SHERMAN COUNTY, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2023

SHERMAN COUNTY, KANSAS
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For the Year Ended December 31, 2023

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INDEPENDENT AUDITORS' REPORT

To the County Commission
Sherman County, Kansas
Goodland, KS

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, 2023 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, 2023, 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, 2023, 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.

Sherman County, Kansas' basic financial statement for the year ended December 31, 2022 (not presented herein), was audited by VonFeldt, Bauer & VonFeldt, Chtd. who merged with AdamsBrown, LLC as of November 1, 2023, whose report dated August 25, 2023, expressed an unmodified opinion on the basic financial statement. The 2022 basic financial statement and the other auditor's 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. The report of the other auditors dated August 25, 2023, stated that the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2022 was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and in their opinion, was fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2022, on the basis of accounting described in Note 1.

AdamsBrown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Larned, Kansas

August 30, 2024

SHERMAN COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

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	$ 1,765,268	-	4,522,727	4,589,307	**1,698,688**	266,849	**1,965,537**
Special Purpose Funds							
Appraiser Fund	32,440	-	187,076	191,927	**27,589**	16,950	**44,539**
City/County Recreation Fund	-	-	40,797	40,797	**-**	-	**-**
County Health Fund	236,129	-	593,404	565,407	**264,126**	18,698	**282,824**
Direct Election Fund	68,945	-	31,146	43,744	**56,347**	2,354	**58,701**
Employee Benefits Fund	796,055	-	2,157,935	2,713,221	**240,769**	141,164	**381,933**
Free Fair Fund	-	-	34,819	34,819	**-**	-	**-**
Historical Society Fund	-	-	10,874	10,874	**-**	-	**-**
County Home Maintenance Fund	2,360	-	47,334	49,694	**-**	1,039	**1,039**
County Hospital Maintenance Fund	-	-	643,025	634,100	**8,925**	-	**8,925**
Noxious Weed Fund	82,649	-	96,676	108,996	**70,329**	1,952	**72,281**
Noxious Weed Capital Outlay Fund	102,437	-	-	9,818	**92,619**	-	**92,619**
Program for the Elderly Fund	140	-	48,682	48,822	**-**	-	**-**
Road and Bridge Fund	724,317	-	1,997,499	2,041,552	**680,264**	79,262	**759,526**
Soldiers Memorial Park Fund	50,936	-	21,733	62,203	**10,466**	140	**10,606**
Special Alcohol Program Fund	18,439	-	12,031	-	**30,470**	-	**30,470**
Special Parks and Recreation Fund	6,604	-	2,206	-	**8,810**	-	**8,810**
Special Machinery Fund	632,249	-	250,000	-	**882,249**	-	**882,249**
Capital Improvement Fund	1,492,550	-	300,000	62,715	**1,729,835**	-	**1,729,835**
Equipment Reserve Fund	393,935	-	191,000	228,864	**356,071**	228,864	**584,935**
Tort Liability Fund	17,404	-	8,907	9,639	**16,672**	-	**16,672**
Tourism and Convention Fund	176,517	-	253,958	305,963	**124,512**	648	**125,160**
Sheriff Reward Fund	144	-	350	-	**494**	-	**494**
County Health Capital Outlay Fund	95,744	-	25,000	-	**120,744**	-	**120,744**
Health Care Services Fund	796,481	-	408,976	522,294	**683,163**	294,652	**977,815**
Conservation District Fund	-	-	27,835	27,835	**-**	-	**-**
Cemetery Fund	-	-	41,273	41,273	**-**	-	**-**
Library Fund	-	-	24,517	24,517	**-**	-	**-**
2012 911 Fund	158,028	-	62,303	57,595	**162,736**	90	**162,826**
Prosecuting Attorney Training Fund	10,995	-	2,364	2,267	**11,092**	286	**11,378**
Register of Deeds Technology Fund	64,617	-	7,776	3,015	**69,378**	175	**69,553**
County Clerk Technology Fund	16,493	-	1,714	1,364	**16,843**	-	**16,843**
County Treasurer Technology Fund	14,423	-	1,674	895	**15,202**	-	**15,202**
Micro Loans/CDBG-CV Grants Fund	1,200	-	-	-	**1,200**	-	**1,200**
Smokey Gardens Fund	33,931	-	1,500	-	**35,431**	-	**35,431**
Fundraiser Donations Fire Fund	8,919	-	1,350	2,074	**8,195**	-	**8,195**
Fundraiser Donations EMS Fund	4,003	-	-	-	**4,003**	-	**4,003**
Goodland Fire Reserves Fund	-	-	-	-	**-**	305,030	**305,030**

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, 2023

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	$ 53,015	-	472	42,783	**10,704**	27	**10,731**
Sheriff Donations Fund	2,145	-	2,132	100	**4,177**	-	**4,177**
KFFA-OPIOID Settlement Fund	1,080	-	9,971	-	**11,051**	-	**11,051**
COVID-19 Grant Fund	124,716	-	351	-	**125,067**	-	**125,067**
ARPA Grant Fund	140,340	-	583,092	347,349	**376,083**	204,000	**580,083**
2023 1% Sales Tax Road Improvement Fund	-	-	641,145	-	**641,145**	-	**641,145**
Bond and Interest Funds							
Sales Tax for Road Project Fund	4,185,381	-	839,626	1,252,404	**3,772,603**	971	**3,773,574**
Bond and Interest Fund	138,957	-	743,635	682,295	**200,297**	-	**200,297**
Business Funds							
Solid Waste Fund	1,060,454	-	533,639	488,709	**1,105,384**	8,816	**1,114,200**
Landfill Excavation Fund	18,076	-	-	-	**18,076**	-	**18,076**
Post Closure Landfill Fund	225,000	-	-	-	**225,000**	-	**225,000**
Jail Commissary Fund	30,793	-	53,894	58,053	**26,634**	10,131	**36,765**
Trust Funds							
Auto Motor Special Fund	-	-	81,644	81,644	**-**	4,221	**4,221**
Prosecutor Forfeiture Trust Fund	48,654	-	7,228	4,141	**51,741**	-	**51,741**
Sheriff Drug Seizure Fund	11,850	-	-	4,082	**7,768**	-	**7,768**
Total Primary Government	13,844,813	-	15,555,290	15,397,151	**14,002,952**	1,586,319	**15,589,271**
Related Municipal Entity							
Sherman County, Kansas Public Building Commission							
Debt Service Fund	-	-	682,295	682,295	**-**	-	**-**
Total Reporting Entity (Excluding Distributable and Agency Funds)	$ 13,844,813	-	16,237,585	16,079,446	**14,002,952**	1,586,319	**15,589,271**

Composition of Cash	Checking Accounts	$ **16,289,413**
	Savings Accounts	**5,696,360**
	Certificate of Deposits	**5,946,607**
	Cash on Hand	**525**
	Total Reporting Entity	**27,932,905**
	Distributable and Agency Funds per Schedule 3	**(12,343,634)**
	Total Reporting Entity (Excluding Distributable and Agency Funds)	$ **15,589,271**

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, 2023.

