609 | 76,800 | 86,200 | (9,400) |
| Commodities | 12,705 | 10,741 | 24,750 | (14,009) |
| Total Custodial | \$ 82,372 | \$ 155,986 | \$ 182,350 | \$ (26,364) |
| Emergency Management | | | | |
| Personnel services | \$ 73,623 | \$ 75,104 | \$ 74,200 | \$ 904 |
| Benefits | 36,108 | 39,817 | 40,040 | (223) |
| Contractual services | 3,060 | 6,063 | 6,450 | (387) |
| Commodities | 4,943 | 1,539 | 8,600 | (7,061) |
| Total Emergency Management | \$ 117,734 | \$ 122,523 | \$ 129,290 | \$ (6,767) |
| IT/GIS | | | | |
| Personnel services | \$ 260,318 | \$ 212,429 | \$ 274,000 | \$ (61,571) |
| Benefits | 84,321 | 63,578 | 102,800 | (39,222) |
| Contractual services | 136,076 | 219,606 | 143,000 | 76,606 |
| Commodities | 6,560 | 1,997 | 15,100 | (13,103) |
| Total IT/GIS | \$ 487,275 | \$ 497,610 | \$ 534,900 | \$ (37,290) |
| Human Resources | | | | |
| Personnel services | \$ 136,711 | \$ 129,406 | \$ 144,000 | \$ (14,594) |
| Benefits | 51,576 | 34,617 | 58,175 | (23,558) |
| Contractual services | 14,139 | 6,920 | 16,050 | (9,130) |
| Commodities | - | - | 2,400 | (2,400) |
| Total Human Resources | \$ 202,426 | \$ 170,943 | \$ 220,625 | \$ (49,682) |

(continued)

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

Regulatory Basis

For the Year Ended December 31, 2023

With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | 2022 | 2023 | | Variance |
|--|----------------------|----------------------|----------------------|-----------------------|
| | Actual | Actual | Budget | Over (Under) |
| EXPENDITURES (CONTINUED) | | | | |
| Administration | | | | |
| Personnel services | \$ 157,135 | \$ 109,474 | \$ 194,000 | \$ (84,526) |
| Benefits | 35,007 | 33,594 | 77,700 | (44,106) |
| Contractual services | 1,058,200 | 986,194 | 2,349,100 | (1,362,906) |
| Commodities | 66,224 | 74,405 | 318,500 | (244,095) |
| Debt service | 600 | 300 | - | 300 |
| Total Administration | \$ 1,317,166 | \$ 1,203,967 | \$ 2,939,300 | \$ (1,735,333) |
| Zoning | | | | |
| Personnel services | \$ 72,291 | \$ 76,543 | \$ 77,500 | \$ (957) |
| Benefits | 23,150 | 23,771 | 25,815 | (2,044) |
| Contractual services | 2,239 | 2,476 | 9,050 | (6,574) |
| Commodities | 194 | 974 | 1,350 | (376) |
| Total Zoning | \$ 97,874 | \$ 103,764 | \$ 113,715 | \$ (9,951) |
| Other Expenditures | | | | |
| Appropriations | \$ 18,785 | \$ 10,079 | \$ 30,000 | \$ (19,921) |
| Conservation District | 30,000 | 30,000 | 30,000 | - |
| Juvenile Detention Center | 52,861 | 21,661 | 39,000 | (17,339) |
| Flint Hills Task Force on Aging | 12,376 | 11,872 | 11,872 | - |
| Mental Retardation | 105,000 | 105,000 | - | 105,000 |
| Mental Health | 107,284 | 116,940 | 116,940 | - |
| Free Fair | 60,000 | 65,000 | 65,000 | - |
| Tri-County Fair | 5,000 | 5,000 | 5,000 | - |
| Historical Society | 70,000 | 70,000 | 80,000 | (10,000) |
| Economic Development | 105,000 | 150,000 | - | 150,000 |
| OCCK | - | - | 105,000 | (105,000) |
| DK EDC | - | - | 150,000 | (150,000) |
| Transfer to Capital Improvements | 20,000 | 20,000 | 20,000 | - |
| Transfer to County Equipment Reserve | 629,966 | 600,844 | 600,844 | - |
| Transfer to All Hazardous Equipment | 75,000 | 75,000 | 75,000 | - |
| Transfer to Motor Vehicle Operating | 30,000 | - | - | - |
| Transfer to Countywide Communications System | - | 100,000 | 100,000 | - |
| Total Other Expenditures | \$ 1,321,272 | \$ 1,381,396 | \$ 1,428,656 | \$ (47,260) |
| Total Expenditures | \$ 12,434,303 | \$ 13,086,551 | \$ 15,549,130 | \$ (2,491,898) |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ 562,011 | \$ 276,474 | | |
| UNENCUMBERED CASH - JANUARY 1 | 3,514,125 | 4,076,136 | | |
| UNENCUMBERED CASH - DECEMBER 31 | \$ 4,076,136 | \$ 4,352,610 | | |

DICKINSON COUNTY, KANSAS
HIGHWAY, ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | 2022 | 2023 | | Variance |
|---|---------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Budget | Over (Under) |
| RECEIPTS | | | | |
| Taxes and shared revenue | | | | |
| Ad valorem | \$ 3,940,623 | \$ 4,047,471 | \$ 4,144,783 | \$ (97,312) |
| Delinquent | 62,740 | 46,933 | 45,000 | 1,933 |
| Motor Vehicle | 298,607 | 350,704 | 308,383 | 42,321 |
| Recreational vehicle | 7,238 | 8,142 | 7,193 | 949 |
| 16/20 M vehicle | 8,766 | 9,839 | 11,641 | (1,802) |
| Commercial vehicle | 17,413 | 17,345 | 16,747 | 598 |
| Watercraft | 222 | 214 | 2,251 | (2,037) |
| Intergovernmental Revenue | | | | |
| Special city and county highway | 660,965 | 661,108 | 718,929 | (57,821) |
| Other Receipts | | | | |
| Fuel sales | 45,588 | 27,829 | - | 27,829 |
| Reimbursed/Miscellaneous expenses | 45,585 | 53,990 | 87,000 | (33,010) |
| Reimbursement - Highway Special Revenue | 26,196 | - | - | - |
| Total Cash Receipts | <u>\$ 5,113,943</u> | <u>\$ 5,223,575</u> | <u>\$ 5,341,927</u> | <u>\$ (118,352)</u> |
| EXPENDITURES | | | | |
| Personnel services | \$ 760,234 | \$ 881,532 | \$ 914,000 | \$ (32,468) |
| Benefits | 355,840 | 398,532 | 477,800 | (79,268) |
| Commodities | 70,515 | 154,413 | 248,050 | (93,637) |
| Contractual | 3,013,528 | 2,686,401 | 3,281,300 | (594,899) |
| Capital outlay | 167,339 | - | 30,000 | (30,000) |
| Transfer to Special Machinery | 425,000 | 500,000 | 500,000 | - |
| Total Expenditures | <u>\$ 4,792,456</u> | <u>\$ 4,620,878</u> | <u>\$ 5,451,150</u> | <u>\$ (830,272)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ 321,487 | \$ 602,697 | | |
| UNENCUMBERED CASH - JANUARY 1 | <u>246,472</u> | <u>567,959</u> | | |
| UNENCUMBERED CASH - DECEMBER 31 | <u>\$ 567,959</u> | <u>\$ 1,170,656</u> | | |

