

DICKINSON COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2018

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April 8, 2019

County Commissioners
Dickinson County, Kansas

Independent Auditor's Report

We have audited the accompanying summary statement of cash receipts, expenditures, and unencumbered cash - regulatory basis of the Municipal Financial Reporting Entity (Dickinson County and the Public Building Commission), as of and for the year ended December 31, 2018, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

April 8, 2019
Dickinson County, Kansas
(Continued)

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2018, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Regulatory-Required Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the summary statement of receipts, expenditures, and unencumbered cash - regulatory basis (basic financial statement) as a whole. The summary of expenditures-actual and budget - regulatory basis, individual fund schedules of receipts and expenditures - actual and budget - regulatory basis and schedule of receipts and expenditures - regulatory basis - agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2017 (not presented herein), and have issued our report thereon dated August 16, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget for the year ended December 31, 2017 (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 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 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 2017 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, 2017, on the basis of accounting described in Note 1.

Vany & 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, 2018

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	\$ 1,299,401	\$ -	\$ 11,558,762	\$ 11,207,940	\$ 1,650,223	\$ 57,682	\$ 1,707,905
Special Purpose Funds							
Highway, Road and Bridge	660,598	-	3,280,280	3,705,929	234,949	43,337	278,286
Noxious Weed	23,293	-	650,747	470,765	203,275	47,039	250,314
Noxious Weed Capital Outlay	380,526	-	58,560	186,865	252,221	-	252,221
County Health	34,223	-	676,046	653,999	56,270	1,116	57,386
County Health Capital Outlay	19,505	-	29,000	-	48,505	-	48,505
Special Alcoholic Program	-	-	4,525	2,000	2,525	-	2,525
Park and Recreation	3,425	-	1,147	3,425	1,147	-	1,147
Concealed Weapons	14,941	-	1,040	-	15,981	-	15,981
911 Wireless	41,755	-	-	-	41,755	-	41,755
DK CO 911	67,771	-	131,164	136,327	62,608	635	63,243
Diversion-Law Enforcement	27,599	-	47,463	31,349	43,713	-	43,713
Fingerprint and Booking	48,612	-	9,006	-	57,618	-	57,618
Highway Sales Tax Jan 2015	777,348	-	1,242,639	1,482,653	537,334	-	537,334
Highway Special Revenue	(73,968)	-	127,678	5,513	48,197	-	48,197
Attorney Forfeiture	20,128	-	4,000	-	24,128	-	24,128
Landfill Closure	110,000	-	-	-	110,000	-	110,000
Special Machinery	967,125	-	352,746	368,279	951,592	-	951,592
Prosecutor Trust	4,870	-	-	-	4,870	-	4,870
Drug Enforcement Cases	32,663	-	29,500	14,146	48,017	-	48,017
Emergency Management Performance Grant	2,762	-	-	-	2,762	-	2,762
Property Crime Compensation	16,380	-	-	-	16,380	-	16,380
Capital Improvements	104,839	-	25,000	-	129,839	-	129,839
Register of Deeds Technology	39,831	-	23,462	30,607	32,686	3,610	36,296
County Equipment Reserve	851,368	-	908,143	849,208	910,303	17,206	927,509
DKCO Sheriff Asset Forfeiture	310,954	-	151,861	109,162	353,653	-	353,653
Equitable Sharing - Sheriff	219,317	-	413	206,868	12,862	3,400	16,262
County Clerk Technology	17,280	-	5,866	477	22,669	-	22,669
County Treasurer Technology	18,039	-	5,866	312	23,593	-	23,593

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

Financial Statement

DICKINSON COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2018

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	\$ 72	\$ -	\$ 21	\$ -	\$ 93	\$ -	\$ 93
Dickinson County Sewer District #3 - Bond & Interest	7,522	-	17,770	19,843	5,449	-	5,449
Dickinson County Sewer District #2 - Bond & Interest	(928)	-	18,064	17,136	-	-	-
EMS Building - Bond & Interest	21,470	-	48,852	70,322	-	-	-
Capital Projects Funds							
Navarre Kan-Step Program	45,945	-	-	45,945	-	-	-
Fish Passage Program	22,394	-	83,187	105,581	-	-	-
Justice Center Project	846,160	-	885,000	667,021	1,064,139	98,375	1,162,514
Business Funds							
Environmental Services	572,932	-	729,891	675,703	627,120	53,031	680,151
Dickinson County Sewer District #1 - Operations	21,109	-	3,911	14,074	10,946	-	10,946
Dickinson County Sewer District #2 - Operations	3,602	-	1,454	4,219	837	-	837
Dickinson County Sewer District #3 - Operations	876	-	1,857	3,202	(469)	-	(469)
Dickinson County Sewer District #3 - Reserve	1,270	-	-	-	1,270	-	1,270
Total County (Excluding Agency Funds)	\$ 7,583,009	\$ -	\$ 21,114,921	\$ 21,088,870	\$ 7,609,060	\$ 325,431	\$ 7,934,491
Related Municipal Entity							
Public Building Commission	-	-	14,715,732	659,320	14,056,412	-	14,056,412
Total Reporting Entity	\$ 7,583,009	\$ -	\$ 35,830,653	\$ 21,748,190	\$ 21,665,472	\$ 325,431	\$ 21,990,903
Composition of Cash:							
Checking and Savings Accounts							\$ 21,081,002
Treasurer Change Drawers							600
Office Checking/Petty Cash/Change Funds							484,135
Kansas Municipal Investment Pool							4,622,379
Certificates of Deposit							1,468,292
Total Cash							\$ 27,656,408
Agency Funds (per Schedule 3)							(19,721,917)
Total County (Excluding Agency Funds)							\$ 7,934,491
Related Municipal Entity							
Public Building Commission							\$ 14,056,412
Total Reporting Entity							\$ 21,990,903

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

Financial Statement

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2018

Note 1: Summary of Significant Accounting Policies

This summary of significant accounting policies of Dickinson County, Kansas (the County) is presented to assist in understanding the County's financial statement. The financial statement and notes are representations of the County's management, who is responsible for their integrity and objectivity. These accounting policies conform to a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statement.

Municipal Financial Reporting Entity

The County is a municipal corporation governed by three elected commissioners. This financial statement presents the County (the primary government) and the Public Building Commission (OBC), 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 2018:

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, 2018

Note 1: Summary of Significant Accounting Policies (Continued)
Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

Tax Cycle

The County Clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the Clerk certifies the tax roll to the County Treasurer, who prepares tax statements and receives payment.

These taxes become a lien against all property November 1st. Taxpayers have the option of paying full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at a rate established by the State of Kansas. The interest rate was 5-10% per annum for delinquent taxes under \$10,000 and 10-15% per annum for delinquent taxes of \$10,000 or greater. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and were distributed by the County treasurer periodically. At least 50% of the taxes levied were available in January. Delinquent tax collections were distributed throughout the year.

Note 2: Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2018

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	

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

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

Reimbursements

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

Note 3: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposits with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policies that would further limit its investment choices.

Concentration of Credit Risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
 December 31, 2018

Note 3: Deposits and Investments (Continued)

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipts issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during "peak periods" when required coverage is 50%. The County has designated "peak periods" November 30 through January 30 and April 30 through June 30. At December 31, 2018, depository coverage was adequate.

At year-end, the carrying amount of the County's deposits were \$27,656,408. The bank statement balances were \$28,064,203. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$1,002,696 was covered by federal depository insurance and \$27,061,507 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Note 4: Stewardship, Compliance, and Accountability

References made herein to the Kansas statutes are not intended as interpretations of law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney.

