# SHERMAN COUNTY, KANSAS

## FINANCIAL STATEMENT

**For the Year Ended December 31, 2021**

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

SHERMAN COUNTY, KANSAS

Financial Statement
Regulatory Basis
For the Year Ended December 31, 2021

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INDEPENDENT AUDITOR'S REPORT

County Commissioners
Sherman County, Kansas

***Adverse and Unmodified Opinions***

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Sherman County, Kansas as of and for the year ended December 31, 2021 and the related notes to the financial statement.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Sherman County as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

*Unmodified Opinion on Regulatory Basis of Accounting*

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Sherman County as of December 31, 2021, 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.

***Basis for Adverse and Unmodified Opinions***

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

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

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

***Responsibilities of Management 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.

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

***Auditor's Responsibilities for the Audit of the Financial Statement***

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

In performing an audit in accordance with GAAS, we:

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

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

***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedule of regulatory basis receipts and expenditures-actual and budget and summary of receipts and disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The graphical analysis (Schedule 4 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 nor required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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, 2020 (not presented herein), and have issued our report thereon dated September 12, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedule of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2021 (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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 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, 2020, on the basis of accounting described in Note 1.

VonFeldt, Bauer & VonFeldt, Chtd.

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

August 19, 2022

SHERMAN COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

| Funds | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances |
|---|---|---|
| General Fund: | | |
| General Fund | $ 1,527,806.93 | $ 0.00 |
| Special Purpose Funds: | | |
| Appraiser Fund | 29,455.00 | 0.00 |
| City/County Recreation Fund | 1,949.59 | 0.00 |
| County Health Fund | 176,465.83 | 0.00 |
| Direct Election Fund | 40,077.40 | 0.00 |
| Employee Benefits Fund | 644,377.08 | 0.00 |
| Free Fair Fund | 1,469.64 | 0.00 |
| Historical Society Fund | 310.45 | 0.00 |
| County Home Maintenance Fund | 85,205.36 | 0.00 |
| County Hospital Maintenance Fund | 37,793.99 | 0.00 |
| Noxious Weed Fund | 82,426.73 | 0.00 |
| Noxious Weed Capital Outlay Fund | 82,437.47 | 0.00 |
| Program for the Elderly Fund | 2,223.62 | 0.00 |
| Road and Bridge Fund | 829,352.00 | 0.00 |
| Soldiers Memorial Park Fund | 24,367.11 | 0.00 |
| Special Alcohol Program Fund | 2,455.95 | 0.00 |
| Special Parks and Recreation Fund | 3,052.76 | 0.00 |
| Special Machinery Fund | 457,248.86 | 0.00 |
| Capital Improvement Fund | 992,549.96 | 0.00 |
| Equipment Reserve Fund | 93,934.54 | 0.00 |
| Tort Liability Fund | 8,847.76 | 0.00 |
| Tourism and Convention Fund | 0.00 | 0.00 |
| Sheriff Reward Fund | 143.63 | 0.00 |
| County Health Capital Outlay Fund | 45,743.87 | 0.00 |
| Health Care Services Fund | 476,064.02 | 0.00 |
| Conservation District Fund | 673.31 | 0.00 |
| Cemetery Fund | 1,425.05 | 0.00 |
| Library Fund | 1,178.47 | 0.00 |
| 2012 911 Fund | 141,576.56 | 0.00 |
| Prosecuting Attorney Training Fund | 10,162.61 | 0.00 |
| Register of Deeds Technology Fund | 58,462.62 | 0.00 |
| County Clerk Technology Fund | 12,557.00 | 0.00 |
| County Treasurer Technology Fund | 10,914.99 | 0.00 |
| Micro Loans/CDBG-CV Grants Fund | 0.00 | 0.00 |

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

| Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|---|---|---|
| $ 4,186,281.70 | $ 3,927,320.45 | $ 1,786,768.18 | $ 78,243.14 | $ 1,865,011.32 |
| 182,236.35 | 176,086.88 | 35,604.47 | 157.23 | 35,761.70 |
| 40,921.69 | 41,350.00 | 1,521.28 | 0.00 | 1,521.28 |
| 446,325.46 | 448,554.23 | 174,237.06 | 4,079.07 | 178,316.13 |
| 47,697.47 | 39,488.11 | 48,286.76 | 626.89 | 48,913.65 |
| 2,269,076.88 | 2,153,082.31 | 760,371.65 | 3,374.76 | 763,746.41 |
| 34,583.13 | 35,000.00 | 1,052.77 | 0.00 | 1,052.77 |
| 10,995.96 | 11,000.00 | 306.41 | 0.00 | 306.41 |
| 10,985.38 | 49,537.32 | 46,653.42 | 94.00 | 46,747.42 |
| 664,272.26 | 689,500.00 | 12,566.25 | 0.00 | 12,566.25 |
| 82,439.08 | 83,556.89 | 81,308.92 | 347.57 | 81,656.49 |
| 10,000.00 | 0.00 | 92,437.47 | 0.00 | 92,437.47 |
| 47,060.65 | 49,284.27 | 0.00 | 0.00 | 0.00 |
| 1,535,893.47 | 1,582,145.81 | 783,099.66 | 50,388.63 | 833,488.29 |
| 47,407.76 | 26,664.96 | 45,109.91 | 70.00 | 45,179.91 |
| 8,572.90 | 2,455.95 | 8,572.90 | 0.00 | 8,572.90 |
| 1,783.40 | 0.00 | 4,836.16 | 0.00 | 4,836.16 |
| 100,000.00 | 0.00 | 557,248.86 | 0.00 | 557,248.86 |
| 300,000.00 | 0.00 | 1,292,549.96 | 0.00 | 1,292,549.96 |
| 50,000.00 | 0.00 | 143,934.54 | 0.00 | 143,934.54 |
| 20,026.08 | 10,680.00 | 18,193.84 | 0.00 | 18,193.84 |
| 248,016.52 | 101,354.73 | 146,661.79 | 302.80 | 146,964.59 |
| 0.00 | 0.00 | 143.63 | 0.00 | 143.63 |
| 0.00 | 0.00 | 45,743.87 | 0.00 | 45,743.87 |
| 433,035.97 | 269,121.00 | 639,978.99 | 0.00 | 639,978.99 |
| 28,031.41 | 28,500.00 | 204.72 | 0.00 | 204.72 |
| 41,783.05 | 42,000.00 | 1,208.10 | 0.00 | 1,208.10 |
| 24,689.31 | 25,000.00 | 867.78 | 0.00 | 867.78 |
| 95,976.59 | 81,909.80 | 155,643.35 | 1,670.14 | 157,313.49 |
| 2,064.79 | 1,364.90 | 10,862.50 | 210.00 | 11,072.50 |
| 9,603.89 | 2,335.36 | 65,731.15 | 0.00 | 65,731.15 |
| 2,399.50 | 0.00 | 14,956.50 | 0.00 | 14,956.50 |
| 2,399.50 | 0.00 | 13,314.49 | 0.00 | 13,314.49 |
| 37,960.31 | 36,760.31 | 1,200.00 | 0.00 | 1,200.00 |

SHERMAN COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

| Funds | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances |
|---|---|---|
| Special Purpose Funds (Cont'd.): | | |
| Smokey Gardens Fund | $ 32,065.81 | $ 0.00 |
| Fundraiser Donations Fire Fund | 4,112.54 | 0.00 |
| Fundraiser Donations EMS Fund | 5,490.76 | 0.00 |
| Grants Fund | 24,970.00 | 0.00 |
| COVID-19 Grant Fund | 11,471.13 | 0.00 |
| SPARKS Grant Fund | 69,208.08 | 0.00 |
| ARPA Grant Fund | 0.00 | 0.00 |
| Bond and Interest Funds: | | |
| Sales Tax for Road Project Fund | 3,372,728.53 | 0.00 |
| Business Funds: | | |
| Solid Waste Fund | 674,724.25 | 0.00 |
| Landfill Excavation Fund | 18,075.89 | 0.00 |
| Post Closure - Landfill Fund | 225,000.00 | 0.00 |
| Jail Commissary Fund | 23,999.47 | 0.00 |
| Trust Funds: | | |
| Auto Motor Special Fund | 0.00 | 0.00 |
| Prosecutor Forfeiture Trust Fund | 72,248.33 | 0.00 |
| Sheriff Drug Seizure Fund | 17,832.69 | 0.00 |
| Total County Funds (Excluding Agency Funds) | 10,434,637.64 | 0.00 |
| Related Municipal Entities: | | |
| Sherman County, Kansas Public Building Commission | | |
| Project Improvement Fund | 11,468,705.97 | 0.00 |
| Debt Service Fund | 0.00 | 0.00 |
| Total Municipal Financial Reporting Entity (Excluding Agency Funds) | $ 21,903,343.61 | $ 0.00 |

Composition of Cash:

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

| Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|---|---|---|
| $ 485.00 | $ 0.00 | $ 32,550.81 | $ 0.00 | $ 32,550.81 |
| 2,876.05 | 2,600.00 | 4,388.59 | 0.00 | 4,388.59 |
| 1,697.12 | 893.78 | 6,294.10 | 0.00 | 6,294.10 |
| 403.79 | 4,533.73 | 20,840.06 | 15.71 | 20,855.77 |
| 90,991.37 | 12,383.14 | 90,079.36 | 263.70 | 90,343.06 |
| 0.00 | 68,794.98 | 413.10 | 0.00 | 413.10 |
| 574,679.39 | 5,809.84 | 568,869.55 | 0.00 | 568,869.55 |
| 1,491,520.67 | 915,664.29 | 3,948,584.91 | 0.00 | 3,948,584.91 |
| 554,632.14 | 412,880.31 | 816,476.08 | 2,171.33 | 818,647.41 |
| 0.00 | 0.00 | 18,075.89 | 0.00 | 18,075.89 |
| 0.00 | 0.00 | 225,000.00 | 0.00 | 225,000.00 |
| 65,342.75 | 58,401.37 | 30,940.85 | 2,889.21 | 33,830.06 |
| 78,533.50 | 78,533.50 | 0.00 | 881.98 | 881.98 |
| 558.59 | 8,550.05 | 64,256.87 | 999.13 | 65,256.00 |
| 0.00 | 3,019.91 | 14,812.78 | 0.00 | 14,812.78 |
| 13,884,240.83 | 11,486,118.18 | 12,832,760.29 | 146,785.29 | 12,979,545.58 |
| 13,117.47 | 8,521,970.17 | 2,959,853.27 | 546,649.86 | 3,506,503.13 |
| 656,715.13 | 656,715.13 | 0.00 | 0.00 | 0.00 |
| $ 14,554,073.43 | $ 20,664,803.48 | $ 15,792,613.56 | $ 693,435.15 | $ 16,486,048.71 |

| | |
|---|---|
| Cash on Hand: | |
| County Treasurer | $ 525.00 |
| District Court | 25.00 |
| On Hand with Fiscal Agent | 463,408.75 |
| Checking Accounts | 17,100,177.97 |
| Savings Accounts | 4,470,845.61 |
| Certificates of Deposit | 5,933,207.76 |
| Total Cash | 27,968,190.09 |
| Agency Funds per Schedule 3 | (11,482,141.38) |
| Total Municipal Financial Reporting Entity (Excluding Agency Funds) | $ 16,486,048.71 |

SHERMAN COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2021

## 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 entitles are included in the county's reporting entity because they were established to benefit the county and/or it 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 on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County did not hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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 | ARPA Grant 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

Management is aware of no 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.

*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.

Note 4 - DEPOSITS (Cont'd.)

*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, 2021.

At December 31, 2021 the County's carrying amount of deposits was $27,504,231.34 and the bank balance was $27,712,790.45. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $21,772,913.64 was covered by federal depository insurance and $5,939,876.81 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, 2021, were as follows:

| Issue | Interest Rates | Date of Issue | Amount of Issue | Date of Final Maturity |
|---|---|---|---|---|
| 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 |
| 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:

| | 12/31/2022 | 12/31/2023 | 12/31/2024 | 12/31/2025 |
|---|---|---|---|---|
| PRINCIPAL: | | | | |
| General obligation bonds | $ 885,000.00 | $ 905,000.00 | $ 0.00 | $ 0.00 |
| Revenue bonds | 360,000.00 | 365,000.00 | 370,000.00 | 375,000.00 |
| TOTAL PRINCIPAL | 1,245,000.00 | 1,270,000.00 | 370,000.00 | 375,000.00 |
| INTEREST: | | | | |
| General obligation bonds | 32,367.50 | 14,340.00 | 0.00 | 0.00 |
| Revenue bonds | 322,335.00 | 317,295.00 | 311,820.00 | 305,530.00 |
| TOTAL INTEREST | 354,702.50 | 331,635.00 | 311,820.00 | 305,530.00 |
| TOTAL PRINCIPAL & INTEREST | $ 1,599,702.50 | $ 1,601,635.00 | $ 681,820.00 | $ 680,530.00 |

| Balance Beginning of Year | Additions | Reductions / Payments | Balance End of Year | Interest Paid |
|---|---|---|---|---|
| $ 2,655,000.00 | $ 0.00 | $ 865,000.00 | $ 1,790,000.00 | $ 49,817.50 |
| 9,400,000.00 | 0.00 | 0.00 | 9,400,000.00 | 359,550.00 |
| 2,515,000.00 | 0.00 | 265,000.00 | 2,250,000.00 | 55,819.51 |
| $ 14,570,000.00 | $ 0.00 | $ 1,130,000.00 | $ 13,440,000.00 | $ 465,187.01 |

| 12/31/2026 | 12/31/2027 - 12/31/2031 | 12/31/2032 - 12/31/2036 | 12/31/2037 - 12/31/2041 | 12/31/2042 - 12/31/2046 | Total |
|---|---|---|---|---|---|
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 1,790,000.00 |
| 385,000.00 | 2,075,000.00 | 2,400,000.00 | 2,780,000.00 | 2,540,000.00 | 11,650,000.00 |
| 385,000.00 | 2,075,000.00 | 2,400,000.00 | 2,780,000.00 | 2,540,000.00 | 13,440,000.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 46,707.50 |
| 298,780.00 | 1,345,237.50 | 1,018,500.00 | 636,000.00 | 193,500.00 | 4,748,997.50 |
| 298,780.00 | 1,345,237.50 | 1,018,500.00 | 636,000.00 | 193,500.00 | 4,795,705.00 |
| $ 683,780.00 | $ 3,420,237.50 | $ 3,418,500.00 | $ 3,416,000.00 | $ 2,733,500.00 | $ 18,235,705.00 |

Note 6 - INTERFUND TRANSFERS

Operating transfers were as follows:

| From | To | Regulatory Authority | Amount |
|---|---|---|---|
| General | Equipment Reserve | K.S.A. 19-119 | $ 50,000.00 |
| General | Capital Improvement | K.S.A. 2-1318 | 300,000.00 |
| Noxious Weed | Noxious Weed Capital Outlay | K.S.A. 2-1318 | 10,000.00 |
| Road & Bridge | Special Machinery | K.S.A. 68-141g | 100,000.00 |
| Auto Motor Special | General | K.S.A. 8-145 | 6,604.50 |

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, 2021.

*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, 2021 and 2020 is $87,981.62 and $94,361.02, respectively, which is a net change of ($6,379.40).

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.

Note 8 - DEFINED BENEFIT PENSION PLAN (Cont'd.)

*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 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the county were $313,673.85 for the year ended December 31, 2021.

*Net Pension Liability.* At December 31, 2021 the County's proportionate share of the collective net pension liability reported by KPERS was $2,276,053. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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.

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 $92,348.29 as of December 31, 2021, which is based on 8.2542% usage (filled) of the landfill. It is estimated that an additional $1,026,455.29 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 ($1,118,803.58) 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, 2021. 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 ended December 31, 2021 rent expenditures were $6,960.00 (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 ended December 31, 2021 rent expenditures were $1,596.00 (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 ended December 31, 2021 rent expenditures were $11,520.00 (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 ended December 31, 2021 rent expenditures were $4,762.16 (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 ended December 31, 2021 rent expenditures were $3,323.64 (paid from the General Fund and Auto Motor Special Fund).

