SHERMAN COUNTY, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2024

SHERMAN COUNTY, KANSAS
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For the Year Ended December 31, 2024

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INDEPENDENT AUDITORS' REPORT

To the County Commission
Sherman County, Kansas
Goodland, 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, 2024 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* 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 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 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.

above+beyond
AdamsBrown, LLC

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 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.

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, and summary of regulatory basis 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*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated August 30, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2024 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 basic financial statement or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2023, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Larned, Kansas

July 14, 2025

SHERMAN COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Fund	$ 1,698,688	-	4,490,143	4,995,509	**1,193,322**	473,424	**1,666,746**
Special Purpose Funds							
Appraiser Fund	27,589	-	191,853	169,146	**50,296**	23,629	**73,925**
City/County Recreation Fund	-	-	39,871	39,871	**-**	-	**-**
County Health Fund	264,126	-	619,027	553,509	**329,644**	29,012	**358,656**
Direct Election Fund	56,347	-	48,969	72,324	**32,992**	1,269	**34,261**
Employee Benefits Fund	240,769	-	2,411,384	2,645,138	**7,015**	142,116	**149,131**
Free Fair Fund	-	-	33,927	33,927	**-**	-	**-**
Historical Society Fund	-	-	10,665	10,665	**-**	-	**-**
County Home Maintenance Fund	-	-	48,851	48,851	**-**	-	**-**
County Hospital Maintenance Fund	8,925	-	664,034	672,959	**-**	-	**-**
Noxious Weed Fund	70,329	-	92,528	89,033	**73,824**	2,129	**75,953**
Noxious Weed Capital Outlay Fund	92,619	-	10,000	-	**102,619**	-	**102,619**
Program for the Elderly Fund	-	-	54,563	54,563	**-**	-	**-**
Road and Bridge Fund	680,264	-	1,873,724	1,891,038	**662,950**	70,598	**733,548**
Soldiers Memorial Park Fund	10,466	-	28,660	34,223	**4,903**	1,615	**6,518**
Special Alcohol Program Fund	30,470	-	12,066	-	**42,536**	-	**42,536**
Special Parks and Recreation Fund	8,810	-	2,729	-	**11,539**	-	**11,539**
Special Machinery Fund	882,249	-	150,000	-	**1,032,249**	-	**1,032,249**
Capital Improvement Fund	1,729,835	-	-	82,359	**1,647,476**	-	**1,647,476**
Equipment Reserve Fund	356,071	-	-	250,000	**106,071**	437,567	**543,638**
Tort Liability Fund	16,672	-	8,503	11,403	**13,772**	-	**13,772**
Tourism and Convention Fund	124,512	-	292,109	320,366	**96,255**	658	**96,913**
Sheriff Reward Fund	494	-	-	206	**288**	-	**288**
County Health Capital Outlay Fund	120,744	-	50,000	-	**170,744**	-	**170,744**
Health Care Services Fund	683,163	-	449,434	278,175	**854,422**	100,000	**954,422**
Conservation District Fund	-	-	29,428	29,428	**-**	-	**-**
Cemetery Fund	-	-	40,733	40,733	**-**	-	**-**
Library Fund	-	-	24,235	24,235	**-**	-	**-**
2012 911 Fund	162,736	-	67,289	54,020	**176,005**	180	**176,185**
Prosecuting Attorney Training Fund	11,092	-	2,789	2,982	**10,899**	537	**11,436**
Register of Deeds Technology Fund	69,378	-	8,303	14,007	**63,674**	47	**63,721**
County Clerk Technology Fund	16,843	-	1,803	1,364	**17,282**	-	**17,282**
County Treasurer Technology Fund	15,202	-	1,803	-	**17,005**	-	**17,005**
Micro Loans/CDBG-CV Grants Fund	1,200	-	-	-	**1,200**	-	**1,200**
Smokey Gardens Fund	35,431	-	2,456	-	**37,887**	-	**37,887**
Fundraiser Donations Fire Fund	8,195	-	2,813	-	**11,008**	-	**11,008**
Fundraiser Donations EMS Fund	4,003	-	918	-	**4,921**	-	**4,921**
Goodland Fire Reserves Fund	-	-	-	-	**-**	152,459	**152,459**

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

SHERMAN COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Special Purpose Funds (continued)							
Grants Fund	$ 10,704	-	133,633	275	**144,062**	-	**144,062**
Sheriff Donations Fund	4,177	-	1,075	4,622	**630**	-	**630**
KFFA-OPIOID Settlement Fund	11,051	-	10,891	-	**21,942**	-	**21,942**
COVID-19 Grant Fund	125,067	-	-	-	**125,067**	-	**125,067**
ARPA Grant Fund	376,083	-	5,142	381,225	**-**	-	**-**
2023 1% Sales Tax Road Improvement Fund	641,145	-	1,523,373	289,116	**1,875,402**	45,241	**1,920,643**
Bond and Interest Funds							
Sales Tax for Road Project Fund	3,772,603	-	55,245	294,862	**3,532,986**	-	**3,532,986**
Bond and Interest Fund	200,297	-	711,833	681,820	**230,310**	-	**230,310**
Business Funds							
Solid Waste Fund	1,105,384	-	594,516	650,537	**1,049,363**	37,437	**1,086,800**
Landfill Excavation Fund	18,076	-	-	-	**18,076**	-	**18,076**
Post Closure Landfill Fund	225,000	-	-	-	**225,000**	-	**225,000**
Jail Commissary Fund	26,634	-	65,046	77,870	**13,810**	10,798	**24,608**
Trust Funds							
Auto Motor Special Fund	-	-	79,525	79,525	**-**	924	**924**
Prosecutor Forfeiture Trust Fund	51,741	-	1,175	501	**52,415**	-	**52,415**
Sheriff Drug Seizure Fund	7,768	-	-	2,963	**4,805**	-	**4,805**
Total Primary Government	14,002,952	-	14,947,064	14,883,350	**14,066,666**	1,529,640	**15,596,306**
Related Municipal Entity							
Sherman County, Kansas Public Building Commission							
Debt Service Fund	-	-	681,820	681,820	**-**	-	**-**
Total Reporting Entity (Excluding Distributable and Agency Funds)	$ 14,002,952	-	15,628,884	15,565,170	**14,066,666**	1,529,640	**15,596,306**

Composition of Cash	Checking Accounts	$ **15,537,747**
	Savings Accounts	**6,473,647**
	Certificate of Deposits	**5,956,802**
	Cash on Hand	**525**
	Total Reporting Entity	**27,968,721**
	Distributable and Agency Funds per Schedule 3	**(12,372,415)**
	Total Reporting Entity (Excluding Distributable and Agency Funds)	$ **15,596,306**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Sherman County, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement presents the County (the municipality) and its related municipal entity shown below. The related municipal entity is included in the County's reporting entity because it was established to benefit the County and/or its constituents.

Sherman County, Kansas Public Building Commission

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.

Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the years ended December 31, 2024.

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 revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

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

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

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.

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

Reimbursements

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 of accounting.

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:

a. Preparation of the budget for the succeeding calendar year on or before August 1st.

b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

d. Adoption of the final budget on or before August 25th.

If the County is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 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 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 statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Special Machinery Fund, Capital Improvement Fund, Equipment Reserve Fund, Sheriff Reward Fund, County Health Capital Outlay Fund Register of Deeds Technology Fund, County Clerk Technology Fund, County Treasurer Technology Fund, Micro Loans/CDBG-CV Grants Fund, Smokey Gardens Fund, Fundraiser Donations Fire Fund, Fundraiser Donations EMS Fund, Goodland Fire Reserves Fund, Grants Fund, Sheriff Donations Fund, COVID-19 Grant Fund, and 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 – DEPOSITS AND INVESTMENTS

Sherman County, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of 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 K.S.A. 9-1405.

