SHERMAN COUNTY, KANSAS

FINANCIAL STATEMENT

For the Year Ended December 31, 2022

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

SHERMAN COUNTY, KANSAS

Financial Statement
Regulatory Basis
For the Year Ended December 31, 2022

TABLE OF CONTENTS

Item	Page Number
FINANCIAL SECTION	
Auditor's Report on Financial Statement	1-3
Summary Statement of Receipts, Expenditures and Unencumbered Cash	4-7
Notes to the Financial Statement	8-16
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION	
Schedule 1	
Summary of Expenditures - Actual and Budget	17-18
Schedule 2	
Schedule of Receipts and Expenditures - Actual and Budget	
General Fund	19-22
Special Purpose Funds	23-65
Bond and Interest Funds	66
Business Funds	67-70
Trust Funds	71-73
Related Municipal Entities	74-75
Schedule 3	
Summary of Receipts and Disbursements - Agency Funds	76-77
SUPPLEMENTARY INFORMATION	
Schedule 4	
Graphical Analysis	78-88

VONFELDT, BAUER & VONFELDT, CHTD
Certified Public Accountants

818 Broadway
PO Box 127
Larned, KS 67550

Telephone: (620) 285-2107
Fax: (620) 285-2110

INDEPENDENT AUDITOR'S REPORT

County Commissioners
Sherman County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Sherman County, Kansas as of and for the year ended December 31, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Sherman County as of December 31, 2022, 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 Sherman County as of December 31, 2022, 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 Sherman County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by Sherman County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedule of regulatory basis receipts and expenditures-actual and budget and summary of receipts and disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The graphical analysis (Schedule 4 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement nor required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Sherman County, Kansas as of and for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated August 19, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedule of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.

VonFeldt, Bauer & VonFeldt, Chtd.

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

August 25, 2023

SHERMAN COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Fund:		
General Fund	$ 1,786,768.18	$ 0.00
Special Purpose Funds:		
Appraiser Fund	35,604.47	0.00
City/County Recreation Fund	1,521.28	0.00
County Health Fund	174,237.06	0.00
Direct Election Fund	48,286.76	0.00
Employee Benefits Fund	760,371.65	0.00
Free Fair Fund	1,052.77	0.00
Historical Society Fund	306.41	0.00
County Home Maintenance Fund	46,653.42	0.00
County Hospital Maintenance Fund	12,566.25	0.00
Noxious Weed Fund	81,308.92	0.00
Noxious Weed Capital Outlay Fund	92,437.47	0.00
Program for the Elderly Fund	0.00	0.00
Road and Bridge Fund	783,099.66	0.00
Soldiers Memorial Park Fund	45,109.91	0.00
Special Alcohol Program Fund	8,572.90	0.00
Special Parks and Recreation Fund	4,836.16	0.00
Special Machinery Fund	557,248.86	0.00
Capital Improvement Fund	1,292,549.96	0.00
Equipment Reserve Fund	143,934.54	0.00
Tort Liability Fund	18,193.84	0.00
Tourism and Convention Fund	146,661.79	0.00
Sheriff Reward Fund	143.63	0.00
County Health Capital Outlay Fund	45,743.87	0.00
Health Care Services Fund	639,978.99	0.00
Conservation District Fund	204.72	0.00
Cemetery Fund	1,208.10	0.00
Library Fund	867.78	0.00
2012 911 Fund	155,643.35	0.00
Prosecuting Attorney Training Fund	10,862.50	0.00
Register of Deeds Technology Fund	65,731.15	0.00
County Clerk Technology Fund	14,956.50	0.00
County Treasurer Technology Fund	13,314.49	0.00
Micro Loans/CDBG-CV Grants Fund	1,200.00	0.00
Smokey Gardens Fund	32,550.81	0.00
Fundraiser Donations Fire Fund	4,388.59	0.00

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

Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 4,001,162.79	$ 4,022,662.55	$ 1,765,268.42	$ 81,127.19	$ 1,846,395.61
199,970.69	203,134.73	32,440.43	326.99	32,767.42
39,535.62	41,056.90	0.00	0.00	0.00
588,270.47	526,378.96	236,128.57	2,662.88	238,791.45
77,770.38	57,111.99	68,945.15	0.00	68,945.15
2,026,800.77	1,991,117.75	796,054.67	0.00	796,054.67
33,645.04	34,697.81	0.00	0.00	0.00
10,533.98	10,840.39	0.00	0.00	0.00
5,706.48	50,000.00	2,359.90	0.00	2,359.90
648,641.58	661,207.83	0.00	0.00	0.00
74,569.35	73,228.92	82,649.35	323.21	82,972.56
10,000.00	0.00	102,437.47	0.00	102,437.47
51,090.41	50,950.00	140.41	0.00	140.41
1,670,371.84	1,729,154.83	724,316.67	5,277.10	729,593.77
45,852.79	40,026.73	50,935.97	68.83	51,004.80
9,865.89	0.00	18,438.79	0.00	18,438.79
1,767.80	0.00	6,603.96	0.00	6,603.96
75,000.00	0.00	632,248.86	0.00	632,248.86
200,000.00	0.00	1,492,549.96	0.00	1,492,549.96
250,000.00	0.00	393,934.54	0.00	393,934.54
10,901.76	11,692.00	17,403.60	0.00	17,403.60
256,458.72	226,603.98	176,516.53	998.00	177,514.53
0.00	0.00	143.63	0.00	143.63
50,000.00	0.00	95,743.87	0.00	95,743.87
402,692.90	246,191.24	796,480.65	0.00	796,480.65
28,187.92	28,392.64	0.00	0.00	0.00
40,383.09	41,591.19	0.00	0.00	0.00
23,991.56	24,859.34	0.00	0.00	0.00
60,520.30	58,136.12	158,027.53	90.00	158,117.53
1,757.25	1,624.82	10,994.93	250.66	11,245.59
8,635.35	9,749.40	64,617.10	0.00	64,617.10
2,104.50	568.40	16,492.60	0.00	16,492.60
2,104.50	995.50	14,423.49	0.00	14,423.49
0.00	0.00	1,200.00	0.00	1,200.00
1,380.00	0.00	33,930.81	0.00	33,930.81
4,530.92	0.00	8,919.51	0.00	8,919.51

SHERMAN COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Special Purpose Funds (Cont'd.):		
Fundraiser Donations EMS Fund	$ 6,294.10	$ 0.00
Goodland Fire Reserves Fund	0.00	0.00
Grants Fund	20,840.06	0.00
Sheriff Donations Fund	0.00	0.00
KFFA-OPIOID Settlement Fund	0.00	0.00
COVID-19 Grant Fund	90,079.36	0.00
SPARKS Grant Fund	413.10	0.00
ARPA Grant Fund	568,869.55	0.00
Bond and Interest Funds:		
Sales Tax for Road Project Fund	3,948,584.91	0.00
Business Funds:		
Solid Waste Fund	816,476.08	0.00
Landfill Excavation Fund	18,075.89	0.00
Post Closure - Landfill Fund	225,000.00	0.00
Jail Commissary Fund	30,940.85	0.00
Trust Funds:		
Auto Motor Special Fund	0.00	0.00
Prosecutor Forfeiture Trust Fund	64,256.87	0.00
Sheriff Drug Seizure Fund	14,812.78	0.00
Total County Funds (Excluding Agency Funds)	12,832,760.29	0.00
Related Municipal Entities:		
Sherman County, Kansas Public Building Commission		
Project Improvement Fund	2,959,853.27	0.00
Debt Service Fund	0.00	0.00
Total Municipal Financial Reporting Entity (Excluding Agency Funds)	$ 15,792,613.56	$ 0.00
Composition of Cash:		

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

Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 175.00	$ 2,466.00	$ 4,003.10	$ 0.00	$ 4,003.10
307,964.68	307,964.68	0.00	307,964.68	307,964.68
73,590.82	41,416.09	53,014.79	0.00	53,014.79
2,145.00	0.00	2,145.00	0.00	2,145.00
1,080.40	0.00	1,080.40	0.00	1,080.40
34,636.93	0.00	124,716.29	0.00	124,716.29
0.00	413.10	0.00	0.00	0.00
747.06	429,276.78	140,339.83	77,763.70	218,103.53
1,621,955.11	1,385,157.98	4,185,382.04	0.00	4,185,382.04
590,146.52	346,168.06	1,060,454.54	3,976.62	1,064,431.16
0.00	0.00	18,075.89	0.00	18,075.89
0.00	0.00	225,000.00	0.00	225,000.00
62,802.06	62,950.16	30,792.75	659.51	31,452.26
77,575.75	77,575.75	0.00	0.00	0.00
1,577.37	17,180.42	48,653.82	0.00	48,653.82
0.00	2,963.00	11,849.78	0.00	11,849.78
13,688,601.35	12,815,506.04	13,705,855.60	481,489.37	14,187,344.97
1,866.10	2,961,719.37	0.00	0.00	0.00
821,292.44	682,335.00	138,957.44	0.00	138,957.44
$ 14,511,759.89	$ 16,459,560.41	$ 13,844,813.04	$ 481,489.37	$ 14,326,302.41

Cash on Hand:	
County Treasurer	$ 500.00
District Court	25.00
On Hand with Fiscal Agent	464,558.75
Checking Accounts	15,424,243.70
Savings Accounts	4,248,255.85
Certificates of Deposit	5,919,756.91
Total Cash	26,057,340.21
Agency Funds per Schedule 3	(11,731,037.80)
Total Municipal Financial Reporting Entity (Excluding Agency Funds)	$ 14,326,302.41

SHERMAN COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2022

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

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

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

B. REGULATORY BASIS FUND TYPES

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

Special Purpose fund - used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

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

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

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

C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

C. BASIS OF ACCOUNTING (Cont'd.)

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

D. CASH AND INVESTMENTS

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

E. REIMBURSED EXPENSES

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

F. USE OF ESTIMATES

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

Note 2 - BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Note 2 - BUDGETARY INFORMATION (Cont'd.)

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

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

Special Machinery Fund
Capital Improvement Fund
Equipment Reserve Fund
Sheriff Reward Fund
Prosecuting Attorney Training 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
KFFA-OPIOID Settlement Fund
COVID-19 Grant Fund
SPARKS Grant Fund
ARPA Grant Fund

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

Note 3 - COMPLIANCE WITH KANSAS STATUTES

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

Note 4 - DEPOSITS

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

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

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

Note 4 - DEPOSITS (Cont'd.)

Custodial credit risk - deposits . Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance, bank guarantee bonds, or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at December 31, 2022.

At December 31, 2022 the County's carrying amount of deposits was $25,592,256.46 and the bank balance was $25,684,723.45. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $23,237,302.99 was covered by federal depository insurance and $2,447,420.46 was collateralized with securities held by the pledging financial institution's agents in the County's name.

Note 5 - LONG TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2022, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
General obligation bonds:				
Series 2012 - Refunding Bonds	2.00 - 2.125%	3/1/2012	$ 7,900,000.00	7/1/2023
Revenue Bonds:				
Sherman County, Kansas Public Building Commission				
Series 2020-A	3.00%	7/22/2020	9,400,000.00	11/1/2045
Series 2020-B	1.30 - 2.25%	7/22/2020	2,515,000.00	11/1/2027
Finance Leases:				
Landfill Compactor	1.977%	4/7/2022	519,796.67	4/7/2027
Total Contractual Indebtedness				

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

	12/31/2023	12/31/2024	12/31/2025	12/31/2026
PRINCIPAL:				
General obligation bonds	$ 905,000.00	$ 0.00	$ 0.00	$ 0.00
Revenue bonds	365,000.00	370,000.00	375,000.00	385,000.00
Finance Leases	99,933.87	101,886.83	103,923.86	105,978.45
TOTAL PRINCIPAL	1,369,933.87	471,886.83	478,923.86	490,978.45
INTEREST:				
General obligation bonds	14,340.00	0.00	0.00	0.00
Revenue bonds	317,295.00	311,820.00	305,530.00	298,780.00
Finance Leases	10,276.39	8,323.43	6,286.40	4,231.81
TOTAL INTEREST	341,911.39	320,143.43	311,816.40	303,011.81
TOTAL PRINCIPAL & INTEREST	$ 1,711,845.26	$ 792,030.26	$ 790,740.26	$ 793,990.26

Balance Beginning of Year	Additions	Reductions / Payments	Balance End of Year	Interest Paid
$ 1,790,000.00	$ 0.00	$ 885,000.00	$ 905,000.00	$ 32,367.50
9,400,000.00	0.00	0.00	9,400,000.00	282,000.00
2,250,000.00	0.00	360,000.00	1,890,000.00	40,335.00
0.00	519,796.67	0.00	519,796.67	0.00
$ 13,440,000.00	$ 519,796.67	$ 1,245,000.00	$ 12,714,796.67	$ 354,702.50

12/31/2027	12/31/2028 - 12/31/2032	12/31/2033 - 12/31/2037	12/31/2038 - 12/31/2042	12/31/2043 - 12/31/2047	Total
$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 905,000.00
395,000.00	2,130,000.00	2,475,000.00	2,860,000.00	1,935,000.00	11,290,000.00
108,073.66	0.00	0.00	0.00	0.00	519,796.67
503,073.66	2,130,000.00	2,475,000.00	2,860,000.00	1,935,000.00	12,714,796.67
0.00	0.00	0.00	0.00	0.00	14,340.00
290,887.50	1,285,950.00	946,500.00	552,600.00	117,300.00	4,426,662.50
2,136.60	0.00	0.00	0.00	0.00	31,254.63
293,024.10	1,285,950.00	946,500.00	552,600.00	117,300.00	4,472,257.13
$ 796,097.76	$ 3,415,950.00	$ 3,421,500.00	$ 3,412,600.00	$ 2,052,300.00	$ 17,187,053.80

Note 6 - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Equipment Reserve	K.S.A. 19-119	$ 250,000.00
General	Capital Improvement	K.S.A. 2-1318	200,000.00
County Health	County Health Capital Outlay	K.S.A. 65-204	50,000.00
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	10,000.00
Road & Bridge	Special Machinery	K.S.A. 68-141g	75,000.00
Auto Motor Special	General	K.S.A. 8-145	17,262.20

Note 7 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

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

Death and Disability Other Post Employment Benefits . As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2022.

