SHERIDAN COUNTY, KANSAS

Regulatory Basis
Financial Statement

For the Year Ended December 31, 2022

SHERIDAN COUNTY, KANSAS

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For the Year Ended December 31, 2022

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James V. Myers, Chartered

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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, 2022 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, 2022, 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, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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, 2021 (not presented herein), and have issued my report thereon dated July 11, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 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/accounts-reports/local-government/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied

in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.

James V. Myers
Certified Public Accountant

August 1, 2023

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

Governmental Type Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund:						
General	$ 2,251,484	$ 3,122,982	$ 2,865,307	$ 2,509,159	$ 39,977	$ 2,549,136
Special Purpose Funds:						
Road and Bridge	1,808,166	1,751,951	1,841,375	1,718,742	34,900	1,753,642
Noxious Weed	306,269	71,748	172,916	205,101	909	206,010
Hospital Maintenance	-	1,335,094	1,335,094	-	-	-
Public Health	95,945	47,828	47,034	96,739	-	96,739
Mental Health	-	18,228	18,228	-	-	-
Noxious Weed Capital Outlay	46,623	-	-	46,623	-	46,623
Special Alcohol	11,375	5,141	4,200	12,316	-	12,316
911 Wireless	160,268	70,187	50,073	180,382	1,392	181,774
Library Service Contract	-	20,266	20,266	-	-	-
Intellectually Challenged	-	48,672	48,672	-	-	-
Parks & Recreation	727	716	-	1,443	-	1,443
Council on Aging	1,194	57,886	59,080	-	-	-
Special Ambulance	275,087	10,500	-	285,587	-	285,587
Pool Lease-Purchase	52,449	109,911	110,372	51,988	-	51,988
CDBG (Micro-Loan)	18,116	6,005	5,000	19,121	-	19,121
CDBG-CV	-	-	-	-	-	-
Special Highway Improvement	381,565	175,000	387,237	169,328	69,168	238,496
Special Machinery	163,646	50,700	61,536	152,810	-	152,810
Public Transportation	31,504	53,383	43,900	40,987	989	41,976
Capital Improvement Reserve	150,000	25,000	-	175,000	-	175,000
Capital Improvement Courthouse	503,596	-	-	503,596	-	503,596
ARPA	134,804	239,871	267,046	107,629	-	107,629
HRSA EMS	-	18,461	18,461	-	-	-
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	5	2,274,375	2,274,380	-	-	-

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, 2022

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	24,697	5,781	7,472	23,006	801	23,807
Sexual Offender Registry	4,601	1,220	446	5,375	151	5,526
Conceal Carry	1,602	488	-	2,090	-	2,090
Special Motor Vehicle	1,170	34,931	36,101	-	-	-
Sheriff VIN	3,670	5,024	5,123	3,571	142	3,713
Prosecuting Attorney Training	3,668	969	405	4,232	-	4,232
Clerk Technology	5,424	1,445	2,308	4,561	-	4,561
Treasurer Technology	8,839	1,445	502	9,782	-	9,782
Forfeiture Law Enforcement	14,541	17,638	15,916	16,263	1,420	17,683
Sheriff Commissary	-	-	-	-	-	-
Domestic Violence	100	-	-	100	-	100
Fight Addiction Resolution	-	471	355	116	-	116
Business Funds:						
Solid Waste	91,699	74,257	20,921	145,035	4,227	149,262
Total Reporting Entity (excluding Agency Funds)	$ 6,552,834	$ 9,767,016	$ 9,829,168	$ 6,490,682	$ 154,076	$ 6,644,758

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, 2022

Composition of Cash:	
Primary Government:	
Cash on hand	$ 200
Checking Accounts - First State Bank	292,043
Checking Accounts - Equity Bank	873,435
Money Market Accounts - First State Bank	6,787,309
Savings Accounts - First State Bank	308,523
Certificates of Deposit - Equity Bank	-
Certificates of Deposit - First State Bank	5,400,000
Certificates of Deposit - Peoples State Bank	650,000
Certificates of Deposit -The Bank	400,000
District Court:	
Checking Account	1,501
Law Library:	
Checking Account	46,830
Total Cash	$ 14,759,841
Agency Funds per Schedule 3	(8,115,083)
Total Reporting Entity (Excluding Agency Funds)	$ 6,644,758

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, 2022

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 d 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 following funds: Hospital Maintenance Fund from $1,220,850 to $1,500,000, Library Service Contract Fund from $20,000 to $22,000, and Council on Aging Fund from $57,100 to $62,000.

