SHERIDAN COUNTY, KANSAS

Regulatory Basis
Financial Statement

For the Year Ended December 31, 2024

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For the Year Ended December 31, 2024

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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, 2024 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 section 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, 2024, 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, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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.

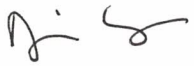
Supplementary Information

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 schedule of regulatory basis receipts and expenditures – 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, 2023 (not presented herein), and have issued my report thereon dated August 9, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 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: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2024 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied

in the audit of the 2023 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 basic financial statement or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2023, on the basis of accounting described in Note 1.



James V. Myers
Certified Public Accountant

July 18, 2025

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

Governmental Type Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund:						
General	$ 3,548,463	$ 3,668,574	$ 3,233,365	$ 3,983,672	$ 55,221	$ 4,038,893
Special Purpose Funds:						
Road and Bridge	1,502,585	2,356,574	2,472,175	1,386,984	40,887	1,427,871
Noxious Weed	209,326	177,218	160,729	225,815	256	226,071
Hospital Maintenance	-	1,384,820	1,384,820	-	-	-
Public Health	90,463	77,944	77,852	90,555	-	90,555
Mental Health	-	18,689	18,689	-	-	-
Noxious Weed Capital Outlay	46,623	-	-	46,623	-	46,623
Special Alcohol	17,018	8,055	-	25,073	-	25,073
911 Wireless	158,475	66,216	67,073	157,618	-	157,618
Library Service Contract	-	20,429	20,000	429	-	429
Intellectually Challenged	-	49,095	49,095	-	-	-
Parks & Recreation	3,846	636	-	4,482	-	4,482
Council on Aging	-	58,360	57,169	1,191	-	1,191
Special Ambulance	335,587	50,000	-	385,587	-	385,587
Pool Lease-Purchase	50,261	108,624	110,373	48,512	-	48,512
CDBG (Micro-Loan)	25,981	2,433	28,414	-	-	-
Special Highway Improvement	379,463	125,673	63,350	441,786	-	441,786
Special Machinery	202,810	206,587	318,000	91,397	-	91,397
Public Transportation	44,208	37,131	32,079	49,260	878	50,138
Capital Improvement Reserve	200,000	25,000	-	225,000	-	225,000
Capital Improvement Courthouse	503,596	-	4,739	498,857	-	498,857
ARPA	82,302	-	82,302	-	-	-
NWKS Economic Innovation	-	30,000	-	30,000	-	30,000
Patterson Grant	-	148,251	107,097	41,154	-	41,154
Freedom Claims	-	153,598	82,349	71,249	-	71,249
Bond and Interest Funds:						
Hospital Revenue Bond Series 2015	-	57,503	57,503	-	-	-
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 2022A	-	102,218	102,218	-	-	-

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, 2024

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	19,381	6,058	10,169	15,270	-	15,270
Sexual Offender Registry	6,126	1,320	382	7,064	-	7,064
Conceal Carry	2,323	365	-	2,688	-	2,688
Special Motor Vehicle	-	36,164	36,164	-	-	-
Sheriff VIN	3,766	4,102	3,851	4,017	159	4,176
Prosecuting Attorney Training	4,437	292	-	4,729	-	4,729
Clerk Technology	5,336	1,515	1,195	5,656	-	5,656
Treasurer Technology	8,288	1,514	3,816	5,986	-	5,986
Forfeiture Law Enforcement	20,897	10,054	4,943	26,008	-	26,008
Domestic Violence	100	-	-	100	-	100
Fight Addiction Resolution	4,465	4,751	79	9,137	-	9,137
Business Funds:						
Solid Waste	140,272	130,373	109,909	160,736	5,175	165,911
Total Reporting Entity (excluding Agency Funds)	$ 7,616,398	$ 9,182,078	$ 8,751,841	$ 8,046,635	$ 102,576	$ 8,149,211

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, 2024

Composition of Cash:	
Primary Government:	
Cash on hand	$ 200
Checking Accounts - First State Bank	513,889
Checking Accounts - Equity Bank	548,446
Money Market Accounts - First State Bank	6,710,739
Certificates of Deposit - Equity Bank	500,000
Certificates of Deposit - First State Bank	6,400,000
Certificates of Deposit - Outdoor Bank	800,000
Certificates of Deposit -The Bank	500,000
District Court:	
Checking Account	1,684
Law Library:	
Checking Account	31,962
Total Cash	$ 16,006,920
Agency Funds per Schedule 3	(7,857,709)
Total Reporting Entity (Excluding Agency Funds)	$ 8,149,211

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, 2024

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 and its related municipal entities. 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.

Sheridan County, Kansas 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 Sheridan County, Kansas 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 Fund – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

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

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

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

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

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

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 Sheridan County, Kansas 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.

Note 2: Budgetary Information (continued)

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

CDBG (Micro-Loan) Fund
Special Highway Improvement Fund
Special Machinery Fund
Public Transportation Fund
Capital Improvement Reserve Fund
Capital Improvement Courthouse Fund
ARPA Fund
NW Kansas Economic Innovation Fund
Patterson Grant Fund
Freedom Claims 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.