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

All full-time employees with at least six months of service are entitled to paid vacation time. Time begins to accrue the first full pay period following the initial hire date. However, no vacation shall be taken until satisfactory completion of an introductory period of six months. Accrual and maximum accrual rates vary based on years of service. Employees are allowed to carryover 75% of their maximum accrual amount. Hours exceeding the maximum amount will be forfeited. Employees who voluntarily terminate and provide at least two weeks' notice are paid for all accumulated vacation leave at their current wage scale upon termination of employment. When an employee is terminated by the County or voluntarily terminates without notice, the employee shall be paid for up to five (5) days of unused accrued vacation leave. The potential liability for unused vacation leave as of December 31, 2022 and 2021 is $98,466.16 and $87,981.62, respectively, which is a net change of $10,484.54.

Note 8 - DEFINED BENEFIT PENSION PLAN

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS) a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the county were $309,385.57 for the year ended December 31, 2022.

Net Pension Liability. At December 31, 2022 the County's proportionate share of the collective net pension liability reported by KPERS was $3,412,379. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 9 - CONTINGENCIES

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

Note 10 - RISK MANAGEMENT

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

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

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

Note 11 - CLOSURE AND POST CLOSURE CARE COSTS

State and federal laws and regulations require that Sherman County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. In addition to operating expenses related to current activities of the landfill, an additional liability is being incurred based on the future closure and post closure care costs that will be incurred near or after the landfill no longer accepts waste. The liability for these landfill closure and post closure care costs is based on the amount of the landfill used during the year. The landfill was opened in the fall of 2001. The estimated liability for landfill closure and post closure care costs is $99,465.64 as of December 31, 2022, which is based on 8.5635% usage (filled) of the landfill. It is estimated that an additional $1,062,041.22 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 (2318). The estimated total current cost of the landfill closure and post closure care ($1,161,506.86) 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, 2022. However, the actual cost of closure and post closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. Closure and post closure care financial assurance requirements are being met by the County using the local government financial test.

Note 12 - LEASE COMMITMENTS

Operating Leases:
The County has entered into an operating lease for a postage machine which contains a cancellation provision and is subject to annual appropriations. For the year ended December 31, 2022 rent expenditures were $6,960.00 (paid from the General Fund).

The County has entered into an operating lease for water coolers which contains a cancellation provision and is subject to annual appropriations. For the year ended December 31, 2022 rent expenditures were $1,512.00 (paid from the General Fund).

The County has entered into an operating lease for VOIP phones which contains a cancellation provision and is subject to annual appropriations. For the year ended December 31, 2022 rent expenditures were $11,692.80 (paid from the General Fund).

The County has entered into an operating lease for surveillance cameras at the landfill which contains a cancellation provision and is subject to annual appropriations. For the year ended December 31, 2022 rent expenditures were $4,872.00 (paid from the Solid Waste Fund).

The County has entered into operating leases for copiers which contain a cancellation provision and are subject to annual appropriations. For the year ended December 31, 2022 rent expenditures were $3,356.30 (paid from the General Fund, County Clerk Tech Fund and Auto Motor Special Fund).

Note 13 - RELATED PARTY TRANSACTIONS

The County contracted catering with Steve Evert, a commissioner. The amount paid during the year was $1,080.00.

The County purchased tools and supplies from H.A.M. Tools LLC, a partnership which is 60% owned by a relative of Ashley Mannis, county clerk. The amount paid during the year was $8,735.64.

Note 14 - SUBSEQUENT EVENTS

The County has evaluated events subsequent to year end through August 25, 2023, and does not believe any events have occurred which affect the financial statement as presented.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

SHERMAN COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Certified Budget	Adjustment for Qualifying Budget Credits
General Fund:		
General Fund	$ 5,232,692.00	$ 0.00
Special Purpose Funds:		
Appraiser Fund	208,626.00	0.00
City/County Recreation Fund	41,350.00	0.00
County Health Fund	474,750.00	120,959.59
Direct Election Fund	92,600.00	0.00
Employee Benefits Fund	2,745,000.00	0.00
Free Fair Fund	35,000.00	0.00
Historical Society Fund	11,000.00	0.00
County Home Maintenance Fund	50,000.00	0.00
County Hospital Maintenance Fund	690,000.00	0.00
Noxious Weed Fund	149,450.00	0.00
Noxious Weed Capital Outlay Fund	82,437.00	0.00
Program for the Elderly Fund	50,950.00	0.00
Road and Bridge Fund	2,146,700.00	0.00
Soldiers Memorial Park Fund	75,000.00	0.00
Special Alcohol Program Fund	13,456.00	0.00
Special Parks and Recreation Fund	4,202.00	0.00
Tort Liability Fund	28,000.00	0.00
Tourism and Convention Fund	370,000.00	0.00
County Health Capital Outlay Fund	50,744.00	0.00
Health Care Services Fund	665,050.00	0.00
Conservation District Fund	28,500.00	0.00
Cemetery Fund	42,000.00	0.00
Library Fund	25,000.00	0.00
2012 911 Fund	146,577.00	0.00
Bond and Interest Funds:		
Sales Tax for Road Project Fund	4,807,910.00	0.00
Business Funds:		
Solid Waste Fund	1,104,524.00	0.00
Jail Commissary Fund	79,499.00	0.00
Related Municipal Entities:		
Sherman County, Kansas Public Building Commission		
Debt Service Fund	842,335.00	0.00

Schedule 1

Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
$ 5,232,692.00	$ 4,022,662.55	$ (1,210,029.45)
208,626.00	203,134.73	(5,491.27)
41,350.00	41,056.90	(293.10)
595,709.59	526,378.96	(69,330.63)
92,600.00	57,111.99	(35,488.01)
2,745,000.00	1,991,117.75	(753,882.25)
35,000.00	34,697.81	(302.19)
11,000.00	10,840.39	(159.61)
50,000.00	50,000.00	0.00
690,000.00	661,207.83	(28,792.17)
149,450.00	73,228.92	(76,221.08)
82,437.00	0.00	(82,437.00)
50,950.00	50,950.00	0.00
2,146,700.00	1,729,154.83	(417,545.17)
75,000.00	40,026.73	(34,973.27)
13,456.00	0.00	(13,456.00)
4,202.00	0.00	(4,202.00)
28,000.00	11,692.00	(16,308.00)
370,000.00	226,603.98	(143,396.02)
50,744.00	0.00	(50,744.00)
665,050.00	246,191.24	(418,858.76)
28,500.00	28,392.64	(107.36)
42,000.00	41,591.19	(408.81)
25,000.00	24,859.34	(140.66)
146,577.00	58,136.12	(88,440.88)
4,807,910.00	1,385,157.98	(3,422,752.02)
1,104,524.00	346,168.06	(758,355.94)
79,499.00	62,950.16	(16,548.84)
842,335.00	682,335.00	(160,000.00)

SHERMAN COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 2,147,267.09	$ 2,094,068.75	$ 2,080,723.00	$ 13,345.75
Delinquent Tax	3,054.01	1,521.52	1,000.00	521.52
Motor Vehicle Tax	146,241.29	149,614.20	156,803.00	(7,188.80)
Recreational Vehicle Tax	3,686.83	3,965.74	3,779.00	186.74
16/20M Vehicle Tax	8,747.86	4,473.80	10,614.00	(6,140.20)
Commercial Vehicle Tax	9,873.68	11,624.75	8,775.00	2,849.75
County Redemption	22,364.33	25,598.84	10,000.00	15,598.84
Severance Tax	2,640.46	707.76	350.00	357.76
Sales Tax	771,478.26	830,039.04	650,000.00	180,039.04
Local Alcoholic Liquor Tax	1,783.40	1,767.80	850.00	917.80
Licenses, Permits and Fees:				
Antique Car Fees	3,585.00	3,645.00	2,500.00	1,145.00
Copies	7,004.11	6,160.37	5,000.00	1,160.37
Diversion Fees	245.00	190.06	300.00	(109.94)
Filing Fees	280.00	366.66	500.00	(133.34)
Officer's Fees	66,278.94	60,503.43	30,000.00	30,503.43
Driver's License Fees	1,959.00	1,983.00	1,700.00	283.00
Ambulance Receipts	746,974.96	548,087.00	600,000.00	(51,913.00)
Concealed Weapon Permits	1,212.00	487.50	0.00	487.50
Miscellaneous Fees	6,123.66	5,336.31	15,000.00	(9,663.69)
Uses of Money and Property:				
Interest on Investments	26,105.51	52,419.28	70,000.00	(17,580.72)
Interest on Current Taxes	13,061.72	12,703.53	10,000.00	2,703.53
Interest on Delinquent Taxes	33,794.09	39,658.63	20,000.00	19,658.63
Rent on Real Property	5,526.00	5,772.00	4,000.00	1,772.00
Reimbursements and Miscellaneous:				
Reimbursed Prisoner Care	18,465.04	12,560.00	30,000.00	(17,440.00)
Reimbursed Prairie Dog Bait	10,296.30	2,428.00	10,000.00	(7,572.00)
Reimbursed Attorney Fees	17,359.24	14,305.76	20,000.00	(5,694.24)
Other	104,269.42	93,911.86	80,000.00	13,911.86
Operating Transfers:				
From Auto Motor Special	6,604.50	17,262.20	25,000.00	(7,737.80)
Total Receipts	4,186,281.70	4,001,162.79	$ 3,846,894.00	$ 154,268.79

SHERMAN COUNTY, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures				
County Commissioners:				
Personal Services	55,000.14	59,149.29	55,000.00	4,149.29
Contractual Services	2,017.96	7,095.06	4,500.00	2,595.06
County Clerk:				
Personal Services	85,638.85	86,833.85	102,100.00	(15,266.15)
Contractual Services	4,808.26	4,971.00	7,450.00	(2,479.00)
Commodities	2,253.64	1,730.86	2,000.00	(269.14)
Capital Outlay	440.99	0.00	1,000.00	(1,000.00)
County Treasurer:				
Personal Services	76,781.81	89,107.92	100,647.00	(11,539.08)
Contractual Services	2,681.89	3,716.71	6,800.00	(3,083.29)
Commodities	5,115.65	5,505.96	4,400.00	1,105.96
Capital Outlay	2,057.62	1,175.64	2,087.00	(911.36)
County Attorney:				
Personal Services	177,063.38	182,783.61	178,748.00	4,035.61
Contractual Services	6,112.06	6,178.47	9,450.00	(3,271.53)
Commodities	4,084.06	4,260.03	4,000.00	260.03
Capital Outlay	0.00	1,119.99	1,000.00	119.99
Register of Deeds:				
Personal Services	51,408.44	58,051.28	59,063.00	(1,011.72)
Contractual Services	1,339.05	2,533.31	3,525.00	(991.69)
Commodities	330.31	731.78	1,000.00	(268.22)
Capital Outlay	1,052.91	0.00	500.00	(500.00)
Building Manager:				
Personal Services	34,557.94	37,012.54	33,260.00	3,752.54
Contractual Services	3,089.43	2,627.97	5,020.00	(2,392.03)
Commodities	5,970.43	8,154.86	4,380.00	3,774.86
Capital Outlay	159.99	0.00	1,700.00	(1,700.00)
Sheriff:				
Personal Services	587,676.71	570,033.34	598,718.00	(28,684.66)
Contractual Services	114,983.45	97,066.46	112,900.00	(15,833.54)
Commodities	39,857.99	48,590.86	48,500.00	90.86
Capital Outlay	56,080.62	15,123.62	68,000.00	(52,876.38)
Jail Expense	68,343.51	82,908.60	77,000.00	5,908.60
Unified Courts:				
Contractual Services	89,501.04	105,136.93	213,600.00	(108,463.07)
Commodities	1,688.63	2,225.35	5,000.00	(2,774.65)
Capital Outlay	15,734.98	3,906.26	5,000.00	(1,093.74)

SHERMAN COUNTY, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (Cont'd.)				
Courthouse General:				
Personal Services	34,676.77	32,707.11	24,550.00	8,157.11
Contractual Services	346,328.40	594,013.98	922,800.00	(328,786.02)
Commodities	14,938.45	16,546.49	5,500.00	11,046.49
Capital Outlay	46,977.84	9,529.00	200,000.00	(190,471.00)
Other	23,654.38	59.75	0.00	59.75
Central Dispatch:				
Personal Services	294,817.77	283,899.62	305,893.00	(21,993.38)
Contractual Services	21,232.69	8,506.15	21,500.00	(12,993.85)
Commodities	3,154.71	5,190.18	4,000.00	1,190.18
Capital Outlay	4,020.15	409.42	2,500.00	(2,090.58)
Special Prairie Dog:				
Contractual Services	80.01	7.98	0.00	7.98
Commodities	7,199.22	8,034.79	5,000.00	3,034.79
Ambulance Department:				
Personal Services	793,871.67	643,993.08	728,050.00	(84,056.92)
Contractual Services	106,517.34	74,867.98	134,750.00	(59,882.02)
Commodities	78,985.64	68,904.78	96,700.00	(27,795.22)
Capital Outlay	30,435.86	73,885.60	121,500.00	(47,614.40)
Emergency Management:				
Contractual Services	36,511.13	34,745.72	31,800.00	2,945.72
Commodities	280.07	1,833.22	2,500.00	(666.78)
Capital Outlay	3,518.27	0.00	15,000.00	(15,000.00)
Information Technology Department:				
Personal Services	44,044.88	46,672.85	52,761.00	(6,088.15)
Contractual Services	20,164.07	26,649.62	33,740.00	(7,090.38)
Commodities	408.39	260.95	800.00	(539.05)
Capital Outlay	56,798.78	29,723.29	30,000.00	(276.71)
Non Departmental:				
Juvenile Detention	0.00	7,908.51	12,000.00	(4,091.49)
Prisoner Medical	12,289.77	3,840.90	50,000.00	(46,159.10)
Other	5,762.95	20,624.65	0.00	20,624.65
Appropriations:				
Northwest Kansas Planning & Dev.	10,573.00	10,316.00	11,000.00	(684.00)
Family Shelter	1,000.00	1,000.00	1,000.00	0.00
Economic Development	63,500.00	61,000.00	60,000.00	1,000.00
LEPG	5,175.00	5,121.00	5,000.00	121.00
KLPG	6,571.50	6,678.38	5,000.00	1,678.38
Western Kansas Child Advocacy	7,500.00	7,500.00	7,500.00	0.00
Other	500.00	500.00	500.00	0.00