## Note 13 - RELATED PARTY TRANSACTIONS

The County purchased equipment from Larry Enfield, a commissioner. The amount paid during the year was $52,000.00.

The County contracted bailer repairs with Steve Evert, a commissioner. The amount paid during the year was $344.00.

The County purchased tools and supplies from H.A.M. Tools LLC, a partnership which is 60% owned by a relative of Ashley Mannis, county clerk. The amount paid during the year was $11,531.23.

Note 14 - CORONAVIRUS

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the County to assist with the risks and help offset incurred costs of the County.

Note 15 - SUBSEQUENT EVENTS

The County has evaluated events subsequent to year end through August 19, 2022, and believe the following is the only event to have occurred which affect the financial statement as presented.

On June 16, 2022 the Office of Recovery completed its review of information regarding payments made to the County Clerk and Deputy County Clerk from monies received under the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The Office of Recovery determined payments made on June 14, 2021, June 28, 2021 and July 25, 2021 to the County Clerk and Deputy County Clerk for program administration in the amount of $56,567.17 did not meet the federal requirements for the use of the funds received under the CARES Act for administrative costs and requested that the funds for the payments mentioned above be returned by July 15, 2022. The County returned the funds on June 22, 2022.

# REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

SHERMAN COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

| Funds | Certified Budget | Adjustment for Qualifying Budget Credits |
|---|---|---|
| General Fund: | | |
| General Fund | $ 4,607,851.00 | $ 0.00 |
| Special Purpose Funds: | | |
| Appraiser Fund | 201,050.00 | 0.00 |
| City/County Recreation Fund | 41,350.00 | 0.00 |
| County Health Fund | 448,685.00 | 0.00 |
| Direct Election Fund | 89,200.00 | 0.00 |
| Employee Benefits Fund | 2,465,000.00 | 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 | 689,500.00 | 0.00 |
| Noxious Weed Fund | 134,450.00 | 0.00 |
| Noxious Weed Capital Outlay Fund | 67,437.00 | 0.00 |
| Program for the Elderly Fund | 50,490.00 | 0.00 |
| Road and Bridge Fund | 2,026,700.00 | 0.00 |
| Soldiers Memorial Park Fund | 60,000.00 | 0.00 |
| Special Alcohol Program Fund | 11,000.00 | 0.00 |
| Special Parks and Recreation Fund | 1,673.00 | 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 | 667,174.00 | 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 | 162,955.00 | 0.00 |
| Bond and Interest Funds: | | |
| Sales Tax for Road Project Fund | 4,922,126.00 | 0.00 |
| Business Funds: | | |
| Solid Waste Fund | 1,061,401.00 | 0.00 |
| Jail Commissary Fund | 81,565.00 | 0.00 |
| | | |
| Related Municipal Entities: | | |
| Sherman County, Kansas Public Building Commission | | |
| Debt Service Fund | 685,000.00 | 0.00 |

Schedule 1

| Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance - Over (Under) |
|---|---|---|
| $ 4,607,851.00 | $ 3,927,320.45 | $ (680,530.55) |
| 201,050.00 | 176,086.88 | (24,963.12) |
| 41,350.00 | 41,350.00 | 0.00 |
| 448,685.00 | 448,554.23 | (130.77) |
| 89,200.00 | 39,488.11 | (49,711.89) |
| 2,465,000.00 | 2,153,082.31 | (311,917.69) |
| 35,000.00 | 35,000.00 | 0.00 |
| 11,000.00 | 11,000.00 | 0.00 |
| 50,000.00 | 49,537.32 | (462.68) |
| 689,500.00 | 689,500.00 | 0.00 |
| 134,450.00 | 83,556.89 | (50,893.11) |
| 67,437.00 | 0.00 | (67,437.00) |
| 50,490.00 | 49,284.27 | (1,205.73) |
| 2,026,700.00 | 1,582,145.81 | (444,554.19) |
| 60,000.00 | 26,664.96 | (33,335.04) |
| 11,000.00 | 2,455.95 | (8,544.05) |
| 1,673.00 | 0.00 | (1,673.00) |
| 28,000.00 | 10,680.00 | (17,320.00) |
| 225,000.00 | 101,354.73 | (123,645.27) |
| 30,796.00 | 0.00 | (30,796.00) |
| 667,174.00 | 269,121.00 | (398,053.00) |
| 28,500.00 | 28,500.00 | 0.00 |
| 42,000.00 | 42,000.00 | 0.00 |
| 25,000.00 | 25,000.00 | 0.00 |
| 162,955.00 | 81,909.80 | (81,045.20) |
| 4,922,126.00 | 915,664.29 | (4,006,461.71) |
| 1,061,401.00 | 412,880.31 | (648,520.69) |
| 81,565.00 | 58,401.37 | (23,163.63) |
| 685,000.00 | 656,715.13 | (28,284.87) |

SHERMAN COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | $ 1,936,930.10 | $ 2,147,267.09 | $ 2,125,363.00 | $ 21,904.09 |
| Delinquent Tax | 2,088.12 | 3,054.01 | 1,000.00 | 2,054.01 |
| Motor Vehicle Tax | 148,780.06 | 146,241.29 | 141,953.00 | 4,288.29 |
| Recreational Vehicle Tax | 3,578.87 | 3,686.83 | 3,291.00 | 395.83 |
| 16/20M Vehicle Tax | 8,166.54 | 8,747.86 | 10,351.00 | (1,603.14) |
| Commercial Vehicle Tax | 8,908.02 | 9,873.68 | 9,258.00 | 615.68 |
| County Redemption | 50,253.73 | 22,364.33 | 10,000.00 | 12,364.33 |
| Severance Tax | 1,648.14 | 2,640.46 | 350.00 | 2,290.46 |
| Sales Tax | 695,515.95 | 771,478.26 | 650,000.00 | 121,478.26 |
| Local Alcoholic Liquor Tax | 1,828.42 | 1,783.40 | 850.00 | 933.40 |
| Licenses, Permits and Fees: | | | | |
| Antique Car Fees | 3,405.00 | 3,585.00 | 2,500.00 | 1,085.00 |
| Copies | 7,102.37 | 7,004.11 | 5,000.00 | 2,004.11 |
| Diversion Fees | 195.00 | 245.00 | 300.00 | (55.00) |
| Filing Fees | 1,429.20 | 280.00 | 300.00 | (20.00) |
| Officer's Fees | 73,932.84 | 66,278.94 | 30,000.00 | 36,278.94 |
| Driver's License Fees | 1,881.00 | 1,959.00 | 1,700.00 | 259.00 |
| Ambulance Receipts | 922,285.16 | 746,974.96 | 600,000.00 | 146,974.96 |
| Concealed Weapon Permits | 780.00 | 1,212.00 | 0.00 | 1,212.00 |
| Miscellaneous Fees | 35,721.86 | 6,123.66 | 15,000.00 | (8,876.34) |
| Uses of Money and Property: | | | | |
| Interest on Investments | 141,555.55 | 26,105.51 | 70,000.00 | (43,894.49) |
| Interest on Current Taxes | 19,476.03 | 13,061.72 | 10,000.00 | 3,061.72 |
| Interest on Delinquent Taxes | 129,620.71 | 33,794.09 | 20,000.00 | 13,794.09 |
| Rent on Real Property | 4,647.35 | 5,526.00 | 4,000.00 | 1,526.00 |
| Reimbursements and Miscellaneous: | | | | |
| Reimbursed Prisoner Care | 44,208.61 | 18,465.04 | 30,000.00 | (11,534.96) |
| Reimbursed Prairie Dog Bait | 16,271.98 | 10,296.30 | 5,000.00 | 5,296.30 |
| Reimbursed Attorney Fees | 22,891.10 | 17,359.24 | 15,000.00 | 2,359.24 |
| Other | 57,509.66 | 104,269.42 | 80,000.00 | 24,269.42 |
| Operating Transfers: | | | | |
| From Auto Motor Special | 19,872.94 | 6,604.50 | 25,000.00 | (18,395.50) |
| Total Receipts | 4,360,484.31 | 4,186,281.70 | $ 3,866,216.00 | $ 320,065.70 |

SHERMAN COUNTY, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Expenditures | | | | |
| County Commissioners: | | | | |
| Personal Services | 55,000.14 | 55,000.14 | 55,000.00 | 0.14 |
| Contractual Services | 2,706.34 | 2,017.96 | 4,500.00 | (2,482.04) |
| County Clerk: | | | | |
| Personal Services | 78,037.92 | 85,638.85 | 99,350.00 | (13,711.15) |
| Contractual Services | 3,546.79 | 4,808.26 | 7,750.00 | (2,941.74) |
| Commodities | 1,567.31 | 2,253.64 | 2,300.00 | (46.36) |
| Capital Outlay | 401.77 | 440.99 | 0.00 | 440.99 |
| County Treasurer: | | | | |
| Personal Services | 83,278.16 | 76,781.81 | 102,994.00 | (26,212.19) |
| Contractual Services | 3,122.07 | 2,681.89 | 6,800.00 | (4,118.11) |
| Commodities | 4,247.88 | 5,115.65 | 3,500.00 | 1,615.65 |
| Capital Outlay | 763.74 | 2,057.62 | 2,087.00 | (29.38) |
| County Attorney: | | | | |
| Personal Services | 174,014.39 | 177,063.38 | 176,329.00 | 734.38 |
| Contractual Services | 5,275.23 | 6,112.06 | 9,650.00 | (3,537.94) |
| Commodities | 3,368.46 | 4,084.06 | 3,700.00 | 384.06 |
| Capital Outlay | 894.00 | 0.00 | 1,000.00 | (1,000.00) |
| Register of Deeds: | | | | |
| Personal Services | 47,488.74 | 51,408.44 | 57,634.00 | (6,225.56) |
| Contractual Services | 1,360.66 | 1,339.05 | 3,500.00 | (2,160.95) |
| Commodities | 1,175.55 | 330.31 | 1,000.00 | (669.69) |
| Capital Outlay | 29.99 | 1,052.91 | 500.00 | 552.91 |
| Building Manager: | | | | |
| Personal Services | 34,277.25 | 34,557.94 | 33,115.00 | 1,442.94 |
| Contractual Services | 2,854.11 | 3,089.43 | 4,942.00 | (1,852.57) |
| Commodities | 5,351.73 | 5,970.43 | 3,825.00 | 2,145.43 |
| Capital Outlay | 29.99 | 159.99 | 1,680.00 | (1,520.01) |
| Sheriff: | | | | |
| Personal Services | 610,031.18 | 587,676.71 | 581,281.00 | 6,395.71 |
| Contractual Services | 85,630.79 | 114,983.45 | 108,900.00 | 6,083.45 |
| Commodities | 31,610.77 | 39,857.99 | 48,000.00 | (8,142.01) |
| Capital Outlay | 60,685.49 | 56,080.62 | 55,000.00 | 1,080.62 |
| Jail Expense | 63,293.50 | 68,343.51 | 77,500.00 | (9,156.49) |
| Unified Courts: | | | | |
| Contractual Services | 73,860.55 | 89,501.04 | 170,400.00 | (80,898.96) |
| Commodities | 1,936.90 | 1,688.63 | 5,000.00 | (3,311.37) |
| Capital Outlay | 3,059.29 | 15,734.98 | 5,000.00 | 10,734.98 |

SHERMAN COUNTY, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Expenditures (Cont'd.) | | | | |
| Courthouse General: | | | | |
| Personal Services | 59,032.22 | 34,676.77 | 24,550.00 | 10,126.77 |
| Contractual Services | 349,252.60 | 346,328.40 | 425,050.00 | (78,721.60) |
| Commodities | 13,568.81 | 14,938.45 | 5,500.00 | 9,438.45 |
| Capital Outlay | 40,779.39 | 46,977.84 | 200,000.00 | (153,022.16) |
| Other | 0.00 | 23,654.38 | 0.00 | 23,654.38 |
| Central Dispatch: | | | | |
| Personal Services | 260,224.10 | 294,817.77 | 296,984.00 | (2,166.23) |
| Contractual Services | 12,601.36 | 21,232.69 | 19,270.00 | 1,962.69 |
| Commodities | 5,218.60 | 3,154.71 | 4,000.00 | (845.29) |
| Capital Outlay | 43,033.34 | 4,020.15 | 8,000.00 | (3,979.85) |
| Special Prairie Dog: | | | | |
| Contractual Services | 14.50 | 80.01 | 0.00 | 80.01 |
| Commodities | 17,997.95 | 7,199.22 | 5,000.00 | 2,199.22 |
| Ambulance Department: | | | | |
| Personal Services | 821,881.85 | 793,871.67 | 758,300.00 | 35,571.67 |
| Contractual Services | 119,236.57 | 106,517.34 | 133,050.00 | (26,532.66) |
| Commodities | 100,345.23 | 78,985.64 | 82,000.00 | (3,014.36) |
| Capital Outlay | 68,086.39 | 30,435.86 | 124,500.00 | (94,064.14) |
| Emergency Management: | | | | |
| Contractual Services | 35,510.28 | 36,511.13 | 30,500.00 | 6,011.13 |
| Commodities | 168.66 | 280.07 | 2,500.00 | (2,219.93) |
| Capital Outlay | 12,689.67 | 3,518.27 | 15,000.00 | (11,481.73) |
| Information Technology Department: | | | | |
| Personal Services | 40,771.19 | 44,044.88 | 46,370.00 | (2,325.12) |
| Contractual Services | 3,999.07 | 20,164.07 | 33,740.00 | (13,575.93) |
| Commodities | 654.50 | 408.39 | 800.00 | (391.61) |
| Capital Outlay | 75,985.77 | 56,798.78 | 65,000.00 | (8,201.22) |
| Non Departmental: | | | | |
| Juvenile Detention | 10,890.94 | 0.00 | 12,000.00 | (12,000.00) |
| Prisoner Medical | 12,037.68 | 12,289.77 | 30,000.00 | (17,710.23) |
| Other | 4,636.80 | 5,762.95 | 0.00 | 5,762.95 |
| Appropriations: | | | | |
| Northwest Kansas Planning & Dev. | 10,430.00 | 10,573.00 | 12,000.00 | (1,427.00) |
| Family Shelter | 1,000.00 | 1,000.00 | 2,000.00 | (1,000.00) |
| Economic Development | 21,845.00 | 63,500.00 | 50,000.00 | 13,500.00 |
| LEPG | 4,805.00 | 5,175.00 | 5,000.00 | 175.00 |
| KLPG | 6,304.14 | 6,571.50 | 1,500.00 | 5,071.50 |
| Western Kansas Child Advocacy | 7,500.00 | 7,500.00 | 7,500.00 | 0.00 |
| Other | 500.00 | 500.00 | 500.00 | 0.00 |

SHERMAN COUNTY, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Expenditures (Cont'd.) | | | | |
| Operating Transfers: | | | | |
| To Equipment Reserve | 0.00 | 50,000.00 | 225,000.00 | (175,000.00) |
| To Capital Improvement | 300,000.00 | 300,000.00 | 350,000.00 | (50,000.00) |
| Total Expenditures | 3,899,902.30 | 3,927,320.45 | $ 4,607,851.00 | $ (680,530.55) |
| Receipts Over (Under) Expenditures | 460,582.01 | 258,961.25 | | |
| Unencumbered Cash, Beginning | 1,067,224.92 | 1,527,806.93 | | |
| Unencumbered Cash, Ending | $ 1,527,806.93 | $ 1,786,768.18 | | |