Note 3: Deposits and Investments (continued)

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 2024. All deposits were legally secured at December 31, 2024.

At December 31, 2024, Sheridan County, Kansas' carrying amount of deposits was $16,006,920 and the bank balance was $16,321,708. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,063,646 was covered by federal depository insurance, $15,258,062 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.

Note 4: Interfund Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Special Ambulance	19-119	$ 50,000
Road & Bridge	Cap Improve Res	19-120	25,000
Road & Bridge	Special Highway	68-141g	125,000
Road & Bridge	Special Machinery	19-120	200,000
Noxious Weed	Nox Weed Cap Out	2-1318	---
Special Motor Vehicle	General	8-145	16,740
Total			$ 416,740

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 87 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.

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 116 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.

Note 6: Municipal Solid Waste Landfill (continued)

These amounts are based on what it would cost to perform all closure and post closure care in 2024. 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 $665,965. This liability is based on the use of 61.08% of the estimated capacity of the landfill. Sheridan County, Kansas will recognize the remaining estimated cost of closure and post closure care of $887,455 as the remaining estimated capacity is filled. Sheridan County, Kansas expects the landfill to continue to operate for approximately 64 years. Sheridan County, Kansas has not restricted any of its assets for payment of closure and post-closure care costs.

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.

Note 7: Compensated Absences (continued)

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from Sheridan County, Kansas were $187,268 for the year ended December 31, 2024.

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

Net Pension Liability

At December 31, 2024, Sheridan County, Kansas' proportionate share of the collective net pension liability reported by KPERS was $1,654,456. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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.

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, Sheridan County, Kansas allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, Sheridan County, Kansas 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), Sheridan County, Kansas 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: Stewardship, Compliance, and Accountability

Expenditures in the Hospital Revenue Bond Series 2015 Fund exceeded the adopted budget for the year ended December 31, 2024, which is a violation of K.S.A. 79-2935.

Note 12: Evaluation of Subsequent Events

The organization has evaluated subsequent events through July 18, 2025, 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, 2024, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Revenue Bonds:									
Series 2015	0.00%	3/3/2015	575,000	3/3/2025	$ 115,000	$ -	$ 57,500	$ 57,500	$ -
Series 2015B	0.00%	11/17/2015	150,280	11/17/2025	30,056	-	15,028	15,028	-
Series 2017	1.00%	3/14/2017	110,943	3/14/2027	45,706	-	11,256	34,450	457
Series 2018	0.00%	4/23/2018	116,000	5/15/2028	58,000	-	11,600	46,400	-
Series 2019	0.00%	5/7/2019	68,000	5/7/2024	13,600	-	13,600	-	-
Series 2022A	2.125%	3/28/2022	2,250,000	3/28/2052	2,195,595	-	55,434	2,140,161	46,784
Capital Leases Payable									
Swimming Pool	4.00%	5/16/2013	1,500,000	5/16/2033	860,336	-	75,960	784,376	34,413
Total Contractual Indebtedness					$ 3,318,293	$ -	$ 240,378	$ 3,077,915	$ 81,654

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	2025	2026	2027	2028	2029	2030-2034	2035-2039	2040-2054	Total
Principal:									
Revenue Bonds	$ 152,237	$ 81,028	$ 82,374	$ 71,920	$ 61,716	$ 328,714	$ 365,170	$ 1,150,380	$ 2,293,539
Capital Leases Payable	78,998	82,157	85,444	88,862	92,416	356,499	-	-	784,376
Total Principal	231,235	163,185	167,818	160,782	154,132	685,213	365,170	1,150,380	3,077,915
Interest:									
Revenue Bonds	45,823	44,504	43,157	41,898	40,502	182,376	145,920	178,465	722,645
Capital Leases Payable	31,375	28,215	24,929	21,511	17,957	33,352	-	-	157,339
Total Interest	77,198	72,719	68,086	63,409	58,459	215,728	145,920	178,465	879,984
Total Principal and Interest	$ 308,433	$ 235,904	$ 235,904	$ 224,191	$ 212,591	$ 900,941	$ 511,090	$ 1,328,845	$ 3,957,899

REGULATORY REQUIRED
SUPPLEMENTAL INFORMATION

Schedule 1

SHERIDAN COUNTY, KANSAS
Summary of Expenditures - Actual and Budget (Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)	
Governmental Fund Types:				
General Funds:				
General	$ 5,426,999	$ 3,233,365	$ (2,193,634)	
Special Purpose Funds:				
Road and Bridge	3,915,050	2,472,175	(1,442,875)	
Noxious Weed	368,115	160,729	(207,386)	
Hospital Maintenance	1,461,064	1,384,820	(76,244)	
Public Health	134,785	77,852	(56,933)	
Mental Health	18,000	18,689	689	*
Noxious Weed Capital Outlay	46,623	-	(46,623)	
Special Alcohol	24,536	-	(24,536)	
911 Wireless	320,482	67,073	(253,409)	
Library Service Contract	20,000	20,000	-	
Intellectually Disabled	48,000	49,095	1,095	*
Parks & Recreation	2,843	-	(2,843)	
Council on Aging	57,169	57,169	-	
Special Ambulance	285,587	-	(285,587)	
Pool Lease-Purchase	159,328	110,373	(48,955)	
Bond and Interest Funds:				
Hospital Revenue Bond Series 2015	57,500	57,503	3	
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 2022A	102,218	102,218	-	
Business Funds:				
Solid Waste	269,035	109,909	(159,126)	