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 adoption of the final budget has been adjusted to on or before September 20th. The County did hold a revenue neutral rate hearing 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, 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, 2023.

At December 31, 2023, the County's carrying amount of deposits was $27,932,905 and the bank balance was $28,213,896. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $25,070,558 was covered by federal depository insurance, and $3,143,338 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, 2023.

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, 2023 were as follows:

From	To	Regulatory Authority		Amount
General Fund	Capital Improvement Fund	K.S.A. 19-120	$	300,000
General Fund	Equipment Reserve Fund	K.S.A. 19-119		191,000
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g		250,000
County Health Fund	County Health Capital Outlay Fund	K.S.A. 65-204		25,000
Auto Motor Special Fund	General Fund	K.S.A. 8-145		11,800

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 110 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 92 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 29, 2024 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 $1,359,938. 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
2023	$ 53,276	1,254,520	1,192,523	115,273	309,338

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 a public works contract properly bonded, which is in violation of K.S.A. 60-1111.

A public works contract 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 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $321,277 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $3,594,340. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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, 2023.

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 $111,231 as of December 31, 2023, which is based on 8.8618% usage (filled) of the landfill. It is estimated that an additional $1,143,947 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 (2328). The estimated total current cost of the landfill closure and post closure care ($1,255,178) 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, 2023. 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
2024	$	681,820
2025		680,530
2026		683,780
2027		677,887
2028		682,000
2029-2033		3,417,050
2034-2038		3,422,250
2039-2043		3,411,800
2044-2045		1,369,250
	$	**15,026,367**

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 – RECLASSIFICATIONS

Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

NOTE 16 – LONG-TERM DEBT

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

General Obligations Bonds
On March 1, 2012, the County issued $7,900,000 in Series 2012 general obligation sales tax refunding bonds for the purpose of refunding the Series 2006 general obligation sales tax bonds.

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, 2023, 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
General Obligation Bond									
Series 2012 - Refunding Bonds	2.00 - 2.125%	3/1/2012	$ 7,900,000	7/1/2023	$ 905,000	-	905,000	**-**	14,340
Finance Leases									
Senior Living Facility	1.30 - 3.00%	7/22/2020	11,915,000	11/1/2045	11,290,000	-	365,000	**10,925,000**	317,295
Landfill Compactor	1.98%	4/7/2022	519,797	4/7/2027	519,797	-	100,131	**419,666**	10,079
Total Finance Leases					11,809,797	-	465,131	**11,344,666**	327,374
Total Contractual Indebtedness - County					12,714,797	-	1,370,131	**11,344,666**	341,714
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	1,890,000	-	365,000	**1,525,000**	35,295
Total Contractual Indebtedness - Related Municipal Entity					11,290,000	-	365,000	**10,925,000**	317,295
Total Contractual Indebtedness					$ **24,004,797**	**-**	**1,735,131**	**22,269,666**	**659,009**

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

	Year									
	2024	2025	2026	2027	2028	2029-2033	2034-2038	2039-2043	2044-2045	**Total**
County Debt										
Principal										
Finance Leases	$ 471,887	478,924	490,978	502,877	400,000	2,195,000	2,550,000	2,945,000	1,310,000	**11,344,666**
Interest										
Finance Leases	320,143	311,816	303,012	285,221	282,000	1,222,050	872,250	466,800	59,250	**4,122,542**
Total Principal and Interest - County	**792,030**	**790,740**	**793,990**	**788,098**	**682,000**	**3,417,050**	**3,422,250**	**3,411,800**	**1,369,250**	**15,467,208**
Related Municipal Entity Debt										
Principal										
General Obligation Bonds	370,000	375,000	385,000	395,000	400,000	2,195,000	2,550,000	2,945,000	1,310,000	**10,925,000**
Interest										
General Obligation Bonds	311,820	305,530	298,780	282,887	282,000	1,222,050	872,250	466,800	59,250	**4,101,367**
Total Principal and Interest - RME	**681,820**	**680,530**	**683,780**	**677,887**	**682,000**	**3,417,050**	**3,422,250**	**3,411,800**	**1,369,250**	**15,026,367**
Total Principal and Interest	$ **1,473,850**	**1,471,270**	**1,477,770**	**1,465,985**	**1,364,000**	**6,834,100**	**6,844,500**	**6,823,600**	**2,738,500**	**30,493,575**

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, 2023

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	$ 4,860,343	-	4,860,343	**4,589,307**	(271,036)
Special Purpose Funds					
Appraiser Fund	202,636	-	202,636	**191,927**	(10,709)
City/County Recreation Fund	41,350	-	41,350	**40,797**	(553)
County Health Fund	452,780	143,024	595,804	**565,407**	(30,397)
Direct Election Fund	88,800	-	88,800	**43,744**	(45,056)
Employee Benefits Fund	2,645,000	86,952	2,731,952	**2,713,221**	(18,731)
Free Fair Fund	35,000	-	35,000	**34,819**	(181)
Historical Society Fund	11,000	-	11,000	**10,874**	(126)
County Home Maintenance Fund	50,000	-	50,000	**49,694**	(306)
County Hospital Maintenance Fund	634,100	-	634,100	**634,100**	-
Noxious Weed Fund	149,525	-	149,525	**108,996**	(40,529)
Noxious Weed Capital Outlay Fund	92,437	-	92,437	**9,818**	(82,619)
Program for the Elderly Fund	50,470	-	50,470	**48,822**	(1,648)
Road and Bridge Fund	2,162,558	-	2,162,558	**2,041,552**	(121,006)
Soldiers Memorial Park Fund	75,000	-	75,000	**62,203**	(12,797)
Special Alcohol Program Fund	19,573	-	19,573	**-**	(19,573)
Special Parks and Recreation Fund	5,736	-	5,736	**-**	(5,736)
Tort Liability Fund	26,000	-	26,000	**9,639**	(16,361)
Tourism and Convention Fund	376,662	-	376,662	**305,963**	(70,699)
County Health Capital Outlay Fund	45,744	-	45,744	**-**	(45,744)
Health Care Services Fund	828,139	-	828,139	**522,294**	(305,845)
Conservation District Fund	28,500	-	28,500	**27,835**	(665)
Cemetery Fund	42,000	-	42,000	**41,273**	(727)
Library Fund	25,000	-	25,000	**24,517**	(483)
2012 911 Fund	145,643	-	145,643	**57,595**	(88,048)
Prosecuting Attorney Training Fund	10,363	-	10,363	**2,267**	(8,096)
KFFA-OPIOID Settlement Fund	-	-	-	**-**	-
2023 1% Sales Tax Road Improvement Fund	-	-	-	**-**	-
Bond and Interest Funds					
Sales Tax for Road Project Fund	5,181,217	-	5,181,217	**1,252,404**	(3,928,813)
Bond and Interest Fund	882,296		882,296	**682,295**	(200,001)
Business Funds					
Solid Waste Fund	1,344,126	-	1,344,126	**488,709**	(855,417)
Jail Commissary Fund	111,441	-	111,441	**58,053**	(53,388)

SHERMAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 2,094,069	**2,177,386**	2,337,175	(159,789)
Delinquent Tax	1,522	**3,232**	1,000	2,232
Motor Vehicle Tax	149,614	**161,503**	160,544	959
Recreational Vehicle Tax	3,966	**3,927**	4,069	(142)
16/20M Vehicle Tax	4,474	**5,761**	5,671	90
Commercial Vehicle Tax	11,625	**8,908**	11,192	(2,284)
County Redemption	25,599	**37,316**	10,000	27,316
Severance Tax	708	**3,143**	350	2,793
Sales Tax	830,039	**838,829**	650,000	188,829
Local Alcoholic Liquor Tax	1,768	**2,206**	850	1,356
Licenses, Permits and Fees				
Antique Car Fees	3,645	**3,685**	2,500	1,185
Copies	6,160	**2,405**	5,000	(2,595)
Diversion Fees	190	**79,843**	300	79,543
Filing Fees	367	**911**	350	561
Officer's Fees	60,503	**48,349**	30,000	18,349
Driver's License Fees	1,983	**2,007**	1,700	307
Ambulance Receipts	548,087	**618,801**	600,000	18,801
Concealed Weapon Permits	487	**423**	-	423
Miscellaneous Fees	5,336	**2,843**	15,000	(12,157)
Use of Money and Property				
Interest on Investments	52,419	**256,342**	30,000	226,342
Interest on Current Taxes	12,704	**12,843**	10,000	2,843
Interest on Delinquent Taxes	39,659	**115,367**	20,000	95,367
Rent on Real Property	5,772	**5,697**	4,000	1,697
Reimbursements and Miscellaneous				
Reimbursed Prisoner Care	12,560	**5,760**	20,000	(14,240)
Reimbursed Prairie Dog Bait	2,428	**13,487**	10,000	3,487
Reimbursed Attorney Fees	14,306	**12,421**	20,000	(7,579)
Federal Aid	12,714	**45,831**	15,000	30,831
State Aid	5,855	**7,062**	-	7,062
Other	79,698	**34,639**	65,000	(30,361)
Operating Transfers				
From Auto Motor Special Fund	17,262	**11,800**	25,000	(13,200)
Total Receipts	4,005,519	**4,522,727**	4,054,701	468,026
Expenditures				
County Commissioners				
Personal Services	$ 59,149	**65,758**	57,000	8,758
Contractual Services	7,095	**4,752**	4,500	252

SHERMAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Expenditures (continued)				
County Clerk				
Personal Services	$ 86,834	**92,530**	103,900	(11,370)
Contractual Services	4,971	**5,873**	7,650	(1,777)
Commodities	1,731	**1,222**	2,000	(778)
Capital Outlay	-	**1,051**	1,000	51
County Treasurer				
Personal Services	89,108	**102,014**	103,684	(1,670)
Contractual Services	3,717	**2,982**	7,050	(4,068)
Commodities	5,506	**6,595**	4,000	2,595
Capital Outlay	1,176	**1,901**	1,500	401
County Attorney				
Personal Services	182,784	**214,888**	186,775	28,113
Contractual Services	6,178	**8,422**	9,900	(1,478)
Commodities	4,260	**6,166**	4,200	1,966
Capital Outlay	1,120	**4,663**	2,700	1,963
Register of Deeds				
Personal Services	58,051	**59,504**	63,500	(3,996)
Contractual Services	2,533	**1,969**	3,525	(1,556)
Commodities	732	**590**	1,000	(410)
Capital Outlay	-	**-**	500	(500)
Building Manager				
Personal Services	37,013	**39,281**	33,665	5,616
Contractual Services	2,628	**2,225**	5,080	(2,855)
Commodities	8,155	**8,257**	5,590	2,667
Capital Outlay	-	**140**	1,720	(1,580)
Sheriff				
Personal Services	570,033	**597,759**	667,442	(69,683)
Contractual Services	97,066	**115,547**	123,400	(7,853)
Commodities	48,591	**41,060**	48,000	(6,940)
Capital Outlay	15,124	**120,919**	68,000	52,919
Evidence Collection	-	**-**	500	(500)
Jail Expense	82,909	**96,283**	77,000	19,283
Unified Courts				
Contractual Services	105,137	**115,000**	240,200	(125,200)
Commodities	2,225	**1,943**	5,000	(3,057)
Capital Outlay	3,906	**8,881**	8,500	381
Courthouse General				
Personal Services	32,707	**35,094**	24,550	10,544
Contractual Services	598,369	**477,258**	422,800	54,458
Commodities	16,546	**21,719**	5,500	16,219
Capital Outlay	9,529	**212,347**	200,000	12,347
Other	60	**-**	-	-

SHERMAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures (continued)				
Central Dispatch				
Personal Services	$ 283,900	**318,846**	320,618	(1,772)
Contractual Services	8,506	**18,143**	37,500	(19,357)
Commodities	5,190	**2,569**	4,500	(1,931)
Capital Outlay	409	**3,624**	2,500	1,124
Special Prairie Dog				
Contractual Services	8	**61**	-	61
Commodities	8,035	**6,302**	5,000	1,302
Ambulance				
Personal Services	643,993	**734,847**	748,810	(13,963)
Contractual Services	74,868	**126,887**	131,050	(4,163)
Commodities	68,905	**68,709**	90,500	(21,791)
Capital Outlay	73,886	**71,277**	121,000	(49,723)
Emergency Management				
Contractual Services	34,746	**39,769**	36,300	3,469
Commodities	1,833	**804**	2,500	(1,696)
Capital Outlay	-	**7,650**	10,000	(2,350)
Information Technology Department				-
Personal Services	46,673	**54,223**	50,194	4,029
Contractual Services	26,650	**30,123**	37,740	(7,617)
Commodities	261	**668**	800	(132)
Capital Outlay	29,723	**24,480**	30,000	(5,520)
Non Departmental				
Juvenile Detention	7,909	**7,950**	12,000	(4,050)
Prisoner Medical	3,841	**5,144**	50,000	(44,856)
Other	20,625	**9,105**	-	9,105
Appropriations				
Northwest Kansas Planning & Dev.	10,316	**10,348**	11,000	(652)
Family Shelter	1,000	**1,500**	1,500	-
Economic Development	61,000	**61,000**	60,000	1,000
LEPG	5,121	**2,561**	5,000	(2,439)
KLPG	6,678	**6,624**	5,000	1,624
Western Kansas Child Advocacy	7,500	**10,000**	10,000	-
Western Prairie RC&D	500	**500**	500	-
Operating Transfers				
To Equipment Reserve Fund	250,000	**191,000**	225,000	(34,000)
To Capital Improvement Fund	200,000	**300,000**	350,000	(50,000)
Total Expenditures	4,027,019	**4,589,307**	4,860,343	(271,036)
Receipts Over (Under) Expenditures	(21,500)	**(66,580)**		
Unencumbered Cash - Beginning	1,786,768	**1,765,268**		
Unencumbered Cash - Ending	$ 1,765,268	**1,698,688**		