SHERMAN COUNTY, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Expenditures (Cont'd.)				
Operating Transfers:				
To Equipment Reserve	50,000.00	250,000.00	275,000.00	(25,000.00)
To Capital Improvement	300,000.00	200,000.00	350,000.00	(150,000.00)
Total Expenditures	3,927,320.45	4,022,662.55	$ 5,232,692.00	$ (1,210,029.45)
Receipts Over (Under) Expenditures	258,961.25	(21,499.76)		
Unencumbered Cash, Beginning	1,527,806.93	1,786,768.18		
Unencumbered Cash, Ending	$ 1,786,768.18	$ 1,765,268.42		

SHERMAN COUNTY, KANSAS
APPRAISER FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 162,397.36	$ 175,711.87	$ 174,595.00	$ 1,116.87
Delinquent Tax	236.99	129.65	100.00	29.65
Motor Vehicle Tax	11,914.39	12,658.03	11,862.00	796.03
Recreational Vehicle Tax	300.00	335.98	286.00	49.98
16/20M Vehicle Tax	734.84	362.12	803.00	(440.88)
Commercial Vehicle Tax	801.60	1,022.98	664.00	358.98
County Redemption	1,862.67	2,059.31	500.00	1,559.31
Charges for Services	3,988.50	7,690.75	2,500.00	5,190.75
Total Receipts	182,236.35	199,970.69	$ 191,310.00	$ 8,660.69
Expenditures				
Personal Services	155,231.37	153,824.06	165,751.00	(11,926.94)
Contractual Services	17,622.99	18,323.77	25,125.00	(6,801.23)
Commodities	3,232.52	2,424.23	5,750.00	(3,325.77)
Capital Outlay	0.00	28,562.67	12,000.00	16,562.67
Total Expenditures	176,086.88	203,134.73	$ 208,626.00	$ (5,491.27)
Receipts Over (Under) Expenditures	6,149.47	(3,164.04)		
Unencumbered Cash, Beginning	29,455.00	35,604.47		
Unencumbered Cash, Ending	$ 35,604.47	$ 32,440.43		

SHERMAN COUNTY, KANSAS
CITY/COUNTY RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 37,138.21	$ 35,831.39	$ 35,649.00	$ 182.39
Delinquent Tax	54.42	26.26	0.00	26.26
Motor Vehicle Tax	2,862.24	2,826.10	2,711.00	115.10
Recreational Vehicle Tax	72.22	74.79	65.00	9.79
16/20M Vehicle Tax	169.10	87.77	183.00	(95.23)
Commercial Vehicle Tax	193.52	224.28	152.00	72.28
County Redemption	431.98	465.03	0.00	465.03
Total Receipts	40,921.69	39,535.62	$ 38,760.00	$ 775.62
Expenditures				
Appropriation	41,350.00	41,056.90	41,350.00	(293.10)
Total Expenditures	41,350.00	41,056.90	$ 41,350.00	$ (293.10)
Receipts Over (Under) Expenditures	(428.31)	(1,521.28)		
Unencumbered Cash, Beginning	1,949.59	1,521.28		
Unencumbered Cash, Ending	$ 1,521.28	$ 0.00		

SHERMAN COUNTY, KANSAS
COUNTY HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 50,768.83	$ 51,679.85	$ 51,374.00	$ 305.85
Delinquent Tax	72.30	37.82	0.00	37.82
Motor Vehicle Tax	3,550.48	3,602.43	3,709.00	(106.57)
Recreational Vehicle Tax	89.62	95.45	89.00	6.45
16/20M Vehicle Tax	205.08	109.41	251.00	(141.59)
Commercial Vehicle Tax	240.66	280.84	208.00	72.84
County Redemption	547.67	613.57	0.00	613.57
Health Grants	159,918.35	289,496.44	149,000.00	140,496.44
Licenses, Fees and Miscellaneous	165,907.47	177,354.66	85,000.00	92,354.66
Appropriation from Health Services	65,025.00	65,000.00	0.00	65,000.00
Total Receipts	446,325.46	588,270.47	$ 289,631.00	$ 298,639.47
Expenditures				
Personal Services	317,042.29	310,480.98	275,800.00	34,680.98
Contractual Services	105,358.20	124,707.49	127,750.00	(3,042.51)
Commodities	24,942.74	41,140.49	15,200.00	25,940.49
Capital Outlay	1,161.00	0.00	56,000.00	(56,000.00)
Other	50.00	50.00	0.00	50.00
Operating Transfers:				
To County Health Capital Outlay	0.00	50,000.00	0.00	50,000.00
Legal County Health Fund Budget	448,554.23	526,378.96	474,750.00	51,628.96
Adjustments for Qualifying Budget Credits	0.00	0.00	120,959.59	(120,959.59)
Total Expenditures	448,554.23	526,378.96	$ 595,709.59	$ (69,330.63)
Receipts Over (Under) Expenditures	(2,228.77)	61,891.51		
Unencumbered Cash, Beginning	176,465.83	174,237.06		
Unencumbered Cash, Ending	$ 174,237.06	$ 236,128.57		

SHERMAN COUNTY, KANSAS
DIRECT ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 41,638.56	$ 72,450.39	$ 72,028.00	$ 422.39
Delinquent Tax	65.52	56.58	50.00	6.58
Motor Vehicle Tax	4,676.02	4,018.62	3,043.00	975.62
Recreational Vehicle Tax	118.83	105.76	73.00	32.76
16/20M Vehicle Tax	218.47	149.68	206.00	(56.32)
Commercial Vehicle Tax	323.43	328.80	170.00	158.80
County Redemption	656.64	660.55	100.00	560.55
Total Receipts	47,697.47	77,770.38	$ 75,670.00	$ 2,100.38
Expenditures				
Personal Services	22,034.40	24,319.01	43,750.00	(19,430.99)
Contractual Services	7,054.35	10,273.44	23,850.00	(13,576.56)
Commodities	9,933.37	22,519.54	10,000.00	12,519.54
Capital Outlay	465.99	0.00	15,000.00	(15,000.00)
Total Expenditures	39,488.11	57,111.99	$ 92,600.00	$ (35,488.01)
Receipts Over (Under) Expenditures	8,209.36	20,658.39		
Unencumbered Cash, Beginning	40,077.40	48,286.76		
Unencumbered Cash, Ending	$ 48,286.76	$ 68,945.15		

SHERMAN COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 2,054,877.87	$ 1,839,803.61	$ 1,828,042.00	$ 11,761.61
Delinquent Tax	2,848.84	1,316.97	100.00	1,216.97
Motor Vehicle Tax	130,751.21	138,786.84	150,056.00	(11,269.16)
Recreational Vehicle Tax	3,305.30	3,680.93	3,616.00	64.93
16/20M Vehicle Tax	7,226.28	4,064.24	10,158.00	(6,093.76)
Commercial Vehicle Tax	8,903.05	10,706.91	8,399.00	2,307.91
County Redemption	19,735.54	23,442.86	0.00	23,442.86
Reimbursements and Miscellaneous	41,428.79	4,998.41	3,500.00	1,498.41
Total Receipts	2,269,076.88	2,026,800.77	$ 2,003,871.00	$ 22,929.77
Expenditures				
Health Insurance	1,456,181.03	1,283,450.04	1,800,000.00	(516,549.96)
Employee Retirement	333,094.64	334,541.93	350,000.00	(15,458.07)
Social Security	286,478.42	276,512.68	275,000.00	1,512.68
Workmen's Compensation	63,487.00	48,975.00	100,000.00	(51,025.00)
Unemployment Insurance	3,395.16	39,415.54	20,000.00	19,415.54
Other	10,446.06	8,222.56	200,000.00	(191,777.44)
Total Expenditures	2,153,082.31	1,991,117.75	$ 2,745,000.00	$ (753,882.25)
Receipts Over (Under) Expenditures	115,994.57	35,683.02		
Unencumbered Cash, Beginning	644,377.08	760,371.65		
Unencumbered Cash, Ending	$ 760,371.65	$ 796,054.67		

SHERMAN COUNTY, KANSAS
FREE FAIR FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 31,385.96	$ 30,515.79	$ 30,356.00	$ 159.79
Delinquent Tax	45.98	22.36	0.00	22.36
Motor Vehicle Tax	2,418.05	2,386.84	2,294.00	92.84
Recreational Vehicle Tax	61.04	63.11	55.00	8.11
16/20M Vehicle Tax	143.04	74.18	155.00	(80.82)
Commercial Vehicle Tax	163.52	189.36	128.00	61.36
County Redemption	365.54	393.40	50.00	343.40
Total Receipts	34,583.13	33,645.04	$ 33,038.00	$ 607.04
Expenditures				
Appropriation	35,000.00	34,697.81	35,000.00	(302.19)
Total Expenditures	35,000.00	34,697.81	$ 35,000.00	$ (302.19)
Receipts Over (Under) Expenditures	(416.87)	(1,052.77)		
Unencumbered Cash, Beginning	1,469.64	1,052.77		
Unencumbered Cash, Ending	$ 1,052.77	$ 0.00		

SHERMAN COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 9,990.95	$ 9,548.49	$ 9,458.00	$ 90.49
Delinquent Tax	14.60	6.98	0.00	6.98
Motor Vehicle Tax	761.39	751.73	732.00	19.73
Recreational Vehicle Tax	19.22	19.86	18.00	1.86
16/20M Vehicle Tax	44.24	23.44	50.00	(26.56)
Commercial Vehicle Tax	51.52	59.41	41.00	18.41
County Redemption	114.04	124.07	0.00	124.07
Total Receipts	10,995.96	10,533.98	$ 10,299.00	$ 234.98
Expenditures				
Appropriation	11,000.00	10,840.39	11,000.00	(159.61)
Total Expenditures	11,000.00	10,840.39	$ 11,000.00	$ (159.61)
Receipts Over (Under) Expenditures	(4.04)	(306.41)		
Unencumbered Cash, Beginning	310.45	306.41		
Unencumbered Cash, Ending	$ 306.41	$ 0.00		

SHERMAN COUNTY, KANSAS
COUNTY HOME MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 7,922.08	$ 3,740.72	$ 3,760.00	$ (19.28)
Delinquent Tax	17.38	3.80	0.00	3.80
Motor Vehicle Tax	2,444.34	1,522.13	581.00	941.13
Recreational Vehicle Tax	62.73	39.45	14.00	25.45
16/20M Vehicle Tax	76.30	82.36	39.00	43.36
Commercial Vehicle Tax	173.91	128.43	33.00	95.43
County Redemption	288.64	189.59	75.00	114.59
Total Receipts	10,985.38	5,706.48	$ 4,502.00	$ 1,204.48
Expenditures				
Contractual Services	49,537.32	4,753.47	50,000.00	(45,246.53)
Capital Outlay	0.00	45,246.53	0.00	45,246.53
Total Expenditures	49,537.32	50,000.00	$ 50,000.00	$ 0.00
Receipts Over (Under) Expenditures	(38,551.94)	(44,293.52)		
Unencumbered Cash, Beginning	85,205.36	46,653.42		
Unencumbered Cash, Ending	$ 46,653.42	$ 2,359.90		

SHERMAN COUNTY, KANSAS
COUNTY HOSPITAL MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 605,556.63	$ 590,627.05	$ 586,506.00	$ 4,121.05
Delinquent Tax	874.61	431.47	0.00	431.47
Motor Vehicle Tax	44,412.88	44,173.99	45,397.00	(1,223.01)
Recreational Vehicle Tax	1,120.52	1,169.68	1,094.00	75.68
16/20M Vehicle Tax	2,601.24	1,364.70	3,073.00	(1,708.30)
Commercial Vehicle Tax	3,005.57	3,464.83	2,541.00	923.83
County Redemption	6,700.81	7,409.86	1,000.00	6,409.86
Total Receipts	664,272.26	648,641.58	$ 639,611.00	$ 9,030.58
Expenditures				
Appropriation	689,500.00	661,207.83	690,000.00	(28,792.17)
Total Expenditures	689,500.00	661,207.83	$ 690,000.00	$ (28,792.17)
Receipts Over (Under) Expenditures	(25,227.74)	(12,566.25)		
Unencumbered Cash, Beginning	37,793.99	12,566.25		
Unencumbered Cash, Ending	$ 12,566.25	$ 0.00		

SHERMAN COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 74,197.50	$ 67,036.22	$ 66,567.00	$ 469.22
Delinquent Tax	107.65	48.25	75.00	(26.75)
Motor Vehicle Tax	5,028.57	5,799.99	5,416.00	383.99
Recreational Vehicle Tax	126.19	154.36	130.00	24.36
16/20M Vehicle Tax	337.24	149.89	367.00	(217.11)
Commercial Vehicle Tax	334.90	475.09	303.00	172.09
County Redemption	846.24	905.55	100.00	805.55
Reimbursements and Miscellaneous	1,460.79	0.00	0.00	0.00
Total Receipts	82,439.08	74,569.35	$ 72,958.00	$ 1,611.35
Expenditures				
Personal Services	43,609.39	41,413.55	48,000.00	(6,586.45)
Contractual Services	9,528.30	7,707.88	15,450.00	(7,742.12)
Commodities	18,630.17	14,107.49	51,000.00	(36,892.51)
Capital Outlay	1,789.03	0.00	20,000.00	(20,000.00)
Operating Transfers:				
To Noxious Weed Capital Outlay	10,000.00	10,000.00	15,000.00	(5,000.00)
Total Expenditures	83,556.89	73,228.92	$ 149,450.00	$ (76,221.08)
Receipts Over (Under) Expenditures	(1,117.81)	1,340.43		
Unencumbered Cash, Beginning	82,426.73	81,308.92		
Unencumbered Cash, Ending	$ 81,308.92	$ 82,649.35		

SHERMAN COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
Transfer from Noxious Weed	$ 10,000.00	$ 10,000.00	$ 0.00	$ 10,000.00
Total Receipts	10,000.00	10,000.00	$ 0.00	$ 10,000.00
Expenditures				
Capital Outlay	0.00	0.00	82,437.00	(82,437.00)
Total Expenditures	0.00	0.00	$ 82,437.00	$ (82,437.00)
Receipts Over (Under) Expenditures	10,000.00	10,000.00		
Unencumbered Cash, Beginning	82,437.47	92,437.47		
Unencumbered Cash, Ending	$ 92,437.47	$ 102,437.47		