* Exempt from budget law per K.S.A. 19-4007

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes and Shared Revenues:				
Ad valorem property tax	$ 2,107,863	$ 2,144,800	$ 2,157,051	$ (12,251)
Commercial vehicle tax	19,962	18,493	13,667	4,826
Delinquent tax	17,957	9,785	20,000	(10,215)
Motor vehicle tax	136,122	149,909	93,591	56,318
Recreational motor vehicle tax	4,587	4,202	3,535	667
Watercraft tax	1,241	1,197	-	1,197
16/20M vehicle tax	19,135	23,242	15,411	7,831
Escaped tax	-	-	-	-
Interest on current taxes	11,954	12,263	12,000	263
Interest on delinquent taxes	4,382	9,539	12,000	(2,461)
Total Taxes and Shared Revenues	$ 2,323,203	$ 2,373,430	$ 2,327,255	$ 46,175
Intergovernmental:				
Local alcoholic liquor	$ 817	$ 636	$ 700	$ (64)
Local sales tax	355,291	397,496	370,000	27,496
Severance tax	16,385	16,146	13,000	3,146
Total Intergovernmental	$ 372,493	$ 414,278	$ 383,700	$ 30,578
Licenses, Permits and Fees:				
Alcohol/Drug assessment fee	$ 38	$ 15	$ 10	$ 5
Ambulance fees	152,404	107,167	100,000	7,167
Antique registration fees	2,920	3,025	3,000	25
Booking fees	265	383	500	(117)
County attorney insufficient checks	60	50	50	-
County official fees	40,297	49,340	48,000	1,340
Dispatch service	-	-	10,000	(10,000)
Diversion fund fees	5,423	6,884	5,750	1,134

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Licenses, Permits and Fees (continued):				
Filing fees	300	1,310	50	1,260
Game license fees	45	39	50	(11)
Jail keep	-	-	-	-
K9 Sheriff Department	-	-	-	-
Mortgage registration fees	-	-	-	-
Moving fees	20	10	50	(40)
NR administrative fees	10,439	10,408	10,000	408
Total Licenses, Permits and Fees	$ 212,211	$ 178,631	$ 177,460	$ 1,171
Use of Money and Property:				
Interest on idle fund investments	$ 339,853	$ 456,157	$ 60,000	$ 396,157
Royalties and rent	2,315	2,315	2,800	(485)
Total Use of Money and Property	$ 342,168	$ 458,472	$ 62,800	$ 395,672
Other:				
Grants	$ 5,560	$ 1,000	$ -	$ 1,000
Miscellaneous	38,707	12,953	7,500	5,453
National info consortium	-	-	1,300	(1,300)
Reimbursements	38,540	179,962	32,000	147,962
Sale of assets	103,097	13,597	-	13,597
Sheriff - state aid	-	-	500	(500)
State aid	24,562	19,479	-	19,479
Tax foreclosure sale	183	32	2,100	(2,068)
Transfer from oil valuation	396,772	-	-	-
Transfer from special motor vehicle	11,987	16,740	22,000	(5,260)
Total Other	$ 619,408	$ 243,763	$ 65,400	$ 178,363
Total Receipts	$ 3,869,483	$ 3,668,574	$ 3,016,615	$ 651,959

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures:				
Administration	$ 310,688	$ 352,259	$ 360,000	$ (7,741)
Ambulance	315,772	370,106	449,100	(78,994)
Appraiser	145,368	162,974	167,160	(4,186)
County attorney	72,075	71,674	76,400	(4,726)
County clerk	115,454	120,473	120,500	(27)
County commission	59,294	58,038	58,100	(62)
County health officer	1,500	1,760	10,000	(8,240)
County register of deeds	65,772	71,577	81,300	(9,723)
County sheriff	319,524	340,719	394,000	(53,281)
County treasurer	130,593	138,944	144,000	(5,056)
Custodian	35,828	37,738	37,500	238
Dispatch	214,028	238,413	230,000	8,413
District coroner	-	14,785	10,000	4,785
District court	31,196	35,614	41,500	(5,886)
Diversion	13,116	18,750	1,000	17,750
Election	18,137	28,902	55,000	(26,098)
Emergency preparedness	21,231	21,865	23,000	(1,135)
Employee benefits	575,581	792,528	870,000	(77,472)
Grant expenses	54,408	-	-	-
Information technology	4,418	17,594	25,000	(7,406)
KNRC	5,000	5,000	-	5,000
Prisoner care	34,221	25,133	45,000	(19,867)
Vehicle replacement	45,000	65,905	10,000	55,905
Total County Expenditures	$ 2,588,204	$ 2,990,751	$ 3,208,560	$ (217,809)

