DICKINSON COUNTY, KANSAS

FINANCIAL STATEMENT

December 31, 2025

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

DICKINSON COUNTY, KANSAS
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April 13, 2026

VARNEY
& ASSOCIATES, CPAs, LLC

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, 2025 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, 2025, 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, 2025, 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.

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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.

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, 2024 (not presented herein), and have issued our report thereon dated March 14, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 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 2024 actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2025 (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 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 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 2024 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, 2025, 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, 2025

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	$ 3,399,007	$ -	$ 14,935,354	$ 14,249,399	$ 4,084,962	$ 76,563	$ 4,161,525
Special Purpose Funds							
Highway, Road and Bridge	1,135,158	-	4,659,748	5,097,236	697,670	99,513	797,183
Noxious Weed	357,947	-	566,797	425,667	499,077	4,140	503,217
Noxious Weed Capital Outlay	541,153	-	-	32,385	508,768	-	508,768
County Health	109,966	-	704,569	661,843	152,692	5,446	158,138
County Health Capital Outlay	96,267	-	-	-	96,267	-	96,267
Special Alcoholic Program	23,543	-	16,741	4,617	35,667	-	35,667
Park and Recreation	1,656	-	2,037	1,656	2,037	-	2,037
Concealed Weapons	22,254	-	1,040	-	23,294	-	23,294
DK CO 911	96,583	-	142,017	149,631	88,969	-	88,969
Diversion-Law Enforcement	84,069	-	26,140	9,882	100,327	-	100,327
Fingerprint and Booking	80,299	-	1,094	-	81,393	-	81,393
Highway Sales Tax Jan 2015	3,316,876	-	1,732,202	3,067,981	1,981,097	241,058	2,222,155
Highway Special Revenue	129,687	-	-	20,151	109,536	-	109,536
PBC Series 2018 Courthouse Renovation	53,422	-	896,616	896,025	54,013	-	54,013
Attorney Forfeiture	24,988	-	20	-	25,008	-	25,008
Landfill Closure	110,000	-	-	-	110,000	-	110,000
Special Machinery	1,415,695	-	251,500	42,700	1,624,495	-	1,624,495
Prosecutor Trust	4,870	-	-	-	4,870	-	4,870
Drug Enforcement Cases	9,460	-	2,864	3,137	9,187	-	9,187
Property Crime Compensation	16,380	-	-	-	16,380	-	16,380
Capital Improvements	187,295	-	172,299	56,316	303,278	-	303,278
Register of Deeds Technology	47,474	-	23,836	7,545	63,765	13	63,778
County Equipment Reserve	2,461,244	-	135,330	758,837	1,837,737	15,202	1,852,939
DKCO Sheriff Asset Forfeiture	221,230	-	3,319	97,225	127,324	-	127,324
Equitable Sharing - Sheriff	1,071	-	2,555	3,625	1	-	1
Hazard Equipment Replacement	181,000	-	-	-	181,000	-	181,000
County Clerk Technology	21,156	-	5,959	9,117	17,998	-	17,998
County Treasurer Technology	34,296	-	5,959	552	39,703	-	39,703
Drug Court	12,666	-	6,613	16,689	2,590	-	2,590
Countywide Communications Project	3,401,913	-	866,233	3,861,758	406,388	-	406,388
Opioid Settlement	85,718	-	28,771	29,000	85,489	2,000	87,489

(Continued)

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

DICKINSON COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025

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	$ 212	$ -	$ -	$ -	$ 212	$ -	$ 212
Dickinson County Sewer District #3 - Bond & Interest	7,056	-	17,088	19,612	4,532	-	4,532
Dickinson County Sewer District #2 - Bond & Interest	527	-	-	-	527	-	527
EMS Building - Bond & Interest	2,951	-	78,125	78,328	2,748	-	2,748
Capital Projects Funds							
Fish Passage Program	89,362	-	-	-	89,362	-	89,362
Business Funds							
Environmental Services	436,200	-	910,308	1,064,147	282,361	63,599	345,960
Dickinson County Sewer District #1 - Operations	7,955	-	3,224	3,242	7,937	-	7,937
Dickinson County Sewer District #2 - Operations	20,304	-	1,425	146	21,583	-	21,583
Dickinson County Sewer District #3 - Operations	15,222	-	11,178	7,421	18,979	3,200	22,179
Dickinson County Sewer District #3 - Reserve	15,963	-	-	-	15,963	-	15,963
Total County (Excluding Agency Funds)	$ 18,280,095	$ -	$ 26,210,961	$ 30,675,870	$ 13,815,186	$ 510,734	$ 14,325,920
Related Municipal Entity							
Public Building Commission	1,410	-	897,790	897,925	1,275	-	1,275
Total Reporting Entity	$ 18,281,505	$ -	$ 27,108,751	$ 31,573,795	$ 13,816,461	$ 510,734	$ 14,327,195

Composition of Cash:	
Checking and Savings Accounts	$ 6,299,540
Treasurer Change Drawers	700
Office Checking/Petty Cash/Change Funds	526,832
Certificates of Deposit	31,773,466
Total Cash	$ 38,600,538
Agency Funds (per Schedule 3)	(24,274,618)
Total County (Excluding Agency Funds)	$ 14,325,920
Related Municipal Entity	
Public Building Commission	$ 1,275
Total Reporting Entity	$ 14,327,195

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

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.

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, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County did not 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: Countywide Communications Sales Tax and Parks & Recreation.

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 County 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
Sewer District #2 Bond & Interest
Attorney Forfeiture
DCKO Sheriff Asset Forfeiture
Equitable Sharing - Sheriff
Prosecutor Trust
Drug Enforcement Cases
County Equipment Reserve
Capital Improvements
Bridge Bond & Interest
Sewer District #3 Reserve
Register of Deeds Technology
County Clerk Technology
County Treasurer Technology
Property Crime Compensation
Landfill Closure
Hazard Equipment Replacement
Drug Court
Opioid Settlement
Fish Passage Program
Justice Center Project

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Kansas statutes do not require the Dickinson County Public Building Commission to prepare an annual budget since it does not levy property taxes.

Reimbursements

A reimbursement is an expenditure initially made in one fund, but property attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, the County records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance provided under KMAAG regulatory basis accounting.

Note 3: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. Effective January 1, 2026, K.S.A. 9-1402 authorizes financial institutions to secure deposits of public moneys of governmental units through the Kansas Collateral Pool (public moneys pooled method as defined by 2025 Senate Substitute for House Bill 2152). 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. The rating of the County's investments is noted above.

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.

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, 2025, depository coverage was adequate.

At December 31, 2025, the carrying amount of the County's deposits were $38,600,538 and the bank statement balances were $39,421,542. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, $30,158,758 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.

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.kspers.gov or by writing to KPERS (611 S. Kansas Avenue, Suite 100, Topeka, KS 66503) or by calling 1-888-275-5737.

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 9.71% for KPERS and 24.67% for KP&F for the fiscal year ended December 31, 2025. Contributions to the pension plan from the County were $823,053 for KPERS and $329,711 for KP&F for the year ended December 31, 2025.

