

SHERIDAN COUNTY, KANSAS

***Regulatory Basis
Financial Statement***

For the Year Ended December 31, 2021

SHERIDAN COUNTY, KANSAS

Regulatory Basis Financial Statement

For the Year Ended December 31, 2021

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Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT

Sheridan County Commissioners
Sheridan County, Kansas
P.O. Box 899
Hoxie, KS 67740

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In my opinion, because of the significance of the matter discussed in the "Basis for Adverse and Unmodified Opinions of my 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 Sheridan County, Kansas as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In my opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Sheridan County, Kansas as of December 31, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

I conducted my audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of my report. I am required to be independent of Sheridan County, Kansas, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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 Sheridan County, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally

accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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 Sheridan County, Kansas' 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

My 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 my 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, I:

- 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 Sheridan County, Kansas' 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 my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Sheridan County, Kansas' ability to continue as a going concern for a reasonable period of time.

I am 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 I identified during the audit.

Supplementary Information

My audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, and summary of regulatory basis receipts and disbursements – agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Prior Year Comparative Analysis

I also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Sheridan County, Kansas as of and for the year ended December 31, 2020 (not presented herein), and have issued my report thereon dated August 16, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and my accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: <http://admin.ks.gov/offices/oar/municipal-services>. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the

2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note 1.



James V. Myers
Certified Public Accountant

July 11, 2022

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

| Governmental Type Funds | Beginning Unencumbered Cash Balance | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|------------------------------------|---|--------------|--------------|--|--|------------------------|
| General Fund: | | | | | | |
| General | \$ 2,170,371 | \$ 2,814,150 | \$ 2,733,037 | \$ 2,251,484 | \$ 26,686 | \$ 2,278,170 |
| Special Purpose Funds: | | | | | | |
| Road and Bridge | 1,914,693 | 2,177,412 | 2,283,939 | 1,808,166 | 66,580 | 1,874,746 |
| Noxious Weed | 382,986 | 85,661 | 162,378 | 306,269 | 1,158 | 307,427 |
| Hospital Maintenance | - | 1,303,371 | 1,303,371 | - | - | - |
| Public Health | 108,323 | 136,651 | 149,029 | 95,945 | - | 95,945 |
| Mental Health | - | 18,531 | 18,531 | - | - | - |
| Noxious Weed Capital Outlay | 46,623 | - | - | 46,623 | - | 46,623 |
| Special Alcohol | 17,736 | 4,639 | 11,000 | 11,375 | - | 11,375 |
| 911 Wireless | 170,291 | 60,206 | 70,229 | 160,268 | 155 | 160,423 |
| Library Service Contract | - | 19,948 | 19,948 | - | - | - |
| Intellectually Challenged | - | 48,988 | 48,988 | - | - | - |
| Parks & Recreation | 148 | 579 | - | 727 | - | 727 |
| Council on Aging | - | 60,544 | 59,350 | 1,194 | - | 1,194 |
| Special Ambulance | 263,082 | 100,000 | 87,995 | 275,087 | 87,995 | 363,082 |
| Pool Lease-Purchase | 49,591 | 113,231 | 110,373 | 52,449 | - | 52,449 |
| CDBG (Micro-Loan) | 12,342 | 5,774 | - | 18,116 | - | 18,116 |
| CDBG-CV | - | 10,822 | 10,822 | - | - | - |
| Special Highway Improvement | 560,647 | 1,322,237 | 1,501,319 | 381,565 | - | 381,565 |
| Special Machinery | 548,388 | - | 384,742 | 163,646 | - | 163,646 |
| Public Transportation | 43,345 | 29,635 | 41,476 | 31,504 | 1,277 | 32,781 |
| Capital Improvement Reserve | 100,000 | 50,000 | - | 150,000 | - | 150,000 |
| Capital Improvement Courthouse | 504,171 | - | 575 | 503,596 | - | 503,596 |
| Sparks | - | - | - | - | - | - |
| ARPA | - | 249,804 | 115,000 | 134,804 | 115,000 | 249,804 |
| Patterson Family Foundation | - | - | - | - | - | - |
| Bond and Interest Funds: | | | | | | |
| Hospital Revenue Bond Series 2015 | - | 57,500 | 57,500 | - | - | - |
| Hospital Revenue Bond Series 2015B | - | 15,028 | 15,028 | - | - | - |
| Hospital Revenue Bond Series 2017 | - | 11,714 | 11,714 | - | - | - |
| Hospital Revenue Bond Series 2018 | - | 11,600 | 11,600 | - | - | - |
| Hospital Revenue Bond Series 2019 | - | 13,600 | 13,600 | - | - | - |
| Hospital Revenue Bond Series 2019B | - | 73,130 | 73,125 | 5 | - | 5 |

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

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

| Governmental Type Funds | Beginning Unencumbered Cash Balance | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|--------------|--------------|--|--|------------------------|
| Trust Funds: | | | | | | |
| Special Technology | 27,981 | 6,328 | 9,612 | 24,697 | 2,501 | 27,198 |
| Sexual Offender Registry | 3,376 | 1,300 | 75 | 4,601 | - | 4,601 |
| Conceal Carry | 1,147 | 455 | - | 1,602 | - | 1,602 |
| Special Motor Vehicle | - | 34,898 | 33,728 | 1,170 | - | 1,170 |
| Sheriff VIN | 4,001 | 4,800 | 5,131 | 3,670 | 30 | 3,700 |
| Prosecuting Attorney Training | 3,205 | 926 | 463 | 3,668 | - | 3,668 |
| Clerk Technology | 7,623 | 1,582 | 3,781 | 5,424 | - | 5,424 |
| Treasurer Technology | 7,257 | 1,582 | - | 8,839 | - | 8,839 |
| Forfeiture Law Enforcement | 13,371 | 4,907 | 3,737 | 14,541 | - | 14,541 |
| Sheriff Commissary | 1,040 | 710 | 1,750 | - | - | - |
| Domestic Violence | 100 | - | - | 100 | - | 100 |
| Business Funds: | | | | | | |
| Solid Waste | 36,090 | 74,981 | 19,372 | 91,699 | 255 | 91,954 |
| Total Reporting Entity (excluding Agency Funds) | \$ 6,997,928 | \$ 8,927,224 | \$ 9,372,318 | \$ 6,552,834 | \$ 301,637 | \$ 6,854,471 |

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

Statement 1

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

Composition of Cash:

| | |
|---|---------------|
| Primary Government: | |
| Cash on hand | \$ 200 |
| Checking Accounts - First State Bank | 262,961 |
| Checking Accounts - Equity Bank | 337,947 |
| Money Market Accounts - First State Bank | 7,234,058 |
| Savings Accounts - First State Bank | 428,343 |
| Certificates of Deposit - Equity Bank | - |
| Certificates of Deposit - First State Bank | 4,600,000 |
| Certificates of Deposit - Peoples State Bank | 650,000 |
| Certificates of Deposit -The Bank | 550,000 |
| District Court: | |
| Checking Account | 3,832 |
| Law Library: | |
| Checking Account | 42,858 |
| | <hr/> |
| Total Cash | \$ 14,110,199 |
| Agency Funds per Schedule 3 | (7,255,728) |
| | <hr/> |
| Total Reporting Entity (Excluding Agency Funds) | \$ 6,854,471 |
| | <hr/> <hr/> |

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

SHERIDAN COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT For the Year Ended December 31, 2021

Note 1: Summary of Significant Accounting Policies

A. Municipal Financial Reporting Entity

Sheridan County, Kansas, is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Sheridan County, Kansas, the primary government. The related municipal entities discussed below are not included in Sheridan County, Kansas' financial statement but are related municipal entities because they were established to benefit Sheridan County, Kansas and/or its constituents.

County Hospital – The Sheridan County Hospital Board operates the county's hospital. The hospital can sue and be sued, and can buy, sell, or lease real property. Sheridan County annually levies a tax for the hospital. Bond issuances must be approved by the county.

Fair Board – The Sheridan County Fair Board operates the annual county fair. Bond issuances must also be approved by the commissioners.

Historical Society – The Sheridan County Historical Society operates the Sheridan County Museum. Bond issuances must also be approved by the commissioners.

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

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

The municipality 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.

Note 1: Summary of Significant Accounting Policies (continued)

C. Regulatory basis fund types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The following fund types are used by Sheridan County, Kansas:

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

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

Capital Project Funds – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Trust 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.).

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

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

D. Cash and investments

Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by Sheridan County, Kansas (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments in the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market. Interest income earned, unless specifically designated, is allocated to the general fund.

Note 1: Summary of Significant Accounting Policies (continued)

E. Property taxes

Property taxes are levied November 1st of the calendar year. A lien is placed on the property when the taxes are levied. The taxes are due one-half on December 20th and one-half the following May 10th. Any taxes unpaid at the due dates are considered delinquent. Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year; such procedure being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operation of the County and therefore are not susceptible to accrual. It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and, further, the amounts thereof are not material to the financial statement taken as a whole.