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

Note 2: Budgetary Information (continued)

Capital Improvement Reserve Fund
Capital Improvement Courthouse Fund
Sparks Fund
ARPA Fund
Patterson Family Foundation Fund
HRSA EMS 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

Note 3: Deposits and Investments (continued)

Custodial credit risk – deposits (continued)

designated "peak periods" in 2022. All deposits were legally secured at December 31, 2022.

At December 31, 2022, Sheridan County, Kansas' carrying amount of deposits was $14,759,841 and the bank balance was $15,275,263. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,298,331 was covered by federal depository insurance, $13,976,932 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, 2022, Sheridan County, Kansas held no investments.

Note 4: Interfund Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Special Ambulance	19-119	$ ---
Road & Bridge	Special Hwy Fund	68-141g	175,000
Road & Bridge	Cap Improve Res	19-120	25,000
Noxious Weed	Nox Weed Cap Out	2-1318	---
Special Motor Vehicle	General	8-145	22,283
Total			$ 222,283

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.

Note 5: Risk Management (continued)

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 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 2022. Actual cost may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

Note 6: Municipal Solid Waste Landfill (continued)

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.

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from Sheridan County, Kansas were $148,445 for the year ended December 31, 2022.

Net Pension Liability: At December 31, 2022, Sheridan County, Kansas' proportionate share of the collective net pension liability reported by KPERS was $1,517,057. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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

Contrary to the provisions of K.S.A. 79-2935, expenditures in the Hospital Revenue Bond Series 2019B fund exceeded the adopted budget of expenditures for the 2022 fiscal year.

Note 12: Evaluation of Subsequent Events

The organization has evaluated subsequent events through August 1, 2023, 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, 2022, 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	$ 230,000	$ -	$ 57,500	$ 172,500	$ -
Series 2015B	0.00%	11/17/2015	150,280	11/17/2025	60,112	-	15,028	45,084	-
Series 2017	1.00%	3/14/2017	110,943	3/14/2027	67,886	-	11,035	56,851	679
Series 2018	0.00%	4/23/2018	116,000	5/15/2028	81,200	-	11,600	69,600	-
Series 2019	0.00%	5/7/2019	68,000	5/7/2024	40,800	-	13,600	27,200	-
Series 2019B	3.25%	6/6/2019	2,250,000	6/1/2021	2,250,000	-	2,250,000	-	24,375
Series 2022A	2.125%	3/28/2022	2,250,000	3/28/2052	-	2,250,000	-	2,250,000	-
Capital Leases Payable									
Swimming Pool	4.00%	5/16/2013	1,500,000	5/16/2033	1,003,390	-	70,017	933,373	40,356
Total Contractual Indebtedness					$ 3,733,388	$ 2,250,000	$ 2,428,780	$ 3,554,608	$ 65,410

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	2023	2024	2025	2026	2027	2028 - 2032	2033 - 2037	2038 - 2052	Total
Principal:									
Revenue Bonds	$ 163,279	$ 164,418	$ 152,237	$ 81,028	$ 82,374	$ 326,664	$ 350,132	$ 1,301,103	$ 2,621,235
Capital Leases Payable	73,038	75,959	78,998	82,157	85,444	481,303	56,474	-	933,373
Total Principal	236,317	240,377	231,235	163,185	167,818	807,967	406,606	1,301,103	3,554,608
Interest:									
Revenue Bonds	48,381	47,241	45,823	44,504	43,157	196,026	160,958	232,178	818,268
Capital Leases Payable	37,335	34,413	31,375	28,215	24,929	70,560	2,259	-	229,086
Total Interest	85,716	81,654	77,198	72,719	68,086	266,586	163,217	232,178	1,047,354
Total Principal and Interest	$ 322,033	$ 322,031	$ 308,433	$ 235,904	$ 235,904	$ 1,074,553	$ 569,823	$ 1,533,281	$ 4,601,962