Net Pension Liability. At December 31, 2025, the County's proportionate share of the collective net pension liability reported by KPERS was $6,170,454 and $2,708,553 for KP&F. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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.kspers.gov 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	County Equipment Reserve	K.S.A. 19-119	$ 100,000
Highway, Road and Bridge	Special Machinery	K.S.A. 68-141g	200,000
			$ 300,000

Note 8: Capital Projects

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

	Project Authorization	Expenditures to Date
Countywide Communications Project	$ 4,340,071	$ 3,996,462

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.

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.

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	$ 384,300	$ -	$ 8,083	$ (8,083)	$ 376,217	$ 11,529
Series 2016 EMS Facility	.80-2.80%	2016	840,000	2029	355,000	-	70,000	(70,000)	285,000	8,328
Total General Obligation Bonds					$ 739,300	$ -	$ 78,083	$ (78,083)	$ 661,217	$ 19,857
Finance Leases										
Lease Purchase - 800 Radios	5.05%	2024	$ 3,898,641	2029	$ 3,898,641	$ -	$ 703,483	$ (703,483)	$ 3,195,158	$ 200,163
Total Contractual Indebtedness					$ 4,637,941	$ -	$ 781,566	$ (781,566)	$ 3,856,375	$ 220,020
Public Building Commission										
Series 2018 GO Bond	3-5%	2018	$ 13,500,000	2044	$ 11,725,000	$ -	$ 390,000	$ (390,000)	$ 11,335,000	$ 506,275

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:

	2026	2027	2028	2029	2030	2031-2035	2036-2040	2041-2045
PRINCIPAL								
General Obligation Bonds								
Series 2014 Sewer #3	$ 8,325	$ 8,575	$ 8,833	$ 9,097	$ 9,370	$ 51,241	$ 59,402	$ 68,865
Series 2016 EMS Facility	65,000	70,000	75,000	75,000	-	-	-	-
Finance Lease	740,049	777,941	817,537	859,631	-	-	-	-
Total Principal	$ 813,374	$ 856,516	$ 901,370	$ 943,728	$ 9,370	$ 51,241	$ 59,402	$ 68,865
Public Building Commission								
Series 2018 GO Bond	$ 405,000	$ 430,000	$ 450,000	$ 470,000	$ 485,000	$ 2,675,000	$ 3,235,000	$ 3,185,000
INTEREST								
General Obligation Bonds								
Series 2014 Sewer #3	$ 11,287	$ 11,037	$ 10,780	$ 10,515	$ 10,242	$ 46,818	$ 38,658	$ 29,195
Series 2016 EMS Facility	6,763	5,075	3,150	1,050	-	-	-	-
Finance Lease	163,597	125,705	86,109	44,014	-	-	-	-
Total Interest	$ 181,647	$ 141,817	$ 100,039	$ 55,579	$ 10,242	$ 46,818	$ 38,658	$ 29,195
Public Building Commission								
Series 2018 GO Bond	$ 490,675	$ 470,425	$ 448,925	$ 426,425	$ 412,325	$ 1,816,888	$ 1,257,300	$ 407,750

	2046-2050	2051-2055	Total
PRINCIPAL			
General Obligation Bonds			
Series 2014 Sewer #3	$ 79,832	$ 72,677	$ 376,217
Series 2016 EMS Facility	-	-	285,000
Finance Lease	-	-	3,195,158
Total Principal	$ 79,832	$ 72,677	$ 3,856,375
Public Building Commission			
Series 2018 GO Bond	$ -	$ -	$ 11,335,000
INTEREST			
General Obligation Bonds			
Series 2014 Sewer #3	$ 18,228	$ 5,520	$ 192,280
Series 2016 EMS Facility	-	-	16,038
Finance Lease	-	-	419,425
Total Interest	$ 18,228	$ 5,520	$ 627,743
Public Building Commission			
Series 2018 GO Bond	$ -	$ -	$ 5,730,713

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

DICKINSON COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Funds	$ 16,992,296	$ -	$ 16,992,296	$ 14,249,399	$ (2,742,897)
Special Purpose Funds					
Highway, Road and Bridge	5,657,350	-	5,657,350	5,097,236	(560,114)
Noxious Weed	732,450	-	732,450	425,667	(306,783)
Noxious Weed Capital Outlay	516,153	-	516,153	32,385	(483,768)
County Health	863,050	-	863,050	661,843	(201,207)
County Health Capital Outlay	96,267	-	96,267	-	(96,267)
Special Alcoholic Program	20,880	-	20,880	4,617	(16,263)
Park and Recreation	3,056	-	3,056	1,656	(1,400)
Concealed Weapons	23,539	-	23,539	-	(23,539)
Dk Co 911	241,389	-	241,389	149,631	(91,758)
Diversion-Law Enforcement	142,922	-	142,922	9,882	(133,040)
Fingerprint and Booking	85,171	-	85,171	-	(85,171)
Highway Sales Tax Jan 2015	5,099,572	-	5,099,572	3,067,981	(2,031,591)
Highway Special Revenue	266,034	-	266,034	20,151	(245,883)
PBC Series 2018 Courthouse Renovation	948,775	-	948,775	896,025	(52,750)
Countywide Communications Project	4,301,913	-	4,301,913	3,861,758	(440,155)
Bond and Interest Funds					
District #3 Bond and Interest and Dickinson County Sewer	21,877	-	21,877	19,612	(2,265)
EMS Building Bond and Interest	81,828	-	81,828	78,328	(3,500)
Business Funds					
Environmental Services	1,250,940	-	1,250,940	1,064,147	(186,793)
Dickinson County Sewer District #1 - Operations	11,713	-	11,713	3,242	(8,471)
Dickinson County Sewer District #2 - Operations	21,664	-	21,664	146	(21,518)
Dickinson County Sewer District #3 - Operations	31,671	-	31,671	7,421	(24,250)
	$ 37,410,510	$ -	$ 37,410,510	$ 29,651,127	$ (7,759,383)

See Independent Auditor's Report.