SHERMAN COUNTY, KANSAS
APPRAISER FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | $ 156,730.63 | $ 162,397.36 | $ 160,901.00 | $ 1,496.36 |
| Delinquent Tax | 178.30 | 236.99 | 100.00 | 136.99 |
| Motor Vehicle Tax | 13,029.57 | 11,914.39 | 11,493.00 | 421.39 |
| Recreational Vehicle Tax | 311.46 | 300.00 | 266.00 | 34.00 |
| 16/20M Vehicle Tax | 850.05 | 734.84 | 838.00 | (103.16) |
| Commercial Vehicle Tax | 776.83 | 801.60 | 749.00 | 52.60 |
| County Redemption | 4,645.75 | 1,862.67 | 500.00 | 1,362.67 |
| Charges for Services | 5,228.50 | 3,988.50 | 2,500.00 | 1,488.50 |
| Total Receipts | 181,751.09 | 182,236.35 | $ 177,347.00 | $ 4,889.35 |
| Expenditures | | | | |
| Personal Services | 161,452.68 | 155,231.37 | 166,175.00 | (10,943.63) |
| Contractual Services | 17,077.78 | 17,622.99 | 22,125.00 | (4,502.01) |
| Commodities | 4,898.17 | 3,232.52 | 5,750.00 | (2,517.48) |
| Capital Outlay | 2,046.96 | 0.00 | 7,000.00 | (7,000.00) |
| Total Expenditures | 185,475.59 | 176,086.88 | $ 201,050.00 | $ (24,963.12) |
| Receipts Over (Under) Expenditures | (3,724.50) | 6,149.47 | | |
| Unencumbered Cash, Beginning | 33,179.50 | 29,455.00 | | |
| Unencumbered Cash, Ending | $ 29,455.00 | $ 35,604.47 | | |

SHERMAN COUNTY, KANSAS
CITY/COUNTY RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | $ 38,012.75 | $ 37,138.21 | $ 36,766.00 | $ 372.21 |
| Delinquent Tax | 41.69 | 54.42 | 0.00 | 54.42 |
| Motor Vehicle Tax | 2,934.12 | 2,862.24 | 2,783.00 | 79.24 |
| Recreational Vehicle Tax | 70.36 | 72.22 | 65.00 | 7.22 |
| 16/20M Vehicle Tax | 175.95 | 169.10 | 203.00 | (33.90) |
| Commercial Vehicle Tax | 175.30 | 193.52 | 181.00 | 12.52 |
| County Redemption | 1,047.41 | 431.98 | 0.00 | 431.98 |
| Total Receipts | 42,457.58 | 40,921.69 | $ 39,998.00 | $ 923.69 |
| Expenditures | | | | |
| Appropriation | 41,350.00 | 41,350.00 | 41,350.00 | 0.00 |
| Total Expenditures | 41,350.00 | 41,350.00 | $ 41,350.00 | $ 0.00 |
| Receipts Over (Under) Expenditures | 1,107.58 | (428.31) | | |
| Unencumbered Cash, Beginning | 842.01 | 1,949.59 | | |
| Unencumbered Cash, Ending | $ 1,949.59 | $ 1,521.28 | | |

SHERMAN COUNTY, KANSAS
COUNTY HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | $ 47,376.24 | $ 50,768.83 | $ 50,312.00 | $ 456.83 |
| Delinquent Tax | 51.06 | 72.30 | 0.00 | 72.30 |
| Motor Vehicle Tax | 3,520.83 | 3,550.48 | 3,469.00 | 81.48 |
| Recreational Vehicle Tax | 84.64 | 89.62 | 80.00 | 9.62 |
| 16/20M Vehicle Tax | 201.71 | 205.08 | 253.00 | (47.92) |
| Commercial Vehicle Tax | 210.63 | 240.66 | 226.00 | 14.66 |
| County Redemption | 1,134.66 | 547.67 | 0.00 | 547.67 |
| Health Grants | 172,347.97 | 159,918.35 | 149,000.00 | 10,918.35 |
| Licenses, Fees and Miscellaneous | 124,664.98 | 165,907.47 | 101,250.00 | 64,657.47 |
| Appropriation from Health Services | 68,000.00 | 65,025.00 | 65,000.00 | 25.00 |
| Total Receipts | 417,592.72 | 446,325.46 | $ 369,590.00 | $ 76,735.46 |
| Expenditures | | | | |
| Personal Services | 235,566.16 | 317,042.29 | 280,265.00 | 36,777.29 |
| Contractual Services | 98,896.95 | 105,358.20 | 122,670.00 | (17,311.80) |
| Commodities | 11,759.09 | 24,942.74 | 15,750.00 | 9,192.74 |
| Capital Outlay | 686.45 | 1,161.00 | 30,000.00 | (28,839.00) |
| Other | 50.00 | 50.00 | 0.00 | 50.00 |
| Total Expenditures | 346,958.65 | 448,554.23 | $ 448,685.00 | $ (130.77) |
| Receipts Over (Under) Expenditures | 70,634.07 | (2,228.77) | | |
| Unencumbered Cash, Beginning | 105,831.76 | 176,465.83 | | |
| Unencumbered Cash, Ending | $ 176,465.83 | $ 174,237.06 | | |

SHERMAN COUNTY, KANSAS
DIRECT ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | $ 64,883.90 | $ 41,638.56 | $ 41,275.00 | $ 363.56 |
| Delinquent Tax | 70.42 | 65.52 | 50.00 | 15.52 |
| Motor Vehicle Tax | 4,046.55 | 4,676.02 | 4,749.00 | (72.98) |
| Recreational Vehicle Tax | 96.01 | 118.83 | 110.00 | 8.83 |
| 16/20M Vehicle Tax | 305.92 | 218.47 | 346.00 | (127.53) |
| Commercial Vehicle Tax | 240.27 | 323.43 | 310.00 | 13.43 |
| County Redemption | 1,541.88 | 656.64 | 100.00 | 556.64 |
| Reimbursements and Miscellaneous | 6,022.05 | 0.00 | 0.00 | 0.00 |
| Total Receipts | 77,207.00 | 47,697.47 | $ 46,940.00 | $ 757.47 |
| Expenditures | | | | |
| Personal Services | 34,719.44 | 22,034.40 | 42,500.00 | (20,465.60) |
| Contractual Services | 17,595.21 | 7,054.35 | 21,700.00 | (14,645.65) |
| Commodities | 24,323.82 | 9,933.37 | 15,000.00 | (5,066.63) |
| Capital Outlay | 571.12 | 465.99 | 10,000.00 | (9,534.01) |
| Total Expenditures | 77,209.59 | 39,488.11 | $ 89,200.00 | $ (49,711.89) |
| Receipts Over (Under) Expenditures | (2.59) | 8,209.36 | | |
| Unencumbered Cash, Beginning | 40,079.99 | 40,077.40 | | |
| Unencumbered Cash, Ending | $ 40,077.40 | $ 48,286.76 | | |

SHERMAN COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | $ 1,760,453.29 | $ 2,054,877.87 | $ 2,035,867.00 | $ 19,010.87 |
| Delinquent Tax | 1,877.36 | 2,848.84 | 100.00 | 2,748.84 |
| Motor Vehicle Tax | 124,383.48 | 130,751.21 | 128,954.00 | 1,797.21 |
| Recreational Vehicle Tax | 2,986.47 | 3,305.30 | 2,989.00 | 316.30 |
| 16/20M Vehicle Tax | 7,202.87 | 7,226.28 | 9,404.00 | (2,177.72) |
| Commercial Vehicle Tax | 7,438.22 | 8,903.05 | 8,410.00 | 493.05 |
| County Redemption | 43,225.15 | 19,735.54 | 3,500.00 | 16,235.54 |
| Reimbursements and Miscellaneous | 20,749.84 | 41,428.79 | 0.00 | 41,428.79 |
| Total Receipts | 1,968,316.68 | 2,269,076.88 | $ 2,189,224.00 | $ 79,852.88 |
| Expenditures | | | | |
| Health Insurance | 1,072,402.49 | 1,456,181.03 | 1,700,000.00 | (243,818.97) |
| Employee Retirement | 349,659.04 | 333,094.64 | 350,000.00 | (16,905.36) |
| Social Security | 282,470.31 | 286,478.42 | 275,000.00 | 11,478.42 |
| Workmen's Compensation | 63,930.00 | 63,487.00 | 100,000.00 | (36,513.00) |
| Unemployment Insurance | 3,404.06 | 3,395.16 | 20,000.00 | (16,604.84) |
| Other | 11,414.34 | 10,446.06 | 20,000.00 | (9,553.94) |
| Total Expenditures | 1,783,280.24 | 2,153,082.31 | $ 2,465,000.00 | $ (311,917.69) |
| Receipts Over (Under) Expenditures | 185,036.44 | 115,994.57 | | |
| Unencumbered Cash, Beginning | 459,340.64 | 644,377.08 | | |
| Unencumbered Cash, Ending | $ 644,377.08 | $ 760,371.65 | | |

SHERMAN COUNTY, KANSAS
FREE FAIR FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | $ 32,103.69 | $ 31,385.96 | $ 31,121.00 | $ 264.96 |
| Delinquent Tax | 35.18 | 45.98 | 0.00 | 45.98 |
| Motor Vehicle Tax | 2,481.65 | 2,418.05 | 2,356.00 | 62.05 |
| Recreational Vehicle Tax | 59.56 | 61.04 | 55.00 | 6.04 |
| 16/20M Vehicle Tax | 148.47 | 143.04 | 172.00 | (28.96) |
| Commercial Vehicle Tax | 148.25 | 163.52 | 154.00 | 9.52 |
| County Redemption | 875.70 | 365.54 | 0.00 | 365.54 |
| Total Receipts | 35,852.50 | 34,583.13 | $ 33,858.00 | $ 725.13 |
| Expenditures | | | | |
| Appropriation | 35,000.00 | 35,000.00 | 35,000.00 | 0.00 |
| Total Expenditures | 35,000.00 | 35,000.00 | $ 35,000.00 | $ 0.00 |
| Receipts Over (Under) Expenditures | 852.50 | (416.87) | | |
| Unencumbered Cash, Beginning | 617.14 | 1,469.64 | | |
| Unencumbered Cash, Ending | $ 1,469.64 | $ 1,052.77 | | |

SHERMAN COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | $ 10,144.40 | $ 9,990.95 | $ 9,930.00 | $ 60.95 |
| Delinquent Tax | 11.08 | 14.60 | 0.00 | 14.60 |
| Motor Vehicle Tax | 767.03 | 761.39 | 741.00 | 20.39 |
| Recreational Vehicle Tax | 18.40 | 19.22 | 17.00 | 2.22 |
| 16/20M Vehicle Tax | 45.92 | 44.24 | 54.00 | (9.76) |
| Commercial Vehicle Tax | 45.84 | 51.52 | 48.00 | 3.52 |
| County Redemption | 277.78 | 114.04 | 0.00 | 114.04 |
| Total Receipts | 11,310.45 | 10,995.96 | $ 10,790.00 | $ 205.96 |
| Expenditures | | | | |
| Appropriation | 11,000.00 | 11,000.00 | 11,000.00 | 0.00 |
| Total Expenditures | 11,000.00 | 11,000.00 | $ 11,000.00 | $ 0.00 |
| Receipts Over (Under) Expenditures | 310.45 | (4.04) | | |
| Unencumbered Cash, Beginning | 0.00 | 310.45 | | |
| Unencumbered Cash, Ending | $ 310.45 | $ 306.41 | | |

SHERMAN COUNTY, KANSAS
COUNTY HOME MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | $ 35,748.85 | $ 7,922.08 | $ 7,884.00 | $ 38.08 |
| Delinquent Tax | 37.15 | 17.38 | 0.00 | 17.38 |
| Motor Vehicle Tax | 1,540.89 | 2,444.34 | 2,616.00 | (171.66) |
| Recreational Vehicle Tax | 36.23 | 62.73 | 61.00 | 1.73 |
| 16/20M Vehicle Tax | 146.29 | 76.30 | 191.00 | (114.70) |
| Commercial Vehicle Tax | 90.76 | 173.91 | 171.00 | 2.91 |
| County Redemption | 823.59 | 288.64 | 75.00 | 213.64 |
| Total Receipts | 38,423.76 | 10,985.38 | $ 10,998.00 | $ (12.62) |
| Expenditures | | | | |
| Contractual Services | 4,051.16 | 49,537.32 | 50,000.00 | (462.68) |
| Total Expenditures | 4,051.16 | 49,537.32 | $ 50,000.00 | $ (462.68) |
| Receipts Over (Under) Expenditures | 34,372.60 | (38,551.94) | | |
| Unencumbered Cash, Beginning | 50,832.76 | 85,205.36 | | |
| Unencumbered Cash, Ending | $ 85,205.36 | $ 46,653.42 | | |

SHERMAN COUNTY, KANSAS
COUNTY HOSPITAL MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | $ 590,908.51 | $ 605,556.63 | $ 615,766.00 | $ (10,209.37) |
| Delinquent Tax | 639.93 | 874.61 | 0.00 | 874.61 |
| Motor Vehicle Tax | 44,712.74 | 44,412.88 | 43,296.00 | 1,116.88 |
| Recreational Vehicle Tax | 1,073.74 | 1,120.52 | 1,004.00 | 116.52 |
| 16/20M Vehicle Tax | 2,573.72 | 2,601.24 | 3,157.00 | (555.76) |
| Commercial Vehicle Tax | 2,674.25 | 3,005.57 | 2,823.00 | 182.57 |
| County Redemption | 14,961.24 | 6,700.81 | 1,000.00 | 5,700.81 |
| Reimbursements and Miscellaneous | 11,999.93 | 0.00 | 0.00 | 0.00 |
| Total Receipts | 669,544.06 | 664,272.26 | $ 667,046.00 | $ (2,773.74) |
| Expenditures | | | | |
| Appropriation | 643,750.00 | 689,500.00 | 689,500.00 | 0.00 |
| Total Expenditures | 643,750.00 | 689,500.00 | $ 689,500.00 | $ 0.00 |
| Receipts Over (Under) Expenditures | 25,794.06 | (25,227.74) | | |
| Unencumbered Cash, Beginning | 11,999.93 | 37,793.99 | | |
| Unencumbered Cash, Ending | $ 37,793.99 | $ 12,566.25 | | |

SHERMAN COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | $ 64,838.07 | $ 74,197.50 | $ 73,455.00 | $ 742.50 |
| Delinquent Tax | 76.82 | 107.65 | 75.00 | 32.65 |
| Motor Vehicle Tax | 6,038.77 | 5,028.57 | 4,758.00 | 270.57 |
| Recreational Vehicle Tax | 144.12 | 126.19 | 110.00 | 16.19 |
| 16/20M Vehicle Tax | 408.04 | 337.24 | 347.00 | (9.76) |
| Commercial Vehicle Tax | 359.69 | 334.90 | 310.00 | 24.90 |
| County Redemption | 1,961.03 | 846.24 | 100.00 | 746.24 |
| Reimbursements and Miscellaneous | 6,248.21 | 1,460.79 | 0.00 | 1,460.79 |
| Total Receipts | 80,074.75 | 82,439.08 | $ 79,155.00 | $ 3,284.08 |
| Expenditures | | | | |
| Personal Services | 47,910.94 | 43,609.39 | 48,000.00 | (4,390.61) |
| Contractual Services | 6,363.14 | 9,528.30 | 15,450.00 | (5,921.70) |
| Commodities | 3,788.25 | 18,630.17 | 51,000.00 | (32,369.83) |
| Capital Outlay | 199.98 | 1,789.03 | 20,000.00 | (18,210.97) |
| Operating Transfers: | | | | |
| To Noxious Weed Capital Outlay | 15,000.00 | 10,000.00 | 0.00 | 10,000.00 |
| Total Expenditures | 73,262.31 | 83,556.89 | $ 134,450.00 | $ (50,893.11) |
| Receipts Over (Under) Expenditures | 6,812.44 | (1,117.81) | | |
| Unencumbered Cash, Beginning | 75,614.29 | 82,426.73 | | |
| Unencumbered Cash, Ending | $ 82,426.73 | $ 81,308.92 | | |

SHERMAN COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Operating Transfers: | | | | |
| Transfer from Noxious Weed | $ 15,000.00 | $ 10,000.00 | $ 0.00 | $ 10,000.00 |
| Total Receipts | 15,000.00 | 10,000.00 | $ 0.00 | $ 10,000.00 |
| Expenditures | | | | |
| Capital Outlay | 0.00 | 0.00 | 67,437.00 | (67,437.00) |
| Total Expenditures | 0.00 | 0.00 | $ 67,437.00 | $ (67,437.00) |
| Receipts Over (Under) Expenditures | 15,000.00 | 10,000.00 | | |
| Unencumbered Cash, Beginning | 67,437.47 | 82,437.47 | | |
| Unencumbered Cash, Ending | $ 82,437.47 | $ 92,437.47 | | |