F. Interfund transactions

Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

G. Reimbursements

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

Note 2: Budgetary Information

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

Note 2: Budgetary Information (continued)

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 municipality 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 municipality did not hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There was a budget amendment in the Hospital Maintenance Fund from \$1,141,072 to \$1,491,072.

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.

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 the 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 budget expenditure authority lapses at year end.

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

CDBG (Micro-Loan) Fund
CDBG CV Fund
Special Highway Improvement Fund
Special Machinery Fund
Public Transportation Fund
Capital Improvement Reserve Fund

Note 2: Budgetary Information (continued)

Capital Improvement Courthouse Fund
Sparks Fund
ARPA Fund
Patterson Family Foundation Fund

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

Note 3: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by Sheridan County, Kansas. The statute requires banks eligible to hold Sheridan County, Kansas' funds have a main or branch bank in the county in which Sheridan County, Kansas 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. Sheridan County, Kansas has no other policies that would further limit interest rate risk

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

Concentration of credit risk

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

Custodial credit risk – deposits

Custodial credit risk is the risk that in the event of a bank failure, Sheridan County, Kansas' deposits may not be returned to it. State statutes require Sheridan County, Kansas' deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. Sheridan County, Kansas did not use designated "peak periods" in 2021. All deposits were legally secured at December 31, 2021.

Note 3: Deposits and Investments (continued)

At December 31, 2021, Sheridan County, Kansas' carrying amount of deposits was \$14,110,199 and the bank balance was \$14,341,607. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$1,309,714 was covered by federal depository insurance, \$13,031,893 was collateralized with securities held by the pledging financial institutions' agents in Sheridan County, Kansas' name, and the balance of \$0 was unsecured under a designated peak period.

Custodial credit risk – investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, Sheridan County, Kansas will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. At December 31, 2021, Sheridan County, Kansas held no investments.

Note 4: Interfund Transfers

Operating transfers were as follows:

| <u>From</u> | <u>To</u> | <u>Regulatory Authority</u> | <u>Amount</u> |
|-----------------------|-------------------|-----------------------------|-------------------|
| General | Special Ambulance | 19-119 | \$100,000 |
| Road & Bridge | Special Hwy Fund | 68-141g | 350,000 |
| Road & Bridge | Cap Improve Res | 19-120 | 50,000 |
| Noxious Weed | Nox Weed Cap Out | 2-1318 | --- |
| Special Motor Vehicle | General | 8-145 | 11,765 |
| Total | | | <u>\$ 511,765</u> |

Note 5: Risk Management

Sheridan County, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Sheridan County, Kansas has been unable to obtain worker's compensation insurance at a cost it considered to be economically justifiable. For this reason, Sheridan County, Kansas joined together with other counties in the state to participate in Kansas Workers Risk Cooperative for Counties (KWORCC), a public entity risk pool currently operating as a common risk management and insurance program for 85 participating members.

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

Note 5: Risk Management (continued)

Sheridan County, Kansas has also been unable to obtain property and casualty insurance at a cost it considered to be economically justifiable. For this reason, Sheridan County, Kansas joined together with other counties in the state to participate in Kansas County Association Multi-line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 87 participating members.

Sheridan County, Kansas pays an annual premium to KCAMP for its property and casualty insurance coverage. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP's management.

Sheridan County, Kansas continues to carry commercial insurance for all other risks of loss, including boiler and airport insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 6: Municipal Solid Waste Landfill

State and federal laws and regulations require Sheridan County, Kansas to place a final cover on its landfill site when it stops accepting waste, and to perform certain maintenance and monitoring functions at the site for thirty years after closure. In addition to current year expenditures relating to the operation of the landfill, as provided in the Solid Waste fund in these financial statements, Sheridan County, Kansas is incurring a liability based on the future closure and post closure costs that will be incurred near or after the date the landfill no longer accepts waste.

These amounts are based on what it would cost to perform all closure and post closure care in 2021. Actual cost may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

The estimate of closure and post closure care liability at year-end would be \$601,076. This liability is based on the use of 59.27% of the estimated capacity of the landfill. Sheridan County, Kansas will recognize the remaining estimated cost of closure and post closure care of \$797,607 as the remaining estimated capacity is filled. Sheridan County, Kansas expects the landfill to continue to operate for approximately 67 years. Sheridan County, Kansas has not restricted any of its assets for payment of closure and post-closure care costs.

Note 6: Municipal Solid Waste Landfill (continued)

Sheridan County, Kansas is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components: financial, public notes, record keeping and reporting, and calculation of costs to be assured. Sheridan County, Kansas has satisfied all four requirements.

Note 7: Compensated Absences

Each full-time employee, upon completion of one full year of continuous employment, is entitled to paid vacation leave as follows:

| | |
|------------|------------------|
| 0-10 years | 10 days per year |
| 11 years | 11 days per year |
| 12 years | 12 days per year |
| 13 years | 13 days per year |
| 14 years | 14 days per year |
| 15 years | 15 days per year |

Vacation must be taken in the year it is earned. Unused vacation leave rolls over to the employee's sick leave or personal leave with a maximum of two days allowed to be carried over.

Upon termination of employment, an employee is entitled to pay for unused accrued vacation leave not to exceed the maximum accrual for years of service as listed above.

Sick leave with pay is granted to all full-time employees at the rate of three hours per month beginning with the date of employment. Sick leave may be accumulated to a maximum of 60 working days. After reaching the maximum, the employee may be compensated on a monthly basis for 25% of unused sick leave for days over 60. Employees retiring with 5 years of continuous service shall be paid for unused sick leave at the rate of 10% of their final rate of pay. If the employee has 20 years of continuous service with the county, they shall be paid for unused sick leave at the rate of 25% of their final rate of pay.

Note 8: General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from Sheridan County, Kansas were \$149,753 for the year ended December 31, 2021.

Net Pension Liability: At December 31, 2021, Sheridan County, Kansas' proportionate share of the collective net pension liability reported by KPERS was \$1,048,594. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. Sheridan County, Kansas' proportion of the net pension liability was based on the ratio of Sheridan County, Kansas' 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.

Note 8: General Information about the Pension Plan (continued)

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: Other Post Employment Benefits

As provided by K.S.A. 12-5040, the municipality allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the municipality 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 municipality 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.

Note 10: Contingencies

In the normal course of operations, Sheridan County, Kansas participates in various federal and state grant programs. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursements which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Note 11: Compliance Matters

There were no compliance issues for Sheridan County, Kansas for the year ended December 31, 2021.

Note 12: Evaluation of Subsequent Events

Refunding revenue bonds were issued for the benefit of Sheridan County Hospital on March 23, 2022 in the amount of \$2,250,000, payable over thirty years at 2.125%.

The organization has evaluated subsequent events through July 11, 2022, the date which the financial statements were available to be issued.

Note 13: Long-Term Debt

Changes in long-term liabilities for Sheridan County, Kansas for the year ended December 31, 2021, were as follows:

| Issue | Interest Rates | Date of Issue | Amount of Issue | Date of Final Maturity | Balance Beginning of Year | Additions | Reductions/ Payments | Balance End of Year | Interest Paid |
|--------------------------------|----------------|---------------|-----------------|------------------------|---------------------------|-----------|----------------------|---------------------|---------------|
| Revenue Bonds: | | | | | | | | | |
| Series 2015 | 0.00% | 3/3/2015 | 575,000 | 3/3/2025 | \$ 287,500 | \$ - | \$ 57,500 | \$ 230,000 | \$ - |
| Series 2015B | 0.00% | 11/17/2015 | 150,280 | 11/17/2025 | 75,140 | - | 15,028 | 60,112 | - |
| Series 2017 | 1.00% | 3/14/2017 | 110,943 | 3/14/2027 | 78,811 | - | 10,925 | 67,886 | 789 |
| Series 2018 | 0.00% | 4/23/2018 | 116,000 | 5/15/2028 | 92,800 | - | 11,600 | 81,200 | - |
| Series 2019 | 0.00% | 5/7/2019 | 68,000 | 5/7/2024 | 54,400 | - | 13,600 | 40,800 | - |
| Series 2019B | 3.25% | 6/6/2019 | 2,250,000 | 6/1/2021 | 2,250,000 | - | - | 2,250,000 | 73,125 |
| Capital Leases Payable | | | | | | | | | |
| Swimming Pool | 4.00% | 5/16/2013 | 1,500,000 | 5/16/2033 | 1,071,038 | - | 67,648 | 1,003,390 | 42,725 |
| Total Contractual Indebtedness | | | | | \$ 3,909,689 | \$ - | \$ 176,301 | \$ 3,733,388 | \$ 116,639 |

Note 13: Long-Term Debt (continued)