Custodial Credit Risk - Deposits
Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody 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%. The County does not use "peak periods". All deposits were legally secured at December 31, 2024.

At December 31, 2024, the County's carrying amount of deposits was $27,968,721 and the bank balance was $28,300,932. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $24,700,842 was covered by federal depository insurance, and $3,600,090 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments
For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments at December 31, 2024.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Sherman County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2024 were as follows:

From	To	Regulatory Authority		Amount
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	K.S.A. 2-1318	$	10,000
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g		150,000
County Health Fund	County Health Capital Outlay Fund	K.S.A. 65-204		50,000
Auto Motor Special Fund	General Fund	K.S.A. 8-145		11,198

NOTE 5 – LITIGATION

Sherman County, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the County.

NOTE 6 – RISK MANAGEMENT

Sherman County, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-Line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 111 participating members.

The County pays an annual premium to KCAMP for its commercial insurance for risks of loss, including property, general liability, automobile, law enforcement liability, public officials errors and omissions liability, employee benefits liability, cyber liability, crime, and public employees' surety bond insurance. The agreement to participate provides that the KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $500,000 up to $3,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

The County has been unable to obtain 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 Workers Risk Cooperative for Counties (KWORCC), a public entity risk pool currently operating as a common risk management and insurance program for 95 participating members.

The County pays an annual premium to KWORCC for its workers compensation insurance coverage. The agreement to participate provides that the KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $850,000 to $1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three calendar years.

NOTE 7 – HEALTH CARE SELF-INSURANCE CLAIMS

Sherman County, Kansas established a limited risk management program for employees' health care coverage effective March 1, 2012. Claims are paid by a third party administrator (Blue Cross Blue Shield of Kansas, or "BCBS") acting on behalf of the County. The contract between the County and BCBS is renewable annually, with administration fees and stop-loss insurance premiums included in the contractual provisions. Protecting the County against unanticipated catastrophic loss, the program for the plan year ending February 28, 2025 includes a stop-loss provision for annual medical, dental and prescription drug claims over $40,000 per individual and aggregate annual medical, dental and prescription drug claims over $1,455,498. The aggregate stop-loss for the plan year was calculated at 125% of annualized expected medical, dental and prescription drug claims. The County reimburses BCBS weekly for claims processed. The Health Insurance Reserve Fund is combined with the Employee Benefits Fund for audit presentation.

Self-Insurance Liability	Beginning of Fiscal Year Balance	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year End	Assets Available To Pay Claims At Year End
2024	$ 115,273	1,210,984	1,219,984	106,273	109,338

NOTE 8 – GRANTS AND SHARED REVENUES

Sherman County, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the County, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 9 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The County did not have two public works contracts properly bonded, which is in violation of K.S.A. 60-1111.

Two public works contracts for the County did not comply with the mandatory nondiscrimination provisions, which is a violation of K.S.A. 44-1030.

NOTE 10 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
Sherman County, Kansas 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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $387,067 for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $3,674,386. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial 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 11 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Sherman County, Kansas** 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.

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, 2024.

NOTE 12 – COMPENSATED ABSENCES

Vacation

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 100% of their maximum accrual amount. 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.

Sick Leave

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.

NOTE 13 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require that **Sherman County, Kansas** 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 $98,304 as of December 31, 2024, which is based on 7.6504% usage (filled) of the landfill. It is estimated that an additional $1,186,650 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 (2410). The estimated total current cost of the landfill closure and post closure care ($1,284,954) 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, 2024. 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 14 – SHERMAN COUNTY, KANSAS PUBLIC BUILDING COMMISSION

Lease Receivable

Sherman County, Kansas Public Building Commission entered into a lease agreement, dated July 22, 2020, with **Sherman County, Kansas** for the lease of the senior living facility as part of the issuance of General Obligation Bonds, Series 2020-A and Series 2020-B issued by the Commission. The County is obligated to make payments to the Commission equivalent to the debt that the Commission has assumed and to pay its outstanding general obligation bonds. Total payments receivable are as follows:

Years Ending December 31,		Total
2025	$	680,530
2026		683,780
2027		685,887
2028		682,000
2029		685,000
2030-2034		3,416,200
2035-2039		3,420,750
2040-2044		3,413,450
2045		684,950
	$	**14,352,547**

Long-Term Debt

Sherman County, Kansas Public Building Commission has the following types of long-term debt.

On July 22, 2020, the Commission issued Revenue Bonds, Series 2020-A with an original issue amount of $9,400,000 and Taxable Revenue Bonds, Series 2020-B with an original issue amount of $2,515,000. The bonds have varying maturities with annual payments. Interest rates range from 3.00% on the Revenue Bonds, Series 2020-A and 1.30-2.25% on the Taxable Revenue Bonds, Series 2020-B depending on the maturity date.

NOTE 15 – LONG-TERM DEBT

Sherman County, Kansas has the following types of long-term debt.

Finance Leases

The County entered into a lease agreement with Sherman County, Kansas Public Building Commission on July 22, 2020 in which the County is the lessee. The basic term ends on November 1, 2045, subject to prior termination as specified in the lease. The terms of the lease provide for basic rent to be paid on each basic rent payment date in an amount sufficient to pay on the next succeeding payment date, the principal of, redemption premium, if any, and interest on the Revenue Bonds, Series 2020-A and Taxable Revenue Bonds Series 2020-B which are due.

The County entered into a lease agreement for equipment. The lease contains a fiscal funding clause.

Changes in long-term liabilities for the County for the year ended December 31, 2024, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
Finance Leases									
Senior Living Facility	1.30 - 3.00%	7/22/2020	$ 11,915,000	11/1/2045	$ 10,925,000	-	370,000	**10,555,000**	311,820
Landfill Compactor	1.98%	4/7/2022	519,797	4/7/2027	419,666	-	101,823	**317,843**	8,387
Total Finance Leases					11,344,666	-	471,823	**10,872,843**	320,207
Related Municipal Entity Debt									
General Obligation Bonds									
Series 2020-A Public Building Commission	3.00%	7/22/2020	9,400,000	11/1/2045	9,400,000	-	-	**9,400,000**	282,000
Series 2020-B Public Building Commission	1.30 - 2.25%	7/22/2020	2,515,000	11/1/2027	1,525,000	-	370,000	**1,155,000**	29,820
Total Contractual Indebtedness - Related Municipal Entity					10,925,000	-	370,000	**10,555,000**	311,820
Total Contractual Indebtedness					$ **22,269,666**	**-**	**841,823**	**21,427,843**	**632,027**

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

	Year									
	2025	2026	2027	2028	2029	2030-2034	2035-2039	2040-2044	2045	**Total**
County Debt										
Principal										
Finance Leases	$ 478,924	490,978	502,941	400,000	415,000	2,260,000	2,625,000	3,035,000	665,000	**10,872,843**
Interest										
Finance Leases	311,816	303,012	293,156	282,000	270,000	1,156,200	795,750	378,450	19,950	**3,810,334**
Total Principal and Interest - County	**790,740**	**793,990**	**796,097**	**682,000**	**685,000**	**3,416,200**	**3,420,750**	**3,413,450**	**684,950**	**14,683,177**
Related Municipal Entity Debt										
Principal										
General Obligation Bonds	375,000	385,000	395,000	400,000	415,000	2,260,000	2,625,000	3,035,000	665,000	**10,555,000**
Interest										
General Obligation Bonds	305,530	298,780	290,887	282,000	270,000	1,156,200	795,750	378,450	19,950	**3,797,547**
Total Principal and Interest - RME	**680,530**	**683,780**	**685,887**	**682,000**	**685,000**	**3,416,200**	**3,420,750**	**3,413,450**	**684,950**	**14,352,547**
Total Principal and Interest	$ **1,471,270**	**1,477,770**	**1,481,984**	**1,364,000**	**1,370,000**	**6,832,400**	**6,841,500**	**6,826,900**	**1,369,900**	**29,035,724**