SHERMAN COUNTY, KANSAS
PROGRAM FOR THE ELDERLY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | $ 44,525.42 | $ 42,686.37 | $ 42,309.00 | $ 377.37 |
| Delinquent Tax | 48.12 | 62.21 | 0.00 | 62.21 |
| Motor Vehicle Tax | 3,247.08 | 3,320.15 | 3,264.00 | 56.15 |
| Recreational Vehicle Tax | 77.93 | 83.89 | 76.00 | 7.89 |
| 16/20M Vehicle Tax | 193.97 | 187.28 | 238.00 | (50.72) |
| Commercial Vehicle Tax | 194.00 | 225.59 | 213.00 | 12.59 |
| County Redemption | 1,143.24 | 495.16 | 500.00 | (4.84) |
| Total Receipts | 49,429.76 | 47,060.65 | $ 46,600.00 | $ 460.65 |
| Expenditures | | | | |
| Kanorado Senior Citizens Center | 18,000.00 | 17,570.15 | 18,000.00 | (429.85) |
| Goodland Senior Citizens Center | 30,800.00 | 31,714.12 | 32,490.00 | (775.88) |
| Total Expenditures | 48,800.00 | 49,284.27 | $ 50,490.00 | $ (1,205.73) |
| Receipts Over (Under) Expenditures | 629.76 | (2,223.62) | | |
| Unencumbered Cash, Beginning | 1,593.86 | 2,223.62 | | |
| Unencumbered Cash, Ending | $ 2,223.62 | $ 0.00 | | |

SHERMAN COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | $ 1,149,549.40 | $ 994,590.96 | $ 985,539.00 | $ 9,051.96 |
| Delinquent Tax | 1,277.99 | 1,524.67 | 1,000.00 | 524.67 |
| Motor Vehicle Tax | 94,251.61 | 87,547.61 | 84,269.00 | 3,278.61 |
| Recreational Vehicle Tax | 2,260.95 | 2,203.96 | 1,953.00 | 250.96 |
| 16/20M Vehicle Tax | 5,595.02 | 5,444.01 | 6,145.00 | (700.99) |
| Commercial Vehicle Tax | 5,633.08 | 5,884.69 | 5,496.00 | 388.69 |
| County Redemption | 29,709.92 | 13,328.96 | 4,000.00 | 9,328.96 |
| Special City/County Highway | 313,851.12 | 356,909.37 | 250,000.00 | 106,909.37 |
| County Equalization | 3,466.68 | 9,237.84 | 2,500.00 | 6,737.84 |
| Reimbursements and Miscellaneous | 55,558.61 | 59,221.40 | 0.00 | 59,221.40 |
| Total Receipts | 1,661,154.38 | 1,535,893.47 | $ 1,340,902.00 | $ 194,991.47 |
| Expenditures | | | | |
| Administration: | | | | |
| Personal Services | 41,405.61 | 44,582.86 | 42,000.00 | 2,582.86 |
| Contractual Services | 7,935.72 | 2,687.35 | 77,000.00 | (74,312.65) |
| Commodities | 641.78 | 1,526.97 | 0.00 | 1,526.97 |
| Maintenance: | | | | |
| Personal Services | 652,740.81 | 648,444.46 | 728,000.00 | (79,555.54) |
| Contractual Services | 136,555.53 | 133,259.63 | 167,700.00 | (34,440.37) |
| Commodities | 259,035.77 | 281,351.92 | 707,000.00 | (425,648.08) |
| Capital Outlay | 347,994.51 | 370,292.62 | 305,000.00 | 65,292.62 |
| Operating Transfers: | | | | |
| Transfer to Special Machinery | 100,000.00 | 100,000.00 | 0.00 | 100,000.00 |
| Total Expenditures | 1,546,309.73 | 1,582,145.81 | $ 2,026,700.00 | $ (444,554.19) |
| Receipts Over (Under) Expenditures | 114,844.65 | (46,252.34) | | |
| Unencumbered Cash, Beginning | 714,507.35 | 829,352.00 | | |
| Unencumbered Cash, Ending | $ 829,352.00 | $ 783,099.66 | | |

SHERMAN COUNTY, KANSAS
SOLDIERS MEMORIAL PARK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Tax | $ 40,728.42 | $ 34,703.75 | $ 34,374.00 | $ 329.75 |
| Delinquent Tax | 39.19 | 49.98 | 0.00 | 49.98 |
| Motor Vehicle Tax | 2,171.31 | 2,929.23 | 2,978.00 | (48.77) |
| Recreational Vehicle Tax | 52.76 | 74.49 | 69.00 | 5.49 |
| 16/20M Vehicle Tax | 86.29 | 135.22 | 217.00 | (81.78) |
| Commercial Vehicle Tax | 130.71 | 202.84 | 194.00 | 8.84 |
| County Redemption | 582.03 | 377.27 | 50.00 | 327.27 |
| Reimbursements and Miscellaneous | 6,195.00 | 8,934.98 | 1,500.00 | 7,434.98 |
| Total Receipts | 49,985.71 | 47,407.76 | $ 39,382.00 | $ 8,025.76 |
| Expenditures | | | | |
| Personal Services | 84.44 | 16,225.14 | 0.00 | 16,225.14 |
| Contractual Services | 10,559.72 | 4,646.70 | 25,000.00 | (20,353.30) |
| Commodities | 8,112.22 | 5,793.12 | 35,000.00 | (29,206.88) |
| Capital Outlay | 26,243.62 | 0.00 | 0.00 | 0.00 |
| Total Expenditures | 45,000.00 | 26,664.96 | $ 60,000.00 | $ (33,335.04) |
| Receipts Over (Under) Expenditures | 4,985.71 | 20,742.80 | | |
| Unencumbered Cash, Beginning | 19,381.40 | 24,367.11 | | |
| Unencumbered Cash, Ending | $ 24,367.11 | $ 45,109.91 | | |

SHERMAN COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Local Alcoholic Liquor Tax | $ 7,976.07 | $ 8,572.90 | $ 11,000.00 | $ (2,427.10) |
| Total Receipts | 7,976.07 | 8,572.90 | $ 11,000.00 | $ (2,427.10) |
| Expenditures | | | | |
| Appropriation | 5,520.12 | 2,455.95 | 11,000.00 | (8,544.05) |
| Total Expenditures | 5,520.12 | 2,455.95 | $ 11,000.00 | $ (8,544.05) |
| Receipts Over (Under) Expenditures | 2,455.95 | 6,116.95 | | |
| Unencumbered Cash, Beginning | 0.00 | 2,455.95 | | |
| Unencumbered Cash, Ending | $ 2,455.95 | $ 8,572.90 | | |

SHERMAN COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Local Alcoholic Liquor Tax | $ 1,828.42 | $ 1,783.40 | $ 850.00 | $ 933.40 |
| Total Receipts | 1,828.42 | 1,783.40 | $ 850.00 | $ 933.40 |
| Expenditures | | | | |
| Appropriation | 0.00 | 0.00 | 1,673.00 | (1,673.00) |
| Total Expenditures | 0.00 | 0.00 | $ 1,673.00 | $ (1,673.00) |
| Receipts Over (Under) Expenditures | 1,828.42 | 1,783.40 | | |
| Unencumbered Cash, Beginning | 1,224.34 | 3,052.76 | | |
| Unencumbered Cash, Ending | $ 3,052.76 | $ 4,836.16 | | |

SHERMAN COUNTY, KANSAS
SPECIAL MACHINERY FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | 2020 | 2021 |
|---|---|---|
| Receipts | | |
| Operating Transfers: | | |
| From Road and Bridge | $ 100,000.00 | $ 100,000.00 |
| Total Receipts | 100,000.00 | 100,000.00 |
| Expenditures | | |
| None | 0.00 | 0.00 |
| Total Expenditures | 0.00 | 0.00 |
| Receipts Over (Under) Expenditures | 100,000.00 | 100,000.00 |
| Unencumbered Cash, Beginning | 357,248.86 | 457,248.86 |
| Unencumbered Cash, Ending | $ 457,248.86 | $ 557,248.86 |

SHERMAN COUNTY, KANSAS
CAPITAL IMPROVEMENT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | 2020 | 2021 |
|---|---|---|
| Receipts | | |
| Operating Transfers: | | |
| From General | $ 300,000.00 | $ 300,000.00 |
| Total Receipts | 300,000.00 | 300,000.00 |
| Expenditures | | |
| Capital Outlay | 200,000.00 | 0.00 |
| Total Expenditures | 200,000.00 | 0.00 |
| Receipts Over (Under) Expenditures | 100,000.00 | 300,000.00 |
| Unencumbered Cash, Beginning | 892,549.96 | 992,549.96 |
| Unencumbered Cash, Ending | $ 992,549.96 | $ 1,292,549.96 |

SHERMAN COUNTY, KANSAS
EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | 2020 | 2021 |
|---|---|---|
| Receipts | | |
| None | $ 0.00 | $ 50,000.00 |
| Total Receipts | 0.00 | 50,000.00 |
| Expenditures | | |
| None | 0.00 | 0.00 |
| Total Expenditures | 0.00 | 0.00 |
| Receipts Over (Under) Expenditures | 0.00 | 50,000.00 |
| Unencumbered Cash, Beginning | 93,934.54 | 93,934.54 |
| Unencumbered Cash, Ending | $ 93,934.54 | $ 143,934.54 |

SHERMAN COUNTY, KANSAS
TORT LIABILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | $ 18,811.15 | $ 18,164.99 | $ 17,974.00 | $ 190.99 |
| Delinquent Tax | 20.18 | 26.61 | 0.00 | 26.61 |
| Motor Vehicle Tax | 1,405.93 | 1,412.38 | 1,382.00 | 30.38 |
| Recreational Vehicle Tax | 33.76 | 35.62 | 32.00 | 3.62 |
| 16/20M Vehicle Tax | 78.55 | 82.38 | 101.00 | (18.62) |
| Commercial Vehicle Tax | 84.18 | 95.62 | 90.00 | 5.62 |
| County Redemption | 481.88 | 208.48 | 0.00 | 208.48 |
| Total Receipts | 20,915.63 | 20,026.08 | $ 19,579.00 | $ 447.08 |
| Expenditures | | | | |
| Contractual Services | 20,708.00 | 10,680.00 | 28,000.00 | (17,320.00) |
| Total Expenditures | 20,708.00 | 10,680.00 | $ 28,000.00 | $ (17,320.00) |
| Receipts Over (Under) Expenditures | 207.63 | 9,346.08 | | |
| Unencumbered Cash, Beginning | 8,640.13 | 8,847.76 | | |
| Unencumbered Cash, Ending | $ 8,847.76 | $ 18,193.84 | | |

SHERMAN COUNTY, KANSAS
TOURISM AND CONVENTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Transient Guest Tax | $ 122,625.35 | $ 248,016.52 | $ 225,000.00 | $ 23,016.52 |
| Total Receipts | 122,625.35 | 248,016.52 | $ 225,000.00 | $ 23,016.52 |
| Expenditures | | | | |
| Appropriation | 122,625.35 | 101,354.73 | 225,000.00 | (123,645.27) |
| Total Expenditures | 122,625.35 | 101,354.73 | $ 225,000.00 | $ (123,645.27) |
| Receipts Over (Under) Expenditures | 0.00 | 146,661.79 | | |
| Unencumbered Cash, Beginning | 0.00 | 0.00 | | |
| Unencumbered Cash, Ending | $ 0.00 | $ 146,661.79 | | |

SHERMAN COUNTY, KANSAS
SHERIFF REWARD FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | 2020 | 2021 |
|---|---|---|
| Receipts | | |
| None | $ 0.00 | $ 0.00 |
| Total Receipts | 0.00 | 0.00 |
| Expenditures | | |
| None | 0.00 | 0.00 |
| Total Expenditures | 0.00 | 0.00 |
| Receipts Over (Under) Expenditures | 0.00 | 0.00 |
| Unencumbered Cash, Beginning | 143.63 | 143.63 |
| Unencumbered Cash, Ending | $ 143.63 | $ 143.63 |

SHERMAN COUNTY, KANSAS
COUNTY HEALTH CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

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

SHERMAN COUNTY, KANSAS
HEALTH CARE SERVICES FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Health Care Services Tax | $ 341,552.04 | $ 373,132.27 | $ 305,000.00 | $ 68,132.27 |
| Reimbursements and Miscellaneous | 0.00 | 59,903.70 | 0.00 | 59,903.70 |
| Total Receipts | 341,552.04 | 433,035.97 | $ 305,000.00 | $ 128,035.97 |
| Expenditures | | | | |
| Appropriations: | | | | |
| High Plains Mental Health Center | 43,000.00 | 43,000.00 | 43,000.00 | 0.00 |
| County Health | 68,000.00 | 65,000.00 | 65,000.00 | 0.00 |
| Development Services NWKS, Inc. | 30,000.00 | 30,000.00 | 30,000.00 | 0.00 |
| EMT Training | 7,336.00 | 0.00 | 15,000.00 | (15,000.00) |
| Other Appropriations | 92,464.80 | 20,000.00 | 395,333.00 | (375,333.00) |
| Senior Care Act | 4,500.00 | 4,500.00 | 4,500.00 | 0.00 |
| Kanorado Meal Site | 0.00 | 0.00 | 0.00 | 0.00 |
| Goodland Meal Site | 9,143.00 | 9,341.00 | 9,341.00 | 0.00 |
| Ambulance Equipment | 200,360.76 | 92,280.00 | 100,000.00 | (7,720.00) |
| Rawlins County Dental Clinic | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |
| Total Expenditures | 459,804.56 | 269,121.00 | $ 667,174.00 | $ (398,053.00) |
| Receipts Over (Under) Expenditures | (118,252.52) | 163,914.97 | | |
| Unencumbered Cash, Beginning | 594,316.54 | 476,064.02 | | |
| Unencumbered Cash, Ending | $ 476,064.02 | $ 639,978.99 | | |

SHERMAN COUNTY, KANSAS
CONSERVATION DISTRICT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | $ 26,196.35 | $ 25,431.33 | $ 25,201.00 | $ 230.33 |
| Delinquent Tax | 28.33 | 37.28 | 30.00 | 7.28 |
| Motor Vehicle Tax | 1,984.31 | 1,970.19 | 1,917.00 | 53.19 |
| Recreational Vehicle Tax | 47.77 | 49.74 | 44.00 | 5.74 |
| 16/20M Vehicle Tax | 112.88 | 115.78 | 140.00 | (24.22) |
| Commercial Vehicle Tax | 118.77 | 133.31 | 125.00 | 8.31 |
| County Redemption | 684.90 | 293.78 | 0.00 | 293.78 |
| Total Receipts | 29,173.31 | 28,031.41 | $ 27,457.00 | $ 574.41 |
| Expenditures | | | | |
| Appropriation | 28,500.00 | 28,500.00 | 28,500.00 | 0.00 |
| Total Expenditures | 28,500.00 | 28,500.00 | $ 28,500.00 | $ 0.00 |
| Receipts Over (Under) Expenditures | 673.31 | (468.59) | | |
| Unencumbered Cash, Beginning | 0.00 | 673.31 | | |
| Unencumbered Cash, Ending | $ 673.31 | $ 204.72 | | |

