

DICKINSON COUNTY, KANSAS
FINANCIAL STATEMENT

December 31, 2024

DICKINSON COUNTY, KANSAS
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March 14, 2025

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, 2024 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, 2024, 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, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

March 14, 2025
Dickinson County, Kansas
(Continued)

Supplementary Information (Continued)

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated March 14, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 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 2023 actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2024 (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 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 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 2023 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, 2024, 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, 2024

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	\$ 4,352,610	\$ -	\$ 14,382,302	\$ 15,335,905	\$ 3,399,007	\$ 92,233	\$ 3,491,240
Special Purpose Funds							
Highway, Road and Bridge	1,170,656	-	5,155,331	5,190,829	1,135,158	36,801	1,171,959
Noxious Weed	297,556	-	560,696	500,305	357,947	2,396	360,343
Noxious Weed Capital Outlay	541,153	-	-	-	541,153	-	541,153
County Health	200,501	-	586,257	676,792	109,966	5,460	115,426
County Health Capital Outlay	96,267	-	-	-	96,267	-	96,267
Special Alcoholic Program	10,380	-	16,973	3,810	23,543	-	23,543
Park and Recreation	271	-	1,385	-	1,656	-	1,656
Concealed Weapons	21,539	-	715	-	22,254	-	22,254
DK CO 911	101,381	-	140,700	145,498	96,583	1,791	98,374
Diversion-Law Enforcement	82,922	-	21,320	20,173	84,069	600	84,669
Fingerprint and Booking	79,171	-	1,128	-	80,299	-	80,299
Highway Sales Tax Jan 2015	2,899,572	-	1,685,407	1,268,103	3,316,876	-	3,316,876
Highway Special Revenue	26,034	-	103,653	-	129,687	-	129,687
PBC Series 2018 Courthouse Renovation	95,661	-	857,365	899,604	53,422	-	53,422
Attorney Forfeiture	24,681	-	307	-	24,988	-	24,988
Landfill Closure	110,000	-	-	-	110,000	-	110,000
Special Machinery	1,615,075	-	502,260	701,640	1,415,695	-	1,415,695
Prosecutor Trust	4,870	-	-	-	4,870	-	4,870
Drug Enforcement Cases	11,451	-	4,160	6,151	9,460	-	9,460
Property Crime Compensation	16,380	-	-	-	16,380	-	16,380
Capital Improvements	167,295	-	20,000	-	187,295	-	187,295
Register of Deeds Technology	35,369	-	24,062	11,957	47,474	51	47,525
County Equipment Reserve	2,386,372	-	687,313	612,441	2,461,244	-	2,461,244
DKCO Sheriff Asset Forfeiture	265,403	-	182,921	227,094	221,230	30	221,260
Equitable Sharing - Sheriff	1,068	-	3	-	1,071	-	1,071
Hazard Equipment Replacement	61,000	-	120,000	-	181,000	-	181,000
County Clerk Technology	16,289	-	6,015	1,148	21,156	-	21,156
County Treasurer Technology	30,465	-	6,016	2,185	34,296	-	34,296
Drug Court	21,377	-	5,666	14,377	12,666	-	12,666
Countywide Communications Project	100,000	-	4,340,263	1,038,350	3,401,913	34,245	3,436,158
Opioid Settlement	30,749	-	59,469	4,500	85,718	-	85,718

(Continued)

DICKINSON COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

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	1,489	-	25,260	19,693	7,056	-	7,056
Dickinson County Sewer District #2 - Bond & Interest	527	-	-	-	527	-	527
EMS Building - Bond & Interest	6,458	-	71,272	74,779	2,951	-	2,951
Capital Projects Funds							
Fish Passage Program	92,017	-	-	2,655	89,362	-	89,362
Justice Center Project	(1,056,579)	-	1,056,579	-	-	-	-
Business Funds							
Environmental Services	541,310	-	849,086	954,196	436,200	60,176	496,376
Dickinson County Sewer District #1 - Operations	8,813	-	3,320	4,178	7,955	-	7,955
Dickinson County Sewer District #2 - Operations	18,864	-	1,440	-	20,304	-	20,304
Dickinson County Sewer District #3 - Operations	14,071	-	8,163	7,012	15,222	-	15,222
Dickinson County Sewer District #3 - Reserve	15,963	-	-	-	15,963	-	15,963
Total County (Excluding Agency Funds)	\$ 14,516,663	\$ -	\$ 31,486,807	\$ 27,723,375	\$ 18,280,095	\$ 233,783	\$ 18,513,878
Related Municipal Entity							
Public Building Commission	1,270	-	898,065	897,925	1,410	-	1,410
Total Reporting Entity	\$ 14,517,933	\$ -	\$ 32,384,872	\$ 28,621,300	\$ 18,281,505	\$ 233,783	\$ 18,515,288

Composition of Cash:

Checking and Savings Accounts	\$ 5,773,961
Treasurer Change Drawers	700
Office Checking/Petty Cash/Change Funds	2,500,655
Kansas Municipal Investment Pool	3,820,282
Certificates of Deposit	29,461,390
Total Cash	\$ 41,556,988
Agency Funds (per Schedule 3)	(23,043,110)
Total County (Excluding Agency Funds)	\$ 18,513,878

Related Municipal Entity

Public Building Commission	\$ 1,410
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Total Reporting Entity

\$ 18,515,288

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2024

Note 1: Summary of Significant Accounting Policies

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

Municipal Financial Reporting Entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement presents the County (the primary government) and the Public Building Commission (PBC), a related municipal entity. The PBC is governed by Dickinson County Commissioners and four members appointed by the Commissioners. The PBC is included in the County's reporting entity because of the significance of its operational or financial relationship with the County, and because it was established to benefit the County and its constituents. The PBC section of this financial statement includes financial data of the related municipal entity. The PBC is reported separately to emphasize that it is legally separate from the County. The PBC has one fund and the County administers it. The PBC has no separate accounting policies.

Regulatory Basis Fund Types

A fund is defined as an independent fiscal and accounting entity with a self-balanced set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year:

General Fund – The chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – Used to account for the proceeds of specific tax levies and other specific revenue sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund - Used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Funds – Used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Funds – Funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.).

Trust Funds - Used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e., pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Funds - Used to report assets held by the municipal reporting entity in purely custodial capacity.

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2024

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 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. There were no such budget amendments for this year.

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
 December 31, 2024

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	Register of Deeds Technology
State and Federal Grants	County Clerk Technology
Attorney Forfeiture	County Treasurer Technology
DCKO Sheriff Asset Forfeiture	Property Crime Compensation
Equitable Sharing - Sheriff	County Equipment Reserve
Prosecutor Trust	Capital Improvements
Drug Enforcement Cases	Landfill Closure
Highway Special Revenue	Hazard Equipment Replacement
American Rescue Act	Drug Court
Countywide Communications Project	Opioid Settlement

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

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

Reimbursements

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

Note 3: Deposits and Investments

As of December 31, 2024, the City had the following investments and maturities:

<u>Investment Type</u>	<u>Cost</u>	<u>Maturity</u>	<u>Rating</u>
Kansas Municipal Investment Pool	\$ 3,820,282	Less than 1 year	N/A

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

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

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2024

Note 3: Deposits and Investments (Continued)

Concentration of Credit Risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County's allocation of investments as of December 31, 2024, is as follows:

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100%

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipts issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during "peak periods" when required coverage is 50%. The County has designated "peak periods" November 30 through January 30 and April 30 through June 30. At December 31, 2024, depository coverage was adequate.

At December 31, 2024, the carrying amount of the County's deposits were \$37,736,706 and the bank statement balances were \$34,031,407. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, \$23,241,932 was covered by federal depository insurance and the remaining balance was collateralized with securities held by the pledging financial institutions' agents in the County's name.

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

At December 31, 2024, the County had invested \$3,820,281 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Note 4: Stewardship, Compliance, and Accountability

References made herein to the Kansas statutes are not intended as interpretations of law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney. There were no material violations of Kansas statutes during the period under examination.