DICKINSON COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad Valorem	$ 8,928,112	$ 9,195,568	$ 9,354,736	$ (159,168)
Delinquent Tax	82,792	112,020	110,000	2,020
Interest charges	105,545	159,764	-	159,764
Intangibles	42,859	70,945	58,816	12,129
Motor Vehicle	758,096	793,803	746,299	47,504
Recreational Vehicle	18,491	18,897	17,812	1,085
16/20 M Vehicle	24,040	23,234	26,041	(2,807)
Commercial Vehicle	36,197	38,632	36,675	1,957
Watercraft	485	305	5,202	(4,897)
Mineral Tax	235	44	200	(156)
Intergovernmental Revenue				
Liquor control	1,385	2,037	250	1,787
Federal owned entitlement land	4,989	5,152	4,800	352
Local sales tax	1,664,508	1,837,759	1,750,000	87,759
Licenses and Fees				
Mortgage registration fees	183,748	182,455	150,000	32,455
Officer's fees	39,375	47,361	33,500	13,861
Sheriff's fees	265,298	231,133	275,000	(43,867)
Antique fees, etc.	5,550	5,785	5,000	785
Use of Money and Property				
Interest on investments	977,139	757,549	405,000	352,549
Other Receipts				
Grants	23,002	-	23,002	(23,002)
Other fees	-	1,880	23,250	(21,370)
Ambulance service & fees	1,099,618	1,134,219	1,000,000	134,219
Transient guest tax	3,230	3,756	2,000	1,756
Reimbursements	-	-	40,000	(40,000)
Miscellaneous	117,608	313,056	10,000	303,056
Total Cash Receipts	$ 14,382,302	$ 14,935,354	$ 14,077,583	$ 857,771

(continued)

DICKINSON COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
EXPENDITURES				
County Commission				
Personnel services	$ 57,381	$ 59,099	$ 60,400	$ (1,301)
Benefits	30,887	29,529	36,825	(7,296)
Contractual services	6,626	3,257	10,600	(7,343)
Commodities	92	244	500	(256)
Total County Commission	$ 94,986	$ 92,129	$ 108,325	$ (16,196)
County Clerk				
Personnel services	$ 193,270	$ 184,671	$ 202,450	$ (17,779)
Benefits	67,111	64,984	89,075	(24,091)
Contractual services	10,661	6,224	9,300	(3,076)
Commodities	7,106	2,299	5,900	(3,601)
Total County Clerk	$ 278,148	$ 258,178	$ 306,725	$ (48,547)
County Treasurer				
Personnel services	$ 250,970	$ 266,405	$ 273,100	$ (6,695)
Benefits	112,455	124,994	136,200	(11,206)
Contractual services	14,191	16,281	25,100	(8,819)
Commodities	6,415	8,316	7,800	516
Total County Treasurer	$ 384,031	$ 415,996	$ 442,200	$ (26,204)
County Attorney				
Personnel services	$ 518,341	$ 563,424	$ 641,750	$ (78,326)
Benefits	194,259	227,443	283,900	(56,457)
Contractual services	43,576	45,707	96,700	(50,993)
Commodities	11,987	9,619	17,000	(7,381)
Capital outlay	3,950	1,543	-	1,543
Grant expenditures	525	6,319	-	6,319
Total County Attorney	$ 772,638	$ 854,055	$ 1,039,350	$ (185,295)
EMS				
Personnel services	$ 1,714,876	$ 1,805,129	$ 2,037,200	$ (232,071)
Benefits	495,429	587,453	716,750	(129,297)
Contractual services	104,997	243,995	87,300	156,695
Commodities	135,495	144,311	170,500	(26,189)
Capital outlay	11,255	22,925	-	22,925
Other	198	3,509	-	3,509
Total EMS	$ 2,462,250	$ 2,807,322	$ 3,011,750	$ (204,428)
Appraiser/Zoning				
Personnel services	$ 282,944	$ 295,251	$ 338,000	$ (42,749)
Benefits	125,809	127,546	161,150	(33,604)
Contractual services	29,863	44,810	48,650	(3,840)
Commodities	6,973	5,577	8,700	(3,123)
Capital outlay	-	2,924	-	2,924
Total Appraiser/Zoning	$ 445,589	$ 476,108	$ 556,500	$ (80,392)

(continued)

DICKINSON COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Election				
Personnel services	$ 9,031	$ 9,500	$ 9,500	$ -
Contractual services	64,869	43,778	58,070	(14,292)
Commodities	63,195	16,611	43,900	(27,289)
Total Election	$ 137,095	$ 69,889	$ 111,470	$ (41,581)
Register of Deeds				
Personnel services	$ 112,489	$ 114,451	$ 107,700	$ 6,751
Benefits	54,333	39,442	64,150	(24,708)
Contractual services	1,299	613	7,800	(7,187)
Commodities	1,033	671	4,300	(3,629)
Capital outlay	-	249	-	249
Total Register of Deeds	$ 169,154	$ 155,426	$ 183,950	$ (28,524)
Sheriff				
Personnel services	$ 1,469,353	$ 1,550,064	$ 1,834,000	$ (283,936)
Benefits	643,917	724,854	925,390	(200,536)
Contractual services	216,563	249,211	150,500	98,711
Commodities	116,614	92,682	238,000	(145,318)
Capital outlay	19,053	-	-	-
Total Sheriff	$ 2,465,500	$ 2,616,811	$ 3,147,890	$ (531,079)
Clerk of District Court				
Contractual services	$ 91,710	$ 84,114	$ 112,203	$ (28,089)
Commodities	39,093	51,796	37,483	14,313
Total Clerk of District Court	$ 130,803	$ 135,910	$ 149,686	$ (13,776)
Department of Aging	$ 35,565	$ 36,829	$ 38,430	$ (1,601)
Coroner and Autopsy				
Personnel services	$ 32,701	$ 32,701	$ 34,350	$ (1,649)
Benefits	6,048	6,075	6,340	(265)
Contractual services	50,488	65,057	75,000	(9,943)
Total Coroner and Autopsy	$ 89,237	$ 103,833	$ 115,690	$ (11,857)
County Counselor				
Personnel services	$ 44,025	$ 43,775	$ 46,000	$ (2,225)
Benefits	25,916	22,429	30,640	(8,211)
Total County Counselor	$ 69,941	$ 66,204	$ 76,640	$ (10,436)
Jail				
Personnel services	$ 956,323	$ 1,009,295	$ 1,170,000	$ (160,705)
Benefits	302,382	307,786	441,550	(133,764)
Contractual services	288,255	273,350	75,650	197,700
Commodities	40,622	32,744	232,500	(199,756)
Total Jail	$ 1,587,582	$ 1,623,175	$ 1,919,700	$ (296,525)

(continued)

DICKINSON COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Dispatch				
Personnel services	$ 561,034	$ 563,771	$ 565,700	$ (1,929)
Benefits	190,754	191,706	285,850	(94,144)
Contractual services	7,173	7,692	10,900	(3,208)
Commodities	8,046	3,440	10,500	(7,060)
Capital outlay	-	3,226	-	3,226
Total Dispatch	$ 767,007	$ 769,835	$ 872,950	$ (103,115)
Budget				
Personnel services	$ 95,038	$ 98,066	$ 101,915	$ (3,849)
Benefits	34,444	36,563	42,350	(5,787)
Contractual services	1,946	699	5,000	(4,301)
Commodities	33	-	-	-
Total Budget	$ 131,461	$ 135,328	$ 149,265	$ (13,937)
Custodial				
Personnel services	$ 51,986	$ 54,988	$ 58,500	$ (3,512)
Benefits	19,620	20,317	24,700	(4,383)
Contractual services	16,374	96,721	85,500	11,221
Commodities	11,199	8,973	15,300	(6,327)
Total Custodial	$ 99,179	$ 180,999	$ 184,000	$ (3,001)
Emergency Management				
Personnel services	$ 85,313	$ 91,223	$ 106,500	$ (15,277)
Benefits	33,847	36,578	49,300	(12,722)
Contractual services	8,978	11,742	4,350	7,392
Commodities	12,444	4,569	7,700	(3,131)
Total Emergency Management	$ 140,582	$ 144,112	$ 167,850	$ (23,738)
IT/GIS				
Personnel services	$ 277,502	$ 299,955	$ 313,750	$ (13,795)
Benefits	86,992	92,486	120,450	(27,964)
Contractual services	238,923	271,022	271,000	22
Commodities	20,799	17,197	14,000	3,197
Total IT/GIS	$ 624,216	$ 680,660	$ 719,200	$ (38,540)
Human Resources				
Personnel services	$ 124,998	$ 132,773	$ 128,850	$ 3,923
Benefits	32,313	34,225	37,050	(2,825)
Contractual services	9,558	9,441	14,600	(5,159)
Commodities	967	3,137	5,000	(1,863)
Capital outlay	3,470	-	-	-
Total Human Resources	$ 171,306	$ 179,576	$ 185,500	$ (5,924)