SHERMAN COUNTY, KANSAS
Appraiser Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 175,712	**165,179**	176,254	(11,075)
Delinquent Tax	130	**247**	-	247
Motor Vehicle Tax	12,658	**12,075**	13,471	(1,396)
Recreational Vehicle Tax	336	**325**	341	(16)
16/20M Vehicle Tax	362	**436**	476	(40)
Commercial Vehicle Tax	1,023	**736**	939	(203)
County Redemption	2,059	**3,039**	500	2,539
Charges for Services	7,691	**5,039**	2,500	2,539
Total Receipts	199,971	**187,076**	194,481	(7,405)
Expenditures				
Personal Services	153,824	**167,086**	165,761	1,325
Contractual Services	18,324	**21,862**	24,125	(2,263)
Commodities	2,424	**2,759**	5,750	(2,991)
Capital Outlay	28,563	**220**	7,000	(6,780)
Total Expenditures	203,135	**191,927**	202,636	(10,709)
Receipts Over (Under) Expenditures	(3,164)	**(4,851)**		
Unencumbered Cash - Beginning	35,604	**32,440**		
Unencumbered Cash - Ending	$ 32,440	**27,589**		

SHERMAN COUNTY, KANSAS
City/County Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 35,832	**37,168**	39,681	(2,513)
Delinquent Tax	26	**56**	-	56
Motor Vehicle Tax	2,826	**2,583**	2,751	(168)
Recreational Vehicle Tax	75	**67**	70	(3)
16/20M Vehicle Tax	88	**100**	97	3
Commercial Vehicle Tax	224	**153**	192	(39)
County Redemption	465	**670**	-	670
Total Receipts	39,536	**40,797**	42,791	(1,994)
Expenditures				
Appropriation	41,057	**40,797**	41,350	(553)
Receipts Over (Under) Expenditures	(1,521)	**-**		
Unencumbered Cash - Beginning	1,521	**-**		
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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 51,680	**84,796**	90,232	(5,436)
Delinquent Tax	38	**119**	-	119
Motor Vehicle Tax	3,602	**3,911**	3,964	(53)
Recreational Vehicle Tax	95	**96**	100	(4)
16/20M Vehicle Tax	109	**136**	140	(4)
Commercial Vehicle Tax	281	**218**	276	(58)
County Redemption	614	**935**	-	935
Federal Aid	263,179	**228,024**	85,000	143,024
State Aid	26,317	**21,403**	64,000	(42,597)
Licenses, Fees and Miscellaneous	177,355	**188,756**	85,000	103,756
Appropriation from Health Services	65,000	**65,010**	65,000	10
Total Receipts	588,270	**593,404**	393,712	199,692
Expenditures				
Personal Services	310,481	**343,149**	312,800	30,349
Contractual Services	124,707	**165,096**	125,230	39,866
Commodities	41,140	**31,532**	14,750	16,782
Capital Outlay	-	**630**	-	630
Other	50	**-**	-	-
Operating Transfers				
To County Health Capital Outlay Fund	50,000	**25,000**	-	25,000
(a) Adjustment for Qualifying Budget Credit	-	**-**	143,024	(143,024)
Total Expenditures	526,378	**565,407**	595,804	(30,397)
Receipts Over (Under) Expenditures	61,892	**27,997**		
Unencumbered Cash - Beginning	174,237	**236,129**		
Unencumbered Cash - Ending	$ 236,129	**264,126**		

(a) Adjustment for Qualifying Budget Credit

Federal Aid Over Amount Budgeted	$ 143,024

SHERMAN COUNTY, KANSAS
Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 72,450	**23,400**	25,207	(1,807)
Delinquent Tax	56	**42**	50	(8)
Motor Vehicle Tax	4,019	**4,372**	5,558	(1,186)
Recreational Vehicle Tax	106	**127**	141	(14)
16/20M Vehicle Tax	150	**112**	196	(84)
Commercial Vehicle Tax	329	**287**	387	(100)
County Redemption	660	**1,050**	-	1,050
Reimbursements and Miscellaneous	-	**1,756**	-	1,756
Total Receipts	77,770	**31,146**	31,539	(393)
Expenditures				
Personal Services	24,319	**24,912**	45,000	(20,088)
Contractual Services	10,273	**7,924**	23,800	(15,876)
Commodities	22,520	**8,070**	10,000	(1,930)
Capital Outlay	-	**2,838**	10,000	(7,162)
Total Expenditures	57,112	**43,744**	88,800	(45,056)
Receipts Over (Under) Expenditures	20,658	**(12,598)**		
Unencumbered Cash - Beginning	48,287	**68,945**		
Unencumbered Cash - Ending	$ 68,945	**56,347**		

SHERMAN COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,839,804	**1,870,381**	1,994,584	(124,203)
Delinquent Tax	1,317	**2,805**	500	2,305
Motor Vehicle Tax	138,787	**147,369**	141,049	6,320
Recreational Vehicle Tax	3,681	**3,494**	3,573	(79)
16/20M Vehicle Tax	4,064	**5,512**	4,983	529
Commercial Vehicle Tax	10,707	**7,934**	9,832	(1,898)
County Redemption	23,443	**33,488**	3,500	29,988
Reimbursed Expenses	4,998	**86,952**	-	86,952
Total Receipts	2,026,801	**2,157,935**	2,158,021	(86)
Expenditures				
Health Insurance	1,283,450	**1,934,075**	1,800,000	134,075
Employee Retirement	334,542	**375,537**	350,000	25,537
Social Security	276,513	**313,879**	275,000	38,879
Workers' Compensation	48,975	**60,107**	100,000	(39,893)
Unemployment Insurance	39,416	**3,563**	20,000	(16,437)
Other	8,222	**26,060**	100,000	(73,940)
(a) Adjustment for Qualifying Budget Credit	-	**-**	86,952	(86,952)
Total Expenditures	1,991,118	**2,713,221**	2,731,952	(18,731)
Receipts Over (Under) Expenditures	35,683	**(555,286)**		
Unencumbered Cash - Beginning	760,372	**796,055**		
Unencumbered Cash - Ending	$ 796,055	**240,769**		

