

SHERMAN COUNTY, KANSAS

FINANCIAL STATEMENT
For the Year Ended December 31, 2020

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas 67550

SHERMAN COUNTY, KANSAS

Financial Statement
Regulatory Basis
For the Year Ended December 31, 2020

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INDEPENDENT AUDITOR'S REPORT

To the County Commissioners
Sherman County, Kansas
Goodland, Kansas 67735

Report on the Financial Statement

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Sherman County, Kansas, a municipal financial reporting entity, as of and for the year ended December 31, 2020, 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; 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the 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 the 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.

Opinions

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

As described in Note 1 of the financial statement, the financial statement is prepared by Sherman County, 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.

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 Sherman County, Kansas as of December 31, 2020 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Sherman County, Kansas as of December 31, 2020, 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.

Other Matters

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 and summary regulatory basis receipts and disbursements-agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statement. The graphical analysis is also presented for purposes of additional analysis and is not a required part of the financial statement nor required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. The supplementary 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 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Sherman County, Kansas as of and for the year ended December 31, 2019 (not presented herein), and have issued our report thereon dated June 19, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 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 2019 actual column (2019 comparative information) presented in the individual fund schedule of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2020 (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 2019 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 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 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, 2019, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 12, 2021, on our consideration of Sherman County, Kansas's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Sherman County, Kansas's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Sherman County, Kansas's internal control over financial reporting and compliance.

VonFeldt, Bauer & VonFeldt, Chtd.

VONFELDT, BAUER & VONFELDT, CHTD.

Certified Public Accountants

Larned, Kansas

September 12, 2021

SHERMAN COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2020

| Funds | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances |
|------------------------------------|---|---|
| General Fund: | | |
| General Fund | \$ 1,067,224.92 | \$ 0.00 |
| Special Purpose Funds: | | |
| Appraiser Fund | 33,179.50 | 0.00 |
| City/County Recreation Fund | 842.01 | 0.00 |
| County Health Fund | 105,831.76 | 0.00 |
| Direct Election Fund | 40,079.99 | 0.00 |
| Employee Benefits Fund | 459,340.64 | 0.00 |
| Free Fair Fund | 617.14 | 0.00 |
| Historical Society Fund | 0.00 | 0.00 |
| County Home Maintenance Fund | 50,832.76 | 0.00 |
| County Hospital Maintenance Fund | 11,999.93 | 0.00 |
| Noxious Weed Fund | 75,614.29 | 0.00 |
| Noxious Weed Capital Outlay Fund | 67,437.47 | 0.00 |
| Program for the Elderly Fund | 1,593.86 | 0.00 |
| Road and Bridge Fund | 714,507.35 | 0.00 |
| Soldiers Memorial Park Fund | 19,381.40 | 0.00 |
| Special Alcohol Program Fund | 0.00 | 0.00 |
| Special Parks and Recreation Fund | 1,224.34 | 0.00 |
| Special Machinery Fund | 357,248.86 | 0.00 |
| Capital Improvement Fund | 892,549.96 | 0.00 |
| Equipment Reserve Fund | 93,934.54 | 0.00 |
| Tort Liability Fund | 8,640.13 | 0.00 |
| Tourism and Convention Fund | 0.00 | 0.00 |
| Sheriff Reward Fund | 143.63 | 0.00 |
| County Health Capital Outlay Fund | 30,796.16 | 0.00 |
| Health Care Services Fund | 594,316.54 | 0.00 |
| Conservation District Fund | 0.00 | 0.00 |
| Cemetery Fund | 326.57 | 0.00 |
| Library Fund | 542.73 | 0.00 |
| 2012 911 Fund | 152,954.95 | 31,410.72 |
| Prosecuting Attorney Training Fund | 9,680.61 | 0.00 |
| Register of Deeds Technology Fund | 58,125.25 | 0.00 |
| County Clerk Technology Fund | 9,939.00 | 0.00 |
| County Treasurer Technology Fund | 8,296.99 | 0.00 |
| Micro Loans/CDBG-CV Grants Fund | 57,022.89 | 0.00 |

The notes to the financial statement are an integral part of this statement.

| <u>Receipts</u> | <u>Expenditures</u> | <u>Ending Unencumbered Cash Balance</u> | <u>Add Encumbrances and Accounts Payable</u> | <u>Ending Cash Balance</u> |
|-----------------|---------------------|---|--|--------------------------------|
| \$ 4,360,484.31 | \$ 3,899,902.30 | \$ 1,527,806.93 | \$ 80,747.89 | \$ 1,608,554.82 |
| 181,751.09 | 185,475.59 | 29,455.00 | 2,685.70 | 32,140.70 |
| 42,457.58 | 41,350.00 | 1,949.59 | 0.00 | 1,949.59 |
| 417,592.72 | 346,958.65 | 176,465.83 | 1,598.76 | 178,064.59 |
| 77,207.00 | 77,209.59 | 40,077.40 | 0.00 | 40,077.40 |
| 1,968,316.68 | 1,783,280.24 | 644,377.08 | 78.03 | 644,455.11 |
| 35,852.50 | 35,000.00 | 1,469.64 | 0.00 | 1,469.64 |
| 11,310.45 | 11,000.00 | 310.45 | 0.00 | 310.45 |
| 38,423.76 | 4,051.16 | 85,205.36 | 0.00 | 85,205.36 |
| 669,544.06 | 643,750.00 | 37,793.99 | 0.00 | 37,793.99 |
| 80,074.75 | 73,262.31 | 82,426.73 | 235.74 | 82,662.47 |
| 15,000.00 | 0.00 | 82,437.47 | 0.00 | 82,437.47 |
| 49,429.76 | 48,800.00 | 2,223.62 | 0.00 | 2,223.62 |
| 1,661,154.38 | 1,546,309.73 | 829,352.00 | 35,956.87 | 865,308.87 |
| 49,985.71 | 45,000.00 | 24,367.11 | 114.69 | 24,481.80 |
| 7,976.07 | 5,520.12 | 2,455.95 | 0.00 | 2,455.95 |
| 1,828.42 | 0.00 | 3,052.76 | 0.00 | 3,052.76 |
| 100,000.00 | 0.00 | 457,248.86 | 0.00 | 457,248.86 |
| 300,000.00 | 200,000.00 | 992,549.96 | 0.00 | 992,549.96 |
| 0.00 | 0.00 | 93,934.54 | 0.00 | 93,934.54 |
| 20,915.63 | 20,708.00 | 8,847.76 | 0.00 | 8,847.76 |
| 122,625.35 | 122,625.35 | 0.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 143.63 | 0.00 | 143.63 |
| 14,947.71 | 0.00 | 45,743.87 | 0.00 | 45,743.87 |
| 341,552.04 | 459,804.56 | 476,064.02 | 0.00 | 476,064.02 |
| 29,173.31 | 28,500.00 | 673.31 | 0.00 | 673.31 |
| 43,098.48 | 42,000.00 | 1,425.05 | 0.00 | 1,425.05 |
| 25,635.74 | 25,000.00 | 1,178.47 | 0.00 | 1,178.47 |
| 60,622.67 | 103,411.78 | 141,576.56 | 457.32 | 142,033.88 |
| 1,689.00 | 1,207.00 | 10,162.61 | 225.00 | 10,387.61 |
| 10,702.23 | 10,364.86 | 58,462.62 | 1.50 | 58,464.12 |
| 2,618.00 | 0.00 | 12,557.00 | 0.00 | 12,557.00 |
| 2,618.00 | 0.00 | 10,914.99 | 0.00 | 10,914.99 |
| 94,261.07 | 151,283.96 | 0.00 | 0.00 | 0.00 |

SHERMAN COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2020

| Funds | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances |
|---|---|---|
| Special Purpose Funds (Cont'd.): | | |
| 911 Wireless Fund | \$ 0.00 | \$ 0.00 |
| Smokey Gardens Fund | 17,445.17 | 0.00 |
| Fundraiser Donations Fire Fund | 5,099.71 | 0.00 |
| Fundraiser Donations EMS Fund | 3,399.32 | 0.00 |
| Grants Fund | 15,000.00 | 0.00 |
| COVID-19 Grant Fund | 0.00 | 0.00 |
| SPARKS Grant Fund | 0.00 | 0.00 |
| Bond and Interest Funds: | | |
| Sales Tax for Road Project Fund | 3,488,993.54 | 0.00 |
| Business Funds: | | |
| Solid Waste Fund | 478,500.61 | 0.00 |
| Landfill Excavation Fund | 18,075.89 | 0.00 |
| Post Closure - Landfill Fund | 225,000.00 | 0.00 |
| Jail Commissary Fund | 11,565.03 | 0.00 |
| Trust Fund: | | |
| Auto Motor Special Fund | 0.00 | 0.00 |
| Prosecutor Forfeiture Trust Fund | 79,306.32 | 0.00 |
| Sheriff Drug Seizure Fund | 7,907.93 | 0.00 |
| Total County Funds (Excluding Agency Funds) | 9,274,519.69 | 31,410.72 |
| Related Municipal Entities: | | |
| Sherman County, Kansas Public Building Commission | 0.00 | 0.00 |
| Total Municipal Financial Reporting Entity (Excluding Agency Funds) | <u>\$ 9,274,519.69</u> | <u>\$ 31,410.72</u> |

Composition of Cash:

The notes to the financial statement are an integral part of this statement.

| <u>Receipts</u> | <u>Expenditures</u> | <u>Ending Unencumbered Cash Balance</u> | <u>Add Encumbrances and Accounts Payable</u> | <u>Ending Cash Balance</u> |
|-------------------------|-------------------------|---|--|--------------------------------|
| \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| 47,234.71 | 32,614.07 | 32,065.81 | 0.00 | 32,065.81 |
| 845.25 | 1,832.42 | 4,112.54 | 0.00 | 4,112.54 |
| 6,448.25 | 4,356.81 | 5,490.76 | 373.75 | 5,864.51 |
| 10,000.00 | 30.00 | 24,970.00 | 0.00 | 24,970.00 |
| 117,192.50 | 105,721.37 | 11,471.13 | 5,598.00 | 17,069.13 |
| 1,183,311.00 | 1,114,102.92 | 69,208.08 | 0.00 | 69,208.08 |
| 2,127,634.35 | 2,243,899.36 | 3,372,728.53 | 0.00 | 3,372,728.53 |
| 578,831.46 | 382,607.82 | 674,724.25 | 4,324.03 | 679,048.28 |
| 0.00 | 0.00 | 18,075.89 | 0.00 | 18,075.89 |
| 0.00 | 0.00 | 225,000.00 | 0.00 | 225,000.00 |
| 69,490.12 | 57,055.68 | 23,999.47 | 900.70 | 24,900.17 |
| 74,874.75 | 74,874.75 | 0.00 | 0.00 | 0.00 |
| 1,042.80 | 8,100.79 | 72,248.33 | 0.00 | 72,248.33 |
| 12,100.00 | 2,175.24 | 17,832.69 | 0.00 | 17,832.69 |
| 15,067,853.66 | 13,939,146.43 | 10,434,637.64 | 133,297.98 | 10,567,935.62 |
| 12,164,184.98 | 695,479.01 | 11,468,705.97 | 0.00 | 11,468,705.97 |
| <u>\$ 27,232,038.64</u> | <u>\$ 14,634,625.44</u> | <u>\$ 21,903,343.61</u> | <u>\$ 133,297.98</u> | <u>\$ 22,036,641.59</u> |

| | |
|---|-------------------------|
| Cash on Hand: | |
| County Treasurer | \$ 550.00 |
| On Hand with Fiscal Agent | 457,058.75 |
| Checking Accounts | 24,283,293.76 |
| Savings Accounts | 4,089,353.49 |
| Certificates of Deposit | <u>4,438,639.59</u> |
| Total Cash | 33,268,895.59 |
| Agency Funds per Schedule 3 | <u>(11,232,254.00)</u> |
| Total Municipal Financial Reporting Entity (Excluding Agency Funds) | <u>\$ 22,036,641.59</u> |

SHERMAN COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2020

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Sherman County, Kansas (County) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Sherman County (the municipality) and its related municipal entities. The related municipal entities are included in the county's reporting entity because they were established to benefit the county and/or its constituents.

Sherman County, Kansas Public Building Commission, a related municipal entity of Sherman County, Kansas, was organized for the purpose of issuing bonds for the constructing, equipping and furnishing of a nursing home thereon for lease to the County. The County will annually levy taxes to meet the minimum basic rental payments.

B. REGULATORY BASIS FUND TYPES

General fund - the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund - used to account for the proceeds of specific tax levies and other specific regulatory receipt 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.

Business fund - 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 fund - 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 fund - funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The 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 receipts 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.

C. BASIS OF ACCOUNTING (Cont'd.)

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 municipality to use the regulatory basis of accounting.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of checking accounts, interest bearing checking accounts, savings accounts, and certificates of deposit. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. REIMBURSED EXPENSES

The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

F. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

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 of the proposed budget and notice of public hearing on the budget on or before August 5th.
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 regulatory receipts 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.

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 schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Note 2 - BUDGETARY INFORMATION (Cont'd.)

Adjustment for Qualifying Budget Credits: Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts 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 special purpose funds:

| | |
|------------------------------------|---------------------------------|
| Special Machinery Fund | Micro Loans/CDBG-CV Grants Fund |
| Capital Improvement Fund | Smokey Gardens Fund |
| Equipment Reserve Fund | Fundraiser Donations Fire Fund |
| Sheriff Reward Fund | Fundraiser Donations EMS Fund |
| Prosecuting Attorney Training Fund | Grants Fund |
| Register of Deeds Technology Fund | COVID-19 Grant Fund |
| County Clerk Technology Fund | SPARKS Grant Fund |
| County Treasurer Technology Fund | |

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.

Note 3 - COMPLIANCE WITH KANSAS STATUTES

1. Funds on deposit at First National Bank were under secured during the year in violation of K.S.A. 9-1402.
2. Expenditures in the Jail Commissary Fund exceeded the adopted budget in violation of K.S.A. 79-2935.
3. District Court funds on deposit at First National Bank were under secured during the year in violation of K.S.A. 9-1402.

Management is aware of no other statutory violations for the period covered by the audit.

Note 4 - DEPOSITS

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 investments of idle funds to time deposits, open accounts, and certificates of deposit 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 policy that would further limit its investment choices.

Note 4 - DEPOSITS (Cont'd.)

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

Custodial credit risk - deposits . Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance, bank guarantee bonds, or by collateral held under a joint custody receipt 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 designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at December 31, 2020.

At December 31, 2020 the County's carrying amount of deposits was \$32,811,286.84 and the bank balance was \$32,666,397.82. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$18,136,639.73 was covered by federal depository insurance and \$14,529,758.09 was collateralized with securities held by the pledging financial institution's agents in the County's name.

Note 5 - LONG TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2020, were as follows:

| <u>Issue</u> | <u>Interest Rates</u> | <u>Date of Issue</u> | <u>Amount of Issue</u> | <u>Date of Final Maturity</u> |
|---|---------------------------|--------------------------|----------------------------|-----------------------------------|
| General obligation bonds: | | | | |
| Series 2012 - Refunding Bonds | 2.00 - 2.125% | 3/1/2012 | \$ 7,900,000.00 | 7/1/2023 |
| Revenue Bonds: | | | | |
| Sherman County, Kansas Public Building Commission | | | | |
| Series 2020-A | 3.00% | 7/22/2020 | 9,400,000.00 | 11/1/2045 |
| Series 2020-B | 1.30 - 2.25% | 7/22/2020 | 2,515,000.00 | 11/1/2027 |
| Capital leases payable: | | | | |
| Stryker Ambulance Cots | 0.00% | 9/15/2016 | 181,660.00 | 10/15/2020 |
| Total Contractual Indebtedness | | | | |

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

| | <u>12/31/2021</u> | <u>12/31/2022</u> | <u>12/31/2023</u> | <u>12/31/2024</u> |
|----------------------------|------------------------|------------------------|------------------------|----------------------|
| PRINCIPAL: | | | | |
| General obligation bonds | \$ 865,000.00 | \$ 885,000.00 | \$ 905,000.00 | \$ 0.00 |
| Revenue bonds | <u>265,000.00</u> | <u>360,000.00</u> | <u>365,000.00</u> | <u>370,000.00</u> |
| TOTAL PRINCIPAL | <u>1,130,000.00</u> | <u>1,245,000.00</u> | <u>1,270,000.00</u> | <u>370,000.00</u> |
| INTEREST: | | | | |
| General obligation bonds | 49,817.50 | 32,367.50 | 14,340.00 | 0.00 |
| Revenue bonds | <u>415,369.51</u> | <u>322,335.00</u> | <u>317,295.00</u> | <u>311,820.00</u> |
| TOTAL INTEREST | <u>465,187.01</u> | <u>354,702.50</u> | <u>331,635.00</u> | <u>311,820.00</u> |
| TOTAL PRINCIPAL & INTEREST | <u>\$ 1,595,187.01</u> | <u>\$ 1,599,702.50</u> | <u>\$ 1,601,635.00</u> | <u>\$ 681,820.00</u> |

| <u>Balance Beginning of Year</u> | <u>Additions</u> | <u>Reductions / Payments</u> | <u>Balance End of Year</u> | <u>Interest Paid</u> |
|--|-------------------------|----------------------------------|------------------------------------|--------------------------|
| \$ 3,505,000.00 | \$ 0.00 | \$ 850,000.00 | \$ 2,655,000.00 | \$ 66,867.50 |
| 0.00 | 9,400,000.00 | 0.00 | 9,400,000.00 | 0.00 |
| 0.00 | 2,515,000.00 | 0.00 | 2,515,000.00 | 0.00 |
| <u>45,415.00</u> | <u>0.00</u> | <u>45,415.00</u> | <u>0.00</u> | <u>0.00</u> |
| <u>\$ 3,550,415.00</u> | <u>\$ 11,915,000.00</u> | <u>\$ 895,415.00</u> | <u>\$ 14,570,000.00</u> | <u>\$ 66,867.50</u> |

| <u>12/31/2025</u> | <u>12/31/2026 - 12/31/2030</u> | <u>12/31/2031 - 12/31/2035</u> | <u>12/31/2036 - 12/31/2040</u> | <u>12/31/2041 - 12/31/2045</u> | <u>Total</u> |
|----------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|-------------------------|
| \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 2,655,000.00 |
| <u>375,000.00</u> | <u>2,020,000.00</u> | <u>2,330,000.00</u> | <u>2,700,000.00</u> | <u>3,130,000.00</u> | <u>11,915,000.00</u> |
| <u>375,000.00</u> | <u>2,020,000.00</u> | <u>2,330,000.00</u> | <u>2,700,000.00</u> | <u>3,130,000.00</u> | <u>14,570,000.00</u> |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 96,525.00 |
| <u>305,530.00</u> | <u>1,399,217.50</u> | <u>1,088,400.00</u> | <u>717,000.00</u> | <u>287,400.00</u> | <u>5,164,367.01</u> |
| <u>305,530.00</u> | <u>1,399,217.50</u> | <u>1,088,400.00</u> | <u>717,000.00</u> | <u>287,400.00</u> | <u>5,260,892.01</u> |
| <u>\$ 680,530.00</u> | <u>\$ 3,419,217.50</u> | <u>\$ 3,418,400.00</u> | <u>\$ 3,417,000.00</u> | <u>\$ 3,417,400.00</u> | <u>\$ 19,830,892.01</u> |

Note 5 - LONG TERM DEBT (Cont'd.)