SHERMAN COUNTY, KANSAS
CEMETERY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | $ 38,604.74 | $ 37,945.80 | $ 37,588.00 | $ 357.80 |
| Delinquent Tax | 42.24 | 55.47 | 0.00 | 55.47 |
| Motor Vehicle Tax | 2,962.63 | 2,904.16 | 2,828.00 | 76.16 |
| Recreational Vehicle Tax | 71.00 | 73.23 | 66.00 | 7.23 |
| 16/20M Vehicle Tax | 177.24 | 170.79 | 206.00 | (35.21) |
| Commercial Vehicle Tax | 176.98 | 196.43 | 184.00 | 12.43 |
| County Redemption | 1,063.65 | 437.17 | 0.00 | 437.17 |
| Total Receipts | 43,098.48 | 41,783.05 | $ 40,872.00 | $ 911.05 |
| Expenditures | | | | |
| Appropriation | 42,000.00 | 42,000.00 | 42,000.00 | 0.00 |
| Total Expenditures | 42,000.00 | 42,000.00 | $ 42,000.00 | $ 0.00 |
| Receipts Over (Under) Expenditures | 1,098.48 | (216.95) | | |
| Unencumbered Cash, Beginning | 326.57 | 1,425.05 | | |
| Unencumbered Cash, Ending | $ 1,425.05 | $ 1,208.10 | | |

SHERMAN COUNTY, KANSAS
LIBRARY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | $ 22,945.31 | $ 22,404.18 | $ 22,147.00 | $ 257.18 |
| Delinquent Tax | 25.16 | 32.91 | 0.00 | 32.91 |
| Motor Vehicle Tax | 1,775.67 | 1,728.74 | 1,683.00 | 45.74 |
| Recreational Vehicle Tax | 42.56 | 43.62 | 39.00 | 4.62 |
| 16/20M Vehicle Tax | 106.39 | 102.32 | 123.00 | (20.68) |
| Commercial Vehicle Tax | 106.09 | 116.84 | 110.00 | 6.84 |
| County Redemption | 634.56 | 260.70 | 0.00 | 260.70 |
| Total Receipts | 25,635.74 | 24,689.31 | $ 24,102.00 | $ 587.31 |
| Expenditures | | | | |
| Appropriation | 25,000.00 | 25,000.00 | 25,000.00 | 0.00 |
| Total Expenditures | 25,000.00 | 25,000.00 | $ 25,000.00 | $ 0.00 |
| Receipts Over (Under) Expenditures | 635.74 | (310.69) | | |
| Unencumbered Cash, Beginning | 542.73 | 1,178.47 | | |
| Unencumbered Cash, Ending | $ 1,178.47 | $ 867.78 | | |

SHERMAN COUNTY, KANSAS
2012 911 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Telephone Tax | $ 60,179.25 | $ 93,811.08 | $ 50,000.00 | $ 43,811.08 |
| Reimbursements and Miscellaneous | 0.00 | 2,153.70 | 0.00 | 2,153.70 |
| Interest on Idle Funds | 443.42 | 11.81 | 0.00 | 11.81 |
| Total Receipts | 60,622.67 | 95,976.59 | $ 50,000.00 | $ 45,976.59 |
| Expenditures | | | | |
| Contractual Services | 100,297.40 | 79,604.92 | 100,000.00 | (20,395.08) |
| Commodities | 0.00 | 674.89 | 0.00 | 674.89 |
| Capital Outlay | 3,114.38 | 1,629.99 | 62,955.00 | (61,325.01) |
| Total Expenditures | 103,411.78 | 81,909.80 | $ 162,955.00 | $ (81,045.20) |
| Receipts Over (Under) Expenditures | (42,789.11) | 14,066.79 | | |
| Unencumbered Cash, Beginning | 152,954.95 | 141,576.56 | | |
| Prior Year Cancelled Encumbrances | 31,410.72 | 0.00 | | |
| Unencumbered Cash, Ending | $ 141,576.56 | $ 155,643.35 | | |

SHERMAN COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Fees | $ 1,689.00 | $ 2,064.79 | $ 1,750.00 | $ 314.79 |
| Total Receipts | 1,689.00 | 2,064.79 | $ 1,750.00 | $ 314.79 |
| Expenditures | | | | |
| Contractual Services | 1,207.00 | 1,364.90 | 10,931.00 | (9,566.10) |
| Total Expenditures | 1,207.00 | 1,364.90 | $ 10,931.00 | $ (9,566.10) |
| Receipts Over (Under) Expenditures | 482.00 | 699.89 | | |
| Unencumbered Cash, Beginning | 9,680.61 | 10,162.61 | | |
| Unencumbered Cash, Ending | $ 10,162.61 | $ 10,862.50 | | |

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | 2020 | 2021 |
|---|---|---|
| Receipts | | |
| Fees | $ 10,532.87 | $ 9,598.00 |
| Interest on Idle Funds | 169.36 | 5.89 |
| Total Receipts | 10,702.23 | 9,603.89 |
| Expenditures | | |
| Contractual Services | 630.89 | 910.67 |
| Commodities | 1.50 | 90.18 |
| Capital Outlay | 9,732.47 | 1,334.51 |
| Total Expenditures | 10,364.86 | 2,335.36 |
| Receipts Over (Under) Expenditures | 337.37 | 7,268.53 |
| Unencumbered Cash, Beginning | 58,125.25 | 58,462.62 |
| Unencumbered Cash, Ending | $ 58,462.62 | $ 65,731.15 |

SHERMAN COUNTY, KANSAS
COUNTY CLERK TECHNOLOGY FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | 2020 | 2021 |
|---|---|---|
| Receipts | | |
| Fees | $ 2,618.00 | $ 2,399.50 |
| Total Receipts | 2,618.00 | 2,399.50 |
| Expenditures | | |
| None | 0.00 | 0.00 |
| Total Expenditures | 0.00 | 0.00 |
| Receipts Over (Under) Expenditures | 2,618.00 | 2,399.50 |
| Unencumbered Cash, Beginning | 9,939.00 | 12,557.00 |
| Unencumbered Cash, Ending | $ 12,557.00 | $ 14,956.50 |

SHERMAN COUNTY, KANSAS
COUNTY TREASURER TECHNOLOGY FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | 2020 | 2021 |
|---|---|---|
| Receipts | | |
| Fees | $ 2,618.00 | $ 2,399.50 |
| Total Receipts | 2,618.00 | 2,399.50 |
| Expenditures | | |
| None | 0.00 | 0.00 |
| Total Expenditures | 0.00 | 0.00 |
| Receipts Over (Under) Expenditures | 2,618.00 | 2,399.50 |
| Unencumbered Cash, Beginning | 8,296.99 | 10,914.99 |
| Unencumbered Cash, Ending | $ 10,914.99 | $ 13,314.49 |

SHERMAN COUNTY, KANSAS
MICRO LOANS/CDBG-CV GRANTS FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | 2020 | 2021 |
|---|---|---|
| Receipts | | |
| Reimbursements and Miscellaneous | $ 94,039.69 | $ 37,960.31 |
| Interest on Idle Funds | 221.38 | 0.00 |
| Total Receipts | 94,261.07 | 37,960.31 |
| Expenditures | | |
| Contractual Services | 94,039.69 | 36,760.31 |
| Other | 57,244.27 | 0.00 |
| Total Expenditures | 151,283.96 | 36,760.31 |
| Receipts Over (Under) Expenditures | (57,022.89) | 1,200.00 |
| Unencumbered Cash, Beginning | 57,022.89 | 0.00 |
| Unencumbered Cash, Ending | $ 0.00 | $ 1,200.00 |

SHERMAN COUNTY, KANSAS
SMOKEY GARDENS FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | 2020 | 2021 |
|---|---|---|
| Receipts | | |
| Donations | $ 47,234.71 | $ 485.00 |
| Total Receipts | 47,234.71 | 485.00 |
| Expenditures | | |
| Contractual Services | 32,614.07 | 0.00 |
| Total Expenditures | 32,614.07 | 0.00 |
| Receipts Over (Under) Expenditures | 14,620.64 | 485.00 |
| Unencumbered Cash, Beginning | 17,445.17 | 32,065.81 |
| Unencumbered Cash, Ending | $ 32,065.81 | $ 32,550.81 |

SHERMAN COUNTY, KANSAS
FUNDRAISER DONATIONS FIRE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | 2020 | 2021 |
|---|---|---|
| Receipts | | |
| Donations | $ 845.25 | $ 2,876.05 |
| Total Receipts | 845.25 | 2,876.05 |
| Expenditures | | |
| Other | 1,832.42 | 2,600.00 |
| Total Expenditures | 1,832.42 | 2,600.00 |
| Receipts Over (Under) Expenditures | (987.17) | 276.05 |
| Unencumbered Cash, Beginning | 5,099.71 | 4,112.54 |
| Unencumbered Cash, Ending | $ 4,112.54 | $ 4,388.59 |

SHERMAN COUNTY, KANSAS
FUNDRAISER DONATIONS EMS FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | 2020 | 2021 |
|---|---|---|
| Receipts | | |
| Donations | $ 6,448.25 | $ 1,697.12 |
| Total Receipts | 6,448.25 | 1,697.12 |
| Expenditures | | |
| Contractual Services | 3,669.84 | 893.78 |
| Capital Outlay | 686.97 | 0.00 |
| Total Expenditures | 4,356.81 | 893.78 |
| Receipts Over (Under) Expenditures | 2,091.44 | 803.34 |
| Unencumbered Cash, Beginning | 3,399.32 | 5,490.76 |
| Unencumbered Cash, Ending | $ 5,490.76 | $ 6,294.10 |

SHERMAN COUNTY, KANSAS
GRANTS FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | 2020 | 2021 |
|---|---|---|
| Receipts | | |
| Grants | $ 10,000.00 | $ 403.79 |
| Total Receipts | 10,000.00 | 403.79 |
| Expenditures | | |
| Grant Expense | 30.00 | 4,533.73 |
| Total Expenditures | 30.00 | 4,533.73 |
| Receipts Over (Under) Expenditures | 9,970.00 | (4,129.94) |
| Unencumbered Cash, Beginning | 15,000.00 | 24,970.00 |
| Unencumbered Cash, Ending | $ 24,970.00 | $ 20,840.06 |

SHERMAN COUNTY, KANSAS
COVID-19 GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | 2020 | 2021 |
|---|---|---|
| Receipts | | |
| Grants | $ 117,192.50 | $ 90,991.37 |
| Total Receipts | 117,192.50 | 90,991.37 |
| Expenditures | | |
| Grant Expense | 105,721.37 | 12,383.14 |
| Total Expenditures | 105,721.37 | 12,383.14 |
| Receipts Over (Under) Expenditures | 11,471.13 | 78,608.23 |
| Unencumbered Cash, Beginning | 0.00 | 11,471.13 |
| Unencumbered Cash, Ending | $ 11,471.13 | $ 90,079.36 |

SHERMAN COUNTY, KANSAS
SPARKS GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | 2020 | 2021 |
|---|---|---|
| Receipts | | |
| Grant | $ 1,183,311.00 | $ 0.00 |
| Total Receipts | 1,183,311.00 | 0.00 |
| Expenditures | | |
| Personal Services | 0.00 | 56,567.17 |
| Contractual Services | 1,114,102.92 | 12,227.81 |
| Total Expenditures | 1,114,102.92 | 68,794.98 |
| Receipts Over (Under) Expenditures | 69,208.08 | (68,794.98) |
| Unencumbered Cash, Beginning | 0.00 | 69,208.08 |
| Unencumbered Cash, Ending | $ 69,208.08 | $ 413.10 |

SHERMAN COUNTY, KANSAS
ARPA GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | 2020 | 2021 |
|---|---|---|
| Receipts | | |
| Grant | $ 0.00 | $ 574,654.00 |
| Interest on Idle Funds | 0.00 | 25.39 |
| Total Receipts | 0.00 | 574,679.39 |
| Expenditures | | |
| Contractual Services | 0.00 | 5,809.84 |
| Total Expenditures | 0.00 | 5,809.84 |
| Receipts Over (Under) Expenditures | 0.00 | 568,869.55 |
| Unencumbered Cash, Beginning | 0.00 | 0.00 |
| Unencumbered Cash, Ending | $ 0.00 | $ 568,869.55 |

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Sales Tax Receipts | $ 1,368,542.09 | $ 1,491,186.84 | $ 1,250,000.00 | $ 241,186.84 |
| Interest on Idle Funds | 9,092.26 | 333.83 | 0.00 | 333.83 |
| Reimbursements and Miscellaneous | 750,000.00 | 0.00 | 0.00 | 0.00 |
| Total Receipts | 2,127,634.35 | 1,491,520.67 | $ 1,250,000.00 | $ 241,520.67 |
| Expenditures | | | | |
| Bond Principal | 850,000.00 | 865,000.00 | 865,000.00 | 0.00 |
| Bond Interest | 66,867.50 | 49,817.50 | 49,818.00 | (0.50) |
| Contractual Services | 1,327,031.86 | 846.79 | 2,479,413.00 | (2,478,566.21) |
| Cash Basis Reserve | 0.00 | 0.00 | 1,527,895.00 | (1,527,895.00) |
| Total Expenditures | 2,243,899.36 | 915,664.29 | $ 4,922,126.00 | $ (4,006,461.71) |
| Receipts Over (Under) Expenditures | (116,265.01) | 575,856.38 | | |
| Unencumbered Cash, Beginning | 3,488,993.54 | 3,372,728.53 | | |
| Unencumbered Cash, Ending | $ 3,372,728.53 | $ 3,948,584.91 | | |

SHERMAN COUNTY, KANSAS
SOLID WASTE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Fees | $ 578,771.46 | $ 538,975.14 | $ 500,000.00 | $ 38,975.14 |
| Reimbursements and Miscellaneous | 60.00 | 15,657.00 | 0.00 | 15,657.00 |
| Total Receipts | 578,831.46 | 554,632.14 | $ 500,000.00 | $ 54,632.14 |
| Expenditures | | | | |
| Personal Services | 112,138.66 | 124,873.82 | 178,500.00 | (53,626.18) |
| Contractual Services | 139,814.78 | 244,146.96 | 215,400.00 | 28,746.96 |
| Commodities | 34,189.17 | 41,234.56 | 69,500.00 | (28,265.44) |
| Capital Outlay | 96,465.21 | 2,624.97 | 598,001.00 | (595,376.03) |
| Total Expenditures | 382,607.82 | 412,880.31 | $ 1,061,401.00 | $ (648,520.69) |
| Receipts Over (Under) Expenditures | 196,223.64 | 141,751.83 | | |
| Unencumbered Cash, Beginning | 478,500.61 | 674,724.25 | | |
| Unencumbered Cash, Ending | $ 674,724.25 | $ 816,476.08 | | |

SHERMAN COUNTY, KANSAS
LANDFILL EXCAVATION FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | 2020 | 2021 |
|---|---|---|
| Receipts | | |
| None | $ 0.00 | $ 0.00 |
| Total Receipts | 0.00 | 0.00 |
| Expenditures | | |
| None | 0.00 | 0.00 |
| Total Expenditures | 0.00 | 0.00 |
| Receipts Over (Under) Expenditures | 0.00 | 0.00 |
| Unencumbered Cash, Beginning | 18,075.89 | 18,075.89 |
| Unencumbered Cash, Ending | $ 18,075.89 | $ 18,075.89 |

SHERMAN COUNTY, KANSAS
POST CLOSURE - LANDFILL FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | 2020 | 2021 |
|---|---|---|
| Receipts | | |
| None | $ 0.00 | $ 0.00 |
| Total Receipts | 0.00 | 0.00 |
| Expenditures | | |
| None | 0.00 | 0.00 |
| Total Expenditures | 0.00 | 0.00 |
| Receipts Over (Under) Expenditures | 0.00 | 0.00 |
| Unencumbered Cash, Beginning | 225,000.00 | 225,000.00 |
| Unencumbered Cash, Ending | $ 225,000.00 | $ 225,000.00 |

SHERMAN COUNTY, KANSAS
JAIL COMMISSARY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Fees | $ 69,490.12 | $ 65,342.75 | $ 60,000.00 | $ 5,342.75 |
| Total Receipts | 69,490.12 | 65,342.75 | $ 60,000.00 | $ 5,342.75 |
| Expenditures | | | | |
| Contractual Services | 18,382.86 | 20,622.85 | 0.00 | 20,622.85 |
| Commodities | 20,462.76 | 26,649.95 | 81,565.00 | (54,915.05) |
| Capital Outlay | 14,320.50 | 7,065.84 | 0.00 | 7,065.84 |
| Other | 3,889.56 | 4,062.73 | 0.00 | 4,062.73 |
| Total Expenditures | 57,055.68 | 58,401.37 | $ 81,565.00 | $ (23,163.63) |
| Receipts Over (Under) Expenditures | 12,434.44 | 6,941.38 | | |
| Unencumbered Cash, Beginning | 11,565.03 | 23,999.47 | | |
| Unencumbered Cash, Ending | $ 23,999.47 | $ 30,940.85 | | |