Budget Law Compliance

K.S.A. 79-2935 provides that it shall be unlawful for the governing body to create indebtedness in any fund in excess of the adopted budget of expenditures of such fund. For the year ended December 31, 2018, the following funds were in violation of this statute:

Fund Name	Excess
Sewer District #2	\$ 2,219
Sewer District #3	202

K.S.A. 10-1113 provides that it shall be unlawful for expenditures to exceed the available monies in a fund. For the year ended December 31, 2018, the following fund was in violation of this statute:

Fund Name	Excess
Sewer District #3 - Operations	\$ (469)

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

The County participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. KPERs' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERs website at www.kpers.org or by writing to KPERs (611 S. Kansas Avenue, Suite 100, Topeka, KS 66503) or by calling 1-888-275-5737.

Contributions. KSA 74-4919 and K.S.A. 74-49,210 establish the KPERs member-employee contribution rates. KPERs has multiple benefit structures and contribution rates depending on whether the employee is a KPERs 1, KPERs 2 or KPERs 3 member. KPERs 1 members are active and contributing members hired before July 1, 2009. KPERs 2 members were first employed in a covered position on or after July 1, 2009, and KPERs 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERs member-employee contribution rate at 6% of covered salary for KPERs 1, KPERs 2 and KPERs 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERs according to the provisions of Section 414(h) of the Internal Revenue Code.

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2018

Note 5: Defined Benefit Pension Plan (Continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.39% for KPERS and 20.09% for KP&F for fiscal year ended December 31, 2018. Contributions to the pension plan from the County were \$474,970 for KPERS and \$207,663 for KP&F for the year ended December 31, 2018.

Net Pension Liability. At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERS was \$3,862,122 and \$1,949,690 for KP&F. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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 publically available on the website at www.kpers.org or can be obtained as described above.

Note 6: Deferred Compensation Plan

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

Note 7: Capital Projects

Capital project authorizations with approved change orders compared with expenditures from

	Project Authorization	Expenditures to Date
Fish Passage Project	\$ 305,000	\$ 134,802
Justice Center Project	885,000	667,186

Note 8: Interfund Transactions

Operating transfers were as follows:

From	To	Statutory Authority	Amount
Motor Vehicle Operating	General	K.S.A. 8-145	\$ 14,373
General	Capital Improvements	K.S.A. 19-120	25,000
General	County Equipment Reserve	K.S.A. 19-119	804,000
General	Justice Center Project	K.S.A. 19-120	885,000
Health	General	K.S.A. 10-1113	29,000
Highway, Road and Bridge	Special Machinery	K.S.A. 68-141g	255,000
Navarre Kan-Step Program	General	Close Fund	45,945
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	50,000

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
 December 31, 2018

Note 9: Other Long-Term Obligations from Operations

Other Post Employment Benefits. As provided by K.S.A. 12-5040, the municipality allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the municipality 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 municipality makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Compensated Absences. The County's policy regarding vacation leave allows full-time employees (defined as those working 38.5 or more hours per week) to accumulate vacation time based on years of continuous service. Annual leave is calculated as follows:

<u>Years of Service</u>	<u>Vacation Hours Awarded</u>
0 to 4	80 hours
5 to 9	96 hours
10 to 14	120 hours
15 to 24	160 hours
Over 24	200 hours

Vacation leave is available for use at the beginning of the year. Leave may be taken in increments of one hour. Employees are required to use all vacation awarded in the current year or it is forfeited at year-end unless they have submitted an extension request to use their vacation by February 15 of the following year and the request is granted by the department head. Employees who are eligible to receive 200 hours of vacation can opt to be paid for up to 40 hours of unused vacation on hand at year-end. The employee must request this payment by year-end; all payments will occur on the first pay date after year-end. Upon termination of employment, an employee is entitled to be paid for unused accrued vacation leave provided two weeks' notice is given. If employment ends prior to one year of service, there is no payment for unused vacation.

The County's policy regarding sick leave allows full time employees to accumulate sick leave at the rate of 8 hours per month. Sick leave benefits are calculated on the basis of a benefit year. An employee who begins employment before the 10th of the month shall earn a day of sick leave for the month. Sick leave may be taken in increments of one-half hour. Sick leave benefits accumulate to a total of 550 hours. Upon termination of employment, employees who have been employed with the County for at least two years and leave employment in good standing, are compensated at their current rate of pay for one-third of their accumulated sick leave.

Personal leave of 16 hours is awarded to all full-time employees to use for personal business and can be used in minimum increments of one-half hour. Employees are required to use all personal leave awarded in the current year or it is forfeited at year-end unless they have submitted an extension request to use their personal leave by February 15 of the following year and the request is granted by the department head.

The only estimate in this financial statement is in the calculation of the compensated absences balance. Actual results could differ from this estimate.

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2018

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 April 8, 2019, the County is not a party to any known pending or threatened litigation, claims or assessment, or any unasserted claims or assessments.

Note 12: City of Solomon Tax Increment Financing

The County and Unified School District (USD) 393 entered into a tax increment financing (TIF) agreement with the City of Solomon to promote and develop certain blighted areas located within the City of Solomon including the downtown area. The County and USD No. 393 agreed to forgo their share of the increased property tax revenue on this real estate so that the City of Solomon could use the dollars to finance the improvements. In late 2013, the County became aware of the fact that the personal property within this improvement district was inadvertently included in the calculation of the dollars remitted to the City of Solomon. The City of Solomon has reimbursed USD No. 393 the balance due to them and owes \$30,409 to the County.

Note 13: Subsequent Events

Management has evaluated the effects of the financial statement of subsequent events through April 8, 2019, which is the date the financial statement was available to be issued.

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2018

Note 14: Long-Term Debt Schedule

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
Series 2009 Dickinson Co. PBC-EMS	2-5.5%	2009	\$ 965,000	2029	\$ 705,000	\$ -	\$ 705,000	\$ (705,000)	\$ -	\$ 18,228
Series 2014 Detroit Sewer District #3	3.00%	2014	453,250	2054	434,659	-	6,572	(6,572)	428,087	13,040
Series 2016 EMS Facility	.80-2.80%	2016	840,000	2029	785,000	-	55,000	(55,000)	730,000	15,321
KDHE Loans										
Kansas Water Pollution Control Revolving Loan Fund, Sewer District #3	2.99%	2000	247,627	2019	33,030	-	16,270	(16,270)	16,760	794
Temporary Notes										
Kansas Department of Transportation Transportation Revolving Fund TR-0150-01	3.00%	2013	3,764,327	2018	405,250	-	405,250	(405,250)	-	6,079
Capital Leases										
Kenworth T370 Dump Truck (2)	2.75%	2015	655,920	2019	336,995	-	166,181	(166,181)	170,814	9,396
2015 Dump Trucks (2), 2015 Freightliner Ambulance and Defibrillators (4)	0.00%	2017	252,434	2021	252,434	-	61,627	(61,627)	190,807	6,153
Total Contractual Indebtedness					\$ 2,952,368	\$ -	\$ 1,415,900	\$ (1,415,900)	\$ 1,536,468	\$ 69,011
Public Building Commission										
Series 2018 GO Bond	3-5%	2018	\$ 13,500,000	2044	\$ -	\$ 13,500,000	\$ -	\$ 13,500,000	\$ 13,500,000	\$ -