Fee Collections

Fees collected by County offices are required by K.S.A. 28-175 to be remitted to the County Treasurer and credited to the County's General Fund. The Sheriff's Driver License verification fees were not remitted to the County Treasurer. The VIN fees and Offender Registration fees were not remitted to the County Treasurer and were credited to law enforcement funds.

Note 5: Defined Benefit Pension Plan

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

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2024

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 9.26% for KPERS and 23.10% for KP&F for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were \$749,535 for KPERS and \$295,721 for KP&F for the year ended December 31, 2024.

Net Pension Liability. At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was \$6,500,376 and \$2,721,519 for KP&F. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 6: Deferred Compensation Plan

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

Note 7: Interfund Transactions

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Capital Improvements	K.S.A. 19-120	\$ 20,000
General	County Equipment Reserve	K.S.A. 19-119	600,000
General	Hazard Equipment Replacement	K.S.A. 19-119	75,000
General	Justice Center Project	K.S.A. 19-119	1,056,579
Highway, Road and Bridge	Special Machinery	K.S.A. 68-141g	500,000
			\$ 2,251,579

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2024

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	\$ 3,898,121	\$ 1,038,350

Note 9: Other Long-Term Obligations from Operations

Other Post Employment Benefits. As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

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

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

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

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

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

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

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2024

Note 10: Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-Line Pool (KCAMP) and Kansas Workers Risk Cooperative for Counties (KWORCC) public entity risk pools currently operating as common risk management and insurance programs for participating members.

The County pays annual premiums to KCAMP for its property and liability insurance coverage and KWORCC for its workers' compensation insurance coverage. The agreements to participate provide that KCAMP and KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of the self-insured amount for each insured events. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP or KWORCC management.

The County continues to carry commercial insurance for its underground storage tanks. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 11: Litigation

As of the date of the independent auditor's report, the County is not a party to any known pending or threatened litigation, claims or assessment, or any unasserted claims or assessments.

Note 12: Subsequent Events

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

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2024

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	\$ 392,148	\$ -	\$ 7,848	\$ (7,848)	\$ 384,300	\$ 11,764
Series 2016 EMS Facility	.80-2.80%	2016	840,000	2029	420,000	-	65,000	(65,000)	355,000	15,018
Total General Obligation Bonds					<u>\$ 812,148</u>	<u>\$ -</u>	<u>\$ 72,848</u>	<u>\$ (72,848)</u>	<u>\$ 739,300</u>	<u>\$ 26,782</u>
Finance Leases										
Lease Purchase - 800 Radios	5.05%	2024	\$ 3,898,641	2029	\$ -	\$ 3,898,122	\$ -	\$ 3,898,122	\$ 3,898,122	\$ -
Total Contractual Indebtedness					<u>\$ 812,148</u>	<u>\$ 3,898,122</u>	<u>\$ 72,848</u>	<u>\$ 3,825,274</u>	<u>\$ 4,637,422</u>	<u>\$ 26,782</u>
Public Building Commission										
Series 2018 GO Bond	3-5%	2018	\$ 13,500,000	2044	\$ 12,100,000	\$ -	\$ 375,000	\$ (375,000)	\$ 11,725,000	\$ 521,275

DICKINSON COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2024

Note 14: Maturity of Long-Term Debt

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

	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030-2034</u>	<u>2035-2039</u>	<u>2040-2044</u>
PRINCIPAL								
General Obligation Bonds								
Series 2014 Sewer #3	\$ 8,083	\$ 8,325	\$ 8,575	\$ 8,833	\$ 9,097	\$ 49,748	\$ 57,672	\$ 66,859
Series 2016 EMS Facility	70,000	65,000	70,000	75,000	75,000	-	-	-
Finance Lease	703,483	740,049	777,941	817,537	859,112	-	-	-
Total Principal	<u>\$ 781,566</u>	<u>\$ 813,374</u>	<u>\$ 856,516</u>	<u>\$ 901,370</u>	<u>\$ 943,209</u>	<u>\$ 49,748</u>	<u>\$ 57,672</u>	<u>\$ 66,859</u>
Public Building Commission								
Series 2018 GO Bond	<u>\$ 390,000</u>	<u>\$ 405,000</u>	<u>\$ 430,000</u>	<u>\$ 450,000</u>	<u>\$ 470,000</u>	<u>\$ 2,585,000</u>	<u>\$ 3,105,000</u>	<u>\$ 3,890,000</u>
INTEREST								
General Obligation Bonds								
Series 2014 Sewer #3	\$ 11,529	\$ 11,287	\$ 11,037	\$ 10,780	\$ 10,515	\$ 48,311	\$ 40,388	\$ 31,201
Series 2016 EMS Facility	8,327	6,763	5,075	3,150	1,050	-	-	-
Finance Lease	200,163	163,597	125,705	86,109	44,014	-	-	-
Total Interest	<u>\$ 220,019</u>	<u>\$ 181,647</u>	<u>\$ 141,817</u>	<u>\$ 100,039</u>	<u>\$ 55,579</u>	<u>\$ 48,311</u>	<u>\$ 40,388</u>	<u>\$ 31,201</u>
Public Building Commission								
Series 2018 GO Bond	<u>\$ 506,275</u>	<u>\$ 490,675</u>	<u>\$ 470,425</u>	<u>\$ 448,925</u>	<u>\$ 426,425</u>	<u>\$ 1,903,813</u>	<u>\$ 1,388,200</u>	<u>\$ 602,250</u>
						<u>2045-2049</u>	<u>2050-2054</u>	<u>Total</u>
PRINCIPAL								
General Obligation Bonds								
Series 2014 Sewer #3						\$ 77,507	\$ 89,601	\$ 384,300
Series 2016 EMS Facility						-	-	355,000
Finance Lease						-	-	3,898,122
Total Principal						<u>\$ 77,507</u>	<u>\$ 89,601</u>	<u>\$ 4,637,422</u>
Public Building Commission								
Series 2018 GO Bond						<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,725,000</u>
INTEREST								
General Obligation Bonds								
Series 2014 Sewer #3						\$ 20,553	\$ 8,208	\$ 203,809
Series 2016 EMS Facility						-	-	24,365
Finance Lease						-	-	619,588
Total Interest						<u>\$ 20,553</u>	<u>\$ 8,208</u>	<u>\$ 847,762</u>
Public Building Commission								
Series 2018 GO Bond						<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,236,988</u>

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

DICKINSON COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2024

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Funds	\$ 16,960,576	\$ -	\$ 16,960,576	\$ 15,335,905	\$ (1,624,671)
Special Purpose Funds					
Highway, Road and Bridge	5,885,975	-	5,885,975	5,190,829	(695,146)
Noxious Weed	798,600	-	798,600	500,305	(298,295)
Noxious Weed Capital Outlay	618,914	-	618,914	-	(618,914)
County Health	786,650	-	786,650	676,792	(109,858)
County Health Capital Outlay	97,731	-	97,731	-	(97,731)
Special Alcoholic Program	10,693	-	10,693	3,810	(6,883)
Park and Recreation	2,750	-	2,750	-	(2,750)
Concealed Weapons	23,061	-	23,061	-	(23,061)
Dk Co 911	237,517	-	237,517	145,498	(92,019)
Diversion-Law Enforcement	138,395	-	138,395	20,173	(118,222)
Fingerprint and Booking	83,013	-	83,013	-	(83,013)
Highway Sales Tax Jan 2015	4,449,764	-	4,449,764	1,268,103	(3,181,661)
Highway Special Revenue	274,448	-	274,448	-	(274,448)
PBC Series 2018 Courthouse Renovation	948,775	-	948,775	899,604	(49,171)
Bond and Interest Funds					
District #3 Bond and Interest and Dickinson County Sewer	19,824	-	19,824	19,693	(131)
EMS Building Bond and Interest	78,279	-	78,279	74,779	(3,500)
Business Funds					
Environmental Services	1,409,098	-	1,409,098	954,196	(454,902)
Dickinson County Sewer District #1 - Operations	7,316	-	7,316	4,178	(3,138)
Dickinson County Sewer District #2 - Operations	20,194	-	20,194	-	(20,194)
Dickinson County Sewer District #3 - Operations	32,578	-	32,578	7,012	(25,566)
Dickinson County Sewer District #3 - Reserve	15,690	-	15,690	-	(15,690)
	<u>\$ 32,899,841</u>	<u>\$ -</u>	<u>\$ 32,899,841</u>	<u>\$ 25,100,877</u>	<u>\$ (7,798,964)</u>