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, 2022

Funds	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Fund Types:			
General Funds:			
General	$ 4,829,009	$ 2,865,307	$ (1,963,702)
Special Purpose Funds:			
Road and Bridge	3,718,798	1,841,375	(1,877,423)
Noxious Weed	312,000	172,916	(139,084)
Hospital Maintenance	1,500,000	1,335,094	(164,906)
Public Health	256,050	47,034	(209,016)
Mental Health	18,000	18,228	228
Noxious Weed Capital Outlay	46,623	-	(46,623)
Special Alcohol	29,225	4,200	(25,025)
911 Wireless	240,441	50,073	(190,368)
Library Service Contract	22,000	20,266	(1,734)
Intellectually Disabled	48,000	48,672	672
Parks & Recreation	1,148	-	(1,148)
Council on Aging	62,000	59,080	(2,920)
Special Ambulance	313,082	-	(313,082)
Pool Lease-Purchase	160,373	110,372	(50,001)
Bond and Interest Funds:			
Hospital Revenue Bond Series 2015	57,503	57,500	(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 2019B	-	2,274,380	2,274,380
Business Funds:			
Solid Waste	128,590	20,921	(107,669)

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes and Shared Revenues:				
Ad valorem property tax	$ 1,998,655	$ 2,220,228	$ 2,222,602	$ (2,374)
Commercial vehicle tax	15,973	16,828	12,024	4,804
Delinquent tax	29,605	23,686	-	23,686
Motor vehicle tax	134,130	119,537	111,477	8,060
Recreational motor vehicle tax	4,198	4,677	3,021	1,656
Watercraft tax	1,210	987	-	987
16/20M vehicle tax	21,116	19,798	18,098	1,700
Escaped tax	31	-	-	-
Interest on current taxes	13,696	13,828	15,000	(1,172)
Interest on delinquent taxes	19,346	10,740	15,000	(4,260)
Total Taxes and Shared Revenues	$ 2,237,960	$ 2,430,309	$ 2,397,222	$ 33,087
Intergovernmental:				
Local alcoholic liquor	$ 580	$ 716	$ 700	$ 16
Local sales tax	326,948	367,108	275,000	92,108
Severance Tax	7,698	13,117	15,000	(1,883)
Total Intergovernmental	$ 335,226	$ 380,941	$ 290,700	$ 90,241
Licenses, Permits and Fees:				
Alcohol/Drug assessment fee	$ -	$ 14	$ -	$ 14
Ambulance fees	113,020	98,513	105,000	(6,487)
Antique registration fees	2,910	2,885	3,000	(115)
Booking fees	180	495	1,000	(505)
Commissary	-	-	-	-
County attorney insufficient checks	30	60	75	(15)
County official fees	49,857	47,415	50,000	(2,585)
Dispatch service	10,000	10,000	10,000	-
Diversion fund fees	2,260	5,750	2,500	3,250

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Licenses, Permits and Fees (continued):				
Filing fees	300	80	100	(20)
Game license fees	72	49	100	(51)
Jail keep	-	-	25,000	(25,000)
K9 Sheriff Department	50	-	-	-
Mortgage registration fees	150	-	-	-
Moving fees	20	50	25	25
NR administrative fees	11,266	10,469	13,000	(2,531)
Release of lien fees	-	-	-	-
Total Licenses, Permits and Fees	$ 190,115	$ 175,780	$ 209,800	$ (34,020)
Use of Money and Property:				
Interest on idle fund investments	$ 19,121	$ 67,239	$ 40,000	$ 27,239
Royalties and rent	2,315	2,820	2,500	320
Total Use of Money and Property	$ 21,436	$ 70,059	$ 42,500	$ 27,559
Other:				
Grants	$ 3,960	$ -	$ -	$ -
Miscellaneous	4,346	7,298	500	6,798
National info consortium	1,030	1,319	900	419
Reimbursements	8,162	32,391	9,500	22,891
Sheriff - state aid	-	500	-	500
Tax foreclosure sale	150	2,102	-	2,102
Transfer from special motor vehicle	11,765	22,283	14,000	8,283
Total Other	$ 29,413	$ 65,893	$ 24,900	$ 40,993
Total Receipts	$ 2,814,150	$ 3,122,982	$ 2,965,122	$ 157,860