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

| Issue | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 - 2031 | 2032 - 2036 | 2037 - 2041 | Total |
|------------------------------|--------------|------------|------------|------------|------------|-------------|-------------|-------------|--------------|
| Principal: | | | | | | | | | |
| Revenue Bonds | \$ 2,358,763 | \$ 108,873 | \$ 108,985 | \$ 95,497 | \$ 23,083 | \$ 34,797 | \$ - | \$ - | \$ 2,729,998 |
| Capital Leases Payable | 70,017 | 73,038 | 75,959 | 78,998 | 82,158 | 462,791 | 160,429 | - | 1,003,390 |
| Total Principal | 2,428,780 | 181,911 | 184,944 | 174,495 | 105,241 | 497,588 | 160,429 | - | 3,733,388 |
| Interest: | | | | | | | | | |
| Revenue Bonds | 25,054 | 569 | 457 | 344 | 231 | 116 | - | - | 26,771 |
| Capital Leases Payable | 40,355 | 37,335 | 34,413 | 31,375 | 28,215 | 89,072 | 8,676 | - | 269,441 |
| Total Interest | 65,409 | 37,904 | 34,870 | 31,719 | 28,446 | 89,188 | 8,676 | - | 296,212 |
| Total Principal and Interest | \$ 2,494,189 | \$ 219,815 | \$ 219,814 | \$ 206,214 | \$ 133,687 | \$ 586,776 | \$ 169,105 | \$ - | \$ 4,029,600 |

**REGULATORY REQUIRED
SUPPLEMENTAL INFORMATION**

SHERIDAN COUNTY, KANSAS
Summary of Expenditures - Actual and Budget (Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2021

| Funds | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance Over (Under) |
|------------------------------------|-----------------------------------|---|-----------------------------|
| Governmental Fund Types: | | | |
| General Funds: | | | |
| General | \$ 4,492,882 | \$ 2,733,037 | \$ (1,759,845) |
| Special Purpose Funds: | | | |
| Road and Bridge | 3,675,000 | 2,283,939 | (1,391,061) |
| Noxious Weed | 445,000 | 162,378 | (282,622) |
| Hospital Maintenance | 1,491,072 | 1,303,371 | (187,701) |
| Public Health | 237,400 | 149,029 | (88,371) |
| Mental Health | 18,000 | 18,531 | 531 |
| Noxious Weed Capital Outlay | 56,623 | - | (56,623) |
| Special Alcohol | 24,408 | 11,000 | (13,408) |
| 911 Wireless | 196,066 | 70,229 | (125,837) |
| Library Service Contract | 20,000 | 19,948 | (52) |
| Intellectually Disabled | 48,000 | 48,988 | 988 |
| Parks & Recreation | 1,283 | - | (1,283) |
| Council on Aging | 59,350 | 59,350 | - |
| Special Ambulance | 363,082 | 87,995 | (275,087) |
| Pool Lease-Purchase | 160,373 | 110,373 | (50,000) |
| Bond and Interest Funds: | | | |
| Hospital Revenue Bond Series 2015 | 57,500 | 57,500 | - |
| Hospital Revenue Bond Series 2015B | 15,028 | 15,028 | - |
| Hospital Revenue Bond Series 2017 | 11,714 | 11,714 | - |
| Hospital Revenue Bond Series 2018 | 11,600 | 11,600 | - |
| Hospital Revenue Bond Series 2019 | 13,600 | 13,600 | - |
| Hospital Revenue Bond Series 2019B | 2,286,562 | 73,125 | (2,213,437) |
| Business Funds: | | | |
| Solid Waste | 73,641 | 19,372 | (54,269) |

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

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|-------------------------------------|-------------------------|--------------|--------------|-----------------------------|
| | | Actual | Budget | |
| Receipts: | | | | |
| Taxes and Shared Revenues: | | | | |
| Ad valorem property tax | \$ 2,185,860 | \$ 1,998,655 | \$ 1,993,884 | \$ 4,771 |
| Commercial vehicle tax | 14,212 | 15,973 | 14,055 | 1,918 |
| Delinquent tax | 20,672 | 29,605 | - | 29,605 |
| Motor vehicle tax | 132,413 | 134,130 | 117,388 | 16,742 |
| Recreational motor vehicle tax | 3,852 | 4,198 | 3,418 | 780 |
| Watercraft tax | 1,332 | 1,210 | - | 1,210 |
| 16/20M vehicle tax | 19,751 | 21,116 | 20,044 | 1,072 |
| Escaped tax | - | 31 | - | 31 |
| Interest on current taxes | 9,341 | 13,696 | 20,000 | (6,304) |
| Interest on delinquent taxes | 25,609 | 19,346 | - | 19,346 |
| Total Taxes and Shared Revenues | \$ 2,413,042 | \$ 2,237,960 | \$ 2,168,789 | \$ 69,171 |
| Intergovernmental: | | | | |
| Local alcoholic liquor | \$ 687 | \$ 580 | \$ 599 | \$ (19) |
| Local sales tax | 265,843 | 326,948 | 190,000 | 136,948 |
| Severance Tax | 12,923 | 7,698 | 15,000 | (7,302) |
| Total Intergovernmental | \$ 279,453 | \$ 335,226 | \$ 205,599 | \$ 129,627 |
| Licenses, Permits and Fees: | | | | |
| Alcohol/Drug assessment fee | \$ - | \$ - | \$ - | \$ - |
| Ambulance fees | 104,865 | 113,020 | 100,000 | 13,020 |
| Antique registration fees | 2,900 | 2,910 | 3,000 | (90) |
| Booking fees | 540 | 180 | 1,100 | (920) |
| Commissary | - | - | 6,000 | (6,000) |
| County attorney insufficient checks | 70 | 30 | - | 30 |
| County official fees | 55,663 | 49,857 | 35,000 | 14,857 |
| Dispatch service | 10,000 | 10,000 | - | 10,000 |
| Diversion fund fees | 2,530 | 2,260 | 1,000 | 1,260 |

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

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|---|-------------------------|--------------|--------------|-----------------------------|
| | | Actual | Budget | |
| Licenses, Permits and Fees (continued): | | | | |
| Filing fees | 40 | 300 | 100 | 200 |
| Game license fees | 77 | 72 | 100 | (28) |
| Jail keep | 13,870 | - | 40,000 | (40,000) |
| K9 Sheriff Department | - | 50 | 15,000 | (14,950) |
| Mortgage registration fees | - | 150 | - | 150 |
| Moving fees | 20 | 20 | 50 | (30) |
| NR administrative fees | 12,968 | 11,266 | 16,000 | (4,734) |
| Release of lien fees | - | - | - | - |
| Total Licenses, Permits and Fees | \$ 203,543 | \$ 190,115 | \$ 217,350 | \$ (27,235) |
| Use of Money and Property: | | | | |
| Interest on idle fund investments | \$ 89,525 | \$ 19,121 | \$ 100,000 | \$ (80,879) |
| Royalties and rent | 2,525 | 2,315 | 2,500 | (185) |
| Total Use of Money and Property | \$ 92,050 | \$ 21,436 | \$ 102,500 | \$ (81,064) |
| Other: | | | | |
| Ambulance/EMS - state aid | \$ 16,810 | \$ - | \$ - | \$ - |
| Election - federal aid | 3,566 | - | - | - |
| Emergency preparedness - federal aid | 6,071 | - | - | - |
| Grants | - | 3,960 | - | 3,960 |
| Miscellaneous | 13,479 | 4,346 | 500 | 3,846 |
| National info consortium | 910 | 1,030 | 750 | 280 |
| Oil valuation abatements | - | - | - | - |
| Reimbursements | 7,258 | 8,162 | 7,500 | 662 |
| Tax foreclosure sale | 1,000 | 150 | - | 150 |
| Transfer from special motor vehicle | 13,550 | 11,765 | 12,000 | (235) |
| Total Other | \$ 62,644 | \$ 29,413 | \$ 20,750 | \$ 8,663 |
| Total Receipts | \$ 3,050,732 | \$ 2,814,150 | \$ 2,714,988 | \$ 99,162 |