The County entered into a lease purchase agreement for five ambulance cots with Stryker Flex Financial, Portage, Michigan, on September 15, 2016. The lease requires four annual payments of \$45,415.00 each, which began October 2017. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the County has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

Note 6 - INTERFUND TRANSFERS

Operating transfers were as follows:

| <u>From</u> | <u>To</u> | <u>Regulatory Authority</u> | <u>Amount</u> |
|--------------------|-----------------------------|---------------------------------|---------------|
| General | Capital Improvement | K.S.A. 19-120 | \$ 300,000.00 |
| Noxious Weed | Noxious Weed Capital Outlay | K.S.A. 2-1318 | 15,000.00 |
| Road & Bridge | Special Machinery | K.S.A. 68-141g | 100,000.00 |
| Auto Motor Special | General | K.S.A. 8-145 | 19,872.94 |

Note 7 - 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.

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2020.

Compensated Absences. All employees of the County, except temporary and part-time employees, may accumulate sick leave at a rate of one day per month, accumulative to thirty-six days. Sick leave cannot be used for vacation leave and expires at termination of employment.

All full-time employees with at least six months of service are entitled to paid vacation time. Time begins to accrue the first full pay period following the initial hire date. However, no vacation shall be taken until satisfactory completion of an introductory period of six months. Accrual and maximum accrual rates vary based on years of service. Employees are allowed to carryover 75% of their maximum accrual amount. Hours exceeding the maximum amount will be forfeited. Employees who voluntarily terminate and provide at least two weeks' notice are paid for all accumulated vacation leave at their current wage scale upon termination of employment. When an employee is terminated by the County or voluntarily terminates without notice, the employee shall be paid for up to five (5) days of unused accrued vacation leave. The potential liability for unused vacation leave as of December 31, 2020 and 2019 is \$94,361.02 and \$86,357.93, respectively, which is a net change of \$8,003.09.

Note 8 - 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 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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. 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 and KPERS 3 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 Death and Disability Program) and the statutory contribution rate was 8.61% for the fiscal year ended December 31, 2020. Contributions to the pension plan from the county were \$305,857.85 for the year ended December 31, 2020.

Net Pension Liability. At December 31, 2020 the County's proportionate share of the collective net pension liability reported by KPERS was \$3,235,744. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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 assumptions 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 9 - CONTINGENCIES

During the ordinary course of its operations the County is a party to potential claims, legal actions and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material effect on the County's financial statement.

Note 10 - RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property, liability and workers compensation 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 Multiline Pool (KCAMP) and Kansas Workers Risk Cooperative for Counties (KWORC). These are public entity risk pools currently operating as common risk management and insurance programs for participating members.

Note 10 - RISK MANAGEMENT (Cont'd.)

The County pays an annual premium to KCAMP and KWORC for its coverage against risks of loss, including equipment, property and building coverage and workers compensation insurance. The agreement to participate provides that KCAMP and KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for excess claims for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP and KWORC's management.

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

Note 11 - CLOSURE AND POST CLOSURE CARE COSTS

State and federal laws and regulations require that Sherman County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. In addition to operating expenses related to current activities of the landfill, an additional liability is being incurred based on the future closure and post closure care costs that will be incurred near or after the landfill no longer accepts waste. The liability for these landfill closure and post closure care costs is based on the amount of the landfill used during the year. The landfill was opened in the fall of 2001. The estimated liability for landfill closure and post closure care costs is \$87,868.45 as of December 31, 2020, which is based on 7.9369% usage (filled) of the landfill. It is estimated that an additional \$1,019,219.31 will be incurred as closure and post closure expenses between the date of the financial statement and the date the landfill is expected to be filled to capacity (2311). The estimated total current cost of the landfill closure and post closure care (\$1,107,087.76) is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2020. However, the actual cost of closure and post closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. Closure and post closure care financial assurance requirements are being met by the County using the local government financial test.

Note 12 - LEASE COMMITMENTS

Operating Leases:

The County has entered into an operating lease for a postage machine which contains a cancellation provision and is subject to annual appropriations. For the year ending December 31, 2020 rent expenditures were \$8,694.00 (paid from the General Fund).

The County has entered into an operating lease for water coolers which contains a cancellation provision and is subject to annual appropriations. For the year ending December 31, 2020 rent expenditures were \$1,320.00 (paid from the General Fund).

The County has entered into an operating lease for VOIP phones which contains a cancellation provision and is subject to annual appropriations. For the year ending December 31, 2020 rent expenditures were \$16,360.00 (paid from the General Fund).

The County has entered into an operating lease for surveillance cameras at the landfill which contains a cancellation provision and is subject to annual appropriations. For the year ending December 31, 2020 rent expenditures were \$4,800.00 (paid from the Solid Waste Fund).

The County has entered into operating leases for copiers which contain a cancellation provision and are subject to annual appropriations. For the year ending December 31, 2020 rent expenditures were \$2,070.60 (paid from the General Fund and Auto Motor Special Fund).

Note 13 - CORONAVIRUS

On March 11, 2020, the World Health Organization declared the novel strain of coronavirus (COVID-19) a global pandemic and recommended containment and mitigation measures worldwide. On March 27, 2020 the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was passed by Congress and signed into law by the President to provide economic assistance to individuals, business and municipalities affected by the pandemic. In response to the CARES Act, Kansas Governor Laura Kelly formed the Strengthening People and Revitalizing (SPARK) Taskforce to oversee the statewide distribution of significant CARES Act funding. On June 16, 2020 the State Finance Council approved the SPARK Taskforce's proposal to distribute money to the various counties to help address the health and economic challenges inflicted by COVID-19 based on the county's population and impact from COVID-19. To ensure that all educational and municipal entities within counties receive Coronavirus Relief Funds the SPARK Taskforce directed counties to allocate and share Coronavirus Relief Funds with public educational and municipal entities within their counties to help meet their respective health and economic challenges.

Note 14 - SUBSEQUENT EVENTS

The County has evaluated events subsequent to year end through September 12, 2021 for potential recognition or disclosure in the financial statement. The extent to which COVID-19 may impact the County will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of COVID-19 and the actions required to contain the coronavirus. The County has not included any contingencies in the financial statement specific to this issue.

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

SHERMAN COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

| Funds | Certified Budget | Adjustment for Qualifying Budget Credits |
|-----------------------------------|---------------------|--|
| General Fund: | | |
| General Fund | \$ 4,113,404.00 | \$ 0.00 |
| Special Purpose Funds: | | |
| Appraiser Fund | 198,690.00 | 0.00 |
| City/County Recreation Fund | 41,350.00 | 0.00 |
| County Health Fund | 394,240.00 | 0.00 |
| Direct Election Fund | 90,900.00 | 0.00 |
| Employee Benefits Fund | 2,275,000.00 | 0.00 |
| Free Fair Fund | 35,000.00 | 0.00 |
| Historical Society Fund | 11,000.00 | 0.00 |
| County Home Maintenance Fund | 50,000.00 | 0.00 |
| County Hospital Maintenance Fund | 643,750.00 | 0.00 |
| Noxious Weed Fund | 134,500.00 | 0.00 |
| Noxious Weed Capital Outlay Fund | 52,437.00 | 0.00 |
| Program for the Elderly Fund | 48,800.00 | 0.00 |
| Road and Bridge Fund | 2,024,900.00 | 0.00 |
| Soldiers Memorial Park Fund | 45,000.00 | 0.00 |
| Special Alcohol Program Fund | 13,000.00 | 0.00 |
| Special Parks and Recreation Fund | 1,251.00 | 0.00 |
| Tort Liability Fund | 28,000.00 | 0.00 |
| Tourism and Convention Fund | 225,000.00 | 0.00 |
| County Health Capital Outlay Fund | 30,796.00 | 0.00 |
| Health Care Services Fund | 967,680.00 | 0.00 |
| Conservation District Fund | 28,500.00 | 0.00 |
| Cemetery Fund | 42,000.00 | 0.00 |
| Library Fund | 25,000.00 | 0.00 |
| 2012 911 Fund | 225,118.00 | 0.00 |
| 911 Wireless Fund | 0.00 | 0.00 |
| Bond and Interest Funds: | | |
| Sales Tax for Road Project Fund | 4,311,099.00 | 0.00 |
| Business Funds: | | |
| Solid Waste Fund | 908,126.00 | 0.00 |
| Jail Commissary Fund | 32,055.00 | 0.00 |

| <u>Total Budget for Comparison</u> | <u>Expenditures Chargeable to Current Year</u> | <u>Variance - Over (Under)</u> |
|--|--|--|
| \$ 4,113,404.00 | \$ 3,899,902.30 | \$ (213,501.70) |
| 198,690.00 | 185,475.59 | (13,214.41) |
| 41,350.00 | 41,350.00 | 0.00 |
| 394,240.00 | 346,958.65 | (47,281.35) |
| 90,900.00 | 77,209.59 | (13,690.41) |
| 2,275,000.00 | 1,783,280.24 | (491,719.76) |
| 35,000.00 | 35,000.00 | 0.00 |
| 11,000.00 | 11,000.00 | 0.00 |
| 50,000.00 | 4,051.16 | (45,948.84) |
| 643,750.00 | 643,750.00 | 0.00 |
| 134,500.00 | 73,262.31 | (61,237.69) |
| 52,437.00 | 0.00 | (52,437.00) |
| 48,800.00 | 48,800.00 | 0.00 |
| 2,024,900.00 | 1,546,309.73 | (478,590.27) |
| 45,000.00 | 45,000.00 | 0.00 |
| 13,000.00 | 5,520.12 | (7,479.88) |
| 1,251.00 | 0.00 | (1,251.00) |
| 28,000.00 | 20,708.00 | (7,292.00) |
| 225,000.00 | 122,625.35 | (102,374.65) |
| 30,796.00 | 0.00 | (30,796.00) |
| 967,680.00 | 459,804.56 | (507,875.44) |
| 28,500.00 | 28,500.00 | 0.00 |
| 42,000.00 | 42,000.00 | 0.00 |
| 25,000.00 | 25,000.00 | 0.00 |
| 225,118.00 | 103,411.78 | (121,706.22) |
| 0.00 | 0.00 | 0.00 |
| 4,311,099.00 | 2,243,899.36 | (2,067,199.64) |
| 908,126.00 | 382,607.82 | (525,518.18) |
| 32,055.00 | 57,055.68 | 25,000.68 |

SHERMAN COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|-----------------------------------|----------------------|---------------------|------------------------|--------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | \$ 1,958,657.51 | \$ 1,936,930.10 | \$ 1,951,736.00 | \$ (14,805.90) |
| Delinquent Tax | 2,618.61 | 2,088.12 | 1,000.00 | 1,088.12 |
| Motor Vehicle Tax | 142,478.47 | 148,780.06 | 138,188.00 | 10,592.06 |
| Recreational Vehicle Tax | 3,114.39 | 3,578.87 | 2,789.00 | 789.87 |
| 16/20M Vehicle Tax | 11,071.77 | 8,166.54 | 11,357.00 | (3,190.46) |
| Commercial Vehicle Tax | 8,150.52 | 8,908.02 | 7,263.00 | 1,645.02 |
| County Redemption | 25,183.30 | 50,253.73 | 10,000.00 | 40,253.73 |
| Severance Tax | 2,293.37 | 1,648.14 | 350.00 | 1,298.14 |
| Sales Tax | 670,496.48 | 695,515.95 | 650,000.00 | 45,515.95 |
| Local Alcoholic Liquor Tax | 1,395.02 | 1,828.42 | 850.00 | 978.42 |
| Licenses, Permits and Fees: | | | | |
| Antique Car Fees | 3,220.00 | 3,405.00 | 2,500.00 | 905.00 |
| Copies | 9,647.98 | 7,102.37 | 5,000.00 | 2,102.37 |
| Diversion Fees | 530.00 | 195.00 | 300.00 | (105.00) |
| Filing Fees | 410.00 | 1,429.20 | 300.00 | 1,129.20 |
| Officer's Fees | 60,233.95 | 73,932.84 | 30,000.00 | 43,932.84 |
| Driver's License Fees | 1,953.00 | 1,881.00 | 1,700.00 | 181.00 |
| Ambulance Receipts | 717,314.61 | 922,285.16 | 572,000.00 | 350,285.16 |
| Concealed Weapon Permits | 650.00 | 780.00 | 0.00 | 780.00 |
| Miscellaneous Fees | 12,248.65 | 35,721.86 | 0.00 | 35,721.86 |
| Uses of Money and Property: | | | | |
| Interest on Investments | 136,690.86 | 141,555.55 | 75,000.00 | 66,555.55 |
| Interest on Current Taxes | 16,872.12 | 19,476.03 | 11,000.00 | 8,476.03 |
| Interest on Delinquent Taxes | 51,172.12 | 129,620.71 | 25,000.00 | 104,620.71 |
| Rent on Real Property | 4,092.35 | 4,647.35 | 5,000.00 | (352.65) |
| Reimbursements and Miscellaneous: | | | | |
| Reimbursed Prisoner Care | 40,900.24 | 44,208.61 | 50,000.00 | (5,791.39) |
| Reimbursed Prairie Dog Bait | 528.50 | 16,271.98 | 5,000.00 | 11,271.98 |
| Reimbursed Attorney Fees | 23,005.12 | 22,891.10 | 15,000.00 | 7,891.10 |
| Miscellaneous Reimbursements | 4,003.80 | 0.00 | 0.00 | 0.00 |
| Other | 70,138.19 | 57,509.66 | 95,000.00 | (37,490.34) |
| Operating Transfers: | | | | |
| From Auto Motor Special | 16,126.69 | 19,872.94 | 21,256.00 | (1,383.06) |
| Total Receipts | <u>3,995,197.62</u> | <u>4,360,484.31</u> | <u>\$ 3,687,589.00</u> | <u>\$ 672,895.31</u> |

SHERMAN COUNTY, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|-----------------------|----------------------|--------------|------------|--------------------------|
| | | Actual | Budget | |
| Expenditures | | | | |
| County Commissioners: | | | | |
| Personal Services | 55,000.14 | 55,000.14 | 55,000.00 | 0.14 |
| Contractual Services | 3,709.83 | 2,706.34 | 4,500.00 | (1,793.66) |
| County Clerk: | | | | |
| Personal Services | 75,695.71 | 78,037.92 | 98,130.00 | (20,092.08) |
| Contractual Services | 4,819.41 | 3,546.79 | 7,550.00 | (4,003.21) |
| Commodities | 1,176.23 | 1,567.31 | 2,500.00 | (932.69) |
| Capital Outlay | 2,336.07 | 401.77 | 700.00 | (298.23) |
| County Treasurer: | | | | |
| Personal Services | 85,919.60 | 83,278.16 | 83,363.00 | (84.84) |
| Contractual Services | 6,839.99 | 3,122.07 | 6,500.00 | (3,377.93) |
| Commodities | 3,570.18 | 4,247.88 | 3,500.00 | 747.88 |
| Capital Outlay | 1,028.44 | 763.74 | 1,000.00 | (236.26) |
| County Attorney: | | | | |
| Personal Services | 173,119.84 | 174,014.39 | 171,110.00 | 2,904.39 |
| Contractual Services | 3,955.15 | 5,275.23 | 9,650.00 | (4,374.77) |
| Commodities | 2,992.46 | 3,368.46 | 3,700.00 | (331.54) |
| Capital Outlay | 0.00 | 894.00 | 1,000.00 | (106.00) |
| Register of Deeds: | | | | |
| Personal Services | 47,297.64 | 47,488.74 | 56,247.00 | (8,758.26) |
| Contractual Services | 2,439.75 | 1,360.66 | 3,500.00 | (2,139.34) |
| Commodities | 966.21 | 1,175.55 | 1,000.00 | 175.55 |
| Capital Outlay | 0.00 | 29.99 | 500.00 | (470.01) |
| Building Manager: | | | | |
| Personal Services | 31,878.78 | 34,277.25 | 32,095.00 | 2,182.25 |
| Contractual Services | 4,142.06 | 2,854.11 | 4,601.00 | (1,746.89) |
| Commodities | 6,565.27 | 5,351.73 | 5,270.00 | 81.73 |
| Capital Outlay | 1,661.49 | 29.99 | 570.00 | (540.01) |
| Sheriff: | | | | |
| Personal Services | 518,663.50 | 610,031.18 | 558,925.00 | 51,106.18 |
| Contractual Services | 86,188.52 | 85,630.79 | 107,900.00 | (22,269.21) |
| Commodities | 31,810.42 | 31,610.77 | 48,000.00 | (16,389.23) |
| Capital Outlay | 61,311.25 | 60,685.49 | 50,000.00 | 10,685.49 |
| Jail Expense | 74,554.30 | 63,293.50 | 77,500.00 | (14,206.50) |
| Unified Courts: | | | | |
| Contractual Services | 78,986.34 | 73,860.55 | 169,100.00 | (95,239.45) |
| Commodities | 1,526.73 | 1,936.90 | 5,000.00 | (3,063.10) |
| Capital Outlay | 1,936.40 | 3,059.29 | 5,000.00 | (1,940.71) |

SHERMAN COUNTY, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|------------------------------------|----------------------|--------------|------------|--------------------------|
| | | Actual | Budget | |
| Expenditures (Cont'd.) | | | | |
| Courthouse General: | | | | |
| Personal Services | 33,163.92 | 59,032.22 | 24,550.00 | 34,482.22 |
| Contractual Services | 437,510.13 | 349,252.60 | 422,800.00 | (73,547.40) |
| Commodities | 8,829.57 | 13,568.81 | 5,500.00 | 8,068.81 |
| Capital Outlay | 0.00 | 40,779.39 | 200,000.00 | (159,220.61) |
| Other | 0.00 | 0.00 | 0.00 | 0.00 |
| Central Dispatch: | | | | |
| Personal Services | 264,533.98 | 260,224.10 | 262,472.00 | (2,247.90) |
| Contractual Services | 14,961.00 | 12,601.36 | 19,200.00 | (6,598.64) |
| Commodities | 2,618.01 | 5,218.60 | 4,000.00 | 1,218.60 |
| Capital Outlay | 3,453.02 | 43,033.34 | 7,000.00 | 36,033.34 |
| Special Prairie Dog: | | | | |
| Contractual Services | 0.00 | 14.50 | 5,000.00 | (4,985.50) |
| Commodities | 919.07 | 17,997.95 | 0.00 | 17,997.95 |
| Ambulance Department: | | | | |
| Personal Services | 783,506.82 | 821,881.85 | 738,211.00 | 83,670.85 |
| Contractual Services | 114,924.78 | 119,236.57 | 129,850.00 | (10,613.43) |
| Commodities | 88,187.47 | 100,345.23 | 80,500.00 | 19,845.23 |
| Capital Outlay | 112,697.58 | 68,086.39 | 54,500.00 | 13,586.39 |
| Emergency Management: | | | | |
| Contractual Services | 22,819.04 | 35,510.28 | 31,100.00 | 4,410.28 |
| Commodities | 658.38 | 168.66 | 2,000.00 | (1,831.34) |
| Capital Outlay | 36,379.57 | 12,689.67 | 15,000.00 | (2,310.33) |
| Information Technology Department: | | | | |
| Personal Services | 41,492.91 | 40,771.19 | 45,020.00 | (4,248.81) |
| Contractual Services | 4,857.56 | 3,999.07 | 7,740.00 | (3,740.93) |
| Commodities | 690.08 | 654.50 | 800.00 | (145.50) |
| Capital Outlay | 81,666.17 | 75,985.77 | 91,000.00 | (15,014.23) |
| Non Departmental: | | | | |
| Juvenile Detention | 8,970.00 | 10,890.94 | 12,000.00 | (1,109.06) |
| Prisoner Medical | 11,694.42 | 12,037.68 | 30,000.00 | (17,962.32) |
| Other | 3,662.85 | 4,636.80 | 0.00 | 4,636.80 |
| Appropriations: | | | | |
| Northwest Kansas Planning & Dev. | 10,151.00 | 10,430.00 | 10,000.00 | 430.00 |
| Family Shelter | 1,000.00 | 1,000.00 | 2,000.00 | (1,000.00) |
| Economic Development | 15,934.23 | 21,845.00 | 50,000.00 | (28,155.00) |
| LEPG | 3,452.13 | 4,805.00 | 3,000.00 | 1,805.00 |
| KLPG | 5,000.00 | 6,304.14 | 1,500.00 | 4,804.14 |
| Western Kansas Child Advocacy | 7,500.00 | 7,500.00 | 7,500.00 | 0.00 |
| Other | 500.00 | 500.00 | 2,750.00 | (2,250.00) |