SHERMAN COUNTY, KANSAS
PROGRAM FOR THE ELDERLY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 42,686.37	$ 46,856.33	$ 46,599.00	$ 257.33
Delinquent Tax	62.21	34.76	0.00	34.76
Motor Vehicle Tax	3,320.15	3,215.57	3,119.00	96.57
Recreational Vehicle Tax	83.89	85.06	75.00	10.06
16/20M Vehicle Tax	187.28	102.82	211.00	(108.18)
Commercial Vehicle Tax	225.59	253.35	175.00	78.35
County Redemption	495.16	542.52	500.00	42.52
Total Receipts	47,060.65	51,090.41	$ 50,679.00	$ 411.41
Expenditures				
Kanorado Senior Citizens Center	17,570.15	17,909.20	18,000.00	(90.80)
Goodland Senior Citizens Center	31,714.12	33,040.80	32,950.00	90.80
Total Expenditures	49,284.27	50,950.00	$ 50,950.00	$ 0.00
Receipts Over (Under) Expenditures	(2,223.62)	140.41		
Unencumbered Cash, Beginning	2,223.62	0.00		
Unencumbered Cash, Ending	$ 0.00	$ 140.41		

SHERMAN COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 994,590.96	$ 1,147,883.88	$ 1,140,537.00	$ 7,346.88
Delinquent Tax	1,524.67	862.70	0.00	862.70
Motor Vehicle Tax	87,547.61	81,974.33	72,659.00	9,315.33
Recreational Vehicle Tax	2,203.96	2,167.42	1,751.00	416.42
16/20M Vehicle Tax	5,444.01	2,655.94	4,919.00	(2,263.06)
Commercial Vehicle Tax	5,884.69	6,606.30	4,067.00	2,539.30
County Redemption	13,328.96	13,561.78	4,000.00	9,561.78
Special City/County Highway	356,909.37	333,078.65	250,000.00	83,078.65
County Equalization	9,237.84	5,925.45	2,500.00	3,425.45
Reimbursements and Miscellaneous	59,221.40	75,655.39	0.00	75,655.39
Total Receipts	1,535,893.47	1,670,371.84	$ 1,480,433.00	$ 189,938.84
Expenditures				
Administration:				
Personal Services	44,582.86	45,758.20	42,000.00	3,758.20
Contractual Services	2,687.35	222,189.57	77,000.00	145,189.57
Commodities	1,526.97	706.53	0.00	706.53
Maintenance:				
Personal Services	648,444.46	640,201.84	730,000.00	(89,798.16)
Contractual Services	133,259.63	124,968.82	168,700.00	(43,731.18)
Commodities	281,351.92	283,484.82	704,000.00	(420,515.18)
Capital Outlay	370,292.62	336,845.05	325,000.00	11,845.05
Operating Transfers:				
Transfer to Special Machinery	100,000.00	75,000.00	100,000.00	(25,000.00)
Total Expenditures	1,582,145.81	1,729,154.83	$ 2,146,700.00	$ (417,545.17)
Receipts Over (Under) Expenditures	(46,252.34)	(58,782.99)		
Unencumbered Cash, Beginning	829,352.00	783,099.66		
Unencumbered Cash, Ending	$ 783,099.66	$ 724,316.67		

SHERMAN COUNTY, KANSAS
SOLDIERS MEMORIAL PARK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Tax	$ 34,703.75	$ 36,028.35	$ 35,792.00	$ 236.35
Delinquent Tax	49.98	26.81	0.00	26.81
Motor Vehicle Tax	2,929.23	2,299.63	2,534.00	(234.37)
Recreational Vehicle Tax	74.49	60.31	61.00	(0.69)
16/20M Vehicle Tax	135.22	93.94	172.00	(78.06)
Commercial Vehicle Tax	202.84	166.22	142.00	24.22
County Redemption	377.27	424.86	50.00	374.86
Reimbursements and Miscellaneous	8,934.98	6,752.67	3,000.00	3,752.67
Total Receipts	47,407.76	45,852.79	$ 41,751.00	$ 4,101.79
Expenditures				
Personal Services	16,225.14	16,170.89	15,000.00	1,170.89
Contractual Services	4,646.70	4,640.05	20,000.00	(15,359.95)
Commodities	5,793.12	9,715.79	25,000.00	(15,284.21)
Capital Outlay	0.00	9,500.00	15,000.00	(5,500.00)
Total Expenditures	26,664.96	40,026.73	$ 75,000.00	$ (34,973.27)
Receipts Over (Under) Expenditures	20,742.80	5,826.06		
Unencumbered Cash, Beginning	24,367.11	45,109.91		
Unencumbered Cash, Ending	$ 45,109.91	$ 50,935.97		

SHERMAN COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Local Alcoholic Liquor Tax	$ 8,572.90	$ 9,865.89	$ 11,000.00	$ (1,134.11)
Total Receipts	8,572.90	9,865.89	$ 11,000.00	$ (1,134.11)
Expenditures				
Appropriation	2,455.95	0.00	13,456.00	(13,456.00)
Total Expenditures	2,455.95	0.00	$ 13,456.00	$ (13,456.00)
Receipts Over (Under) Expenditures	6,116.95	9,865.89		
Unencumbered Cash, Beginning	2,455.95	8,572.90		
Unencumbered Cash, Ending	$ 8,572.90	$ 18,438.79		

SHERMAN COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Local Alcoholic Liquor Tax	$ 1,783.40	$ 1,767.80	$ 1,200.00	$ 567.80
Total Receipts	1,783.40	1,767.80	$ 1,200.00	$ 567.80
Expenditures				
Appropriation	0.00	0.00	4,202.00	(4,202.00)
Total Expenditures	0.00	0.00	$ 4,202.00	$ (4,202.00)
Receipts Over (Under) Expenditures	1,783.40	1,767.80		
Unencumbered Cash, Beginning	3,052.76	4,836.16		
Unencumbered Cash, Ending	$ 4,836.16	$ 6,603.96		

SHERMAN COUNTY, KANSAS
SPECIAL MACHINERY FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Operating Transfers:		
From Road and Bridge	$ 100,000.00	$ 75,000.00
Total Receipts	100,000.00	75,000.00
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	100,000.00	75,000.00
Unencumbered Cash, Beginning	457,248.86	557,248.86
Unencumbered Cash, Ending	$ 557,248.86	$ 632,248.86

SHERMAN COUNTY, KANSAS
CAPITAL IMPROVEMENT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Operating Transfers:		
From General	$ 300,000.00	$ 200,000.00
Total Receipts	300,000.00	200,000.00
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	300,000.00	200,000.00
Unencumbered Cash, Beginning	992,549.96	1,292,549.96
Unencumbered Cash, Ending	$ 1,292,549.96	$ 1,492,549.96

SHERMAN COUNTY, KANSAS
EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Operating Transfers:		
From General	$ 50,000.00	$ 250,000.00
Total Receipts	50,000.00	250,000.00
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	50,000.00	250,000.00
Unencumbered Cash, Beginning	93,934.54	143,934.54
Unencumbered Cash, Ending	$ 143,934.54	$ 393,934.54

SHERMAN COUNTY, KANSAS
TORT LIABILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 18,164.99	$ 9,154.80	$ 9,122.00	$ 32.80
Delinquent Tax	26.61	6.04	0.00	6.04
Motor Vehicle Tax	1,412.38	1,345.62	1,325.00	20.62
Recreational Vehicle Tax	35.62	35.62	32.00	3.62
16/20M Vehicle Tax	82.38	43.41	90.00	(46.59)
Commercial Vehicle Tax	95.62	105.36	74.00	31.36
County Redemption	208.48	210.91	0.00	210.91
Total Receipts	20,026.08	10,901.76	$ 10,643.00	$ 258.76
Expenditures				
Contractual Services	10,680.00	11,692.00	28,000.00	(16,308.00)
Total Expenditures	10,680.00	11,692.00	$ 28,000.00	$ (16,308.00)
Receipts Over (Under) Expenditures	9,346.08	(790.24)		
Unencumbered Cash, Beginning	8,847.76	18,193.84		
Unencumbered Cash, Ending	$ 18,193.84	$ 17,403.60		

SHERMAN COUNTY, KANSAS
TOURISM AND CONVENTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Transient Guest Tax	$ 248,016.52	$ 256,458.72	$ 240,000.00	$ 16,458.72
Total Receipts	248,016.52	256,458.72	$ 240,000.00	$ 16,458.72
Expenditures				
Non Departmental:				
Contractual Services	0.00	14,181.26	0.00	14,181.26
Appropriation	101,354.73	212,422.72	370,000.00	(157,577.28)
Total Expenditures	101,354.73	226,603.98	$ 370,000.00	$ (143,396.02)
Receipts Over (Under) Expenditures	146,661.79	29,854.74		
Unencumbered Cash, Beginning	0.00	146,661.79		
Unencumbered Cash, Ending	$ 146,661.79	$ 176,516.53		

SHERMAN COUNTY, KANSAS
SHERIFF REWARD FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
None	$ 0.00	$ 0.00
Total Receipts	0.00	0.00
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	143.63	143.63
Unencumbered Cash, Ending	$ 143.63	$ 143.63

SHERMAN COUNTY, KANSAS
COUNTY HEALTH CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From County Health	$ 0.00	$ 50,000.00	$ 0.00	$ 50,000.00
Total Receipts	0.00	50,000.00	$ 0.00	$ 50,000.00
Expenditures				
Capital Outlay	0.00	0.00	50,744.00	(50,744.00)
Total Expenditures	0.00	0.00	$ 50,744.00	$ (50,744.00)
Receipts Over (Under) Expenditures	0.00	50,000.00		
Unencumbered Cash, Beginning	45,743.87	45,743.87		
Unencumbered Cash, Ending	$ 45,743.87	$ 95,743.87		

SHERMAN COUNTY, KANSAS
HEALTH CARE SERVICES FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Health Care Services Tax	$ 373,132.27	$ 402,692.90	$ 310,000.00	$ 92,692.90
Reimbursements and Miscellaneous	59,903.70	0.00	0.00	0.00
Total Receipts	433,035.97	402,692.90	$ 310,000.00	$ 92,692.90
Expenditures				
Appropriations:				
High Plains Mental Health Center	43,000.00	43,000.00	43,000.00	0.00
County Health	65,000.00	65,000.00	0.00	65,000.00
Development Services NWKS, Inc.	30,000.00	30,000.00	30,000.00	0.00
EMT Training	0.00	0.00	15,000.00	(15,000.00)
Other Appropriations	20,000.00	20,072.24	458,210.00	(438,137.76)
Senior Care Act	4,500.00	4,500.00	4,500.00	0.00
Goodland Meal Site	9,341.00	9,340.00	9,340.00	0.00
Ambulance Equipment	92,280.00	69,279.00	100,000.00	(30,721.00)
Rawlins County Dental Clinic	5,000.00	5,000.00	5,000.00	0.00
Total Expenditures	269,121.00	246,191.24	$ 665,050.00	$ (418,858.76)
Receipts Over (Under) Expenditures	163,914.97	156,501.66		
Unencumbered Cash, Beginning	476,064.02	639,978.99		
Unencumbered Cash, Ending	$ 639,978.99	$ 796,480.65		

SHERMAN COUNTY, KANSAS
CONSERVATION DISTRICT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 25,431.33	$ 25,692.31	$ 25,498.00	$ 194.31
Delinquent Tax	37.28	18.90	30.00	(11.10)
Motor Vehicle Tax	1,970.19	1,897.62	1,858.00	39.62
Recreational Vehicle Tax	49.74	50.13	45.00	5.13
16/20M Vehicle Tax	115.78	60.53	126.00	(65.47)
Commercial Vehicle Tax	133.31	149.10	104.00	45.10
County Redemption	293.78	319.33	0.00	319.33
Total Receipts	28,031.41	28,187.92	$ 27,661.00	$ 526.92
Expenditures				
Appropriation	28,500.00	28,392.64	28,500.00	(107.36)
Total Expenditures	28,500.00	28,392.64	$ 28,500.00	$ (107.36)
Receipts Over (Under) Expenditures	(468.59)	(204.72)		
Unencumbered Cash, Beginning	673.31	204.72		
Unencumbered Cash, Ending	$ 204.72	$ 0.00		

SHERMAN COUNTY, KANSAS
CEMETERY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 37,945.80	$ 36,618.77	$ 36,433.00	$ 185.77
Delinquent Tax	55.47	26.84	0.00	26.84
Motor Vehicle Tax	2,904.16	2,871.34	2,771.00	100.34
Recreational Vehicle Tax	73.23	76.06	67.00	9.06
16/20M Vehicle Tax	170.79	89.13	188.00	(98.87)
Commercial Vehicle Tax	196.43	227.48	155.00	72.48
County Redemption	437.17	473.47	0.00	473.47
Total Receipts	41,783.05	40,383.09	$ 39,614.00	$ 769.09
Expenditures				
Appropriation	42,000.00	41,591.19	42,000.00	(408.81)
Total Expenditures	42,000.00	41,591.19	$ 42,000.00	$ (408.81)
Receipts Over (Under) Expenditures	(216.95)	(1,208.10)		
Unencumbered Cash, Beginning	1,425.05	1,208.10		
Unencumbered Cash, Ending	$ 1,208.10	$ 0.00		

SHERMAN COUNTY, KANSAS
LIBRARY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 22,404.18	$ 21,754.65	$ 21,572.00	$ 182.65
Delinquent Tax	32.91	15.97	0.00	15.97
Motor Vehicle Tax	1,728.74	1,706.39	1,633.00	73.39
Recreational Vehicle Tax	43.62	45.14	39.00	6.14
16/20M Vehicle Tax	102.32	52.97	111.00	(58.03)
Commercial Vehicle Tax	116.84	135.49	91.00	44.49
County Redemption	260.70	280.95	0.00	280.95
Total Receipts	24,689.31	23,991.56	$ 23,446.00	$ 545.56
Expenditures				
Appropriation	25,000.00	24,859.34	25,000.00	(140.66)
Total Expenditures	25,000.00	24,859.34	$ 25,000.00	$ (140.66)
Receipts Over (Under) Expenditures	(310.69)	(867.78)		
Unencumbered Cash, Beginning	1,178.47	867.78		
Unencumbered Cash, Ending	$ 867.78	$ 0.00		