SHERMAN COUNTY, KANSAS
AUTO MOTOR SPECIAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | 2020 | 2021 |
|---|---|---|
| Receipts | | |
| Fees | $ 74,874.75 | $ 78,533.50 |
| Total Receipts | 74,874.75 | 78,533.50 |
| Expenditures | | |
| Personal Services | 51,425.19 | 67,543.25 |
| Contractual Services | 2,269.92 | 1,989.76 |
| Commodities | 817.50 | 730.17 |
| Capital Outlay | 489.20 | 1,665.82 |
| Operating Transfers: | | |
| To General | 19,872.94 | 6,604.50 |
| Total Expenditures | 74,874.75 | 78,533.50 |
| Receipts Over (Under) Expenditures | 0.00 | 0.00 |
| Unencumbered Cash, Beginning | 0.00 | 0.00 |
| Unencumbered Cash, Ending | $ 0.00 | $ 0.00 |

SHERMAN COUNTY, KANSAS
PROSECUTOR FORFEITURE TRUST FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | 2020 | 2021 |
|---|---|---|
| Receipts | | |
| Reimbursements and Miscellaneous | $ 1,042.80 | $ 558.59 |
| Total Receipts | 1,042.80 | 558.59 |
| Expenditures | | |
| Contractual Services | 5,000.00 | 820.50 |
| Capital Outlay | 3,100.79 | 7,729.55 |
| Total Expenditures | 8,100.79 | 8,550.05 |
| Receipts Over (Under) Expenditures | (7,057.99) | (7,991.46) |
| Unencumbered Cash, Beginning | 79,306.32 | 72,248.33 |
| Unencumbered Cash, Ending | $ 72,248.33 | $ 64,256.87 |

SHERMAN COUNTY, KANSAS
SHERIFF DRUG SEIZURE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | 2020 | 2021 |
|---|---|---|
| Receipts | | |
| Reimbursements and Miscellaneous | $ 12,100.00 | $ 0.00 |
| Total Receipts | 12,100.00 | 0.00 |
| Expenditures | | |
| Contractual Services | 2,175.24 | 0.00 |
| Capital Outlay | 0.00 | 3,019.91 |
| Total Expenditures | 2,175.24 | 3,019.91 |
| Receipts Over (Under) Expenditures | 9,924.76 | (3,019.91) |
| Unencumbered Cash, Beginning | 7,907.93 | 17,832.69 |
| Unencumbered Cash, Ending | $ 17,832.69 | $ 14,812.78 |

SHERMAN COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
SHERMAN COUNTY, KANSAS PUBLIC BUILDING COMMISSION
PROJECT IMPROVEMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | 2020 | 2021 |
|---|---|---|
| Receipts | | |
| Bond Proceeds | $ 12,156,887.55 | $ 0.00 |
| Interest on Idle Funds | 7,297.43 | 13,117.47 |
| Total Receipts | 12,164,184.98 | 13,117.47 |
| Expenditures | | |
| Contractual Services | 695,479.01 | 8,521,970.17 |
| Total Expenditures | 695,479.01 | 8,521,970.17 |
| Receipts Over (Under) Expenditures | 11,468,705.97 | (8,508,852.70) |
| Unencumbered Cash, Beginning | 0.00 | 11,468,705.97 |
| Unencumbered Cash, Ending | $ 11,468,705.97 | $ 2,959,853.27 |

SHERMAN COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
SHERMAN COUNTY, KANSAS PUBLIC BUILDING COMMISSION
DEBT SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts: | | | | |
| Ad Valorem Property Tax | $ 0.00 | $ 654,883.84 | $ 685,000.00 | $ (30,116.16) |
| Delinquent Tax | 0.00 | 711.83 | 0.00 | 711.83 |
| County Redemption | 0.00 | 1,119.46 | 0.00 | 1,119.46 |
| Total Receipts | 0.00 | 656,715.13 | $ 685,000.00 | $ (28,284.87) |
| Expenditures | | | | |
| Bond Principal | 0.00 | 265,000.00 | 265,000.00 | 0.00 |
| Bond Interest | 0.00 | 391,715.13 | 415,370.00 | (23,654.87) |
| Cash Basis Reserve | 0.00 | 0.00 | 4,630.00 | (4,630.00) |
| Total Expenditures | 0.00 | 656,715.13 | $ 685,000.00 | $ (28,284.87) |
| Receipts Over (Under) Expenditures | 0.00 | 0.00 | | |
| Unencumbered Cash, Beginning | 0.00 | 0.00 | | |
| Unencumbered Cash, Ending | $ 0.00 | $ 0.00 | | |

SHERMAN COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

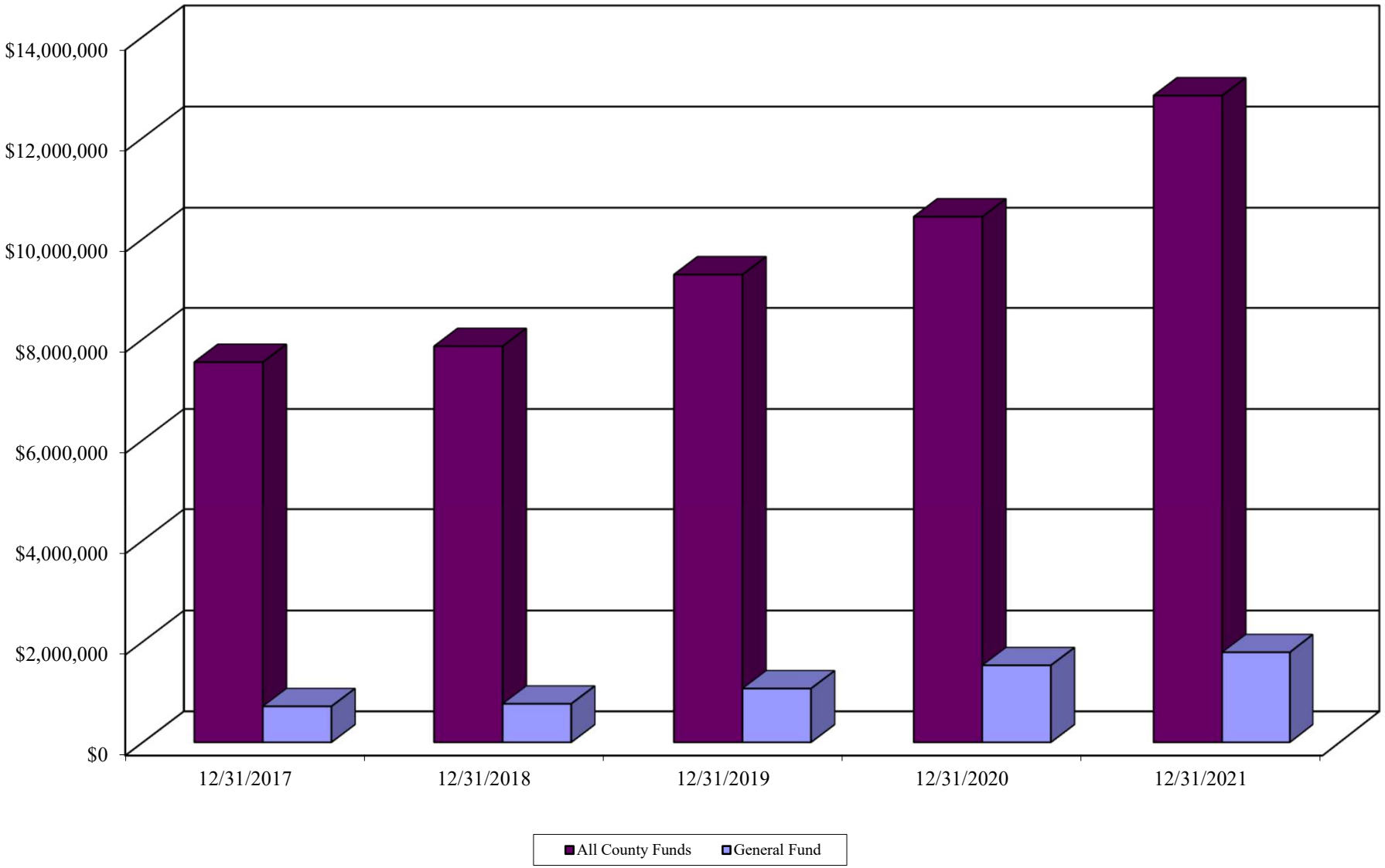
| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Distributive Funds: | | | | |
| Current Tax | $ 10,446,364.68 | $ 15,285,998.07 | $ 15,110,003.33 | $ 10,622,359.42 |
| County Redemption | 73,760.04 | 160,405.12 | 186,777.20 | 47,387.96 |
| Delinquent Personal Property Tax | 271.84 | 20,377.47 | 20,649.31 | 0.00 |
| Recreational Vehicle Tax | 3,234.47 | 23,521.73 | 23,415.81 | 3,340.39 |
| Local Alcoholic Liquor Tax | 0.00 | 13,034.89 | 12,139.70 | 895.19 |
| Local Retailers Sales Tax | 0.00 | 771,478.26 | 771,478.26 | 0.00 |
| Motor Vehicle Tax | 157,984.88 | 962,406.22 | 961,139.32 | 159,251.78 |
| Rental Vehicle Tax | 100.73 | 192.76 | 173.72 | 119.77 |
| Severance Tax | 812.07 | 4,468.89 | 5,280.96 | 0.00 |
| Special City and County Tax | 0.00 | 356,909.37 | 356,909.37 | 0.00 |
| Partial Payments | 6,682.22 | 36,980.75 | 36,113.47 | 7,549.50 |
| Solid Waste | 0.00 | 364,493.79 | 364,493.79 | 0.00 |
| Total Distributive Funds | 10,689,210.93 | 18,000,267.32 | 17,848,574.24 | 10,840,904.01 |
| Subdivision and Trust Funds: | | | | |
| School Districts | (11,354.53) | 5,138,551.88 | 5,127,185.01 | 12.34 |
| Townships | 165.15 | 3,765.22 | 0.00 | 3,930.37 |
| Cities | 0.00 | 1,914,540.97 | 1,914,540.97 | 0.00 |
| Regional Library | (435.19) | 77,601.79 | 77,166.60 | 0.00 |
| Fire Districts | 276,620.19 | 292,802.53 | 193,917.52 | 375,505.20 |
| Heritage Trust | 1,331.46 | 4,799.00 | 4,929.00 | 1,201.46 |
| Drivers License | 220.00 | 13,242.00 | 13,320.00 | 142.00 |
| Non Sufficient Checks | (499.32) | 3,157.22 | 2,790.08 | (132.18) |
| KCOVRS Vehicle Tax | 637.45 | 115,590.93 | 115,751.90 | 476.48 |
| Motor Vehicle Licenses | 4,648.82 | 523,462.35 | 522,947.69 | 5,163.48 |
| Sales and Compensating Tax | 30,906.68 | 593,203.98 | 580,472.20 | 43,638.46 |
| Watersheds | 0.00 | 113,563.23 | 113,563.23 | 0.00 |
| Neighborhood Revitalization | 0.00 | 417,384.85 | 417,384.85 | 0.00 |
| Sunflower Extension District No. 6 | 0.00 | 205,908.17 | 205,908.17 | 0.00 |
| Wildlife & Parks | 0.00 | 5,715.00 | 5,700.00 | 15.00 |
| Royalty Plate Fees | 0.00 | 3,120.00 | 3,120.00 | 0.00 |
| Oil & Gas Valuation Depl. Trust | 28,457.97 | 2.55 | 0.00 | 28,460.52 |
| Total Subdivision and Trust Funds | 330,698.68 | 9,426,411.67 | 9,298,697.22 | 458,413.13 |

SHERMAN COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

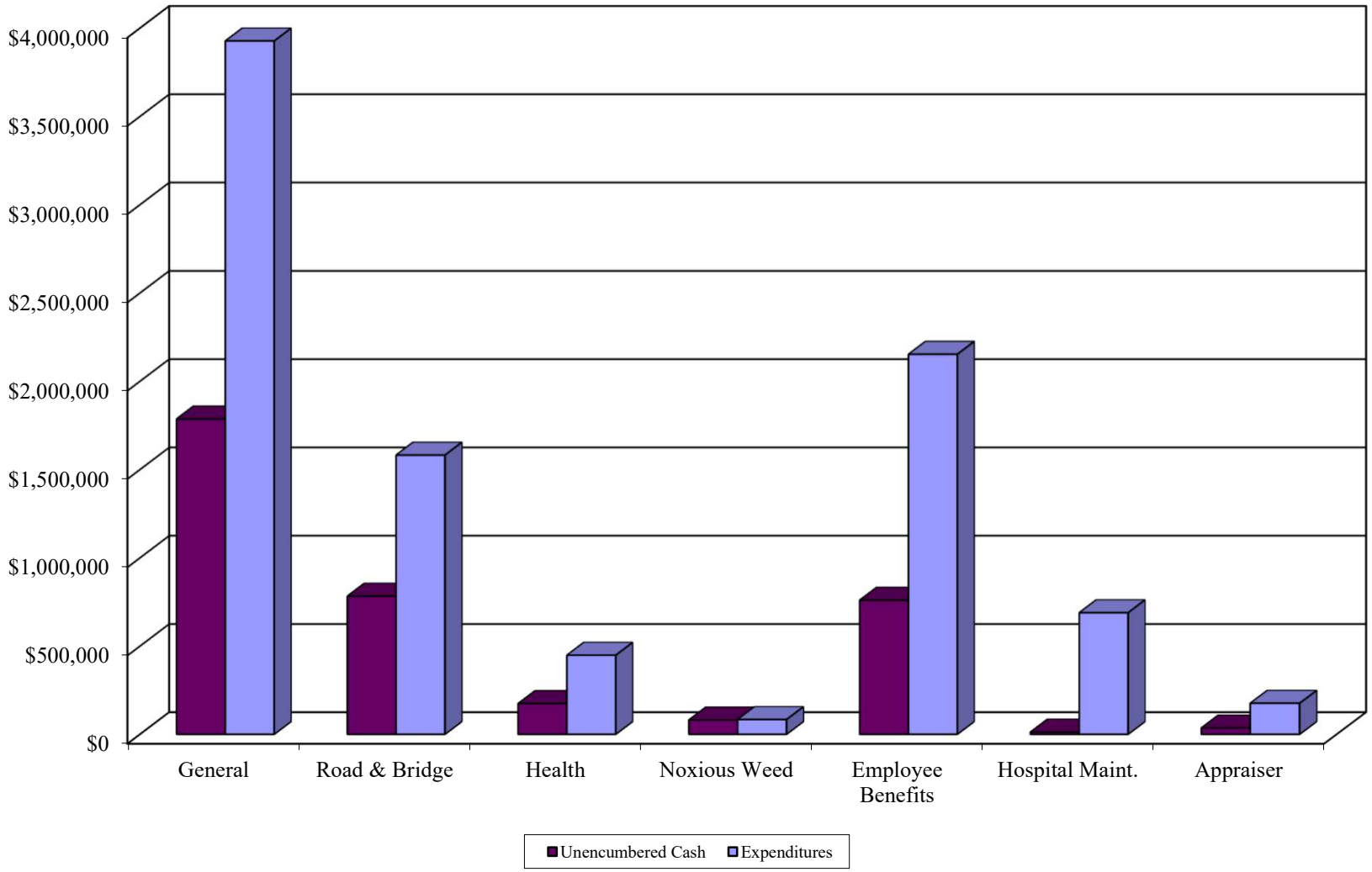
| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| State Funds: | | | | |
| State Educational Building | 0.00 | 113,429.19 | 113,429.19 | 0.00 |
| State Institutional Building | 0.00 | 56,714.44 | 56,714.44 | 0.00 |
| Total State Funds | 0.00 | 170,143.63 | 170,143.63 | 0.00 |
| Other Agency Funds: | | | | |
| Court Trustee | 147,054.58 | 72,390.66 | 95,516.45 | 123,928.79 |
| Clerk of the District Court | 37,067.44 | 430,556.58 | 432,729.80 | 34,894.22 |
| Law Library | 28,222.37 | 11,719.66 | 15,940.80 | 24,001.23 |
| Total Other Agency Funds | 212,344.39 | 514,666.90 | 544,187.05 | 182,824.24 |
| Total Agency Funds | $ 11,232,254.00 | $ 28,111,489.52 | $ 27,861,602.14 | $ 11,482,141.38 |