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Expenditures:				
Administration	$ 293,510	$ 485,496	$ 398,000	$ 87,496
Ambulance	252,174	285,116	365,000	(79,884)
Appraiser	143,530	147,931	159,870	(11,939)
Capital projects	-	-	-	-
County attorney	67,398	72,542	72,400	142
County clerk	111,326	113,568	117,000	(3,432)
County commission	60,820	59,235	58,100	1,135
County health officer	7,500	1,500	10,000	(8,500)
County register of deeds	60,205	59,397	71,200	(11,803)
County sheriff	270,114	314,445	307,500	6,945
County treasurer	124,125	126,877	141,000	(14,123)
Custodian	33,300	34,470	34,000	470
Dispatch	210,230	196,477	215,000	(18,523)
District coroner	5,296	6,987	10,000	(3,013)
District court	36,212	30,950	39,100	(8,150)
Diversion	2,750	6,400	-	6,400
Election	15,185	37,298	52,000	(14,702)
Emergency preparedness	20,278	21,316	30,000	(8,684)
Employee benefits	681,290	610,953	878,000	(267,047)
Grant expenses	-	-	-	-
Information technology	8,983	5,950	30,000	(24,050)
KNRC	5,000	-	-	-
Micro-Loan	-	-	-	-
Prisoner care	17,905	52,324	45,000	7,324
Public health	-	-	-	-
Solid waste	-	-	-	-
Vehicle replacement	35,000	21,778	35,000	(13,222)
Total Expenditures	$ 2,462,131	$ 2,691,010	$ 3,068,170	$ (377,160)

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Apportionments:				
Airport	$ 38,156	$ 36,297	$ 36,297	$ -
Child advocacy	3,000	5,000	5,000	-
Economic development	15,000	15,000	15,000	-
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	1,000	1,000	1,000	-
Senior citizens (Area Council on Aging)	4,250	4,500	4,500	-
Soil conservation	20,000	23,000	23,000	-
Total Apportionments	$ 170,906	$ 174,297	$ 174,297	$ -
Abatements:				
Oil valuation abatements	$ -	$ -	$ -	$ -
Transfers:				
To Ambulance	$ 100,000	$ -	$ -	$ -
To Courthouse Capital Improvements	-	-	-	-
Total Transfers	$ 100,000	$ -	-	-
Cash Basis Reserve	$ -	$ -	$ 1,586,542	$ (1,586,542)
Total Expenditures	$ 2,733,037	$ 2,865,307	$ 4,829,009	$ (1,963,702)
Receipts Over (Under) Expenditures	$ 81,113	$ 257,675		
Unencumbered Cash, Beginning	2,170,371	2,251,484		
Unencumbered Cash, Ending	$ 2,251,484	$ 2,509,159		