SHERMAN COUNTY, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

SHERMAN COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Type Funds					
General Fund	$ 5,320,956	-	5,320,956	**4,995,509**	(325,447)
Special Purpose Funds					
Appraiser Fund	213,637	-	213,637	**169,146**	(44,491)
City/County Recreation Fund	41,350	-	41,350	**39,871**	(1,479)
County Health Fund	566,433	-	566,433	**553,509**	(12,924)
Direct Election Fund	91,500	-	91,500	**72,324**	(19,176)
Employee Benefits Fund	2,770,000	-	2,770,000	**2,645,138**	(124,862)
Free Fair Fund	35,000	-	35,000	**33,927**	(1,073)
Historical Society Fund	11,000	-	11,000	**10,665**	(335)
County Home Maintenance Fund	50,000	-	50,000	**48,851**	(1,149)
County Hospital Maintenance Fund	706,900	-	706,900	**672,959**	(33,941)
Noxious Weed Fund	136,465	-	136,465	**89,033**	(47,432)
Noxious Weed Capital Outlay Fund	102,437	-	102,437	**-**	(102,437)
Program for the Elderly Fund	55,600	-	55,600	**54,563**	(1,037)
Road and Bridge Fund	2,205,340	-	2,205,340	**1,891,038**	(314,302)
Soldiers Memorial Park Fund	70,000	-	70,000	**34,223**	(35,777)
Special Alcohol Program Fund	25,439	-	25,439	**-**	(25,439)
Special Parks and Recreation Fund	7,054	-	7,054	**-**	(7,054)
Tort Liability Fund	25,000	-	25,000	**11,403**	(13,597)
Tourism and Convention Fund	391,517	-	391,517	**320,366**	(71,151)
County Health Capital Outlay Fund	95,744	-	95,744	**-**	(95,744)
Health Care Services Fund	953,839	-	953,839	**278,175**	(675,664)
Conservation District Fund	30,000	-	30,000	**29,428**	(572)
Cemetery Fund	42,000	-	42,000	**40,733**	(1,267)
Library Fund	25,000	-	25,000	**24,235**	(765)
2012 911 Fund	148,028	-	148,028	**54,020**	(94,008)
Prosecuting Attorney Training Fund	10,495	-	10,495	**2,982**	(7,513)
KFFA-OPIOID Settlement Fund	-	-	-	**-**	-
2023 1% Sales Tax Road Improvement Fund	1,700,000	-	1,700,000	**289,116**	(1,410,884)
Bond and Interest Funds					
Sales Tax for Road Project Fund	4,030,600	-	4,030,600	**294,862**	(3,735,738)
Bond and Interest Fund	931,820	-	931,820	**681,820**	(250,000)
Business Funds					
Solid Waste Fund	1,514,955	-	1,514,955	**650,537**	(864,418)
Jail Commissary Fund	105,793	-	105,793	**77,870**	(27,923)

SHERMAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 2,177,386	**1,909,516**	2,008,947	(99,431)
Delinquent Tax	3,232	**3,289**	-	3,289
Motor Vehicle Tax	161,503	**174,827**	163,900	10,927
Recreational Vehicle Tax	3,927	**3,936**	4,292	(356)
16/20M Vehicle Tax	5,761	**6,814**	7,071	(257)
Commercial Vehicle Tax	8,908	**8,826**	12,988	(4,162)
County Redemption	37,316	**41,375**	20,000	21,375
Severance Tax	3,143	**1,549**	350	1,199
Sales Tax	838,829	**900,288**	700,000	200,288
Local Alcoholic Liquor Tax	2,206	**2,729**	850	1,879
Licenses, Permits and Fees				
Antique Car Fees	3,685	**3,825**	2,500	1,325
Copies	2,405	**2,762**	5,000	(2,238)
Diversion Fees	79,843	**56,940**	300	56,640
Filing Fees	911	**1,455**	350	1,105
Officer's Fees	48,349	**52,547**	45,000	7,547
Driver's License Fees	2,007	**1,848**	1,700	148
Ambulance Receipts	618,801	**548,992**	600,000	(51,008)
Concealed Weapon Permits	423	**1,272**	-	1,272
Miscellaneous Fees	2,843	**7,237**	15,000	(7,763)
Use of Money and Property				
Interest on Investments	256,342	**357,703**	80,000	277,703
Interest on Current Taxes	12,843	**18,228**	10,000	8,228
Interest on Delinquent Taxes	115,367	**34,603**	20,000	14,603
Rent on Real Property	5,697	**6,266**	4,000	2,266
Reimbursements and Miscellaneous				
Reimbursed Prisoner Care	5,760	**2,538**	10,000	(7,462)
Reimbursed Prairie Dog Bait	13,487	**7,743**	10,000	(2,257)
Reimbursed Attorney Fees	12,421	**25,951**	15,000	10,951
Federal Aid	45,831	**31,071**	15,000	16,071
State Aid	7,062	**4,972**	-	4,972
Other	34,639	**259,843**	50,000	209,843
Operating Transfers				
From Auto Motor Special Fund	11,800	**11,198**	25,000	(13,802)
Total Receipts	4,522,727	**4,490,143**	3,827,248	662,895
Expenditures				
County Commissioners				
Personal Services	65,758	**64,996**	60,420	4,576
Contractual Services	$ 4,752	**3,599**	6,000	(2,401)

SHERMAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Expenditures (continued)				
County Clerk				
Personal Services	$ 92,530	**121,192**	108,754	12,438
Contractual Services	5,873	**3,975**	7,600	(3,625)
Commodities	1,222	**2,431**	2,000	431
Capital Outlay	1,051	**730**	1,000	(270)
County Treasurer				
Personal Services	102,014	**111,715**	107,737	3,978
Contractual Services	2,982	**3,892**	6,550	(2,658)
Commodities	6,595	**1,079**	5,000	(3,921)
Capital Outlay	1,901	**1,038**	1,500	(462)
County Attorney				
Personal Services	214,888	**209,007**	226,025	(17,018)
Contractual Services	8,422	**6,611**	11,200	(4,589)
Commodities	6,166	**6,277**	4,500	1,777
Capital Outlay	4,663	**-**	3,000	(3,000)
Register of Deeds				
Personal Services	59,504	**62,748**	67,680	(4,932)
Contractual Services	1,969	**3,033**	3,825	(792)
Commodities	590	**488**	1,000	(512)
Capital Outlay	-	**-**	500	(500)
Building Manager				
Personal Services	39,281	**37,974**	36,752	1,222
Contractual Services	2,225	**2,422**	5,477	(3,055)
Commodities	8,257	**5,976**	8,827	(2,851)
Capital Outlay	140	**414**	1,820	(1,406)
Sheriff				
Personal Services	597,759	**751,467**	728,289	23,178
Contractual Services	115,547	**139,637**	123,400	16,237
Commodities	41,060	**41,970**	48,000	(6,030)
Capital Outlay	120,919	**94,137**	68,000	26,137
Evidence Collection	-	**-**	500	(500)
Jail Expense	96,283	**79,629**	77,000	2,629
Unified Courts				
Contractual Services	115,000	**161,871**	279,700	(117,829)
Commodities	1,943	**2,276**	5,000	(2,724)
Capital Outlay	8,881	**1,929**	8,000	(6,071)
Courthouse General				
Personal Services	35,094	**31,763**	26,000	5,763
Contractual Services	477,258	**533,822**	522,800	11,022
Commodities	21,719	**19,613**	5,500	14,113
Capital Outlay	212,347	**488,728**	200,000	288,728
Employee Benefits	$ -	**200,000**	-	200,000

SHERMAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures (continued)				
Central Dispatch				
Personal Services	$ 318,846	**318,533**	339,135	(20,602)
Contractual Services	18,143	**19,416**	38,270	(18,854)
Commodities	2,569	**4,069**	4,500	(431)
Capital Outlay	3,624	**38,486**	2,500	35,986
Special Prairie Dog				
Contractual Services	61	**12**	-	12
Commodities	6,302	**13,476**	5,000	8,476
Ambulance				
Personal Services	734,847	**809,958**	793,739	16,219
Contractual Services	126,887	**108,242**	113,350	(5,108)
Commodities	68,709	**65,200**	85,500	(20,300)
Capital Outlay	71,277	**87,829**	92,000	(4,171)
Emergency Management				
Contractual Services	39,769	**41,392**	36,300	5,092
Commodities	804	**124**	2,500	(2,376)
Capital Outlay	7,650	**-**	10,000	(10,000)
Information Technology Department				-
Personal Services	54,223	**83,978**	56,266	27,712
Contractual Services	30,123	**29,994**	33,740	(3,746)
Commodities	668	**745**	800	(55)
Capital Outlay	24,480	**28,233**	30,000	(1,767)
Non Departmental				
Juvenile Detention	7,950	**9,750**	12,000	(2,250)
Prisoner Medical	5,144	**5,444**	50,000	(44,556)
Other	9,105	**34,911**	444,000	(409,089)
Appropriations				
Northwest Kansas Planning & Dev.	10,348	**10,595**	12,000	(1,405)
Family Shelter	1,500	**1,500**	1,500	-
Economic Development	61,000	**61,000**	60,000	1,000
LEPG	2,561	**4,059**	6,000	(1,941)
KLPG	6,624	**6,624**	7,000	(376)
Western Kansas Child Advocacy	10,000	**15,000**	15,000	-
Western Prairie RC&D	500	**500**	500	-
Operating Transfers				
To Equipment Reserve Fund	191,000	**-**	200,000	(200,000)
To Capital Improvement Fund	300,000	**-**	100,000	(100,000)
Total Expenditures	4,589,307	**4,995,509**	5,320,956	(325,447)
Receipts Over (Under) Expenditures	(66,580)	**(505,366)**		
Unencumbered Cash - Beginning	1,765,268	**1,698,688**		
Unencumbered Cash - Ending	$ 1,698,688	**1,193,322**		

SHERMAN COUNTY, KANSAS
Appraiser Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 165,179	**167,470**	176,193	(8,723)
Delinquent Tax	247	**286**	-	286
Motor Vehicle Tax	12,075	**13,480**	12,360	1,120
Recreational Vehicle Tax	325	**303**	324	(21)
16/20M Vehicle Tax	436	**572**	533	39
Commercial Vehicle Tax	736	**675**	980	(305)
County Redemption	3,039	**3,356**	500	2,856
Charges for Services	5,039	**5,711**	2,500	3,211
Total Receipts	187,076	**191,853**	193,390	(1,537)
Expenditures				
Personal Services	167,086	**138,318**	175,706	(37,388)
Contractual Services	21,862	**23,780**	25,181	(1,401)
Commodities	2,759	**2,538**	5,750	(3,212)
Capital Outlay	220	**4,510**	7,000	(2,490)
Total Expenditures	191,927	**169,146**	213,637	(44,491)
Receipts Over (Under) Expenditures	(4,851)	**22,707**		
Unencumbered Cash - Beginning	32,440	**27,589**		
Unencumbered Cash - Ending	$ 27,589	**50,296**		

SHERMAN COUNTY, KANSAS
City/County Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 37,168	**35,750**	37,659	(1,909)
Delinquent Tax	56	**61**	-	61
Motor Vehicle Tax	2,583	**2,985**	2,783	202
Recreational Vehicle Tax	67	**67**	73	(6)
16/20M Vehicle Tax	100	**117**	120	(3)
Commercial Vehicle Tax	153	**151**	221	(70)
County Redemption	670	**740**	50	690
Total Receipts	40,797	**39,871**	40,906	(1,035)
Expenditures				
Appropriation	40,797	**39,871**	41,350	(1,479)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

SHERMAN COUNTY, KANSAS
County Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 84,796	**85,801**	90,233	(4,432)
Delinquent Tax	119	**137**	-	137
Motor Vehicle Tax	3,911	**6,424**	6,328	96
Recreational Vehicle Tax	96	**146**	166	(20)
16/20M Vehicle Tax	136	**168**	273	(105)
Commercial Vehicle Tax	218	**335**	502	(167)
County Redemption	935	**1,420**	-	1,420
Federal Aid	228,024	**246,304**	85,000	161,304
State Aid	21,403	**18,514**	100,000	(81,486)
Licenses, Fees and Miscellaneous	188,756	**194,778**	75,000	119,778
Appropriation from Health Services	65,010	**65,000**	-	65,000
Total Receipts	593,404	**619,027**	357,502	261,525
Expenditures				
Personal Services	343,149	**335,010**	338,268	(3,258)
Contractual Services	165,096	**148,346**	171,815	(23,469)
Commodities	31,532	**19,678**	14,350	5,328
Capital Outlay	630	**475**	-	475
Other	-	**-**	42,000	(42,000)
Operating Transfers				
To County Health Capital Outlay Fund	25,000	**50,000**	-	50,000
Total Expenditures	565,407	**553,509**	566,433	(12,924)
Receipts Over (Under) Expenditures	27,997	**65,518**		
Unencumbered Cash - Beginning	236,129	**264,126**		
Unencumbered Cash - Ending	$ 264,126	**329,644**		

SHERMAN COUNTY, KANSAS
Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 23,400	**37,358**	39,309	(1,951)
Delinquent Tax	42	**72**	-	72
Motor Vehicle Tax	4,372	**2,522**	1,768	754
Recreational Vehicle Tax	127	**54**	46	8
16/20M Vehicle Tax	112	**236**	76	160
Commercial Vehicle Tax	287	**109**	140	(31)
County Redemption	1,050	**869**	-	869
State Aid	-	**7,382**	-	7,382
Reimbursements and Miscellaneous	1,756	**367**	-	367
Total Receipts	31,146	**48,969**	41,339	7,630
Expenditures				
Personal Services	24,912	**30,521**	47,700	(17,179)
Contractual Services	7,924	**13,750**	23,800	(10,050)
Commodities	8,070	**26,344**	10,000	16,344
Capital Outlay	2,838	**1,709**	10,000	(8,291)
Total Expenditures	43,744	**72,324**	91,500	(19,176)
Receipts Over (Under) Expenditures	(12,598)	**(23,355)**		
Unencumbered Cash - Beginning	68,945	**56,347**		
Unencumbered Cash - Ending	$ 56,347	**32,992**		