# SUPPLEMENTARY INFORMATION

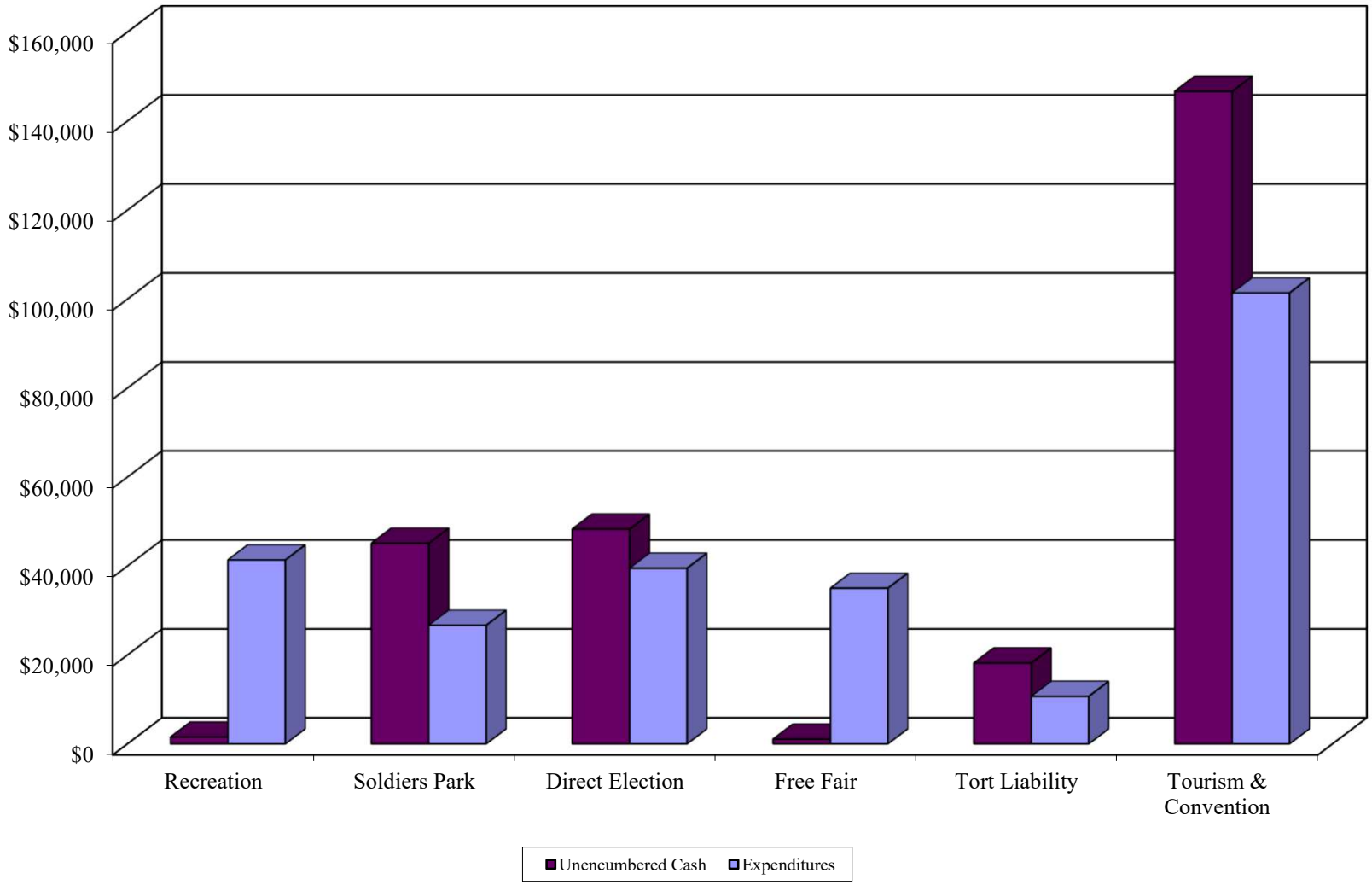
# Sherman County, Kansas
# Unencumbered Cash Balances



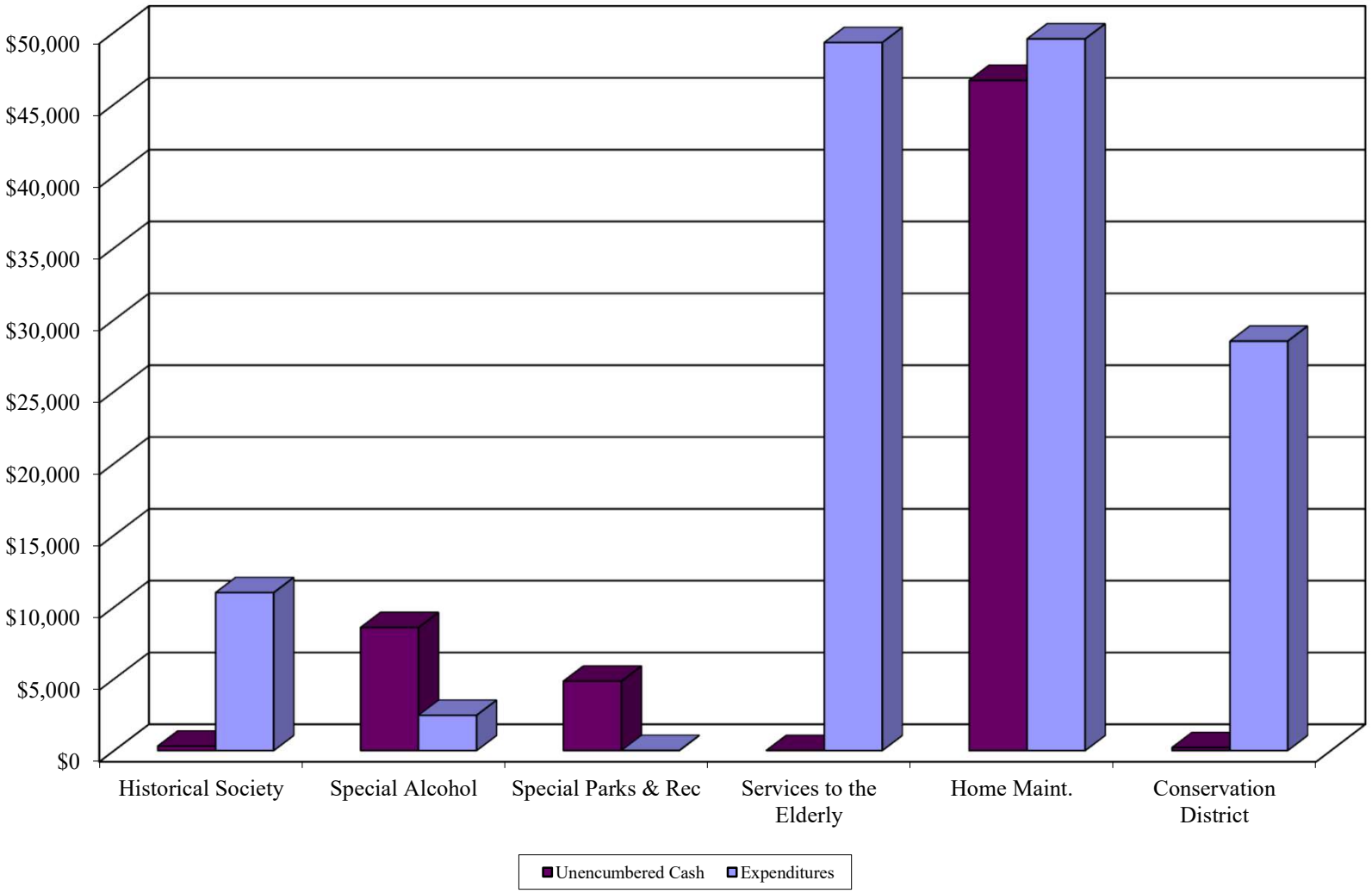
# Sherman County, Kansas
# Unencumbered Cash vs. Expenditures
# December 31, 2021
# Selected Funds



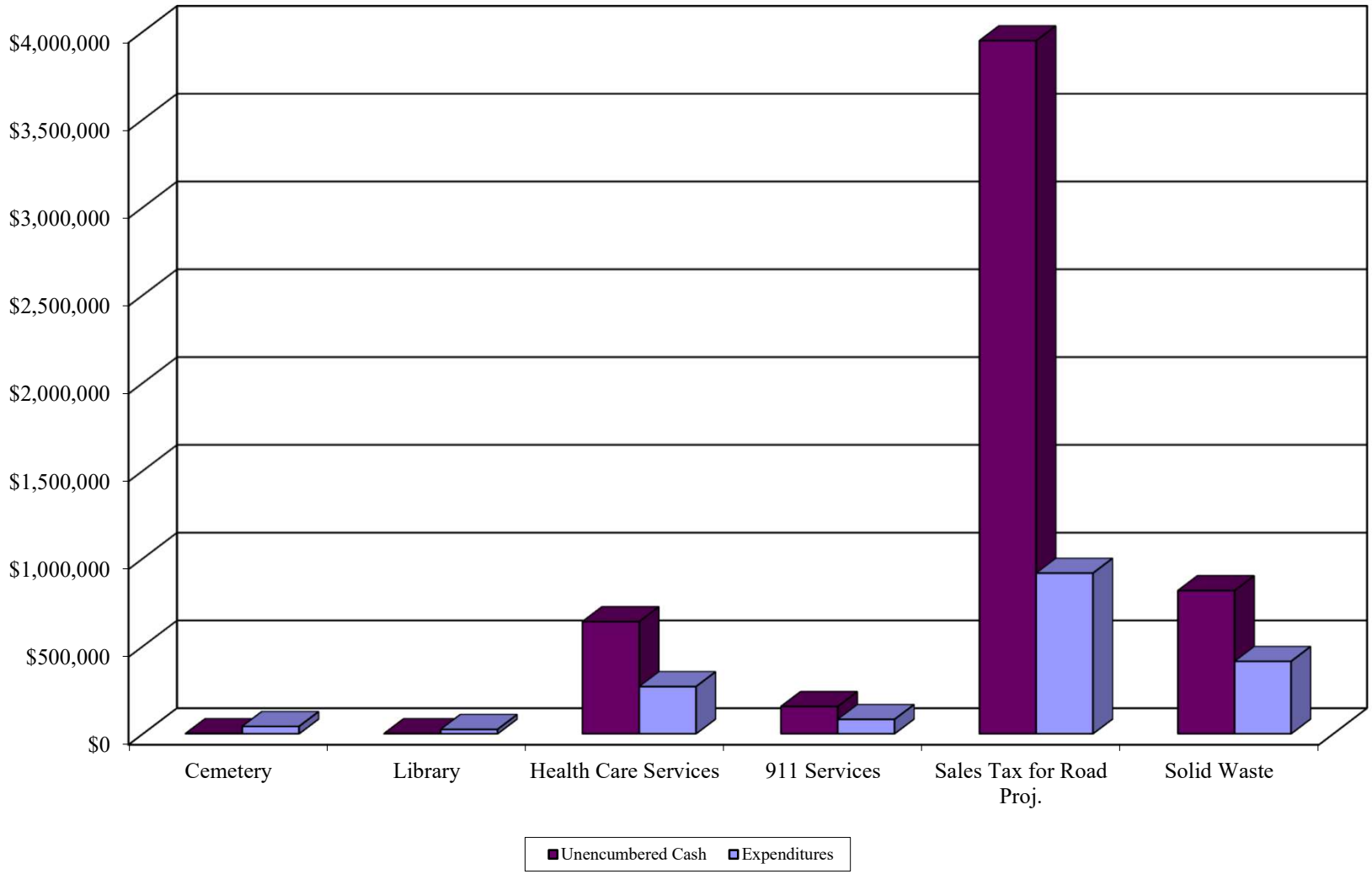
# Sherman County, Kansas
# Unencumbered Cash vs. Expenditures
# December 31, 2021
# Selected Funds



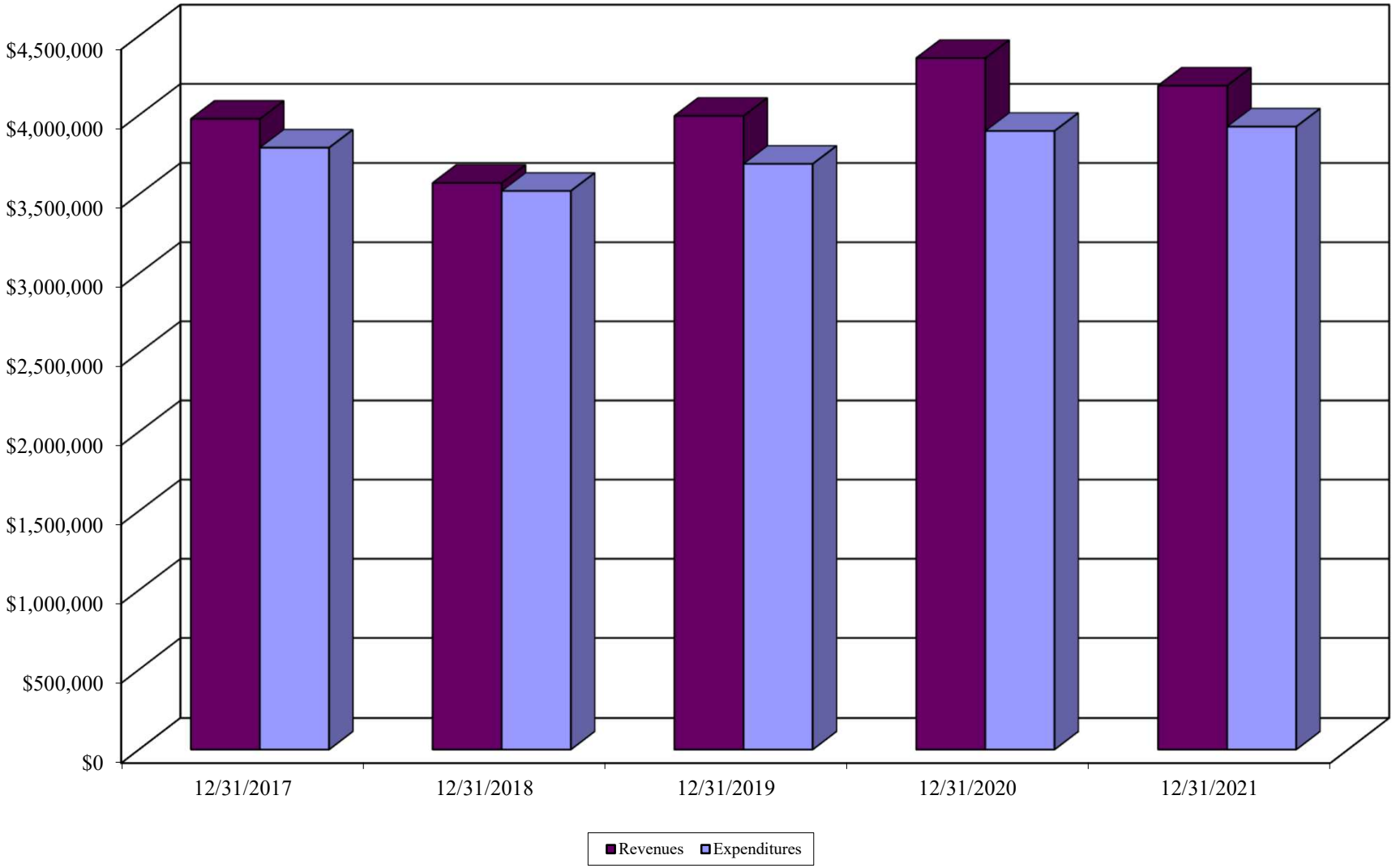
# Sherman County, Kansas
# Unencumbered Cash vs. Expenditures
# December 31, 2021
# Selected Funds