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

For the Year Ended December 31, 2023

With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | 2022 | 2023 | | Variance |
|---|-------------------|-------------------|-------------------|---------------------|
| | Actual | Actual | Budget | Over (Under) |
| RECEIPTS | | | | |
| Taxes and shared revenue | | | | |
| Ad valorem | \$ 395,856 | \$ 395,149 | \$ 404,726 | \$ (9,577) |
| Delinquent | 8,113 | 4,955 | 6,600 | (1,645) |
| Motor vehicle | 30,492 | 35,231 | 30,970 | 4,261 |
| Recreational vehicle | 738 | 818 | 722 | 96 |
| 16/20 M vehicle | 944 | 996 | 1,169 | (173) |
| Commercial vehicle | 1,766 | 1,742 | 1,682 | 60 |
| Watercraft | 23 | 22 | 226 | (204) |
| Sale of chemicals/reimbursements | 153,204 | 150,496 | 100,000 | 50,496 |
| Total Cash Receipts | <u>\$ 591,136</u> | <u>\$ 589,409</u> | <u>\$ 546,095</u> | <u>\$ 43,314</u> |
| EXPENDITURES | | | | |
| Personnel services | \$ 174,683 | \$ 192,816 | \$ 231,500 | \$ (38,684) |
| Benefits | 76,175 | 86,878 | 108,100 | (21,222) |
| Commodities | 194,150 | 166,282 | 50,160 | 116,122 |
| Contractual | 46,068 | 57,658 | 300,540 | (242,882) |
| Transfer to Noxious Weed Capital Outlay | 70,000 | 70,000 | 70,000 | - |
| Total Expenditures | <u>\$ 561,076</u> | <u>\$ 573,634</u> | <u>\$ 760,300</u> | <u>\$ (186,666)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ 30,060 | \$ 15,775 | | |
| UNENCUMBERED CASH - JANUARY 1 | <u>251,721</u> | <u>281,781</u> | | |
| UNENCUMBERED CASH - DECEMBER 31 | <u>\$ 281,781</u> | <u>\$ 297,556</u> | | |

**DICKINSON COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022**

| | 2022 | 2023 | | Variance |
|---|--------------------------|--------------------------|------------------|-------------------------|
| | Actual | Actual | Budget | Over (Under) |
| 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>\$ 2,820</u> | <u>\$ 22,761</u> | <u>\$ 70,000</u> | <u>\$ (47,239)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | <u>\$ 67,180</u> | <u>\$ 47,239</u> | | |
| UNENCUMBERED CASH - JANUARY 1 | <u>426,734</u> | <u>493,914</u> | | |
| UNENCUMBERED CASH - DECEMBER 31 | <u><u>\$ 493,914</u></u> | <u><u>\$ 541,153</u></u> | | |

DICKINSON COUNTY, KANSAS
COUNTY HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | 2022 | 2023 | | Variance |
|---|-------------------|-------------------|-------------------|---------------------|
| | Actual | Actual | Budget | Over (Under) |
| RECEIPTS | | | | |
| Cash Receipts | | | | |
| Ad valorem | \$ 328,202 | \$ 376,403 | \$ 385,360 | \$ (8,957) |
| Delinquent | 5,064 | 3,721 | 4,400 | (679) |
| Motor vehicle | 19,821 | 29,209 | 25,680 | 3,529 |
| Recreational vehicle | 480 | 678 | 599 | 79 |
| 16/20 M vehicle | 602 | 650 | 969 | (319) |
| Commercial vehicle | 1,151 | 1,445 | 1,395 | 50 |
| Watercraft | 15 | 18 | 187 | (169) |
| Grants | 307,160 | 246,861 | 218,300 | 28,561 |
| Charges for services/collections | 115,107 | 101,226 | 106,000 | (4,774) |
| Misc | 21,625 | 7,091 | - | 7,091 |
| Total Cash Receipts | \$ 799,227 | \$ 767,302 | \$ 742,890 | \$ 24,412 |
| EXPENDITURES | | | | |
| Personnel services | \$ 289,389 | \$ 319,775 | \$ 332,000 | \$ (12,225) |
| Benefits | 142,736 | 159,794 | 174,800 | (15,006) |
| Contractual | 38,601 | 39,915 | 29,900 | 10,015 |
| Commodities | 77,911 | 64,828 | 117,700 | (52,872) |
| Grant expenditures | 46,254 | 85,158 | 75,800 | 9,358 |
| Capital outlay | 49,049 | 32,798 | 2,500 | 30,298 |
| Transfer to Health Capital Improvement | 6,000 | - | - | - |
| Total expenditures before budget credits | \$ 649,940 | \$ 702,268 | \$ 732,700 | \$ (30,432) |
| Adjustments for qualifying budget credits | - | - | 246,861 | (246,861) |
| Total Expenditures | \$ 649,940 | \$ 702,268 | \$ 979,561 | \$ (277,293) |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ 149,287 | \$ 65,034 | | |
| UNENCUMBERED CASH - JANUARY 1 | (13,820) | 135,467 | | |
| UNENCUMBERED CASH - DECEMBER 31 | \$ 135,467 | \$ 200,501 | | |

**DICKINSON COUNTY, KANSAS
COUNTY HEALTH CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022**

| | 2022 | 2023 | | Variance |
|---|------------------|------------------|------------------|-------------------------|
| | Actual | Actual | Budget | Over (Under) |
| RECEIPTS | | | | |
| Cash Receipts | | | | |
| Transfer from County Health | \$ 6,000 | \$ - | \$ - | \$ - |
| EXPENDITURES | | | | |
| Contractual | \$ - | \$ - | \$ 20,000 | \$ (20,000) |
| Capital outlay | 4,199 | 1,464 | - | 1,464 |
| Total Expenditures | \$ 4,199 | \$ 1,464 | \$ 20,000 | \$ (18,536) |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ 1,801 | \$ (1,464) | | |
| UNENCUMBERED CASH - JANUARY 1 | 95,930 | 97,731 | | |
| UNENCUMBERED CASH - DECEMBER 31 | \$ 97,731 | \$ 96,267 | | |