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2018

Note 15: Maturity of Long-Term Debt

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

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024-2028</u>	<u>2029-2033</u>	<u>2034-2038</u>
PRINCIPAL								
General obligation bond								
Series 2014 Sewer #3	\$ 6,769	\$ 6,972	\$ 7,182	\$ 7,397	\$ 7,619	\$ 41,664	\$ 48,299	\$ 55,992
Series 2016 EMS Facility	60,000	60,000	60,000	65,000	65,000	345,000	75,000	-
KDHE Loans								
KS Water Pollution #2	16,760	-	-	-	-	-	-	-
Capital Leases								
2015 Dump Trucks (2), Freightliner	170,814	-	-	-	-	-	-	-
Ambulance & Defibrillators (4)	61,579	63,581	65,647	-	-	-	-	-
Total Principal	<u>\$ 315,922</u>	<u>\$ 130,553</u>	<u>\$ 132,829</u>	<u>\$ 72,397</u>	<u>\$ 72,619</u>	<u>\$ 386,664</u>	<u>\$ 123,299</u>	<u>\$ 55,992</u>
Public Building Commission								
Series 2018 GO Bond	\$ -	\$ 335,000	\$ 345,000	\$ 355,000	\$ 365,000	\$ 2,050,000	\$ 2,505,000	\$ 2,985,000
INTEREST								
General obligation bond								
Series 2014 Sewer #3	12,843	12,640	12,430	12,215	11,993	56,397	49,760	42,068
Series 2016 EMS Facility	14,730	14,010	13,170	12,184	11,063	33,095	1,050	-
KDHE Loans								
KS Water Pollution #2	345	-	-	-	-	-	-	-
Capital Leases								
2015 Dump Trust (2), Freightliner	4,763	-	-	-	-	-	-	-
Ambulance and Defibrillators (4)	6,201	4,200	2,134	-	-	-	-	-
Total Interest	<u>\$ 38,882</u>	<u>\$ 30,850</u>	<u>\$ 27,734</u>	<u>\$ 24,399</u>	<u>\$ 23,056</u>	<u>\$ 89,492</u>	<u>\$ 50,810</u>	<u>\$ 42,068</u>
Public Building Commission								
Series 2018 GO Bond	<u>\$ 453,750</u>	<u>\$ 563,275</u>	<u>\$ 553,225</u>	<u>\$ 542,875</u>	<u>\$ 532,225</u>	<u>\$ 2,437,575</u>	<u>\$ 1,982,838</u>	<u>\$ 1,507,600</u>

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2017

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

	<u>2039-2043</u>	<u>2044-2048</u>	<u>2049-2053</u>	<u>2054-2058</u>	<u>Total</u>
PRINCIPAL					
General obligation bond					
Series 2014 Sewer #3	\$ 64,911	\$ 75,250	\$ 87,235	\$ 18,797	\$ 428,087
Series 2016 EMS Facility	-	-	-	-	730,000
 KDHE Loans					
KS Water Pollution #2	-	-	-	-	16,760
 Capital Leases					
2015 Dump Trucks (2), Freightliner	-	-	-	-	170,814
Ambulance & Defibrillators (4)	-	-	-	-	190,807
Total Principal	<u>\$ 64,911</u>	<u>\$ 75,250</u>	<u>\$ 87,235</u>	<u>\$ 18,797</u>	<u>\$ 1,536,468</u>
 Public Building Commission					
Series 2018 GO Bond	<u>\$ 3,705,000</u>	<u>\$ 855,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,500,000</u>
 INTEREST					
General obligation bond					
Series 2014 Sewer #3	\$ 33,149	\$ 22,810	\$ 10,825	\$ 564	\$ 277,694
Series 2016 EMS Facility	-	-	-	-	99,302
 KDHE Loans					
KS Water Pollution #2	-	-	-	-	345
 Capital Leases					
2015 Dump Truck (2), Freightliner	-	-	-	-	4,763
Ambulance and Defibrillators (4)	-	-	-	-	12,535
Total Interest	<u>\$ 33,149</u>	<u>\$ 22,810</u>	<u>\$ 10,825</u>	<u>\$ 564</u>	<u>\$ 394,639</u>
 Public Building Commission					
Series 2018 GO Bond	<u>\$ 787,500</u>	<u>\$ 42,750</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,403,613</u>

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

DICKINSON COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2018

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
Governmental Funds					
General Funds	\$ 12,456,824	\$ -	\$12,456,824	\$ 11,207,940	\$ (1,248,884)
Special Purpose Funds		-			
Highway, Road and Bridge	3,956,596	-	3,956,596	3,705,929	(250,667)
Noxious Weed	774,750	-	774,750	470,765	(303,985)
Noxious Weed Capital Outlay	250,000	-	250,000	186,865	(63,135)
County Health	745,250	-	745,250	653,999	(91,251)
County Health Capital Outlay	9,000	-	9,000	-	(9,000)
Special Alcoholic Program	9,500	-	9,500	2,000	(7,500)
Park and Recreation	4,825	-	4,825	3,425	(1,400)
Concealed Weapons	9,000	-	9,000	-	(9,000)
911 Wireless	25,000	-	25,000	-	(25,000)
Dk Co 911	176,000	-	176,000	136,327	(39,673)
Diversion-Law Enforcement	100,000	-	100,000	31,349	(68,651)
Fingerprint and Booking	25,000	-	25,000	-	(25,000)
Highway Sales Tax Jan 2015	1,550,000	-	1,550,000	1,482,653	(67,347)
Highway Special Revenue	169,500	-	169,500	5,513	(163,987)
Bond and Interest Funds					
District #3 Bond and Interest and Dickinson County Sewer	19,900	-	19,900	19,843	(57)
District #3 Bond and Interest - Actual and Budget	17,136	-	17,136	17,136	-
EMS Building Bond and Interest	70,803	-	70,803	70,322	(481)
Business Funds			-		
Environmental Services	816,170	-	816,170	675,703	(140,467)
Dickson County Sewer District #1	17,100	-	17,100	14,074	(3,026)
Dickinson County Sewer District #2, Dickinson County	2,000	-	2,000	4,219	2,219
Sewer District #3 Operations	3,000	-	3,000	3,202	202
	<u>\$ 21,207,354</u>	<u>\$ -</u>	<u>\$21,207,354</u>	<u>\$ 18,691,264</u>	<u>\$ (2,516,090)</u>

DICKINSON COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad Valorem	\$ 6,841,513	\$ 7,690,539	\$ 7,879,296	\$ (188,757)
Delinquent Tax	120,759	68,433	102,000	(33,567)
Interest charges	85,352	133,676	95,000	38,676
Intangibles	54,147	46,211	41,499	4,712
In lieu of tax	990	-	-	-
Motor Vehicle	833,204	611,340	581,221	30,119
Recreational Vehicle	17,274	12,802	11,701	1,101
16/20 vehicle	19,791	25,260	25,181	79
Commercial vehicle	45,680	46,149	53,590	(7,441)
Rental Vehicle Excise	361	408	-	408
Intergovernmental Revenue				
Liquor Control	3,036	1,147	1,300	(153)
Federal Owned Entitlement Land	3,952	4,034	-	4,034
Local Sales Tax	1,209,578	1,282,436	1,200,000	82,436
Licenses and Fees				
Mortgage Registration Fees	230,259	206,928	210,000	(3,072)
Officer's Fees	29,370	22,402	29,000	(6,598)
Sheriff's Fees	270,443	281,009	275,000	6,009
Motor Vehicle Registration Fees	5,309	14,373	45,000	(30,627)
Antique Fees, Etc.	3,585	3,795	2,400	1,395
Use of Money and Property				
Interest on Investments	26,738	64,128	-	64,128
Other Receipts				
Grants	147,500	53,023	93,000	(39,977)
Administration Fees	-	-	23,000	(23,000)
Ambulance Service & Fees	804,195	892,611	700,000	192,611
Transient Guest Tax	406	2,335	1,000	1,335
Transfer from Health Department	110,960	45,945	-	45,945
Reimbursements	-	-	1,000	(1,000)
Miscellaneous	38,547	49,778	100,000	(50,222)
Total Cash Receipts	\$ 10,902,949	\$ 11,558,762	\$ 11,470,188	\$ 88,574

(continued)