SHERMAN COUNTY, KANSAS
2012 911 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Telephone Tax	$ 93,811.08	$ 60,006.60	$ 55,000.00	$ 5,006.60
Reimbursements and Miscellaneous	2,153.70	0.00	0.00	0.00
Interest on Idle Funds	11.81	513.70	0.00	513.70
Total Receipts	95,976.59	60,520.30	$ 55,000.00	$ 5,520.30
Expenditures				
Contractual Services	79,604.92	58,136.12	100,000.00	(41,863.88)
Commodities	674.89	0.00	46,577.00	(46,577.00)
Capital Outlay	1,629.99	0.00	0.00	0.00
Total Expenditures	81,909.80	58,136.12	$ 146,577.00	$ (88,440.88)
Receipts Over (Under) Expenditures	14,066.79	2,384.18		
Unencumbered Cash, Beginning	141,576.56	155,643.35		
Unencumbered Cash, Ending	$ 155,643.35	$ 158,027.53		

SHERMAN COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Fees	$ 2,064.79	$ 1,757.25	$ 1,750.00	$ 7.25
Total Receipts	2,064.79	1,757.25	$ 1,750.00	$ 7.25
Expenditures				
Contractual Services	1,364.90	1,624.82	10,413.00	(8,788.18)
Total Expenditures	1,364.90	1,624.82	$ 10,413.00	$ (8,788.18)
Receipts Over (Under) Expenditures	699.89	132.43		
Unencumbered Cash, Beginning	10,162.61	10,862.50		
Unencumbered Cash, Ending	$ 10,862.50	$ 10,994.93		

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

SHERMAN COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Fees	$ 9,598.00	$ 8,425.50
Interest on Idle Funds	5.89	209.85
Total Receipts	9,603.89	8,635.35
Expenditures		
Contractual Services	910.67	1,154.16
Commodities	90.18	6.00
Capital Outlay	1,334.51	8,589.24
Total Expenditures	2,335.36	9,749.40
Receipts Over (Under) Expenditures	7,268.53	(1,114.05)
Unencumbered Cash, Beginning	58,462.62	65,731.15
Unencumbered Cash, Ending	$ 65,731.15	$ 64,617.10

SHERMAN COUNTY, KANSAS
COUNTY CLERK TECHNOLOGY FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Fees	$ 2,399.50	$ 2,104.50
Total Receipts	2,399.50	2,104.50
Expenditures		
Capital Outlay	0.00	568.40
Total Expenditures	0.00	568.40
Receipts Over (Under) Expenditures	2,399.50	1,536.10
Unencumbered Cash, Beginning	12,557.00	14,956.50
Unencumbered Cash, Ending	$ 14,956.50	$ 16,492.60

SHERMAN COUNTY, KANSAS
COUNTY TREASURER TECHNOLOGY FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Fees	$ 2,399.50	$ 2,104.50
Total Receipts	2,399.50	2,104.50
Expenditures		
Capital Outlay	0.00	995.50
Total Expenditures	0.00	995.50
Receipts Over (Under) Expenditures	2,399.50	1,109.00
Unencumbered Cash, Beginning	10,914.99	13,314.49
Unencumbered Cash, Ending	$ 13,314.49	$ 14,423.49

SHERMAN COUNTY, KANSAS
MICRO LOANS/CDBG-CV GRANTS FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Reimbursements and Miscellaneous	$ 37,960.31	$ 0.00
Total Receipts	37,960.31	0.00
Expenditures		
Contractual Services	36,760.31	0.00
Total Expenditures	36,760.31	0.00
Receipts Over (Under) Expenditures	1,200.00	0.00
Unencumbered Cash, Beginning	0.00	1,200.00
Unencumbered Cash, Ending	$ 1,200.00	$ 1,200.00

SHERMAN COUNTY, KANSAS
SMOKEY GARDENS FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Donations	$ 485.00	$ 1,380.00
Total Receipts	485.00	1,380.00
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	485.00	1,380.00
Unencumbered Cash, Beginning	32,065.81	32,550.81
Unencumbered Cash, Ending	$ 32,550.81	$ 33,930.81

SHERMAN COUNTY, KANSAS
FUNDRAISER DONATIONS FIRE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Donations	$ 2,876.05	$ 4,530.92
Total Receipts	2,876.05	4,530.92
Expenditures		
Other	2,600.00	0.00
Total Expenditures	2,600.00	0.00
Receipts Over (Under) Expenditures	276.05	4,530.92
Unencumbered Cash, Beginning	4,112.54	4,388.59
Unencumbered Cash, Ending	$ 4,388.59	$ 8,919.51

SHERMAN COUNTY, KANSAS
FUNDRAISER DONATIONS EMS FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Donations	$ 1,697.12	$ 175.00
Total Receipts	1,697.12	175.00
Expenditures		
Contractual Services	893.78	0.00
Capital Outlay	0.00	2,466.00
Total Expenditures	893.78	2,466.00
Receipts Over (Under) Expenditures	803.34	(2,291.00)
Unencumbered Cash, Beginning	5,490.76	6,294.10
Unencumbered Cash, Ending	$ 6,294.10	$ 4,003.10

SHERMAN COUNTY, KANSAS
GOODLAND FIRE RESERVES FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Reimbursements and Miscellaneous	$ 0.00	$ 307,964.68
Total Receipts	0.00	307,964.68
Expenditures		
Capital Outlay	0.00	307,964.68
Total Expenditures	0.00	307,964.68
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

SHERMAN COUNTY, KANSAS
GRANTS FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Grants	$ 403.79	$ 73,590.82
Total Receipts	403.79	73,590.82
Expenditures		
Grant Expense	4,533.73	41,416.09
Total Expenditures	4,533.73	41,416.09
Receipts Over (Under) Expenditures	(4,129.94)	32,174.73
Unencumbered Cash, Beginning	24,970.00	20,840.06
Unencumbered Cash, Ending	$ 20,840.06	$ 53,014.79

SHERMAN COUNTY, KANSAS
SHERIFF DONATIONS FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Donations	$ 0.00	$ 2,145.00
Total Receipts	0.00	2,145.00
Expenditures		
Grant Expense	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	0.00	2,145.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 2,145.00

SHERMAN COUNTY, KANSAS
KFFA-OPIOID SETTLEMENT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Reimbursements and Miscellaneous	$ 0.00	$ 1,080.40
Total Receipts	0.00	1,080.40
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	0.00	1,080.40
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 1,080.40

SHERMAN COUNTY, KANSAS
COVID-19 GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Grants	$ 90,991.37	$ 34,636.93
Total Receipts	90,991.37	34,636.93
Expenditures		
Grant Expense	12,383.14	0.00
Total Expenditures	12,383.14	0.00
Receipts Over (Under) Expenditures	78,608.23	34,636.93
Unencumbered Cash, Beginning	11,471.13	90,079.36
Unencumbered Cash, Ending	$ 90,079.36	$ 124,716.29

SHERMAN COUNTY, KANSAS
SPARKS GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
None	$ 0.00	$ 0.00
Total Receipts	0.00	0.00
Expenditures		
Personal Services	56,567.17	0.00
Contractual Services	12,227.81	413.10
Total Expenditures	68,794.98	413.10
Receipts Over (Under) Expenditures	(68,794.98)	(413.10)
Unencumbered Cash, Beginning	69,208.08	413.10
Unencumbered Cash, Ending	$ 413.10	$ 0.00

SHERMAN COUNTY, KANSAS
ARPA GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Grant	$ 574,654.00	$ 0.00
Interest on Idle Funds	25.39	747.06
Total Receipts	574,679.39	747.06
Expenditures		
Contractual Services	5,809.84	429,276.78
Total Expenditures	5,809.84	429,276.78
Receipts Over (Under) Expenditures	568,869.55	(428,529.72)
Unencumbered Cash, Beginning	0.00	568,869.55
Unencumbered Cash, Ending	$ 568,869.55	$ 140,339.83

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Sales Tax Receipts	$ 1,491,186.84	$ 1,609,322.95	$ 1,250,000.00	$ 359,322.95
Interest on Idle Funds	333.83	12,632.16	0.00	12,632.16
Total Receipts	1,491,520.67	1,621,955.11	$ 1,250,000.00	$ 371,955.11
Expenditures				
Bond Principal	865,000.00	885,000.00	885,000.00	0.00
Bond Interest	49,817.50	32,367.50	32,368.00	(0.50)
Contractual Services	846.79	467,790.48	2,400,000.00	(1,932,209.52)
Capital Outlay	0.00	0.00	1,490,542.00	(1,490,542.00)
Total Expenditures	915,664.29	1,385,157.98	$ 4,807,910.00	$ (3,422,752.02)
Receipts Over (Under) Expenditures	575,856.38	236,797.13		
Unencumbered Cash, Beginning	3,372,728.53	3,948,584.91		
Unencumbered Cash, Ending	$ 3,948,584.91	$ 4,185,382.04		

SHERMAN COUNTY, KANSAS
SOLID WASTE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Fees	$ 538,975.14	$ 532,366.52	$ 500,000.00	$ 32,366.52
Reimbursements and Miscellaneous	15,657.00	57,780.00	0.00	57,780.00
Total Receipts	554,632.14	590,146.52	$ 500,000.00	$ 90,146.52
Expenditures				
Personal Services	124,873.82	156,730.22	175,000.00	(18,269.78)
Contractual Services	244,146.96	144,702.07	212,900.00	(68,197.93)
Commodities	41,234.56	38,190.44	65,000.00	(26,809.56)
Capital Outlay	2,624.97	6,545.33	651,624.00	(645,078.67)
Total Expenditures	412,880.31	346,168.06	$ 1,104,524.00	$ (758,355.94)
Receipts Over (Under) Expenditures	141,751.83	243,978.46		
Unencumbered Cash, Beginning	674,724.25	816,476.08		
Unencumbered Cash, Ending	$ 816,476.08	$ 1,060,454.54		

SHERMAN COUNTY, KANSAS
LANDFILL EXCAVATION FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
None	$ 0.00	$ 0.00
Total Receipts	0.00	0.00
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	18,075.89	18,075.89
Unencumbered Cash, Ending	$ 18,075.89	$ 18,075.89

SHERMAN COUNTY, KANSAS
POST CLOSURE - LANDFILL FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
None	$ 0.00	$ 0.00
Total Receipts	0.00	0.00
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	225,000.00	225,000.00
Unencumbered Cash, Ending	$ 225,000.00	$ 225,000.00

SHERMAN COUNTY, KANSAS
JAIL COMMISSARY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Fees	$ 65,342.75	$ 62,802.06	$ 75,000.00	$ (12,197.94)
Total Receipts	65,342.75	62,802.06	$ 75,000.00	$ (12,197.94)
Expenditures				
Contractual Services	20,622.85	19,322.15	0.00	19,322.15
Commodities	26,649.95	20,346.48	79,499.00	(59,152.52)
Capital Outlay	7,065.84	19,432.02	0.00	19,432.02
Other	4,062.73	3,849.51	0.00	3,849.51
Total Expenditures	58,401.37	62,950.16	$ 79,499.00	$ (16,548.84)
Receipts Over (Under) Expenditures	6,941.38	(148.10)		
Unencumbered Cash, Beginning	23,999.47	30,940.85		
Unencumbered Cash, Ending	$ 30,940.85	$ 30,792.75		

SHERMAN COUNTY, KANSAS
AUTO MOTOR SPECIAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Fees	$ 78,533.50	$ 77,575.75
Total Receipts	78,533.50	77,575.75
Expenditures		
Personal Services	67,543.25	53,632.20
Contractual Services	1,989.76	3,789.26
Commodities	730.17	1,580.13
Capital Outlay	1,665.82	1,311.96
Operating Transfers:		
To General	6,604.50	17,262.20
Total Expenditures	78,533.50	77,575.75
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

SHERMAN COUNTY, KANSAS
PROSECUTOR FORFEITURE TRUST FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Reimbursements and Miscellaneous	$ 558.59	$ 1,577.37
Total Receipts	558.59	1,577.37
Expenditures		
Contractual Services	820.50	0.00
Capital Outlay	7,729.55	17,180.42
Total Expenditures	8,550.05	17,180.42
Receipts Over (Under) Expenditures	(7,991.46)	(15,603.05)
Unencumbered Cash, Beginning	72,248.33	64,256.87
Unencumbered Cash, Ending	$ 64,256.87	$ 48,653.82

SHERMAN COUNTY, KANSAS
SHERIFF DRUG SEIZURE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
None	$ 0.00	$ 0.00
Total Receipts	0.00	0.00
Expenditures		
Capital Outlay	3,019.91	2,963.00
Total Expenditures	3,019.91	2,963.00
Receipts Over (Under) Expenditures	(3,019.91)	(2,963.00)
Unencumbered Cash, Beginning	17,832.69	14,812.78
Unencumbered Cash, Ending	$ 14,812.78	$ 11,849.78

SHERMAN COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
SHERMAN COUNTY, KANSAS PUBLIC BUILDING COMMISSION
PROJECT IMPROVEMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Interest on Idle Funds	$ 13,117.47	$ 1,866.10
Total Receipts	13,117.47	1,866.10
Expenditures		
Contractual Services	8,521,970.17	2,961,719.37
Total Expenditures	8,521,970.17	2,961,719.37
Receipts Over (Under) Expenditures	(8,508,852.70)	(2,959,853.27)
Unencumbered Cash, Beginning	11,468,705.97	2,959,853.27
Unencumbered Cash, Ending	$ 2,959,853.27	$ 0.00

SHERMAN COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
SHERMAN COUNTY, KANSAS PUBLIC BUILDING COMMISSION
DEBT SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 654,883.84	$ 787,896.49	$ 782,894.00	$ 5,002.49
Delinquent Tax	711.83	552.08	0.00	552.08
Motor Vehicle Tax	0.00	25,101.29	47,754.00	(22,652.71)
Recreational Vehicle Tax	0.00	684.86	1,151.00	(466.14)
Commercial Vehicle Tax	0.00	1,724.38	2,673.00	(948.62)
County Redemption	1,119.46	5,333.34	3,233.00	2,100.34
Total Receipts	656,715.13	821,292.44	$ 837,705.00	$ (16,412.56)
Expenditures				
Bond Principal	265,000.00	360,000.00	360,000.00	0.00
Bond Interest	391,715.13	322,335.00	322,335.00	0.00
Cash Basis Reserve	0.00	0.00	160,000.00	(160,000.00)
Total Expenditures	656,715.13	682,335.00	$ 842,335.00	$ (160,000.00)
Receipts Over (Under) Expenditures	0.00	138,957.44		
Unencumbered Cash, Beginning	0.00	0.00		
Unencumbered Cash, Ending	$ 0.00	$ 138,957.44		