DICKINSON COUNTY, KANSAS
SPECIAL ALCOHOLIC PROGRAM
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2023
 With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | 2022 | 2023 | | Variance |
|---|---------------|---------------|---------------|-------------------------|
| | Actual | Actual | Budget | Over (Under) |
| RECEIPTS | | | | |
| Cash Receipts | | | | |
| Liquor Control | \$ 10,655 | \$ 12,876 | \$ 11,000 | \$ 1,876 |
| EXPENDITURES | | | | |
| Appropriations | \$ 7,879 | \$ 11,189 | \$ 15,000 | \$ (3,811) |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ 2,776 | \$ 1,687 | | |
| UNENCUMBERED CASH - JANUARY 1 | 5,917 | 8,693 | | |
| UNENCUMBERED CASH - DECEMBER 31 | \$ 8,693 | \$ 10,380 | | |

**DICKINSON COUNTY, KANSAS
PARK AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022**

| | <u>2022</u> <u>Actual</u> | <u>2023</u> <u>Actual</u> | <u>Budget</u> | <u>Variance</u> <u>Over</u> <u>(Under)</u> |
|---|------------------------------|------------------------------|---------------|--|
| RECEIPTS | | | | |
| Cash Receipts | | | | |
| Local alcoholic liquor tax | \$ 244 | \$ 271 | \$ 2,500 | \$ (2,229) |
| EXPENDITURES | | | | |
| Contractual services | \$ 2,393 | \$ 244 | \$ 4,000 | \$ (3,756) |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ (2,149) | \$ 27 | | |
| UNENCUMBERED CASH - JANUARY 1 | <u>2,393</u> | <u>244</u> | | |
| UNENCUMBERED CASH - DECEMBER 31 | <u>\$ 244</u> | <u>\$ 271</u> | | |

**DICKINSON COUNTY, KANSAS
CONCEALED WEAPONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022**

| | <u>2022</u> | <u>2023</u> | <u>2023</u> | <u>Variance</u> |
|---|------------------|------------------|---------------|-----------------|
| | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>Over</u> |
| | | | | <u>(Under)</u> |
| RECEIPTS | | | | |
| Cash receipts | | | | |
| Permit fees | \$ 1,267 | \$ 878 | \$ 1,200 | \$ (322) |
| EXPENDITURES | | | | |
| Contractual | \$ - | \$ - | \$ 10,000 | \$ (10,000) |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ 1,267 | \$ 878 | | |
| UNENCUMBERED CASH - JANUARY 1 | <u>19,394</u> | <u>20,661</u> | | |
| UNENCUMBERED CASH - DECEMBER 31 | <u>\$ 20,661</u> | <u>\$ 21,539</u> | | |

DICKINSON COUNTY, KANSAS
DK CO 911
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | 2022 | 2023 | | Variance |
|---|--------------------|-------------------|-------------------|-------------------------|
| | Actual | Actual | Budget | Over (Under) |
| RECEIPTS | | | | |
| Cash Receipts | | | | |
| Phone service fees | \$ 139,761 | \$ 140,723 | \$ 150,000 | \$ (9,277) |
| EXPENDITURES | | | | |
| Contractual services | \$ 142,064 | \$ 92,731 | \$ 175,000 | \$ (82,269) |
| Commodities | - | - | 25,000 | (25,000) |
| Capital outlay | 32,967 | 54,128 | - | 54,128 |
| Total Expenditures | \$ 175,031 | \$ 146,859 | \$ 200,000 | \$ (53,141) |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ (35,270) | \$ (6,136) | | |
| UNENCUMBERED CASH - JANUARY 1 | 142,787 | 107,517 | | |
| UNENCUMBERED CASH - DECEMBER 31 | \$ 107,517 | \$ 101,381 | | |

**DICKINSON COUNTY, KANSAS
DIVERSION-LAW ENFORCEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022**

| | 2022 | 2023 | | Variance |
|---|---------------|---------------|---------------|-------------------------|
| | Actual | Actual | Budget | Over (Under) |
| RECEIPTS | | | | |
| Cash Receipts | | | | |
| Fees | \$ 42,900 | \$ 16,400 | \$ 40,000 | \$ (23,600) |
| EXPENDITURES | | | | |
| Diversion expenditures | \$ 20,134 | \$ 10,873 | \$ 45,000 | \$ (34,127) |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ 22,766 | \$ 5,527 | | |
| UNENCUMBERED CASH - JANUARY 1 | 54,629 | 77,395 | | |
| UNENCUMBERED CASH - DECEMBER 31 | \$ 77,395 | \$ 82,922 | | |

**DICKINSON COUNTY, KANSAS
FINGERPRINT & BOOKING
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022**

| | <u>2022</u> <u>Actual</u> | <u>2023</u> <u>Actual</u> | <u>Budget</u> | <u>Variance</u> <u>Over</u> <u>(Under)</u> |
|---|------------------------------|------------------------------|---------------|--|
| RECEIPTS | | | | |
| Cash Receipts | | | | |
| Fees | \$ 3,303 | \$ 2,158 | \$ 4,000 | \$ (1,842) |
| EXPENDITURES | | | | |
| Capital outlay | \$ - | \$ - | \$ 50,000 | \$ (50,000) |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ 3,303 | \$ 2,158 | | |
| UNENCUMBERED CASH - JANUARY 1 | <u>73,710</u> | <u>77,013</u> | | |
| UNENCUMBERED CASH - DECEMBER 31 | <u>\$ 77,013</u> | <u>\$ 79,171</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, 2023
 With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | 2022 | 2023 | | Variance |
|---|---------------------|---------------------|---------------------|-----------------------|
| | Actual | Actual | Budget | Over (Under) |
| RECEIPTS | | | | |
| Cash Receipts | | | | |
| Local sales tax | \$ 1,492,169 | \$ 1,776,800 | \$ 1,100,000 | \$ 676,800 |
| Miscellaneous | - | 339,595 | - | 339,595 |
| Total Cash Receipts | <u>\$ 1,492,169</u> | <u>\$ 2,116,395</u> | <u>\$ 1,100,000</u> | <u>\$ 1,016,395</u> |
| EXPENDITURES | | | | |
| Contractual services | \$ 61,950 | \$ 29,493 | \$ - | \$ 29,493 |
| Commodities | 1,042,522 | 833,042 | - | 833,042 |
| Capital outlay | 2,772 | 4,052 | 2,000,000 | (1,995,948) |
| Total Expenditures | <u>\$ 1,107,244</u> | <u>\$ 866,587</u> | <u>\$ 2,000,000</u> | <u>\$ (1,133,413)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ 384,925 | \$ 1,249,808 | | |
| UNENCUMBERED CASH - JANUARY 1 | <u>1,264,839</u> | <u>1,649,764</u> | | |
| UNENCUMBERED CASH - DECEMBER 31 | <u>\$ 1,649,764</u> | <u>\$ 2,899,572</u> | | |