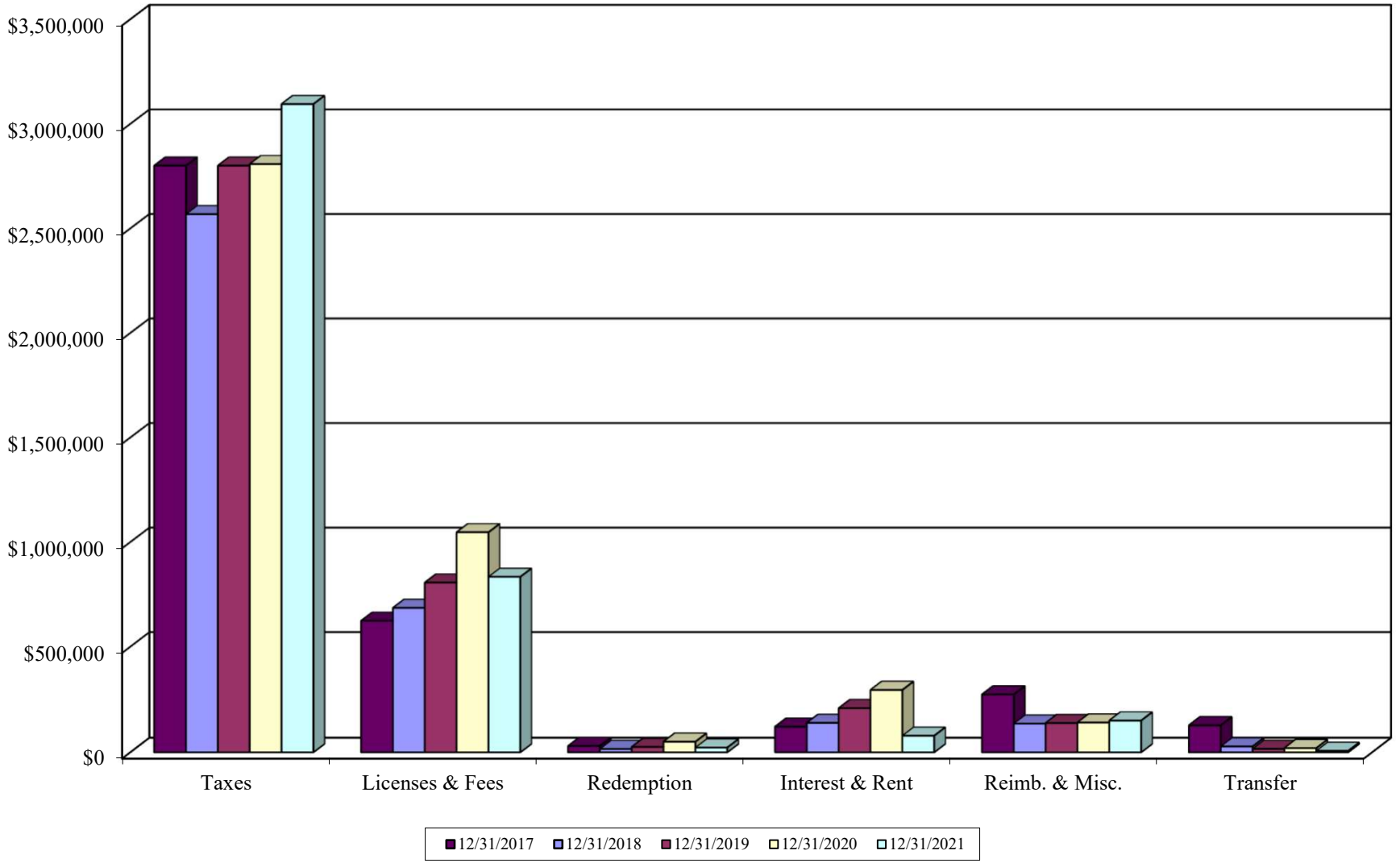
# Sherman County, Kansas
# Unencumbered Cash vs. Expenditures
# December 31, 2021
# Selected Funds



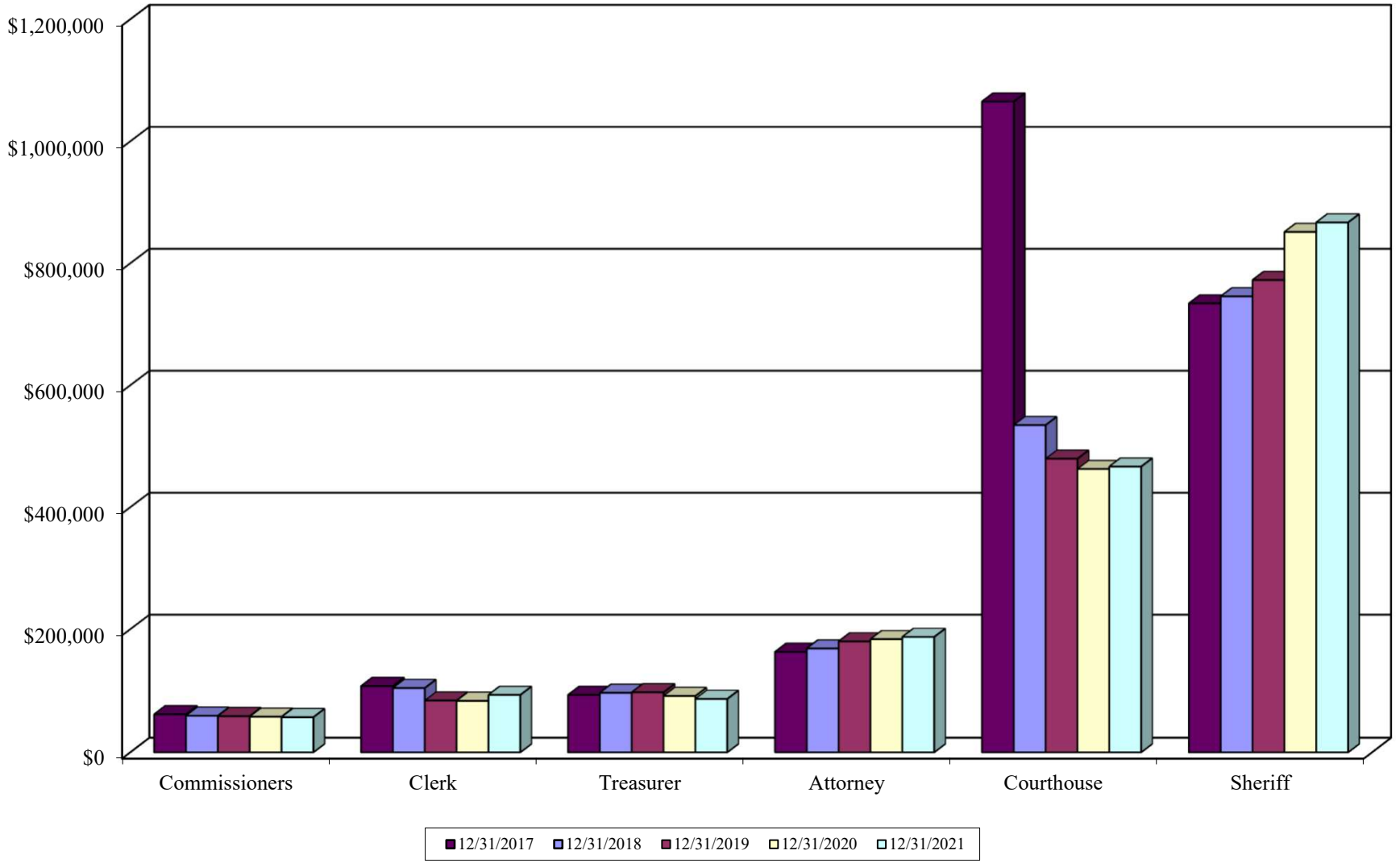
# Sherman County, Kansas
# General Fund
# Revenues vs. Expenditures



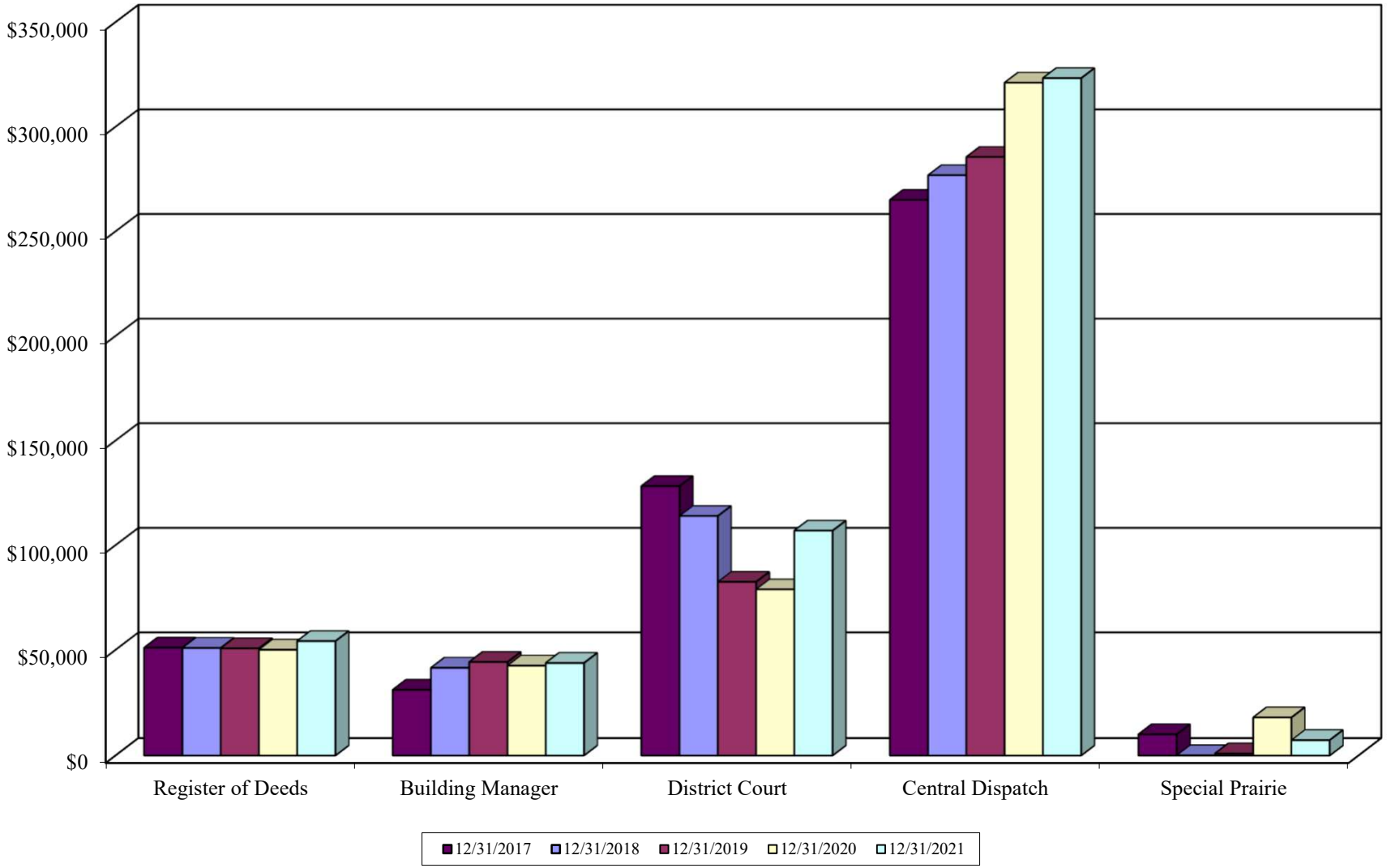
# Sherman County, Kansas
# General Fund
# Revenues



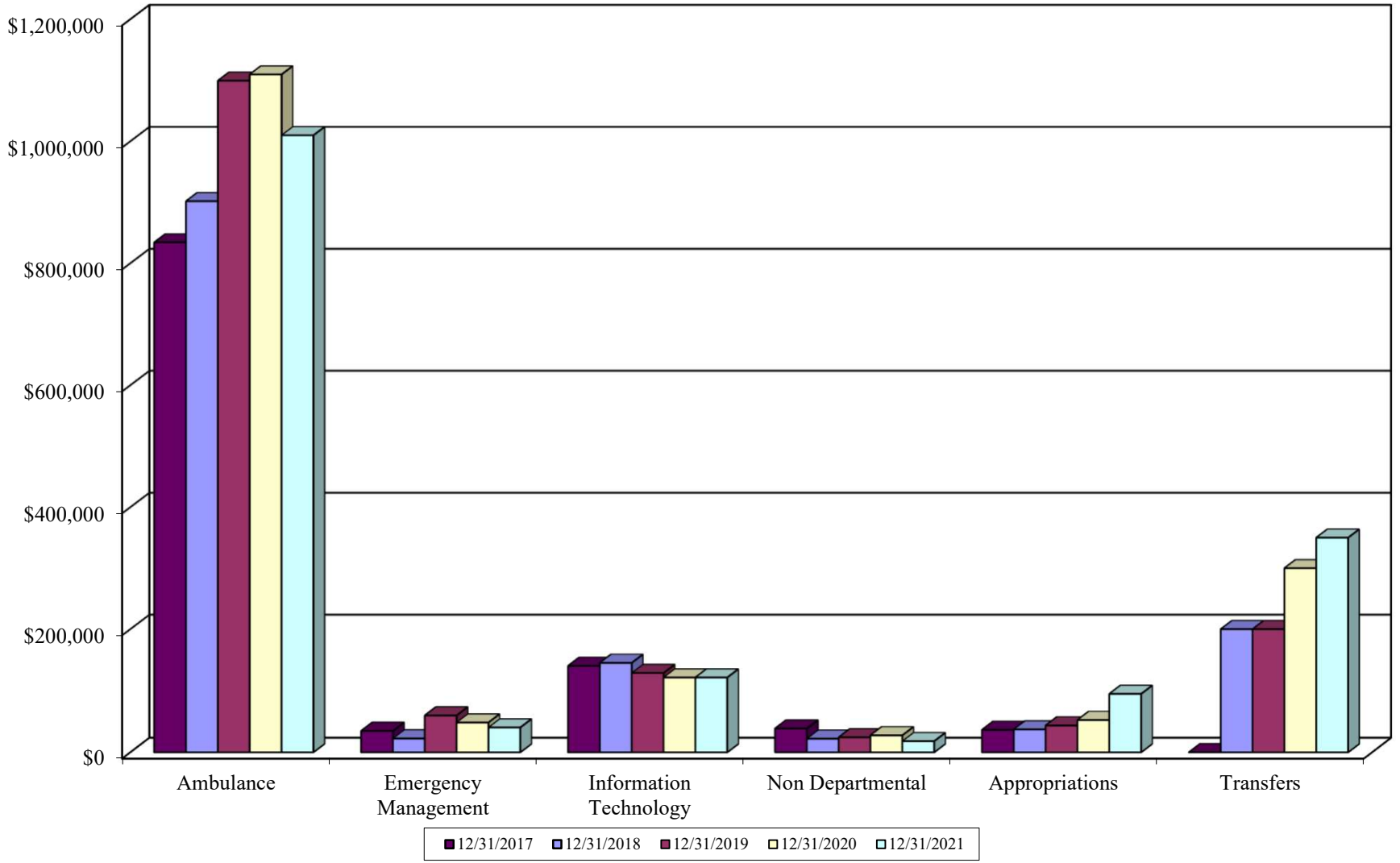
# Sherman County, Kansas
# General Fund
# Expenditures



# Sherman County, Kansas
# General Fund
# Expenditures



# Sherman County, Kansas
# General Fund
# Expenditures



# Sherman County, Kansas
# Selected Funds
# Expenditures