SHERMAN COUNTY, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|------------------------------------|------------------------|------------------------|------------------------|--------------------------|
| | | Actual | Budget | |
| Expenditures (Cont'd.) | | | | |
| Operating Transfers: | | | | |
| To Equipment Reserve | 0.00 | 0.00 | 50,000.00 | (50,000.00) |
| To Capital Improvement | <u>200,000.00</u> | <u>300,000.00</u> | <u>225,000.00</u> | <u>75,000.00</u> |
| Total Expenditures | <u>3,691,825.40</u> | <u>3,899,902.30</u> | <u>\$ 4,113,404.00</u> | <u>\$ (213,501.70)</u> |
| Receipts Over (Under) Expenditures | 303,372.22 | 460,582.01 | | |
| Unencumbered Cash, Beginning | <u>763,852.70</u> | <u>1,067,224.92</u> | | |
| Unencumbered Cash, Ending | <u>\$ 1,067,224.92</u> | <u>\$ 1,527,806.93</u> | | |

SHERMAN COUNTY, KANSAS
 APPRAISER FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | | Current Year | | |
|------------------------------------|---------------------|---------------------|----------------------|-----------------------|
| | Prior Year | | | Variance |
| | Actual | Actual | Budget | Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | \$ 164,539.94 | \$ 156,730.63 | \$ 158,008.00 | \$ (1,277.37) |
| Delinquent Tax | 209.61 | 178.30 | 100.00 | 78.30 |
| Motor Vehicle Tax | 13,399.63 | 13,029.57 | 11,612.00 | 1,417.57 |
| Recreational Vehicle Tax | 302.96 | 311.46 | 234.00 | 77.46 |
| 16/20M Vehicle Tax | 643.31 | 850.05 | 954.00 | (103.95) |
| Commercial Vehicle Tax | 821.09 | 776.83 | 610.00 | 166.83 |
| County Redemption | 2,189.51 | 4,645.75 | 1,700.00 | 2,945.75 |
| Charges for Services | <u>2,996.00</u> | <u>5,228.50</u> | <u>2,500.00</u> | <u>2,728.50</u> |
| Total Receipts | <u>185,102.05</u> | <u>181,751.09</u> | <u>\$ 175,718.00</u> | <u>\$ 6,033.09</u> |
| Expenditures | | | | |
| Personal Services | 158,295.96 | 161,452.68 | 162,515.00 | (1,062.32) |
| Contractual Services | 19,236.36 | 17,077.78 | 22,425.00 | (5,347.22) |
| Commodities | 4,199.93 | 4,898.17 | 6,750.00 | (1,851.83) |
| Capital Outlay | <u>755.54</u> | <u>2,046.96</u> | <u>7,000.00</u> | <u>(4,953.04)</u> |
| Total Expenditures | <u>182,487.79</u> | <u>185,475.59</u> | <u>\$ 198,690.00</u> | <u>\$ (13,214.41)</u> |
| Receipts Over (Under) Expenditures | 2,614.26 | (3,724.50) | | |
| Unencumbered Cash, Beginning | <u>30,565.24</u> | <u>33,179.50</u> | | |
| Unencumbered Cash, Ending | <u>\$ 33,179.50</u> | <u>\$ 29,455.00</u> | | |

SHERMAN COUNTY, KANSAS
 CITY/COUNTY RECREATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year | | |
|------------------------------------|----------------------|--------------------|---------------------|--------------------------|
| | | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | \$ 37,858.82 | \$ 38,012.75 | \$ 38,261.00 | \$ (248.25) |
| Delinquent Tax | 50.20 | 41.69 | 0.00 | 41.69 |
| Motor Vehicle Tax | 2,961.55 | 2,934.12 | 2,674.00 | 260.12 |
| Recreational Vehicle Tax | 65.53 | 70.36 | 54.00 | 16.36 |
| 16/20M Vehicle Tax | 200.16 | 175.95 | 220.00 | (44.05) |
| Commercial Vehicle Tax | 173.50 | 175.30 | 141.00 | 34.30 |
| County Redemption | 523.78 | 1,047.41 | 0.00 | 1,047.41 |
| Total Receipts | <u>41,833.54</u> | <u>42,457.58</u> | <u>\$ 41,350.00</u> | <u>\$ 1,107.58</u> |
| Expenditures | | | | |
| Appropriation | <u>41,350.00</u> | <u>41,350.00</u> | <u>41,350.00</u> | <u>0.00</u> |
| Total Expenditures | <u>41,350.00</u> | <u>41,350.00</u> | <u>\$ 41,350.00</u> | <u>\$ 0.00</u> |
| Receipts Over (Under) Expenditures | 483.54 | 1,107.58 | | |
| Unencumbered Cash, Beginning | <u>358.47</u> | <u>842.01</u> | | |
| Unencumbered Cash, Ending | <u>\$ 842.01</u> | <u>\$ 1,949.59</u> | | |

SHERMAN COUNTY, KANSAS
COUNTY HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year | | |
|------------------------------------|----------------------|----------------------|----------------------|--------------------------|
| | | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | \$ 45,915.80 | \$ 47,376.24 | \$ 47,699.00 | \$ (322.76) |
| Delinquent Tax | 63.09 | 51.06 | 0.00 | 51.06 |
| Motor Vehicle Tax | 3,598.02 | 3,520.83 | 3,240.00 | 280.83 |
| Recreational Vehicle Tax | 78.07 | 84.64 | 65.00 | 19.64 |
| 16/20M Vehicle Tax | 301.76 | 201.71 | 266.00 | (64.29) |
| Commercial Vehicle Tax | 202.78 | 210.63 | 170.00 | 40.63 |
| County Redemption | 603.07 | 1,134.66 | 0.00 | 1,134.66 |
| Health Grants | 163,948.00 | 172,347.97 | 149,600.00 | 22,747.97 |
| Licenses, Fees and Miscellaneous | 161,512.64 | 124,664.98 | 101,250.00 | 23,414.98 |
| Appropriation from Health Services | 80,000.00 | 68,000.00 | 68,000.00 | 0.00 |
| Total Receipts | <u>456,223.23</u> | <u>417,592.72</u> | <u>\$ 370,290.00</u> | <u>\$ 47,302.72</u> |
| Expenditures | | | | |
| Personal Services | 259,021.28 | 235,566.16 | 266,250.00 | (30,683.84) |
| Contractual Services | 135,660.78 | 98,896.95 | 114,690.00 | (15,793.05) |
| Commodities | 15,943.36 | 11,759.09 | 12,300.00 | (540.91) |
| Capital Outlay | 4,391.91 | 686.45 | 1,000.00 | (313.55) |
| Other | 50.00 | 50.00 | 0.00 | 50.00 |
| Total Expenditures | <u>415,067.33</u> | <u>346,958.65</u> | <u>\$ 394,240.00</u> | <u>\$ (47,281.35)</u> |
| Receipts Over (Under) Expenditures | 41,155.90 | 70,634.07 | | |
| Unencumbered Cash, Beginning | <u>64,675.86</u> | <u>105,831.76</u> | | |
| Unencumbered Cash, Ending | <u>\$ 105,831.76</u> | <u>\$ 176,465.83</u> | | |

SHERMAN COUNTY, KANSAS
DIRECT ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year | | |
|------------------------------------|----------------------|---------------------|---------------------|--------------------------|
| | | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | \$ 48,925.09 | \$ 64,883.90 | \$ 65,298.00 | \$ (414.10) |
| Delinquent Tax | 66.66 | 70.42 | 50.00 | 20.42 |
| Motor Vehicle Tax | 4,985.16 | 4,046.55 | 3,451.00 | 595.55 |
| Recreational Vehicle Tax | 111.54 | 96.01 | 70.00 | 26.01 |
| 16/20M Vehicle Tax | 289.28 | 305.92 | 284.00 | 21.92 |
| Commercial Vehicle Tax | 298.65 | 240.27 | 181.00 | 59.27 |
| County Redemption | 775.40 | 1,541.88 | 100.00 | 1,441.88 |
| Reimbursements and Miscellaneous | 0.00 | 6,022.05 | 0.00 | 6,022.05 |
| Total Receipts | <u>55,451.78</u> | <u>77,207.00</u> | <u>\$ 69,434.00</u> | <u>\$ 7,773.00</u> |
| Expenditures | | | | |
| Personal Services | 31,603.65 | 34,719.44 | 41,200.00 | (6,480.56) |
| Contractual Services | 7,083.55 | 17,595.21 | 19,700.00 | (2,104.79) |
| Commodities | 6,882.96 | 24,323.82 | 15,000.00 | 9,323.82 |
| Capital Outlay | 1,370.00 | 571.12 | 15,000.00 | (14,428.88) |
| Total Expenditures | <u>46,940.16</u> | <u>77,209.59</u> | <u>\$ 90,900.00</u> | <u>\$ (13,690.41)</u> |
| Receipts Over (Under) Expenditures | 8,511.62 | (2.59) | | |
| Unencumbered Cash, Beginning | <u>31,568.37</u> | <u>40,079.99</u> | | |
| Unencumbered Cash, Ending | <u>\$ 40,079.99</u> | <u>\$ 40,077.40</u> | | |

SHERMAN COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | | Current Year | | |
|------------------------------------|----------------------|----------------------|------------------------|------------------------|
| | Prior Year | | | Variance |
| | Actual | Actual | Budget | Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | \$ 1,618,024.87 | \$ 1,760,453.29 | \$ 1,772,943.00 | \$ (12,489.71) |
| Delinquent Tax | 2,115.46 | 1,877.36 | 100.00 | 1,777.36 |
| Motor Vehicle Tax | 120,394.14 | 124,383.48 | 114,158.00 | 10,225.48 |
| Recreational Vehicle Tax | 2,668.81 | 2,986.47 | 2,303.00 | 683.47 |
| 16/20M Vehicle Tax | 7,889.83 | 7,202.87 | 9,383.00 | (2,180.13) |
| Commercial Vehicle Tax | 7,088.16 | 7,438.22 | 5,999.00 | 1,439.22 |
| County Redemption | 20,943.31 | 43,225.15 | 3,500.00 | 39,725.15 |
| Reimbursements and Miscellaneous | 0.00 | 20,749.84 | 0.00 | 20,749.84 |
| Total Receipts | <u>1,779,124.58</u> | <u>1,968,316.68</u> | <u>\$ 1,908,386.00</u> | <u>\$ 59,930.68</u> |
| Expenditures | | | | |
| Health Insurance | 1,201,735.89 | 1,072,402.49 | 1,600,000.00 | (527,597.51) |
| Employee Retirement | 339,670.39 | 349,659.04 | 300,000.00 | 49,659.04 |
| Social Security | 269,117.49 | 282,470.31 | 255,000.00 | 27,470.31 |
| Workmen's Compensation | 64,314.00 | 63,930.00 | 100,000.00 | (36,070.00) |
| Unemployment Insurance | 6,956.88 | 3,404.06 | 20,000.00 | (16,595.94) |
| Other | 10,903.34 | 11,414.34 | 0.00 | 11,414.34 |
| Total Expenditures | <u>1,892,697.99</u> | <u>1,783,280.24</u> | <u>\$ 2,275,000.00</u> | <u>\$ (491,719.76)</u> |
| Receipts Over (Under) Expenditures | (113,573.41) | 185,036.44 | | |
| Unencumbered Cash, Beginning | <u>572,914.05</u> | <u>459,340.64</u> | | |
| Unencumbered Cash, Ending | <u>\$ 459,340.64</u> | <u>\$ 644,377.08</u> | | |

SHERMAN COUNTY, KANSAS
FREE FAIR FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year | | |
|------------------------------------|----------------------|--------------------|---------------------|--------------------------|
| | | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | \$ 32,034.38 | \$ 32,103.69 | \$ 32,391.00 | \$ (287.31) |
| Delinquent Tax | 42.50 | 35.18 | 0.00 | 35.18 |
| Motor Vehicle Tax | 2,501.26 | 2,481.65 | 2,258.00 | 223.65 |
| Recreational Vehicle Tax | 55.32 | 59.56 | 46.00 | 13.56 |
| 16/20M Vehicle Tax | 169.55 | 148.47 | 186.00 | (37.53) |
| Commercial Vehicle Tax | 146.46 | 148.25 | 119.00 | 29.25 |
| County Redemption | 434.91 | 875.70 | 0.00 | 875.70 |
| Total Receipts | <u>35,384.38</u> | <u>35,852.50</u> | <u>\$ 35,000.00</u> | <u>\$ 852.50</u> |
| Expenditures | | | | |
| Appropriation | <u>35,000.00</u> | <u>35,000.00</u> | <u>35,000.00</u> | <u>0.00</u> |
| Total Expenditures | <u>35,000.00</u> | <u>35,000.00</u> | <u>\$ 35,000.00</u> | <u>\$ 0.00</u> |
| Receipts Over (Under) Expenditures | 384.38 | 852.50 | | |
| Unencumbered Cash, Beginning | <u>232.76</u> | <u>617.14</u> | | |
| Unencumbered Cash, Ending | <u>\$ 617.14</u> | <u>\$ 1,469.64</u> | | |

SHERMAN COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | | Current Year | | |
|------------------------------------|----------------------|------------------|---------------------|--------------------------|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | \$ 9,901.48 | \$ 10,144.40 | \$ 10,191.00 | \$ (46.60) |
| Delinquent Tax | 13.22 | 11.08 | 0.00 | 11.08 |
| Motor Vehicle Tax | 778.06 | 767.03 | 700.00 | 67.03 |
| Recreational Vehicle Tax | 17.14 | 18.40 | 14.00 | 4.40 |
| 16/20M Vehicle Tax | 54.08 | 45.92 | 58.00 | (12.08) |
| Commercial Vehicle Tax | 45.38 | 45.84 | 37.00 | 8.84 |
| County Redemption | 139.80 | 277.78 | 0.00 | 277.78 |
| Total Receipts | <u>10,949.16</u> | <u>11,310.45</u> | <u>\$ 11,000.00</u> | <u>\$ 310.45</u> |
| Expenditures | | | | |
| Appropriation | <u>10,949.16</u> | <u>11,000.00</u> | <u>11,000.00</u> | <u>0.00</u> |
| Total Expenditures | <u>10,949.16</u> | <u>11,000.00</u> | <u>\$ 11,000.00</u> | <u>\$ 0.00</u> |
| Receipts Over (Under) Expenditures | 0.00 | 310.45 | | |
| Unencumbered Cash, Beginning | <u>0.00</u> | <u>0.00</u> | | |
| Unencumbered Cash, Ending | <u>\$ 0.00</u> | <u>\$ 310.45</u> | | |

SHERMAN COUNTY, KANSAS
COUNTY HOME MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | | Current Year | | |
|------------------------------------|---------------------|---------------------|---------------------|-----------------------|
| | Prior Year | | | Variance |
| | Actual | Actual | Budget | Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | \$ 17,084.97 | \$ 35,748.85 | \$ 35,967.00 | \$ (218.15) |
| Delinquent Tax | 26.09 | 37.15 | 0.00 | 37.15 |
| Motor Vehicle Tax | 2,447.20 | 1,540.89 | 1,203.00 | 337.89 |
| Recreational Vehicle Tax | 54.21 | 36.23 | 24.00 | 12.23 |
| 16/20M Vehicle Tax | 160.84 | 146.29 | 99.00 | 47.29 |
| Commercial Vehicle Tax | 144.04 | 90.76 | 63.00 | 27.76 |
| County Redemption | 439.56 | 823.59 | 75.00 | 748.59 |
| Total Receipts | <u>20,356.91</u> | <u>38,423.76</u> | <u>\$ 37,431.00</u> | <u>\$ 992.76</u> |
| Expenditures | | | | |
| Contractual Services | <u>12,255.04</u> | <u>4,051.16</u> | <u>50,000.00</u> | <u>(45,948.84)</u> |
| Total Expenditures | <u>12,255.04</u> | <u>4,051.16</u> | <u>\$ 50,000.00</u> | <u>\$ (45,948.84)</u> |
| Receipts Over (Under) Expenditures | 8,101.87 | 34,372.60 | | |
| Unencumbered Cash, Beginning | <u>42,730.89</u> | <u>50,832.76</u> | | |
| Unencumbered Cash, Ending | <u>\$ 50,832.76</u> | <u>\$ 85,205.36</u> | | |

SHERMAN COUNTY, KANSAS
 COUNTY HOSPITAL MAINTENANCE FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | | Current Year | | |
|------------------------------------|---------------------|---------------------|----------------------|---------------------|
| | Prior Year | | | Variance |
| | Actual | Actual | Budget | Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | \$ 582,442.31 | \$ 590,908.51 | \$ 595,275.00 | \$ (4,366.49) |
| Delinquent Tax | 758.29 | 639.93 | 0.00 | 639.93 |
| Motor Vehicle Tax | 42,879.06 | 44,712.74 | 41,107.00 | 3,605.74 |
| Recreational Vehicle Tax | 951.59 | 1,073.74 | 829.00 | 244.74 |
| 16/20M Vehicle Tax | 2,769.21 | 2,573.72 | 3,379.00 | (805.28) |
| Commercial Vehicle Tax | 2,530.08 | 2,674.25 | 2,160.00 | 514.25 |
| County Redemption | 7,237.89 | 14,961.24 | 1,000.00 | 13,961.24 |
| Reimbursements and Miscellaneous | 0.00 | 11,999.93 | 0.00 | 11,999.93 |
| Total Receipts | <u>639,568.43</u> | <u>669,544.06</u> | <u>\$ 643,750.00</u> | <u>\$ 25,794.06</u> |
| Expenditures | | | | |
| Appropriation | <u>631,600.00</u> | <u>643,750.00</u> | <u>643,750.00</u> | <u>0.00</u> |
| Total Expenditures | <u>631,600.00</u> | <u>643,750.00</u> | <u>\$ 643,750.00</u> | <u>\$ 0.00</u> |
| Receipts Over (Under) Expenditures | 7,968.43 | 25,794.06 | | |
| Unencumbered Cash, Beginning | <u>4,031.50</u> | <u>11,999.93</u> | | |
| Unencumbered Cash, Ending | <u>\$ 11,999.93</u> | <u>\$ 37,793.99</u> | | |

SHERMAN COUNTY, KANSAS
 NOXIOUS WEED FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | | Current Year | | |
|------------------------------------|--------------|--------------|---------------|----------------|
| | Prior Year | | | Variance |
| | Actual | Actual | Budget | Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | \$ 75,523.35 | \$ 64,838.07 | \$ 65,414.00 | \$ (575.93) |
| Delinquent Tax | 96.56 | 76.82 | 75.00 | 1.82 |
| Motor Vehicle Tax | 6,416.57 | 6,038.77 | 5,331.00 | 707.77 |
| Recreational Vehicle Tax | 145.25 | 144.12 | 108.00 | 36.12 |
| 16/20M Vehicle Tax | 303.18 | 408.04 | 438.00 | (29.96) |
| Commercial Vehicle Tax | 393.83 | 359.69 | 280.00 | 79.69 |
| County Redemption | 926.42 | 1,961.03 | 100.00 | 1,861.03 |
| Reimbursements and Miscellaneous | 2,292.06 | 6,248.21 | 0.00 | 6,248.21 |
| Total Receipts | 86,097.22 | 80,074.75 | \$ 71,746.00 | \$ 8,328.75 |
| Expenditures | | | | |
| Personal Services | 42,070.93 | 47,910.94 | 48,000.00 | (89.06) |
| Contractual Services | 13,768.44 | 6,363.14 | 15,500.00 | (9,136.86) |
| Commodities | 4,595.64 | 3,788.25 | 51,000.00 | (47,211.75) |
| Capital Outlay | 0.00 | 199.98 | 20,000.00 | (19,800.02) |
| Operating Transfers: | | | | |
| To Noxious Weed Capital Outlay | 15,000.00 | 15,000.00 | 0.00 | 15,000.00 |
| Total Expenditures | 75,435.01 | 73,262.31 | \$ 134,500.00 | \$ (61,237.69) |
| Receipts Over (Under) Expenditures | 10,662.21 | 6,812.44 | | |
| Unencumbered Cash, Beginning | 64,952.08 | 75,614.29 | | |
| Unencumbered Cash, Ending | \$ 75,614.29 | \$ 82,426.73 | | |