Schedule 2-B

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Taxes:				
Ad valorem property tax	$ 1,580,917	$ 1,165,364	$ 1,167,773	$ (2,409)
Commercial vehicle tax	13,046	13,318	9,511	3,807
Delinquent tax	24,405	19,593	-	19,593
Motor vehicle tax	113,305	95,106	88,178	6,928
Recreational vehicle tax	3,497	3,715	2,389	1,326
Watercraft tax	987	780	-	780
16/20M vehicle tax	19,772	16,159	14,315	1,844
Escaped tax	25	-	-	-
Intergovernmental:				
Special city/county highway	346,597	324,103	294,587	29,516
County equalization	-	5,647	3,500	2,147
KDOT-Connecting links	52,969	55,972	-	55,972
Miscellaneous	21,892	52,194	40,000	12,194
Total Receipts	$ 2,177,412	$ 1,751,951	$ 1,620,253	$ 131,698
Expenditures:				
Commodities/Contractual/Capital	$ 1,306,257	$ 1,110,825	$ 1,165,000	$ (54,175)
Employee benefits	169,799	106,114	210,000	(103,886)
Personal services	407,883	424,436	380,000	44,436
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	-	-	1,763,798	(1,763,798)
Total Expenditures	$ 2,283,939	$ 1,841,375	$ 3,718,798	$ (1,877,423)
Receipts Over (Under) Expenditures	$ (106,527)	$ (89,424)		
Unencumbered Cash, Beginning	1,914,693	1,808,166		
Unencumbered Cash, Ending	$ 1,808,166	$ 1,718,742		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Taxes:				
Ad valorem property tax	$ 7,555	$ 12,203	$ 12,320	$ (117)
Commercial vehicle tax	475	71	45	26
Delinquent tax	1,380	580	-	580
Motor vehicle tax	4,545	1,019	420	599
Recreational vehicle tax	135	34	11	23
Watercraft tax	36	4	-	4
16/20M vehicle tax	1,005	586	68	518
Escaped Tax	-	-	-	-
Reimbursements	70,530	57,251	60,000	(2,749)
Total Receipts	$ 85,661	$ 71,748	$ 72,864	$ (1,116)
Expenditures:				
Commodities/Contractual/Capital	$ 118,529	$ 143,659	$ 170,000	$ (26,341)
Personal services	43,849	29,257	42,000	(12,743)
Transfer to Noxious Weed Capital Outlay	-	-	-	-
Cash basis reserve	-	-	100,000	(100,000)
Total Expenditures	$ 162,378	$ 172,916	$ 312,000	$ (139,084)
Receipts Over (Under) Expenditures	$ (76,717)	$ (101,168)		
Unencumbered Cash, Beginning	382,986	306,269		
Unencumbered Cash, Ending	$ 306,269	$ 205,101		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Taxes:				
Ad valorem property tax	$ 739,895	$ 705,266	$ 707,311	$ (2,045)
Commercial vehicle tax	5,332	6,220	4,451	1,769
Delinquent tax	9,178	8,115	-	8,115
Motor vehicle tax	44,279	43,455	41,270	2,185
Recreational vehicle tax	1,392	1,708	1,118	590
Watercraft tax	404	365	-	365
16/20M vehicle tax	6,714	6,611	6,700	(89)
Escaped tax	11	-	-	-
Local sales & use tax	496,166	563,354	739,150	(175,796)
Total Receipts	$ 1,303,371	$ 1,335,094	$ 1,500,000	$ (164,906)
Expenditures:				
Apportionments	$ 1,303,371	$ 1,335,094	$ 1,500,000	$ (164,906)
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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Taxes:				
Ad valorem property tax	$ 36,973	$ 35,267	$ 35,364	$ (97)
Commercial vehicle tax	267	311	223	88
Delinquent tax	460	406	-	406
Motor vehicle tax	2,214	2,172	2,064	108
Recreational vehicle tax	69	85	56	29
Watercraft tax	20	18	-	18
16/20M vehicle tax	336	331	335	(4)
Escaped tax	1	-	-	-
Federal & State aid	59,024	5,208	35,000	(29,792)
Miscellanous	2	-	-	-
Services/Fees	37,285	4,030	70,000	(65,970)
Total Receipts	$ 136,651	$ 47,828	$ 143,042	$ (95,214)
Expenditures:				
Commodities/Contractual/Capital	$ 89,137	$ 19,766	$ 34,000	$ (14,234)
Personal services	59,892	-	110,000	(110,000)
Apportionments	-	27,268	-	27,268
Cash basis reserve	-	-	112,050	(112,050)
Total Expenditures	$ 149,029	$ 47,034	$ 256,050	$ (209,016)
Receipts Over (Under) Expenditures	$ (12,378)	$ 794		
Unencumbered Cash, Beginning	108,323	95,945		
Unencumbered Cash, Ending	$ 95,945	$ 96,739		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Taxes:				
Ad valorem property tax	$ 16,941	$ 16,717	$ 16,783	$ (66)
Commercial vehicle tax	120	141	101	40
Delinquent tax	233	187	-	187
Motor vehicle tax	1,027	987	939	48
Recreational vehicle tax	32	39	25	14
Watercraft tax	9	8	-	8
16/20M vehicle tax	169	149	152	(3)
Escaped tax	-	-	-	-
Total Receipts	$ 18,531	$ 18,228	$ 18,000	$ 228
Expenditures:				
Apportionments	$ 18,531	$ 18,228	$ 18,000	$ 228
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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	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		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Liquor tax	$ 4,639	$ 5,141	$ 5,800	$ (659)
Expenditures:				
Alcohol program	$ 11,000	$ 4,200	$ 29,225	$ (25,025)
Receipts Over (Under) Expenditures	$ (6,361)	$ 941		
Unencumbered Cash, Beginning	17,736	11,375		
Unencumbered Cash, Ending	$ 11,375	$ 12,316		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
E-911 receipts	$ 60,173	$ 70,154	$ 60,000	$ 10,154
Interest on idle funds	33	33	75	(42)
Total Receipts	$ 60,206	$ 70,187	$ 60,075	$ 10,112
Expenditures:				
Commodities/Contractual/Capital	$ 70,229	$ 50,073	$ 240,441	$ (190,368)
Receipts Over (Under) Expenditures	$ (10,023)	$ 20,114		
Unencumbered Cash, Beginning	170,291	160,268		
Unencumbered Cash, Ending	$ 160,268	$ 180,382		