(continued)

DICKINSON COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Administration				
Personnel services	$ 130,553	$ 112,261	$ 171,000	$ (58,739)
Benefits	50,941	43,971	56,900	(12,929)
Contractual services	1,574,292	1,262,403	2,296,200	(1,033,797)
Commodities	100,276	90,861	80,000	10,861
Total Administration	$ 1,856,062	$ 1,509,496	$ 2,604,100	$ (1,094,604)
Zoning				
Personnel services	$ 81,148	$ 89,407	$ 97,300	$ (7,893)
Benefits	24,934	25,591	30,975	(5,384)
Contractual services	3,578	17,581	4,500	13,081
Commodities	81	191	1,100	(909)
Total Zoning	$ 109,741	$ 132,770	$ 133,875	$ (1,105)
Other Expenditures				
Appropriations	$ 14,073	$ 9,241	$ 10,000	$ (759)
Conservation District	40,000	40,000	40,000	-
Juvenile Detention Center	63,776	98,295	60,000	38,295
Flint Hills Task Force on Aging	10,127	11,222	11,250	(28)
Mental Retardation	110,250	110,250	-	110,250
Mental Health	125,126	135,250	135,250	-
Free Fair	75,000	75,000	75,000	-
Tri-County Fair	-	5,500	5,500	-
Historical Society	122,500	80,000	80,000	-
Economic Development	-	140,000	140,000	-
OCCK	-	-	110,250	(110,250)
Windfarm	1,401	-	-	-
Transfer to Capital Improvements	20,000	-	-	-
Transfer to County Equipment Reserve	600,000	100,000	100,000	-
Transfer to All Hazardous Equipment	75,000	-	-	-
Transfer to Courthouse Reno & Jail Project	1,056,579	-	-	-
Total Other Expenditures	$ 2,313,832	$ 804,758	$ 767,250	$ 37,508
Total Expenditures	$ 15,335,905	$ 14,249,399	$ 16,992,296	$ (2,742,897)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (953,603)	$ 685,955		
UNENCUMBERED CASH - JANUARY 1	4,352,610	3,399,007		
UNENCUMBERED CASH - DECEMBER 31	$ 3,399,007	$ 4,084,962		

DICKINSON COUNTY, KANSAS
HIGHWAY, ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 3,984,013	$ 3,495,903	$ 3,554,506	$ (58,603)
Delinquent	38,467	50,265	50,000	265
Motor Vehicle	365,360	360,897	333,027	27,870
Recreational vehicle	8,920	8,597	7,949	648
16/20 M vehicle	11,216	11,301	11,620	(319)
Commercial vehicle	17,591	17,263	16,366	897
Watercraft	230	142	2,321	(2,179)
Intergovernmental Revenue				
Special city and county highway	658,209	646,270	711,390	(65,120)
Other Receipts				
Fuel sales	32,928	26,641	30,000	(3,359)
Reimbursed/Miscellaneous expenses	38,397	42,469	-	42,469
Reimbursement - Highway Special Revenue	-	-	-	-
Total Cash Receipts	$ 5,155,331	$ 4,659,748	$ 4,717,179	$ (57,431)
EXPENDITURES				
Personnel services	$ 965,165	$ 1,084,874	$ 1,184,500	$ (99,626)
Benefits	397,827	444,616	512,650	(68,034)
Commodities	129,724	80,486	203,300	(122,814)
Contractual	3,198,113	3,287,260	3,526,900	(239,640)
Capital outlay	-	-	30,000	(30,000)
Transfer to Special Machinery	500,000	200,000	200,000	-
Total Expenditures	$ 5,190,829	$ 5,097,236	$ 5,657,350	$ (560,114)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (35,498)	$ (437,488)		
UNENCUMBERED CASH - JANUARY 1	1,170,656	1,135,158		
UNENCUMBERED CASH - DECEMBER 31	$ 1,135,158	$ 697,670		

DICKINSON COUNTY, KANSAS
NOXIOUS WEED
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 400,980	$ 406,547	$ 414,173	$ (7,626)
Delinquent	3,862	5,080	5,000	80
Motor vehicle	35,899	36,081	33,499	2,582
Recreational vehicle	876	859	800	59
16/20 M vehicle	1,127	1,103	1,169	(66)
Commercial vehicle	1,719	1,737	1,646	91
Watercraft	23	14	233	(219)
Sale of chemicals/reimbursements	116,210	115,376	115,000	376
Total Cash Receipts	$ 560,696	$ 566,797	$ 571,520	$ (4,723)
EXPENDITURES				
Personnel services	$ 202,045	$ 126,881	$ 262,250	$ (135,369)
Benefits	67,928	50,290	115,100	(64,810)
Commodities	173,880	218,146	298,100	(79,954)
Contractual	56,452	30,350	22,000	8,350
Cash Reserve	-	-	35,000	(35,000)
Total Expenditures	$ 500,305	$ 425,667	$ 732,450	$ (306,783)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 60,391	$ 141,130		
UNENCUMBERED CASH - JANUARY 1	297,556	357,947		
UNENCUMBERED CASH - DECEMBER 31	$ 357,947	$ 499,077		

DICKINSON COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Cash Receipts				
Transfer from Noxious Weed	$ -	$ -	$ -	$ -
EXPENDITURES				
Capital outlay	$ -	$ 32,385	$ 25,000	$ 7,385
Cash forward	-	-	491,153	(491,153)
Total Expenditures	$ -	$ 32,385	$ 516,153	$ (483,768)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ (32,385)		
UNENCUMBERED CASH - JANUARY 1	541,153	541,153		
UNENCUMBERED CASH - DECEMBER 31	$ 541,153	$ 508,768		