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

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|--------------------------|-------------------------|--------------|--------------|-----------------------------|
| | | Actual | Budget | |
| Expenditures: | | | | |
| Administration | \$ 333,462 | \$ 293,510 | \$ 421,500 | \$ (127,990) |
| Ambulance | 276,438 | 252,174 | 385,100 | (132,926) |
| Appraiser | 137,411 | 143,530 | 141,177 | 2,353 |
| Capital projects | - | - | - | - |
| County attorney | 63,110 | 67,398 | 70,000 | (2,602) |
| County clerk | 112,712 | 111,326 | 118,124 | (6,798) |
| County commission | 54,171 | 60,820 | 60,600 | 220 |
| County health officer | 2,500 | 7,500 | 10,000 | (2,500) |
| County register of deeds | 45,584 | 60,205 | 72,000 | (11,795) |
| County sheriff | 262,321 | 270,114 | 297,500 | (27,386) |
| County treasurer | 124,241 | 124,125 | 141,000 | (16,875) |
| Custodian | 32,652 | 33,300 | 34,000 | (700) |
| Dispatch | 201,931 | 210,230 | 215,000 | (4,770) |
| District coroner | - | 5,296 | 10,000 | (4,704) |
| District court | 20,936 | 36,212 | 37,800 | (1,588) |
| Diversion | 2,950 | 2,750 | - | 2,750 |
| Election | 28,984 | 15,185 | 52,000 | (36,815) |
| Emergency preparedness | 26,859 | 20,278 | 30,000 | (9,722) |
| Employee benefits | 753,370 | 681,290 | 883,000 | (201,710) |
| Grant expenses | - | - | - | - |
| Information technology | 21,570 | 8,983 | 24,061 | (15,078) |
| KNRC | - | 5,000 | 5,600 | (600) |
| Micro-Loan | - | - | - | - |
| Prisoner care | 18,222 | 17,905 | 25,000 | (7,095) |
| Public health | 39,253 | - | - | - |
| Solid waste | - | - | 65,000 | (65,000) |
| Vehicle replacement | 34,825 | 35,000 | 35,000 | - |
| Total Expenditures | \$ 2,593,502 | \$ 2,462,131 | \$ 3,133,462 | \$ (671,331) |

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

| | Prior Year Actual | Current Year | | Variance Over Over (Under) |
|---|-------------------------|--------------|--------------|-------------------------------------|
| | Actual | Actual | Budget | |
| Apportionments: | | | | |
| Airport | \$ 37,900 | \$ 38,156 | \$ 38,156 | \$ - |
| Child advocacy | 3,000 | 3,000 | 3,000 | - |
| Economic development | 10,000 | 15,000 | 15,000 | - |
| Fair | 36,500 | 36,500 | 36,500 | - |
| Historical society | 30,000 | 30,000 | 30,000 | - |
| Hoxie/Selden recreation | 13,000 | 23,000 | 23,000 | - |
| Options | 1,000 | 1,000 | 1,000 | - |
| Senior citizens (Area Council on Aging) | 4,250 | 4,250 | 4,250 | - |
| Soil conservation | 20,000 | 20,000 | 20,000 | - |
| Total Apportionments | \$ 155,650 | \$ 170,906 | \$ 170,906 | \$ - |
| Abatements: | | | | |
| Oil valuation abatements | \$ - | \$ - | \$ - | \$ - |
| Transfers: | | | | |
| To Ambulance | \$ - | \$ 100,000 | \$ 50,000 | \$ 50,000 |
| To Courthouse Capital Improvements | - | - | - | - |
| Total Transfers | \$ - | \$ 100,000 | 50,000 | 50,000 |
| Cash Basis Reserve | \$ - | \$ - | \$ 1,138,514 | \$ (1,138,514) |
| Total Expenditures | \$ 2,749,152 | \$ 2,733,037 | \$ 4,492,882 | \$ (1,759,845) |
| Receipts Over (Under) Expenditures | \$ 301,580 | \$ 81,113 | | |
| Unencumbered Cash, Beginning | 1,868,791 | 2,170,371 | | |
| Unencumbered Cash, Ending | \$ 2,170,371 | \$ 2,251,484 | | |

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

| | Prior Year Actual | Current Year | | Variance- Over (Under) |
|------------------------------------|-------------------------|---------------------|---------------------|------------------------------|
| | | Actual | Budget | |
| Receipts: | | | | |
| Taxes: | | | | |
| Ad valorem property tax | \$ 1,784,051 | \$ 1,580,917 | \$ 1,575,082 | \$ 5,835 |
| Commercial vehicle tax | 13,282 | 13,046 | 11,472 | 1,574 |
| Delinquent tax | 18,389 | 24,405 | - | 24,405 |
| Motor vehicle tax | 119,940 | 113,305 | 95,807 | 17,498 |
| Recreational vehicle tax | 3,509 | 3,497 | 2,790 | 707 |
| Watercraft tax | 1,248 | 987 | - | 987 |
| 16/20M vehicle tax | 15,749 | 19,772 | 16,359 | 3,413 |
| Escaped tax | - | 25 | - | 25 |
| Intergovernmental: | | | | |
| Special city/county highway | 302,342 | 346,597 | 314,485 | 32,112 |
| County equalization | 3,152 | - | 3,000 | (3,000) |
| KDOT-Connecting links | - | 52,969 | 60,100 | (7,131) |
| Miscellaneous | 50,660 | 21,892 | 40,000 | (18,108) |
| Total Receipts | <u>\$ 2,312,322</u> | <u>\$ 2,177,412</u> | <u>\$ 2,119,095</u> | <u>\$ 58,317</u> |
| Expenditures: | | | | |
| Commodities/Contractual/Capital | \$ 1,072,821 | \$ 1,306,257 | \$ 1,500,000 | \$ (193,743) |
| Employee benefits | 217,034 | 169,799 | 300,000 | (130,201) |
| Personal services | 574,410 | 407,883 | 775,000 | (367,117) |
| Transfer to Capital Improvements | - | 50,000 | 25,000 | 25,000 |
| Transfer to Special Highway | - | 350,000 | 175,000 | 175,000 |
| Transfer to Special Machinery | - | - | - | - |
| Cash Basis Reserve | - | - | 900,000 | (900,000) |
| Total Expenditures | <u>\$ 1,864,265</u> | <u>\$ 2,283,939</u> | <u>\$ 3,675,000</u> | <u>\$ (1,391,061)</u> |
| Receipts Over (Under) Expenditures | \$ 448,057 | \$ (106,527) | | |
| Unencumbered Cash, Beginning | <u>1,466,636</u> | <u>1,914,693</u> | | |
| Unencumbered Cash, Ending | <u>\$ 1,914,693</u> | <u>\$ 1,808,166</u> | | |

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

| | Prior Year Actual | Current Year | | Variance- Over (Under) |
|---|-------------------------|--------------|------------|------------------------------|
| | | Actual | Budget | |
| Receipts: | | | | |
| Taxes: | | | | |
| Ad valorem property tax | \$ 64,754 | \$ 7,555 | \$ 6,251 | \$ 1,304 |
| Commercial vehicle tax | 680 | 475 | 416 | 59 |
| Delinquent tax | 1,104 | 1,380 | - | 1,380 |
| Motor vehicle tax | 6,847 | 4,545 | 3,476 | 1,069 |
| Recreational vehicle tax | 196 | 135 | 101 | 34 |
| Watercraft tax | 63 | 36 | - | 36 |
| 16/20M vehicle tax | 1,311 | 1,005 | 594 | 411 |
| Escaped Tax | - | - | - | - |
| Reimbursements | 75,124 | 70,530 | 50,000 | 20,530 |
| Total Receipts | \$ 150,079 | \$ 85,661 | \$ 60,838 | \$ 24,823 |
| Expenditures: | | | | |
| Commodities/Contractual/Capital | \$ 122,118 | \$ 118,529 | \$ 75,000 | \$ 43,529 |
| Personal services | - | 43,849 | 25,000 | 18,849 |
| Transfer to Noxious Weed Capital Outlay | - | - | - | - |
| Cash basis reserve | - | - | 345,000 | (345,000) |
| Total Expenditures | \$ 122,118 | \$ 162,378 | \$ 445,000 | \$ (282,622) |
| Receipts Over (Under) Expenditures | \$ 27,961 | \$ (76,717) | | |
| Unencumbered Cash, Beginning | 355,025 | 382,986 | | |
| Unencumbered Cash, Ending | \$ 382,986 | \$ 306,269 | | |

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

| | Prior Year Actual | Current Year | | Variance- Over (Under) |
|------------------------------------|-------------------------|---------------------|---------------------|------------------------------|
| | | Actual | Budget | |
| Receipts: | | | | |
| Taxes: | | | | |
| Ad valorem property tax | \$ 729,885 | \$ 739,895 | \$ 746,901 | \$ (7,006) |
| Commercial vehicle tax | 4,514 | 5,332 | 4,694 | 638 |
| Delinquent tax | 6,363 | 9,178 | - | 9,178 |
| Motor vehicle tax | 41,284 | 44,279 | 39,198 | 5,081 |
| Recreational vehicle tax | 1,205 | 1,392 | 1,142 | 250 |
| Watercraft tax | 424 | 404 | - | 404 |
| 16/20M vehicle tax | 5,725 | 6,714 | 6,693 | 21 |
| Escaped tax | - | 11 | - | 11 |
| Local sales & use tax | 399,636 | 496,166 | 700,000 | (203,834) |
| Total Receipts | \$ 1,189,036 | \$ 1,303,371 | <u>\$ 1,498,628</u> | <u>\$ (195,257)</u> |
| Expenditures: | | | | |
| Apportionments | <u>\$ 1,189,036</u> | <u>\$ 1,303,371</u> | <u>\$ 1,491,072</u> | <u>\$ (187,701)</u> |
| Receipts Over (Under) Expenditures | \$ - | \$ - | | |
| Unencumbered Cash, Beginning | <u>-</u> | <u>-</u> | | |
| Unencumbered Cash, Ending | <u>\$ -</u> | <u>\$ -</u> | | |