SHERMAN COUNTY, KANSAS
 NOXIOUS WEED CAPITAL OUTLAY FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year | | |
|------------------------------------|----------------------|---------------------|---------------------|--------------------------|
| | | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Operating Transfers: | | | | |
| Transfer from Noxious Weed | \$ 15,000.00 | \$ 15,000.00 | \$ 0.00 | \$ 15,000.00 |
| Total Receipts | <u>15,000.00</u> | <u>15,000.00</u> | <u>\$ 0.00</u> | <u>\$ 15,000.00</u> |
| Expenditures | | | | |
| Capital Outlay | <u>0.00</u> | <u>0.00</u> | <u>52,437.00</u> | <u>(52,437.00)</u> |
| Total Expenditures | <u>0.00</u> | <u>0.00</u> | <u>\$ 52,437.00</u> | <u>\$ (52,437.00)</u> |
| Receipts Over (Under) Expenditures | 15,000.00 | 15,000.00 | | |
| Unencumbered Cash, Beginning | <u>52,437.47</u> | <u>67,437.47</u> | | |
| Unencumbered Cash, Ending | <u>\$ 67,437.47</u> | <u>\$ 82,437.47</u> | | |

SHERMAN COUNTY, KANSAS
 PROGRAM FOR THE ELDERLY FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | | Current Year | | |
|------------------------------------|--------------------|--------------------|---------------------|------------------|
| | Prior Year | | | Variance |
| | Actual | Actual | Budget | Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | \$ 41,935.90 | \$ 44,525.42 | \$ 44,881.00 | \$ (355.58) |
| Delinquent Tax | 55.89 | 48.12 | 0.00 | 48.12 |
| Motor Vehicle Tax | 3,287.80 | 3,247.08 | 2,960.00 | 287.08 |
| Recreational Vehicle Tax | 72.50 | 77.93 | 60.00 | 17.93 |
| 16/20M Vehicle Tax | 228.77 | 193.97 | 243.00 | (49.03) |
| Commercial Vehicle Tax | 191.75 | 194.00 | 156.00 | 38.00 |
| County Redemption | 564.98 | 1,143.24 | 500.00 | 643.24 |
| Total Receipts | <u>46,337.59</u> | <u>49,429.76</u> | <u>\$ 48,800.00</u> | <u>\$ 629.76</u> |
| Expenditures | | | | |
| Kanorado Senior Citizens Center | 15,000.00 | 18,000.00 | 18,000.00 | 0.00 |
| Goodland Senior Citizens Center | <u>30,800.00</u> | <u>30,800.00</u> | <u>30,800.00</u> | <u>0.00</u> |
| Total Expenditures | <u>45,800.00</u> | <u>48,800.00</u> | <u>\$ 48,800.00</u> | <u>\$ 0.00</u> |
| Receipts Over (Under) Expenditures | 537.59 | 629.76 | | |
| Unencumbered Cash, Beginning | <u>1,056.27</u> | <u>1,593.86</u> | | |
| Unencumbered Cash, Ending | <u>\$ 1,593.86</u> | <u>\$ 2,223.62</u> | | |

SHERMAN COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | | Current Year | | |
|------------------------------------|----------------------|----------------------|------------------------|------------------------|
| | Prior Year | | | Variance |
| | Actual | Actual | Budget | Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | \$ 1,218,954.57 | \$ 1,149,549.40 | \$ 1,158,588.00 | \$ (9,038.60) |
| Delinquent Tax | 1,579.18 | 1,277.99 | 1,000.00 | 277.99 |
| Motor Vehicle Tax | 91,985.60 | 94,251.61 | 86,003.00 | 8,248.61 |
| Recreational Vehicle Tax | 2,050.52 | 2,260.95 | 1,735.00 | 525.95 |
| 16/20M Vehicle Tax | 5,582.78 | 5,595.02 | 7,069.00 | (1,473.98) |
| Commercial Vehicle Tax | 5,476.66 | 5,633.08 | 4,520.00 | 1,113.08 |
| County Redemption | 14,374.03 | 29,709.92 | 4,000.00 | 25,709.92 |
| Special City/County Highway | 327,924.90 | 313,851.12 | 330,000.00 | (16,148.88) |
| County Equalization | 3,054.63 | 3,466.68 | 2,500.00 | 966.68 |
| Reimbursements and Miscellaneous | 69,096.23 | 55,558.61 | 5,000.00 | 50,558.61 |
| Total Receipts | <u>1,740,079.10</u> | <u>1,661,154.38</u> | <u>\$ 1,600,415.00</u> | <u>\$ 60,739.38</u> |
| Expenditures | | | | |
| Administration: | | | | |
| Personal Services | 38,521.07 | 41,405.61 | 40,000.00 | 1,405.61 |
| Contractual Services | 17,345.28 | 7,935.72 | 80,000.00 | (72,064.28) |
| Commodities | 500.03 | 641.78 | 0.00 | 641.78 |
| Maintenance: | | | | |
| Personal Services | 647,721.08 | 652,740.81 | 725,700.00 | (72,959.19) |
| Contractual Services | 142,880.04 | 136,555.53 | 167,200.00 | (30,644.47) |
| Commodities | 298,350.12 | 259,035.77 | 707,000.00 | (447,964.23) |
| Capital Outlay | 130,953.07 | 347,994.51 | 305,000.00 | 42,994.51 |
| Operating Transfers: | | | | |
| Transfer to Special Machinery | 100,000.00 | 100,000.00 | 0.00 | 100,000.00 |
| Total Expenditures | <u>1,376,270.69</u> | <u>1,546,309.73</u> | <u>\$ 2,024,900.00</u> | <u>\$ (478,590.27)</u> |
| Receipts Over (Under) Expenditures | 363,808.41 | 114,844.65 | | |
| Unencumbered Cash, Beginning | <u>350,698.94</u> | <u>714,507.35</u> | | |
| Unencumbered Cash, Ending | <u>\$ 714,507.35</u> | <u>\$ 829,352.00</u> | | |

SHERMAN COUNTY, KANSAS
SOLDIERS MEMORIAL PARK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | | Current Year | | |
|------------------------------------|--------------|--------------|--------------|--------------|
| | Prior Year | | | Variance |
| | Actual | Actual | Budget | Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Tax | \$ 30,287.00 | \$ 40,728.42 | \$ 40,943.00 | \$ (214.58) |
| Delinquent Tax | 35.52 | 39.19 | 0.00 | 39.19 |
| Motor Vehicle Tax | 1,340.06 | 2,171.31 | 2,138.00 | 33.31 |
| Recreational Vehicle Tax | 30.42 | 52.76 | 43.00 | 9.76 |
| 16/20M Vehicle Tax | 58.21 | 86.29 | 176.00 | (89.71) |
| Commercial Vehicle Tax | 82.97 | 130.71 | 112.00 | 18.71 |
| County Redemption | 212.99 | 582.03 | 50.00 | 532.03 |
| Reimbursements and Miscellaneous | 150.00 | 6,195.00 | 1,500.00 | 4,695.00 |
| Total Receipts | 32,197.17 | 49,985.71 | \$ 44,962.00 | \$ 5,023.71 |
| Expenditures | | | | |
| Personal Services | 0.00 | 84.44 | 0.00 | 84.44 |
| Contractual Services | 1,583.13 | 10,559.72 | 20,000.00 | (9,440.28) |
| Commodities | 2,634.07 | 8,112.22 | 25,000.00 | (16,887.78) |
| Capital Outlay | 20,153.09 | 26,243.62 | 0.00 | 26,243.62 |
| Total Expenditures | 24,370.29 | 45,000.00 | \$ 45,000.00 | \$ 0.00 |
| Receipts Over (Under) Expenditures | 7,826.88 | 4,985.71 | | |
| Unencumbered Cash, Beginning | 11,554.52 | 19,381.40 | | |
| Unencumbered Cash, Ending | \$ 19,381.40 | \$ 24,367.11 | | |

SHERMAN COUNTY, KANSAS
 SPECIAL ALCOHOL PROGRAM FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | | Current Year | | |
|------------------------------------|----------------------|--------------------|---------------------|--------------------------|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Local Alcoholic Liquor Tax | \$ 9,741.07 | \$ 7,976.07 | \$ 13,000.00 | \$ (5,023.93) |
| Total Receipts | <u>9,741.07</u> | <u>7,976.07</u> | <u>\$ 13,000.00</u> | <u>\$ (5,023.93)</u> |
| Expenditures | | | | |
| Appropriation | <u>9,741.07</u> | <u>5,520.12</u> | <u>13,000.00</u> | <u>(7,479.88)</u> |
| Total Expenditures | <u>9,741.07</u> | <u>5,520.12</u> | <u>\$ 13,000.00</u> | <u>\$ (7,479.88)</u> |
| Receipts Over (Under) Expenditures | 0.00 | 2,455.95 | | |
| Unencumbered Cash, Beginning | <u>0.00</u> | <u>0.00</u> | | |
| Unencumbered Cash, Ending | <u>\$ 0.00</u> | <u>\$ 2,455.95</u> | | |

SHERMAN COUNTY, KANSAS
 SPECIAL PARKS AND RECREATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year | | |
|------------------------------------|----------------------|--------------------|--------------------|--------------------------|
| | | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Local Alcoholic Liquor Tax | \$ 1,395.02 | \$ 1,828.42 | \$ 850.00 | \$ 978.42 |
| Total Receipts | <u>1,395.02</u> | <u>1,828.42</u> | <u>\$ 850.00</u> | <u>\$ 978.42</u> |
| Expenditures | | | | |
| Appropriation | <u>1,180.03</u> | <u>0.00</u> | <u>1,251.00</u> | <u>(1,251.00)</u> |
| Total Expenditures | <u>1,180.03</u> | <u>0.00</u> | <u>\$ 1,251.00</u> | <u>\$ (1,251.00)</u> |
| Receipts Over (Under) Expenditures | 214.99 | 1,828.42 | | |
| Unencumbered Cash, Beginning | <u>1,009.35</u> | <u>1,224.34</u> | | |
| Unencumbered Cash, Ending | <u>\$ 1,224.34</u> | <u>\$ 3,052.76</u> | | |

SHERMAN COUNTY, KANSAS
 SPECIAL MACHINERY FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | <u>2019</u> | <u>2020</u> |
|------------------------------------|-----------------------------|-----------------------------|
| Receipts | | |
| Operating Transfers: | | |
| From Road and Bridge | <u>\$ 100,000.00</u> | <u>\$ 100,000.00</u> |
| Total Receipts | <u>100,000.00</u> | <u>100,000.00</u> |
| Expenditures | | |
| None | <u>0.00</u> | <u>0.00</u> |
| Total Expenditures | <u>0.00</u> | <u>0.00</u> |
| Receipts Over (Under) Expenditures | 100,000.00 | 100,000.00 |
| Unencumbered Cash, Beginning | <u>257,248.86</u> | <u>357,248.86</u> |
| Unencumbered Cash, Ending | <u><u>\$ 357,248.86</u></u> | <u><u>\$ 457,248.86</u></u> |

SHERMAN COUNTY, KANSAS
 CAPITAL IMPROVEMENT FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | <u>2019</u> | <u>2020</u> |
|------------------------------------|-----------------------------|-----------------------------|
| Receipts | | |
| Operating Transfers: | | |
| From General | <u>\$ 200,000.00</u> | <u>\$ 300,000.00</u> |
| Total Receipts | <u>200,000.00</u> | <u>300,000.00</u> |
| Expenditures | | |
| Capital Outlay | <u>0.00</u> | <u>200,000.00</u> |
| Total Expenditures | <u>0.00</u> | <u>200,000.00</u> |
| Receipts Over (Under) Expenditures | 200,000.00 | 100,000.00 |
| Unencumbered Cash, Beginning | <u>692,549.96</u> | <u>892,549.96</u> |
| Unencumbered Cash, Ending | <u><u>\$ 892,549.96</u></u> | <u><u>\$ 992,549.96</u></u> |

SHERMAN COUNTY, KANSAS
 EQUIPMENT RESERVE FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | <u>2019</u> | <u>2020</u> |
|------------------------------------|----------------------------|----------------------------|
| Receipts | | |
| None | <u>\$ 0.00</u> | <u>\$ 0.00</u> |
| Total Receipts | <u>0.00</u> | <u>0.00</u> |
| Expenditures | | |
| None | <u>0.00</u> | <u>0.00</u> |
| Total Expenditures | <u>0.00</u> | <u>0.00</u> |
| Receipts Over (Under) Expenditures | 0.00 | 0.00 |
| Unencumbered Cash, Beginning | <u>93,934.54</u> | <u>93,934.54</u> |
| Unencumbered Cash, Ending | <u><u>\$ 93,934.54</u></u> | <u><u>\$ 93,934.54</u></u> |

SHERMAN COUNTY, KANSAS
TORT LIABILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|------------------------------------|----------------------|--------------------|---------------------|--------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | \$ 18,444.10 | \$ 18,811.15 | \$ 18,996.00 | \$ (184.85) |
| Delinquent Tax | 24.14 | 20.18 | 0.00 | 20.18 |
| Motor Vehicle Tax | 1,324.06 | 1,405.93 | 1,302.00 | 103.93 |
| Recreational Vehicle Tax | 29.20 | 33.76 | 26.00 | 7.76 |
| 16/20M Vehicle Tax | 90.12 | 78.55 | 107.00 | (28.45) |
| Commercial Vehicle Tax | 77.49 | 84.18 | 68.00 | 16.18 |
| County Redemption | 240.15 | 481.88 | 0.00 | 481.88 |
| Total Receipts | <u>20,229.26</u> | <u>20,915.63</u> | <u>\$ 20,499.00</u> | <u>\$ 416.63</u> |
| Expenditures | | | | |
| Contractual Services | <u>20,098.00</u> | <u>20,708.00</u> | <u>28,000.00</u> | <u>(7,292.00)</u> |
| Total Expenditures | <u>20,098.00</u> | <u>20,708.00</u> | <u>\$ 28,000.00</u> | <u>\$ (7,292.00)</u> |
| Receipts Over (Under) Expenditures | 131.26 | 207.63 | | |
| Unencumbered Cash, Beginning | <u>8,508.87</u> | <u>8,640.13</u> | | |
| Unencumbered Cash, Ending | <u>\$ 8,640.13</u> | <u>\$ 8,847.76</u> | | |

SHERMAN COUNTY, KANSAS
 TOURISM AND CONVENTION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year | | |
|------------------------------------|----------------------|-------------------|----------------------|--------------------------|
| | | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Transient Guest Tax | \$ 132,441.44 | \$ 122,625.35 | \$ 225,000.00 | \$ (102,374.65) |
| Total Receipts | <u>132,441.44</u> | <u>122,625.35</u> | <u>\$ 225,000.00</u> | <u>\$ (102,374.65)</u> |
| Expenditures | | | | |
| Appropriation | <u>132,441.44</u> | <u>122,625.35</u> | <u>225,000.00</u> | <u>(102,374.65)</u> |
| Total Expenditures | <u>132,441.44</u> | <u>122,625.35</u> | <u>\$ 225,000.00</u> | <u>\$ (102,374.65)</u> |
| Receipts Over (Under) Expenditures | 0.00 | 0.00 | | |
| Unencumbered Cash, Beginning | <u>0.00</u> | <u>0.00</u> | | |
| Unencumbered Cash, Ending | <u>\$ 0.00</u> | <u>\$ 0.00</u> | | |

SHERMAN COUNTY, KANSAS
 SHERIFF REWARD FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | <u>2019</u> | <u>2020</u> |
|------------------------------------|-------------------------|-------------------------|
| Receipts | | |
| None | <u>\$ 0.00</u> | <u>\$ 0.00</u> |
| Total Receipts | <u>0.00</u> | <u>0.00</u> |
| Expenditures | | |
| None | <u>0.00</u> | <u>0.00</u> |
| Total Expenditures | <u>0.00</u> | <u>0.00</u> |
| Receipts Over (Under) Expenditures | 0.00 | 0.00 |
| Unencumbered Cash, Beginning | <u>143.63</u> | <u>143.63</u> |
| Unencumbered Cash, Ending | <u><u>\$ 143.63</u></u> | <u><u>\$ 143.63</u></u> |

SHERMAN COUNTY, KANSAS
 COUNTY HEALTH CAPITAL OUTLAY FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year | | |
|------------------------------------|----------------------|---------------------|---------------------|--------------------------|
| | | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Reimbursements and Miscellaneous | \$ 0.00 | \$ 14,947.71 | \$ 0.00 | \$ 14,947.71 |
| Total Receipts | <u>0.00</u> | <u>14,947.71</u> | <u>\$ 0.00</u> | <u>\$ 14,947.71</u> |
| Expenditures | | | | |
| Capital Outlay | <u>0.00</u> | <u>0.00</u> | <u>30,796.00</u> | <u>(30,796.00)</u> |
| Total Expenditures | <u>0.00</u> | <u>0.00</u> | <u>\$ 30,796.00</u> | <u>\$ (30,796.00)</u> |
| Receipts Over (Under) Expenditures | 0.00 | 14,947.71 | | |
| Unencumbered Cash, Beginning | <u>30,796.16</u> | <u>30,796.16</u> | | |
| Unencumbered Cash, Ending | <u>\$ 30,796.16</u> | <u>\$ 45,743.87</u> | | |

SHERMAN COUNTY, KANSAS
HEALTH CARE SERVICES FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | | Current Year | | |
|------------------------------------|----------------------|----------------------|----------------------|--------------------------|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Health Care Services Tax | \$ 329,009.74 | \$ 341,552.04 | \$ 305,000.00 | \$ 36,552.04 |
| Total Receipts | <u>329,009.74</u> | <u>341,552.04</u> | <u>\$ 305,000.00</u> | <u>\$ 36,552.04</u> |
| Expenditures | | | | |
| Appropriations: | | | | |
| High Plains Mental Health Center | 43,000.00 | 43,000.00 | 43,000.00 | 0.00 |
| County Health | 80,000.00 | 68,000.00 | 68,000.00 | 0.00 |
| Development Services NWKS, Inc. | 30,000.00 | 30,000.00 | 30,000.00 | 0.00 |
| EMT Training | 3,236.64 | 7,336.00 | 15,000.00 | (7,664.00) |
| Other Appropriations | 280,324.59 | 92,464.80 | 693,037.00 | (600,572.20) |
| Senior Care Act | 4,500.00 | 4,500.00 | 4,500.00 | 0.00 |
| Kanorado Meal Site | 16,866.00 | 0.00 | 0.00 | 0.00 |
| Goodland Meal Site | 5,070.00 | 9,143.00 | 9,143.00 | 0.00 |
| Ambulance Equipment | 6,063.68 | 200,360.76 | 100,000.00 | 100,360.76 |
| Rawlins County Dental Clinic | <u>5,000.00</u> | <u>5,000.00</u> | <u>5,000.00</u> | <u>0.00</u> |
| Total Expenditures | <u>474,060.91</u> | <u>459,804.56</u> | <u>\$ 967,680.00</u> | <u>\$ (507,875.44)</u> |
| Receipts Over (Under) Expenditures | (145,051.17) | (118,252.52) | | |
| Unencumbered Cash, Beginning | <u>739,367.71</u> | <u>594,316.54</u> | | |
| Unencumbered Cash, Ending | <u>\$ 594,316.54</u> | <u>\$ 476,064.02</u> | | |