SHERMAN COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,870,381	**2,109,423**	2,219,409	(109,986)
Delinquent Tax	2,805	**3,508**	-	3,508
Motor Vehicle Tax	147,369	**150,705**	139,875	10,830
Recreational Vehicle Tax	3,494	**3,390**	3,663	(273)
16/20M Vehicle Tax	5,512	**5,987**	6,033	(46)
Commercial Vehicle Tax	7,934	**7,594**	11,087	(3,493)
County Redemption	33,488	**39,129**	3,500	35,629
Reimbursed Expenses	86,952	**91,648**	-	91,648
Total Receipts	2,157,935	**2,411,384**	2,383,567	27,817
Expenditures				
Health Insurance	1,934,075	**1,741,264**	1,950,000	(208,736)
Employee Retirement	375,537	**435,619**	350,000	85,619
Social Security	313,879	**334,194**	275,000	59,194
Workers' Compensation	60,107	**80,903**	100,000	(19,097)
Unemployment Insurance	3,563	**15,594**	20,000	(4,406)
Other	26,060	**37,564**	75,000	(37,436)
Total Expenditures	2,713,221	**2,645,138**	2,770,000	(124,862)
Receipts Over (Under) Expenditures	(555,286)	**(233,754)**		
Unencumbered Cash - Beginning	796,055	**240,769**		
Unencumbered Cash - Ending	$ 240,769	**7,015**		

SHERMAN COUNTY, KANSAS
Free Fair Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 31,736	**30,413**	31,962	(1,549)
Delinquent Tax	47	**52**	-	52
Motor Vehicle Tax	2,199	**2,548**	2,341	207
Recreational Vehicle Tax	57	**57**	61	(4)
16/20M Vehicle Tax	84	**99**	101	(2)
Commercial Vehicle Tax	130	**129**	186	(57)
County Redemption	566	**629**	50	579
Total Receipts	34,819	**33,927**	34,701	(774)
Expenditures				
Appropriation	34,819	**33,927**	35,000	(1,073)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

SHERMAN COUNTY, KANSAS
Historical Society Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 9,898	**9,567**	10,018	(451)
Delinquent Tax	15	**16**	-	16
Motor Vehicle Tax	697	**795**	740	55
Recreational Vehicle Tax	18	**18**	19	(1)
16/20M Vehicle Tax	27	**31**	32	(1)
Commercial Vehicle Tax	41	**40**	59	(19)
County Redemption	178	**198**	-	198
Total Receipts	10,874	**10,665**	10,868	(203)
Expenditures				
Appropriation	10,874	**10,665**	11,000	(335)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

SHERMAN COUNTY, KANSAS
County Home Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 45,423	**43,505**	45,719	(2,214)
Delinquent Tax	62	**64**	-	64
Motor Vehicle Tax	334	**3,174**	3,428	(254)
Recreational Vehicle Tax	8	**74**	90	(16)
16/20M Vehicle Tax	21	**12**	148	(136)
Commercial Vehicle Tax	19	**175**	272	(97)
County Redemption	267	**647**	50	597
Reimbursements and Miscellaneous	1,200	**1,200**	-	1,200
Total Receipts	47,334	**48,851**	49,707	(856)
Expenditures				
Contractual Services	49,694	**48,851**	50,000	(1,149)
Receipts Over (Under) Expenditures	(2,360)	**-**		
Unencumbered Cash - Beginning	2,360	**-**		
Unencumbered Cash - Ending	$ -	**-**		

SHERMAN COUNTY, KANSAS
County Hospital Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 582,118	**598,586**	629,802	(31,216)
Delinquent Tax	874	**1,014**	-	1,014
Motor Vehicle Tax	44,104	**47,136**	43,636	3,500
Recreational Vehicle Tax	1,108	**1,059**	1,143	(84)
16/20M Vehicle Tax	1,625	**1,922**	1,882	40
Commercial Vehicle Tax	2,512	**2,369**	3,459	(1,090)
County Redemption	10,684	**11,948**	1,000	10,948
Total Receipts	643,025	**664,034**	680,922	(16,888)
Expenditures				
Appropriation	634,100	**672,959**	706,900	(33,941)
Receipts Over (Under) Expenditures	8,925	**(8,925)**		
Unencumbered Cash - Beginning	-	**8,925**		
Unencumbered Cash - Ending	$ 8,925	**-**		

SHERMAN COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 75,925	**84,188**	88,605	(4,417)
Delinquent Tax	112	**139**	-	139
Motor Vehicle Tax	4,567	**6,019**	5,673	346
Recreational Vehicle Tax	127	**136**	149	(13)
16/20M Vehicle Tax	199	**218**	245	(27)
Commercial Vehicle Tax	289	**306**	450	(144)
County Redemption	1,281	**1,522**	100	1,422
Reimbursements and Miscellaneous	14,176	**-**	-	-
Total Receipts	96,676	**92,528**	95,222	(2,694)
Expenditures				
Personal Services	39,586	**50,603**	49,440	1,163
Contractual Services	11,631	**13,326**	16,025	(2,699)
Commodities	10,577	**14,604**	51,000	(36,396)
Capital Outlay	47,202	**500**	20,000	(19,500)
Operating Transfers				
To Noxious Weed Capital Outlay Fund	-	**10,000**	-	10,000
Total Expenditures	108,996	**89,033**	136,465	(47,432)
Receipts Over (Under) Expenditures	(12,320)	**3,495**		
Unencumbered Cash - Beginning	82,649	**70,329**		
Unencumbered Cash - Ending	$ 70,329	**73,824**		

SHERMAN COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Operating Transfers				
From Noxious Weed Fund	$ -	**10,000**	-	10,000
Expenditures				
Capital Outlay	9,818	**-**	102,437	(102,437)
Receipts Over (Under) Expenditures	(9,818)	**10,000**		
Unencumbered Cash - Beginning	102,437	**92,619**		
Unencumbered Cash - Ending	$ 92,619	**102,619**		

SHERMAN COUNTY, KANSAS
Program for the Elderly Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 44,035	**49,546**	52,162	(2,616)
Delinquent Tax	66	**83**	-	83
Motor Vehicle Tax	3,375	**3,594**	3,292	302
Recreational Vehicle Tax	87	**81**	86	(5)
16/20M Vehicle Tax	115	**152**	142	10
Commercial Vehicle Tax	196	**180**	261	(81)
County Redemption	808	**927**	250	677
Total Receipts	48,682	**54,563**	56,193	(1,630)
Expenditures				
Kanorado Senior Citizens Center	17,412	**19,627**	20,000	(373)
Goodland Senior Citizens Center	31,410	**34,936**	35,600	(664)
Total Expenditures	48,822	**54,563**	55,600	(1,037)
Receipts Over (Under) Expenditures	(140)	**-**		
Unencumbered Cash - Beginning	140	**-**		
Unencumbered Cash - Ending	$ -	**-**		