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

| | Prior Year Actual | Current Year | | Variance- Over (Under) |
|------------------------------------|-------------------------|--------------|------------|------------------------------|
| | | Actual | Budget | |
| Receipts: | | | | |
| Taxes: | | | | |
| Ad valorem property tax | \$ 36,502 | \$ 36,973 | \$ 36,636 | \$ 337 |
| Commercial vehicle tax | 226 | 267 | 352 | (85) |
| Delinquent tax | 319 | 460 | - | 460 |
| Motor vehicle tax | 2,069 | 2,214 | 2,940 | (726) |
| Recreational vehicle tax | 60 | 69 | 86 | (17) |
| Watercraft tax | 21 | 20 | - | 20 |
| 16/20M vehicle tax | 289 | 336 | 502 | (166) |
| Escaped tax | - | 1 | - | 1 |
| Federal & State aid | 42,259 | 59,024 | 28,500 | 30,524 |
| Miscellaneous | - | 2 | - | 2 |
| Services/Fees | 55,194 | 37,285 | 75,000 | (37,715) |
| Total Receipts | \$ 136,939 | \$ 136,651 | \$ 144,016 | \$ (7,365) |
| Expenditures: | | | | |
| Commodities/Contractual/Capital | \$ 17,459 | \$ 89,137 | \$ 125,000 | \$ (35,863) |
| Personal services | 102,391 | 59,892 | 112,400 | (52,508) |
| Total Expenditures | \$ 119,850 | \$ 149,029 | \$ 237,400 | \$ (88,371) |
| Receipts Over (Under) Expenditures | \$ 17,089 | \$ (12,378) | | |
| Unencumbered Cash, Beginning | 91,234 | 108,323 | | |
| Unencumbered Cash, Ending | \$ 108,323 | \$ 95,945 | | |

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

| | Prior Year Actual | Current Year | | Variance- Over (Under) |
|------------------------------------|-------------------------|--------------|------------------|------------------------------|
| | | Actual | Budget | |
| Receipts: | | | | |
| Taxes: | | | | |
| Ad valorem property tax | \$ 16,499 | \$ 16,941 | \$ 16,832 | \$ 109 |
| Commercial vehicle tax | 114 | 120 | 106 | 14 |
| Delinquent tax | 166 | 233 | - | 233 |
| Motor vehicle tax | 1,065 | 1,027 | 885 | 142 |
| Recreational vehicle tax | 31 | 32 | 26 | 6 |
| Watercraft tax | 10 | 9 | - | 9 |
| 16/20M vehicle tax | 162 | 169 | 151 | 18 |
| Escaped tax | - | - | - | - |
| Total Receipts | \$ 18,047 | \$ 18,531 | <u>\$ 18,000</u> | <u>\$ 531</u> |
| Expenditures: | | | | |
| Apportionments | \$ 18,047 | \$ 18,531 | <u>\$ 18,000</u> | <u>\$ 531</u> |
| Receipts Over (Under) Expenditures | \$ - | \$ - | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | <u>\$ -</u> | <u>\$ -</u> | | |

SHERIDAN COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year | | Variance- Over (Under) |
|------------------------------------|-------------------------|--------------|-----------|------------------------------|
| | | Actual | Budget | |
| Receipts: | | | | |
| Transfer from Noxious Weed | \$ - | \$ - | \$ - | \$ - |
| Expenditures: | | | | |
| Capital outlay | \$ - | \$ - | \$ 56,623 | \$ (56,623) |
| Receipts Over (Under) Expenditures | \$ - | \$ - | | |
| Unencumbered Cash, Beginning | 46,623 | 46,623 | | |
| Unencumbered Cash, Ending | \$ 46,623 | \$ 46,623 | | |

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

| | Prior Year Actual | Current Year | | Variance- Over Under |
|------------------------------------|-------------------------|------------------|------------------|----------------------------|
| | | Actual | Budget | (Under) |
| Receipts: | | | | |
| Liquor tax | \$ 4,610 | \$ 4,639 | <u>\$ 5,690</u> | <u>\$ (1,051)</u> |
| Expenditures: | | | | |
| Alcohol program | \$ - | \$ 11,000 | <u>\$ 24,408</u> | <u>\$ (13,408)</u> |
| Receipts Over (Under) Expenditures | \$ 4,610 | \$ (6,361) | | |
| Unencumbered Cash, Beginning | <u>13,126</u> | <u>17,736</u> | | |
| Unencumbered Cash, Ending | <u>\$ 17,736</u> | <u>\$ 11,375</u> | | |

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

| | Prior Year Actual | Current Year | | Variance- Over (Under) |
|------------------------------------|-------------------------|--------------|------------|------------------------------|
| | | Actual | Budget | |
| Receipts: | | | | |
| E-911 receipts | \$ 59,794 | \$ 60,173 | \$ 60,000 | \$ 173 |
| Interest on idle funds | 80 | 33 | 100 | (67) |
| Total Receipts | \$ 59,874 | \$ 60,206 | \$ 60,100 | \$ 106 |
| Expenditures: | | | | |
| Commodities/Contractual/Capital | \$ 45,449 | \$ 70,229 | \$ 196,066 | \$ (125,837) |
| Receipts Over (Under) Expenditures | \$ 14,425 | \$ (10,023) | | |
| Unencumbered Cash, Beginning | 155,866 | 170,291 | | |
| Unencumbered Cash, Ending | \$ 170,291 | \$ 160,268 | | |

SHERIDAN COUNTY, KANSAS
Library Service Contract Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year | | Variance- Over (Under) |
|------------------------------------|-------------------------|------------------|------------------|------------------------------|
| | | Actual | Budget | |
| Receipts: | | | | |
| Taxes: | | | | |
| Ad valorem property tax | \$ 18,178 | \$ 18,227 | \$ 18,239 | \$ (12) |
| Commercial vehicle tax | 119 | 133 | 117 | 16 |
| Delinquent tax | 175 | 248 | - | 248 |
| Motor vehicle tax | 1,120 | 1,118 | 976 | 142 |
| Recreational vehicle tax | 33 | 35 | 28 | 7 |
| Watercraft tax | 11 | 10 | - | 10 |
| 16/20M vehicle tax | 172 | 177 | 167 | 10 |
| Escaped tax | - | - | - | - |
| Total Receipts | \$ 19,808 | \$ 19,948 | <u>\$ 19,527</u> | <u>\$ 421</u> |
| Expenditures: | | | | |
| Apportionments | <u>\$ 19,903</u> | <u>\$ 19,948</u> | <u>\$ 20,000</u> | <u>\$ (52)</u> |
| Receipts Over (Under) Expenditures | \$ (95) | \$ - | | |
| Unencumbered Cash, Beginning | <u>95</u> | <u>-</u> | | |
| Unencumbered Cash, Ending | <u>\$ -</u> | <u>\$ -</u> | | |

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

| | Prior Year Actual | Current Year | | Variance- Over Under |
|------------------------------------|-------------------------|--------------|-----------|----------------------------|
| | | Actual | Budget | (Under) |
| Receipts: | | | | |
| Taxes: | | | | |
| Ad valorem property tax | \$ 43,948 | \$ 44,752 | \$ 44,724 | \$ 28 |
| Commercial vehicle tax | 303 | 321 | 283 | 38 |
| Delinquent tax | 443 | 620 | - | 620 |
| Motor vehicle tax | 2,837 | 2,735 | 2,360 | 375 |
| Recreational vehicle tax | 83 | 85 | 69 | 16 |
| Watercraft tax | 28 | 24 | - | 24 |
| 16/20M vehicle tax | 431 | 450 | 403 | 47 |
| Escaped tax | - | 1 | - | 1 |
| Total Receipts | \$ 48,073 | \$ 48,988 | \$ 47,839 | \$ 1,149 |
| Expenditures: | | | | |
| Apportionments | \$ 48,073 | \$ 48,988 | \$ 48,000 | \$ 988 |
| Receipts Over (Under) Expenditures | \$ - | \$ - | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | \$ - | \$ - | | |

SHERIDAN COUNTY, KANSAS
Parks & Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year | | Variance- Over Under |
|------------------------------------|-------------------------|--------------|----------|----------------------------|
| | | Actual | Budget | (Under) |
| Receipts: | | | | |
| Liquor tax | \$ 687 | \$ 579 | \$ 1,000 | \$ (421) |
| Expenditures: | | | | |
| Library | \$ 411 | \$ - | \$ 642 | \$ (642) |
| Parks & recreation | 411 | - | 641 | (641) |
| Total Expenditures | \$ 822 | \$ - | \$ 1,283 | \$ (1,283) |
| Receipts Over (Under) Expenditures | \$ (135) | \$ 579 | | |
| Unencumbered Cash, Beginning | 283 | 148 | | |
| Unencumbered Cash, Ending | \$ 148 | \$ 727 | | |