DICKINSON COUNTY, KANSAS
COUNTY HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Cash Receipts				
Ad valorem	$ 213,647	$ 399,319	$ 406,228	$ (6,909)
Delinquent	3,193	3,458	4,000	(542)
Motor vehicle	33,206	22,536	17,848	4,688
Recreational vehicle	813	540	426	114
16/20 M vehicle	934	1,051	623	428
Commercial vehicle	1,633	937	877	60
Watercraft	20	10	124	(114)
Grants	229,059	182,019	215,000	(32,981)
Charges for services/collections	103,656	94,640	100,000	(5,360)
Miscellaneous	96	59	5,000	(4,941)
Total Cash Receipts	$ 586,257	$ 704,569	$ 750,126	$ (45,557)
EXPENDITURES				
Personnel services	$ 340,396	$ 371,892	$ 442,050	$ (70,158)
Benefits	148,600	161,494	191,600	(30,106)
Contractual	47,677	37,041	125,400	(88,359)
Commodities	85,938	58,036	10,700	47,336
Grant expenditures	54,181	33,097	78,300	(45,203)
Capital outlay	-	283	-	283
Cash Reserve	-	-	15,000	(15,000)
Total Expenditures	$ 676,792	$ 661,843	$ 863,050	$ (201,207)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (90,535)	$ 42,726		
UNENCUMBERED CASH - JANUARY 1	200,501	109,966		
UNENCUMBERED CASH - DECEMBER 31	$ 109,966	$ 152,692		

DICKINSON COUNTY, KANSAS
COUNTY HEALTH CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Cash Receipts				
Transfer from County Health	$ -	$ -	$ -	$ -
EXPENDITURES				
Contractual	$ -	$ -	$ 20,000	$ (20,000)
Cash forward	-	-	76,267	(76,267)
Total Expenditures	$ -	$ -	$ 96,267	$ (96,267)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - JANUARY 1	96,267	96,267		
UNENCUMBERED CASH - DECEMBER 31	$ 96,267	$ 96,267		

DICKINSON COUNTY, KANSAS
SPECIAL ALCOHOLIC PROGRAM
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Cash Receipts				
Liquor Control	$ 16,973	$ 16,741	$ 10,000	$ 6,741
EXPENDITURES				
Appropriations	$ 3,810	$ 4,617	$ 1,500	$ 3,117
LEAD/DARE	-	-	10,000	(10,000)
Cash forward	-	-	9,380	(9,380)
Total Expenditures	$ 3,810	$ 4,617	$ 20,880	$ (16,263)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 13,163	$ 12,124		
UNENCUMBERED CASH - JANUARY 1	10,380	23,543		
UNENCUMBERED CASH - DECEMBER 31	$ 23,543	$ 35,667		

DICKINSON COUNTY, KANSAS
PARK AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Cash Receipts				
Local alcoholic liquor tax	$ 1,385	$ 2,037	$ 1,400	$ 637
EXPENDITURES				
Contractual services	$ -	$ 1,656	$ 1,700	$ (44)
Cash reserve	-	-	1,356	(1,356)
Total Expenditures	$ -	$ 1,656	$ 3,056	$ (1,400)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,385	$ 381		
UNENCUMBERED CASH - JANUARY 1	271	1,656		
UNENCUMBERED CASH - DECEMBER 31	$ 1,656	$ 2,037		

DICKINSON COUNTY, KANSAS
CONCEALED WEAPONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Cash receipts				
Permit fees	$ 715	$ 1,040	$ 1,000	$ 40
EXPENDITURES				
Contractual	$ -	$ -	$ 20,000	$ (20,000)
Cash forward	-	-	3,539	(3,539)
Total Expenditures	$ -	$ -	$ 23,539	$ (23,539)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 715	$ 1,040		
UNENCUMBERED CASH - JANUARY 1	21,539	22,254		
UNENCUMBERED CASH - DECEMBER 31	$ 22,254	$ 23,294		

DICKINSON COUNTY, KANSAS
DK CO 911
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Cash Receipts				
Phone service fees	$ 140,700	$ 142,017	$ 140,000	$ 2,017
EXPENDITURES				
Contractual services	$ 125,680	$ 139,671	$ 100,000	$ 39,671
Commodities	-	840	25,000	(24,160)
Capital outlay	19,818	9,120	15,000	(5,880)
Cash forward	-	-	101,389	(101,389)
Total Expenditures	$ 145,498	$ 149,631	$ 241,389	$ (91,758)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (4,798)	$ (7,614)		
UNENCUMBERED CASH - JANUARY 1	101,381	96,583		
UNENCUMBERED CASH - DECEMBER 31	$ 96,583	$ 88,969		

DICKINSON COUNTY, KANSAS
DIVERSION-LAW ENFORCEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Cash Receipts				
Fees	$ 21,320	$ 26,140	$ 40,000	$ (13,860)
EXPENDITURES				
Diversion expenditures	$ 20,173	$ 9,882	$ 40,000	$ (30,118)
Cash forward	-	-	102,922	(102,922)
Total Expenditures	$ 20,173	$ 9,882	$ 142,922	$ (133,040)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,147	$ 16,258		
UNENCUMBERED CASH - JANUARY 1	82,922	84,069		
UNENCUMBERED CASH - DECEMBER 31	$ 84,069	$ 100,327		

DICKINSON COUNTY, KANSAS
FINGERPRINT AND BOOKING
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Cash Receipts				
Fees	$ 1,128	$ 1,094	$ 3,000	$ (1,906)
EXPENDITURES				
Capital outlay	$ -	$ -	$ 50,000	$ (50,000)
Cash forward	-	-	35,171	(35,171)
Total Expenditures	$ -	$ -	$ 85,171	$ (85,171)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,128	$ 1,094		
UNENCUMBERED CASH - JANUARY 1	79,171	80,299		
UNENCUMBERED CASH - DECEMBER 31	$ 80,299	$ 81,393		

DICKINSON COUNTY, KANSAS
HIGHWAY SALES TAX JANUARY 2015
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Cash Receipts				
Local sales tax	$ 1,566,735	$ 1,732,202	$ 1,600,000	$ 132,202
Miscellaneous	118,672	-	-	-
Total Cash Receipts	$ 1,685,407	$ 1,732,202	$ 1,600,000	$ 132,202
EXPENDITURES				
Contractual services	$ 35,555	$ -	$ -	$ -
Commodities	1,183,079	3,058,957	-	3,058,957
Capital outlay	49,469	9,024	5,099,572	(5,090,548)
Total Expenditures	$ 1,268,103	$ 3,067,981	$ 5,099,572	$ (2,031,591)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 417,304	$ (1,335,779)		
UNENCUMBERED CASH - JANUARY 1	2,899,572	3,316,876		
UNENCUMBERED CASH - DECEMBER 31	$ 3,316,876	$ 1,981,097		

DICKINSON COUNTY, KANSAS
HIGHWAY SPECIAL REVENUE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Cash Receipts				
State grant	$ 103,653	$ -	$ 115,000	$ (115,000)
EXPENDITURES				
Commodities	$ -	$ 20,151	$ -	$ 20,151
Captial outlay	-	-	250,000	(250,000)
Cash reserve	-	-	16,034	(16,034)
Total Expenditures	$ -	$ 20,151	$ 266,034	$ (245,883)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 103,653	$ (20,151)		
UNENCUMBERED CASH - JANUARY 1	26,034	129,687		
UNENCUMBERED CASH - DECEMBER 31	$ 129,687	$ 109,536		