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

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
EXPENDITURES				
County Commission				
Personal Services	\$ 43,854	\$ 44,732	\$ 45,300	\$ (568)
Benefits	21,412	22,166	30,780	(8,614)
Contractual Services	7,065	8,504	7,910	594
Commodities	14	1,899	200	1,699
Total County Commission	<u>\$ 72,345</u>	<u>\$ 77,301</u>	<u>\$ 84,190</u>	<u>\$ (6,889)</u>
County Clerk				
Personal Services	\$ 139,594	\$ 144,505	\$ 146,300	\$ (1,795)
Benefits	61,593	65,861	69,700	(3,839)
Contractual Services	4,935	5,287	6,700	(1,413)
Commodities	3,179	1,929	5,600	(3,671)
Total County Clerk	<u>\$ 209,301</u>	<u>\$ 217,582</u>	<u>\$ 228,300</u>	<u>\$ (10,718)</u>
County Treasurer				
Personal Services	\$ 157,357	\$ 162,037	\$ 152,300	\$ 9,737
Benefits	84,341	80,217	97,100	(16,883)
Contractual Services	11,291	11,175	13,125	(1,950)
Commodities	3,600	2,191	2,800	(609)
Total County Treasurer	<u>\$ 256,589</u>	<u>\$ 255,620</u>	<u>\$ 265,325</u>	<u>\$ (9,705)</u>
County Attorney				
Personal Services	\$ 380,550	\$ 390,338	\$ 394,500	\$ (4,162)
Benefits	145,223	160,938	179,950	(19,012)
Contractual Services	24,706	18,321	54,700	(36,379)
Commodities	14,365	10,143	14,500	(4,357)
Capital Outlay	6,521	541	-	541
Grant Expenditures	13,403	8,921	-	8,921
Total County Attorney	<u>\$ 584,768</u>	<u>\$ 589,202</u>	<u>\$ 643,650</u>	<u>\$ (54,448)</u>
EMS				
Personnel services	\$ 998,104	\$ 1,063,193	\$ 1,068,000	\$ (4,807)
Benefits	322,865	347,812	412,100	(64,288)
Contractual services	79,264	97,426	90,700	6,726
Commodities	84,086	98,172	109,800	(11,628)
Capital Outlay	7,901	34,426	5,000	29,426
Other	107	955	-	955
Total EMS	<u>\$ 1,492,327</u>	<u>\$ 1,641,984</u>	<u>\$ 1,685,600</u>	<u>\$ (43,616)</u>
Appraiser/Zoning				
Personnel services	\$ 220,011	\$ 223,971	\$ 247,000	\$ (23,029)
Benefits	96,767	120,500	126,300	(5,800)
Contractual services	21,290	25,838	30,900	(5,062)
Commodities	5,042	5,121	21,300	(16,179)
Capital Outlay	-	1,357	-	1,357
Total Appraiser/Zoning	<u>\$ 343,110</u>	<u>\$ 376,787</u>	<u>\$ 425,500</u>	<u>\$ (48,713)</u>

(continued)

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

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

EXPENDITURES (CONTINUED)	2017	2018		Variance Over (Under)
	Actual	Actual	Budget	
Election				
Personnel services	\$ 9,500	\$ 9,500	\$ 9,500	\$ -
Benefits	-	-	100,400	(100,400)
Contractual services	26,064	36,100	4,400	31,700
Commodities	24,238	37,640	-	37,640
Total Election	<u>\$ 59,802</u>	<u>\$ 83,240</u>	<u>\$ 114,300</u>	<u>\$ (31,060)</u>
Register of Deeds				
Personnel services	\$ 80,201	\$ 81,917	\$ 82,200	\$ (283)
Benefits	31,694	33,890	41,660	(7,770)
Contractual services	3,632	3,839	7,700	(3,861)
Commodities	2,461	2,039	4,300	(2,261)
Capital outlay	-	4,800	-	4,800
Total Register of Deeds	<u>\$ 117,988</u>	<u>\$ 126,485</u>	<u>\$ 135,860</u>	<u>\$ (9,375)</u>
Sheriff				
Personnel services	\$ 1,108,041	\$ 1,155,091	\$ 1,156,600	\$ (1,509)
Benefits	500,598	562,897	599,300	(36,403)
Contractual services	135,705	127,092	94,300	32,792
Commodities	88,262	104,372	158,600	(54,228)
Capital outlay	27,890	12,563	18,400	(5,837)
Total Sheriff	<u>\$ 1,860,496</u>	<u>\$ 1,962,015</u>	<u>\$ 2,027,200</u>	<u>\$ (65,185)</u>
Clerk of District Court				
Contractual services	\$ 43,596	\$ 50,024	\$ 65,482	\$ (15,458)
Commodities	60,345	51,541	42,141	9,400
Debt service	144	144	-	144
Total Clerk of District Court	<u>\$ 104,085</u>	<u>\$ 101,709</u>	<u>\$ 107,623</u>	<u>\$ (5,914)</u>
Department of Aging	\$ 35,001	\$ 35,445	\$ 38,430	\$ (2,985)
Coroner and Autopsy	\$ 36,764	\$ 43,532	\$ 30,000	\$ 13,532
County Counselor				
Personnel services	\$ 22,500	\$ 22,500	\$ 23,500	\$ (1,000)
Benefits	18,428	19,536	20,730	(1,194)
Total County Counselor	<u>\$ 40,928</u>	<u>\$ 42,036</u>	<u>\$ 44,230</u>	<u>\$ (2,194)</u>
Jail				
Personnel services	\$ 388,021	\$ 472,457	\$ 498,500	\$ (26,043)
Benefits	126,274	160,365	238,200	(77,835)
Contractual services	131,923	149,378	162,010	(12,632)
Commodities	17,671	15,891	15,550	341
Total Jail	<u>\$ 663,889</u>	<u>\$ 798,091</u>	<u>\$ 914,260</u>	<u>\$ (116,169)</u>

(continued)

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

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
EXPENDITURES (CONTINUED)				
Departmental Expenditures Dispatch				
Personnel services	\$ 380,120	\$ 381,303	\$ 412,000	\$ (30,697)
Benefits	173,176	171,537	209,900	(38,363)
Contractual services	3,517	4,598	14,775	(10,177)
Commodities	2,917	2,356	1,600	756
Total Departmental Expenditures Dispatch	\$ 559,730	\$ 559,794	\$ 638,275	\$ (78,481)
Budget				
Personnel services	\$ 58,047	\$ 60,584	\$ 61,000	\$ (416)
Benefits	24,129	25,632	27,395	(1,763)
Contractual services	782	4,660	2,325	2,335
Total Budget	\$ 82,958	\$ 90,876	\$ 90,720	\$ 156
Custodial				
Personnel services	\$ 45,904	\$ 35,212	\$ 37,000	\$ (1,788)
Benefits	18,410	15,291	17,200	(1,909)
Contractual services	33,764	65,897	3,300	62,597
Commodities	10,044	13,406	91,700	(78,294)
Total Custodial	\$ 108,122	\$ 129,806	\$ 149,200	\$ (19,394)
Emergency Management				
Personnel services	\$ 54,753	\$ 57,931	\$ 58,000	\$ (69)
Benefits	26,922	29,248	29,740	(492)
Contractual services	4,335	3,145	8,950	(5,805)
Commodities	3,193	4,957	7,400	(2,443)
Total Emergency Management	\$ 89,203	\$ 95,281	\$ 104,090	\$ (8,809)
GIS				
Personnel services	\$ 111,375	\$ 116,206	\$ 116,600	\$ (394)
Benefits	40,526	42,969	46,550	(3,581)
Contractual services	16,565	14,639	20,500	(5,861)
Commodities	711	527	1,850	(1,323)
Total GIS	\$ 169,177	\$ 174,341	\$ 185,500	\$ (11,159)
Human Resources				
Personnel services	\$ 106,649	\$ 113,516	\$ 114,500	\$ (984)
Benefits	40,729	52,093	47,250	4,843
Contractual services	11,140	9,056	10,500	(1,444)
Commodities	1,934	978	1,700	(722)
Total Human Resources	\$ 160,452	\$ 175,643	\$ 173,950	\$ 1,693

(continued)