DICKINSON COUNTY, KANSAS
HIGHWAY SPECIAL REVENUE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2023
 With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | 2022 | 2023 | | Variance |
|---|---------------|---------------|---------------|-----------------|
| | Actual | Actual | Budget | Over |
| | | | | (Under) |
| RECEIPTS | | | | |
| Cash Receipts | | | | |
| State grant | \$ 124,238 | \$ 118,145 | \$ 125,000 | \$ (6,855) |
| EXPENDITURES | | | | |
| Contractual services | \$ - | \$ 116,559 | \$ 398,368 | \$ (281,809) |
| Commodities | 373,158 | - | - | - |
| Total Expenditures | \$ 373,158 | \$ 116,559 | \$ 398,368 | \$ (281,809) |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ (248,920) | \$ 1,586 | | |
| UNENCUMBERED CASH - JANUARY 1 | 273,368 | 24,448 | | |
| UNENCUMBERED CASH - DECEMBER 31 | \$ 24,448 | \$ 26,034 | | |

DICKINSON COUNTY, KANSAS
PBC SERIES 2018 COURTHOUSE RENOVATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | 2022 | 2023 | | Variance |
|---|-------------------|-------------------|-------------------|--------------------|
| | Actual | Actual | Budget | Over (Under) |
| RECEIPTS | | | | |
| Cash Receipts | | | | |
| Ad valorem | \$ 885,092 | \$ 789,473 | \$ 808,169 | \$ (18,696) |
| Delinquent | 10,588 | 10,526 | 6,500 | 4,026 |
| Motor vehicle | 74,754 | 78,770 | 69,262 | 9,508 |
| Recreational vehicle | 1,807 | 1,829 | 1,615 | 214 |
| 16/20 M vehicle | 2,600 | 2,398 | 2,615 | (217) |
| Commercial vehicle | 4,263 | 3,896 | 3,761 | 135 |
| Watercraft | 57 | 48 | 506 | (458) |
| Total Cash Receipts | <u>\$ 979,161</u> | <u>\$ 886,940</u> | <u>\$ 892,428</u> | <u>\$ (5,488)</u> |
| EXPENDITURES | | | | |
| Principal | \$ 355,000 | \$ 365,000 | \$ 897,225 | \$ (532,225) |
| Interest | 542,843 | 532,225 | - | 532,225 |
| Fees | 1,575 | 1,245 | 2,500 | (1,255) |
| Cash forward | - | - | 50,000 | (50,000) |
| Total Expenditures | <u>\$ 899,418</u> | <u>\$ 898,470</u> | <u>\$ 949,725</u> | <u>\$ (51,255)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ 79,743 | \$ (11,530) | | |
| UNENCUMBERED CASH - JANUARY 1 | <u>27,448</u> | <u>107,191</u> | | |
| UNENCUMBERED CASH - DECEMBER 31 | <u>\$ 107,191</u> | <u>\$ 95,661</u> | | |

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

For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | <u>2022 Actual</u> | <u>2023 Actual</u> |
|---|------------------------|------------------------|
| RECEIPTS | | |
| Cash Receipts | | |
| Collections | \$ 90 | \$ 80 |
| EXPENDITURES | | |
| Capital outlay | \$ - | \$ - |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ 90 | \$ 80 |
| UNENCUMBERED CASH - JANUARY 1 | <u>24,511</u> | <u>24,601</u> |
| UNENCUMBERED CASH - DECEMBER 31 | <u>\$ 24,601</u> | <u>\$ 24,681</u> |

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

For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | <u>2022 Actual</u> | <u>2023 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, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | <u>2022 Actual</u> | <u>2023 Actual</u> |
|---|----------------------------|----------------------------|
| RECEIPTS | | |
| Cash Receipts | | |
| Transfer from Highway, Road and Bridge | \$ 425,000 | \$ 500,000 |
| Sale of assets | 26,648 | 11,390 |
| Total Cash Receipts | <u>\$ 451,648</u> | <u>\$ 511,390</u> |
| EXPENDITURES | | |
| Capital outlay | <u>\$ 297,076</u> | <u>\$ 104,854</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | <u>\$ 154,572</u> | <u>\$ 406,536</u> |
| UNENCUMBERED CASH - JANUARY 1 | <u>1,053,967</u> | <u>1,208,539</u> |
| UNENCUMBERED CASH - DECEMBER 31 | <u><u>\$ 1,208,539</u></u> | <u><u>\$ 1,615,075</u></u> |

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

For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | <u>2022 Actual</u> | <u>2023 Actual</u> |
|---|------------------------|------------------------|
| RECEIPTS | | |
| Cash Receipts | | |
| Proceeds from cases | \$ - | \$ - |
| EXPENDITURES | | |
| Commodities | \$ - | \$ - |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ - | \$ - |
| UNENCUMBERED CASH - JANUARY 1 | <u>4,870</u> | <u>4,870</u> |
| UNENCUMBERED CASH - DECEMBER 31 | <u>\$ 4,870</u> | <u>\$ 4,870</u> |

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

For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | <u>2022 Actual</u> | <u>2023 Actual</u> |
|---|------------------------|-------------------------|
| RECEIPTS | | |
| Cash Receipts | | |
| Miscellaneous | \$ 2,924 | \$ 8,842 |
| EXPENDITURES | | |
| Contractual | \$ - | \$ 472 |
| Commodities | 1,177 | 5,683 |
| Total Expenditures | <u>\$ 1,177</u> | <u>\$ 6,155</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ 1,747 | \$ 2,687 |
| UNENCUMBERED CASH - JANUARY 1 | <u>7,017</u> | <u>8,764</u> |
| UNENCUMBERED CASH - DECEMBER 31 | <u><u>\$ 8,764</u></u> | <u><u>\$ 11,451</u></u> |