DICKINSON COUNTY, KANSAS
PBC SERIES 2018 COURTHOUSE RENOVATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Cash Receipts				
Ad valorem	$ 767,759	$ 809,350	$ 823,359	$ (14,009)
Delinquent	8,201	10,309	6,000	4,309
Motor vehicle	73,605	69,737	64,160	5,577
Recreational vehicle	1,791	1,661	1,531	130
16/20 M vehicle	2,519	2,204	2,239	(35)
Commercial vehicle	3,441	3,327	3,153	174
Watercraft	49	28	447	(419)
Total Cash Receipts	$ 857,365	$ 896,616	$ 900,889	$ (4,273)
EXPENDITURES				
Principal	$ 375,000	$ 390,000	$ 390,000	$ -
Interest	520,005	504,865	506,275	(1,410)
Fees	1,099	1,160	2,500	(1,340)
Contractual services	3,500	-	-	-
Cash forward	-	-	50,000	(50,000)
Total Expenditures	$ 899,604	$ 896,025	$ 948,775	$ (52,750)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (42,239)	$ 591		
UNENCUMBERED CASH - JANUARY 1	95,661	53,422		
UNENCUMBERED CASH - DECEMBER 31	$ 53,422	$ 54,013		

DICKINSON COUNTY, KANSAS
ATTORNEY FORFEITURE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual
RECEIPTS		
Cash Receipts		
Collections	$ 307	$ 20
EXPENDITURES		
Capital outlay	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 307	$ 20
UNENCUMBERED CASH - JANUARY 1	24,681	24,988
UNENCUMBERED CASH - DECEMBER 31	$ 24,988	$ 25,008

DICKINSON COUNTY, KANSAS
LANDFILL CLOSURE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual
RECEIPTS		
Cash Receipts		
Transfer from Landfill	$ -	$ -
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	110,000	110,000
UNENCUMBERED CASH - DECEMBER 31	$ 110,000	$ 110,000

DICKINSON COUNTY, KANSAS
SPECIAL MACHINERY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual
RECEIPTS		
Cash Receipts		
Transfer from Highway, Road and Bridge	$ 500,000	$ 200,000
Sale of assets	2,260	51,500
Total Cash Receipts	$ 502,260	$ 251,500
EXPENDITURES		
Capital outlay	$ 701,640	$ 42,700
RECEIPTS OVER (UNDER) EXPENDITURES	$ (199,380)	$ 208,800
UNENCUMBERED CASH - JANUARY 1	1,615,075	1,415,695
UNENCUMBERED CASH - DECEMBER 31	$ 1,415,695	$ 1,624,495

DICKINSON COUNTY, KANSAS
PROSECUTOR TRUST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual
RECEIPTS		
Cash Receipts		
Proceeds from cases	$ -	$ -
EXPENDITURES		
Commodities	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	4,870	4,870
UNENCUMBERED CASH - DECEMBER 31	$ 4,870	$ 4,870

DICKINSON COUNTY, KANSAS
DRUG ENFORCEMENT CASES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual
RECEIPTS		
Cash Receipts		
Miscellaneous	$ 4,160	$ 2,864
EXPENDITURES		
Commodities	$ 6,151	$ 3,137
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,991)	$ (273)
UNENCUMBERED CASH - JANUARY 1	11,451	9,460
UNENCUMBERED CASH - DECEMBER 31	$ 9,460	$ 9,187

DICKINSON COUNTY, KANSAS
PROPERTY CRIME COMPENSATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual
RECEIPTS		
Cash Receipts		
Miscellaneous receipts	$ -	$ -
EXPENDITURES		
Compensation paid to crime victims	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	16,380	16,380
UNENCUMBERED CASH - DECEMBER 31	$ 16,380	$ 16,380

DICKINSON COUNTY, KANSAS
CAPITAL IMPROVEMENTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual
RECEIPTS		
Cash Receipts		
Transfer from General Fund	$ 20,000	$ -
EXPENDITURES		
Capital outlay	$ -	$ 56,316
RECEIPTS OVER (UNDER) EXPENDITURES	$ 20,000	$ 115,983
UNENCUMBERED CASH - JANUARY 1	167,295	187,295
UNENCUMBERED CASH - DECEMBER 31	$ 187,295	$ 303,278

DICKINSON COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual
RECEIPTS		
Cash Receipts		
Fees	$ 24,062	$ 23,836
EXPENDITURES		
Personnel services	$ 10,411	$ 7,076
Contractual	1,546	199
Total Expenditures	$ 11,957	$ 7,545
RECEIPTS OVER (UNDER) EXPENDITURES	$ 12,105	$ 16,291
UNENCUMBERED CASH - JANUARY 1	35,369	47,474
UNENCUMBERED CASH - DECEMBER 31	$ 47,474	$ 63,765

DICKINSON COUNTY, KANSAS
COUNTY EQUIPMENT RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual
RECEIPTS		
Cash Receipts		
Transfer from General Fund	$ 600,000	$ 100,000
Sale of assets	87,313	35,330
Total Cash Receipts	$ 687,313	$ 135,330
EXPENDITURES		
Capital Outlay	$ 612,441	$ 758,837
RECEIPTS OVER (UNDER) EXPENDITURES	$ 74,872	$ (623,507)
UNENCUMBERED CASH - JANUARY 1	2,386,372	2,461,244
UNENCUMBERED CASH - DECEMBER 31	$ 2,461,244	$ 1,837,737

DICKINSON COUNTY, KANSAS
DKCO SHERIFF ASSET FORFEITURE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual
RECEIPTS		
Cash Receipts		
Cases	$ 114,775	$ -
Miscellaneous	68,146	3,319
Total Cash Receipts	$ 182,921	$ 3,319
EXPENDITURES		
Contractual services	$ 227,094	$ 97,225
RECEIPTS OVER (UNDER) EXPENDITURES	$ (44,173)	$ (93,906)
UNENCUMBERED CASH - JANUARY 1	265,403	221,230
UNENCUMBERED CASH - DECEMBER 31	$ 221,230	$ 127,324

DICKINSON COUNTY, KANSAS
EQUITABLE SHARING - SHERIFF
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual
RECEIPTS		
Cash Receipts		
Interest income	$ 3	$ 2,555
EXPENDITURES		
Contractual services	$ -	$ 3,625
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3	$ (1,070)
UNENCUMBERED CASH - JANUARY 1	1,068	1,071
UNENCUMBERED CASH - DECEMBER 31	$ 1,071	$ 1

DICKINSON COUNTY, KANSAS
HAZARD EQUIPMENT REPLACEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual
RECEIPTS		
Cash Receipts		
Miscellaneous	$ 45,000	$ -
Transfers in	75,000	-
Total Cash Receipts	$ 120,000	$ -
EXPENDITURES		
Capital outlay	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 120,000	$ -
UNENCUMBERED CASH - JANUARY 1	61,000	181,000
UNENCUMBERED CASH - DECEMBER 31	$ 181,000	$ 181,000