SHERIDAN COUNTY, KANSAS
Council on Aging Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year | | Variance- Over (Under) |
|------------------------------------|-------------------------|------------------|------------------|------------------------------|
| | | Actual | Budget | |
| Receipts: | | | | |
| Taxes: | | | | |
| Ad valorem property tax | \$ 54,752 | \$ 55,496 | \$ 55,452 | \$ 44 |
| Commercial vehicle tax | 339 | 400 | 352 | 48 |
| Delinquent tax | 477 | 688 | - | 688 |
| Motor vehicle tax | 3,097 | 3,321 | 2,941 | 380 |
| Recreational vehicle tax | 90 | 104 | 86 | 18 |
| Watercraft tax | 32 | 30 | - | 30 |
| 16/20M vehicle tax | 430 | 504 | 502 | 2 |
| Escaped tax | - | 1 | - | 1 |
| Total Receipts | \$ 59,217 | \$ 60,544 | <u>\$ 59,333</u> | <u>\$ 1,211</u> |
| Expenditures: | | | | |
| Apportionments | <u>\$ 59,445</u> | <u>\$ 59,350</u> | <u>\$ 59,350</u> | <u>\$ -</u> |
| Receipts Over (Under) Expenditures | \$ (228) | \$ 1,194 | | |
| Unencumbered Cash, Beginning | <u>228</u> | <u>-</u> | | |
| Unencumbered Cash, Ending | <u>\$ -</u> | <u>\$ 1,194</u> | | |

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

| | Prior Year Actual | Current Year | | Variance- Over (Under) |
|------------------------------------|-------------------------|-------------------|-------------------|------------------------------|
| | | Actual | Budget | |
| Receipts: | | | | |
| Transfer from General | \$ - | \$ 100,000 | \$ 50,000 | \$ 50,000 |
| Sale of equipment | - | - | - | - |
| Total Receipts | \$ - | \$ 100,000 | <u>\$ 50,000</u> | <u>\$ 50,000</u> |
| Expenditures: | | | | |
| Capital outlay | \$ - | \$ 87,995 | <u>\$ 363,082</u> | <u>\$ (275,087)</u> |
| Receipts Over (Under) Expenditures | \$ - | \$ 12,005 | | |
| Unencumbered Cash, Beginning | <u>263,082</u> | <u>263,082</u> | | |
| Unencumbered Cash, Ending | <u>\$ 263,082</u> | <u>\$ 275,087</u> | | |

SHERIDAN COUNTY, KANSAS
Pool Lease-Purchase Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year | | Variance- Over (Under) |
|------------------------------------|-------------------------|-------------------|-------------------|------------------------------|
| | | Actual | Budget | |
| Receipts: | | | | |
| Taxes: | | | | |
| Ad valorem property tax | \$ 99,649 | \$ 103,583 | \$ 103,557 | \$ 26 |
| Commercial vehicle tax | 693 | 729 | 641 | 88 |
| Delinquent tax | 1,025 | 1,426 | - | 1,426 |
| Motor vehicle tax | 6,564 | 6,214 | 5,350 | 864 |
| Recreational vehicle tax | 190 | 193 | 156 | 37 |
| Watercraft tax | 65 | 55 | - | 55 |
| 16/20M vehicle tax | 1,039 | 1,029 | 914 | 115 |
| Escaped tax | - | 2 | - | 2 |
| Total Receipts | <u>\$ 109,225</u> | <u>\$ 113,231</u> | <u>\$ 110,618</u> | <u>\$ 2,613</u> |
| Expenditures: | | | | |
| Lease payments | \$ 110,372 | \$ 110,373 | \$ 110,373 | \$ - |
| Cash basis reserve | - | - | 50,000 | (50,000) |
| Total Expenditures | <u>\$ 110,372</u> | <u>\$ 110,373</u> | <u>\$ 160,373</u> | <u>\$ (50,000)</u> |
| Receipts Over (Under) Expenditures | \$ (1,147) | \$ 2,858 | | |
| Unencumbered Cash, Beginning | <u>50,738</u> | <u>49,591</u> | | |
| Unencumbered Cash, Ending | <u>\$ 49,591</u> | <u>\$ 52,449</u> | | |

SHERIDAN COUNTY, KANSAS
Hospital Revenue Bond Series 2015
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year | | Variance- Over Over (Under) |
|------------------------------------|-------------------------|--------------|-----------|--------------------------------------|
| | | Actual | Budget | |
| Receipts: | | | | |
| Sheridan County Hospital | \$ 57,500 | \$ 57,500 | \$ 57,500 | \$ - |
| Expenditures: | | | | |
| Bond payment | \$ 57,500 | \$ 57,500 | \$ 57,500 | \$ - |
| Receipts Over (Under) Expenditures | \$ - | \$ - | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | \$ - | \$ - | | |

SHERIDAN COUNTY, KANSAS
Hospital Revenue Bond Series 2015B
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year | | Variance- Over Over (Under) |
|------------------------------------|-------------------------|------------------|------------------|--------------------------------------|
| | | Actual | Budget | |
| Receipts: | | | | |
| Sheridan County Hospital | \$ 15,028 | \$ 15,028 | <u>\$ 15,028</u> | <u>\$ -</u> |
| Expenditures: | | | | |
| Bond payment | <u>\$ 15,028</u> | <u>\$ 15,028</u> | <u>\$ 15,028</u> | <u>\$ -</u> |
| Receipts Over (Under) Expenditures | \$ - | \$ - | | |
| Unencumbered Cash, Beginning | <u>-</u> | <u>-</u> | | |
| Unencumbered Cash, Ending | <u>\$ -</u> | <u>\$ -</u> | | |

SHERIDAN COUNTY, KANSAS
Hospital Revenue Bond Series 2017
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year | | Variance- Over Over (Under) |
|------------------------------------|-------------------------|--------------|-----------|--------------------------------------|
| | | Actual | Budget | |
| Receipts: | | | | |
| Sheridan County Hospital | \$ 11,714 | \$ 11,714 | \$ 11,714 | \$ - |
| Expenditures: | | | | |
| Bond payment | \$ 11,714 | \$ 11,714 | \$ 11,714 | \$ - |
| Receipts Over (Under) Expenditures | \$ - | \$ - | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | \$ - | \$ - | | |

SHERIDAN COUNTY, KANSAS
Hospital Revenue Bond Series 2018
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year | | Variance- Over (Under) |
|------------------------------------|-------------------------|--------------|-----------|------------------------------|
| | | Actual | Budget | |
| Receipts: | | | | |
| Sheridan County Hospital | \$ 11,600 | \$ 11,600 | \$ 11,600 | \$ - |
| Expenditures: | | | | |
| Bond payment | \$ 11,600 | \$ 11,600 | \$ 11,600 | \$ - |
| Receipts Over (Under) Expenditures | \$ - | \$ - | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | \$ - | \$ - | | |

SHERIDAN COUNTY, KANSAS
Hospital Revenue Bond Series 2019
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year | | Variance- Over Under (Under) |
|------------------------------------|-------------------------|--------------|-----------|---------------------------------------|
| | | Actual | Budget | |
| Receipts: | | | | |
| Sheridan County Hospital | \$ 13,600 | \$ 13,600 | \$ 13,600 | \$ - |
| Expenditures: | | | | |
| Bond payment | \$ 13,600 | \$ 13,600 | \$ 13,600 | \$ - |
| Receipts Over (Under) Expenditures | \$ - | \$ - | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | \$ - | \$ - | | |

SHERIDAN COUNTY, KANSAS
Hospital Revenue Bond Series 2019B
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year | | Variance- Over (Under) |
|------------------------------------|-------------------------|------------------|---------------------|------------------------------|
| | | Actual | Budget | |
| Receipts: | | | | |
| Sheridan County Hospital | \$ 73,125 | \$ 73,130 | <u>\$ 2,286,562</u> | <u>\$ (2,213,432)</u> |
| Expenditures: | | | | |
| Bond payment | <u>\$ 73,125</u> | <u>\$ 73,125</u> | <u>\$ 2,286,562</u> | <u>\$ (2,213,437)</u> |
| Receipts Over (Under) Expenditures | \$ - | \$ 5 | | |
| Unencumbered Cash, Beginning | <u>-</u> | <u>-</u> | | |
| Unencumbered Cash, Ending | <u>\$ -</u> | <u>\$ 5</u> | | |