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

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
EXPENDITURES (CONTINUED)				
Administration				
Personnel services	\$ 113,127	\$ 119,997	\$ 121,900	\$ (1,903)
Benefits	36,167	44,889	39,880	5,009
Contractual services	644,302	692,285	1,442,402	(750,117)
Commodities	92,744	23,970	71,400	(47,430)
Debt service	300	300	-	300
Capital outlay	-	-	11,000	(11,000)
Total Administration	\$ 886,640	\$ 881,441	\$ 1,686,582	\$ (805,141)
Information Technology				
Personnel services	\$ 66,975	\$ 76,817	\$ 67,500	\$ 9,317
Benefits	25,389	14,929	28,650	(13,721)
Contractual services	60,642	69,353	67,310	2,043
Commodities	3,993	9,187	13,550	(4,363)
Total Information Technology	\$ 156,999	\$ 170,286	\$ 177,010	\$ (6,724)
Zoning				
Personnel services	\$ 51,767	\$ 51,337	\$ 54,000	\$ (2,663)
Benefits	16,376	17,176	20,100	(2,924)
Contractual services	2,805	4,703	8,850	(4,147)
Commodities	7	63	1,250	(1,187)
Total Department of Aging	\$ 70,955	\$ 73,279	\$ 84,200	\$ (10,921)
Other Expenditures				
Appropriations	\$ 14,566	14,586	\$ 25,000	\$ (10,414)
Conservation District	30,000	30,000	30,000	-
Juvenile Detention Center	64,061	67,328	67,329	(1)
Flint Hills Task Force on Aging	12,000	12,000	12,000	-
Mental Retardation	100,000	100,000	100,000	-
Mental Health	79,048	85,000	85,000	-
Free Fair	37,500	50,000	50,000	-
Tri-County Fair	4,250	4,500	4,500	-
Extension Council	215,000	240,000	240,000	-
Historical Society	60,000	70,000	70,000	-
Economic Development	68,750	118,750	125,000	(6,250)
Transfer to Capital Improvements	25,000	25,000	-	25,000
Transfer to County Equipment Reserve	634,400	804,000	729,000	75,000
Transfer to Justice Center Project	415,000	885,000	885,000	-
Total Other Expenditures	\$ 1,759,575	\$ 2,506,164	\$ 2,422,829	\$ 83,335
Total Expenditures	\$ 9,921,204	\$ 11,207,940	\$ 12,456,824	\$ (1,248,884)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 981,745	\$ 350,822		
UNENCUMBERED CASH - JANUARY 1	317,656	1,299,401		
UNENCUMBERED CASH - DECEMBER 31	\$ 1,299,401	\$ 1,650,223		

DICKINSON COUNTY, KANSAS
HIGHWAY, ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	\$ 2,919,795	\$ 2,265,708	\$ 2,321,522	\$ (55,814)
Delinquent	57,515	29,981	51,000	(21,019)
Motor Vehicle	374,134	261,080	245,828	15,252
Recreational vehicle	7,761	5,466	4,994	472
16/20 M vehicle	10,343	10,986	10,747	239
Commercial vehicle	19,944	19,705	25,097	(5,392)
Rental vehicle excise	174	176	-	176
Intergovernmental Revenue				
Special city and county highway	614,284	623,330	681,159	(57,829)
Other Receipts				
Fuel sales	15,997	25,897	-	25,897
Reimbursed/Miscellaneous expenses	58,940	37,951	75,000	(37,049)
Reimbursement - Highway Special Revenue	-	-	17,000	(17,000)
Disaster Revenue	632,093	-	-	-
Total Cash Receipts	\$ 4,710,980	\$ 3,280,280	\$ 3,432,347	\$ (152,067)
EXPENDITURES				
Personnel services	\$ 712,711	\$ 747,123	\$ 783,000	\$ (35,877)
Benefits	337,259	366,808	406,300	(39,492)
Commodities	2,042,977	63,782	1,901,850	(1,838,068)
Contractual	69,354	1,861,381	124,340	1,737,041
Capital outlay	-	-	275,000	(275,000)
Revolving loan - Principal	912,675	411,835	466,106	(54,271)
Transfer to Special Machinery	427,000	255,000	-	255,000
Transfer to Highway Special Revenue Fund	146,129	-	-	-
Total Expenditures	\$ 4,648,105	\$ 3,705,929	\$ 3,956,596	\$ (250,667)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 62,875	\$ (425,649)		
UNENCUMBERED CASH - JANUARY 1	597,723	660,598		
UNENCUMBERED CASH - DECEMBER 31	\$ 660,598	\$ 234,949		

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	\$ 301,499	\$ 500,100	\$ 512,288	\$ (12,188)
Delinquent	5,963	3,419	5,500	(2,081)
Motor vehicle	39,604	26,997	25,393	1,604
Recreational vehicle	821	565	516	49
16/20 M vehicle	1,027	1,179	1,110	69
Commercial vehicle	2,138	2,037	2,592	(555)
Rental vehicle excise	18	19	-	19
Sale of chemicals/reimbursements	122,620	116,431	175,000	(58,569)
Total Cash Receipts	<u>\$ 473,690</u>	<u>\$ 650,747</u>	<u>\$ 722,399</u>	<u>\$ (71,652)</u>
EXPENDITURES				
Personnel services	\$ 165,927	\$ 169,176	\$ 181,400	\$ (12,224)
Benefits	49,308	52,784	67,400	(14,616)
Commodities	200,417	187,013	484,600	(297,587)
Contractual	76,140	11,792	41,350	(29,558)
Capital outlay	35,000	50,000	-	50,000
Total Expenditures	<u>\$ 526,792</u>	<u>\$ 470,765</u>	<u>\$ 774,750</u>	<u>\$ (303,985)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (53,102)	\$ 179,982		
UNENCUMBERED CASH - JANUARY 1	<u>76,395</u>	<u>23,293</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 23,293</u>	<u>\$ 203,275</u>		

DICKINSON COUNTY, KANSAS
NOXIOUS WEED CAPITAL OULAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Miscellaneous receipts	\$ -	\$ 8,560	\$ -	\$ 8,560
Transfer from Noxious Weed	35,000	50,000	-	50,000
Total Cash Receipts	<u>\$ 35,000</u>	<u>\$ 58,560</u>	<u>\$ -</u>	<u>\$ 58,560</u>
EXPENDITURES				
Capital outlay	\$ -	\$ 186,865	\$ 250,000	\$ (63,135)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 35,000	(128,305)		
UNENCUMBERED CASH - JANUARY 1	<u>345,526</u>	<u>380,526</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 380,526</u>	<u>\$ 252,221</u>		

DICKINSON COUNTY, KANSAS
COUNTY HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Ad valorem	\$ 314,322	\$ 235,956	\$ 241,687	\$ (5,731)
Delinquent	4,023	2,458	1,500	958
Motor vehicle	37,674	28,198	26,468	1,730
Recreational vehicle	779	590	538	52
16/20 M vehicle	288	1,291	1,157	134
Commercial vehicle	2,302	2,127	2,703	(576)
Rental vehicle excise	11	20	-	20
Grants	215,503	227,118	210,748	16,370
Charges for services/collections	176,743	159,737	165,000	(5,263)
Misc	13,581	18,551	-	18,551
Total Cash Receipts	\$ 765,226	\$ 676,046	\$ 649,801	\$ 26,245
EXPENDITURES				
Personnel services	\$ 298,189	\$ 308,007	\$ 341,800	\$ (33,793)
Benefits	147,209	140,837	179,000	(38,163)
Contractual	27,379	35,598	33,850	1,748
Commodities	100,520	94,654	94,800	(146)
Grant expenditures	62,261	45,903	86,800	(40,897)
Capital Outlay	14,200	-	-	-
Reimburse General	120,960	-	-	-
Transfer Out	-	29,000	9,000	20,000
Total Expenditures	\$ 770,718	\$ 653,999	\$ 745,250	\$ (91,251)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (5,492)	\$ 22,047		
UNENCUMBERED CASH - JANUARY 1	39,715	34,223		
UNENCUMBERED CASH - DECEMBER 31	\$ 34,223	\$ 56,270		

**DICKINSON COUNTY, KANSAS
COUNTY HEALTH CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS				
Cash Receipts				
Transfer from County Health	\$ 10,000	\$ 29,000	\$ 9,000	\$ 20,000
EXPENDITURES				
Transfer to Health	\$ -	\$ -	\$ 9,000	\$ (9,000)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 10,000	\$ 29,000		
UNENCUMBERED CASH - JANUARY 1	<u>9,505</u>	<u>19,505</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 19,505</u>	<u>\$ 48,505</u>		