DICKINSON COUNTY, KANSAS
COUNTY CLERK TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual
RECEIPTS		
Cash Receipts		
Fees	$ 6,015	$ 5,959
EXPENDITURES		
Contractual services	$ -	$ 6,110
Capital outlay	1,148	3,007
Total Expenditures	$ 1,148	$ 9,117
RECEIPTS OVER (UNDER) EXPENDITURES	$ 4,867	$ (3,158)
UNENCUMBERED CASH - JANUARY 1	16,289	21,156
UNENCUMBERED CASH - DECEMBER 31	$ 21,156	$ 17,998

DICKINSON COUNTY, KANSAS
COUNTY TREASURER TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual
RECEIPTS		
Cash Receipts		
Fees	$ 6,016	$ 5,959
EXPENDITURES		
Miscellaneous	$ 2,185	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,831	$ 5,407
UNENCUMBERED CASH - JANUARY 1	30,465	34,296
UNENCUMBERED CASH - DECEMBER 31	$ 34,296	$ 39,703

DICKINSON COUNTY, KANSAS
DRUG COURT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual
RECEIPTS		
Cash Receipts		
Miscellaneous	$ 5,666	$ 6,613
EXPENDITURES		
Contractual	$ 14,377	$ 16,689
RECEIPTS OVER (UNDER) EXPENDITURES	$ (8,711)	$ (10,076)
UNENCUMBERED CASH - JANUARY 1	21,377	12,666
UNENCUMBERED CASH - DECEMBER 31	$ 12,666	$ 2,590

DICKINSON COUNTY, KANSAS
COUNTYWIDE COMMUNICATIONS PROJECT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Cash Receipts				
Sales tax	$ 442,141	$ 866,233	$ 800,000	$ 66,233
Lease proceeds	3,898,122	-	-	-
Total Cash Receipts	$ 4,340,263	$ 866,233	$ 800,000	$ 66,233
EXPENDITURES				
Capital outlay	$ 1,038,350	$ 2,958,112	$ 3,000,000	$ (41,888)
Lease purchase payment	-	903,646	904,000	(354)
Cash reserve	-	-	397,913	(397,913)
Total Expenditures	$ 1,038,350	$ 3,861,758	$ 4,301,913	$ (440,155)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,301,913	$ (2,995,525)		
UNENCUMBERED CASH - JANUARY 1	100,000	3,401,913		
UNENCUMBERED CASH - DECEMBER 31	$ 3,401,913	$ 406,388		

DICKINSON COUNTY, KANSAS
OPIOID SETTLEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual
RECEIPTS		
Cash Receipts		
Miscellaneous	$ 59,469	$ 28,771
EXPENDITURES		
Contractual	$ 4,500	$ 29,000
RECEIPTS OVER (UNDER) EXPENDITURES	$ 54,969	$ (229)
UNENCUMBERED CASH - JANUARY 1	30,749	85,718
UNENCUMBERED CASH - DECEMBER 31	$ 85,718	$ 85,489

DICKINSON COUNTY, KANSAS
BRIDGE BOND & INTEREST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual
RECEIPTS		
Cash Receipts		
Delinquent	$ -	$ -
EXPENDITURES		
Transfer out	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	212	212
UNENCUMBERED CASH - DECEMBER 31	$ 212	$ 212

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, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Cash Receipts				
User fees	$ 22,839	$ 16,650	$ 20,000	$ (3,350)
Delinquent	-	438	-	438
Special assessments	2,421	-	-	-
Total Cash Receipts	$ 25,260	$ 17,088	$ 20,000	$ (2,912)
EXPENDITURES				
Bond principal	$ 7,929	$ 8,083	$ 19,612	$ (11,529)
Bond interest	11,764	11,529	-	11,529
Cash forward	-	-	2,265	(2,265)
Total Expenditures	$ 19,693	$ 19,612	$ 21,877	$ (2,265)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,567	$ (2,524)		
UNENCUMBERED CASH - JANUARY 1	1,489	7,056		
UNENCUMBERED CASH - DECEMBER 31	$ 7,056	$ 4,532		

DICKINSON COUNTY, KANSAS
DICKINSON COUNTY SEWER DISTRICT #2 - BOND & INTEREST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual
RECEIPTS		
Cash Receipts		
Delinquent special assessments	$ -	$ -
EXPENDITURES		
Loan fees	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	527	527
UNENCUMBERED CASH - DECEMBER 31	$ 527	$ 527

DICKINSON COUNTY, KANSAS
EMS BUILDING - BOND & INTEREST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem	$ 63,673	$ 70,832	$ 72,144	$ (1,312)
Delinquent	687	858	1,000	(142)
Motor vehicle	6,254	5,829	5,311	518
Recreational vehicle	152	139	127	12
16/20 M vehicle	207	189	185	4
Commercial vehicle	295	276	261	15
Watercraft	4	2	37	(35)
Total Cash Receipts	$ 71,272	$ 78,125	$ 79,065	$ (940)
EXPENDITURES				
Principal payment on bond	$ 65,000	$ 70,000	$ 78,328	$ (8,328)
Cash forward	9,779	8,328	3,500	4,828
Total Expenditures	$ 74,779	$ 78,328	$ 81,828	$ (3,500)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,507)	$ (203)		
UNENCUMBERED CASH - JANUARY 1	6,458	2,951		
UNENCUMBERED CASH - DECEMBER 31	$ 2,951	$ 2,748		

DICKINSON COUNTY, KANSAS
FISH PASSAGE PROGRAM
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual
RECEIPTS		
Cash Receipts		
Grant proceeds	$ -	$ -
EXPENDITURES		
Grant expenditures	$ 2,655	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (2,655)	$ -
UNENCUMBERED CASH - JANUARY 1	92,017	89,362
UNENCUMBERED CASH - DECEMBER 31	$ 89,362	$ 89,362

DICKINSON COUNTY, KANSAS
ENVIRONMENTAL SERVICES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Cash Receipts				
Charges for services and environmental fees	$ 601,995	$ 708,557	$ 600,000	$ 108,557
Special assessments	181,945	181,795	140,000	41,795
Grants	10	-	-	-
Delinquent collections	4,454	6,051	20,000	(13,949)
Miscellaneous	60,682	13,905	-	13,905
Total Cash Receipts	$ 849,086	$ 910,308	$ 760,000	$ 150,308
EXPENDITURES				
Personnel services	$ 51,782	$ 74,319	$ 57,550	$ 16,769
Benefits	19,717	21,758	35,350	(13,592)
Contractual services	115,266	166,820	718,325	(551,505)
Commodities	19,382	10,461	22,000	(11,539)
Capital outlay	28,750	12,190	15,000	(2,810)
Transfer County fees	719,299	778,599	-	778,599
Cash forward	-	-	402,715	(402,715)
Total Expenditures	$ 954,196	$ 1,064,147	$ 1,250,940	$ (186,793)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (105,110)	$ (153,839)		
UNENCUMBERED CASH - JANUARY 1	541,310	436,200		
UNENCUMBERED CASH - DECEMBER 31	$ 436,200	$ 282,361		