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Apportionments:				
Airport	$ 36,475	$ 36,614	$ 36,614	$ -
Child advocacy	5,000	5,000	5,000	-
Economic development	25,000	30,000	30,000	-
Fair	36,500	36,500	36,500	-
Historical society	30,000	30,000	30,000	-
Hoxie/Selden recreation	23,000	23,000	23,000	-
Options	2,000	2,000	2,000	-
Senior citizens (Area Council on Aging)	9,000	4,500	4,500	-
Soil conservation	25,000	25,000	25,000	-
Total Apportionments	$ 191,975	$ 192,614	$ 192,614	$ -
Transfers:				
To Ambulance	$ 50,000	$ 50,000	$ 50,000	$ -
To Courthouse Capital Improvements	-	-	-	-
Total Transfers	$ 50,000	$ 50,000	50,000	-
Cash Basis Reserve	$ -	$ -	$ 1,975,825	$ (1,975,825)
Total Expenditures	$ 2,830,179	$ 3,233,365	$ 5,426,999	$ (2,193,634)
Receipts Over (Under) Expenditures	$ 1,039,304	$ 435,209		
Unencumbered Cash, Beginning	2,509,159	3,548,463		
Unencumbered Cash, Ending	$ 3,548,463	$ 3,983,672		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Taxes:				
Ad valorem property tax	$ 1,513,894	$ 1,841,068	$ 1,851,590	$ (10,522)
Commercial vehicle tax	10,576	13,263	9,816	3,447
Delinquent tax	11,356	6,752	5,000	1,752
Motor vehicle tax	76,886	103,123	67,220	35,903
Recreational vehicle tax	2,568	2,867	2,539	328
Watercraft tax	652	860	-	860
16/20M vehicle tax	15,135	12,201	11,068	1,133
Escaped tax	-	-	-	-
Intergovernmental:				
Special city/county highway	323,085	317,415	335,000	(17,585)
County equalization	2,387	1,665	-	1,665
KDOT-Connecting links	53,469	46,291	50,000	(3,709)
Miscellaneous	10,024	11,069	-	11,069
State Aid	3,935	-	-	-
Total Receipts	$ 2,023,967	$ 2,356,574	$ 2,332,233	$ 24,341
Expenditures:				
Commodities/Contractual/Capital	$ 1,303,613	$ 1,332,954	$ 1,390,000	$ (57,046)
Employee benefits	113,231	268,008	150,000	118,008
Personal services	473,280	521,213	490,000	31,213
Transfer to Capital Improvements	25,000	25,000	25,000	-
Transfer to Special Highway	125,000	125,000	170,000	(45,000)
Transfer to Special Machinery	200,000	200,000	275,000	(75,000)
Cash basis reserve	-	-	1,415,050	(1,415,050)
Total Expenditures	$ 2,240,124	$ 2,472,175	$ 3,915,050	$ (1,442,875)
Receipts Over (Under) Expenditures	$ (216,157)	$ (115,601)		
Unencumbered Cash, Beginning	1,718,742	1,502,585		
Unencumbered Cash, Ending	$ 1,502,585	$ 1,386,984		

Schedule 2-C

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Taxes:				
Ad valorem property tax	$ 100,440	$ 120,682	$ 121,385	$ (703)
Commercial vehicle tax	109	877	651	226
Delinquent tax	213	329	250	79
Motor vehicle tax	713	6,152	4,460	1,692
Recreational vehicle tax	24	167	168	(1)
Watercraft tax	7	57	-	57
16/20M vehicle tax	72	128	734	(606)
Escaped Tax	-	-	-	-
Reimbursements	25,562	48,826	60,000	(11,174)
Total Receipts	$ 127,140	$ 177,218	$ 187,648	$ (10,430)
Expenditures:				
Commodities/Contractual/Capital	$ 73,786	$ 102,939	$ 145,000	$ (42,061)
Personal services	49,129	57,790	45,000	12,790
Transfer to Noxious Weed Capital Outlay	-	-	-	-
Cash basis reserve	-	-	178,115	(178,115)
Total Expenditures	$ 122,915	$ 160,729	$ 368,115	$ (207,386)
Receipts Over (Under) Expenditures	$ 4,225	$ 16,489		
Unencumbered Cash, Beginning	205,101	209,326		
Unencumbered Cash, Ending	$ 209,326	$ 225,815		