DICKINSON COUNTY, KANSAS
SPECIAL ALCOHOLIC PROGRAM
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Liquor Control	\$ 8,119	\$ 4,525	\$ 7,500	\$ (2,975)
EXPENDITURES				
Appropriations	\$ 3,000	\$ 2,000	\$ 9,500	\$ (7,500)
DARE Program	8,437	-	-	-
Total Expenditures	\$ 11,437	\$ 2,000	\$ 9,500	\$ (7,500)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (3,318)	\$ 2,525		
UNENCUMBERED CASH - JANUARY 1	3,318	-		
UNENCUMBERED CASH - DECEMBER 31	\$ -	\$ 2,525		

DICKINSON COUNTY, KANSAS
PARK AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Local alcoholic liquor tax	\$ 3,036	\$ 1,147	\$ 1,400	\$ (253)
EXPENDITURES				
Contractual services	\$ -	\$ 3,425	\$ 4,825	\$ (1,400)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 3,036	\$ (2,278)		
UNENCUMBERED CASH - JANUARY 1	389	3,425		
UNENCUMBERED CASH - DECEMBER 31	\$ 3,425	\$ 1,147		

DICKINSON COUNTY, KANSAS
CONCEALED WEAPONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2107	2018		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Permit fees	\$ 1,690	\$ 1,040	\$ 2,200	\$ (1,160)
EXPENDITURES				
Capital Outlay	\$ -	\$ -	\$ 9,000	\$ (9,000)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,690	\$ 1,040		
UNENCUMBERED CASH - JANUARY 1	13,251	14,941		
UNENCUMBERED CASH - DECEMBER 31	\$ 14,941	\$ 15,981		

**DICKINSON COUNTY, KANSAS
911 WIRELESS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>
RECEIPTS				
Cash Receipts				
Wireless phone service fees	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Capital Outlay	\$ -	\$ -	\$ 25,000	\$ (25,000)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -		
UNENCUMBERED CASH - JANUARY 1	<u>41,755</u>	<u>41,755</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 41,755</u>	<u>\$ 41,755</u>		

DICKINSON COUNTY, KANSAS
DK CO 911
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Phone service fees	\$ 130,482	\$ 131,164	\$ 132,000	\$ (836)
EXPENDITURES				
Contractual services	\$ 58,462	\$ 78,000	\$ 41,000	\$ 37,000
Capital Outlay	64,615	58,327	135,000	(76,673)
Total Expenditures	<u>\$ 123,077</u>	<u>\$ 136,327</u>	<u>\$ 176,000</u>	<u>\$ (39,673)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 7,405	\$ (5,163)		
UNENCUMBERED CASH - JANUARY 1	<u>60,366</u>	<u>67,771</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 67,771</u>	<u>\$ 62,608</u>		

DICKINSON COUNTY, KANSAS
DIVERSION-LAW ENFORCEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Fees	\$ 41,623	\$ 47,463	\$ 70,000	\$ (22,537)
EXPENDITURES				
Diversion expenditures	\$ 69,855	31,349	\$ 100,000	\$ (68,651)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (28,232)	\$ 16,114		
UNENCUMBERED CASH - JANUARY 1	55,831	27,599		
UNENCUMBERED CASH - DECEMBER 31	\$ 27,599	\$ 43,713		

**DICKINSON COUNTY, KANSAS
FINGERPRINT & BOOKING
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2018 Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS				
Cash Receipts				
Fees	\$ 9,482	\$ 9,006	\$ 9,700	\$ (694)
EXPENDITURES				
Commodities	\$ -	\$ -	\$ 25,000	\$ (25,000)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 9,482	\$ 9,006		
UNENCUMBERED CASH - JANUARY 1	<u>39,130</u>	<u>48,612</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 48,612</u>	<u>\$ 57,618</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, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

	<u>2017</u>	<u>2018</u>		<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
RECEIPTS				
Cash Receipts				
Local sales tax	\$ 1,171,040	\$ 1,242,639	\$ 1,140,000	\$ 102,639
EXPENDITURES				
Contractual services	\$ 141,858	\$ 368,295	\$ -	\$ 368,295
Commodities	1,001,735	165,354	1,550,000	(1,384,646)
Capital Outlay	-	949,004	-	949,004
Total Expenditures	<u>\$ 1,143,593</u>	<u>\$ 1,482,653</u>	<u>\$ 1,550,000</u>	<u>\$ (67,347)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 27,447	\$ (240,014)		
UNENCUMBERED CASH - JANUARY 1	<u>749,901</u>	<u>777,348</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 777,348</u>	<u>\$ 537,334</u>		

DICKINSON COUNTY, KANSAS
HIGHWAY SPECIAL REVENUE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
State grant	\$ 147,060	\$ 127,678	\$ 169,500	\$ (41,822)
Transfers in	146,129	-	-	-
Total Cash Receipts	<u>\$ 293,189</u>	<u>\$ 127,678</u>	<u>\$ 169,500</u>	<u>\$ (41,822)</u>
EXPENDITURES				
Contractual services	\$ 4,114	\$ 5,513	\$ -	\$ 5,513
Capital Outlay	363,043	-	169,500	(169,500)
Total Expenditures	<u>\$ 367,157</u>	<u>\$ 5,513</u>	<u>\$ 169,500</u>	<u>\$ (163,987)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (73,968)	\$ 122,165		
UNENCUMBERED CASH - JANUARY 1	<u>-</u>	<u>(73,968)</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ (73,968)</u>	<u>\$ 48,197</u>		

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

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
RECEIPTS		
Cash Receipts		
Collections	\$ 2,451	\$ 4,000
EXPENDITURES		
Commodities	\$ 973	\$ -
Capital Outlay	11	-
Total Expenditures	<u>\$ 984</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,467	\$ 4,000
UNENCUMBERED CASH - JANUARY 1	<u>18,661</u>	<u>20,128</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 20,128</u></u>	<u><u>\$ 24,128</u></u>

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 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, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
RECEIPTS		
Cash Receipts		
Transfer from Highway, Road and Bridge	\$ 427,000	\$ 255,000
Sale of assets	17,300	97,746
Total Cash Receipts	<u>\$ 444,300</u>	<u>\$ 352,746</u>
EXPENDITURES		
Capital Outlay	<u>\$ 289,132</u>	<u>\$ 368,279</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 155,168	\$ (15,533)
UNENCUMBERED CASH - JANUARY 1	<u>811,957</u>	<u>967,125</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 967,125</u></u>	<u><u>\$ 951,592</u></u>

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

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 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, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
RECEIPTS		
Cash Receipts		
Proceeds from Cases	\$ 7,302	\$ 28,018
Miscellaneous	20,527	1,482
Total Cash Receipts	<u>\$ 27,829</u>	<u>\$ 29,500</u>
EXPENDITURES		
Contractual	\$ 639	\$ 40
Commodities	10,962	14,106
Capital Outlay	623	-
Total Expenditures	<u>\$ 12,224</u>	<u>\$ 14,146</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ 15,605</u>	<u>\$ 15,354</u>
UNENCUMBERED CASH - JANUARY 1	<u>17,058</u>	<u>32,663</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 32,663</u></u>	<u><u>\$ 48,017</u></u>

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

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
RECEIPTS		
Cash Receipts		
State of Kansas	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES		
Contractual services	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>
UNENCUMBERED CASH - JANUARY 1	<u>2,762</u>	<u>2,762</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 2,762</u></u>	<u><u>\$ 2,762</u></u>