DICKINSON COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	2023	2024		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad Valorem	\$ 8,320,174	\$ 8,928,112	\$ 9,092,208	\$ (164,096)
Delinquent Tax	106,654	82,792	150,000	(67,208)
Interest charges	123,751	105,545	-	105,545
Intangibles	53,390	42,859	33,322	9,537
Motor Vehicle	751,715	758,096	620,970	137,126
Recreational Vehicle	17,451	18,491	14,452	4,039
16/20 M vehicle	22,273	24,040	24,545	(505)
Commercial vehicle	37,178	36,197	31,954	4,243
Watercraft	459	485	4,904	(4,419)
Mineral Tax	171	235	-	235
Intergovernmental Revenue				
Liquor control	271	1,385	500	885
Federal owned entitlement land	4,691	4,989	-	4,989
Local sales tax	1,893,711	1,664,508	1,500,000	164,508
Licenses and Fees				
Mortgage registration fees	180,940	183,748	150,000	33,748
Officer's fees	41,820	39,375	15,000	24,375
Sheriff's fees	339,880	265,298	275,000	(9,702)
Antique fees, etc.	5,522	5,550	3,700	1,850
Use of Money and Property				
Interest on investments	317,688	977,139	200,000	777,139
Other Receipts				
Grants	26,833	23,002	80,000	(56,998)
Other fees	-	3,051	20,000	(16,949)
Ambulance service & fees	1,025,761	1,099,618	910,000	189,618
Transient guest tax	1,693	3,230	1,000	2,230
Reimbursements	-	-	40,000	(40,000)
Miscellaneous	90,999	114,557	20,000	94,557
Total Cash Receipts	\$ 13,363,025	\$ 14,382,302	\$ 13,187,555	\$ 1,194,747

(continued)

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

Regulatory Basis

For the Year Ended December 31, 2024

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

EXPENDITURES	2023	2024		Variance
	Actual	Actual	Budget	Over (Under)
County Commission				
Personnel services	\$ 53,741	\$ 57,381	\$ 55,900	\$ 1,481
Benefits	30,524	30,887	33,900	(3,013)
Contractual services	10,417	6,626	10,600	(3,974)
Commodities	110	92	2,000	(1,908)
Total County Commission	\$ 94,792	\$ 94,986	\$ 102,400	\$ (7,414)
County Clerk				
Personnel services	\$ 168,926	\$ 193,270	\$ 195,600	\$ (2,330)
Benefits	62,229	67,111	83,095	(15,984)
Contractual services	4,107	10,661	9,300	1,361
Commodities	4,480	7,106	5,500	1,606
Total County Clerk	\$ 239,742	\$ 278,148	\$ 293,495	\$ (15,347)
County Treasurer				
Personnel services	\$ 225,853	\$ 250,970	\$ 237,000	\$ 13,970
Benefits	109,532	112,455	121,400	(8,945)
Contractual services	13,466	14,191	25,625	(11,434)
Commodities	6,783	6,415	4,900	1,515
Total County Treasurer	\$ 355,634	\$ 384,031	\$ 388,925	\$ (4,894)
County Attorney				
Personnel services	\$ 465,401	\$ 518,341	\$ 576,000	\$ (57,659)
Benefits	177,001	194,259	245,900	(51,641)
Contractual services	22,242	43,576	88,200	(44,624)
Commodities	6,926	11,987	24,800	(12,813)
Capital outlay	579	3,950	-	3,950
Grant expenditures	-	525	-	525
Total County Attorney	\$ 672,149	\$ 772,638	\$ 934,900	\$ (162,262)
EMS				
Personnel services	\$ 1,611,795	\$ 1,714,876	\$ 1,845,000	\$ (130,124)
Benefits	524,237	495,429	646,850	(151,421)
Contractual services	95,134	104,997	116,300	(11,303)
Commodities	120,430	135,495	155,800	(20,305)
Capital outlay	38,279	11,255	-	11,255
Other	1,520	198	-	198
Total EMS	\$ 2,391,395	\$ 2,462,250	\$ 2,763,950	\$ (301,700)
Appraiser/Zoning				
Personnel services	\$ 269,407	\$ 282,944	\$ 324,000	\$ (41,056)
Benefits	128,104	125,809	161,770	(35,961)
Contractual services	29,913	29,863	48,900	(19,037)
Commodities	6,343	6,973	9,200	(2,227)
Total Appraiser/Zoning	\$ 433,767	\$ 445,589	\$ 543,870	\$ (98,281)

(continued)

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

For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

EXPENDITURES (CONTINUED)	2023	2024		Variance
	Actual	Actual	Budget	Over (Under)
Election				
Personnel services	\$ 9,500	\$ 9,031	\$ 9,500	\$ (469)
Contractual services	39,179	64,869	63,070	1,799
Commodities	36,915	63,195	78,900	(15,705)
Total Election	\$ 85,594	\$ 137,095	\$ 151,470	\$ (14,375)
Register of Deeds				
Personnel services	\$ 103,048	\$ 112,489	\$ 102,000	\$ 10,489
Benefits	52,155	54,333	58,580	(4,247)
Contractual services	1,311	1,299	7,700	(6,401)
Commodities	532	1,033	4,600	(3,567)
Capital outlay	836	-	-	-
Total Register of Deeds	\$ 157,882	\$ 169,154	\$ 172,880	\$ (3,726)
Sheriff				
Personnel services	\$ 1,357,996	\$ 1,469,353	\$ 1,664,500	\$ (195,147)
Benefits	629,974	643,917	853,450	(209,533)
Contractual services	238,665	216,563	250,400	(33,837)
Commodities	134,077	116,614	150,000	(33,386)
Capital outlay	-	19,053	-	19,053
Total Sheriff	\$ 2,360,712	\$ 2,465,500	\$ 2,918,350	\$ (452,850)
Clerk of District Court				
Contractual services	\$ 68,507	\$ 91,522	\$ 80,991	\$ 10,531
Commodities	53,213	39,093	54,514	(15,421)
Debt service	186	188	-	188
Total Clerk of District Court	\$ 121,906	\$ 130,803	\$ 135,505	\$ (4,702)
Department of Aging	\$ 28,071	\$ 35,565	\$ 38,430	\$ (2,865)
Coroner and Autopsy				
Personnel services	\$ 32,664	\$ 32,701	\$ 34,350	\$ (1,649)
Benefits	5,650	6,048	6,280	(232)
Contractual services	90,815	50,488	69,370	(18,882)
Total Coroner and Autopsy	\$ 129,129	\$ 89,237	\$ 110,000	\$ (20,763)
County Counselor				
Personnel services	\$ 43,726	\$ 44,025	\$ 46,000	\$ (1,975)
Benefits	25,842	25,916	29,790	(3,874)
Total County Counselor	\$ 69,568	\$ 69,941	\$ 75,790	\$ (5,849)
Jail				
Personnel services	\$ 884,157	\$ 956,323	\$ 965,000	\$ (8,677)
Benefits	308,018	302,382	372,400	(70,018)
Contractual services	230,857	288,255	247,900	40,355
Commodities	19,866	40,622	40,500	122
Total Jail	\$ 1,442,898	\$ 1,587,582	\$ 1,625,800	\$ (38,218)

(continued)