SHERMAN COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,199,846	**1,346,601**	1,416,829	(70,228)
Delinquent Tax	1,768	**2,233**	-	2,233
Motor Vehicle Tax	76,453	**96,260**	89,714	6,546
Recreational Vehicle Tax	2,106	**2,167**	2,350	(183)
16/20M Vehicle Tax	2,669	**3,735**	3,870	(135)
Commercial Vehicle Tax	4,766	**4,862**	7,111	(2,249)
County Redemption	20,082	**24,267**	4,000	20,267
Special City/County Highway	335,477	**337,931**	240,000	97,931
County Equalization	2,527	**1,805**	2,500	(695)
State Aid	254,969	**48,074**	-	48,074
Reimbursements and Miscellaneous	96,836	**5,789**	-	5,789
Total Receipts	1,997,499	**1,873,724**	1,766,374	107,350
Expenditures				
Administration				
Personal Services	49,658	**31,184**	43,260	(12,076)
Contractual Services	27,472	**37,647**	77,000	(39,353)
Commodities	614	**672**	-	672
Maintenance				
Personal Services	770,877	**773,146**	800,880	(27,734)
Contractual Services	167,931	**162,159**	175,200	(13,041)
Commodities	408,658	**367,740**	704,000	(336,260)
Capital Outlay	366,342	**368,490**	405,000	(36,510)
Operating Transfers				
To Special Machinery Fund	250,000	**150,000**	-	150,000
Total Expenditures	2,041,552	**1,891,038**	2,205,340	(314,302)
Receipts Over (Under) Expenditures	(44,053)	**(17,314)**		
Unencumbered Cash - Beginning	724,317	**680,264**		
Unencumbered Cash - Ending	$ 680,264	**662,950**		

SHERMAN COUNTY, KANSAS
Soldiers Memorial Park Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 17,653	**22,357**	23,514	(1,157)
Delinquent Tax	31	**41**	-	41
Motor Vehicle Tax	2,995	**1,663**	1,331	332
Recreational Vehicle Tax	67	**36**	35	1
16/20M Vehicle Tax	93	**117**	57	60
Commercial Vehicle Tax	152	**77**	106	(29)
County Redemption	603	**544**	50	494
Reimbursements and Miscellaneous	139	**3,825**	3,000	825
Total Receipts	21,733	**28,660**	28,093	567
Expenditures				
Personal Services	14,231	**19,277**	20,000	(723)
Contractual Services	4,249	**5,190**	20,000	(14,810)
Commodities	11,212	**9,756**	15,000	(5,244)
Capital Outlay	32,511	**-**	15,000	(15,000)
Total Expenditures	62,203	**34,223**	70,000	(35,777)
Receipts Over (Under) Expenditures	(40,470)	**(5,563)**		
Unencumbered Cash - Beginning	50,936	**10,466**		
Unencumbered Cash - Ending	$ 10,466	**4,903**		

SHERMAN COUNTY, KANSAS
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Local Alcoholic Liquor Tax	$ 12,031	**12,066**	11,000	1,066
Expenditures				
Appropriation	-	**-**	25,439	(25,439)
Receipts Over (Under) Expenditures	12,031	**12,066**		
Unencumbered Cash - Beginning	18,439	**30,470**		
Unencumbered Cash - Ending	$ 30,470	**42,536**		

SHERMAN COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Local Alcoholic Liquor Tax	$ 2,206	**2,729**	1,750	979
Expenditures				
Appropriation	-	**-**	7,054	(7,054)
Receipts Over (Under) Expenditures	2,206	**2,729**		
Unencumbered Cash - Beginning	6,604	**8,810**		
Unencumbered Cash - Ending	$ 8,810	**11,539**		

SHERMAN COUNTY, KANSAS
Special Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Operating Transfers			
From Road and Bridge Fund	$	250,000	**150,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		250,000	**150,000**
Unencumbered Cash - Beginning		632,249	**882,249**
Unencumbered Cash - Ending	$	882,249	**1,032,249**

Schedule 2-19

SHERMAN COUNTY, KANSAS
Capital Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Operating Transfers		
From General Fund	$ 300,000	**-**
Expenditures		
Capital Outlay	62,715	**82,359**
Receipts Over (Under) Expenditures	237,285	**(82,359)**
Unencumbered Cash - Beginning	1,492,550	**1,729,835**
Unencumbered Cash - Ending	$ 1,729,835	**1,647,476**

Schedule 2-20

SHERMAN COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Operating Transfers			
From General Fund	$	191,000	**-**
Expenditures			
Capital Outlay		228,864	**250,000**
Receipts Over (Under) Expenditures		(37,864)	**(250,000)**
Unencumbered Cash - Beginning		393,935	**356,071**
Unencumbered Cash - Ending	$	356,071	**106,071**

SHERMAN COUNTY, KANSAS
Tort Liability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 7,754	**7,553**	7,963	(410)
Delinquent Tax	14	**13**	-	13
Motor Vehicle Tax	770	**645**	582	63
Recreational Vehicle Tax	19	**14**	15	(1)
16/20M Vehicle Tax	49	**30**	25	5
Commercial Vehicle Tax	45	**32**	46	(14)
County Redemption	256	**216**	50	166
Total Receipts	8,907	**8,503**	8,681	(178)
Expenditures				
Contractual Services	9,639	**11,403**	25,000	(13,597)
Receipts Over (Under) Expenditures	(732)	**(2,900)**		
Unencumbered Cash - Beginning	17,404	**16,672**		
Unencumbered Cash - Ending	$ 16,672	**13,772**		

SHERMAN COUNTY, KANSAS
Tourism and Convention Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Transient Guest Tax	$ 253,958	**292,109**	250,000	42,109
Expenditures				
Personal Services	23,012	**94,102**	-	94,102
Contractual Services	21,647	**84,829**	-	84,829
Commodities	73	**1,539**	-	1,539
Capital Outlay	-	**13,940**	-	13,940
Appropriation	261,231	**125,956**	391,517	(265,561)
Total Expenditures	305,963	**320,366**	391,517	(71,151)
Receipts Over (Under) Expenditures	(52,005)	**(28,257)**		
Unencumbered Cash - Beginning	176,517	**124,512**		
Unencumbered Cash - Ending	$ 124,512	**96,255**		

SHERMAN COUNTY, KANSAS
Sheriff Reward Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Donations	$	350	**-**
Expenditures			
Capital Outlay		-	**206**
Receipts Over (Under) Expenditures		350	**(206)**
Unencumbered Cash - Beginning		144	**494**
Unencumbered Cash - Ending	$	494	**288**

SHERMAN COUNTY, KANSAS
County Health Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Operating Transfers				
From County Health Fund	$ 25,000	**50,000**	-	50,000
Expenditures				
Capital Outlay	-	**-**	95,744	(95,744)
Receipts Over (Under) Expenditures	25,000	**50,000**		
Unencumbered Cash - Beginning	95,744	**120,744**		
Unencumbered Cash - Ending	$ 120,744	**170,744**		

SHERMAN COUNTY, KANSAS
Health Care Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Health Care Services Tax	$ 408,976	**449,434**	350,000	99,434
Expenditures				
High Plains Mental Health Center	43,000	**43,000**	43,000	-
County Health	65,000	**65,000**	65,000	-
Development Services NWKS, Inc.	30,000	**30,000**	30,000	-
EMT Training	-	**965**	15,000	(14,035)
Other Appropriations	244,652	**-**	661,629	(661,629)
Senior Care Act	4,500	**4,500**	4,500	-
Topside Manor	20,000	**20,000**	20,000	-
Goodland Meal Site	10,142	**9,710**	9,710	-
Ambulance Equipment	100,000	**100,000**	100,000	-
Rawlins County Dental Clinic	5,000	**5,000**	5,000	-
Total Expenditures	522,294	**278,175**	953,839	(675,664)
Receipts Over (Under) Expenditures	(113,318)	**171,259**		
Unencumbered Cash - Beginning	796,481	**683,163**		
Unencumbered Cash - Ending	$ 683,163	**854,422**		