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

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 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, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
RECEIPTS		
Cash Receipts		
Transfer from General Fund	\$ 25,000	\$ 25,000
Delinquent personal property tax	3	-
Total Cash Receipts	<u>\$ 25,003</u>	<u>\$ 25,000</u>
 EXPENDITURES		
Capital Outlay	<u>\$ -</u>	<u>\$ -</u>
 RECEIPTS OVER (UNDER) EXPENDITURES	 \$ 25,003	 \$ 25,000
 UNENCUMBERED CASH - JANUARY 1	 <u>79,836</u>	 <u>104,839</u>
 UNENCUMBERED CASH - DECEMBER 31	 <u>\$ 104,839</u>	 <u>\$ 129,839</u>

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
RECEIPTS		
Cash Receipts		
Fees	\$ 25,396	\$ 23,462
EXPENDITURES		
Personal services	\$ 17,527	\$ 17,872
Contractual	-	12,735
Miscellaneous	2,932	-
Total Expenditures	<u>\$ 20,459</u>	<u>\$ 30,607</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 4,937	\$ (7,145)
UNENCUMBERED CASH - JANUARY 1	<u>34,894</u>	<u>39,831</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 39,831</u></u>	<u><u>\$ 32,686</u></u>

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

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
RECEIPTS		
Cash Receipts		
Transfer from General Fund	\$ 634,400	\$ 804,000
Sale of assets	18,601	104,143
Total Cash Receipts	<u>\$ 653,001</u>	<u>\$ 908,143</u>
EXPENDITURES		
Capital Outlay	<u>\$ 321,086</u>	<u>\$ 849,208</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 331,915	\$ 58,935
UNENCUMBERED CASH - JANUARY 1	<u>519,453</u>	<u>851,368</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 851,368</u></u>	<u><u>\$ 910,303</u></u>

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
RECEIPTS		
Cash Receipts		
Cases	\$ 248,351	\$ 147,872
Miscellaneous	3,026	3,989
Total Cash Receipts	<u>\$ 251,377</u>	<u>\$ 151,861</u>
EXPENDITURES		
Contractual services	\$ 34,263	\$ 75,940
Capital Outlay	36,537	33,222
Total Expenditures	<u>\$ 70,800</u>	<u>\$ 109,162</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 180,577	\$ 42,699
UNENCUMBERED CASH - JANUARY 1	<u>130,377</u>	<u>310,954</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 310,954</u>	<u>\$ 353,653</u>

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

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
RECEIPTS		
Cash Receipts		
Interest income	\$ 1,879	\$ 413
EXPENDITURES		
Contractual services	\$ 3,850	\$ 3,400
Capital outlay	-	203,468
Total Expenditures	<u>\$ 3,850</u>	<u>\$ 206,868</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (1,971)	\$ (206,455)
UNENCUMBERED CASH - JANUARY 1	<u>221,288</u>	<u>219,317</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 219,317</u></u>	<u><u>\$ 12,862</u></u>

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

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
RECEIPTS		
Cash Receipts		
Fees	\$ 6,349	\$ 5,866
EXPENDITURES		
Capital outlay	\$ -	\$ 477
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 6,349	\$ 5,389
UNENCUMBERED CASH - JANUARY 1	<u>10,931</u>	<u>17,280</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 17,280</u>	<u>\$ 22,669</u>

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

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
RECEIPTS		
Cash Receipts		
Fees	\$ 6,349	\$ 5,866
EXPENDITURES		
Miscellaneous	\$ -	\$ 312
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 6,349	\$ 5,554
UNENCUMBERED CASH - JANUARY 1	<u>11,690</u>	<u>18,039</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 18,039</u></u>	<u><u>\$ 23,593</u></u>

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

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
RECEIPTS		
Cash Receipts		
Delinquent	\$ 52	\$ 21
EXPENDITURES		
Transfer out	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 52	\$ 21
UNENCUMBERED CASH - JANUARY 1	<u>20</u>	<u>72</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 72</u>	<u>\$ 93</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, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
User fees	\$ 19,162	\$ 15,764	\$ 21,500	\$ (5,736)
Special assessments	2,669	2,006	-	2,006
Total Cash Receipts	<u>\$ 21,831</u>	<u>\$ 17,770</u>	<u>\$ 21,500</u>	<u>\$ (3,730)</u>
EXPENDITURES				
Bond principal	\$ 6,381	\$ 6,573	\$ 19,900	\$ (13,327)
Bond interest	13,231	13,040	-	13,040
Contractual	-	230	-	230
Total Expenditures	<u>\$ 19,612</u>	<u>\$ 19,843</u>	<u>\$ 19,900</u>	<u>\$ (57)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 2,219	\$ (2,073)		
UNENCUMBERED CASH - JANUARY 1	<u>5,303</u>	<u>7,522</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 7,522</u>	<u>\$ 5,449</u>		

DICKINSON COUNTY, KANSAS
DICKINSON COUNTY SEWER DISTRICT #2 - BOND & INTEREST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Special assessments	\$ 13,439	\$ 13,679	\$ 17,000	\$ (3,321)
Delinquent special assessments	479	160	-	160
Interest income	2	8	-	8
Miscellaneous	-	4,217	-	4,217
Total Cash Receipts	<u>\$ 13,920</u>	<u>\$ 18,064</u>	<u>\$ 17,000</u>	<u>\$ 1,064</u>
EXPENDITURES				
Principal on loan	\$ 15,794	16,270	\$ 17,136	\$ (866)
Interest on loan	1,230	794	-	794
Loan fees	112	72	-	72
Total Expenditures	<u>\$ 17,136</u>	<u>\$ 17,136</u>	<u>\$ 17,136</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (3,216)	\$ 928		
UNENCUMBERED CASH - JANUARY 1	<u>2,288</u>	<u>(928)</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ (928)</u>	<u>\$ -</u>		

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

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes				
Ad valorem	\$ 60,682	\$ 41,201	\$ 42,263	\$ (1,062)
Delinquent	1,178	612	990	(378)
Motor vehicle	8,714	5,454	5,117	337
Recreational vehicle	181	114	104	10
16/20 M vehicle	219	261	224	37
Commercial vehicle	473	411	522	(111)
Rental vehicle excise	5	4	-	4
Miscellaneous	-	795	-	795
Total Cash Receipts	<u>\$ 71,452</u>	<u>\$ 48,852</u>	<u>\$ 49,220</u>	<u>\$ (368)</u>
EXPENDITURES				
Principal payment on bond	\$ 55,000	\$ 55,000	\$ 55,000	\$ -
Interest payment on bond	15,803	15,322	15,803	(481)
Total Expenditures	<u>\$ 70,803</u>	<u>\$ 70,322</u>	<u>\$ 70,803</u>	<u>\$ (481)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 649	\$ (21,470)		
UNENCUMBERED CASH - JANUARY 1	<u>20,821</u>	<u>21,470</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 21,470</u>	<u>\$ -</u>		

**DICKINSON COUNTY, KANSAS
NAVARRE KAN-STEP PROGRAM
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis**

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
RECEIPTS		
Federal grants	\$ 105,386	\$ -
EXPENDITURES		
Appropriations	\$ 105,966	\$ -
Transfer out	-	45,945
Total Expenditures	<u>\$ 105,966</u>	<u>\$ 45,945</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (580)	\$ (45,945)
UNENCUMBERED CASH - JANUARY 1	<u>46,525</u>	<u>45,945</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 45,945</u></u>	<u><u>\$ -</u></u>

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

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
RECEIPTS		
Cash Receipts		
Grant proceeds	\$ 64,372	\$ 83,187
EXPENDITURES		
Grant expenditures	\$ 41,978	\$ 105,581
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 22,394	\$ (22,394)
UNENCUMBERED CASH - JANUARY 1	-	22,394
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 22,394</u>	<u>\$ -</u>

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

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
RECEIPTS		
Cash Receipts		
Transfer from General	\$ 415,000	\$ 885,000
EXPENDITURES		
Project expenditures	\$ 242,193	\$ 667,021
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 172,807	\$ 217,979
UNENCUMBERED CASH - JANUARY 1	<u>673,353</u>	<u>846,160</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 846,160</u>	<u>\$ 1,064,139</u>