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

For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

EXPENDITURES (CONTINUED)	2023	2024		Variance
	Actual	Actual	Budget	Over (Under)
Dispatch				
Personnel services	\$ 510,320	\$ 561,034	\$ 555,000	\$ 6,034
Benefits	216,990	190,754	267,100	(76,346)
Contractual services	10,377	7,173	24,400	(17,227)
Commodities	5,441	8,046	9,300	(1,254)
Capital outlay	631	-	-	-
Total Dispatch	\$ 743,759	\$ 767,007	\$ 855,800	\$ (88,793)
Budget				
Personnel services	\$ 84,221	\$ 95,038	\$ 92,500	\$ 2,538
Benefits	34,344	34,444	38,270	(3,826)
Contractual services	4,799	1,946	7,175	(5,229)
Commodities	-	33	250	(217)
Total Budget	\$ 123,364	\$ 131,461	\$ 138,195	\$ (6,734)
Custodial				
Personnel services	\$ 48,722	\$ 51,986	\$ 53,000	\$ (1,014)
Benefits	19,723	19,620	22,385	(2,765)
Contractual services	76,800	16,374	86,200	(69,826)
Commodities	10,741	11,199	15,000	(3,801)
Total Custodial	\$ 155,986	\$ 99,179	\$ 176,585	\$ (77,406)
Emergency Management				
Personnel services	\$ 75,104	\$ 85,313	\$ 82,900	\$ 2,413
Benefits	39,817	33,847	42,500	(8,653)
Contractual services	6,063	8,978	5,000	3,978
Commodities	1,539	12,444	7,000	5,444
Total Emergency Management	\$ 122,523	\$ 140,582	\$ 137,400	\$ 3,182
IT/GIS				
Personnel services	\$ 212,429	\$ 277,502	\$ 287,000	\$ (9,498)
Benefits	63,578	86,992	116,750	(29,758)
Contractual services	219,606	238,923	144,000	94,923
Commodities	1,997	20,799	19,100	1,699
Total IT/GIS	\$ 497,610	\$ 624,216	\$ 566,850	\$ 57,366
Human Resources				
Personnel services	\$ 129,406	\$ 124,998	\$ 120,000	\$ 4,998
Benefits	34,617	32,313	33,795	(1,482)
Contractual services	6,920	9,558	14,100	(4,542)
Commodities	-	967	5,350	(4,383)
Capital outlay	-	3,470	-	3,470
Total Human Resources	\$ 170,943	\$ 171,306	\$ 173,245	\$ (1,939)

(continued)

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

Regulatory Basis

For the Year Ended December 31, 2024

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

	2023	2024		Variance
	Actual	Actual	Budget	Over (Under)
EXPENDITURES (CONTINUED)				
Administration				
Personnel services	\$ 109,474	\$ 130,553	\$ 150,500	\$ (19,947)
Benefits	33,594	50,941	69,850	(18,909)
Contractual services	986,194	1,573,992	2,791,100	(1,217,108)
Commodities	74,405	100,276	66,500	33,776
Debt service	300	300	-	300
Total Administration	\$ 1,203,967	\$ 1,856,062	\$ 3,077,950	\$ (1,221,888)
Zoning				
Personnel services	\$ 76,543	\$ 81,148	\$ 81,300	\$ (152)
Benefits	23,771	24,934	26,815	(1,881)
Contractual services	2,476	3,578	2,500	1,078
Commodities	974	81	1,600	(1,519)
Total Zoning	\$ 103,764	\$ 109,741	\$ 112,215	\$ (2,474)
Other Expenditures				
Appropriations	\$ 10,079	\$ 14,073	\$ 30,000	\$ (15,927)
Conservation District	30,000	40,000	40,000	-
Juvenile Detention Center	21,661	63,776	25,000	38,776
Flint Hills Task Force on Aging	11,872	10,127	13,195	(3,068)
Mental Retardation	105,000	110,250	-	110,250
Mental Health	116,940	125,126	125,126	-
Free Fair	65,000	75,000	75,000	-
Tri-County Fair	5,000	-	5,500	(5,500)
Historical Society	70,000	122,500	82,500	40,000
Economic Development	150,000	-	-	-
OCCK	-	-	110,250	(110,250)
DK EDC	-	-	150,000	(150,000)
Windfarm	-	1,401	-	1,401
Transfer to Capital Improvements	20,000	20,000	20,000	-
Transfer to County Equipment Reserve	600,844	600,000	600,000	-
Transfer to All Hazardous Equipment	75,000	75,000	75,000	-
Transfer to Courthouse Reno & Jail Project	-	1,056,579	-	1,056,579
Transfer to Sterl Hall Fund	-	-	15,000	(15,000)
Transfer to Countywide Communications System	100,000	-	100,000	(100,000)
Total Other Expenditures	\$ 1,381,396	\$ 2,313,832	\$ 1,466,571	\$ 847,261
Total Expenditures	\$ 13,086,551	\$ 15,335,905	\$ 16,960,576	\$ (1,603,908)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 276,474	\$ (953,603)		
UNENCUMBERED CASH - JANUARY 1	4,076,136	4,352,610		
UNENCUMBERED CASH - DECEMBER 31	\$ 4,352,610	\$ 3,399,007		

**DICKINSON COUNTY, KANSAS
HIGHWAY, ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023**

	2023	2024		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	\$ 4,047,471	\$ 3,984,013	\$ 4,057,172	\$ (73,159)
Delinquent	46,933	38,467	50,000	(11,533)
Motor Vehicle	350,704	365,360	302,036	63,324
Recreational vehicle	8,142	8,920	7,028	1,892
16/20 M vehicle	9,839	11,216	11,939	(723)
Commercial vehicle	17,345	17,591	15,542	2,049
Watercraft	214	230	2,386	(2,156)
Intergovernmental Revenue				
Special city and county highway	661,108	658,209	719,594	(61,385)
Other Receipts				
Fuel sales	27,829	32,928	30,000	2,928
Reimbursed/Miscellaneous expenses	53,990	38,397	60,000	(21,603)
Total Cash Receipts	\$ 5,223,575	\$ 5,155,331	\$ 5,255,697	\$ (100,366)
EXPENDITURES				
Personnel services	\$ 881,532	\$ 965,165	\$ 1,100,000	\$ (134,835)
Benefits	398,532	397,827	519,125	(121,298)
Commodities	154,413	129,724	162,200	(32,476)
Contractual	2,686,401	3,198,113	3,574,650	(376,537)
Capital outlay	-	-	30,000	(30,000)
Transfer to Special Machinery	500,000	500,000	500,000	-
Total Expenditures	\$ 4,620,878	\$ 5,190,829	\$ 5,885,975	\$ (695,146)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 602,697	\$ (35,498)		
UNENCUMBERED CASH - JANUARY 1	567,959	1,170,656		
UNENCUMBERED CASH - DECEMBER 31	\$ 1,170,656	\$ 1,135,158		

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

For the Year Ended December 31, 2024

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

	2023	2024		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	\$ 395,149	\$ 400,980	\$ 409,053	\$ (8,073)
Delinquent	4,955	3,862	5,000	(1,138)
Motor vehicle	35,231	35,899	29,493	6,406
Recreational vehicle	818	876	686	190
16/20 M vehicle	996	1,127	1,166	(39)
Commercial vehicle	1,742	1,719	1,518	201
Watercraft	22	23	233	(210)
Sale of chemicals/reimbursements	150,496	116,210	135,000	(18,790)
Total Cash Receipts	<u>\$ 589,409</u>	<u>\$ 560,696</u>	<u>\$ 582,149</u>	<u>\$ (21,453)</u>
EXPENDITURES				
Personnel services	\$ 192,816	\$ 202,045	\$ 214,000	\$ (11,955)
Benefits	86,878	67,928	113,400	(45,472)
Commodities	166,282	173,880	335,500	(161,620)
Contractual	57,658	56,452	65,700	(9,248)
Transfer to Noxious Weed Capital Outlay	70,000	-	70,000	(70,000)
Total Expenditures	<u>\$ 573,634</u>	<u>\$ 500,305</u>	<u>\$ 798,600</u>	<u>\$ (298,295)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 15,775	\$ 60,391		
UNENCUMBERED CASH - JANUARY 1	<u>281,781</u>	<u>297,556</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 297,556</u>	<u>\$ 357,947</u>		