SHERIDAN COUNTY, KANSAS
Library Service Contract Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Taxes:				
Ad valorem property tax	$ 18,227	$ 18,621	$ 18,679	$ (58)
Commercial vehicle tax	133	153	110	43
Delinquent tax	248	203	2,000	(1,797)
Motor vehicle tax	1,118	1,073	1,018	55
Recreational vehicle tax	35	42	28	14
Watercraft tax	10	9	-	9
16/20M vehicle tax	177	165	165	-
Escaped tax	-	-	-	-
Total Receipts	$ 19,948	$ 20,266	$ 22,000	$ (1,734)
Expenditures:				
Apportionments	$ 19,948	$ 20,266	$ 22,000	$ (1,734)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Taxes:				
Ad valorem property tax	$ 44,752	$ 44,649	$ 44,762	$ (113)
Commercial vehicle tax	321	376	269	107
Delinquent tax	620	498	-	498
Motor vehicle tax	2,735	2,626	2,496	130
Recreational vehicle tax	85	103	68	35
Watercraft tax	24	22	-	22
16/20M vehicle tax	450	398	405	(7)
Escaped tax	1	-	-	-
Total Receipts	$ 48,988	$ 48,672	$ 48,000	$ 672
Expenditures:				
Apportionments	$ 48,988	$ 48,672	$ 48,000	$ 672
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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Liquor tax	$ 579	$ 716	$ 1,000	$ (284)
Expenditures:				
Library	$ -	$ -	$ 574	$ (574)
Parks & recreation	-	-	574	(574)
Total Expenditures	$ -	$ -	$ 1,148	$ (1,148)
Receipts Over (Under) Expenditures	$ 579	$ 716		
Unencumbered Cash, Beginning	148	727		
Unencumbered Cash, Ending	$ 727	$ 1,443		