(a) Adjustment for Qualifying Budget Credit

Reimbursed Expenses Over Amount Budgeted	$ 86,952

SHERMAN COUNTY, KANSAS
Free Fair Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 30,516	**31,736**	33,383	(1,647)
Delinquent Tax	22	**47**	-	47
Motor Vehicle Tax	2,387	**2,199**	2,342	(143)
Recreational Vehicle Tax	63	**57**	59	(2)
16/20M Vehicle Tax	74	**84**	83	1
Commercial Vehicle Tax	189	**130**	163	(33)
County Redemption	394	**566**	50	516
Total Receipts	33,645	**34,819**	36,080	(1,261)
Expenditures				
Appropriation	34,698	**34,819**	35,000	(181)
Receipts Over (Under) Expenditures	(1,053)	**-**		
Unencumbered Cash - Beginning	1,053	**-**		
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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 9,549	**9,898**	10,549	(651)
Delinquent Tax	7	**15**	-	15
Motor Vehicle Tax	752	**697**	730	(33)
Recreational Vehicle Tax	20	**18**	18	-
16/20M Vehicle Tax	23	**27**	26	1
Commercial Vehicle Tax	59	**41**	51	(10)
County Redemption	124	**178**	-	178
Total Receipts	10,534	**10,874**	11,374	(500)
Expenditures				
Appropriation	10,840	**10,874**	11,000	(126)
Receipts Over (Under) Expenditures	(306)	**-**		
Unencumbered Cash - Beginning	306	**-**		
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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 3,741	**45,423**	48,888	(3,465)
Delinquent Tax	4	**62**	-	62
Motor Vehicle Tax	1,522	**334**	290	44
Recreational Vehicle Tax	40	**8**	7	1
16/20M Vehicle Tax	82	**21**	10	11
Commercial Vehicle Tax	128	**19**	20	(1)
County Redemption	190	**267**	50	217
Reimbursements and Miscellaneous	-	**1,200**	-	1,200
Total Receipts	5,707	**47,334**	49,265	(1,931)
Expenditures				
Contractual Services	4,753	**49,694**	50,000	(306)
Capital Outlay	45,247	**-**	-	-
Total Expenditures	50,000	**49,694**	50,000	(306)
Receipts Over (Under) Expenditures	(44,293)	**(2,360)**		
Unencumbered Cash - Beginning	46,653	**2,360**		
Unencumbered Cash - Ending	$ 2,360	**-**		

SHERMAN COUNTY, KANSAS
County Hospital Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 590,627	**582,118**	622,239	(40,121)
Delinquent Tax	431	**874**	-	874
Motor Vehicle Tax	44,174	**44,104**	45,280	(1,176)
Recreational Vehicle Tax	1,170	**1,108**	1,147	(39)
16/20M Vehicle Tax	1,365	**1,625**	1,600	25
Commercial Vehicle Tax	3,465	**2,512**	3,156	(644)
County Redemption	7,410	**10,684**	1,000	9,684
Total Receipts	648,642	**643,025**	674,422	(31,397)
Expenditures				
Appropriation	661,208	**634,100**	634,100	-
Receipts Over (Under) Expenditures	(12,566)	**8,925**		
Unencumbered Cash - Beginning	12,566	**-**		
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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 67,036	**75,925**	80,895	(4,970)
Delinquent Tax	48	**112**	75	37
Motor Vehicle Tax	5,800	**4,567**	5,136	(569)
Recreational Vehicle Tax	154	**127**	130	(3)
16/20M Vehicle Tax	150	**199**	181	18
Commercial Vehicle Tax	475	**289**	358	(69)
County Redemption	906	**1,281**	100	1,181
Reimbursements and Miscellaneous	-	**14,176**	-	14,176
Total Receipts	74,569	**96,676**	86,875	9,801
Expenditures				
Personal Services	41,414	**39,586**	48,000	(8,414)
Contractual Services	7,708	**11,631**	15,525	(3,894)
Commodities	14,107	**10,577**	51,000	(40,423)
Capital Outlay	-	**47,202**	20,000	27,202
Operating Transfers				
To Noxious Weed Capital Outlay Fund	10,000	**-**	15,000	(15,000)
Total Expenditures	73,229	**108,996**	149,525	(40,529)
Receipts Over (Under) Expenditures	1,340	**(12,320)**		
Unencumbered Cash - Beginning	81,309	**82,649**		
Unencumbered Cash - Ending	$ 82,649	**70,329**		

SHERMAN COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Operating Transfers				
From Noxious Weed Fund	$ 10,000	**-**	-	-
Expenditures				
Capital Outlay	-	**9,818**	92,437	(82,619)
Receipts Over (Under) Expenditures	10,000	**(9,818)**		
Unencumbered Cash - Beginning	92,437	**102,437**		
Unencumbered Cash - Ending	$ 102,437	**92,619**		

SHERMAN COUNTY, KANSAS
Program for the Elderly Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 46,856	**44,035**	46,941	(2,906)
Delinquent Tax	35	**66**	-	66
Motor Vehicle Tax	3,216	**3,375**	3,596	(221)
Recreational Vehicle Tax	85	**87**	91	(4)
16/20M Vehicle Tax	103	**115**	127	(12)
Commercial Vehicle Tax	253	**196**	251	(55)
County Redemption	542	**808**	250	558
Total Receipts	51,090	**48,682**	51,256	(2,574)
Expenditures				
Kanorado Senior Citizens Center	17,909	**17,412**	18,000	(588)
Goodland Senior Citizens Center	33,041	**31,410**	32,470	(1,060)
Total Expenditures	50,950	**48,822**	50,470	(1,648)
Receipts Over (Under) Expenditures	140	**(140)**		
Unencumbered Cash - Beginning	-	**140**		
Unencumbered Cash - Ending	$ 140	**-**		

SHERMAN COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,147,884	**1,199,846**	1,279,307	(79,461)
Delinquent Tax	863	**1,768**	-	1,768
Motor Vehicle Tax	81,974	**76,453**	88,002	(11,549)
Recreational Vehicle Tax	2,167	**2,106**	2,229	(123)
16/20M Vehicle Tax	2,656	**2,669**	3,109	(440)
Commercial Vehicle Tax	6,606	**4,766**	6,134	(1,368)
County Redemption	13,562	**20,082**	4,000	16,082
Special City/County Highway	333,079	**335,477**	250,000	85,477
County Equalization	5,926	**2,527**	2,500	27
Federal Aid	59,514	**-**	-	-
State Aid	-	**254,969**	-	254,969
Reimbursements and Miscellaneous	16,141	**96,836**	-	96,836
Total Receipts	1,670,372	**1,997,499**	1,635,281	362,218
Expenditures				
Administration				
Personal Services	45,758	**49,658**	42,000	7,658
Contractual Services	222,190	**27,472**	77,000	(49,528)
Commodities	706	**614**	-	614
Maintenance				
Personal Services	640,202	**770,877**	761,358	9,519
Contractual Services	124,969	**167,931**	173,200	(5,269)
Commodities	283,485	**408,658**	704,000	(295,342)
Capital Outlay	336,845	**366,342**	305,000	61,342
Operating Transfers				
To Special Machinery Fund	75,000	**250,000**	100,000	150,000
Total Expenditures	1,729,155	**2,041,552**	2,162,558	(121,006)
Receipts Over (Under) Expenditures	(58,783)	**(44,053)**		
Unencumbered Cash - Beginning	783,100	**724,317**		
Unencumbered Cash - Ending	$ 724,317	**680,264**		