DICKINSON COUNTY, KANSAS
ENVIRONMENTAL SERVICES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Charges for services and environmental fees	\$ 491,566	\$ 526,069	\$ 521,000	\$ 5,069
Special assessments	136,559	135,426	130,000	5,426
Grants	25,818	43,688	50,000	(6,312)
Delinquent collections	5,521	4,868	-	4,868
Miscellaneous	21,520	19,840	-	19,840
Total Cash Receipts	<u>\$ 680,984</u>	<u>\$ 729,891</u>	<u>\$ 701,000</u>	<u>\$ 28,891</u>
EXPENDITURES				
Personnel services	\$ 33,746	\$ 33,265	\$ 33,000	\$ 265
Benefits	22,024	21,528	26,750	(5,222)
Contractual services	78,092	84,228	577,200	(492,972)
Commodities	7,135	9,538	19,300	(9,762)
Capital outlay	1,991	60,246	110,000	(49,754)
Grant expenditures	22,294	21,004	49,920	(28,916)
Transfer County Fees	430,077	445,894	-	445,894
Total Expenditures	<u>\$ 595,359</u>	<u>\$ 675,703</u>	<u>\$ 816,170</u>	<u>\$ (140,467)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 85,625	\$ 54,188		
UNENCUMBERED CASH - JANUARY 1	487,307	572,932		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 572,932</u>	<u>\$ 627,120</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, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Special assessments	\$ 3,256	\$ 3,160	\$ 3,580	\$ (420)
Delinquent special assessments	-	32	-	-
Miscellaneous	-	719	-	-
Total Cash Receipts	<u>\$ 3,256</u>	<u>\$ 3,911</u>	<u>\$ 3,580</u>	<u>\$ (420)</u>
EXPENDITURES				
Operations	\$ 895	\$ 3,953	\$ 17,100	\$ (13,147)
Capital Outlay	900	10,107	-	10,107
Other	50	14	-	14
Total Expenditures	<u>\$ 1,845</u>	<u>\$ 14,074</u>	<u>\$ 17,100</u>	<u>\$ (3,026)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,411	\$ (10,163)		
UNENCUMBERED CASH - JANUARY 1	<u>19,698</u>	<u>21,109</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 21,109</u>	<u>\$ 10,946</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, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
User fees	\$ -	\$ 1,439	\$ 260	\$ 1,179
Delinquent special assessments	18	15	-	15
Total Cash Receipts	<u>\$ 18</u>	<u>\$ 1,454</u>	<u>\$ 260</u>	<u>\$ 1,194</u>
EXPENDITURES				
Maintenance/Miscellaneous	\$ 234	\$ 4,219	\$ 2,000	\$ 2,219
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (216)	\$ (2,765)		
UNENCUMBERED CASH - JANUARY 1	<u>3,818</u>	<u>3,602</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 3,602</u>	<u>\$ 837</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, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
User fees	\$ 2,008	\$ 1,568	\$ 2,000	\$ (432)
Special assessments	268	289	-	289
Total Cash Receipts	<u>\$ 2,276</u>	<u>\$ 1,857</u>	<u>\$ 2,000</u>	<u>\$ (143)</u>
EXPENDITURES				
Contractual services	\$ 2,081	\$ 3,109	\$ 3,000	\$ 109
Capital Outlay	63	93	-	93
Total Expenditures	<u>\$ 2,144</u>	<u>\$ 3,202</u>	<u>\$ 3,000</u>	<u>\$ 202</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 132	\$ (1,345)		
UNENCUMBERED CASH - JANUARY 1	<u>744</u>	<u>876</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 876</u>	<u>\$ (469)</u>		

**DICKINSON COUNTY, KANSAS
DICKINSON COUNTY SEWER DISTRICT #3 - RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis**

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
RECEIPTS		
Cash Receipts		
Miscellaneous	\$ -	\$ 635
EXPENDITURES		
Equipment purchases	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ 635
UNENCUMBERED CASH - JANUARY 1	<u>1,270</u>	<u>1,270</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 1,270</u></u>	<u><u>\$ 1,905</u></u>

DICKINSON COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 17,527,290	\$ 697,471	\$ 52,138	\$ 18,172,623
Sterl Hall	49,376	305	3,985	45,696
Drivers License Exam Fees	4,596	65,111	62,919	6,788
Motor Vehicle Operating	977	158,754	159,718	13
KS Commercial Vehicle Registration	5,885	365,879	365,660	6,104
Advance Tax	-	33	33	-
Delinquent Personal Tax	326	14,248	-	14,574
Delinquent Real Estate Tax	31,995	163,193	-	195,188
Partial Payment Bankruptcy	306	1,499	497	1,308
Tax Foreclosure	50	5,342	5,342	50
Escrow Program	34,126	-	8,482	25,644
Recreational Vehicle	963	11,914	1,536	11,341
Motor Vehicle Tax	68,363	547,380	51,880	563,863
Short and Long Fund	59	556	100	515
Insufficient Fund Checks	(1,034)	12,604	13,107	(1,537)
Rental Excise Tax	978	-	978	-
Game Licenses	924	20,848	21,093	679
Motor Vehicle Licenses	5,615	1,241,878	1,241,921	5,572
Sales Tax Motor Vehicles	17,594	274,523	275,604	16,513
Resident Sales Tax	(651)	71,563	71,957	(1,045)
Prosecutor Attorney Training	3,721	2,036	2,784	2,973
Compensating Use Tax	6,719	353,891	344,765	15,845
Paid In/Out	-	16,851	16,851	-
Neighborhood Revitalization Rebate	-	217,760	217,760	-
Solomon Tax Increment Financing	108,288	114,112	67,325	155,075
Stray Animal	-	1,479	1,479	-
Total Distributable Funds	\$ 17,866,466	\$ 4,359,230	\$ 2,987,914	\$ 19,237,782
State Funds:				
Educational Building	\$ -	\$ 224,665	\$ 224,665	\$ -
Institutional Building	-	112,331	112,331	-
Total State Funds	\$ -	\$ 336,996	\$ 336,996	\$ -

DICKINSON COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds:				
Schools	\$ -	\$ 11,254,073	\$ 11,254,073	\$ -
Townships	-	1,900,597	1,900,597	-
Cemeteries	-	254,942	254,942	-
Cities	-	5,429,928	5,429,928	-
Watersheds & Drainage	-	98,421	98,421	-
North Central Kansas Library	-	199,976	199,976	-
Hospital	-	305,527	305,527	-
Fire Districts	-	421,975	421,975	-
Red Bud Lake Improvement District	-	3,311	3,311	-
Total Subdivision Funds	<u>\$ -</u>	<u>\$ 19,868,750</u>	<u>\$ 19,868,750</u>	<u>\$ -</u>
Office Cash:				
County Clerk	\$ 100	\$ -	\$ -	\$ 100
Clerk of District Court	64,919	718,210	677,846	105,283
Health	135	-	-	135
Law Library	293,682	16,436	17,943	292,175
Noxious Weed	50	-	-	50
Register of Deeds	-	246,014	246,014	-
Sheriff	87,931	107,923	109,662	86,192
Waste Disposal	200	-	-	200
Total Office Cash	<u>\$ 447,017</u>	<u>\$ 1,088,583</u>	<u>\$ 1,051,465</u>	<u>\$ 484,135</u>
Total Agency Funds	<u>\$ 18,313,483</u>	<u>\$ 25,653,559</u>	<u>\$ 24,245,125</u>	<u>\$ 19,721,917</u>

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

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018
RECEIPTS		
Bond Proceeds	\$ -	\$ 14,178,804
Investment Earnings	-	49,553
Total Cash Receipts	\$ -	\$ 14,228,357
EXPENDITURES		
Costs of Issuance	\$ -	\$ 161,630
Accrued Interest Purchased	-	48,437
Total Expenditures	\$ -	\$ 210,067
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ 14,018,290
UNENCUMBERED CASH - JANUARY 1	-	-
UNENCUMBERED CASH - DECEMBER 31	\$ -	\$ 14,018,290