Schedule 2-D

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Taxes:				
Ad valorem property tax	$ 703,349	$ 709,869	$ 713,953	$ (4,084)
Commercial vehicle tax	6,360	6,169	4,560	1,609
Delinquent tax	5,898	3,280	5,000	(1,720)
Motor vehicle tax	44,313	49,645	31,229	18,416
Recreational vehicle tax	1,489	1,390	1,180	210
Watercraft tax	394	400	-	400
16/20M vehicle tax	7,084	7,383	5,142	2,241
Escaped tax	-	-	-	-
Local sales & use tax	545,388	606,684	700,000	(93,316)
Total Receipts	$ 1,314,275	$ 1,384,820	$ 1,461,064	$ (76,244)
Expenditures:				
Apportionments	$ 1,314,275	$ 1,384,820	$ 1,461,064	$ (76,244)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-E

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts:				
Taxes:				
Ad valorem property tax	$ 35,167	$ 36,245	$ 35,689	$ 556
Commercial vehicle tax	318	308	228	80
Delinquent tax	301	164	250	(86)
Motor vehicle tax	2,216	2,482	1,563	919
Recreational vehicle tax	74	70	59	11
Watercraft tax	20	20	-	20
16/20M vehicle tax	354	369	257	112
Escaped tax	-	-	-	-
Federal & State aid	-	38,166	-	38,166
Services/Fees	-	120	-	120
Total Receipts	$ 38,450	$ 77,944	$ 38,046	$ 39,898
Expenditures:				
Commodities/Contractual/Capital	$ 6,275	$ 38,194	$ 38,600	$ (406)
Apportionments	38,451	39,658	-	39,658
Cash basis reserve	-	-	96,185	(96,185)
Total Expenditures	$ 44,726	$ 77,852	$ 134,785	$ (56,933)
Receipts Over (Under) Expenditures	$ (6,276)	$ 92		
Unencumbered Cash, Beginning	96,739	90,463		
Unencumbered Cash, Ending	$ 90,463	$ 90,555		

Schedule 2-F

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Taxes:				
Ad valorem property tax	$ 16,177	$ 17,108	$ 16,882	$ 226
Commercial vehicle tax	151	142	105	37
Delinquent tax	152	76	150	(74)
Motor vehicle tax	1,043	1,147	718	429
Recreational vehicle tax	35	32	27	5
Watercraft tax	9	9	-	9
16/20M vehicle tax	161	175	118	57
Escaped tax	-	-	-	-
Total Receipts	$ 17,728	$ 18,689	$ 18,000	$ 689
Expenditures:				
Apportionments	$ 17,728	$ 18,689	$ 18,000	$ 689
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-G

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

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

Schedule 2-H

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Liquor tax	$ 4,702	$ 8,055	$ 7,020	$ 1,035
Expenditures:				
Alcohol program	$ -	$ -	$ 24,536	$ (24,536)
Receipts Over (Under) Expenditures	$ 4,702	$ 8,055		
Unencumbered Cash, Beginning	12,316	17,018		
Unencumbered Cash, Ending	$ 17,018	$ 25,073		

Schedule 2-I

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
E-911 receipts	$ 59,988	$ 66,186	$ 70,000	$ (3,814)
Interest on idle funds	32	30	50	(20)
Total Receipts	$ 60,020	$ 66,216	$ 70,050	$ (3,834)
Expenditures:				
Commodities/Contractual/Capital	$ 81,927	$ 67,073	$ 320,482	$ (253,409)
Receipts Over (Under) Expenditures	$ (21,907)	$ (857)		
Unencumbered Cash, Beginning	180,382	158,475		
Unencumbered Cash, Ending	$ 158,475	$ 157,618		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Taxes:				
Ad valorem property tax	$ 18,006	$ 18,669	$ 18,770	$ (101)
Commercial vehicle tax	168	158	117	41
Delinquent tax	156	84	150	(66)
Motor vehicle tax	1,157	1,277	801	476
Recreational vehicle tax	39	36	30	6
Watercraft tax	10	10	-	10
16/20M vehicle tax	174	195	132	63
Escaped tax	-	-	-	-
Total Receipts	$ 19,710	$ 20,429	$ 20,000	$ 429
Expenditures:				
Apportionments	$ 19,710	$ 20,000	$ 20,000	$ -
Receipts Over (Under) Expenditures	$ -	$ 429		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 429		

Schedule 2-K

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Taxes:				
Ad valorem property tax	$ 43,326	$ 44,864	$ 45,154	$ (290)
Commercial vehicle tax	402	380	281	99
Delinquent tax	387	203	250	(47)
Motor vehicle tax	2,784	3,071	1,925	1,146
Recreational vehicle tax	94	86	73	13
Watercraft tax	25	24	-	24
16/20M vehicle tax	428	467	317	150
Escaped tax	-	-	-	-
Total Receipts	$ 47,446	$ 49,095	$ 48,000	$ 1,095
Expenditures:				
Apportionments	$ 47,446	$ 49,095	$ 48,000	$ 1,095
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-L

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts:				
Liquor tax	$ 2,403	$ 636	$ 700	$ (64)
Expenditures:				
Library	$ -	$ -	$ -	$ -
Parks & recreation	-	-	2,843	(2,843)
Total Expenditures	$ -	$ -	$ 2,843	$ (2,843)
Receipts Over (Under) Expenditures	$ 2,403	$ 636		
Unencumbered Cash, Beginning	1,443	3,846		
Unencumbered Cash, Ending	$ 3,846	$ 4,482		