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

For the Year Ended December 31, 2023

With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | <u>2022 Actual</u> | <u>2023 Actual</u> |
|---|------------------------|------------------------|
| RECEIPTS | | |
| Cash Receipts | | |
| Miscellaneous receipts | \$ - | \$ - |
| EXPENDITURES | | |
| Compensation paid to crime victims | \$ - | \$ - |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ - | \$ - |
| UNENCUMBERED CASH - JANUARY 1 | <u>16,380</u> | <u>16,380</u> |
| UNENCUMBERED CASH - DECEMBER 31 | <u>\$ 16,380</u> | <u>\$ 16,380</u> |

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

For the Year Ended December 31, 2023

With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | <u>2022 Actual</u> | <u>2023 Actual</u> |
|---|--------------------------|--------------------------|
| RECEIPTS | | |
| Cash Receipts | | |
| Miscellaneous | \$ 11,960 | \$ - |
| Transfer from General Fund | 20,000 | 20,000 |
| Total Cash Receipts | <u>\$ 31,960</u> | <u>\$ 20,000</u> |
| EXPENDITURES | | |
| Capital outlay | <u>\$ 55,942</u> | <u>\$ 11,243</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | <u>\$ (23,982)</u> | <u>\$ 8,757</u> |
| UNENCUMBERED CASH - JANUARY 1 | <u>182,520</u> | <u>158,538</u> |
| UNENCUMBERED CASH - DECEMBER 31 | <u><u>\$ 158,538</u></u> | <u><u>\$ 167,295</u></u> |

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

For the Year Ended December 31, 2023

With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | <u>2022 Actual</u> | <u>2023 Actual</u> |
|---|-------------------------|-------------------------|
| RECEIPTS | | |
| Cash Receipts | | |
| Fees | \$ 24,994 | \$ 23,280 |
| EXPENDITURES | | |
| Personnel services | \$ 9,833 | \$ 8,659 |
| Benefits | 8,720 | - |
| Contractual | 1,948 | 33 |
| Capital outlay | 660 | - |
| Total Expenditures | <u>\$ 21,161</u> | <u>\$ 8,692</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ 3,833 | \$ 14,588 |
| UNENCUMBERED CASH - JANUARY 1 | <u>16,948</u> | <u>20,781</u> |
| UNENCUMBERED CASH - DECEMBER 31 | <u><u>\$ 20,781</u></u> | <u><u>\$ 35,369</u></u> |

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

For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | <u>2022 Actual</u> | <u>2023 Actual</u> |
|---|----------------------------|----------------------------|
| RECEIPTS | | |
| Cash Receipts | | |
| Transfer from General Fund | \$ 629,966 | \$ 600,844 |
| Sale of assets | 195,190 | 23,941 |
| Total Cash Receipts | <u>\$ 825,156</u> | <u>\$ 624,785</u> |
| EXPENDITURES | | |
| Capital Outlay | <u>\$ 479,126</u> | <u>\$ 686,632</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | <u>\$ 346,030</u> | <u>\$ (61,847)</u> |
| UNENCUMBERED CASH - JANUARY 1 | <u>2,102,189</u> | <u>2,448,219</u> |
| UNENCUMBERED CASH - DECEMBER 31 | <u><u>\$ 2,448,219</u></u> | <u><u>\$ 2,386,372</u></u> |

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

For the Year Ended December 31, 2023

With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | <u>2022 Actual</u> | <u>2023 Actual</u> |
|---|--------------------------|--------------------------|
| RECEIPTS | | |
| Cash Receipts | | |
| Cases | \$ 74,888 | \$ 120,939 |
| Miscellaneous | 5,265 | 70,167 |
| Total Cash Receipts | <u>\$ 80,153</u> | <u>\$ 191,106</u> |
| EXPENDITURES | | |
| Contractual services | \$ 64,093 | \$ 5,349 |
| Capital outlay | - | 60,654 |
| Total Expenditures | <u>\$ 64,093</u> | <u>\$ 66,003</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ 16,060 | \$ 125,103 |
| UNENCUMBERED CASH - JANUARY 1 | <u>124,240</u> | <u>140,300</u> |
| UNENCUMBERED CASH - DECEMBER 31 | <u><u>\$ 140,300</u></u> | <u><u>\$ 265,403</u></u> |

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

For the Year Ended December 31, 2023

With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | <u>2022 Actual</u> | <u>2023 Actual</u> |
|---|------------------------|------------------------|
| RECEIPTS | | |
| Cash Receipts | | |
| Interest income | \$ 2 | \$ 3 |
| EXPENDITURES | | |
| Contractual services | \$ - | \$ - |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ 2 | \$ 3 |
| UNENCUMBERED CASH - JANUARY 1 | <u>1,063</u> | <u>1,065</u> |
| UNENCUMBERED CASH - DECEMBER 31 | <u>\$ 1,065</u> | <u>\$ 1,068</u> |

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

For the Year Ended December 31, 2023

With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | <u>2022 Actual</u> | <u>2023 Actual</u> |
|---|------------------------|------------------------|
| RECEIPTS | | |
| Cash Receipts | | |
| Transfers in | \$ 75,000 | \$ 75,000 |
| EXPENDITURES | | |
| Capital outlay | \$ - | \$ 90,000 |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ 75,000 | \$ (15,000) |
| UNENCUMBERED CASH - JANUARY 1 | <u>1,000</u> | <u>76,000</u> |
| UNENCUMBERED CASH - DECEMBER 31 | <u>\$ 76,000</u> | <u>\$ 61,000</u> |

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

For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | <u>2022 Actual</u> | <u>2023 Actual</u> |
|---|------------------------|------------------------|
| RECEIPTS | | |
| Cash Receipts | | |
| Fees | \$ 5,429 | \$ 5,821 |
| EXPENDITURES | | |
| Capital outlay | \$ - | \$ 12,721 |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ 5,429 | \$ (6,900) |
| UNENCUMBERED CASH - JANUARY 1 | <u>17,760</u> | <u>23,189</u> |
| UNENCUMBERED CASH - DECEMBER 31 | <u>\$ 23,189</u> | <u>\$ 16,289</u> |

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

For the Year Ended December 31, 2023

With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | <u>2022</u> <u>Actual</u> | <u>2023</u> <u>Actual</u> |
|---|------------------------------|------------------------------|
| RECEIPTS | | |
| Cash Receipts | | |
| Fees | \$ 6,248 | \$ 5,820 |
| EXPENDITURES | | |
| Capital outlay | \$ 14,818 | \$ - |
| Miscellaneous | - | 3,723 |
| Total Expenditures | <u>\$ 14,818</u> | <u>\$ 3,723</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ (8,570) | \$ 2,097 |
| UNENCUMBERED CASH - JANUARY 1 | <u>36,938</u> | <u>28,368</u> |
| UNENCUMBERED CASH - DECEMBER 31 | <u><u>\$ 28,368</u></u> | <u><u>\$ 30,465</u></u> |