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, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Cash Receipts				
Special assessments	$ 3,192	$ 3,160	$ 3,200	$ (40)
Delinquent special assessments	128	64	-	-
Total Cash Receipts	$ 3,320	$ 3,224	$ 3,200	$ (40)
EXPENDITURES				
Operations	$ 4,178	$ 3,242	$ 3,000	$ 242
Cash forward	-	-	8,713	(8,713)
Total Expenditures	$ 4,178	$ 3,242	$ 11,713	$ (8,471)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (858)	$ (18)		
UNENCUMBERED CASH - JANUARY 1	8,813	7,955		
UNENCUMBERED CASH - DECEMBER 31	$ 7,955	$ 7,937		

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, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Cash Receipts				
User fees	$ 1,425	$ 1,425	$ 1,400	$ 25
Delinquent special assessments	15	-	-	-
Total Cash Receipts	$ 1,440	$ 1,425	$ 1,400	$ 25
EXPENDITURES				
Maintenance/Miscellaneous	$ -	$ 146	$ 20,000	$ (19,854)
Cash forward	-	-	1,664	(1,664)
Total Expenditures	$ -	$ 146	$ 21,664	$ (21,518)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,440	$ 1,279		
UNENCUMBERED CASH - JANUARY 1	18,864	20,304		
UNENCUMBERED CASH - DECEMBER 31	$ 20,304	$ 21,583		

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, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Cash Receipts				
User fees	$ 7,889	$ 11,129	$ 13,800	$ (2,671)
Delinquent	-	49	-	49
Special assessments	274	-	-	-
Total Cash Receipts	$ 8,163	$ 11,178	$ 13,800	$ (2,622)
EXPENDITURES				
Contractual services	$ 3,163	$ 3,419	$ 10,000	$ (6,581)
Commodities	-	802	-	802
Capital outlay	3,849	3,200	-	3,200
Cash forward	-	-	21,671	(21,671)
Total Expenditures	$ 7,012	$ 7,421	$ 31,671	$ (24,250)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,151	$ 3,757		
UNENCUMBERED CASH - JANUARY 1	14,071	15,222		
UNENCUMBERED CASH - DECEMBER 31	$ 15,222	$ 18,979		

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, 2025
With Comparative Actual Totals for the Prior Year Ended December 31, 2024

	2024 Actual	2025 Actual
RECEIPTS		
Cash Receipts		
Fees	$ -	$ -
EXPENDITURES		
Equipment purchases	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	15,963	15,963
UNENCUMBERED CASH - DECEMBER 31	$ 15,963	$ 15,963

DICKINSON COUNTY, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 21,793,038	$ 39,963,774	$ 39,151,862	$ 22,604,950
Sterl Hall	20,594	42	-	20,636
Drivers License Exam Fees	-	45,269	39,317	5,952
Motor Vehicle Operating	(8,144)	170,895	209,072	(46,321)
KS Commercial Vehicle Registration	(386)	560,507	553,323	6,798
Delinquent Personal Tax	1,651	13,188	12,693	2,146
Delinquent Real Estate Tax	170,670	505,290	507,747	168,213
Partial Payment Bankruptcy	6,532	1,200	-	7,732
Tax Foreclosure	136	60,538	58,490	2,184
Mineral Tax Production	84	4	88	-
Local Alcohol Liquor	-	20,814	20,814	-
Special City Highways	-	712,418	712,418	-
Escrow Program	46,890	164,259	160,812	50,337
Recreational Vehicle	15,504	72,913	73,369	15,048
Motor Vehicle Tax	663,331	3,199,776	3,148,571	714,536
Short and Long Fund	112	369	279	202
Insufficient Fund Checks	(1,425)	42,208	42,208	(1,425)
Rental Excise Tax	682	1,272	1,492	462
Game Licenses	292	7,431	7,435	288
Motor Vehicle Licenses	-	1,574,865	1,574,865	-
Sales Tax Motor Vehicles	17,424	410,481	379,500	48,405
Resident Sales Tax	(2,021)	85,899	85,486	(1,608)
Prosecutor Attorney Training	6,819	2,982	1,528	8,273
Compensating Use Tax	30,558	655,008	634,678	50,888
Advance Tax	-	190	190	-
Paid In/Out	-	38,505	26,794	11,711
Neighborhood Revitalization Rebate	-	314,564	314,564	-
Solomon Tax Increment Financing	-	93,316	93,316	-
Chisholm Trail Extension District	-	502,800	502,800	-
RHID	-	36,231	36,231	-
Flexible Spending Account	-	10,193	1,267	8,926
Total Distributable Funds	$ 22,762,341	$ 49,267,201	$ 48,351,209	$ 23,678,333
State Funds:				
Educational Building	$ -	$ 299,410	$ 299,410	$ -
Institutional Building	-	149,704	149,704	-
Total State Funds	$ -	$ 449,114	$ 449,114	$ -

(Continued)

DICKINSON COUNTY, KANSAS
AGENCY FUNDS (CONTINUED)
SUMMARY OF RECEIPTS AND DISBURSEMENTS
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds:				
Schools	$ -	$ 14,603,588	$ 14,603,588	$ -
Townships	-	2,720,105	2,720,105	-
Cemeteries	-	308,895	308,895	-
Cities	-	6,364,032	6,364,032	-
Counties	-	51,373	51,373	-
Watersheds and Drainage	-	197,514	197,514	-
North Central Kansas Library	-	227,241	227,241	-
Hospital	-	396,040	396,040	-
Fire Districts	-	596,983	596,983	-
Red Bud Lake Improvement District	-	5,497	5,497	-
Total Subdivision Funds	$ -	$ 25,471,268	$ 25,471,268	$ -
Office Cash:				
County Clerk	$ 100	$ -	$ -	$ 100
Health	135	-	-	135
Noxious Weed	50	-	-	50
Law Library	293,149	22,530	38,400	277,279
Clerk of the District Court	200	2,614	2,614	200
Sheriff	280,284	336,788	298,751	318,321
Waste Disposal	200	-	-	200
Total Office Cash	$ 574,118	$ 361,932	$ 339,765	$ 596,285
Total Agency Funds	$ 23,336,459	$ 75,549,515	$ 74,611,356	$ 24,274,618

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, 2024

	2024	2025
RECEIPTS		
Investment earnings	$ 898,065	$ 897,790
EXPENDITURES		
Withdrawals for projects	$ 897,925	$ 897,925
RECEIPTS OVER (UNDER) EXPENDITURES	$ 140	$ (135)
UNENCUMBERED CASH - JANUARY 1	1,270	1,410
UNENCUMBERED CASH - DECEMBER 31	$ 1,410	$ 1,275