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

| | Prior Year Actual | Current Year | | Variance- Over Under |
|------------------------------------|-------------------------|------------------|------------------|----------------------------|
| | | Actual | Budget | (Under) |
| Receipts: | | | | |
| City of Hoxie | \$ 31,840 | \$ 38,075 | \$ 40,000 | \$ (1,925) |
| City of Selden | 10,600 | 4,600 | 7,000 | (2,400) |
| Public Usage | 20,996 | 32,306 | 25,000 | 7,306 |
| Miscellaneous | - | - | - | - |
| Total Receipts | <u>\$ 63,436</u> | <u>\$ 74,981</u> | <u>\$ 72,000</u> | <u>\$ 2,981</u> |
| Expenditures: | | | | |
| Commodities/Contractual/Capital | \$ 446 | \$ 4,103 | \$ 18,641 | \$ (14,538) |
| Personal services | 34,041 | 15,269 | 55,000 | (39,731) |
| Total Expenditures | <u>\$ 34,487</u> | <u>\$ 19,372</u> | <u>\$ 73,641</u> | <u>\$ (54,269)</u> |
| Receipts Over (Under) Expenditures | \$ 28,949 | \$ 55,609 | | |
| Unencumbered Cash, Beginning | <u>7,141</u> | <u>36,090</u> | | |
| Unencumbered Cash, Ending | <u>\$ 36,090</u> | <u>\$ 91,699</u> | | |

Schedule 2-W

**SHERIDAN COUNTY, KANSAS
CDBG (Micro-Loan) Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

| | Prior Year Actual | Current Year Actual |
|------------------------------------|-------------------------|---------------------------|
| Receipts: | | |
| Interest on idle funds | \$ 25 | \$ 3 |
| Loan payments | 5,716 | 5,771 |
| Total Receipts | \$ 5,741 | \$ 5,774 |
| Expenditures: | | |
| Commodities/Contractual/Capital | \$ 74,000 | \$ - |
| Receipts Over (Under) Expenditures | \$ (68,259) | \$ 5,774 |
| Unencumbered Cash, Beginning | 80,601 | 12,342 |
| Unencumbered Cash, Ending | \$ 12,342 | \$ 18,116 |

SHERIDAN COUNTY, KANSAS
CDBG-CV Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year Actual |
|------------------------------------|-------------------------|---------------------------|
| Receipts: | | |
| Interest on idle funds | \$ - | \$ - |
| Federal aid | 121,178 | 10,822 |
| Total Receipts | \$ 121,178 | \$ 10,822 |
| Expenditures: | | |
| Commodities/Contractual/Capital | \$ 121,178 | \$ 10,822 |
| Receipts Over (Under) Expenditures | \$ - | \$ - |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | \$ - | \$ - |

Schedule 2-Y

SHERIDAN COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year Actual |
|------------------------------------|-------------------------|---------------------------|
| Receipts: | | |
| Reimbursements | \$ - | \$ 252,237 |
| State aid | - | 720,000 |
| Transfer from Road and Bridge | - | 350,000 |
| Total Receipts | \$ - | \$ 1,322,237 |
| Expenditures: | | |
| Commodities/Contractual/Capital | \$ 64,497 | \$ 1,501,319 |
| Receipts Over (Under) Expenditures | \$ (64,497) | \$ (179,082) |
| Unencumbered Cash, Beginning | 625,144 | 560,647 |
| Unencumbered Cash, Ending | \$ 560,647 | \$ 381,565 |

Schedule 2-Z

SHERIDAN COUNTY, KANSAS
Special Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year Actual |
|------------------------------------|-------------------------|---------------------------|
| Receipts: | | |
| Transfer from Road and Bridge | \$ - | \$ - |
| Expenditures: | | |
| Commodities/Contractual/Capital | \$ 55,400 | \$ 384,742 |
| Receipts Over (Under) Expenditures | \$ (55,400) | \$ (384,742) |
| Unencumbered Cash, Beginning | 603,788 | 548,388 |
| Unencumbered Cash, Ending | <u>\$ 548,388</u> | <u>\$ 163,646</u> |

Schedule 2-AA

SHERIDAN COUNTY, KANSAS
Public Transportation Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year Actual |
|------------------------------------|-------------------------|---------------------------|
| Receipts: | | |
| Miscellaneous | \$ 8,664 | \$ 11,095 |
| Reimbursements-Council on Aging | 22,666 | 18,540 |
| Total Receipts | <u>\$ 31,330</u> | <u>\$ 29,635</u> |
| Expenditures: | | |
| Commodities/Contractual/Capital | \$ 7,142 | \$ 14,834 |
| Personal services | 19,757 | 26,642 |
| Total Expenditures | <u>\$ 26,899</u> | <u>\$ 41,476</u> |
| Receipts Over (Under) Expenditures | \$ 4,431 | \$ (11,841) |
| Unencumbered Cash, Beginning | <u>38,914</u> | <u>43,345</u> |
| Unencumbered Cash, Ending | <u><u>\$ 43,345</u></u> | <u><u>\$ 31,504</u></u> |

Schedule 2-AB

**SHERIDAN COUNTY, KANSAS
Capital Improvement Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

| | Prior Year Actual | Current Year Actual |
|------------------------------------|--------------------------|---------------------------|
| Receipts: | | |
| Transfer from Road and Bridge | \$ - | \$ 50,000 |
| Expenditures: | | |
| Commodities/Contractual/Capital | \$ - | \$ - |
| Receipts Over (Under) Expenditures | \$ - | \$ 50,000 |
| Unencumbered Cash, Beginning | <u>100,000</u> | <u>100,000</u> |
| Unencumbered Cash, Ending | <u><u>\$ 100,000</u></u> | <u><u>\$ 150,000</u></u> |

Schedule 2-AC

**SHERIDAN COUNTY, KANSAS
Capital Improvement Courthouse Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

| | Prior Year Actual | Current Year Actual |
|------------------------------------|-------------------------|---------------------------|
| Receipts: | | |
| Transfer from General | \$ - | \$ - |
| Expenditures: | | |
| Commodities/Contractual/Capital | \$ 92,635 | \$ 575 |
| Receipts Over (Under) Expenditures | \$ (92,635) | \$ (575) |
| Unencumbered Cash, Beginning | 596,806 | 504,171 |
| Unencumbered Cash, Ending | <u>\$ 504,171</u> | <u>\$ 503,596</u> |

Schedule 2-AD

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

| | Prior Year Actual | Current Year Actual |
|------------------------------------|-------------------------|---------------------------|
| Receipts: | | |
| Federal aid | \$ 500,621 | \$ - |
| Expenditures: | | |
| Commodities/Contractual/Capital | \$ 500,621 | \$ - |
| Receipts Over (Under) Expenditures | \$ - | \$ - |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | \$ - | \$ - |

Schedule 2-AE

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

| | Prior Year Actual | Current Year Actual |
|------------------------------------|-------------------------|---------------------------|
| Receipts: | | |
| Federal aid | \$ - | \$ 249,804 |
| Expenditures: | | |
| Commodities/Contractual/Capital | \$ - | \$ 115,000 |
| Receipts Over (Under) Expenditures | \$ - | \$ 134,804 |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | \$ - | \$ 134,804 |

Schedule 2-AF

**SHERIDAN COUNTY, KANSAS
Patterson Family Foundation Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

| | Prior Year Actual | Current Year Actual |
|------------------------------------|-------------------------|---------------------------|
| Receipts: | | |
| Donations | \$ 76,000 | \$ - |
| Expenditures: | | |
| Commodities/Contractual/Capital | \$ 76,000 | \$ - |
| Receipts Over (Under) Expenditures | \$ - | \$ - |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | \$ - | \$ - |

Schedule 2-AG

**SHERIDAN COUNTY, KANSAS
Special Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

| | Prior Year Actual | Current Year Actual |
|------------------------------------|-------------------------|---------------------------|
| Receipts: | | |
| Fees | \$ 6,469 | \$ 6,328 |
| Expenditures: | | |
| Commodities/Contractual/Capital | \$ 11,906 | \$ 9,612 |
| Receipts Over (Under) Expenditures | \$ (5,437) | \$ (3,284) |
| Unencumbered Cash, Beginning | 33,418 | 27,981 |
| Unencumbered Cash, Ending | <u>\$ 27,981</u> | <u>\$ 24,697</u> |

SHERIDAN COUNTY, KANSAS
Sexual Offender Registry Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year Actual |
|------------------------------------|-------------------------|---------------------------|
| Receipts: | | |
| Fees | \$ 1,205 | \$ 1,300 |
| Expenditures: | | |
| Commodities/Contractual/Capital | \$ 412 | \$ 75 |
| Receipts Over (Under) Expenditures | \$ 793 | \$ 1,225 |
| Unencumbered Cash, Beginning | 2,583 | 3,376 |
| Unencumbered Cash, Ending | <u>\$ 3,376</u> | <u>\$ 4,601</u> |

Schedule 2-AI

**SHERIDAN COUNTY, KANSAS
Conceal Carry Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

| | Prior Year Actual | Current Year Actual |
|------------------------------------|-------------------------|---------------------------|
| Receipts: | | |
| Fees | \$ 227 | \$ 455 |
| Expenditures: | | |
| Commodities/Contractual/Capital | \$ - | \$ - |
| Receipts Over (Under) Expenditures | \$ 227 | \$ 455 |
| Unencumbered Cash, Beginning | 920 | 1,147 |
| Unencumbered Cash, Ending | <u>\$ 1,147</u> | <u>\$ 1,602</u> |