Schedule 2-M

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Taxes:				
Ad valorem property tax	$ 52,751	$ 53,240	$ 53,512	$ (272)
Commercial vehicle tax	477	463	342	121
Delinquent tax	442	246	500	(254)
Motor vehicle tax	3,324	3,723	2,341	1,382
Recreational vehicle tax	112	104	88	16
Watercraft tax	30	30	-	30
16/20M vehicle tax	531	554	386	168
Escaped tax	-	-	-	-
Total Receipts	$ 57,667	$ 58,360	$ 57,169	$ 1,191
Expenditures:				
Apportionments	$ 57,667	$ 57,169	$ 57,169	$ -
Receipts Over (Under) Expenditures	$ -	$ 1,191		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 1,191		

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts:				
Transfer from General	$ 50,000	$ 50,000	$ -	$ 50,000
Miscellaneous	-	-	-	-
Total Receipts	$ 50,000	$ 50,000	$ -	$ 50,000
Expenditures:				
Capital outlay	$ -	$ -	$ 285,587	$ (285,587)
Receipts Over (Under) Expenditures	$ 50,000	$ 50,000		
Unencumbered Cash, Beginning	285,587	335,587		
Unencumbered Cash, Ending	$ 335,587	$ 385,587		

Schedule 2-O

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts:				
Taxes:				
Ad valorem property tax	$ 99,383	$ 98,956	$ 99,509	$ (553)
Commercial vehicle tax	907	872	644	228
Delinquent tax	792	464	750	(286)
Motor vehicle tax	6,304	7,025	4,413	2,612
Recreational vehicle tax	212	197	167	30
Watercraft tax	56	56	-	56
16/20M vehicle tax	992	1,054	727	327
Escaped tax	-	-	-	-
Total Receipts	$ 108,646	$ 108,624	$ 106,210	$ 2,414
Expenditures:				
Lease payments	$ 110,373	$ 110,373	$ 110,373	$ -
Cash basis reserve	-	-	48,955	(48,955)
Total Expenditures	$ 110,373	$ 110,373	$ 159,328	$ (48,955)
Receipts Over (Under) Expenditures	$ (1,727)	$ (1,749)		
Unencumbered Cash, Beginning	51,988	50,261		
Unencumbered Cash, Ending	$ 50,261	$ 48,512		

Schedule 2-P

SHERIDAN COUNTY, KANSAS
Hospital Revenue Bond Series 2015 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Sheridan County Hospital	$ 57,500	$ 57,503	$ 57,500	$ 3
Expenditures:				
Bond payment	$ 57,500	$ 57,503	$ 57,500	$ 3
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-Q

SHERIDAN COUNTY, KANSAS
Hospital Revenue Bond Series 2015B Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

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

Schedule 2-R

SHERIDAN COUNTY, KANSAS
Hospital Revenue Bond Series 2017 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
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	$ -	$ -		

Schedule 2-S

SHERIDAN COUNTY, KANSAS
Hospital Revenue Bond Series 2018 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
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	$ -	$ -		

Schedule 2-T

SHERIDAN COUNTY, KANSAS
Hospital Revenue Bond Series 2019 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
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	$ -	$ -		

Schedule 2-U

SHERIDAN COUNTY, KANSAS
Hospital Revenue Bond Series 2022A Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts:				
Sheridan County Hospital	$ -	$ 102,218	$ 102,218	$ -
Expenditures:				
Bond payment	$ -	$ 102,218	$ 102,218	$ -
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
City of Hoxie	$ 38,965	$ 39,140	$ 40,000	$ (860)
City of Selden	5,300	5,375	5,000	375
Public Usage	31,731	51,406	27,000	24,406
State aid	-	34,390	-	34,390
Miscellaneous	-	62	-	62
Total Receipts	$ 75,996	$ 130,373	$ 72,000	$ 58,373
Expenditures:				
Commodities/Contractual/Capital	$ 48,923	$ 59,136	$ 269,035	$ (209,899)
Personal services	31,836	50,773	-	50,773
Total Expenditures	$ 80,759	$ 109,909	$ 269,035	$ (159,126)
Receipts Over (Under) Expenditures	$ (4,763)	$ 20,464		
Unencumbered Cash, Beginning	145,035	140,272		
Unencumbered Cash, Ending	$ 140,272	$ 160,736		

Schedule 2-W

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

	Prior Year Actual	Current Year Actual
Receipts:		
Interest on idle funds	$ 4	$ 5
Loan payments	6,856	2,428
Total Receipts	$ 6,860	$ 2,433
Expenditures:		
Commodities/Contractual/Capital	$ -	$ 28,414
Receipts Over (Under) Expenditures	$ 6,860	$ (25,981)
Unencumbered Cash, Beginning	19,121	25,981
Unencumbered Cash, Ending	$ 25,981	$ -