DICKINSON COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2024
 With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	2023	2024		Variance
	Actual	Actual	Budget	Over
				(Under)
RECEIPTS				
Cash Receipts				
Transfer from Noxious Weed	\$ 70,000	\$ -	\$ 70,000	\$ (70,000)
EXPENDITURES				
Capital outlay	\$ 22,761	\$ -	\$ 70,000	\$ (70,000)
Cash forward	-	-	548,914	(548,914)
Total Expenditures	\$ 22,761	\$ -	\$ 618,914	\$ (618,914)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 47,239	\$ -		
UNENCUMBERED CASH - JANUARY 1	493,914	541,153		
UNENCUMBERED CASH - DECEMBER 31	\$ 541,153	\$ 541,153		

**DICKINSON COUNTY, KANSAS
COUNTY HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023**

	2023	2024		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Ad valorem	\$ 376,403	\$ 213,647	\$ 317,246	\$ (103,599)
Delinquent	3,721	3,193	4,000	(807)
Motor vehicle	29,209	33,206	28,082	5,124
Recreational vehicle	678	813	653	160
16/20 M vehicle	650	934	1,110	(176)
Commercial vehicle	1,445	1,633	1,445	188
Watercraft	18	20	222	(202)
Grants	246,861	229,059	200,000	29,059
Charges for services/collections	101,226	103,656	100,000	3,656
Miscellaneous	7,091	96	5,000	(4,904)
Total Cash Receipts	<u>\$ 767,302</u>	<u>\$ 586,257</u>	<u>\$ 657,758</u>	<u>\$ (71,501)</u>
EXPENDITURES				
Personnel services	\$ 319,775	\$ 340,396	\$ 368,200	\$ (27,804)
Benefits	159,794	148,600	186,000	(37,400)
Contractual	39,915	46,521	46,100	421
Commodities	64,828	85,938	107,500	(21,562)
Grant expenditures	85,158	55,337	78,850	(23,513)
Capital outlay	32,798	-	-	-
Total Expenditures	<u>\$ 702,268</u>	<u>\$ 676,792</u>	<u>\$ 786,650</u>	<u>\$ (109,858)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 65,034	\$ (90,535)		
UNENCUMBERED CASH - JANUARY 1	<u>135,467</u>	<u>200,501</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 200,501</u>	<u>\$ 109,966</u>		

DICKINSON COUNTY, KANSAS
COUNTY HEALTH CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2024
 With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	2023	2024		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Transfer from County Health	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Contractual	\$ -	\$ -	\$ 20,000	\$ (20,000)
Capital outlay	1,464	-	-	-
Cash forward	-	-	77,731	(77,731)
Total Expenditures	\$ 1,464	\$ -	\$ 97,731	\$ (97,731)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (1,464)	\$ -		
UNENCUMBERED CASH - JANUARY 1	<u>97,731</u>	<u>96,267</u>		
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 96,267</u></u>	<u><u>\$ 96,267</u></u>		

DICKINSON COUNTY, KANSAS
SPECIAL ALCOHOLIC PROGRAM
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2024
 With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	2023	2024		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Liquor Control	\$ 12,876	\$ 16,973	\$ 5,000	\$ 11,973
EXPENDITURES				
Appropriations	\$ 11,189	\$ 3,810	\$ 3,000	\$ 810
LEAD/DARE	-	-	6,500	(6,500)
Cash forward	-	-	1,193	(1,193)
Total Expenditures	\$ 11,189	\$ 3,810	\$ 10,693	\$ (6,883)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,687	\$ 13,163		
UNENCUMBERED CASH - JANUARY 1	8,693	10,380		
UNENCUMBERED CASH - DECEMBER 31	\$ 10,380	\$ 23,543		

**DICKINSON COUNTY, KANSAS
PARK AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023**

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>
RECEIPTS				
Cash Receipts				
Local alcoholic liquor tax	\$ 271	\$ 1,385	\$ 2,500	\$ (1,115)
EXPENDITURES				
Contractual services	\$ 244	\$ -	\$ 2,500	\$ (2,500)
Cash forward	-	-	250	(250)
Total Expenditures	<u>\$ 244</u>	<u>\$ -</u>	<u>\$ 2,750</u>	<u>\$ (2,750)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 27	\$ 1,385		
UNENCUMBERED CASH - JANUARY 1	<u>244</u>	<u>271</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 271</u>	<u>\$ 1,656</u>		

DICKINSON COUNTY, KANSAS
CONCEALED WEAPONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	2023	2024		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash receipts				
Permit fees	\$ 878	\$ 715	\$ 1,200	\$ (485)
EXPENDITURES				
Contractual	\$ -	\$ -	\$ 20,000	\$ (20,000)
Cash forward	-	-	3,061	(3,061)
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,061</u>	<u>\$ (23,061)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 878	\$ 715		
UNENCUMBERED CASH - JANUARY 1	<u>20,661</u>	<u>21,539</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 21,539</u>	<u>\$ 22,254</u>		

DICKINSON COUNTY, KANSAS
DK CO 911
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	2023	2024		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Phone service fees	\$ 140,723	\$ 140,700	\$ 140,000	\$ 700
EXPENDITURES				
Contractual services	\$ 92,731	\$ 125,680	\$ 175,000	\$ (49,320)
Commodities	-	-	25,000	(25,000)
Capital outlay	54,128	19,818	15,000	4,818
Cash forward	-	-	22,517	(22,517)
Total Expenditures	\$ 146,859	\$ 145,498	\$ 237,517	\$ (92,019)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (6,136)	\$ (4,798)		
UNENCUMBERED CASH - JANUARY 1	107,517	101,381		
UNENCUMBERED CASH - DECEMBER 31	\$ 101,381	\$ 96,583		

**DICKINSON COUNTY, KANSAS
DIVERSION-LAW ENFORCEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023**

	2023	2024		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Fees	\$ 16,400	\$ 21,320	\$ 40,000	\$ (18,680)
EXPENDITURES				
Diversion expenditures	\$ 10,873	\$ 20,173	\$ 5,000	\$ 15,173
Capital outlay	-	-	40,000	(40,000)
Cash forward	-	-	93,395	(93,395)
Total Expenditures	\$ 10,873	\$ 20,173	\$ 138,395	\$ (118,222)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 5,527	\$ 1,147		
UNENCUMBERED CASH - JANUARY 1	<u>77,395</u>	<u>82,922</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 82,922</u>	<u>\$ 84,069</u>		

**DICKINSON COUNTY, KANSAS
FINGERPRINT AND BOOKING
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023**

	<u>2023</u>	<u>2024</u>	<u>2024</u>	<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
RECEIPTS				
Cash Receipts				
Fees	\$ 2,158	\$ 1,128	\$ 3,000	\$ (1,872)
EXPENDITURES				
Capital outlay	\$ -	\$ -	\$ 50,000	\$ (50,000)
Cash forward	-	-	33,013	(33,013)
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 83,013</u>	<u>\$ (83,013)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 2,158	\$ 1,128		
UNENCUMBERED CASH - JANUARY 1	<u>77,013</u>	<u>79,171</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 79,171</u>	<u>\$ 80,299</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, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	2023	2024		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Local sales tax	\$ 1,776,800	\$ 1,566,735	\$ 1,400,000	\$ 166,735
Miscellaneous	339,595	118,672	-	118,672
Total Cash Receipts	<u>\$ 2,116,395</u>	<u>\$ 1,685,407</u>	<u>\$ 1,400,000</u>	<u>\$ 285,407</u>
EXPENDITURES				
Contractual services	\$ 29,493	\$ 35,555	\$ -	\$ 35,555
Commodities	833,042	1,183,079	-	1,183,079
Capital outlay	4,052	49,469	4,449,764	(4,400,295)
Total Expenditures	<u>\$ 866,587</u>	<u>\$ 1,268,103</u>	<u>\$ 4,449,764</u>	<u>\$ (3,181,661)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,249,808	\$ 417,304		
UNENCUMBERED CASH - JANUARY 1	<u>1,649,764</u>	<u>2,899,572</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 2,899,572</u>	<u>\$ 3,316,876</u>		