SHERMAN COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

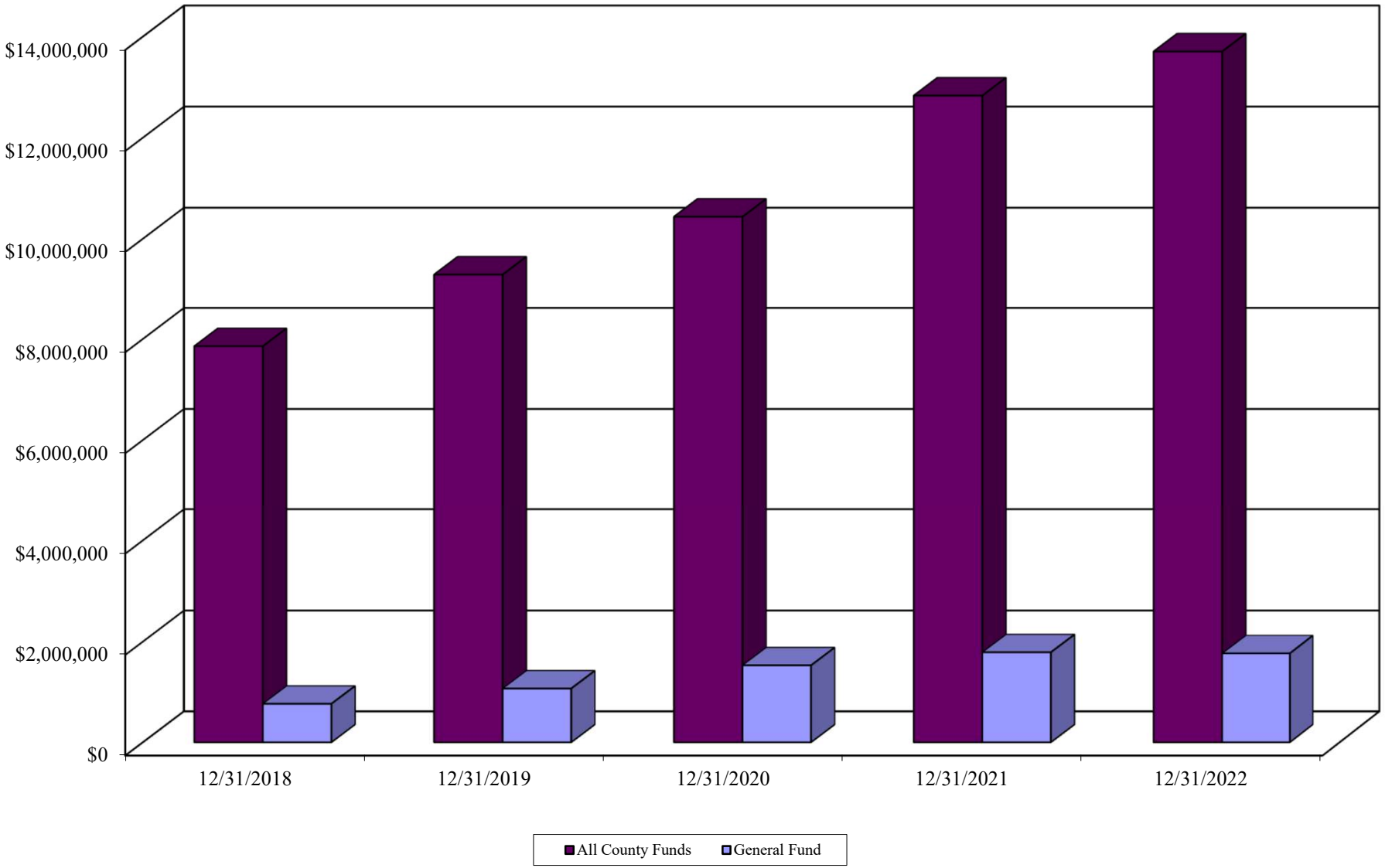
Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributive Funds:				
Current Tax	$ 10,622,359.42	$ 15,233,710.85	$ 15,243,135.10	$ 10,612,935.17
County Redemption	47,387.96	189,522.91	196,266.45	40,644.42
Delinquent Personal Property Tax	0.00	12,446.60	12,087.80	358.80
Recreational Vehicle Tax	3,340.39	25,430.67	25,353.48	3,417.58
Local Alcoholic Liquor Tax	895.19	13,401.49	13,401.49	895.19
Local Retailers Sales Tax	0.00	830,039.04	830,039.04	0.00
Motor Vehicle Tax	159,251.78	995,703.67	991,777.09	163,178.36
Rental Vehicle Tax	119.77	335.64	259.07	196.34
Severance Tax	0.00	3,749.13	1,415.52	2,333.61
Special City and County Tax	0.00	333,078.65	333,078.65	0.00
Partial Payments	7,549.50	61,158.33	59,937.60	8,770.23
Solid Waste	0.00	360,643.26	360,643.26	0.00
Total Distributive Funds	10,840,904.01	18,059,220.24	18,067,394.55	10,832,729.70
Subdivision and Trust Funds:				
School Districts	12.34	5,191,783.32	5,191,783.32	12.34
Townships	3,930.37	0.00	0.00	3,930.37
Cities	0.00	1,917,061.29	1,917,061.29	0.00
Regional Library	0.00	82,113.91	82,113.91	0.00
Fire Districts	375,505.20	627,036.25	370,158.21	632,383.24
Heritage Trust	1,201.46	4,205.00	4,237.00	1,169.46
Drivers License	142.00	15,355.50	15,334.50	163.00
Non Sufficient Checks	(132.18)	1,341.24	1,275.08	(66.02)
KCOVRS Vehicle Tax	476.48	126,264.11	125,535.94	1,204.65
Motor Vehicle Licenses	5,163.48	520,733.31	520,647.06	5,249.73
Sales and Compensating Tax	43,638.46	561,694.95	567,268.76	38,064.65
Watersheds	0.00	123,198.89	123,198.89	0.00
Neighborhood Revitalization	0.00	365,423.73	365,423.73	0.00
Sunflower Extension District No. 6	0.00	211,913.15	211,913.15	0.00
Wildlife & Parks	15.00	5,835.00	5,835.00	15.00
Royalty Plate Fees	0.00	3,740.00	3,740.00	0.00
Oil & Gas Valuation Depl. Trust	28,460.52	94.73	0.00	28,555.25
Total Subdivision and Trust Funds	458,413.13	9,757,794.38	9,505,525.84	710,681.67

SHERMAN COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

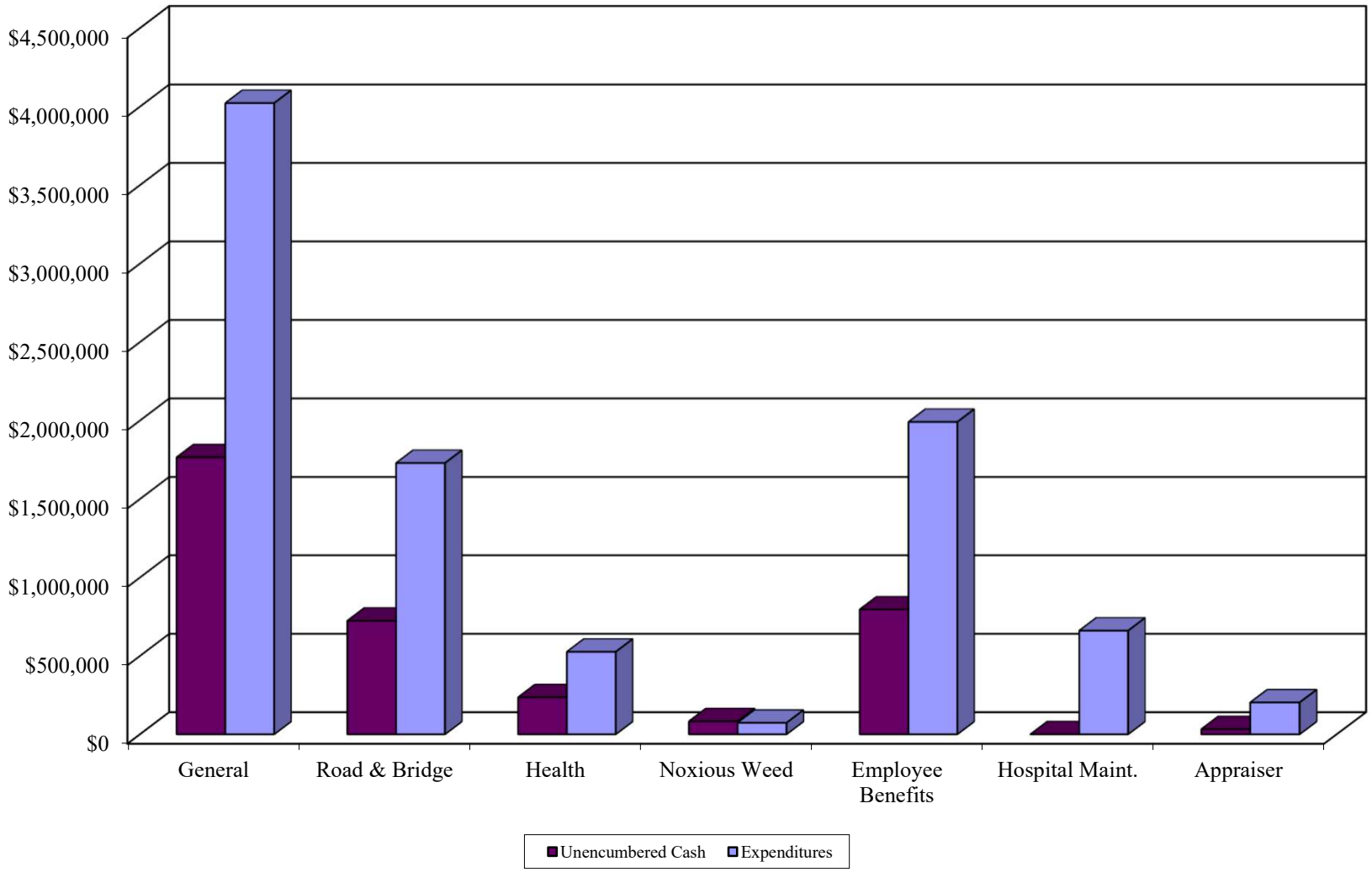
Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
State Funds:				
State Educational Building	$ 0.00	$ 110,485.56	$ 110,485.56	$ 0.00
State Institutional Building	0.00	55,242.87	55,242.87	0.00
Total State Funds	0.00	165,728.43	165,728.43	0.00
Other Agency Funds:				
Court Trustee	123,928.79	74,017.27	95,517.01	102,429.05
Clerk of the District Court	34,894.22	203,643.07	172,800.07	65,737.22
Law Library	24,001.23	11,838.08	16,379.15	19,460.16
Total Other Agency Funds	182,824.24	289,498.42	284,696.23	187,626.43
Total Agency Funds	$ 11,482,141.38	$ 28,272,241.47	$ 28,023,345.05	$ 11,731,037.80

SUPPLEMENTARY INFORMATION

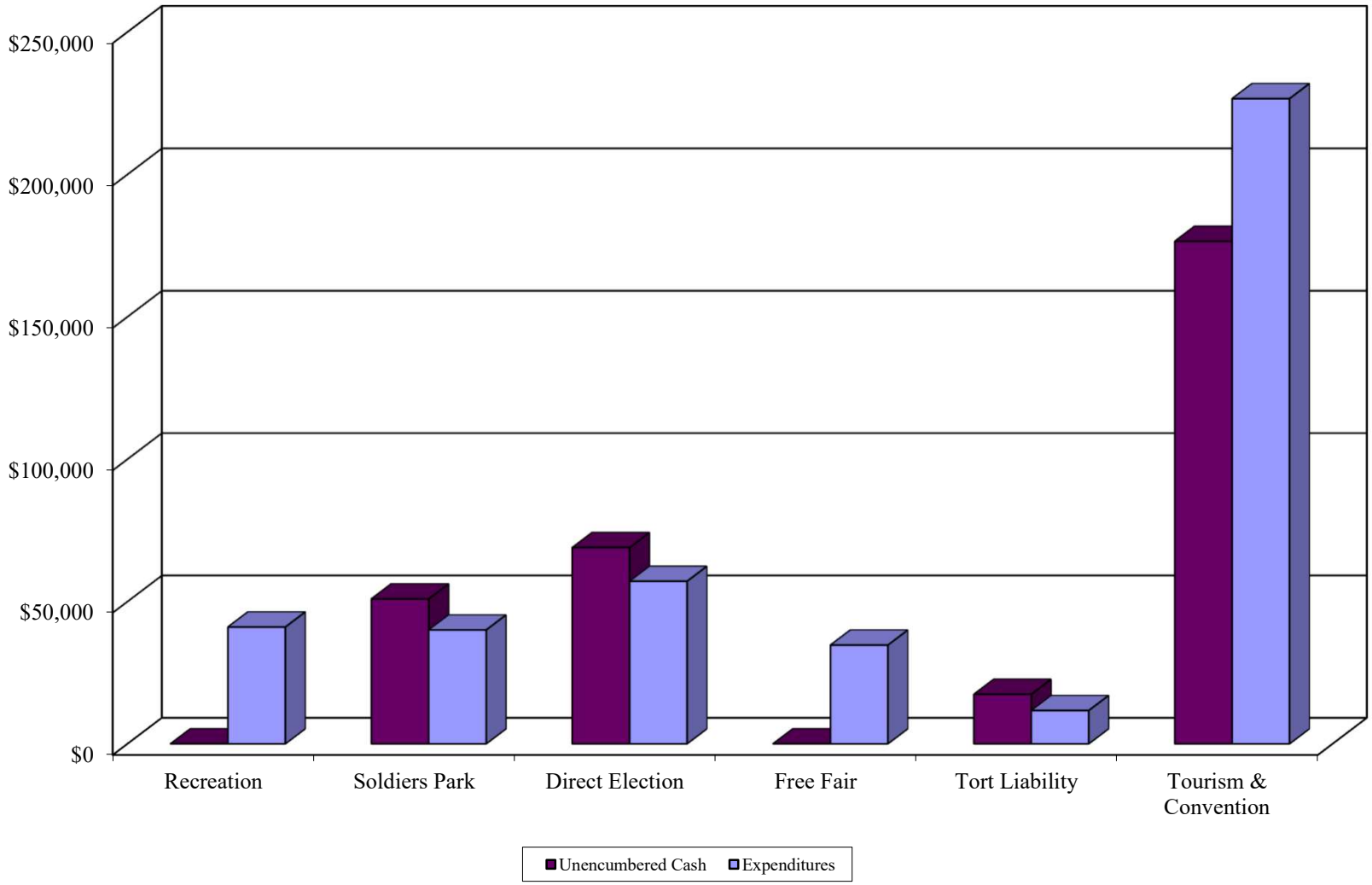
Sherman County, Kansas
Unencumbered Cash Balances