SHERIDAN COUNTY, KANSAS
Council on Aging Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Taxes:				
Ad valorem property tax	$ 55,496	$ 52,900	$ 53,085	$ (185)
Commercial vehicle tax	400	467	334	133
Delinquent tax	688	609	4,900	(4,291)
Motor vehicle tax	3,321	3,259	3,095	164
Recreational vehicle tax	104	128	84	44
Watercraft tax	30	27	-	27
16/20M vehicle tax	504	496	502	(6)
Escaped tax	1	-	-	-
Total Receipts	$ 60,544	$ 57,886	$ 62,000	$ (4,114)
Expenditures:				
Apportionments	$ 59,350	$ 59,080	$ 62,000	$ (2,920)
Receipts Over (Under) Expenditures	$ 1,194	$ (1,194)		
Unencumbered Cash, Beginning	-	1,194		
Unencumbered Cash, Ending	$ 1,194	$ -		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Transfer from General	$ 100,000	$ -	$ -	$ -
Miscellaneous	-	10,500	-	10,500
Sale of equipment	-	-	-	-
Total Receipts	$ 100,000	$ 10,500	$ -	$ 10,500
Expenditures:				
Capital outlay	$ 87,995	$ -	$ 313,082	$ (313,082)
Receipts Over (Under) Expenditures	$ 12,005	$ 10,500		
Unencumbered Cash, Beginning	263,082	275,087		
Unencumbered Cash, Ending	$ 275,087	$ 285,587		

SHERIDAN COUNTY, KANSAS
Pool Lease-Purchase Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Taxes:				
Ad valorem property tax	$ 103,583	$ 100,652	$ 101,018	$ (366)
Commercial vehicle tax	729	870	623	247
Delinquent tax	1,426	1,139	-	1,139
Motor vehicle tax	6,214	6,058	5,779	279
Recreational vehicle tax	193	238	157	81
Watercraft tax	55	51	-	51
16/20M vehicle tax	1,029	903	938	(35)
Escaped tax	2	-	-	-
Total Receipts	$ 113,231	$ 109,911	$ 108,515	$ 1,396
Expenditures:				
Lease payments	$ 110,373	$ 110,372	$ 110,373	$ (1)
Cash basis reserve	-	-	50,000	(50,000)
Total Expenditures	$ 110,373	$ 110,372	$ 160,373	$ (50,001)
Receipts Over (Under) Expenditures	$ 2,858	$ (461)		
Unencumbered Cash, Beginning	49,591	52,449		
Unencumbered Cash, Ending	$ 52,449	$ 51,988		

SHERIDAN COUNTY, KANSAS
Hospital Revenue Bond Series 2015
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

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

Schedule 2-Q

SHERIDAN COUNTY, KANSAS
Hospital Revenue Bond Series 2015B
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
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
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Sheridan County Hospital	$ 73,130	$ 2,274,375	$ -	$ 2,274,375
Expenditures:				
Bond payment	$ 73,125	$ 2,274,380	$ -	$ 2,274,380
Receipts Over (Under) Expenditures	$ 5	$ (5)		
Unencumbered Cash, Beginning	-	5		
Unencumbered Cash, Ending	$ 5	$ -		

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

	Prior Year Actual	Current Year		
		Actual	Budget	Variance-Over (Under)
Receipts:				
City of Hoxie	$ 38,075	$ 40,223	$ 35,000	$ 5,223
City of Selden	4,600	5,993	5,000	993
Public Usage	32,306	27,984	25,000	2,984
Miscellaneous	-	57	-	57
Total Receipts	$ 74,981	$ 74,257	$ 65,000	$ 9,257
Expenditures:				
Commodities/Contractual/Capital	$ 4,103	$ 20,921	$ 88,590	$ (67,669)
Personal services	15,269	-	40,000	(40,000)
Total Expenditures	$ 19,372	$ 20,921	$ 128,590	$ (107,669)
Receipts Over (Under) Expenditures	$ 55,609	$ 53,336		
Unencumbered Cash, Beginning	36,090	91,699		
Unencumbered Cash, Ending	$ 91,699	$ 145,035		

Schedule 2-W

SHERIDAN COUNTY, KANSAS
CDBG (Micro-Loan) Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Interest on idle funds	$ 3	$ 4
Loan payments	5,771	6,001
Total Receipts	$ 5,774	$ 6,005
Expenditures:		
Commodities/Contractual/Capital	$ -	$ 5,000
Receipts Over (Under) Expenditures	$ 5,774	$ 1,005
Unencumbered Cash, Beginning	12,342	18,116
Unencumbered Cash, Ending	$ 18,116	$ 19,121