**DICKINSON COUNTY, KANSAS
HIGHWAY SPECIAL REVENUE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023**

	<u>2023</u>	<u>2024</u>	<u>Variance</u>
	<u>Actual</u>	<u>Actual</u> <u>Budget</u>	<u>Over</u> <u>(Under)</u>
RECEIPTS			
Cash Receipts			
State grant	\$ 118,145	\$ 103,653 \$ 125,000	\$ (21,347)
EXPENDITURES			
Contractual services	\$ 116,559	\$ - \$ 274,448	\$ (274,448)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,586	\$ 103,653	
UNENCUMBERED CASH - JANUARY 1	<u>24,448</u>	<u>26,034</u>	
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 26,034</u>	<u>\$ 129,687</u>	

DICKINSON COUNTY, KANSAS
PBC SERIES 2018 COURTHOUSE RENOVATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	2023	2024		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Ad valorem	\$ 789,473	\$ 767,759	\$ 782,006	\$ (14,247)
Delinquent	10,526	8,201	6,000	2,201
Motor vehicle	78,770	73,605	58,892	14,713
Recreational vehicle	1,829	1,791	1,370	421
16/20 M vehicle	2,398	2,519	2,328	191
Commercial vehicle	3,896	3,441	3,030	411
Watercraft	48	49	465	(416)
Total Cash Receipts	<u>\$ 886,940</u>	<u>\$ 857,365</u>	<u>\$ 854,091</u>	<u>\$ 3,274</u>
EXPENDITURES				
Principal	\$ 365,000	\$ 375,000	\$ 375,000	\$ -
Interest	532,225	520,005	521,275	(1,270)
Fees	1,245	1,099	2,500	(1,401)
Contractual services	-	3,500	-	3,500
Cash forward	-	-	50,000	(50,000)
Total Expenditures	<u>\$ 898,470</u>	<u>\$ 899,604</u>	<u>\$ 948,775</u>	<u>\$ (49,171)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (11,530)	\$ (42,239)		
UNENCUMBERED CASH - JANUARY 1	<u>107,191</u>	<u>95,661</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 95,661</u>	<u>\$ 53,422</u>		

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

For the Year Ended December 31, 2024

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

	<u>2023 Actual</u>	<u>2024 Actual</u>
RECEIPTS		
Cash Receipts		
Collections	\$ 80	\$ 307
EXPENDITURES		
Capital outlay	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 80	\$ 307
UNENCUMBERED CASH - JANUARY 1	<u>24,601</u>	<u>24,681</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 24,681</u>	<u>\$ 24,988</u>

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

For the Year Ended December 31, 2024

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

	<u>2023 Actual</u>	<u>2024 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>\$ 110,000</u>	<u>\$ 110,000</u>

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

For the Year Ended December 31, 2024

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

	<u>2023 Actual</u>	<u>2024 Actual</u>
RECEIPTS		
Cash Receipts		
Transfer from Highway, Road and Bridge	\$ 500,000	\$ 500,000
Sale of assets	11,390	2,260
Total Cash Receipts	<u>\$ 511,390</u>	<u>\$ 502,260</u>
EXPENDITURES		
Capital outlay	<u>\$ 104,854</u>	<u>\$ 701,640</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ 406,536</u>	<u>\$ (199,380)</u>
UNENCUMBERED CASH - JANUARY 1	<u>1,208,539</u>	<u>1,615,075</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 1,615,075</u></u>	<u><u>\$ 1,415,695</u></u>

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

For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	<u>2023 Actual</u>	<u>2024 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, 2024

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

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
RECEIPTS		
Cash Receipts		
Miscellaneous	\$ 8,842	\$ 4,160
EXPENDITURES		
Contractual	\$ 472	\$ -
Commodities	5,683	6,151
Total Expenditures	<u>\$ 6,155</u>	<u>\$ 6,151</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 2,687	\$ (1,991)
UNENCUMBERED CASH - JANUARY 1	<u>8,764</u>	<u>11,451</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 11,451</u></u>	<u><u>\$ 9,460</u></u>

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

For the Year Ended December 31, 2024

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

	<u>2023 Actual</u>	<u>2024 Actual</u>
RECEIPTS		
Cash Receipts		
Miscellaneous receipts	\$ -	\$ -
EXPENDITURES		
Compensation paid to crime victims	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -
UNENCUMBERED CASH - JANUARY 1	<u>16,380</u>	<u>16,380</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 16,380</u></u>	<u><u>\$ 16,380</u></u>

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

For the Year Ended December 31, 2024

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

	<u>2023 Actual</u>	<u>2024 Actual</u>
RECEIPTS		
Cash Receipts		
Transfer from General Fund	\$ 20,000	\$ 20,000
EXPENDITURES		
Capital outlay	\$ 11,243	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 8,757	\$ 20,000
UNENCUMBERED CASH - JANUARY 1	<u>158,538</u>	<u>167,295</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 167,295</u>	<u>\$ 187,295</u>

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

For the Year Ended December 31, 2024

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

	<u>2023 Actual</u>	<u>2024 Actual</u>
RECEIPTS		
Cash Receipts		
Fees	\$ 23,280	\$ 24,062
EXPENDITURES		
Personnel services	\$ 8,659	\$ 10,411
Contractual	33	1,546
Total Expenditures	<u>\$ 8,692</u>	<u>\$ 11,957</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 14,588	\$ 12,105
UNENCUMBERED CASH - JANUARY 1	<u>20,781</u>	<u>35,369</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 35,369</u></u>	<u><u>\$ 47,474</u></u>

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

For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	<u>2023 Actual</u>	<u>2024 Actual</u>
RECEIPTS		
Cash Receipts		
Transfer from General Fund	\$ 600,844	\$ 600,000
Sale of assets	23,941	87,313
Total Cash Receipts	<u>\$ 624,785</u>	<u>\$ 687,313</u>
EXPENDITURES		
Capital Outlay	<u>\$ 686,632</u>	<u>\$ 612,441</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (61,847)	\$ 74,872
UNENCUMBERED CASH - JANUARY 1	<u>2,448,219</u>	<u>2,386,372</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 2,386,372</u></u>	<u><u>\$ 2,461,244</u></u>

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

For the Year Ended December 31, 2024

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

	<u>2023 Actual</u>	<u>2024 Actual</u>
RECEIPTS		
Cash Receipts		
Cases	\$ 120,939	\$ 114,775
Miscellaneous	70,167	68,146
Total Cash Receipts	<u>\$ 191,106</u>	<u>\$ 182,921</u>
EXPENDITURES		
Contractual services	\$ 5,349	\$ 227,094
Capital outlay	60,654	-
Total Expenditures	<u>\$ 66,003</u>	<u>\$ 227,094</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 125,103	\$ (44,173)
UNENCUMBERED CASH - JANUARY 1	<u>140,300</u>	<u>265,403</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 265,403</u></u>	<u><u>\$ 221,230</u></u>

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

For the Year Ended December 31, 2024

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

	<u>2023 Actual</u>	<u>2024 Actual</u>
RECEIPTS		
Cash Receipts		
Interest income	\$ 3	\$ 3
EXPENDITURES		
Contractual services	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 3	\$ 3
UNENCUMBERED CASH - JANUARY 1	<u>1,065</u>	<u>1,068</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 1,068</u>	<u>\$ 1,071</u>