SHERMAN COUNTY, KANSAS
Soldiers Memorial Park Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 36,028	**17,653**	18,983	(1,330)
Delinquent Tax	27	**31**	-	31
Motor Vehicle Tax	2,300	**2,995**	2,762	233
Recreational Vehicle Tax	60	**67**	70	(3)
16/20M Vehicle Tax	94	**93**	98	(5)
Commercial Vehicle Tax	166	**152**	193	(41)
County Redemption	425	**603**	50	553
Reimbursements and Miscellaneous	6,753	**139**	3,000	(2,861)
Total Receipts	45,853	**21,733**	25,156	(3,423)
Expenditures				
Personal Services	16,171	**14,231**	15,000	(769)
Contractual Services	4,640	**4,249**	20,000	(15,751)
Commodities	9,716	**11,212**	25,000	(13,788)
Capital Outlay	9,500	**32,511**	15,000	17,511
Total Expenditures	40,027	**62,203**	75,000	(12,797)
Receipts Over (Under) Expenditures	5,826	**(40,470)**		
Unencumbered Cash - Beginning	45,110	**50,936**		
Unencumbered Cash - Ending	$ 50,936	**10,466**		

SHERMAN COUNTY, KANSAS
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Local Alcoholic Liquor Tax	$ 9,866	**12,031**	11,000	1,031
Expenditures				
Appropriation	-	**-**	19,573	(19,573)
Receipts Over (Under) Expenditures	9,866	**12,031**		
Unencumbered Cash - Beginning	8,573	**18,439**		
Unencumbered Cash - Ending	$ 18,439	**30,470**		

SHERMAN COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Local Alcoholic Liquor Tax	$ 1,768	**2,206**	1,200	1,006
Expenditures				
Appropriation	-	**-**	5,736	(5,736)
Receipts Over (Under) Expenditures	1,768	**2,206**		
Unencumbered Cash - Beginning	4,836	**6,604**		
Unencumbered Cash - Ending	$ 6,604	**8,810**		

SHERMAN COUNTY, KANSAS
Special Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Operating Transfers			
From Road and Bridge Fund	$	75,000	**250,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		75,000	**250,000**
Unencumbered Cash - Beginning		557,249	**632,249**
Unencumbered Cash - Ending	$	632,249	**882,249**

SHERMAN COUNTY, KANSAS
Capital Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Operating Transfers		
From General Fund	$ 200,000	**300,000**
Expenditures		
Capital Outlay	-	**62,715**
Receipts Over (Under) Expenditures	200,000	**237,285**
Unencumbered Cash - Beginning	1,292,550	**1,492,550**
Unencumbered Cash - Ending	$ 1,492,550	**1,729,835**

SHERMAN COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Operating Transfers		
From General Fund	$ 250,000	**191,000**
Expenditures		
Capital Outlay	-	**228,864**
Receipts Over (Under) Expenditures	250,000	**(37,864)**
Unencumbered Cash - Beginning	143,935	**393,935**
Unencumbered Cash - Ending	$ 393,935	**356,071**

SHERMAN COUNTY, KANSAS
Tort Liability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 9,155	**7,754**	8,301	(547)
Delinquent Tax	6	**14**	-	14
Motor Vehicle Tax	1,346	**770**	704	66
Recreational Vehicle Tax	36	**19**	18	1
16/20M Vehicle Tax	43	**49**	25	24
Commercial Vehicle Tax	105	**45**	49	(4)
County Redemption	211	**256**	-	256
Total Receipts	10,902	**8,907**	9,097	(190)
Expenditures				
Contractual Services	11,692	**9,639**	26,000	(16,361)
Receipts Over (Under) Expenditures	(790)	**(732)**		
Unencumbered Cash - Beginning	18,194	**17,404**		
Unencumbered Cash - Ending	$ 17,404	**16,672**		

SHERMAN COUNTY, KANSAS
Tourism and Convention Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Transient Guest Tax	$ 256,459	**253,958**	240,000	13,958
Expenditures				
Personal Services	-	**23,012**	-	23,012
Contractual Services	14,181	**21,647**	-	21,647
Commodities	-	**73**	-	73
Appropriation	212,423	**261,231**	376,662	(115,431)
Total Expenditures	226,604	**305,963**	376,662	(70,699)
Receipts Over (Under) Expenditures	29,855	**(52,005)**		
Unencumbered Cash - Beginning	146,662	**176,517**		
Unencumbered Cash - Ending	$ 176,517	**124,512**		

SHERMAN COUNTY, KANSAS
Sheriff Reward Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

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

SHERMAN COUNTY, KANSAS
County Health Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Operating Transfers				
From County Health Fund	$ 50,000	**25,000**	-	25,000
Expenditures				
Capital Outlay	-	**-**	45,744	(45,744)
Receipts Over (Under) Expenditures	50,000	**25,000**		
Unencumbered Cash - Beginning	45,744	**95,744**		
Unencumbered Cash - Ending	$ 95,744	**120,744**		

SHERMAN COUNTY, KANSAS
Health Care Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Health Care Services Tax	$ 402,693	**408,976**	320,000	88,976
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	-	**-**	15,000	(15,000)
Other Appropriations	-	**244,652**	545,639	(300,987)
Senior Care Act	4,500	**4,500**	4,500	-
Topside Manor	20,072	**20,000**	20,000	-
Goodland Meal Site	9,340	**10,142**	-	10,142
Ambulance Equipment	69,279	**100,000**	100,000	-
Rawlins County Dental Clinic	5,000	**5,000**	5,000	-
Total Expenditures	246,191	**522,294**	828,139	(305,845)
Receipts Over (Under) Expenditures	156,502	**(113,318)**		
Unencumbered Cash - Beginning	639,979	**796,481**		
Unencumbered Cash - Ending	$ 796,481	**683,163**		

SHERMAN COUNTY, KANSAS
Conservation District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 25,692	**25,225**	26,881	(1,656)
Delinquent Tax	19	**38**	30	8
Motor Vehicle Tax	1,898	**1,883**	1,967	(84)
Recreational Vehicle Tax	50	**48**	50	(2)
16/20M Vehicle Tax	61	**68**	69	(1)
Commercial Vehicle Tax	149	**109**	137	(28)
County Redemption	319	**464**	-	464
Total Receipts	28,188	**27,835**	29,134	(1,299)
Expenditures				
Appropriation	28,393	**27,835**	28,500	(665)
Receipts Over (Under) Expenditures	(205)	**-**		
Unencumbered Cash - Beginning	205	**-**		
Unencumbered Cash - Ending	$ -	**-**		

SHERMAN COUNTY, KANSAS
Cemetery Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 36,619	**37,555**	40,029	(2,474)
Delinquent Tax	27	**56**	-	56
Motor Vehicle Tax	2,871	**2,653**	2,811	(158)
Recreational Vehicle Tax	76	**69**	71	(2)
16/20M Vehicle Tax	89	**102**	99	3
Commercial Vehicle Tax	227	**156**	196	(40)
County Redemption	474	**682**	100	582
Total Receipts	40,383	**41,273**	43,306	(2,033)
Expenditures				
Appropriation	41,591	**41,273**	42,000	(727)
Receipts Over (Under) Expenditures	(1,208)	**-**		
Unencumbered Cash - Beginning	1,208	**-**		
Unencumbered Cash - Ending	$ -	**-**		