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

For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | <u>2022 Actual</u> | <u>2023 Actual</u> |
|---|--------------------------|------------------------|
| RECEIPTS | | |
| Cash Receipts | | |
| Grants | \$ 1,843,402 | \$ 50,000 |
| EXPENDITURES | | |
| Capital outlay | \$ 1,443,070 | \$ - |
| Transfer out | - | 995,003 |
| Total Expenditures | <u>\$ 1,443,070</u> | <u>\$ 995,003</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ 400,332 | \$ (945,003) |
| UNENCUMBERED CASH - JANUARY 1 | <u>544,671</u> | <u>945,003</u> |
| UNENCUMBERED CASH - DECEMBER 31 | <u><u>\$ 945,003</u></u> | <u><u>\$ -</u></u> |

**DICKINSON COUNTY, KANSAS
DRUG COURT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022**

| | 2022 Actual | 2023 Actual |
|---|------------------------|------------------------|
| RECEIPTS | | |
| Cash Receipts | | |
| Grants | \$ 25,000 | \$ - |
| Miscellaneous | 817 | 5,076 |
| Total Cash Receipts | \$ 25,817 | \$ 5,076 |
| EXPENDITURES | | |
| Contractual | \$ 5,643 | \$ 3,873 |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ 20,174 | \$ 1,203 |
| UNENCUMBERED CASH - JANUARY 1 | - | 20,174 |
| UNENCUMBERED CASH - DECEMBER 31 | \$ 20,174 | \$ 21,377 |

**DICKINSON COUNTY, KANSAS
COUNTYWIDE COMMUNICATIONS PROJECT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis**

For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | <u>2022 Actual</u> | <u>2023 Actual</u> |
|---|------------------------|------------------------|
| RECEIPTS | | |
| Cash Receipts | | |
| Transfer in | \$ - | \$ 100,000 |
| EXPENDITURES | | |
| Contractual | \$ - | \$ - |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ - | \$ 100,000 |
| UNENCUMBERED CASH - JANUARY 1 | - | - |
| UNENCUMBERED CASH - DECEMBER 31 | <u>\$ -</u> | <u>\$ 100,000</u> |

**DICKINSON COUNTY, KANSAS
OPIOID SETTLEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis**

For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | <u>2022</u> <u>Actual</u> | <u>2023</u> <u>Actual</u> |
|---|------------------------------|------------------------------|
| RECEIPTS | | |
| Cash Receipts | | |
| Miscellaneous | \$ - | \$ 38,249 |
| EXPENDITURES | | |
| Contractual | \$ - | \$ 7,500 |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ - | \$ 30,749 |
| UNENCUMBERED CASH - JANUARY 1 | - | - |
| UNENCUMBERED CASH - DECEMBER 31 | <u>\$ -</u> | <u>\$ 30,749</u> |

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

For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | <u>2022 Actual</u> | <u>2023 Actual</u> |
|---|------------------------|------------------------|
| RECEIPTS | | |
| Cash Receipts | | |
| Delinquent | \$ - | \$ 1 |
| EXPENDITURES | | |
| Transfer out | \$ - | \$ - |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ - | \$ 1 |
| UNENCUMBERED CASH - JANUARY 1 | <u>211</u> | <u>211</u> |
| UNENCUMBERED CASH - DECEMBER 31 | <u>\$ 211</u> | <u>\$ 212</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, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | 2022 | 2023 | | Variance |
|---|-------------------|------------------|------------------|-----------------|
| | Actual | Actual | Budget | Over (Under) |
| RECEIPTS | | | | |
| Cash Receipts | | | | |
| User fees | \$ 13,487 | \$ 17,601 | \$ 19,000 | \$ (1,399) |
| Special assessments | 3,130 | 5,064 | - | 5,064 |
| Total Cash Receipts | <u>\$ 16,617</u> | <u>\$ 22,665</u> | <u>\$ 19,000</u> | <u>\$ 3,665</u> |
| EXPENDITURES | | | | |
| Bond principal | \$ 7,397 | \$ 7,619 | \$ 19,612 | \$ (11,993) |
| Bond interest | 12,215 | 11,993 | - | 11,993 |
| Total Expenditures | <u>\$ 19,612</u> | <u>\$ 19,612</u> | <u>\$ 19,612</u> | <u>\$ -</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ (2,995) | \$ 3,053 | | |
| UNENCUMBERED CASH - JANUARY 1 | <u>1,431</u> | <u>(1,564)</u> | | |
| UNENCUMBERED CASH - DECEMBER 31 | <u>\$ (1,564)</u> | <u>\$ 1,489</u> | | |

**DICKINSON COUNTY, KANSAS
DICKINSON COUNTY SEWER DISTRICT #2 - BOND & INTEREST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis**

For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | <u>2022 Actual</u> | <u>2023 Actual</u> |
|---|------------------------|------------------------|
| RECEIPTS | | |
| Cash Receipts | | |
| Delinquent special assessments | \$ 399 | \$ 160 |
| EXPENDITURES | | |
| Loan fees | \$ - | \$ - |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ 399 | \$ 160 |
| UNENCUMBERED CASH - JANUARY 1 | <u>(32)</u> | <u>367</u> |
| UNENCUMBERED CASH - DECEMBER 31 | <u>\$ 367</u> | <u>\$ 527</u> |

DICKINSON COUNTY, KANSAS
EMS BUILDING - BOND & INTEREST
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | 2022 | 2023 | | Variance Over (Under) |
|---|------------------|------------------|------------------|-----------------------------|
| | Actual | Actual | Budget | |
| RECEIPTS | | | | |
| Taxes | | | | |
| Ad valorem | \$ 72,850 | \$ 67,729 | \$ 69,193 | \$ (1,464) |
| Delinquent | 1,346 | 911 | 1,100 | (189) |
| Motor vehicle | 5,938 | 6,483 | 5,702 | 781 |
| Recreational vehicle | 144 | 150 | 133 | 17 |
| 16/20 M vehicle | 193 | 192 | 215 | (23) |
| Commercial vehicle | 342 | 322 | 310 | 12 |
| Watercraft | 4 | 4 | 42 | (38) |
| Total Cash Receipts | <u>\$ 80,817</u> | <u>\$ 75,791</u> | <u>\$ 76,695</u> | <u>\$ (904)</u> |
| EXPENDITURES | | | | |
| Principal payment on bond | \$ 65,000 | \$ 65,000 | \$ 76,063 | \$ 11,063 |
| Cash forward | 12,184 | 11,063 | 3,500 | 7,563 |
| Total Expenditures | <u>\$ 77,184</u> | <u>\$ 76,063</u> | <u>\$ 79,563</u> | <u>\$ 18,626</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ 3,633 | \$ (272) | | |
| UNENCUMBERED CASH - JANUARY 1 | <u>3,097</u> | <u>6,730</u> | | |
| UNENCUMBERED CASH - DECEMBER 31 | <u>\$ 6,730</u> | <u>\$ 6,458</u> | | |