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SHERMAN COUNTY, KANSAS
Conservation District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 25,225	**26,586**	28,018	(1,432)
Delinquent Tax	38	**45**	-	45
Motor Vehicle Tax	1,883	**2,043**	1,885	158
Recreational Vehicle Tax	48	**46**	49	(3)
16/20M Vehicle Tax	68	**84**	81	3
Commercial Vehicle Tax	109	**103**	149	(46)
County Redemption	464	**521**	-	521
Total Receipts	27,835	**29,428**	30,182	(754)
Expenditures				
Appropriation	27,835	**29,428**	30,000	(572)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

SHERMAN COUNTY, KANSAS
Cemetery Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 37,555	**36,557**	38,490	(1,933)
Delinquent Tax	56	**62**	-	62
Motor Vehicle Tax	2,653	**3,022**	2,807	215
Recreational Vehicle Tax	69	**68**	74	(6)
16/20M Vehicle Tax	102	**119**	121	(2)
Commercial Vehicle Tax	156	**152**	223	(71)
County Redemption	682	**753**	100	653
Total Receipts	41,273	**40,733**	41,815	(1,082)
Expenditures				
Appropriation	41,273	**40,733**	42,000	(1,267)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

SHERMAN COUNTY, KANSAS
Library Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 22,319	**21,753**	22,881	(1,128)
Delinquent Tax	33	**37**	-	37
Motor Vehicle Tax	1,566	**1,796**	1,671	125
Recreational Vehicle Tax	41	**40**	44	(4)
16/20M Vehicle Tax	60	**71**	72	(1)
Commercial Vehicle Tax	93	**91**	132	(41)
County Redemption	405	**447**	50	397
Total Receipts	24,517	**24,235**	24,850	(615)
Expenditures				
Appropriation	24,517	**24,235**	25,000	(765)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

SHERMAN COUNTY, KANSAS
2012 911 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Telephone Tax	$ 62,303	**65,021**	55,000	10,021
Interest	-	**2,268**	-	2,268
Total Receipts	62,303	**67,289**	55,000	12,289
Expenditures				
Contractual Services	57,595	**53,740**	100,000	(46,260)
Commodities	-	**-**	48,028	(48,028)
Capital Outlay	-	**280**	-	280
Total Expenditures	57,595	**54,020**	148,028	(94,008)
Receipts Over (Under) Expenditures	4,708	**13,269**		
Unencumbered Cash - Beginning	158,028	**162,736**		
Unencumbered Cash - Ending	$ 162,736	**176,005**		

SHERMAN COUNTY, KANSAS
Prosecuting Attorney Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Fees	$ 2,364	**2,789**	1,750	1,039
Expenditures				
Contractual Services	2,267	**2,982**	10,495	(7,513)
Receipts Over (Under) Expenditures	97	**(193)**		
Unencumbered Cash - Beginning	10,995	**11,092**		
Unencumbered Cash - Ending	$ 11,092	**10,899**		

SHERMAN COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 7,776	**7,210**
Interest	-	**1,093**
Total Receipts	7,776	**8,303**
Expenditures		
Contractual Services	1,041	**13,252**
Commodities	1,345	**-**
Capital Outlay	629	**755**
Total Expenditures	3,015	**14,007**
Receipts Over (Under) Expenditures	4,761	**(5,704)**
Unencumbered Cash - Beginning	64,617	**69,378**
Unencumbered Cash - Ending	$ 69,378	**63,674**

SHERMAN COUNTY, KANSAS
County Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	1,714	**1,803**
Expenditures			
Capital Outlay		1,364	**1,364**
Receipts Over (Under) Expenditures		350	**439**
Unencumbered Cash - Beginning		16,493	**16,843**
Unencumbered Cash - Ending	$	16,843	**17,282**

SHERMAN COUNTY, KANSAS
County Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 1,674	**1,803**
Expenditures		
Commodities	60	**-**
Capital Outlay	835	**-**
Total Expenditures	895	**-**
Receipts Over (Under) Expenditures	779	**1,803**
Unencumbered Cash - Beginning	14,423	**15,202**
Unencumbered Cash - Ending	$ 15,202	**17,005**

SHERMAN COUNTY, KANSAS
Micro Loans/CDBG-CV Grants Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		1,200	**1,200**
Unencumbered Cash - Ending	$	1,200	**1,200**

SHERMAN COUNTY, KANSAS
Smokey Gardens Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Donations	$	1,500	**2,456**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		1,500	**2,456**
Unencumbered Cash - Beginning		33,931	**35,431**
Unencumbered Cash - Ending	$	35,431	**37,887**

SHERMAN COUNTY, KANSAS
Fundraiser Donations Fire Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Donations	$	1,350	**2,813**
Expenditures			
Other		2,074	**-**
Receipts Over (Under) Expenditures		(724)	**2,813**
Unencumbered Cash - Beginning		8,919	**8,195**
Unencumbered Cash - Ending	$	8,195	**11,008**

SHERMAN COUNTY, KANSAS
Fundraiser Donations EMS Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Donations	$	-	**918**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**918**
Unencumbered Cash - Beginning		4,003	**4,003**
Unencumbered Cash - Ending	$	4,003	**4,921**

SHERMAN COUNTY, KANSAS
Grants Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Grants	$ 472	**133,633**
Expenditures		
Grant Expense	42,783	**275**
Receipts Over (Under) Expenditures	(42,311)	**133,358**
Unencumbered Cash - Beginning	53,015	**10,704**
Unencumbered Cash - Ending	$ 10,704	**144,062**

SHERMAN COUNTY, KANSAS
Sheriff Donations Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Donations	$	2,132	**1,075**
Expenditures			
Other		100	**4,622**
Receipts Over (Under) Expenditures		2,032	**(3,547)**
Unencumbered Cash - Beginning		2,145	**4,177**
Unencumbered Cash - Ending	$	4,177	**630**

SHERMAN COUNTY, KANSAS
KFFA-OPIOID Settlement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State Aid	$ 9,971	**10,891**	-	10,891
Expenditures	-	**-**	-	-
Receipts Over (Under) Expenditures	9,971	**10,891**		
Unencumbered Cash - Beginning	1,080	**11,051**		
Unencumbered Cash - Ending	$ 11,051	**21,942**		

SHERMAN COUNTY, KANSAS
COVID-19 Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	351	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		351	**-**
Unencumbered Cash - Beginning		124,716	**125,067**
Unencumbered Cash - Ending	$	125,067	**125,067**

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SHERMAN COUNTY, KANSAS
ARPA Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	574,654	**-**
Interest		8,438	**5,142**
Total Receipts		583,092	**5,142**
Expenditures			
Contractual Services		347,349	**381,225**
Receipts Over (Under) Expenditures		235,743	**(376,083)**
Unencumbered Cash - Beginning		140,340	**376,083**
Unencumbered Cash - Ending	$	376,083	**-**

SHERMAN COUNTY, KANSAS
2023 1% Sales Tax Road Improvement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Sales Tax	$ 638,956	**1,505,101**	1,700,000	(194,899)
Interest	2,189	**18,272**	-	18,272
Total Receipts	641,145	**1,523,373**	1,700,000	(176,627)
Expenditures				
Contractual Services	-	**289,116**	1,500,000	(1,210,884)
Capital Outlay	-	**-**	200,000	(200,000)
Total Expenditures	-	**289,116**	1,700,000	(1,410,884)
Receipts Over (Under) Expenditures	641,145	**1,234,257**		
Unencumbered Cash - Beginning	-	**641,145**		
Unencumbered Cash - Ending	$ 641,145	**1,875,402**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Sales Tax	$ 781,539	**-**	-	-
Interest	58,087	**55,245**	-	55,245
Total Receipts	839,626	**55,245**	-	55,245
Expenditures				
Bond Principal	905,000	**-**	-	-
Bond Interest	14,340	**-**	-	-
Contractual Services	333,064	**294,862**	2,000,000	(1,705,138)
Capital Outlay	-	**-**	2,030,600	(2,030,600)
Total Expenditures	1,252,404	**294,862**	4,030,600	(3,735,738)
Receipts Over (Under) Expenditures	(412,778)	**(239,617)**		
Unencumbered Cash - Beginning	4,185,381	**3,772,603**		
Unencumbered Cash - Ending	$ 3,772,603	**3,532,986**		