SHERMAN COUNTY, KANSAS
Library Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 21,755	**22,319**	23,834	(1,515)
Delinquent Tax	16	**33**	-	33
Motor Vehicle Tax	1,706	**1,566**	1,665	(99)
Recreational Vehicle Tax	45	**41**	42	(1)
16/20M Vehicle Tax	53	**60**	59	1
Commercial Vehicle Tax	135	**93**	116	(23)
County Redemption	281	**405**	-	405
Total Receipts	23,991	**24,517**	25,716	(1,199)
Expenditures				
Appropriation	24,859	**24,517**	25,000	(483)
Receipts Over (Under) Expenditures	(868)	**-**		
Unencumbered Cash - Beginning	868	**-**		
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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Telephone Tax	$ 60,007	**62,303**	55,000	7,303
Interest	514	**-**	-	-
Total Receipts	60,521	**62,303**	55,000	7,303
Expenditures				
Contractual Services	58,136	**57,595**	100,000	(42,405)
Commodities	-	**-**	45,643	(45,643)
Total Expenditures	58,136	**57,595**	145,643	(88,048)
Receipts Over (Under) Expenditures	2,385	**4,708**		
Unencumbered Cash - Beginning	155,643	**158,028**		
Unencumbered Cash - Ending	$ 158,028	**162,736**		

SHERMAN COUNTY, KANSAS
Prosecuting Attorney Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Fees	$ 1,757	**2,364**	1,750	614
Expenditures				
Contractual Services	1,625	**2,267**	10,363	(8,096)
Receipts Over (Under) Expenditures	132	**97**		
Unencumbered Cash - Beginning	10,863	**10,995**		
Unencumbered Cash - Ending	$ 10,995	**11,092**		

SHERMAN COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 8,425	**7,776**
Interest	210	**-**
Total Receipts	8,635	**7,776**
Expenditures		
Contractual Services	1,154	**1,041**
Commodities	6	**1,345**
Capital Outlay	8,589	**629**
Total Expenditures	9,749	**3,015**
Receipts Over (Under) Expenditures	(1,114)	**4,761**
Unencumbered Cash - Beginning	65,731	**64,617**
Unencumbered Cash - Ending	$ 64,617	**69,378**

SHERMAN COUNTY, KANSAS
County Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	2,104	**1,714**
Expenditures			
Capital Outlay		568	**1,364**
Receipts Over (Under) Expenditures		1,536	**350**
Unencumbered Cash - Beginning		14,957	**16,493**
Unencumbered Cash - Ending	$	16,493	**16,843**

SHERMAN COUNTY, KANSAS
County Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 2,105	**1,674**
Expenditures		
Commodities	-	**60**
Capital Outlay	996	**835**
Total Expenditures	996	**895**
Receipts Over (Under) Expenditures	1,109	**779**
Unencumbered Cash - Beginning	13,314	**14,423**
Unencumbered Cash - Ending	$ 14,423	**15,202**

SHERMAN COUNTY, KANSAS
Micro Loans/CDBG-CV Grants Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Donations	$	1,380	**1,500**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		1,380	**1,500**
Unencumbered Cash - Beginning		32,551	**33,931**
Unencumbered Cash - Ending	$	33,931	**35,431**

SHERMAN COUNTY, KANSAS
Fundraiser Donations Fire Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Donations	$	4,530	**1,350**
Expenditures			
Other		-	**2,074**
Receipts Over (Under) Expenditures		4,530	**(724)**
Unencumbered Cash - Beginning		4,389	**8,919**
Unencumbered Cash - Ending	$	8,919	**8,195**

SHERMAN COUNTY, KANSAS
Fundraiser Donations EMS Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Donations	$ 175	**-**
Expenditures		
Capital Outlay	2,466	**-**
Receipts Over (Under) Expenditures	(2,291)	**-**
Unencumbered Cash - Beginning	6,294	**4,003**
Unencumbered Cash - Ending	$ 4,003	**4,003**

SHERMAN COUNTY, KANSAS
Goodland Fire Reserves Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Reimbursements and Miscellaneous	$	307,965	**-**
Expenditures			
Capital Outlay		307,965	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

SHERMAN COUNTY, KANSAS
Grants Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Grants	$	73,591	**472**
Expenditures			
Grant Expense		41,416	**42,783**
Receipts Over (Under) Expenditures		32,175	**(42,311)**
Unencumbered Cash - Beginning		20,840	**53,015**
Unencumbered Cash - Ending	$	53,015	**10,704**

SHERMAN COUNTY, KANSAS
Sheriff Donations Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

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

SHERMAN COUNTY, KANSAS
KFFA-OPIOID Settlement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State Aid	$ -	**9,971**	-	9,971
Reimbursements and Miscellaneous	1,080	**-**	-	-
Total Receipts	1,080	**9,971**	-	9,971
Expenditures	-	**-**	-	-
Receipts Over (Under) Expenditures	1,080	**9,971**		
Unencumbered Cash - Beginning	-	**1,080**		
Unencumbered Cash - Ending	$ 1,080	**11,051**		

SHERMAN COUNTY, KANSAS
COVID-19 Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	42,306	**351**
Expenditures			
Grant Expense		7,669	**-**
Receipts Over (Under) Expenditures		34,637	**351**
Unencumbered Cash - Beginning		90,079	**124,716**
Unencumbered Cash - Ending	$	124,716	**125,067**

SHERMAN COUNTY, KANSAS
SPARKS Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures		
Contractual Services	413	**-**
Receipts Over (Under) Expenditures	(413)	**-**
Unencumbered Cash - Beginning	413	**-**
Unencumbered Cash - Ending	$ -	**-**

SHERMAN COUNTY, KANSAS
ARPA Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Federal Aid	$ -	**574,654**
Interest	747	**8,438**
Total Receipts	747	**583,092**
Expenditures		
Contractual Services	429,277	**347,349**
Receipts Over (Under) Expenditures	(428,530)	**235,743**
Unencumbered Cash - Beginning	568,870	**140,340**
Unencumbered Cash - Ending	$ 140,340	**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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Sales Tax	$ -	**638,956**	-	638,956
Interest	-	**2,189**	-	2,189
Total Receipts	-	**641,145**	**-**	641,145
Expenditures	-	**-**	-	-
Receipts Over (Under) Expenditures	-	**641,145**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**641,145**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Sales Tax	$ 1,609,323	**781,539**	1,250,000	(468,461)
Interest	12,632	**58,087**	-	58,087
Total Receipts	1,621,955	**839,626**	1,250,000	(410,374)
Expenditures				
Bond Principal	885,000	**905,000**	905,000	-
Bond Interest	32,368	**14,340**	14,340	-
Contractual Services	467,790	**333,064**	2,400,000	(2,066,936)
Capital Outlay	-	**-**	1,861,877	(1,861,877)
Total Expenditures	1,385,158	**1,252,404**	5,181,217	(3,928,813)
Receipts Over (Under) Expenditures	236,797	**(412,778)**		
Unencumbered Cash - Beginning	3,948,584	**4,185,381**		
Unencumbered Cash - Ending	$ 4,185,381	**3,772,603**		