SHERIDAN COUNTY, KANSAS
Special Motor Vehicle Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year Actual |
|------------------------------------|-------------------------|---------------------------|
| Receipts: | | |
| Lien fees | \$ 525 | \$ 558 |
| Motor vehicle fees | 33,094 | 33,074 |
| State of Kansas | 1,255 | 1,266 |
| | <u> </u> | <u> </u> |
| Total Receipts | <u>\$ 34,874</u> | <u>\$ 34,898</u> |
| Expenditures: | | |
| Commodities/Contractual/Capital | \$ 1,463 | \$ 783 |
| Personal services | 19,861 | 21,180 |
| Transfer to General | 13,550 | 11,765 |
| | <u> </u> | <u> </u> |
| Total Expenditures | <u>\$ 34,874</u> | <u>\$ 33,728</u> |
| Receipts Over (Under) Expenditures | \$ - | \$ 1,170 |
| Unencumbered Cash, Beginning | <u>-</u> | <u>-</u> |
| Unencumbered Cash, Ending | <u><u>\$ -</u></u> | <u><u>\$ 1,170</u></u> |

Schedule 2-AK

SHERIDAN COUNTY, KANSAS
Sheriff VIN Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year Actual |
|------------------------------------|-------------------------|---------------------------|
| Receipts: | | |
| Fees | \$ 4,100 | \$ 4,800 |
| Expenditures: | | |
| Commodities/Contractual/Capital | \$ 3,205 | \$ 5,131 |
| Receipts Over (Under) Expenditures | \$ 895 | \$ (331) |
| Unencumbered Cash, Beginning | 3,106 | 4,001 |
| Unencumbered Cash, Ending | <u>\$ 4,001</u> | <u>\$ 3,670</u> |

SHERIDAN COUNTY, KANSAS
Prosecuting Attorney Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year Actual |
|------------------------------------|-------------------------|---------------------------|
| Receipts: | | |
| Fees | \$ 513 | \$ 926 |
| Expenditures: | | |
| Commodities/Contractual/Capital | \$ 257 | \$ 463 |
| Receipts Over (Under) Expenditures | \$ 256 | \$ 463 |
| Unencumbered Cash, Beginning | 2,949 | 3,205 |
| Unencumbered Cash, Ending | <u>\$ 3,205</u> | <u>\$ 3,668</u> |

Schedule 2-AM

**SHERIDAN COUNTY, KANSAS
Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

| | Prior Year Actual | Current Year Actual |
|------------------------------------|-------------------------|---------------------------|
| Receipts: | | |
| Fees | \$ 1,617 | \$ 1,582 |
| Expenditures: | | |
| Commodities/Contractual/Capital | \$ 243 | \$ 3,781 |
| Receipts Over (Under) Expenditures | \$ 1,374 | \$ (2,199) |
| Unencumbered Cash, Beginning | 6,249 | 7,623 |
| Unencumbered Cash, Ending | <u>\$ 7,623</u> | <u>\$ 5,424</u> |

SHERIDAN COUNTY, KANSAS
Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year Actual |
|------------------------------------|-------------------------|---------------------------|
| Receipts: | | |
| Fees | \$ 1,617 | \$ 1,582 |
| Expenditures: | | |
| Commodities/Contractual/Capital | \$ 687 | \$ - |
| Receipts Over (Under) Expenditures | \$ 930 | \$ 1,582 |
| Unencumbered Cash, Beginning | <u>6,327</u> | <u>7,257</u> |
| Unencumbered Cash, Ending | <u><u>\$ 7,257</u></u> | <u><u>\$ 8,839</u></u> |

SHERIDAN COUNTY, KANSAS
Forfeiture Law Enforcement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year Actual |
|------------------------------------|-------------------------|---------------------------|
| Receipts: | | |
| Fees | \$ 2,805 | \$ 4,907 |
| Expenditures: | | |
| Commodities/Contractual/Capital | \$ 2,712 | \$ 3,737 |
| Receipts Over (Under) Expenditures | \$ 93 | \$ 1,170 |
| Unencumbered Cash, Beginning | 13,278 | 13,371 |
| Unencumbered Cash, Ending | <u>\$ 13,371</u> | <u>\$ 14,541</u> |

Schedule 2-AP

**SHERIDAN COUNTY, KANSAS
 Sheriff Commissary Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

| | Prior Year Actual | Current Year Actual |
|------------------------------------|-------------------------|---------------------------|
| Receipts: | | |
| Commissary income | \$ 7,114 | \$ 710 |
| Expenditures: | | |
| Commodities/Contractual/Capital | \$ 6,074 | \$ 1,750 |
| Receipts Over (Under) Expenditures | \$ 1,040 | \$ (1,040) |
| Unencumbered Cash, Beginning | - | 1,040 |
| Unencumbered Cash, Ending | \$ 1,040 | \$ - |

Schedule 2-AQ

SHERIDAN COUNTY, KANSAS
Domestic Violence Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year Actual |
|------------------------------------|-------------------------|---------------------------|
| Receipts: | | |
| Fees | \$ 100 | \$ - |
| Expenditures: | | |
| Commodities/Contractual/Capital | \$ - | \$ - |
| Receipts Over (Under) Expenditures | \$ 100 | \$ - |
| Unencumbered Cash, Beginning | - | 100 |
| Unencumbered Cash, Ending | <u>\$ 100</u> | <u>\$ 100</u> |

SHERIDAN COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|----------------------------------|------------------------------|----------------------|----------------------|---------------------------|
| Distributable Funds: | | | | |
| Advance tax | \$ 29 | \$ 10,284 | \$ 10,301 | \$ 12 |
| Commercial vehicle tax | 271 | 140,695 | 140,106 | 860 |
| Current taxes | 6,541,854 | 9,571,804 | 9,519,130 | 6,594,528 |
| Delinquent personal property tax | 21,509 | 14,625 | 16,480 | 19,654 |
| Delinquent real estate tax | 96,930 | 104,279 | 105,586 | 95,623 |
| Driver's license | - | 5,428 | 5,428 | - |
| Motor vehicle-licenses | - | 453,332 | 453,332 | - |
| Motor vehicle tax | 136,610 | 523,541 | 566,996 | 93,155 |
| MV excise tax | - | 47 | 37 | 10 |
| Neighborhood revitalization | - | 208,732 | 208,732 | - |
| Oil and gas depletion | 396,772 | - | - | 396,772 |
| Protested tax | - | - | - | - |
| Recreational vehicle tax | 2,631 | 17,311 | 17,260 | 2,682 |
| Severance tax | 2,658 | 18,371 | 15,395 | 5,634 |
| Vehicle sales & comp tax | - | 391,026 | 391,026 | - |
| Total Distributable Funds | \$ 7,199,264 | \$ 11,459,475 | \$ 11,449,809 | \$ 7,208,930 |
| State Funds: | | | | |
| General | \$ - | \$ - | \$ - | \$ - |
| Educational building | - | 82,525 | 82,525 | - |
| Institutional building | - | 41,262 | 41,262 | - |
| Total State Funds | \$ - | \$ 123,787 | \$ 123,787 | \$ - |

SHERIDAN COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|-----------------------------------|------------------------------|----------------------|----------------------|---------------------------|
| Subdivision Funds: | | | | |
| Cemetery districts | \$ 10 | \$ 19,364 | \$ 19,343 | \$ 31 |
| Cities | - | 979,402 | 979,402 | - |
| Extension district | - | 126,463 | 126,463 | - |
| Fire districts | 71 | 270,655 | 270,650 | 76 |
| Regional library | - | 72,551 | 72,551 | - |
| School districts | - | 3,271,150 | 3,271,150 | - |
| School district-Oil valuation | - | - | - | - |
| Townships | - | 20,324 | 20,324 | - |
| Water management | - | 78,517 | 78,517 | - |
| Total Subdivision Funds | \$ 81 | \$ 4,838,426 | \$ 4,838,400 | \$ 107 |
| Couty Officer Accounts: | | | | |
| Clerk of district court | \$ 6,082 | \$ 129,467 | \$ 131,717 | \$ 3,832 |
| Fish and game licenses | - | 1,856 | 1,856 | - |
| Law library | 38,881 | 3,978 | - | 42,859 |
| Stray animal | 372 | 581 | 953 | - |
| Total County Officer Funds | \$ 45,335 | \$ 135,882 | \$ 134,526 | \$ 46,691 |
| Other Agency Funds: | | | | |
| Payroll clearing fund | \$ - | \$ 1,293,585 | \$ 1,293,585 | \$ - |
| Total Other Agency Funds | \$ - | \$ 1,293,585 | \$ 1,293,585 | \$ - |
| Grand Total | \$ 7,244,680 | \$ 17,851,155 | \$ 17,840,107 | \$ 7,255,728 |