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

For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | <u>2022 Actual</u> | <u>2023 Actual</u> |
|---|------------------------|------------------------|
| RECEIPTS | | |
| Cash Receipts | | |
| Grant proceeds | \$ 43,880 | \$ - |
| EXPENDITURES | | |
| Grant expenditures | \$ 22,441 | \$ 17,280 |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ 21,439 | \$ (17,280) |
| UNENCUMBERED CASH - JANUARY 1 | <u>87,858</u> | <u>109,297</u> |
| UNENCUMBERED CASH - DECEMBER 31 | <u>\$ 109,297</u> | <u>\$ 92,017</u> |

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

For the Year Ended December 31, 2023

With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | <u>2022</u> <u>Actual</u> | <u>2023</u> <u>Actual</u> |
|---|------------------------------|------------------------------|
| RECEIPTS | | |
| Cash Receipts | | |
| Miscellaneous | \$ 340,566 | \$ - |
| Transfer in | - | 995,003 |
| Total Cash Receipts | <u>\$ 340,566</u> | <u>\$ 995,003</u> |
| EXPENDITURES | | |
| Contractual services | \$ 1,806,840 | \$ 188,352 |
| Commodities | 394,623 | 772 |
| Total Expenditures | <u>\$ 2,201,463</u> | <u>\$ 189,124</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ (1,860,897) | \$ 805,879 |
| UNENCUMBERED CASH - JANUARY 1 | <u>(1,561)</u> | <u>(1,862,458)</u> |
| UNENCUMBERED CASH - DECEMBER 31 | <u><u>\$ (1,862,458)</u></u> | <u><u>\$ (1,056,579)</u></u> |

DICKINSON COUNTY, KANSAS
ENVIRONMENTAL SERVICES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | 2022 | 2023 | | Variance |
|---|-------------------|-------------------|-------------------|-------------------|
| | Actual | Actual | Budget | Over (Under) |
| RECEIPTS | | | | |
| Cash Receipts | | | | |
| Charges for services and environmental fees | \$ 615,984 | \$ 658,337 | \$ 785,000 | \$ (126,663) |
| Special assessments | 137,549 | 137,608 | - | 137,608 |
| Grants | 250 | (25) | - | (25) |
| Delinquent collections | 6,910 | 7,449 | 16,000 | (8,551) |
| Miscellaneous | 15,430 | 16,842 | - | 16,842 |
| Total Cash Receipts | <u>\$ 776,123</u> | <u>\$ 820,211</u> | <u>\$ 801,000</u> | <u>\$ 19,211</u> |
| EXPENDITURES | | | | |
| Personnel services | \$ 43,514 | \$ 50,285 | \$ 52,000 | \$ (1,715) |
| Benefits | 25,649 | 27,461 | 31,000 | (3,539) |
| Contractual services | 61,636 | 96,613 | 625,000 | (528,387) |
| Commodities | 13,366 | 36,103 | 50,000 | (13,897) |
| Capital outlay | 67,572 | 91,663 | 200,000 | (108,337) |
| Transfer County fees | 609,455 | 651,224 | - | 651,224 |
| Total Expenditures | <u>\$ 821,192</u> | <u>\$ 953,349</u> | <u>\$ 958,000</u> | <u>\$ (4,651)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ (45,069) | \$ (133,138) | | |
| UNENCUMBERED CASH - JANUARY 1 | <u>719,517</u> | <u>674,448</u> | | |
| UNENCUMBERED CASH - DECEMBER 31 | <u>\$ 674,448</u> | <u>\$ 541,310</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, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | 2022 | 2023 | | Variance |
|---|-----------------|-----------------|-----------------|-----------------|
| | Actual | Actual | Budget | Over (Under) |
| RECEIPTS | | | | |
| Cash Receipts | | | | |
| Special assessments | \$ 2,968 | \$ 3,128 | \$ 3,200 | \$ (72) |
| Delinquent special assessments | 64 | 543 | - | - |
| Total Cash Receipts | <u>\$ 3,032</u> | <u>\$ 3,671</u> | <u>\$ 3,200</u> | <u>\$ (72)</u> |
| EXPENDITURES | | | | |
| Operations | \$ 6,990 | \$ 2,046 | \$ 10,000 | \$ (7,954) |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ (3,958) | \$ 1,625 | | |
| UNENCUMBERED CASH - JANUARY 1 | <u>11,146</u> | <u>7,188</u> | | |
| UNENCUMBERED CASH - DECEMBER 31 | <u>\$ 7,188</u> | <u>\$ 8,813</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, 2023
 With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | 2022 | 2023 | | Variance |
|---|------------------|------------------|-----------------|-----------------|
| | Actual | Actual | Budget | Over (Under) |
| RECEIPTS | | | | |
| Cash Receipts | | | | |
| User fees | \$ 1,418 | \$ 1,440 | \$ 1,400 | \$ 40 |
| Delinquent special assessments | 45 | 30 | - | 30 |
| Total Cash Receipts | <u>\$ 1,463</u> | <u>\$ 1,470</u> | <u>\$ 1,400</u> | <u>\$ 70</u> |
| EXPENDITURES | | | | |
| Maintenance/Miscellaneous | \$ - | \$ - | \$ 3,000 | \$ (3,000) |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ 1,463 | \$ 1,470 | | |
| UNENCUMBERED CASH - JANUARY 1 | <u>15,931</u> | <u>17,394</u> | | |
| UNENCUMBERED CASH - DECEMBER 31 | <u>\$ 17,394</u> | <u>\$ 18,864</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, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | 2022 | 2023 | | Variance |
|---|------------------|------------------|------------------|-------------------|
| | Actual | Actual | Budget | Over (Under) |
| RECEIPTS | | | | |
| Cash Receipts | | | | |
| User fees | \$ 14,180 | \$ 8,291 | \$ 13,800 | \$ (5,509) |
| Special assessments | 653 | 647 | - | 647 |
| Total Cash Receipts | <u>\$ 14,833</u> | <u>\$ 8,938</u> | <u>\$ 13,800</u> | <u>\$ (4,862)</u> |
| EXPENDITURES | | | | |
| Contractual services | \$ 9,498 | \$ 9,210 | \$ 15,000 | \$ (5,790) |
| Capital outlay | (635) | 635 | - | 635 |
| Total Expenditures | <u>\$ 8,863</u> | <u>\$ 9,845</u> | <u>\$ 15,000</u> | <u>\$ (5,155)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ 5,970 | \$ (907) | | |
| UNENCUMBERED CASH - JANUARY 1 | <u>9,008</u> | <u>14,978</u> | | |
| UNENCUMBERED CASH - DECEMBER 31 | <u>\$ 14,978</u> | <u>\$ 14,071</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, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022**