SHERMAN COUNTY, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 787,896	**654,776**	699,066	(44,290)
Delinquent Tax	552	**940**	-	940
Motor Vehicle Tax	25,101	**72,078**	60,407	11,671
Recreational Vehicle Tax	685	**1,438**	1,530	(92)
16/20M Vehicle Tax	-	**1,754**	2,134	(380)
Commercial Vehicle Tax	1,724	**3,253**	4,211	(958)
County Redemption	5,334	**9,396**	-	9,396
Total Receipts	821,292	**743,635**	767,348	(23,713)
Expenditures				
Rental Payments	682,335	**682,295**	682,296	(1)
Cash Basis Reserve	-	**-**	200,000	(200,000)
Total Expenditures	682,335	**682,295**	882,296	(200,001)
Receipts Over (Under) Expenditures	138,957	**61,340**		
Unencumbered Cash - Beginning	-	**138,957**		
Unencumbered Cash - Ending	$ 138,957	**200,297**		

SHERMAN COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Fees	$ 532,367	**533,119**	500,000	33,119
Reimbursements and Miscellaneous	57,779	**520**	-	520
Total Receipts	590,146	**533,639**	500,000	33,639
Expenditures				
Personal Services	156,730	**194,083**	175,000	19,083
Contractual Services	144,702	**124,445**	197,900	(73,455)
Commodities	38,191	**47,167**	65,000	(17,833)
Capital Outlay	6,545	**12,804**	906,226	(893,422)
Lease Principal	-	**100,131**	-	100,131
Lease Interest	-	**10,079**	-	10,079
Total Expenditures	346,168	**488,709**	1,344,126	(855,417)
Receipts Over (Under) Expenditures	243,978	**44,930**		
Unencumbered Cash - Beginning	816,476	**1,060,454**		
Unencumbered Cash - Ending	$ 1,060,454	**1,105,384**		

SHERMAN COUNTY, KANSAS
Landfill Excavation Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Fees	$ 62,802	**53,894**	75,000	(21,106)
Expenditures				
Contractual Services	19,322	**33,355**	-	33,355
Commodities	20,346	**19,876**	111,441	(91,565)
Capital Outlay	19,432	**1,234**	-	1,234
Other	3,850	**3,588**	-	3,588
Total Expenditures	62,950	**58,053**	111,441	(53,388)
Receipts Over (Under) Expenditures	(148)	**(4,159)**		
Unencumbered Cash - Beginning	30,941	**30,793**		
Unencumbered Cash - Ending	$ 30,793	**26,634**		

SHERMAN COUNTY, KANSAS
Auto Motor Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 77,576	**81,644**
Expenditures		
Personal Services	53,632	**63,679**
Contractual Services	3,789	**2,510**
Commodities	1,581	**1,626**
Capital Outlay	1,312	**2,029**
Operating Transfers		
To General Fund	17,262	**11,800**
Total Expenditures	77,576	**81,644**
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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Reimbursements and Miscellaneous	$ 1,577	**7,228**
Expenditures		
Contractual Services	-	**4,141**
Capital Outlay	17,180	**-**
Total Expenditures	17,180	**4,141**
Receipts Over (Under) Expenditures	(15,603)	**3,087**
Unencumbered Cash - Beginning	64,257	**48,654**
Unencumbered Cash - Ending	$ 48,654	**51,741**

SHERMAN COUNTY, KANSAS
Sheriff Drug Seizure Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures		
Capital Outlay	2,963	**4,082**
Receipts Over (Under) Expenditures	(2,963)	**(4,082)**
Unencumbered Cash - Beginning	14,813	**11,850**
Unencumbered Cash - Ending	$ 11,850	**7,768**

SHERMAN COUNTY, KANSAS
Related Municipal Entity
Sherman County, Kansas Public Building Commission
Project Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Interest	$ 1,866	-
Expenditures		
Contractual Services	2,961,719	-
Receipts Over (Under) Expenditures	(2,959,853)	-
Unencumbered Cash - Beginning	2,959,853	-
Unencumbered Cash - Ending	$ -	-

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Rental Payments	$ 682,335	**682,295**
Expenditures		
Bond Principal	360,000	**365,000**
Bond Interest	322,335	**317,295**
Total Expenditures	682,335	**682,295**
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, 2023

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributive Funds				
Current Tax	$ 10,612,935	15,664,970	15,361,547	**10,916,358**
County Redemption	40,644	425,732	298,933	**167,443**
Delinquent Personal Property Tax	359	21,717	22,007	**69**
Recreational Vehicle Tax	3,418	25,077	25,520	**2,975**
Local Alcoholic Liquor Tax	895	15,548	16,443	**-**
Local Retailers Sales Tax	-	838,829	838,829	**-**
Local Retailers Sales Tax	-	838,829	838,829	**-**
Motor Vehicle Tax	163,178	1,056,043	1,048,183	**171,038**
Rental Vehicle Tax	196	87	227	**56**
Severance Tax	2,334	4,232	6,287	**279**
Special City and County Tax	-	335,477	335,477	**-**
Partial Payments	8,770	73,940	76,263	**6,447**
Solid Waste	-	370,274	370,274	**-**
Total Distributive Funds	10,832,729	19,670,755	19,238,819	**11,264,665**
Subdivision and Trust Funds				
School Districts	12	5,234,750	5,234,762	**-**
Townships	3,930	2,280	-	**6,210**
Cities	-	2,009,878	2,009,878	**-**
Regional Library	-	74,849	74,849	**-**
Fire Districts	632,383	760,602	551,005	**841,980**
Heritage Trust	1,170	3,388	3,687	**871**
Candidate Report Fees	-	50	-	**50**
Drivers Licenses	163	16,150	16,122	**191**
Non Sufficient Checks	(66)	30,666	30,600	**-**
KCOVRS Vehicle Tax	1,205	33,839	34,271	**773**
Motor Vehicle Licenses	5,250	527,254	531,461	**1,043**
Sales and Compensating Tax	38,065	737,778	749,257	**26,586**
Watersheds	-	122,886	122,886	**-**
Neighborhood Revitalization	-	413,738	413,738	**-**
Sunflower Extension District No. 6	-	218,272	218,272	**-**
Wildlife and Parks	15	6,750	6,765	**-**
Royalty Plate Fees	-	4,065	4,065	**-**
Oil and Gas Valuation Depl. Trust	28,555	431	-	**28,986**
Total Subdivision and Trust Funds	710,682	10,197,626	10,001,618	**906,690**
State Funds				
State Educational Building	-	109,809	109,809	**-**
State Institutional Building	-	54,904	54,904	**-**
Total State Funds	-	164,713	164,713	**-**
Other Agency Funds				
Court Trustee	102,429	47,528	65,492	**84,465**
Clerk of the District Court	65,737	40,751	40,751	**65,737**
Law Library	19,460	19,487	16,870	**22,077**
Total Other Agency Funds	187,626	107,766	123,113	**172,279**
Total	$ 11,731,037	30,140,860	29,528,263	**12,343,634**