SHERMAN COUNTY, KANSAS
 CONSERVATION DISTRICT FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year | | |
|------------------------------------|----------------------|------------------|---------------------|--------------------------|
| | | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | \$ 25,918.59 | \$ 26,196.35 | \$ 26,361.00 | \$ (164.65) |
| Delinquent Tax | 34.09 | 28.33 | 30.00 | (1.67) |
| Motor Vehicle Tax | 1,912.99 | 1,984.31 | 1,826.00 | 158.31 |
| Recreational Vehicle Tax | 42.27 | 47.77 | 37.00 | 10.77 |
| 16/20M Vehicle Tax | 133.11 | 112.88 | 150.00 | (37.12) |
| Commercial Vehicle Tax | 111.57 | 118.77 | 96.00 | 22.77 |
| County Redemption | 337.54 | 684.90 | 0.00 | 684.90 |
| Total Receipts | <u>28,490.16</u> | <u>29,173.31</u> | <u>\$ 28,500.00</u> | <u>\$ 673.31</u> |
| Expenditures | | | | |
| Appropriation | <u>28,490.16</u> | <u>28,500.00</u> | <u>28,500.00</u> | <u>0.00</u> |
| Total Expenditures | <u>28,490.16</u> | <u>28,500.00</u> | <u>\$ 28,500.00</u> | <u>\$ 0.00</u> |
| Receipts Over (Under) Expenditures | 0.00 | 673.31 | | |
| Unencumbered Cash, Beginning | <u>0.00</u> | <u>0.00</u> | | |
| Unencumbered Cash, Ending | <u>\$ 0.00</u> | <u>\$ 673.31</u> | | |

SHERMAN COUNTY, KANSAS
CEMETERY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year | | |
|------------------------------------|----------------------|--------------------|---------------------|--------------------------|
| | | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | \$ 38,246.92 | \$ 38,604.74 | \$ 38,882.00 | \$ (277.26) |
| Delinquent Tax | 50.75 | 42.24 | 0.00 | 42.24 |
| Motor Vehicle Tax | 2,986.79 | 2,962.63 | 2,700.00 | 262.63 |
| Recreational Vehicle Tax | 66.05 | 71.00 | 54.00 | 17.00 |
| 16/20M Vehicle Tax | 202.93 | 177.24 | 222.00 | (44.76) |
| Commercial Vehicle Tax | 174.79 | 176.98 | 142.00 | 34.98 |
| County Redemption | 532.84 | 1,063.65 | 0.00 | 1,063.65 |
| Total Receipts | <u>42,261.07</u> | <u>43,098.48</u> | <u>\$ 42,000.00</u> | <u>\$ 1,098.48</u> |
| Expenditures | | | | |
| Appropriation | <u>42,000.00</u> | <u>42,000.00</u> | <u>42,000.00</u> | <u>0.00</u> |
| Total Expenditures | <u>42,000.00</u> | <u>42,000.00</u> | <u>\$ 42,000.00</u> | <u>\$ 0.00</u> |
| Receipts Over (Under) Expenditures | 261.07 | 1,098.48 | | |
| Unencumbered Cash, Beginning | <u>65.50</u> | <u>326.57</u> | | |
| Unencumbered Cash, Ending | <u>\$ 326.57</u> | <u>\$ 1,425.05</u> | | |

SHERMAN COUNTY, KANSAS
LIBRARY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|------------------------------------|----------------------|--------------------|---------------------|--------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | \$ 22,909.42 | \$ 22,945.31 | \$ 23,133.00 | \$ (187.69) |
| Delinquent Tax | 30.33 | 25.16 | 0.00 | 25.16 |
| Motor Vehicle Tax | 1,788.78 | 1,775.67 | 1,616.00 | 159.67 |
| Recreational Vehicle Tax | 39.54 | 42.56 | 33.00 | 9.56 |
| 16/20M Vehicle Tax | 120.18 | 106.39 | 133.00 | (26.61) |
| Commercial Vehicle Tax | 104.96 | 106.09 | 85.00 | 21.09 |
| County Redemption | 317.26 | 634.56 | 0.00 | 634.56 |
| Total Receipts | <u>25,310.47</u> | <u>25,635.74</u> | <u>\$ 25,000.00</u> | <u>\$ 635.74</u> |
| Expenditures | | | | |
| Appropriation | <u>25,000.00</u> | <u>25,000.00</u> | <u>25,000.00</u> | <u>0.00</u> |
| Total Expenditures | <u>25,000.00</u> | <u>25,000.00</u> | <u>\$ 25,000.00</u> | <u>\$ 0.00</u> |
| Receipts Over (Under) Expenditures | 310.47 | 635.74 | | |
| Unencumbered Cash, Beginning | <u>232.26</u> | <u>542.73</u> | | |
| Unencumbered Cash, Ending | <u>\$ 542.73</u> | <u>\$ 1,178.47</u> | | |

SHERMAN COUNTY, KANSAS
 2012 911 FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year | | |
|------------------------------------|----------------------|----------------------|----------------------|--------------------------|
| | | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Telephone Tax | \$ 52,839.81 | \$ 60,179.25 | \$ 50,000.00 | \$ 10,179.25 |
| Interest on Idle Funds | <u>3,058.50</u> | <u>443.42</u> | <u>0.00</u> | <u>443.42</u> |
| Total Receipts | <u>55,898.31</u> | <u>60,622.67</u> | <u>\$ 50,000.00</u> | <u>\$ 10,622.67</u> |
| Expenditures | | | | |
| Contractual Services | 78,977.68 | 100,297.40 | 200,118.00 | (99,820.60) |
| Capital Outlay | <u>57,083.32</u> | <u>3,114.38</u> | <u>25,000.00</u> | <u>(21,885.62)</u> |
| Total Expenditures | <u>136,061.00</u> | <u>103,411.78</u> | <u>\$ 225,118.00</u> | <u>\$ (121,706.22)</u> |
| Receipts Over (Under) Expenditures | (80,162.69) | (42,789.11) | | |
| Unencumbered Cash, Beginning | 233,117.64 | 152,954.95 | | |
| Prior Year Cancelled Encumbrances | <u>0.00</u> | <u>31,410.72</u> | | |
| Unencumbered Cash, Ending | <u>\$ 152,954.95</u> | <u>\$ 141,576.56</u> | | |

SHERMAN COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year | | |
|------------------------------------|----------------------|---------------------|---------------------|--------------------------|
| | | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Fees | \$ 2,111.38 | \$ 1,689.00 | \$ 2,500.00 | \$ (811.00) |
| Total Receipts | <u>2,111.38</u> | <u>1,689.00</u> | <u>\$ 2,500.00</u> | <u>\$ (811.00)</u> |
| Expenditures | | | | |
| Contractual Services | 1,377.69 | 1,207.00 | 11,799.00 | (10,592.00) |
| Commodities | 54.36 | 0.00 | 0.00 | 0.00 |
| Capital Outlay | <u>798.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| Total Expenditures | <u>2,230.05</u> | <u>1,207.00</u> | <u>\$ 11,799.00</u> | <u>\$ (10,592.00)</u> |
| Receipts Over (Under) Expenditures | (118.67) | 482.00 | | |
| Unencumbered Cash, Beginning | <u>9,799.28</u> | <u>9,680.61</u> | | |
| Unencumbered Cash, Ending | <u>\$ 9,680.61</u> | <u>\$ 10,162.61</u> | | |

This fund is exempt from the budget law per K.S.A. 28-170a, therefore, the amount budgeted is for internal purposes only. Expenditures for this fund are not subject to budget law restrictions.

SHERMAN COUNTY, KANSAS
 REGISTER OF DEEDS TECHNOLOGY FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | <u>2019</u> | <u>2020</u> |
|------------------------------------|----------------------------|----------------------------|
| Receipts | | |
| Fees | \$ 8,216.00 | \$ 10,532.87 |
| Interest on Idle Funds | <u>777.95</u> | <u>169.36</u> |
| Total Receipts | <u>8,993.95</u> | <u>10,702.23</u> |
| Expenditures | | |
| Contractual Services | 479.18 | 630.89 |
| Commodities | 134.65 | 1.50 |
| Capital Outlay | <u>1.50</u> | <u>9,732.47</u> |
| Total Expenditures | <u>615.33</u> | <u>10,364.86</u> |
| Receipts Over (Under) Expenditures | 8,378.62 | 337.37 |
| Unencumbered Cash, Beginning | <u>49,746.63</u> | <u>58,125.25</u> |
| Unencumbered Cash, Ending | <u><u>\$ 58,125.25</u></u> | <u><u>\$ 58,462.62</u></u> |

SHERMAN COUNTY, KANSAS
 COUNTY CLERK TECHNOLOGY FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | <u>2019</u> | <u>2020</u> |
|------------------------------------|---------------------------|----------------------------|
| Receipts | | |
| Fees | <u>\$ 2,054.00</u> | <u>\$ 2,618.00</u> |
| Total Receipts | <u>2,054.00</u> | <u>2,618.00</u> |
| Expenditures | | |
| None | <u>0.00</u> | <u>0.00</u> |
| Total Expenditures | <u>0.00</u> | <u>0.00</u> |
| Receipts Over (Under) Expenditures | 2,054.00 | 2,618.00 |
| Unencumbered Cash, Beginning | <u>7,885.00</u> | <u>9,939.00</u> |
| Unencumbered Cash, Ending | <u><u>\$ 9,939.00</u></u> | <u><u>\$ 12,557.00</u></u> |

SHERMAN COUNTY, KANSAS
 COUNTY TREASURER TECHNOLOGY FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | <u>2019</u> | <u>2020</u> |
|------------------------------------|---------------------------|----------------------------|
| Receipts | | |
| Fees | <u>\$ 2,054.00</u> | <u>\$ 2,618.00</u> |
| Total Receipts | <u>2,054.00</u> | <u>2,618.00</u> |
| Expenditures | | |
| Capital Outlay | <u>0.00</u> | <u>0.00</u> |
| Total Expenditures | <u>0.00</u> | <u>0.00</u> |
| Receipts Over (Under) Expenditures | 2,054.00 | 2,618.00 |
| Unencumbered Cash, Beginning | <u>6,242.99</u> | <u>8,296.99</u> |
| Unencumbered Cash, Ending | <u><u>\$ 8,296.99</u></u> | <u><u>\$ 10,914.99</u></u> |

SHERMAN COUNTY, KANSAS
 MICRO LOANS/CDBG-CV GRANTS FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | <u>2019</u> | <u>2020</u> |
|------------------------------------|----------------------------|-----------------------|
| Receipts | | |
| Reimbursements and Miscellaneous | \$ 0.00 | \$ 94,039.69 |
| Interest on Idle Funds | <u>830.27</u> | <u>221.38</u> |
| Total Receipts | <u>830.27</u> | <u>94,261.07</u> |
| Expenditures | | |
| Contractual Services | 0.00 | 94,039.69 |
| Other | <u>0.00</u> | <u>57,244.27</u> |
| Total Expenditures | <u>0.00</u> | <u>151,283.96</u> |
| Receipts Over (Under) Expenditures | 830.27 | (57,022.89) |
| Unencumbered Cash, Beginning | <u>56,192.62</u> | <u>57,022.89</u> |
| Unencumbered Cash, Ending | <u><u>\$ 57,022.89</u></u> | <u><u>\$ 0.00</u></u> |

SHERMAN COUNTY, KANSAS
 911 WIRELESS FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year | | |
|------------------------------------|----------------------|----------------|----------------|--------------------------|
| | | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| None | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| Total Receipts | 0.00 | 0.00 | <u>\$ 0.00</u> | <u>\$ 0.00</u> |
| Expenditures | | | | |
| Capital Outlay | 2,388.73 | 0.00 | 0.00 | 0.00 |
| Total Expenditures | 2,388.73 | 0.00 | <u>\$ 0.00</u> | <u>\$ 0.00</u> |
| Receipts Over (Under) Expenditures | (2,388.73) | 0.00 | | |
| Unencumbered Cash, Beginning | 2,388.73 | 0.00 | | |
| Unencumbered Cash, Ending | <u>\$ 0.00</u> | <u>\$ 0.00</u> | | |

SHERMAN COUNTY, KANSAS
 SMOKEY GARDENS FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | <u>2019</u> | <u>2020</u> |
|------------------------------------|----------------------------|----------------------------|
| Receipts | | |
| Donations | <u>\$ 7,911.50</u> | <u>\$ 47,234.71</u> |
| Total Receipts | <u>7,911.50</u> | <u>47,234.71</u> |
| Expenditures | | |
| Contractual Services | <u>0.00</u> | <u>32,614.07</u> |
| Total Expenditures | <u>0.00</u> | <u>32,614.07</u> |
| Receipts Over (Under) Expenditures | 7,911.50 | 14,620.64 |
| Unencumbered Cash, Beginning | <u>9,533.67</u> | <u>17,445.17</u> |
| Unencumbered Cash, Ending | <u><u>\$ 17,445.17</u></u> | <u><u>\$ 32,065.81</u></u> |

SHERMAN COUNTY, KANSAS
 FUNDRAISER DONATIONS FIRE FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | <u>2019</u> | <u>2020</u> |
|------------------------------------|---------------------------|---------------------------|
| Receipts | | |
| Donations | <u>\$ 688.70</u> | <u>\$ 845.25</u> |
| Total Receipts | <u>688.70</u> | <u>845.25</u> |
| Expenditures | | |
| Other | <u>0.00</u> | <u>1,832.42</u> |
| Total Expenditures | <u>0.00</u> | <u>1,832.42</u> |
| Receipts Over (Under) Expenditures | 688.70 | (987.17) |
| Unencumbered Cash, Beginning | <u>4,411.01</u> | <u>5,099.71</u> |
| Unencumbered Cash, Ending | <u><u>\$ 5,099.71</u></u> | <u><u>\$ 4,112.54</u></u> |

SHERMAN COUNTY, KANSAS
 FUNDRAISER DONATIONS EMS FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | <u>2019</u> | <u>2020</u> |
|------------------------------------|--------------------|--------------------|
| Receipts | | |
| Donations | \$ 7,412.10 | \$ 6,448.25 |
| Total Receipts | <u>7,412.10</u> | <u>6,448.25</u> |
| Expenditures | | |
| Contractual Services | 5,351.76 | 3,669.84 |
| Capital Outlay | <u>0.00</u> | <u>686.97</u> |
| Total Expenditures | <u>5,351.76</u> | <u>4,356.81</u> |
| Receipts Over (Under) Expenditures | 2,060.34 | 2,091.44 |
| Unencumbered Cash, Beginning | <u>1,338.98</u> | <u>3,399.32</u> |
| Unencumbered Cash, Ending | <u>\$ 3,399.32</u> | <u>\$ 5,490.76</u> |

SHERMAN COUNTY, KANSAS
 GRANTS FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | <u>2019</u> | <u>2020</u> |
|------------------------------------|----------------------------|----------------------------|
| Receipts | | |
| Grants | <u>\$ 37,500.00</u> | <u>\$ 10,000.00</u> |
| Total Receipts | <u>37,500.00</u> | <u>10,000.00</u> |
| Expenditures | | |
| Grant Expense | <u>22,500.00</u> | <u>30.00</u> |
| Total Expenditures | <u>22,500.00</u> | <u>30.00</u> |
| Receipts Over (Under) Expenditures | 15,000.00 | 9,970.00 |
| Unencumbered Cash, Beginning | <u>0.00</u> | <u>15,000.00</u> |
| Unencumbered Cash, Ending | <u><u>\$ 15,000.00</u></u> | <u><u>\$ 24,970.00</u></u> |

SHERMAN COUNTY, KANSAS
 COVID-19 GRANT FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | <u>2019</u> | <u>2020</u> |
|------------------------------------|-----------------------|----------------------------|
| Receipts | | |
| Grants | <u>\$ 0.00</u> | <u>\$ 117,192.50</u> |
| Total Receipts | <u>0.00</u> | <u>117,192.50</u> |
| Expenditures | | |
| Grant Expense | <u>0.00</u> | <u>105,721.37</u> |
| Total Expenditures | <u>0.00</u> | <u>105,721.37</u> |
| Receipts Over (Under) Expenditures | 0.00 | 11,471.13 |
| Unencumbered Cash, Beginning | <u>0.00</u> | <u>0.00</u> |
| Unencumbered Cash, Ending | <u><u>\$ 0.00</u></u> | <u><u>\$ 11,471.13</u></u> |

SHERMAN COUNTY, KANSAS
 SPARKS GRANT FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | <u>2019</u> | <u>2020</u> |
|------------------------------------|-----------------------|----------------------------|
| Receipts | | |
| Grant | <u>\$ 0.00</u> | <u>\$ 1,183,311.00</u> |
| Total Receipts | <u>0.00</u> | <u>1,183,311.00</u> |
| Expenditures | | |
| Contractual Services | <u>0.00</u> | <u>1,114,102.92</u> |
| Total Expenditures | <u>0.00</u> | <u>1,114,102.92</u> |
| Receipts Over (Under) Expenditures | 0.00 | 69,208.08 |
| Unencumbered Cash, Beginning | <u>0.00</u> | <u>0.00</u> |
| Unencumbered Cash, Ending | <u><u>\$ 0.00</u></u> | <u><u>\$ 69,208.08</u></u> |

SHERMAN COUNTY, KANSAS
 SALES TAX FOR ROAD PROJECT FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year | | |
|------------------------------------|------------------------|------------------------|------------------------|--------------------------|
| | | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Sales Tax Receipts | \$ 1,314,855.38 | \$ 1,368,542.09 | \$ 1,250,000.00 | \$ 118,542.09 |
| Interest on Idle Funds | 42,720.67 | 9,092.26 | 0.00 | 9,092.26 |
| Reimbursements and Miscellaneous | 0.00 | 750,000.00 | 0.00 | 750,000.00 |
| Total Receipts | <u>1,357,576.05</u> | <u>2,127,634.35</u> | <u>\$ 1,250,000.00</u> | <u>\$ 877,634.35</u> |
| Expenditures | | | | |
| Bond Principal | 835,000.00 | 850,000.00 | 850,000.00 | 0.00 |
| Bond Interest | 83,617.50 | 66,867.50 | 66,868.00 | (0.50) |
| Contractual Services | 26,181.62 | 1,327,031.86 | 2,479,413.00 | (1,152,381.14) |
| Cash Basis Reserve | 0.00 | 0.00 | 914,818.00 | (914,818.00) |
| Total Expenditures | <u>944,799.12</u> | <u>2,243,899.36</u> | <u>\$ 4,311,099.00</u> | <u>\$ (2,067,199.64)</u> |
| Receipts Over (Under) Expenditures | 412,776.93 | (116,265.01) | | |
| Unencumbered Cash, Beginning | <u>3,076,216.61</u> | <u>3,488,993.54</u> | | |
| Unencumbered Cash, Ending | <u>\$ 3,488,993.54</u> | <u>\$ 3,372,728.53</u> | | |