| | <u>2022</u> | <u>2023</u> | <u>Variance</u> |
|---|------------------|-----------------------------|-------------------------------|
| | <u>Actual</u> | <u>Actual</u> <u>Budget</u> | <u>Over</u> <u>(Under)</u> |
| RECEIPTS | | | |
| Cash Receipts | | | |
| Fees | \$ - | \$ - \$ 13,800 | \$ (13,800) |
| EXPENDITURES | | | |
| Equipment purchases | \$ 635 | \$ (273) \$ - | \$ (273) |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ (635) | \$ 273 | |
| UNENCUMBERED CASH - JANUARY 1 | <u>16,325</u> | <u>15,690</u> | |
| UNENCUMBERED CASH - DECEMBER 31 | <u>\$ 15,690</u> | <u>\$ 15,963</u> | |

DICKINSON COUNTY, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
For the Year Ended December 31, 2023

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|------------------------------------|------------------------------|----------------------|----------------------|---------------------------|
| Distributable Funds: | | | | |
| Current Tax | \$ 22,405,801 | \$ 39,188,239 | \$ 37,905,993 | \$ 23,688,047 |
| Sterl Hall | 38,692 | 93 | 18,232 | 20,553 |
| Drivers License Exam Fees | 3,503 | 47,574 | 49,283 | 1,794 |
| Motor Vehicle Operating | (4,355) | 187,887 | 196,302 | (12,770) |
| KS Commercial Vehicle Registration | 12,487 | 509,420 | 513,140 | 8,767 |
| Delinquent Personal Tax | 1,802 | 48,816 | 47,250 | 3,368 |
| Delinquent Real Estate Tax | 81,258 | 527,470 | 477,395 | 131,333 |
| Partial Payment Bankruptcy | 12,107 | 2,448 | 8,290 | 6,265 |
| Tax Foreclosure | 6,062 | 222,981 | 228,907 | 136 |
| Mineral Tax Production | - | 470 | 342 | 128 |
| Special City Highways | - | 728,775 | 728,775 | - |
| Escrow Program | 34,835 | 199,529 | 193,230 | 41,134 |
| Recreational Vehicle | 11,665 | 70,260 | 67,855 | 14,070 |
| Motor Vehicle Tax | 631,333 | 3,008,803 | 2,990,480 | 649,656 |
| Short and Long Fund | 104 | 58 | 50 | 112 |
| Insufficient Fund Checks | (2,644) | 11,301 | 9,493 | (836) |
| Rental Excise Tax | 874 | 2,607 | 2,195 | 1,286 |
| Game Licenses | 307 | 10,664 | 10,632 | 339 |
| Motor Vehicle Licenses | 5,502 | 1,484,200 | 1,489,702 | - |
| Sales Tax Motor Vehicles | 33,907 | 390,982 | 406,389 | 18,500 |
| Resident Sales Tax | (2,365) | 65,949 | 63,853 | (269) |
| Prosecutor Attorney Training | 4,916 | 1,785 | 1,021 | 5,680 |
| Compensating Use Tax | 23,924 | 645,957 | 640,517 | 29,364 |
| Advance Tax | - | 73 | 73 | - |
| Paid In/Out | - | 29,705 | 29,705 | - |
| Neighborhood Revitalization Rebate | - | 362,676 | 362,676 | - |
| Solomon Tax Increment Financing | - | 91,743 | 91,743 | - |
| Chisholm Trail Extension District | - | 483,610 | 483,610 | - |
| Total Distributable Funds | \$ 23,299,715 | \$ 48,324,075 | \$ 47,017,133 | \$ 24,606,657 |
| State Funds: | | | | |
| Educational Building | \$ - | \$ 284,926 | \$ 284,926 | \$ - |
| Institutional Building | - | 142,463 | 142,463 | - |
| Total State Funds | \$ - | \$ 427,389 | \$ 427,389 | \$ - |

DICKINSON COUNTY, KANSAS
AGENCY FUNDS (CONTINUED)
SUMMARY OF RECEIPTS AND DISBURSEMENTS
For the Year Ended December 31, 2023

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|-----------------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Subdivision Funds: | | | | |
| Schools | \$ - | \$ 14,023,499 | \$ 14,023,499 | \$ - |
| Townships | - | 2,588,424 | 2,588,424 | - |
| Cemeteries | - | 296,424 | 296,424 | - |
| Cities | - | 6,092,236 | 6,092,236 | - |
| Watersheds and Drainage | - | 194,391 | 194,391 | - |
| North Central Kansas Library | - | 227,147 | 227,147 | - |
| Hospital | - | 368,474 | 368,474 | - |
| Fire Districts | - | 575,166 | 575,166 | - |
| Red Bud Lake Improvement District | - | 3,806 | 3,806 | - |
| Total Subdivision Funds | <u>\$ -</u> | <u>\$ 24,369,567</u> | <u>\$ 24,369,567</u> | <u>\$ -</u> |
| Office Cash: | | | | |
| County Clerk | \$ 100 | \$ - | \$ - | \$ 100 |
| Health | 135 | - | - | 135 |
| Noxious Weed | 50 | - | - | 50 |
| Sheriff | 150,920 | 256,034 | 188,197 | 218,757 |
| Waste Disposal | 200 | - | - | 200 |
| Total Office Cash | <u>\$ 151,405</u> | <u>\$ 256,034</u> | <u>\$ 188,197</u> | <u>\$ 219,242</u> |
| Total Agency Funds | <u><u>\$ 23,451,120</u></u> | <u><u>\$ 73,377,065</u></u> | <u><u>\$ 72,002,286</u></u> | <u><u>\$ 24,825,899</u></u> |

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

For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

| | 2022 | 2023 |
|---|-------------|-------------|
| RECEIPTS | | |
| Investment earnings | \$ 899,418 | \$ 900,145 |
| EXPENDITURES | | |
| Withdrawals for projects | \$ 899,450 | \$ 898,875 |
| RECEIPTS OVER (UNDER) EXPENDITURES | \$ (32) | \$ 1,270 |
| UNENCUMBERED CASH - JANUARY 1 | 32 | - |
| UNENCUMBERED CASH - DECEMBER 31 | \$ - | \$ 1,270 |