Schedule 2-X

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

	Prior Year Actual	Current Year Actual
Receipts:		
Reimbursements	$ -	$ 673
State aid	200,000	-
Transfer from Road and Bridge	125,000	125,000
Total Receipts	$ 325,000	$ 125,673
Expenditures:		
Commodities/Contractual/Capital	$ 114,865	$ 63,350
Receipts Over (Under) Expenditures	$ 210,135	$ 62,323
Unencumbered Cash, Beginning	169,328	379,463
Unencumbered Cash, Ending	$ 379,463	$ 441,786

Schedule 2-Y

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

	Prior Year Actual	Current Year Actual
Receipts:		
Transfer from Road and Bridge	$ 200,000	$ 200,000
Reimbursements	-	6,587
Total Receipts	$ 200,000	$ 206,587
Expenditures:		
Commodities/Contractual/Capital	$ 150,000	$ 318,000
Receipts Over (Under) Expenditures	$ 50,000	$ (111,413)
Unencumbered Cash, Beginning	152,810	202,810
Unencumbered Cash, Ending	$ 202,810	$ 91,397

Schedule 2-Z

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

	Prior Year Actual	Current Year Actual
Receipts:		
Miscellaneous	$ 15,835	$ 14,367
Reimbursements-Council on Aging	24,850	22,764
Total Receipts	$ 40,685	$ 37,131
Expenditures:		
Commodities/Contractual/Capital	$ 12,878	$ 9,374
Personal services	24,586	22,705
Total Expenditures	$ 37,464	$ 32,079
Receipts Over (Under) Expenditures	$ 3,221	$ 5,052
Unencumbered Cash, Beginning	40,987	44,208
Unencumbered Cash, Ending	$ 44,208	$ 49,260

Schedule 2-AA

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

	Prior Year Actual	Current Year Actual
Receipts:		
Transfer from Road and Bridge	$ 25,000	$ 25,000
Expenditures:		
Commodities/Contractual/Capital	$ -	$ -
Receipts Over (Under) Expenditures	$ 25,000	$ 25,000
Unencumbered Cash, Beginning	175,000	200,000
Unencumbered Cash, Ending	$ 200,000	$ 225,000

Schedule 2-AB

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

	Prior Year Actual	Current Year Actual
Receipts:		
Transfer from General	$ -	$ -
Expenditures:		
Commodities/Contractual/Capital	$ -	$ 4,739
Receipts Over (Under) Expenditures	$ -	$ (4,739)
Unencumbered Cash, Beginning	503,596	503,596
Unencumbered Cash, Ending	$ 503,596	$ 498,857

Schedule 2-AC

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

	Prior Year Actual	Current Year Actual
Receipts:		
Federal aid	$ -	$ -
Expenditures:		
Commodities/Contractual/Capital	$ 25,327	$ 82,302
Receipts Over (Under) Expenditures	$ (25,327)	$ (82,302)
Unencumbered Cash, Beginning	107,629	82,302
Unencumbered Cash, Ending	$ 82,302	$ -

Schedule 2-AD

SHERIDAN COUNTY, KANSAS
NWKS Economic Innovation
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Program income	$ -	$ 30,000
Expenditures:		
Program expenses	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ 30,000
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 30,000

Schedule 2-AE

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

	Prior Year Actual	Current Year Actual
Receipts:		
Grant income	$ -	$ 148,251
Expenditures:		
Grant expenses	$ -	$ 107,097
Receipts Over (Under) Expenditures	$ -	$ 41,154
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 41,154

Schedule 2-AF

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

	Prior Year Actual	Current Year Actual
Receipts:		
Freedom Claims	$ -	$ 153,598
Expenditures:		
Claims	$ -	$ 47,508
Contractual	-	34,841
Total Expenditures	$ -	$ 82,349
Receipts Over (Under) Expenditures	$ -	$ 71,249
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 71,249

Schedule 2-AG

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

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 4,736	$ 6,058
Expenditures:		
Commodities/Contractual/Capital	$ 8,361	$ 10,169
Receipts Over (Under) Expenditures	$ (3,625)	$ (4,111)
Unencumbered Cash, Beginning	23,006	19,381
Unencumbered Cash, Ending	$ 19,381	$ 15,270

Schedule 2-AH

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

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 1,060	$ 1,320
Expenditures:		
Commodities/Contractual/Capital	$ 309	$ 382
Receipts Over (Under) Expenditures	$ 751	$ 938
Unencumbered Cash, Beginning	5,375	6,126
Unencumbered Cash, Ending	$ 6,126	$ 7,064

Schedule 2-AI

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

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 358	$ 365
Expenditures:		
Commodities/Contractual/Capital	$ 125	$ -
Receipts Over (Under) Expenditures	$ 233	$ 365
Unencumbered Cash, Beginning	2,090	2,323
Unencumbered Cash, Ending	$ 2,323	$ 2,688