SHERMAN COUNTY, KANSAS
SOLID WASTE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | | Current Year | | |
|------------------------------------|----------------------|----------------------|----------------------|--------------------------|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| County Redemption | \$ 372.93 | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| Fees | 527,800.73 | 578,771.46 | 500,000.00 | 78,771.46 |
| Reimbursements and Miscellaneous | 3,570.90 | 60.00 | 0.00 | 60.00 |
| Total Receipts | <u>531,744.56</u> | <u>578,831.46</u> | <u>\$ 500,000.00</u> | <u>\$ 78,831.46</u> |
| Expenditures | | | | |
| Personal Services | 154,292.46 | 112,138.66 | 181,000.00 | (68,861.34) |
| Contractual Services | 159,479.18 | 139,814.78 | 229,900.00 | (90,085.22) |
| Commodities | 39,452.59 | 34,189.17 | 65,500.00 | (31,310.83) |
| Capital Outlay | 31,145.67 | 96,465.21 | 431,726.00 | (335,260.79) |
| Total Expenditures | <u>384,369.90</u> | <u>382,607.82</u> | <u>\$ 908,126.00</u> | <u>\$ (525,518.18)</u> |
| Receipts Over (Under) Expenditures | 147,374.66 | 196,223.64 | | |
| Unencumbered Cash, Beginning | <u>331,125.95</u> | <u>478,500.61</u> | | |
| Unencumbered Cash, Ending | <u>\$ 478,500.61</u> | <u>\$ 674,724.25</u> | | |

SHERMAN COUNTY, KANSAS
 LANDFILL EXCAVATION FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | <u>2019</u> | <u>2020</u> |
|------------------------------------|----------------------------|----------------------------|
| Receipts | | |
| None | <u>\$ 0.00</u> | <u>\$ 0.00</u> |
| Total Receipts | <u>0.00</u> | <u>0.00</u> |
| Expenditures | | |
| None | <u>0.00</u> | <u>0.00</u> |
| Total Expenditures | <u>0.00</u> | <u>0.00</u> |
| Receipts Over (Under) Expenditures | 0.00 | 0.00 |
| Unencumbered Cash, Beginning | <u>18,075.89</u> | <u>18,075.89</u> |
| Unencumbered Cash, Ending | <u><u>\$ 18,075.89</u></u> | <u><u>\$ 18,075.89</u></u> |

SHERMAN COUNTY, KANSAS
 POST CLOSURE - LANDFILL FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | <u>2019</u> | <u>2020</u> |
|------------------------------------|-----------------------------|-----------------------------|
| Receipts | | |
| None | <u>\$ 0.00</u> | <u>\$ 0.00</u> |
| Total Receipts | <u>0.00</u> | <u>0.00</u> |
| Expenditures | | |
| None | <u>0.00</u> | <u>0.00</u> |
| Total Expenditures | <u>0.00</u> | <u>0.00</u> |
| Receipts Over (Under) Expenditures | 0.00 | 0.00 |
| Unencumbered Cash, Beginning | <u>225,000.00</u> | <u>225,000.00</u> |
| Unencumbered Cash, Ending | <u><u>\$ 225,000.00</u></u> | <u><u>\$ 225,000.00</u></u> |

SHERMAN COUNTY, KANSAS
JAIL COMMISSARY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year | | |
|------------------------------------|----------------------|---------------------|---------------------|--------------------------|
| | | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Fees | \$ 37,192.93 | \$ 69,490.12 | \$ 30,000.00 | \$ 39,490.12 |
| Total Receipts | <u>37,192.93</u> | <u>69,490.12</u> | <u>\$ 30,000.00</u> | <u>\$ 39,490.12</u> |
| Expenditures | | | | |
| Contractual Services | 7,277.69 | 18,382.86 | 0.00 | 18,382.86 |
| Commodities | 16,763.62 | 20,462.76 | 32,055.00 | (11,592.24) |
| Capital Outlay | 1,641.79 | 14,320.50 | 0.00 | 14,320.50 |
| Other | <u>0.00</u> | <u>3,889.56</u> | <u>0.00</u> | <u>3,889.56</u> |
| Total Expenditures | <u>25,683.10</u> | <u>57,055.68</u> | <u>\$ 32,055.00</u> | <u>\$ 25,000.68</u> |
| Receipts Over (Under) Expenditures | 11,509.83 | 12,434.44 | | |
| Unencumbered Cash, Beginning | <u>55.20</u> | <u>11,565.03</u> | | |
| Unencumbered Cash, Ending | <u>\$ 11,565.03</u> | <u>\$ 23,999.47</u> | | |

SHERMAN COUNTY, KANSAS
 AUTO MOTOR SPECIAL FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | <u>2019</u> | <u>2020</u> |
|------------------------------------|------------------|------------------|
| Receipts | | |
| Fees | \$ 78,333.25 | \$ 74,874.75 |
| Total Receipts | <u>78,333.25</u> | <u>74,874.75</u> |
| Expenditures | | |
| Personal Services | 53,914.17 | 51,425.19 |
| Contractual Services | 2,358.41 | 2,269.92 |
| Commodities | 1,785.13 | 817.50 |
| Capital Outlay | 4,148.85 | 489.20 |
| Operating Transfers: | | |
| To General | <u>16,126.69</u> | <u>19,872.94</u> |
| Total Expenditures | <u>78,333.25</u> | <u>74,874.75</u> |
| Receipts Over (Under) Expenditures | 0.00 | 0.00 |
| Unencumbered Cash, Beginning | <u>0.00</u> | <u>0.00</u> |
| Unencumbered Cash, Ending | <u>\$ 0.00</u> | <u>\$ 0.00</u> |

SHERMAN COUNTY, KANSAS
PROSECUTOR FORFEITURE TRUST FUND
Schedule of Receipts and Expenditures
Regulatory Basis

For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | <u>2019</u> | <u>2020</u> |
|------------------------------------|---------------------|---------------------|
| Receipts | | |
| Reimbursements and Miscellaneous | \$ 86,005.50 | \$ 1,042.80 |
| Total Receipts | <u>86,005.50</u> | <u>1,042.80</u> |
| Expenditures | | |
| Contractual Services | 6,699.18 | 5,000.00 |
| Capital Outlay | <u>0.00</u> | <u>3,100.79</u> |
| Total Expenditures | <u>6,699.18</u> | <u>8,100.79</u> |
| Receipts Over (Under) Expenditures | 79,306.32 | (7,057.99) |
| Unencumbered Cash, Beginning | <u>0.00</u> | <u>79,306.32</u> |
| Unencumbered Cash, Ending | <u>\$ 79,306.32</u> | <u>\$ 72,248.33</u> |

SHERMAN COUNTY, KANSAS
 SHERIFF DRUG SEIZURE FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | <u>2019</u> | <u>2020</u> |
|------------------------------------|---------------------------|----------------------------|
| Receipts | | |
| Reimbursements and Miscellaneous | <u>\$ 894.00</u> | <u>\$ 12,100.00</u> |
| Total Receipts | <u>894.00</u> | <u>12,100.00</u> |
| Expenditures | | |
| Contractual Services | <u>2,600.00</u> | <u>2,175.24</u> |
| Total Expenditures | <u>2,600.00</u> | <u>2,175.24</u> |
| Receipts Over (Under) Expenditures | (1,706.00) | 9,924.76 |
| Unencumbered Cash, Beginning | <u>9,613.93</u> | <u>7,907.93</u> |
| Unencumbered Cash, Ending | <u><u>\$ 7,907.93</u></u> | <u><u>\$ 17,832.69</u></u> |

SHERMAN COUNTY, KANSAS
 RELATED MUNICIPAL ENTITY
 SHERMAN COUNTY, KANSAS PUBLIC BUILDING COMMISSION
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | <u>2019</u> | <u>2020</u> |
|------------------------------------|-----------------------|--------------------------------|
| Receipts | | |
| Bond Proceeds | \$ 0.00 | \$ 12,156,887.55 |
| Interest on Idle Funds | <u>0.00</u> | <u>7,297.43</u> |
| Total Receipts | <u>0.00</u> | <u>12,164,184.98</u> |
| Expenditures | | |
| Contractual Services | <u>0.00</u> | <u>695,479.01</u> |
| Total Expenditures | <u>0.00</u> | <u>695,479.01</u> |
| Receipts Over (Under) Expenditures | 0.00 | 11,468,705.97 |
| Unencumbered Cash, Beginning | <u>0.00</u> | <u>0.00</u> |
| Unencumbered Cash, Ending | <u><u>\$ 0.00</u></u> | <u><u>\$ 11,468,705.97</u></u> |

SHERMAN COUNTY, KANSAS
 AGENCY FUNDS
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2020

| <u>Fund</u> | <u>Beginning Cash Balance</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>Ending Cash Balance</u> |
|------------------------------------|-----------------------------------|----------------------|----------------------|--------------------------------|
| Distributive Funds: | | | | |
| Current Tax | \$ 9,912,806.74 | \$ 14,670,471.57 | \$ 14,136,913.63 | \$ 10,446,364.68 |
| County Redemption | 32,965.00 | 445,457.57 | 404,662.53 | 73,760.04 |
| Delinquent Personal Property Tax | 45.72 | 13,580.36 | 13,354.24 | 271.84 |
| Recreational Vehicle Tax | 3,579.87 | 21,865.44 | 22,210.84 | 3,234.47 |
| Local Alcoholic Liquor Tax | 0.00 | 11,632.91 | 11,632.91 | 0.00 |
| Local Retailers Sales Tax | 0.00 | 695,515.95 | 695,515.95 | 0.00 |
| Motor Vehicle Tax | 175,833.35 | 947,965.34 | 965,813.81 | 157,984.88 |
| Rental Vehicle Tax | 125.95 | 266.58 | 291.80 | 100.73 |
| Severance Tax | 1,213.01 | 2,895.33 | 3,296.27 | 812.07 |
| Special City and County Tax | 0.00 | 313,851.12 | 313,851.12 | 0.00 |
| Partial Payments | 6,134.99 | 41,725.06 | 41,177.83 | 6,682.22 |
| Solid Waste | 15,534.45 | 380,837.45 | 396,371.90 | 0.00 |
| Total Distributive Funds | <u>10,148,239.08</u> | <u>17,546,064.68</u> | <u>17,005,092.83</u> | <u>10,689,210.93</u> |
| Subdivision and Trust Funds: | | | | |
| School Districts | 12.34 | 5,059,413.89 | 5,070,780.76 | (11,354.53) |
| Townships | 165.15 | 0.00 | 0.00 | 165.15 |
| Cities | 0.00 | 1,911,934.86 | 1,911,934.86 | 0.00 |
| Regional Library | 0.00 | 78,837.95 | 79,273.14 | (435.19) |
| Fire Districts | 360,348.91 | 294,741.63 | 378,470.35 | 276,620.19 |
| Heritage Trust | 956.46 | 5,236.00 | 4,861.00 | 1,331.46 |
| Drivers License | 78.00 | 12,171.50 | 12,029.50 | 220.00 |
| Non Sufficient Checks | 0.00 | 3,128.16 | 3,627.48 | (499.32) |
| KCOVRS Vehicle Tax | 1,218.80 | 96,187.05 | 96,768.40 | 637.45 |
| Motor Vehicle Licenses | 4,998.74 | 517,013.86 | 517,363.78 | 4,648.82 |
| Sales and Compensating Tax | 44,175.88 | 465,773.80 | 479,043.00 | 30,906.68 |
| Watersheds | 0.00 | 113,314.57 | 113,314.57 | 0.00 |
| Neighborhood Revitalization | 2,746.89 | 450,304.19 | 453,051.08 | 0.00 |
| Sunflower Extension District No. 6 | 0.00 | 200,203.06 | 200,203.06 | 0.00 |
| Wildlife & Parks | 0.00 | 4,545.00 | 4,545.00 | 0.00 |
| Royalty Plate Fees | 0.00 | 2,875.00 | 2,875.00 | 0.00 |
| Candidate Report Fees | 0.00 | 600.00 | 600.00 | 0.00 |
| Oil & Gas Valuation Depl. Trust | 28,346.09 | 111.88 | 0.00 | 28,457.97 |
| Total Subdivision and Trust Funds | <u>443,047.26</u> | <u>9,216,392.40</u> | <u>9,328,740.98</u> | <u>330,698.68</u> |

SHERMAN COUNTY, KANSAS
 AGENCY FUNDS
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2020

| <u>Fund</u> | <u>Beginning Cash Balance</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>Ending Cash Balance</u> |
|------------------------------|-----------------------------------|--------------------------------|--------------------------------|--------------------------------|
| State Funds: | | | | |
| State Educational Building | 0.00 | 112,737.99 | 112,737.99 | 0.00 |
| State Institutional Building | <u>0.00</u> | <u>56,368.85</u> | <u>56,368.85</u> | <u>0.00</u> |
| Total State Funds | <u>0.00</u> | <u>169,106.84</u> | <u>169,106.84</u> | <u>0.00</u> |
| Other Agency Funds: | | | | |
| Court Trustee | 167,138.17 | 45,408.41 | 65,492.00 | 147,054.58 |
| Clerk of the District Court | 53,051.45 | 980,429.44 | 996,413.45 | 37,067.44 |
| Law Library | 33,507.40 | 10,688.37 | 15,973.40 | 28,222.37 |
| Jail Commissary | <u>6,066.10</u> | <u>0.00</u> | <u>6,066.10</u> | <u>0.00</u> |
| Total Other Agency Funds | <u>259,763.12</u> | <u>1,036,526.22</u> | <u>1,083,944.95</u> | <u>212,344.39</u> |
| Total Agency Funds | <u><u>\$ 10,851,049.46</u></u> | <u><u>\$ 27,968,090.14</u></u> | <u><u>\$ 27,586,885.60</u></u> | <u><u>\$ 11,232,254.00</u></u> |

SUPPLEMENTARY INFORMATION



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Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commissioners
Sherman County, Kansas
Goodland, Kansas 67735

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Sherman County, Kansas, a municipal financial reporting entity, as of and for the year ended December 31, 2020, and the related notes to the financial statement and have issued our report thereon dated September 12, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered Sherman County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Sherman County's internal control. Accordingly, we do not express an opinion on the effectiveness of Sherman County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Sherman County's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standard*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

VonFeldt, Bauer & VonFeldt, Chtd.

VONFELDT, BAUER & VONFELDT, CHTD.

Certified Public Accountants

Larned, Kansas

September 12, 2021



VONFELDT, BAUER & VONFELDT, CHTD
Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the County Commissioners
Sherman County, Kansas
Goodland, Kansas 67735

Report on Compliance for Each Major Federal Program

We have audited Sherman County, Kansas's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Sherman County's major federal programs for the year ended December 31, 2020. Sherman County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Sherman County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance 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 audit requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Sherman County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Sherman County's compliance.

Opinion on the Major Federal Program

In our opinion, Sherman County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control over Compliance

Management of Sherman County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Sherman County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Sherman County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

VonFeldt, Bauer & VonFeldt, Chtd.

VONFELDT, BAUER & VONFELDT, CHTD.

Certified Public Accountants

Larned, Kansas

September 12, 2021

SHERMAN COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2020

| <u>Federal Grantor / Pass-through Grantor / Program or Cluster Title</u> | <u>Federal CFDA Number</u> | <u>Agency or Pass-through Number</u> | <u>Passed-through to Subrecipients</u> | <u>Federal Expenditures</u> |
|--|--------------------------------|--|--|---------------------------------|
| <u>Department of Health and Human Services</u> | | | | |
| Passed through Kansas Department of Health and Environment CCDF Cluster: | | | | |
| Child Care and Development Block Grant | 93.575 | N/A | \$ 0 | \$ 31,016 |
| <u>Department of Homeland Security</u> | | | | |
| Passed through Kansas Division of Emergency Management Emergency Management Performance Grants | 97.042 | N/A | 0 | 40,667 |
| <u>Department of Health and Human Services</u> | | | | |
| Passed through Kansas Department of Health and Environment | | | | |
| Public Health Emergency Preparedness | 93.069 | N/A | 0 | 5,647 |
| Hospital Preparedness Program and Public Health Emergency Preparedness Cooperative Agreements | 93.074 | N/A | 0 | 3,725 |
| Family Planning Services | 93.217 | N/A | 0 | 10,155 |
| Immunization Cooperative Agreements | 93.268 | N/A | 0 | 562 |
| Epidemiology and Laboratory Capacity for Infectious Diseases | 93.323 | N/A | 0 | 14,982 |
| Public Health Emergency Response | 93.354 | N/A | 0 | 13,583 |
| Direct Funding | | | | |
| COVID-19 - Provider Relief Fund | 93.498 | N/A | 0 | 29,532 |
| Total Department of Health and Human Services | | | 0 | 78,186 |
| <u>Department of Housing and Urban Development</u> | | | | |
| Passed through Kansas Department of Commerce Community Development Block Grants | 14.228 | N/A | 0 | 94,040 |
| <u>Department of Treasury</u> | | | | |
| Passed through Kansas Office of Recovery COVID-19 - Coronavirus Relief Fund | 21.019 | N/A | 481,822 | 1,114,103 |
| <u>United States Department of Agriculture</u> | | | | |
| Passed through Kansas Department of Health and Environment WIC Special Supplemental Nutrition Program for Women, Infants, and Children | 10.557 | N/A | 0 | 98,014 |
| Total Expenditures of Federal Awards | | | \$ 481,822 | \$ 1,456,026 |

The notes to schedule of expenditures of federal awards are in integral part of this schedule.

SHERMAN COUNTY, KANSAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2020

Note 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal award activity of Sherman County, Kansas under programs of the federal government for the year ended December 31, 2020. The information in the schedule of expenditures of federal awards is presented on the Kansas regulatory basis of accounting as described in Note 1 to the financial statement and includes cash receipts, disbursements and encumbrances. The information in this schedule is also presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statement.

Note 2 - INDIRECT COST RATE

The county has elected not to use the 10% de minimis indirect cost rate allowed under Section 200.414(f) of the Uniform Guidance.

Note 3 - OTHER EXPENDITURES

The county did not receive any federal awards in the form of non-cash assistance, insurance, loans, or loan guarantees for the year ended December 31, 2020.

SHERMAN COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2020

Section I - Summary of Audit Results

A. Financial Statement

Type of auditor's report issued:

The auditor's report expresses an adverse opinion on the basic financial statement of Sherman County, Kansas on the generally accepted accounting principles (GAAP) basis of accounting and an unmodified opinion on the regulatory basis of accounting.

Internal control over financial reporting:

| | | | | |
|--|-------|-----|---------------|---------------|
| Material weakness identified? | _____ | Yes | _____ X _____ | No |
| Significant deficiencies identified? | _____ | Yes | _____ X _____ | None reported |
| Noncompliance material to the financial statement? | _____ | Yes | _____ X _____ | No |

B. Federal Awards

Internal control over major programs:

| | | | | |
|--------------------------------------|-------|-----|---------------|---------------|
| Material weakness identified? | _____ | Yes | _____ X _____ | No |
| Significant deficiencies identified? | _____ | Yes | _____ X _____ | None reported |

Type of auditor's report issued on compliance for major programs? Unmodified

Are there any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)? _____ Yes _____ X _____ No

Identification of major programs:

| <u>CFDA Number</u> | <u>Name of Federal Program or Cluster</u> | <u>Expenditures</u> |
|------------------------|---|---------------------|
| 21.02 | Coronavirus Relief Fund | \$ 1,114,103 |

Dollar Threshold for distinguishing Type A and B programs: \$ 750,000

Auditee qualified as low-risk auditee? _____ Yes _____ X _____ No

SHERMAN COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2020

Section II - Financial Statement Findings

No financial statement findings noted required to be reported under the Uniform Guidance.

Section III - Findings and Questioned Costs for Federal Awards

Finding 2020-001 - No Written Policies and Procedures over Federal Awards

CONDITION: Written policies and procedures over federal awards should be in place as required by 2 CFR 200 Subparts D and E (2 CFR Sections 200.300 and 200.400, respectively).

CRITERIA: Written policies and procedures over federal awards were not noted in the county's policies.

CAUSE: County was unaware written policies and procedures specifically over federal awards were required.

POTENTIAL EFFECT OF CONDITION: Federal awards not expended in accordance with county policies.