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

For the Year Ended December 31, 2024

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

	<u>2023 Actual</u>	<u>2024 Actual</u>
RECEIPTS		
Cash Receipts		
Miscellaneous	\$ -	\$ 45,000
Transfers in	75,000	75,000
Total Cash Receipts	<u>\$ 75,000</u>	<u>\$ 120,000</u>
EXPENDITURES		
Capital outlay	<u>\$ 90,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ (15,000)</u>	<u>\$ 120,000</u>
UNENCUMBERED CASH - JANUARY 1	<u>76,000</u>	<u>61,000</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 61,000</u></u>	<u><u>\$ 181,000</u></u>

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

For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	<u>2023 Actual</u>	<u>2024 Actual</u>
RECEIPTS		
Cash Receipts		
Fees	\$ 5,821	\$ 6,015
EXPENDITURES		
Capital outlay	\$ 12,721	\$ 1,148
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (6,900)	\$ 4,867
UNENCUMBERED CASH - JANUARY 1	<u>23,189</u>	<u>16,289</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 16,289</u>	<u>\$ 21,156</u>

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

For the Year Ended December 31, 2024

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

	<u>2023 Actual</u>	<u>2024 Actual</u>
RECEIPTS		
Cash Receipts		
Fees	\$ 5,820	\$ 6,016
EXPENDITURES		
Miscellaneous	\$ 3,723	\$ 2,185
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 2,097	\$ 3,831
UNENCUMBERED CASH - JANUARY 1	<u>28,368</u>	<u>30,465</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 30,465</u>	<u>\$ 34,296</u>

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

For the Year Ended December 31, 2024

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

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
RECEIPTS		
Cash Receipts		
Grants	\$ 50,000	\$ -
EXPENDITURES		
Capital outlay	\$ -	\$ -
Transfer out	995,003	-
Total Expenditures	<u>\$ 995,003</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (945,003)	\$ -
UNENCUMBERED CASH - JANUARY 1	<u>945,003</u>	<u>-</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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

For the Year Ended December 31, 2024

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

	<u>2023 Actual</u>	<u>2024 Actual</u>
RECEIPTS		
Cash Receipts		
Miscellaneous	\$ 5,076	\$ 5,666
EXPENDITURES		
Contractual	\$ 3,873	\$ 14,377
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,203	\$ (8,711)
UNENCUMBERED CASH - JANUARY 1	<u>20,174</u>	<u>21,377</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 21,377</u>	<u>\$ 12,666</u>

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

For the Year Ended December 31, 2024

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

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
RECEIPTS		
Cash Receipts		
Sales tax	\$ -	\$ 442,141
Lease proceeds	-	3,898,122
Transfer in	100,000	-
Total Cash Receipts	<u>\$ 100,000</u>	<u>\$ 4,340,263</u>
 EXPENDITURES		
Capital outlay	<u>\$ -</u>	<u>\$ 1,038,350</u>
 RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ 100,000</u>	<u>\$ 3,301,913</u>
 UNENCUMBERED CASH - JANUARY 1	<u>-</u>	<u>100,000</u>
 UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 100,000</u></u>	<u><u>\$ 3,401,913</u></u>

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

For the Year Ended December 31, 2024

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

	<u>2023 Actual</u>	<u>2024 Actual</u>
RECEIPTS		
Cash Receipts		
Miscellaneous	\$ 38,249	\$ 59,469
EXPENDITURES		
Contractual	\$ 7,500	\$ 4,500
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 30,749	\$ 54,969
UNENCUMBERED CASH - JANUARY 1	<u>-</u>	<u>30,749</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 30,749</u>	<u>\$ 85,718</u>

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

For the Year Ended December 31, 2024

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

	<u>2023 Actual</u>	<u>2024 Actual</u>
RECEIPTS		
Cash Receipts		
Delinquent	\$ 1	\$ -
EXPENDITURES		
Transfer out	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1	\$ -
UNENCUMBERED CASH - JANUARY 1	<u>211</u>	<u>212</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 212</u>	<u>\$ 212</u>

DICKINSON COUNTY, KANSAS
DICKINSON COUNTY SEWER DISTRICT #3 - BOND & INTEREST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	2023	2024		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
User fees	\$ 17,601	\$ 22,839	\$ 21,000	\$ 1,839
Special assessments	5,064	2,421	-	2,421
Total Cash Receipts	<u>\$ 22,665</u>	<u>\$ 25,260</u>	<u>\$ 21,000</u>	<u>\$ 4,260</u>
EXPENDITURES				
Bond principal	\$ 7,619	\$ 7,929	\$ 19,612	\$ (11,683)
Bond interest	11,993	11,764	-	11,764
Cash forward	-	-	212	(212)
Total Expenditures	<u>\$ 19,612</u>	<u>\$ 19,693</u>	<u>\$ 19,824</u>	<u>\$ (131)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 3,053	\$ 5,567		
UNENCUMBERED CASH - JANUARY 1	<u>(1,564)</u>	<u>1,489</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 1,489</u>	<u>\$ 7,056</u>		

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

Regulatory Basis

For the Year Ended December 31, 2024

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

	<u>2023 Actual</u>	<u>2024 Actual</u>
RECEIPTS		
Cash Receipts		
Delinquent special assessments	\$ 160	\$ -
EXPENDITURES		
Loan fees	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 160	\$ -
UNENCUMBERED CASH - JANUARY 1	<u>367</u>	<u>527</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 527</u>	<u>\$ 527</u>

DICKINSON COUNTY, KANSAS
EMS BUILDING - BOND & INTEREST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	2023	2024		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes				
Ad valorem	\$ 67,729	\$ 63,673	\$ 64,730	\$ (1,057)
Delinquent	911	687	1,000	(313)
Motor vehicle	6,483	6,254	5,042	1,212
Recreational vehicle	150	152	117	35
16/20 M vehicle	192	207	199	8
Commercial vehicle	322	295	259	36
Watercraft	4	4	40	(36)
Total Cash Receipts	<u>\$ 75,791</u>	<u>\$ 71,272</u>	<u>\$ 71,387</u>	<u>\$ (115)</u>
EXPENDITURES				
Principal payment on bond	\$ 65,000	\$ 65,000	\$ 74,779	\$ 9,779
Cash forward	11,063	9,779	3,500	6,279
Total Expenditures	<u>\$ 76,063</u>	<u>\$ 74,779</u>	<u>\$ 78,279</u>	<u>\$ 16,058</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (272)	\$ (3,507)		
UNENCUMBERED CASH - JANUARY 1	<u>6,730</u>	<u>6,458</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 6,458</u>	<u>\$ 2,951</u>		

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

For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	<u>2023 Actual</u>	<u>2024 Actual</u>
RECEIPTS		
Cash Receipts		
Grant proceeds	\$ -	\$ -
EXPENDITURES		
Grant expenditures	\$ 17,280	\$ 2,655
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (17,280)	\$ (2,655)
UNENCUMBERED CASH - JANUARY 1	<u>109,297</u>	<u>92,017</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 92,017</u>	<u>\$ 89,362</u>

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

For the Year Ended December 31, 2024

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

	<u>2023 Actual</u>	<u>2024 Actual</u>
RECEIPTS		
Cash Receipts		
Transfer in	\$ 995,003	\$ 1,056,579
EXPENDITURES		
Contractual services	\$ 188,352	\$ -
Commodities	772	-
Total Expenditures	<u>\$ 189,124</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 805,879	\$ 1,056,579
UNENCUMBERED CASH - JANUARY 1	<u>(1,862,458)</u>	<u>(1,056,579)</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ (1,056,579)</u></u>	<u><u>\$ -</u></u>