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

	Prior Year Actual	Current Year Actual
Receipts:		
Lien fees	$ 528	$ 700
Motor vehicle fees	32,859	34,367
State of Kansas	1,126	1,097
Total Receipts	$ 34,513	$ 36,164
Expenditures:		
Commodities/Contractual/Capital	$ 1,217	$ 2,367
Personal services	21,310	17,057
Transfer to General	11,986	16,740
Total Expenditures	$ 34,513	$ 36,164
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Schedule 2-AK

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

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 3,720	$ 4,102
Expenditures:		
Commodities/Contractual/Capital	$ 3,525	$ 3,851
Receipts Over (Under) Expenditures	$ 195	$ 251
Unencumbered Cash, Beginning	3,571	3,766
Unencumbered Cash, Ending	$ 3,766	$ 4,017

Schedule 2-AL

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

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 528	$ 292
Expenditures:		
Commodities/Contractual/Capital	$ 323	$ -
Receipts Over (Under) Expenditures	$ 205	$ 292
Unencumbered Cash, Beginning	4,232	4,437
Unencumbered Cash, Ending	$ 4,437	$ 4,729

Schedule 2-AM

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

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 1,195	$ 1,515
Expenditures:		
Commodities/Contractual/Capital	$ 420	$ 1,195
Receipts Over (Under) Expenditures	$ 775	$ 320
Unencumbered Cash, Beginning	4,561	5,336
Unencumbered Cash, Ending	$ 5,336	$ 5,656

Schedule 2-AN

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

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 1,173	$ 1,514
Expenditures:		
Commodities/Contractual/Capital	$ 2,667	$ 3,816
Receipts Over (Under) Expenditures	$ (1,494)	$ (2,302)
Unencumbered Cash, Beginning	9,782	8,288
Unencumbered Cash, Ending	$ 8,288	$ 5,986

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

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 25,828	$ 10,054
Expenditures:		
Commodities/Contractual/Capital	$ 21,194	$ 4,943
Receipts Over (Under) Expenditures	$ 4,634	$ 5,111
Unencumbered Cash, Beginning	16,263	20,897
Unencumbered Cash, Ending	$ 20,897	$ 26,008

Schedule 2-AP

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

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

Schedule 2-AQ

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

	Prior Year Actual	Current Year Actual
Receipts:		
State aid	$ 4,349	$ 4,751
Expenditures:		
Commodities/Contractual/Capital	$ -	$ 79
Receipts Over (Under) Expenditures	$ 4,349	$ 4,672
Unencumbered Cash, Beginning	116	4,465
Unencumbered Cash, Ending	$ 4,465	$ 9,137

SHERIDAN COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Expenditures	Ending Cash Balance
Distributable Funds:				
Advance tax	$ 7	$ 7,719	$ 7,722	$ 4
Commercial vehicle tax	325	139,737	139,929	133
Current taxes	7,715,302	10,326,492	10,368,031	7,673,763
Delinquent personal property tax	13,194	20,372	14,265	19,301
Delinquent real estate tax	24,212	44,063	32,151	36,124
Driver's license	-	5,977	5,977	-
Motor vehicle-licenses	-	462,244	462,244	-
Motor vehicle tax	92,322	639,917	648,440	83,799
MV excise tax	12	14	26	-
Neighborhood revitalization	-	192,839	192,839	-
Oil and gas depletion	-	-	-	-
Protested tax	-	-	-	-
Recreational vehicle tax	3,281	16,990	17,952	2,319
Severance tax	8,127	32,678	32,291	8,514
Vehicle sales & comp tax	-	521,629	521,629	-
Total Distributable Funds	$ 7,856,782	$ 12,410,671	$ 12,443,496	$ 7,823,957
State Funds:				
General	$ -	$ -	$ -	$ -
Educational building	-	79,316	79,316	-
Institutional building	-	39,658	39,658	-
Total State Funds	$ -	$ 118,974	$ 118,974	$ -

SHERIDAN COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Expenditures	Ending Cash Balance
Subdivision Funds:				
Cemetery districts	$ 14	$ 20,971	$ 20,963	$ 22
Cities	-	997,614	997,614	-
Extension district	-	135,801	135,801	-
Fire districts	99	304,511	304,526	84
Regional library	-	87,470	87,470	-
School districts	-	3,630,394	3,630,394	-
School district-Oil valuation	-	-	-	-
Townships	-	20,293	20,293	-
Water management	-	83,061	83,061	-
Total Subdivision Funds	$ 113	$ 5,280,115	$ 5,280,122	$ 106
County Officer Accounts:				
Clerk of district court	$ 1,684	$ 8,782	$ 8,782	$ 1,684
Fish and game licenses	-	1,074	1,074	-
Law library	29,136	2,956	130	31,962
Stray animal	-	-	-	-
Total County Officer Funds	$ 30,820	$ 12,812	$ 9,986	$ 33,646
Other Agency Funds:				
Payroll clearing fund	$ -	$ 1,608,802	$ 1,608,802	$ -
Total Other Agency Funds	$ -	$ 1,608,802	$ 1,608,802	$ -
Grand Total	$ 7,887,715	$ 19,431,374	$ 19,461,380	$ 7,857,709