RECOMMENDATION: Recommend management and governing body adopt policies and procedures over federal awards and update the county's policies.

CLIENT RESPONSE: Management is in agreement with this finding and will update the county's policies to include policies and procedures over federal awards.

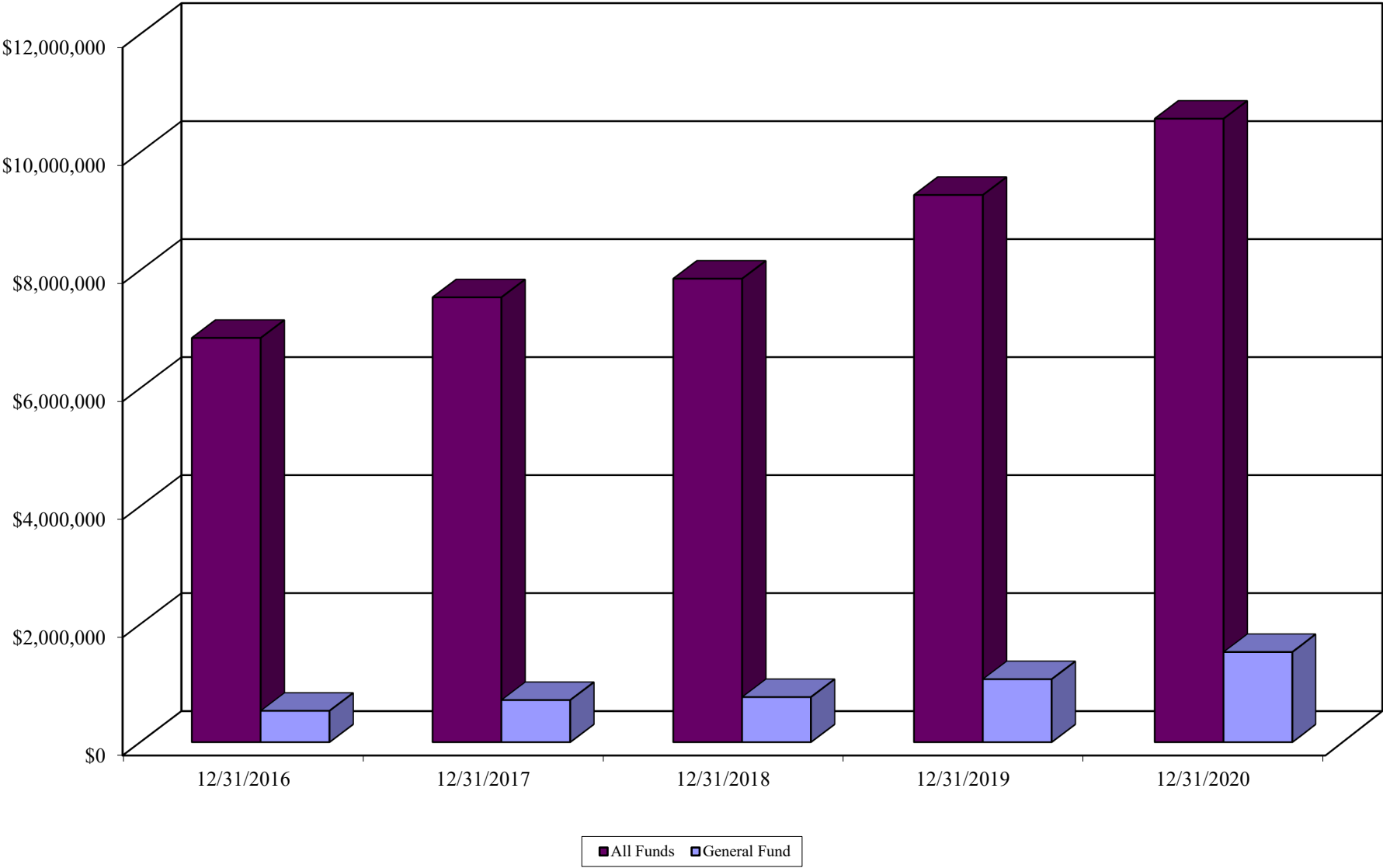
SHERMAN COUNTY, KANSAS
CORRECTIVE ACTION PLAN
For the Year Ended December 31, 2020

Corrective Action Plan:

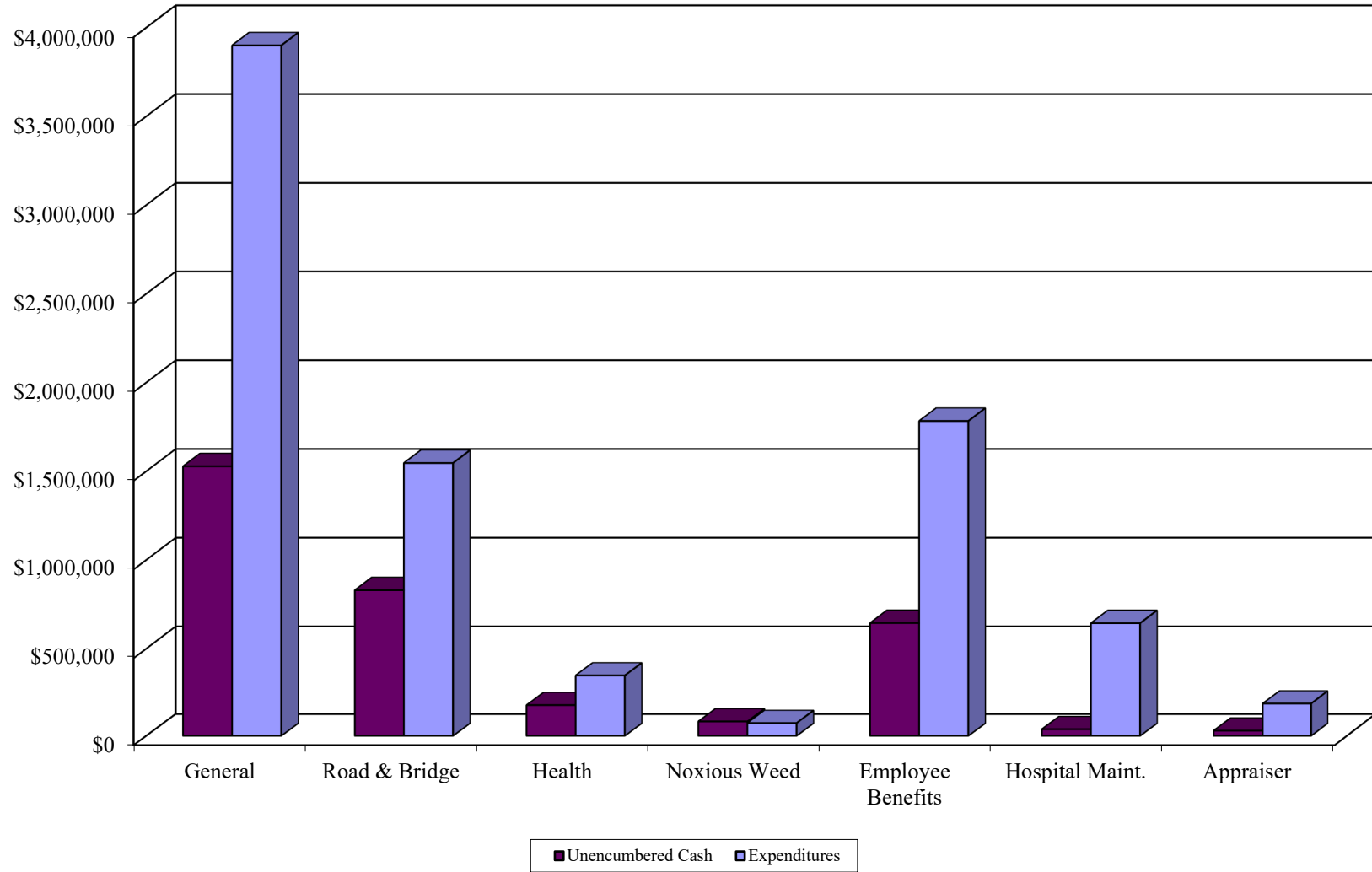
Finding 2020-001 - No Written Policies and Procedures over Federal Awards

County has not been subject to the single audit requirements in prior periods and management and the governing body were not aware of the requirements in 2 CFR 200 Subparts D and E (2 CFR Sections 200.300 and 200.400, respectively). Management is currently in the process of updating the county's policies to include policies and procedures over federal awards to be approved by the governing body.

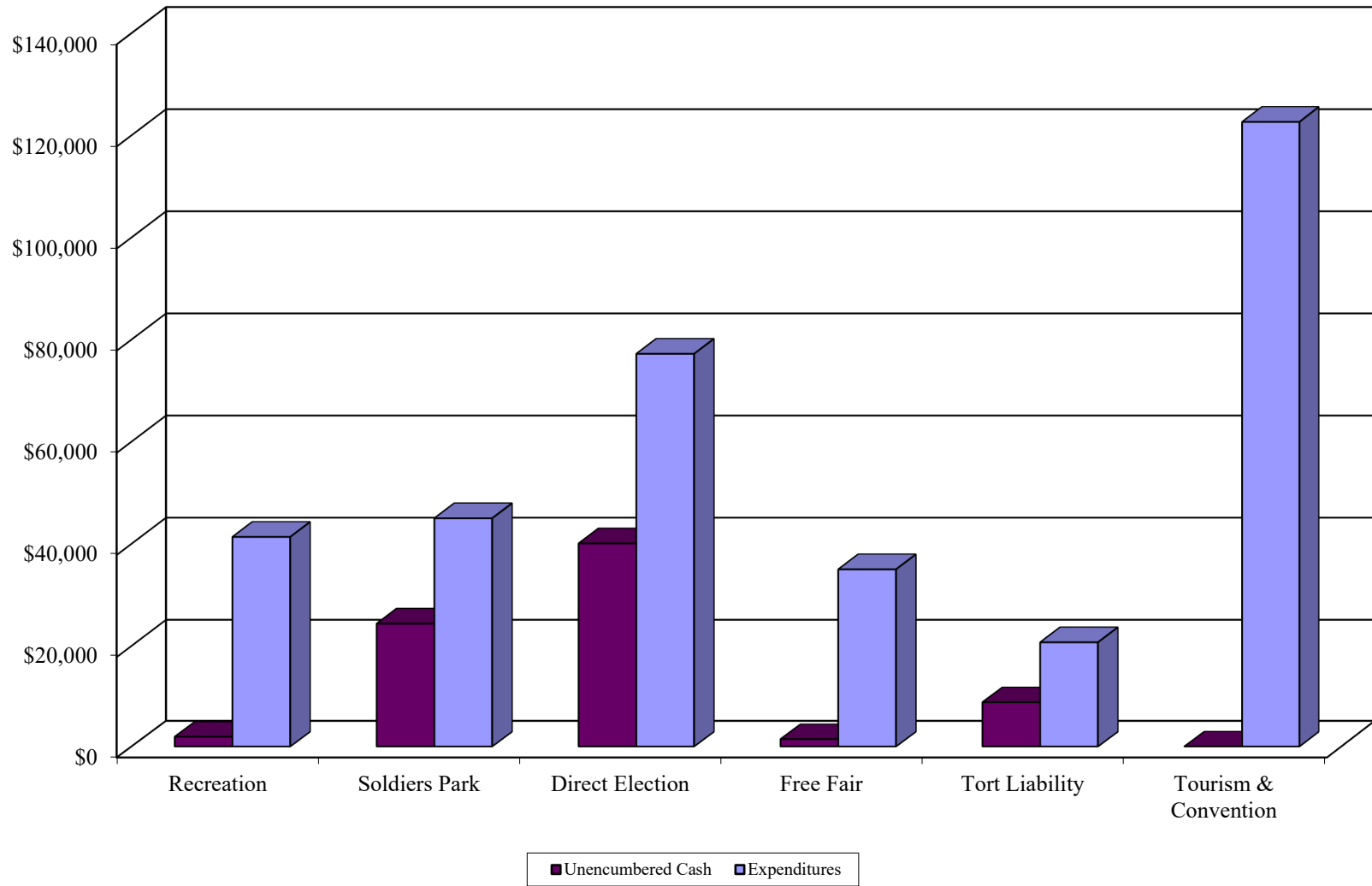
**Sherman County, Kansas
Unencumbered Cash Balance**



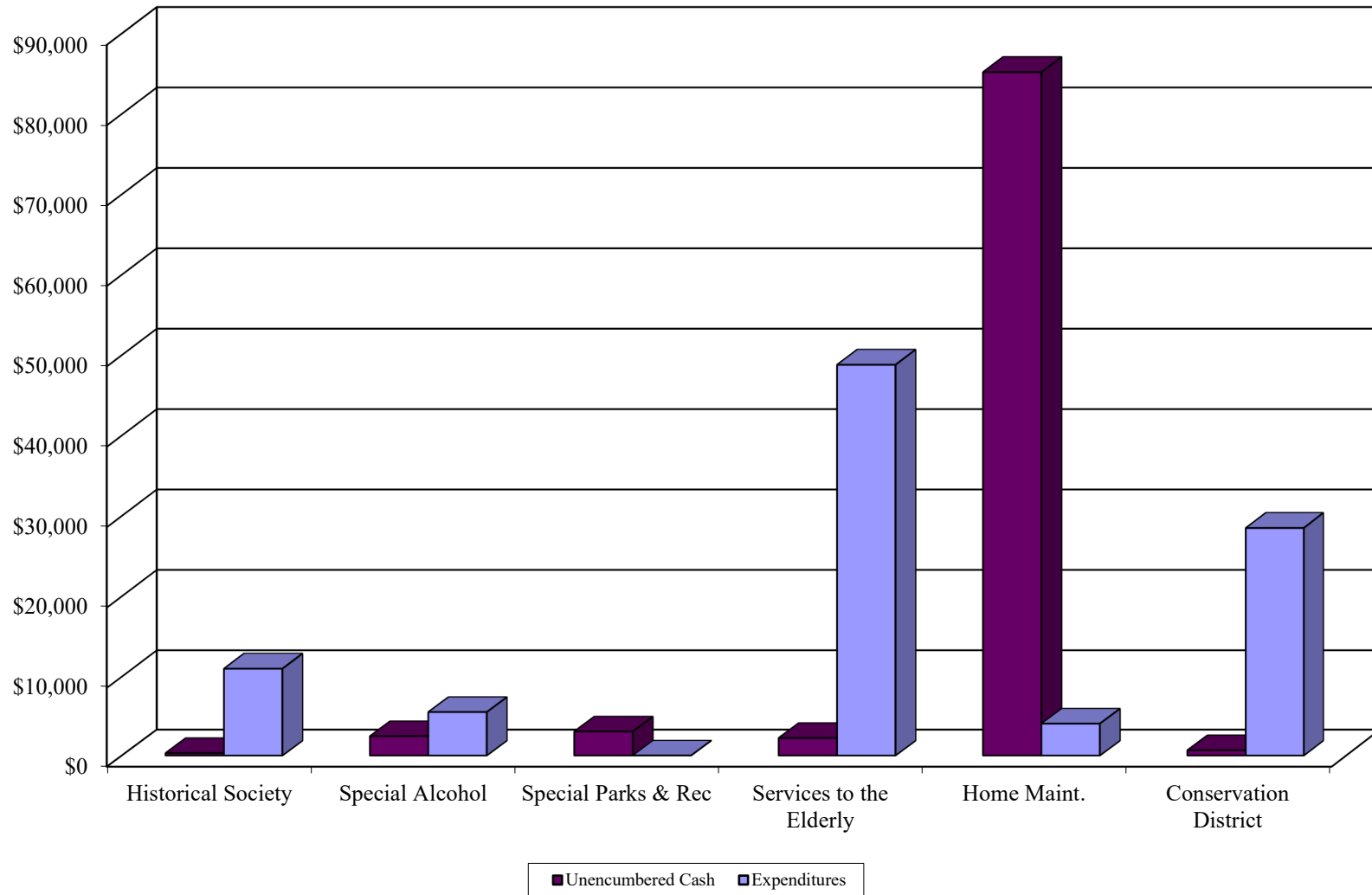
Sherman County, Kansas
Unencumbered Cash vs. Expenditures
December 31, 2020
Selected Funds



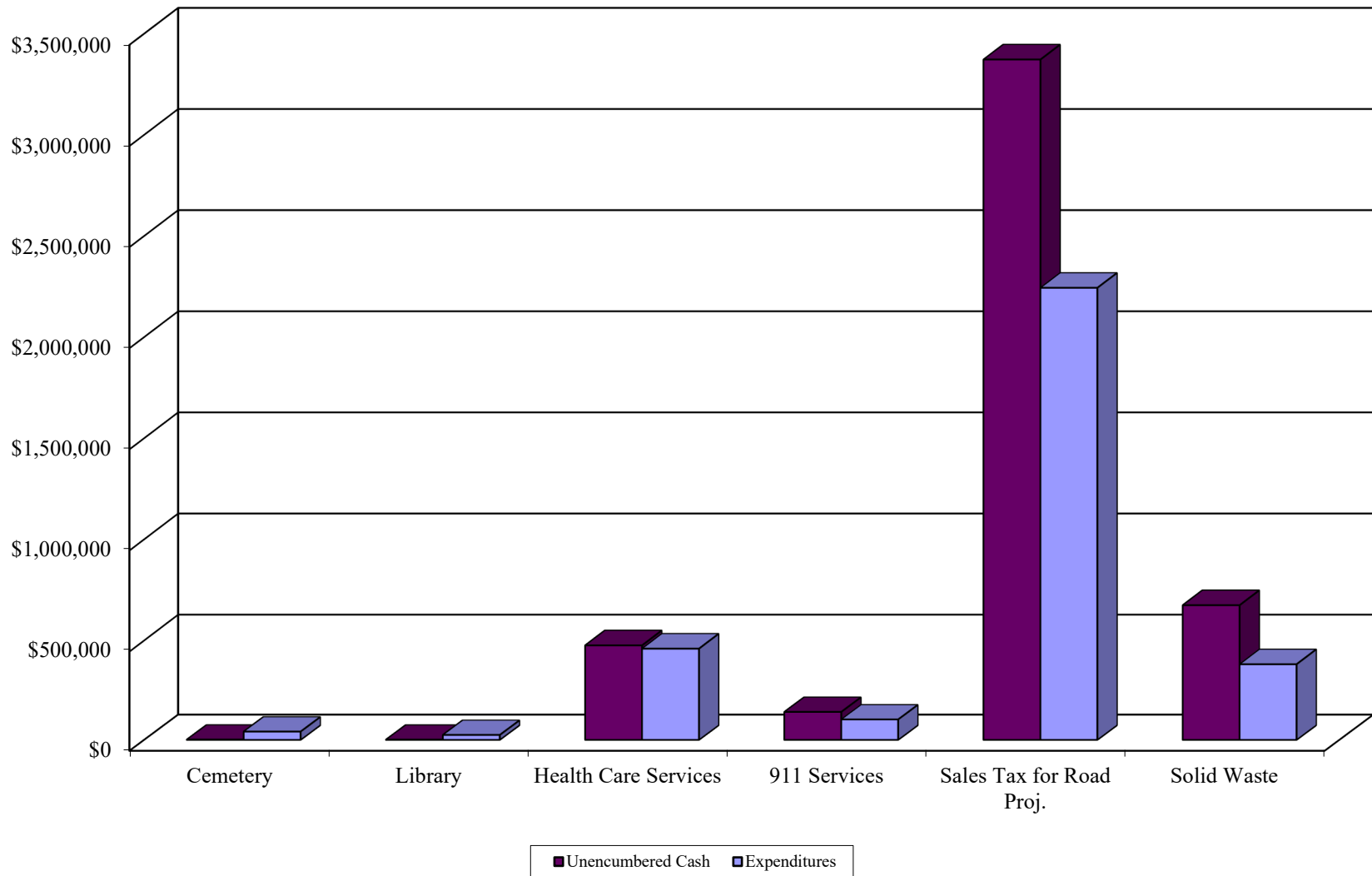
Sherman County, Kansas
Unencumbered Cash vs. Expenditures
December 31, 2020
Selected Funds