DICKINSON COUNTY, KANSAS
ENVIRONMENTAL SERVICES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	2023	2024		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Charges for services and environmental fees	\$ 658,337	\$ 601,995	\$ 560,000	\$ 41,995
Special assessments	137,608	181,945	140,000	41,945
Grants	(25)	10	-	10
Delinquent collections	7,449	4,454	20,000	(15,546)
Miscellaneous	16,842	60,682	-	60,682
Total Cash Receipts	<u>\$ 820,211</u>	<u>\$ 849,086</u>	<u>\$ 720,000</u>	<u>\$ 129,086</u>
EXPENDITURES				
Personnel services	\$ 50,285	\$ 51,782	\$ 50,100	\$ 1,682
Benefits	27,461	19,717	31,605	(11,888)
Contractual services	96,613	115,266	613,465	(498,199)
Commodities	36,103	19,382	16,200	3,182
Capital outlay	91,663	28,750	55,000	(26,250)
Transfer County fees	651,224	719,299	-	719,299
Cash forward	-	-	642,728	(642,728)
Total Expenditures	<u>\$ 953,349</u>	<u>\$ 954,196</u>	<u>\$ 1,409,098</u>	<u>\$ (454,902)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (133,138)	\$ (105,110)		
UNENCUMBERED CASH - JANUARY 1	<u>674,448</u>	<u>541,310</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 541,310</u>	<u>\$ 436,200</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, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	2023	2024		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Special assessments	\$ 3,128	\$ 3,192	\$ 3,000	\$ 192
Delinquent special assessments	543	128	-	-
Total Cash Receipts	<u>\$ 3,671</u>	<u>\$ 3,320</u>	<u>\$ 3,000</u>	<u>\$ 192</u>
EXPENDITURES				
Operations	\$ 2,046	\$ 4,178	\$ 7,000	\$ (2,822)
Cash forward	-	-	316	(316)
Total Expenditures	<u>\$ 2,046</u>	<u>\$ 4,178</u>	<u>\$ 7,316</u>	<u>\$ (3,138)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,625	\$ (858)		
UNENCUMBERED CASH - JANUARY 1	<u>7,188</u>	<u>8,813</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 8,813</u>	<u>\$ 7,955</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, 2024
 With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	2023	2024		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
User fees	\$ 1,440	\$ 1,425	\$ 1,400	\$ 25
Delinquent special assessments	30	15	-	15
Total Cash Receipts	<u>\$ 1,470</u>	<u>\$ 1,440</u>	<u>\$ 1,400</u>	<u>\$ 40</u>
EXPENDITURES				
Maintenance/Miscellaneous	\$ -	\$ -	\$ 5,000	\$ (5,000)
Cash forward	-	-	15,194	(15,194)
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,194</u>	<u>\$ (20,194)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,470	\$ 1,440		
UNENCUMBERED CASH - JANUARY 1	<u>17,394</u>	<u>18,864</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 18,864</u>	<u>\$ 20,304</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, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	2023	2024		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
User fees	\$ 8,291	\$ 7,889	\$ 13,800	\$ (5,911)
Special assessments	647	274	-	274
Total Cash Receipts	<u>\$ 8,938</u>	<u>\$ 8,163</u>	<u>\$ 13,800</u>	<u>\$ (5,637)</u>
EXPENDITURES				
Contractual services	\$ 9,210	\$ 3,163	\$ 20,000	\$ (16,837)
Capital outlay	635	3,849	-	3,849
Cash forward	-	-	12,578	(12,578)
Total Expenditures	<u>\$ 9,845</u>	<u>\$ 7,012</u>	<u>\$ 32,578</u>	<u>\$ (25,566)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (907)	\$ 1,151		
UNENCUMBERED CASH - JANUARY 1	<u>14,978</u>	<u>14,071</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 14,071</u>	<u>\$ 15,222</u>		

DICKINSON COUNTY, KANSAS
DICKINSON COUNTY SEWER DISTRICT #3 - RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2024
 With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	2023	2024		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Cash Receipts				
Fees	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Equipment purchases	\$ (273)	\$ -	\$ -	\$ -
Cash forward	-	-	15,690	(15,690)
Total Expenditures	<u>\$ (273)</u>	<u>\$ -</u>	<u>\$ 15,690</u>	<u>\$ (15,690)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 273	\$ -		
UNENCUMBERED CASH - JANUARY 1	<u>15,690</u>	<u>15,963</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 15,963</u>	<u>\$ 15,963</u>		

DICKINSON COUNTY, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
 For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 23,688,047	\$ 36,805,576	\$ 38,700,585	\$ 21,793,038
Sterl Hall	20,553	41	-	20,594
Drivers License Exam Fees	1,794	45,523	47,317	-
Motor Vehicle Operating	(12,770)	195,566	190,940	(8,144)
KS Commercial Vehicle Registration	8,767	518,393	527,546	(386)
Delinquent Personal Tax	3,368	13,742	15,459	1,651
Delinquent Real Estate Tax	131,333	423,172	383,835	170,670
Partial Payment Bankruptcy	6,265	267	-	6,532
Tax Foreclosure	136	-	-	136
Mineral Tax Production	128	425	469	84
Local Alcohol Liquor	-	19,742	19,742	-
Special City Highways	-	725,578	725,578	-
Escrow Program	41,134	150,239	144,483	46,890
Recreational Vehicle	14,070	75,389	73,955	15,504
Motor Vehicle Tax	649,656	3,104,660	3,090,985	663,331
Short and Long Fund	112	10	10	112
Insufficient Fund Checks	(836)	34,847	35,436	(1,425)
Rental Excise Tax	1,286	1,664	2,268	682
Game Licenses	339	8,017	8,064	292
Motor Vehicle Licenses	-	1,527,666	1,527,666	-
Sales Tax Motor Vehicles	18,500	353,737	354,813	17,424
Sales Tax	-	18,078	18,078	-
Resident Sales Tax	(269)	69,728	71,480	(2,021)
Prosecutor Attorney Training	5,680	2,278	1,139	6,819
Compensating Use Tax	29,364	670,935	669,741	30,558
Advance Tax	-	281	281	-
Paid In/Out	-	19,340	19,340	-
Neighborhood Revitalization Rebate	-	360,907	360,907	-
Solomon Tax Increment Financing	-	92,922	92,922	-
Chisholm Trail Extension District	-	487,222	487,222	-
Total Distributable Funds	\$ 24,606,657	\$ 45,725,945	\$ 47,570,261	\$ 22,762,341
State Funds:				
Educational Building	\$ -	\$ 293,781	\$ 293,781	\$ -
Institutional Building	-	146,891	146,891	-
Total State Funds	\$ -	\$ 440,672	\$ 440,672	\$ -

(Continued)

DICKINSON COUNTY, KANSAS
AGENCY FUNDS (CONTINUED)
SUMMARY OF RECEIPTS AND DISBURSEMENTS
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds:				
Schools	\$ -	\$ 14,270,355	\$ 14,270,355	\$ -
Townships	-	2,655,199	2,655,199	-
Cemeteries	-	301,959	301,959	-
Cities	-	6,266,942	6,266,942	-
Counties	-	51,594	51,594	-
Watersheds and Drainage	-	198,573	198,573	-
North Central Kansas Library	-	227,859	227,859	-
Hospital	-	386,718	386,718	-
Fire Districts	-	582,832	582,832	-
Red Bud Lake Improvement District	-	4,530	4,530	-
Total Subdivision Funds	<u>\$ -</u>	<u>\$ 24,946,561</u>	<u>\$ 24,946,561</u>	<u>\$ -</u>
Office Cash:				
County Clerk	\$ 100	\$ -	\$ -	\$ 100
Health	135	-	-	135
Noxious Weed	50	-	-	50
Sheriff	218,757	358,067	296,540	280,284
Waste Disposal	200	-	-	200
Total Office Cash	<u>\$ 219,242</u>	<u>\$ 358,067</u>	<u>\$ 296,540</u>	<u>\$ 280,769</u>
Total Agency Funds	<u><u>\$ 24,825,899</u></u>	<u><u>\$ 71,471,245</u></u>	<u><u>\$ 73,254,034</u></u>	<u><u>\$ 23,043,110</u></u>

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

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

	2023	2024
RECEIPTS		
Investment earnings	\$ 900,145	\$ 898,065
EXPENDITURES		
Withdrawals for projects	\$ 898,875	\$ 897,925
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,270	\$ 140
UNENCUMBERED CASH - JANUARY 1	-	1,270
UNENCUMBERED CASH - DECEMBER 31	\$ 1,270	\$ 1,410