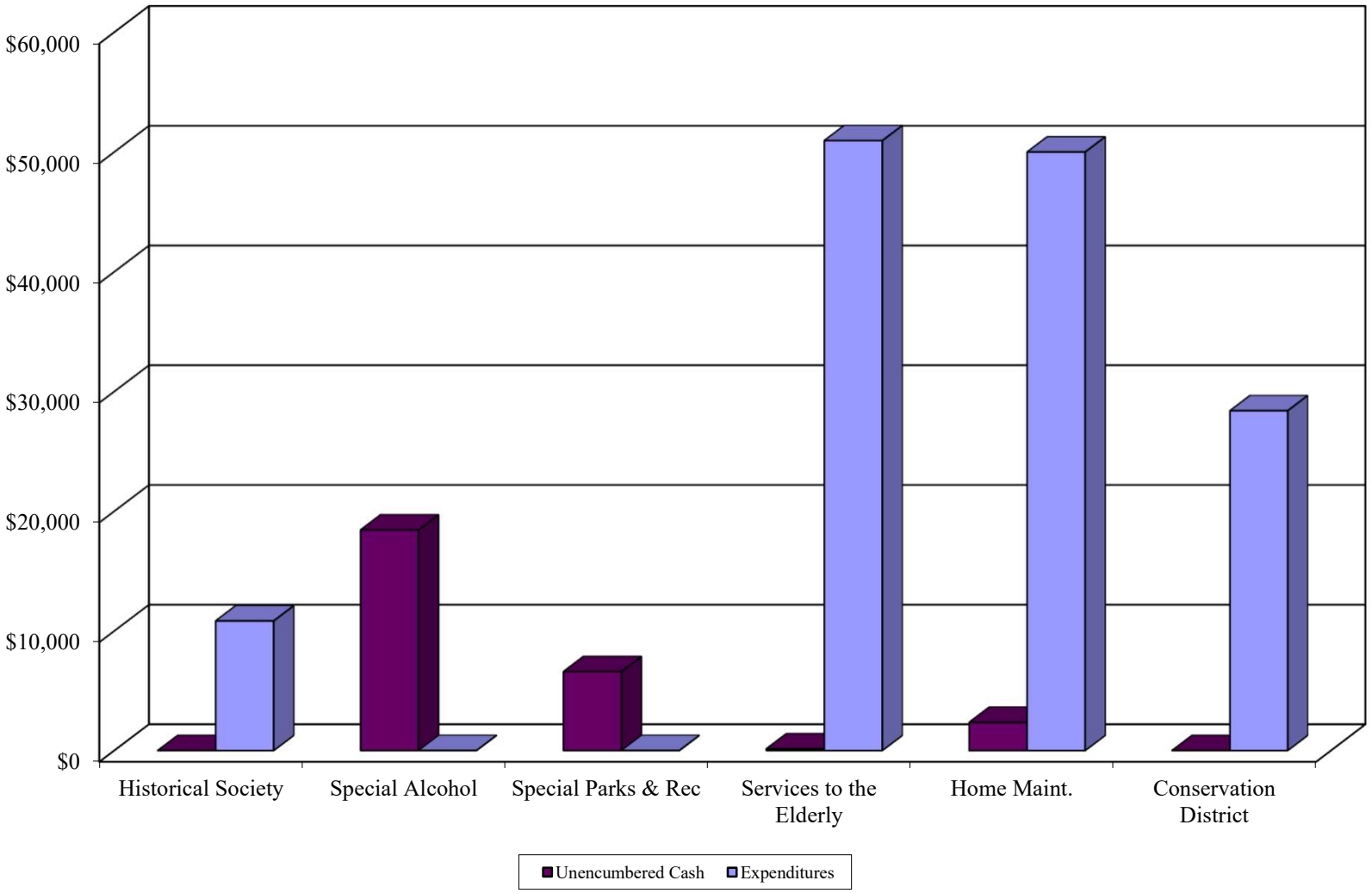
Sherman County, Kansas
Unencumbered Cash vs. Expenditures
December 31, 2022
Selected Funds



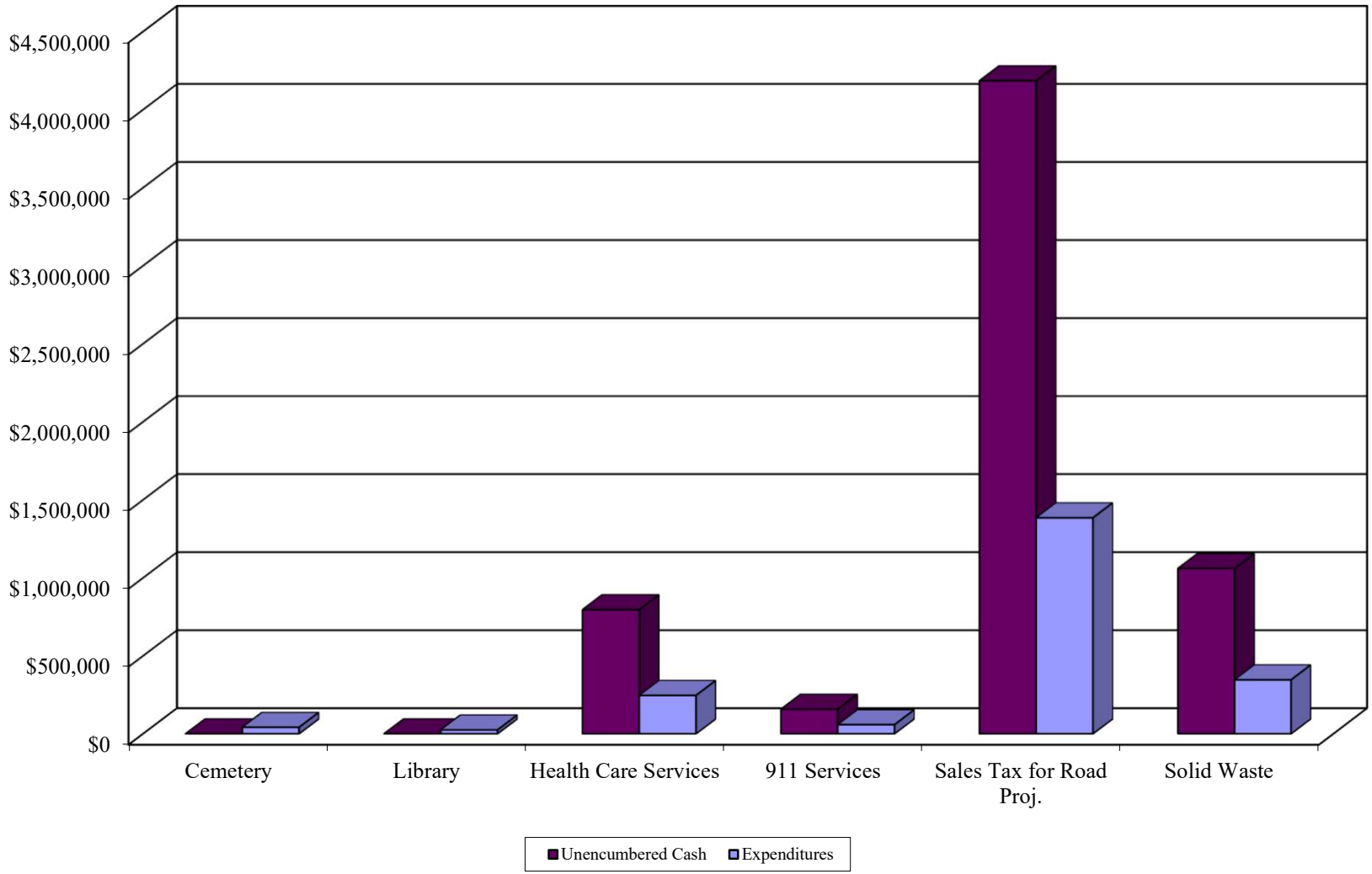
Sherman County, Kansas
Unencumbered Cash vs. Expenditures
December 31, 2022
Selected Funds



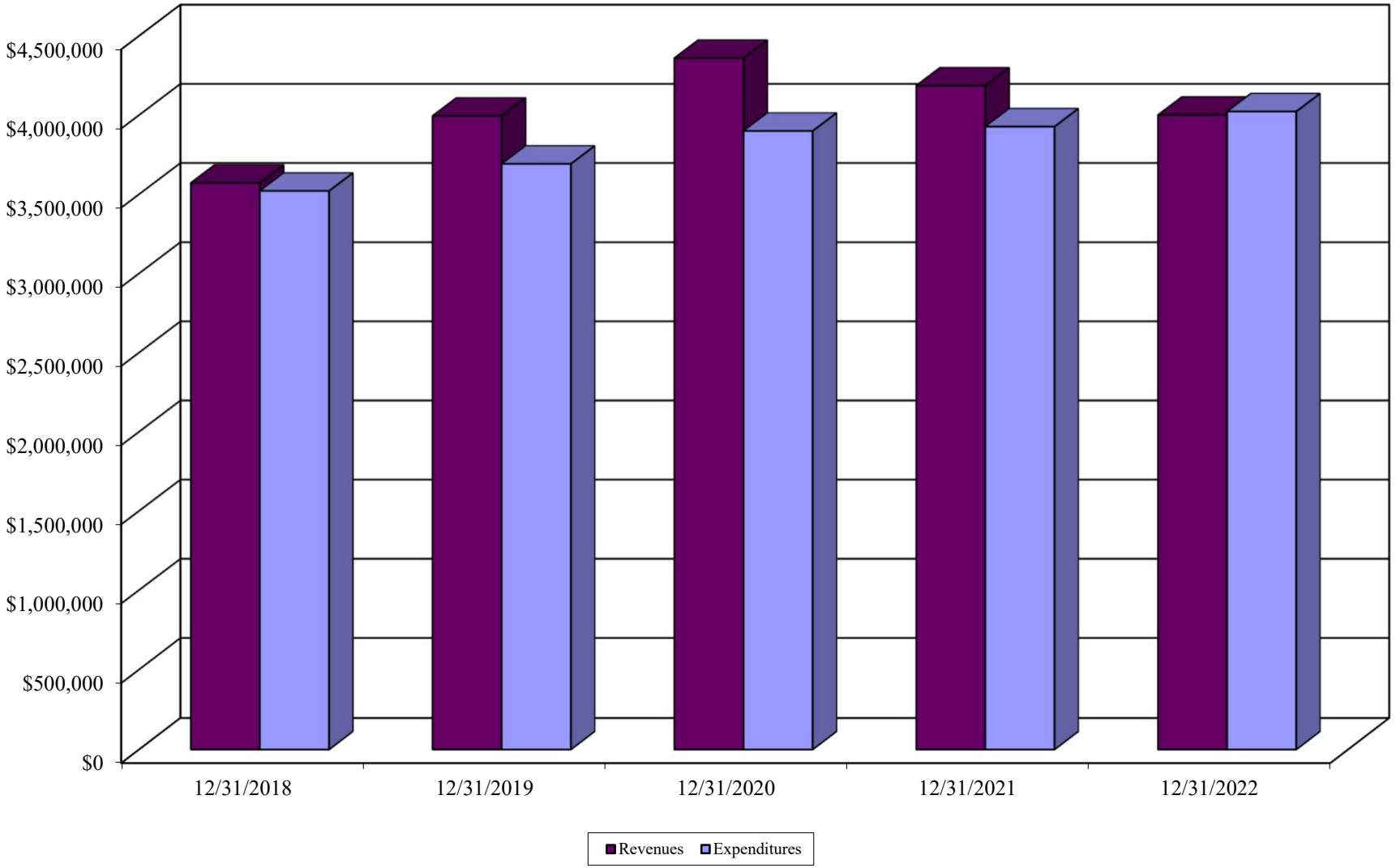
Sherman County, Kansas
Unencumbered Cash vs. Expenditures
December 31, 2022
Selected Funds