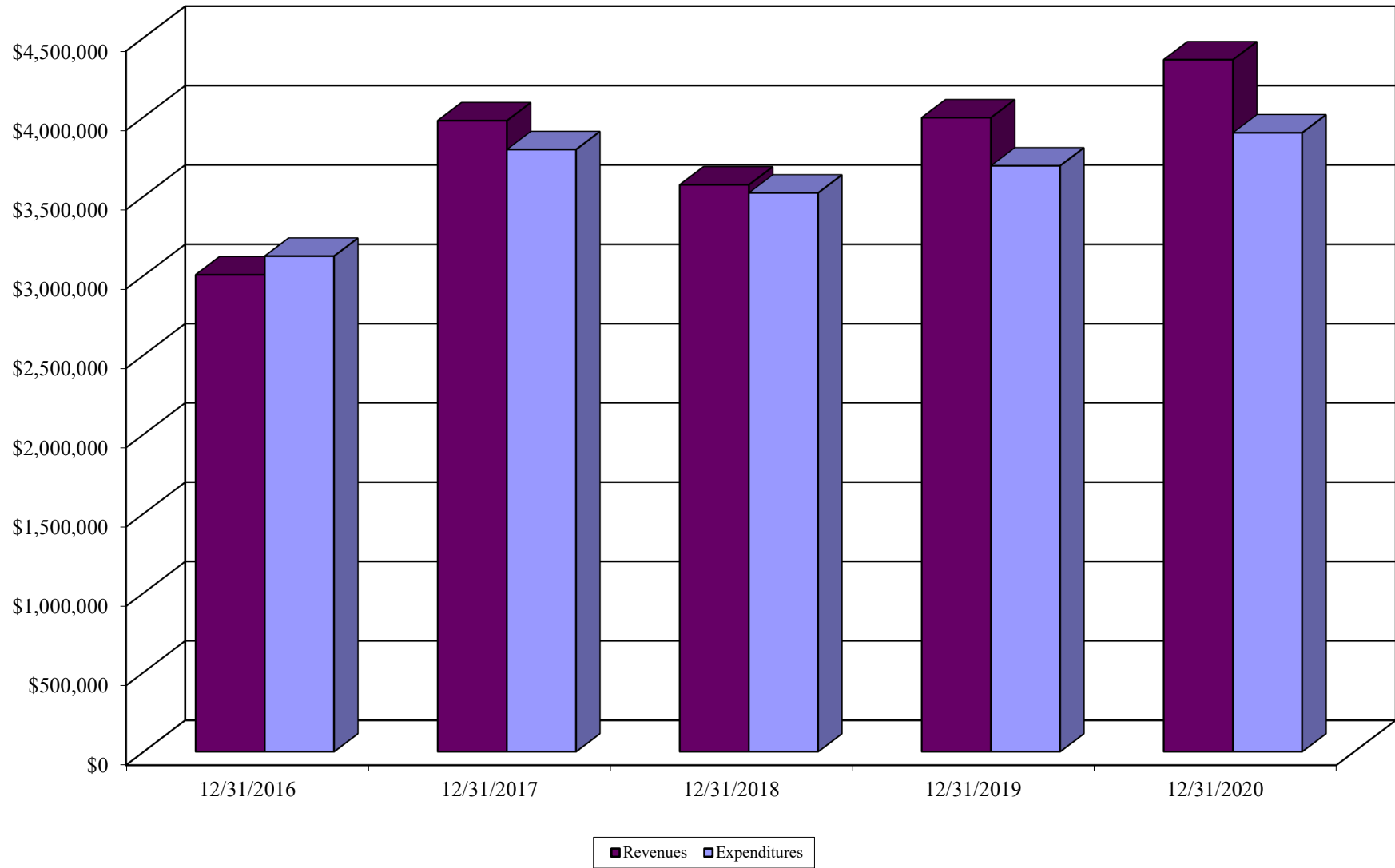
Sherman County, Kansas
Unencumbered Cash vs. Expenditures
December 31, 2020
Selected Funds



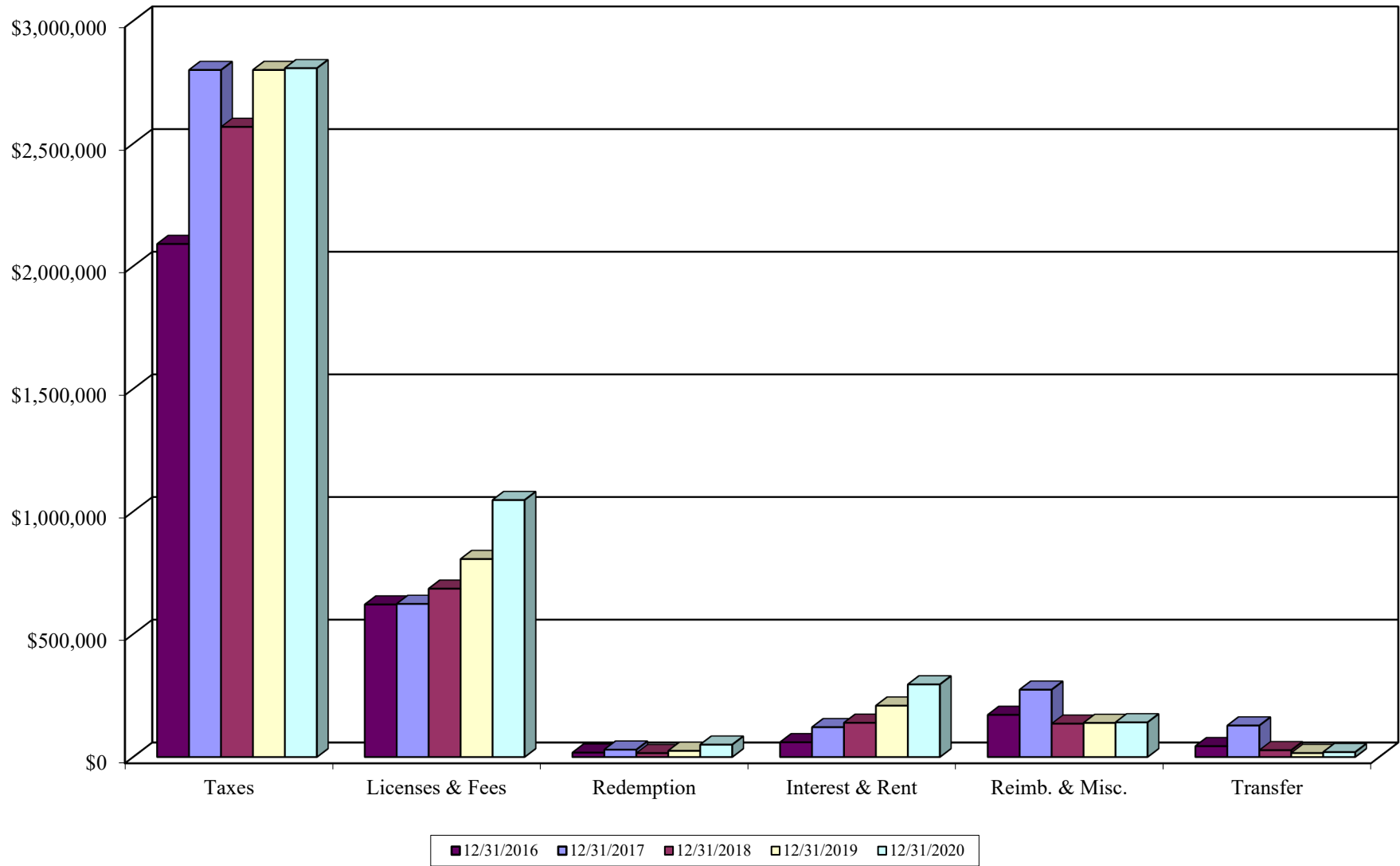
Sherman County, Kansas
Unencumbered Cash vs. Expenditures
December 31, 2020
Selected Funds



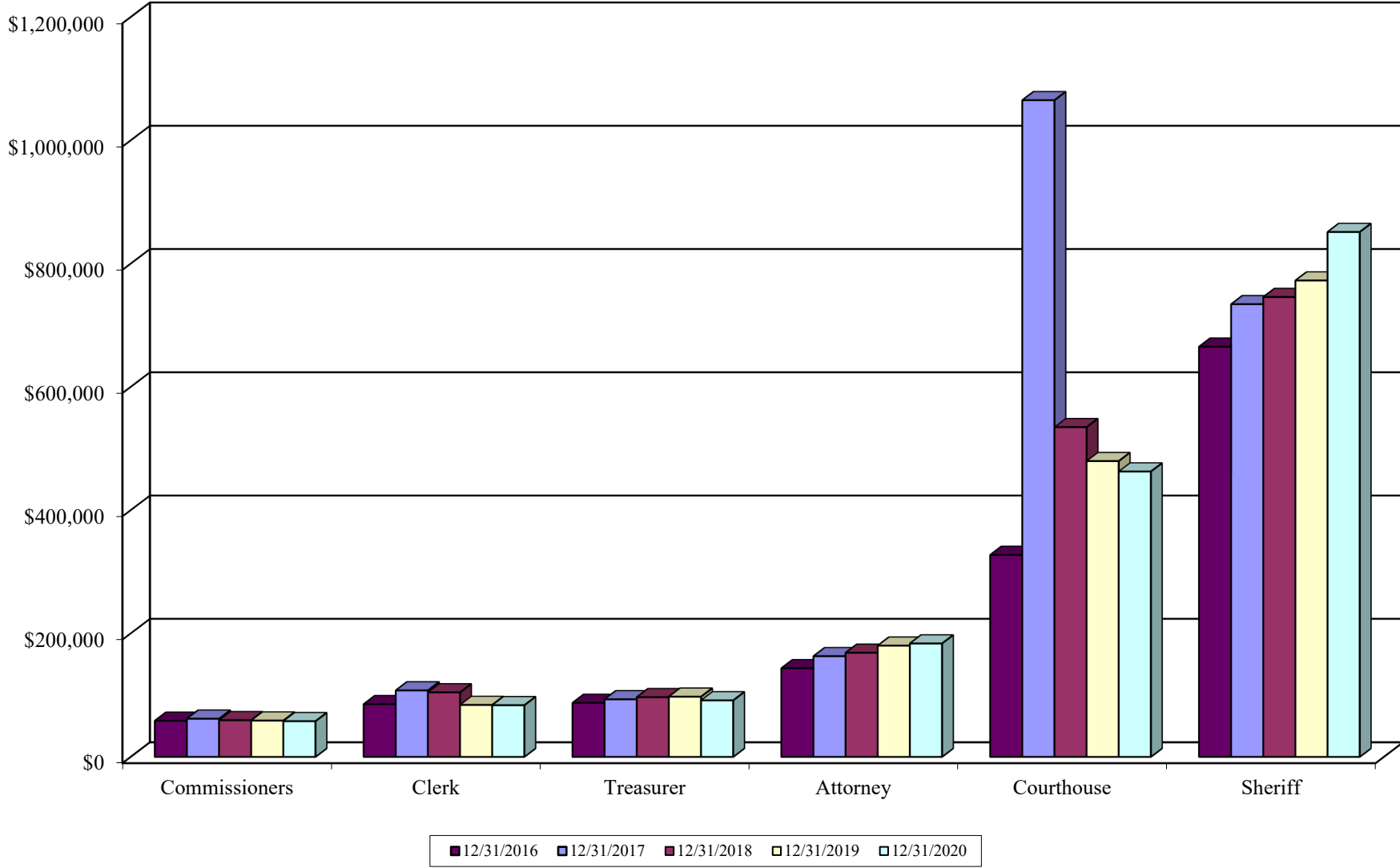
**Sherman County, Kansas
General Fund
Revenues vs. Expenditures**



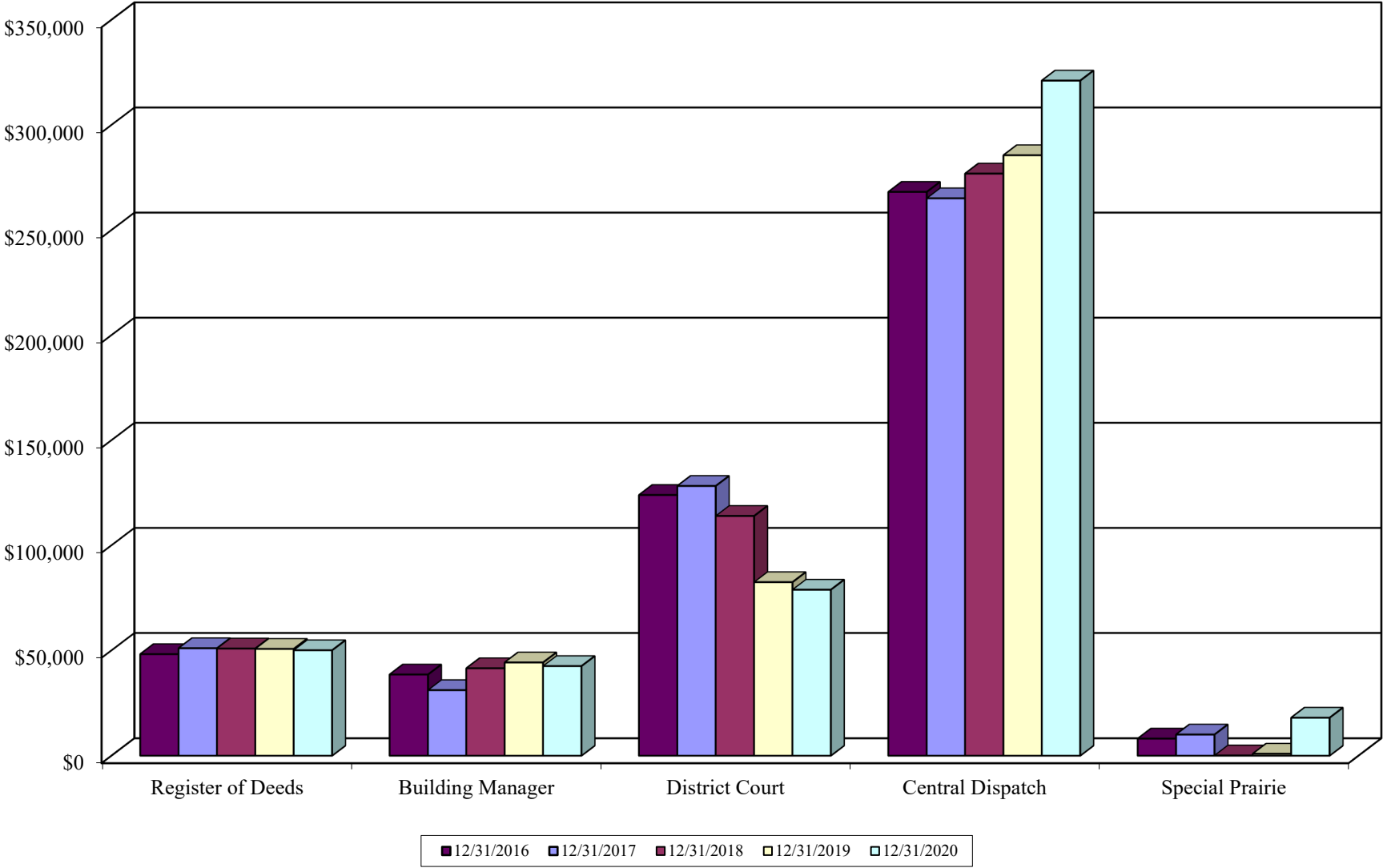
Sherman County, Kansas General Fund Revenues



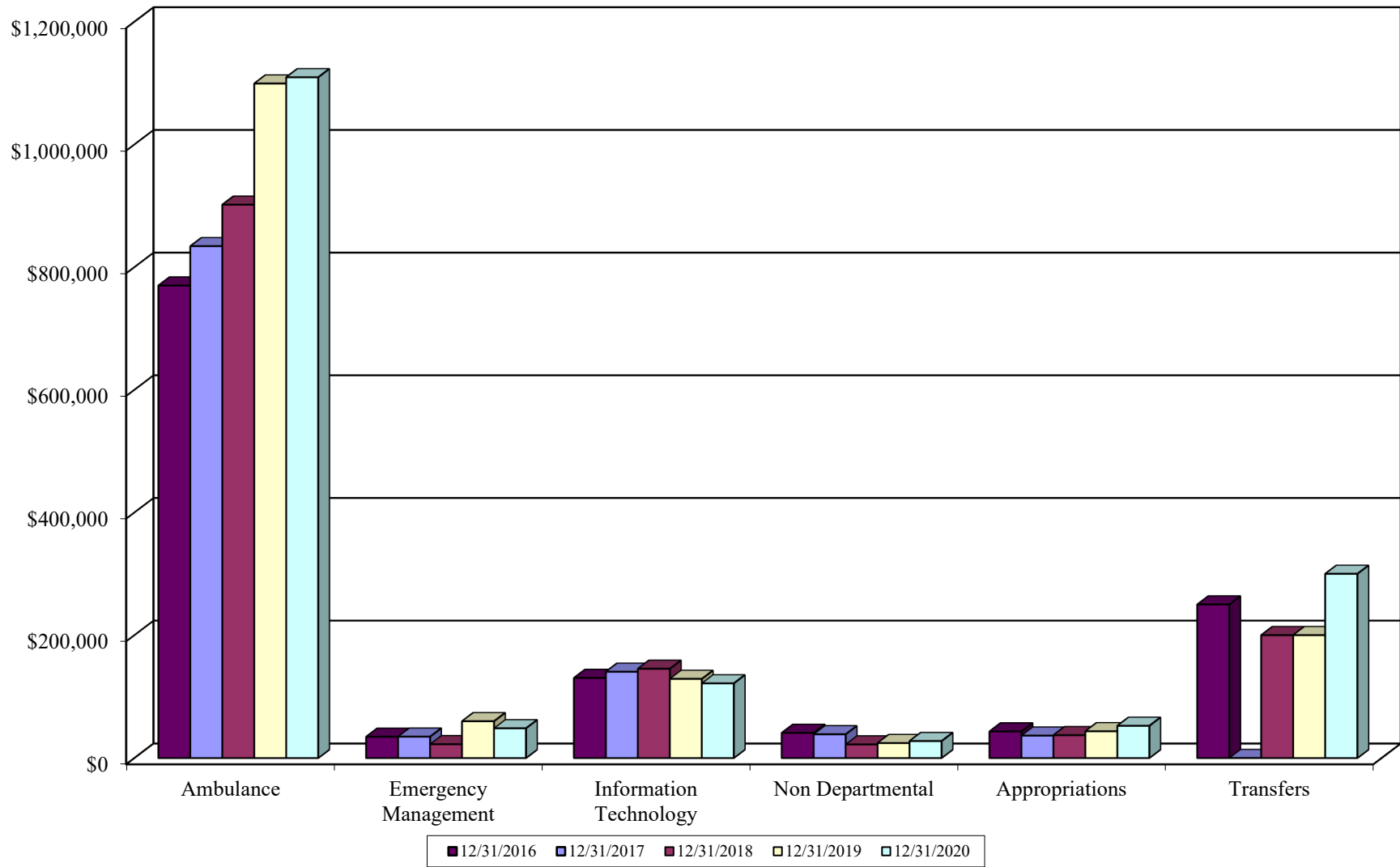
**Sherman County, Kansas
General Fund
Expenditures**



**Sherman County, Kansas
General Fund
Expenditures**



Sherman County, Kansas General Fund Expenditures



Sherman County, Kansas Selected Funds Expenditures