SHERMAN COUNTY, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 654,776	**637,870**	671,047	(33,177)
Delinquent Tax	940	**1,114**	-	1,114
Motor Vehicle Tax	72,078	**54,610**	49,024	5,586
Recreational Vehicle Tax	1,438	**1,221**	1,284	(63)
16/20M Vehicle Tax	1,754	**2,564**	2,115	449
Commercial Vehicle Tax	3,253	**2,700**	3,886	(1,186)
County Redemption	9,396	**11,754**	-	11,754
Total Receipts	743,635	**711,833**	727,356	(15,523)
Expenditures				
Rental Payments	682,295	**681,820**	681,820	-
Cash Basis Reserve	-	**-**	250,000	(250,000)
Total Expenditures	682,295	**681,820**	931,820	(250,000)
Receipts Over (Under) Expenditures	61,340	**30,013**		
Unencumbered Cash - Beginning	138,957	**200,297**		
Unencumbered Cash - Ending	$ 200,297	**230,310**		

SHERMAN COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Fees	$ 533,119	**588,982**	500,000	88,982
Reimbursements and Miscellaneous	520	**5,534**	-	5,534
Total Receipts	533,639	**594,516**	500,000	94,516
Expenditures				
Personal Services	194,083	**193,285**	179,800	13,485
Contractual Services	124,445	**236,546**	221,400	15,146
Commodities	47,167	**60,050**	75,000	(14,950)
Capital Outlay	12,804	**50,446**	1,038,755	(988,309)
Lease Principal	100,131	**101,823**	-	101,823
Lease Interest	10,079	**8,387**	-	8,387
Total Expenditures	488,709	**650,537**	1,514,955	(864,418)
Receipts Over (Under) Expenditures	44,930	**(56,021)**		
Unencumbered Cash - Beginning	1,060,454	**1,105,384**		
Unencumbered Cash - Ending	$ 1,105,384	**1,049,363**		

SHERMAN COUNTY, KANSAS
Landfill Excavation Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		18,076	**18,076**
Unencumbered Cash - Ending	$	18,076	**18,076**

SHERMAN COUNTY, KANSAS
Post Closure Landfill Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		225,000	**225,000**
Unencumbered Cash - Ending	$	225,000	**225,000**

SHERMAN COUNTY, KANSAS
Jail Commissary Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Fees	$ 53,894	**65,046**	75,000	(9,954)
Expenditures				
Contractual Services	33,355	**20,215**	-	20,215
Commodities	19,876	**31,082**	105,793	(74,711)
Capital Outlay	1,234	**22,585**	-	22,585
Other	3,588	**3,988**	-	3,988
Total Expenditures	58,053	**77,870**	105,793	(27,923)
Receipts Over (Under) Expenditures	(4,159)	**(12,824)**		
Unencumbered Cash - Beginning	30,793	**26,634**		
Unencumbered Cash - Ending	$ 26,634	**13,810**		

SHERMAN COUNTY, KANSAS
Auto Motor Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 81,644	**79,525**
Expenditures		
Personal Services	63,679	**60,341**
Contractual Services	2,510	**4,121**
Commodities	1,626	**2,305**
Capital Outlay	2,029	**1,560**
Operating Transfers		
To General Fund	11,800	**11,198**
Total Expenditures	81,644	**79,525**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**-**

SHERMAN COUNTY, KANSAS
Prosecutor Forfeiture Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Reimbursements and Miscellaneous	$	7,228	**1,175**
Expenditures			
Contractual Services		4,141	**501**
Receipts Over (Under) Expenditures		3,087	**674**
Unencumbered Cash - Beginning		48,654	**51,741**
Unencumbered Cash - Ending	$	51,741	**52,415**

SHERMAN COUNTY, KANSAS
Sheriff Drug Seizure Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures		
Capital Outlay	4,082	**2,963**
Receipts Over (Under) Expenditures	(4,082)	**(2,963)**
Unencumbered Cash - Beginning	11,850	**7,768**
Unencumbered Cash - Ending	$ 7,768	**4,805**

SHERMAN COUNTY, KANSAS
Related Municipal Entity
Sherman County, Kansas Public Building Commission
Debt Service Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Rental Payments	$ 682,295	**681,820**
Expenditures		
Bond Principal	365,000	**370,000**
Bond Interest	317,295	**311,820**
Total Expenditures	682,295	**681,820**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**-**

SHERMAN COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributive Funds				
Current Tax	$ 10,916,358	15,950,196	15,906,705	**10,959,849**
County Redemption	167,443	231,760	360,322	**38,881**
Delinquent Personal Property Tax	69	26,727	24,277	**2,519**
Recreational Vehicle Tax	2,975	24,492	24,567	**2,900**
Local Alcoholic Liquor Tax	-	17,524	17,524	**-**
Local Retailers Sales Tax	-	900,288	900,288	**-**
Motor Vehicle Tax	171,038	1,127,806	1,129,290	**169,554**
Rental Vehicle Tax	56	465	495	**26**
Severance Tax	279	3,562	3,098	**743**
Special City and County Tax	-	337,931	337,931	**-**
Partial Payments	6,447	90,705	89,447	**7,705**
Solid Waste	-	365,155	365,155	**-**
Total Distributive Funds	11,264,665	19,076,611	19,159,099	**11,182,177**
Subdivision and Trust Funds				
School Districts	-	5,423,607	5,423,607	**-**
Townships	6,210	5,125	-	**11,335**
Cities	-	2,336,062	2,336,062	**-**
Regional Library	-	90,518	90,518	**-**
Fire Districts	841,980	790,005	645,459	**986,526**
Heritage Trust	871	3,605	3,474	**1,002**
Candidate Report Fees	50	550	600	**-**
Drivers Licenses	191	14,737	14,801	**127**
Non Sufficient Checks	-	40,448	40,448	**-**
KCOVRS Vehicle Tax	773	48,581	48,312	**1,042**
Motor Vehicle Licenses	1,043	542,428	542,979	**492**
Sales and Compensating Tax	26,586	690,512	672,332	**44,766**
Watersheds	-	122,685	122,685	**-**
Neighborhood Revitalization	-	362,828	362,828	**-**
Sunflower Extension District No. 6	-	232,617	232,617	**-**
Wildlife and Parks	-	6,240	6,240	**-**
Royalty Plate Fees	-	5,040	5,040	**-**
Oil and Gas Valuation Depl. Trust	28,986	440	-	**29,426**
Total Subdivision and Trust Funds	906,690	10,716,028	10,548,002	**1,074,716**
State Funds				
State Educational Building	-	113,951	113,951	**-**
State Institutional Building	-	56,976	56,976	**-**
Total State Funds	-	170,927	170,927	**-**
Other Agency Funds				
Court Trustee	84,465	51,685	136,150	**-**
Clerk of the District Court	65,737	42,320	42,320	**65,737**
Inmate Funds	-	50,276	23,451	**26,825**
Law Library	22,077	20,134	19,251	**22,960**
Total Other Agency Funds	172,279	164,415	221,172	**115,522**
Total	$ 12,343,634	30,127,981	30,099,200	**12,372,415**