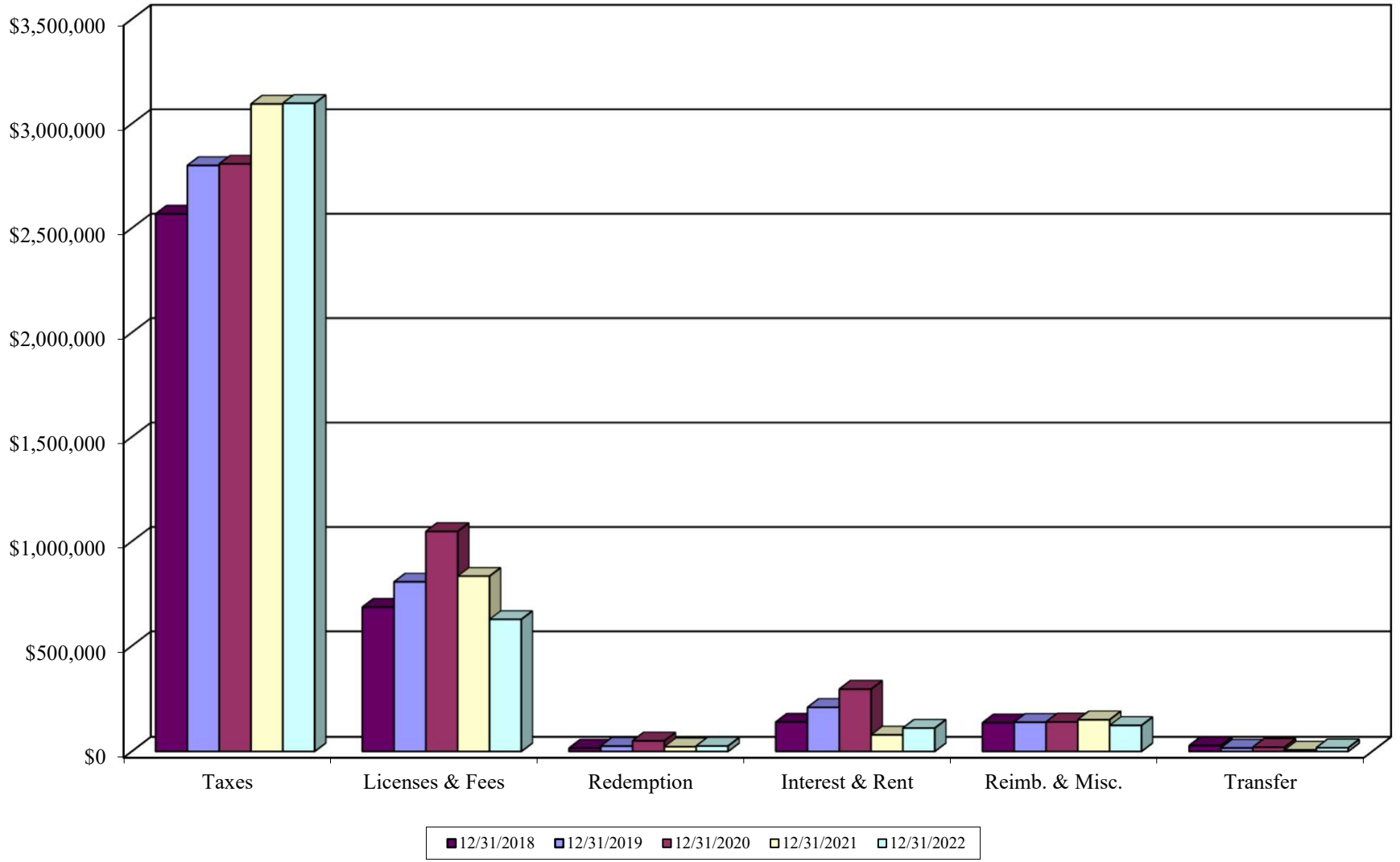
Sherman County, Kansas
Unencumbered Cash vs. Expenditures
December 31, 2022
Selected Funds



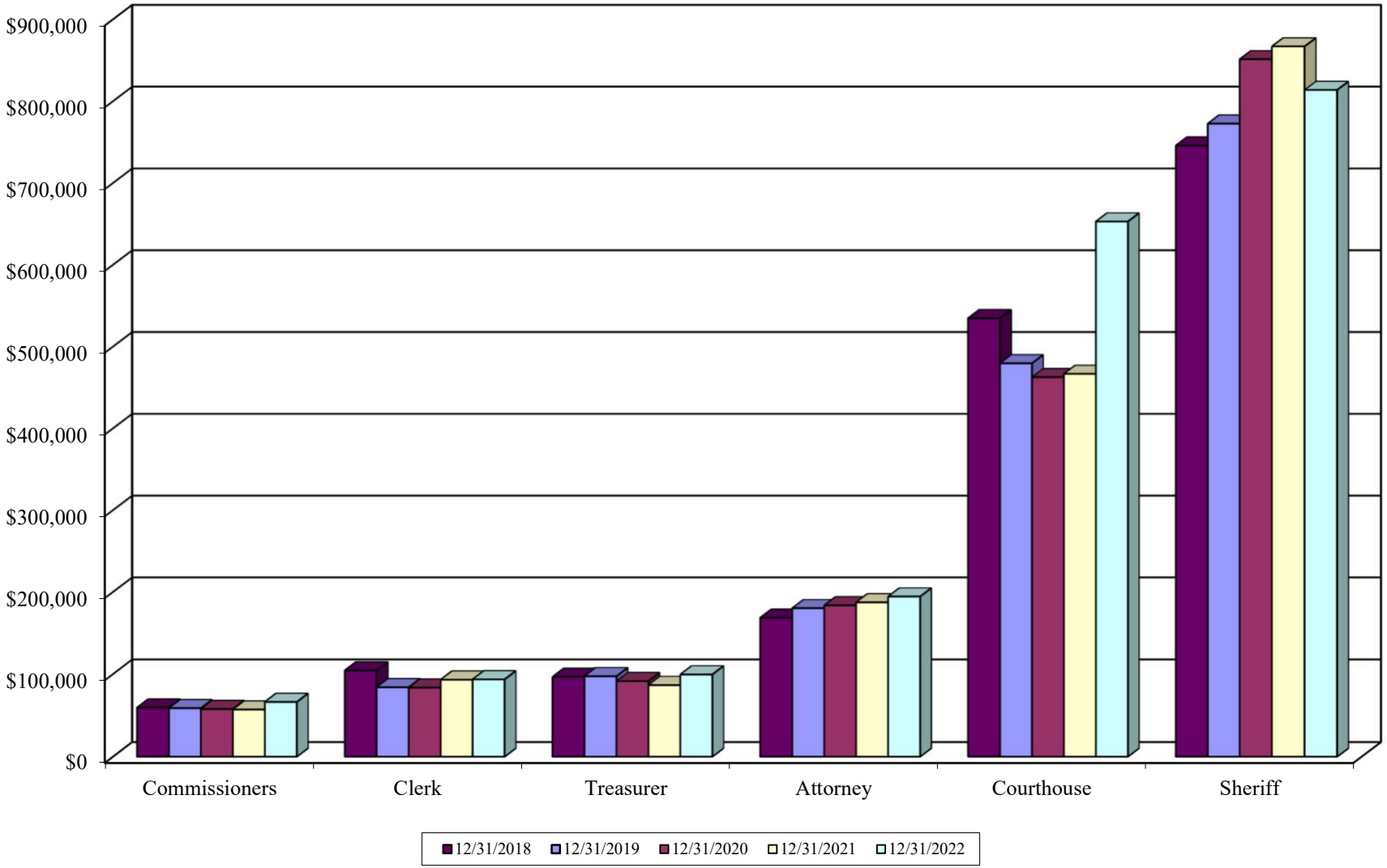
Sherman County, Kansas
General Fund
Revenues vs. Expenditures



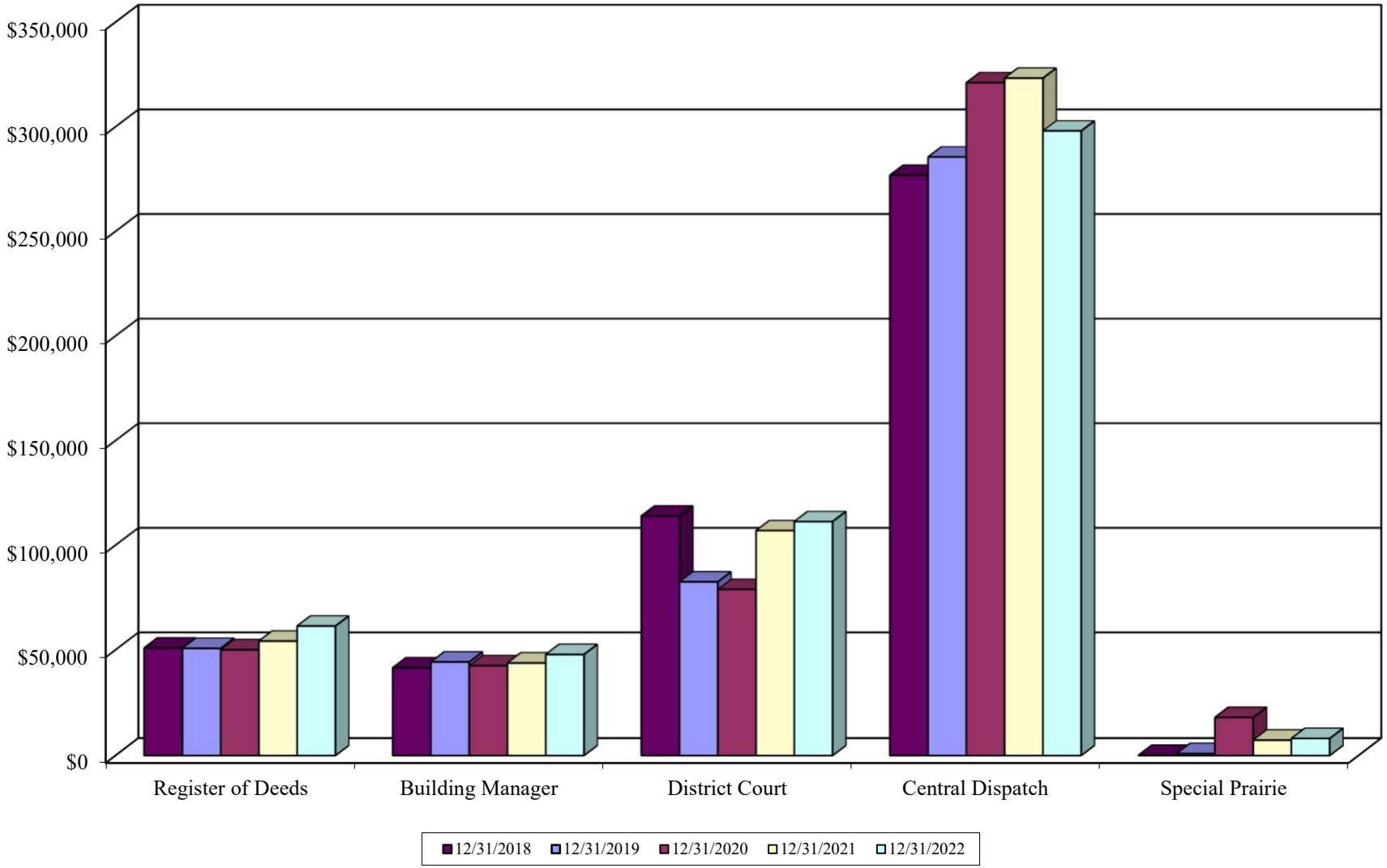
Sherman County, Kansas
General Fund
Revenues



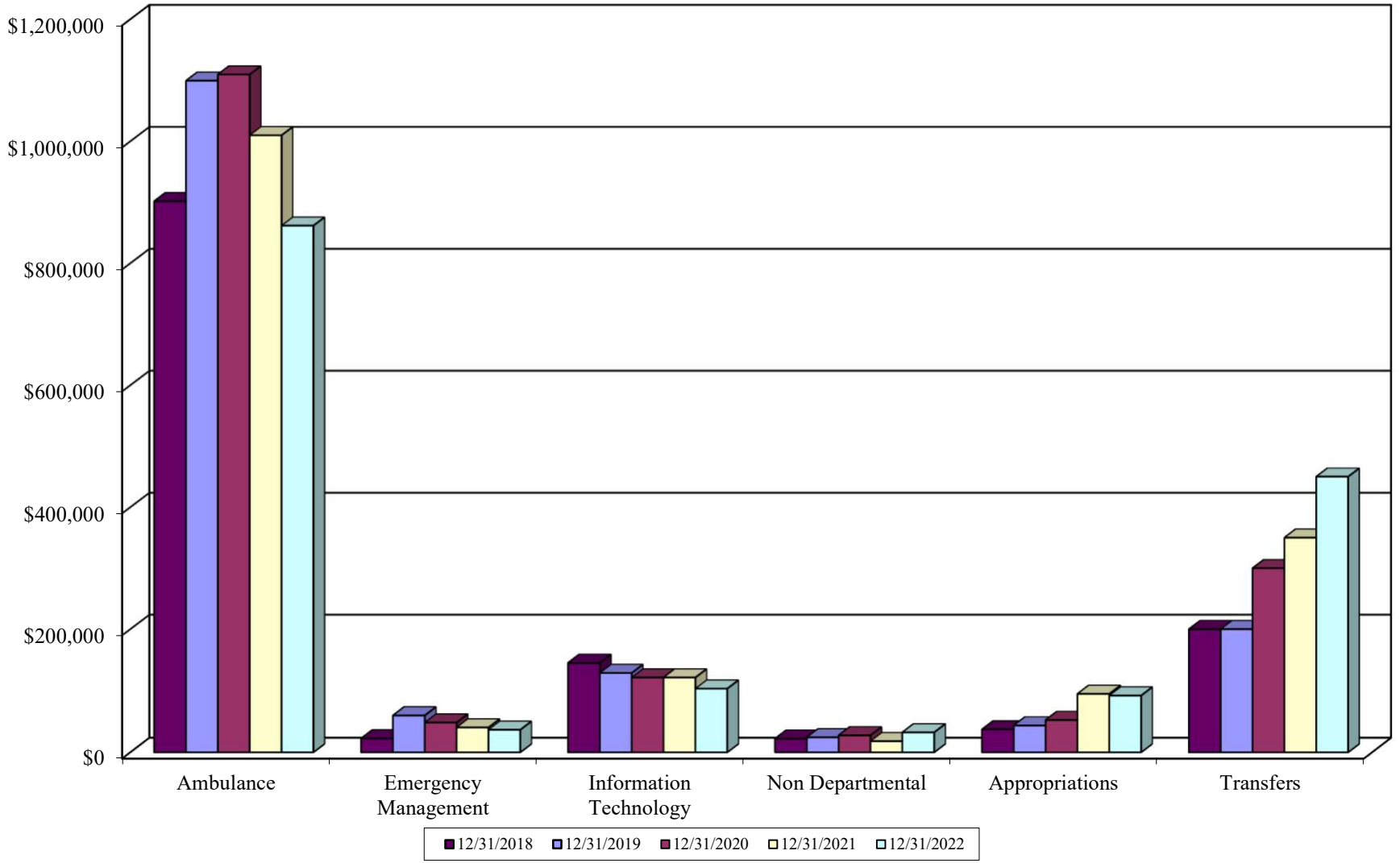
Sherman County, Kansas
General Fund
Expenditures



Sherman County, Kansas
General Fund
Expenditures



Sherman County, Kansas
General Fund
Expenditures



Sherman County, Kansas
Selected Funds
Expenditures