Schedule 2-X

SHERIDAN COUNTY, KANSAS
CDBG-CV Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Interest on idle funds	$ -	$ -
Federal aid	10,822	-
Total Receipts	$ 10,822	$ -
Expenditures:		
Commodities/Contractual/Capital	$ 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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Reimbursements	$ 252,237	$ -
State aid	720,000	-
Transfer from Road and Bridge	350,000	175,000
Total Receipts	$ 1,322,237	$ 175,000
Expenditures:		
Commodities/Contractual/Capital	$ 1,501,319	$ 387,237
Receipts Over (Under) Expenditures	$ (179,082)	$ (212,237)
Unencumbered Cash, Beginning	560,647	381,565
Unencumbered Cash, Ending	$ 381,565	$ 169,328

Schedule 2-Z

SHERIDAN COUNTY, KANSAS
Special Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfer from Road and Bridge	$ -	$ -
Reimbursements	-	50,700
Total Receipts	$ -	$ 50,700
Expenditures:		
Commodities/Contractual/Capital	$ 384,742	$ 61,536
Receipts Over (Under) Expenditures	$ (384,742)	$ (10,836)
Unencumbered Cash, Beginning	548,388	163,646
Unencumbered Cash, Ending	$ 163,646	$ 152,810

Schedule 2-AA

SHERIDAN COUNTY, KANSAS
Public Transportation Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Miscellaneous	$ 11,095	$ 18,098
Reimbursements-Council on Aging	18,540	35,285
Total Receipts	$ 29,635	$ 53,383
Expenditures:		
Commodities/Contractual/Capital	$ 14,834	$ 16,044
Personal services	26,642	27,856
Total Expenditures	$ 41,476	$ 43,900
Receipts Over (Under) Expenditures	$ (11,841)	$ 9,483
Unencumbered Cash, Beginning	43,345	31,504
Unencumbered Cash, Ending	$ 31,504	$ 40,987

Schedule 2-AB

SHERIDAN COUNTY, KANSAS
Capital Improvement Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfer from Road and Bridge	$ 50,000	$ 25,000
Expenditures:		
Commodities/Contractual/Capital	$ -	$ -
Receipts Over (Under) Expenditures	$ 50,000	$ 25,000
Unencumbered Cash, Beginning	100,000	150,000
Unencumbered Cash, Ending	$ 150,000	$ 175,000

Schedule 2-AC

SHERIDAN COUNTY, KANSAS
Capital Improvement Courthouse Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfer from General	$ -	$ -
Expenditures:		
Commodities/Contractual/Capital	$ 575	$ -
Receipts Over (Under) Expenditures	$ (575)	$ -
Unencumbered Cash, Beginning	504,171	503,596
Unencumbered Cash, Ending	$ 503,596	$ 503,596

Schedule 2-AD

SHERIDAN COUNTY, KANSAS
ARPA Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Federal aid	$ 249,804	$ 239,871
Expenditures:		
Commodities/Contractual/Capital	$ 115,000	$ 267,046
Receipts Over (Under) Expenditures	$ 134,804	$ (27,175)
Unencumbered Cash, Beginning	-	134,804
Unencumbered Cash, Ending	$ 134,804	$ 107,629

Schedule 2-AE

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

	Prior Year Actual	Current Year Actual
Receipts:		
Federal aid	$ -	$ 18,461
Expenditures:		
Commodities/Contractual/Capital	$ -	$ 2,734
Personal services	-	15,727
Total Expenditures	$ -	$ 18,461
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Schedule 2-AF

SHERIDAN COUNTY, KANSAS
Special Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 6,328	$ 5,781
Expenditures:		
Commodities/Contractual/Capital	$ 9,612	$ 7,472
Receipts Over (Under) Expenditures	$ (3,284)	$ (1,691)
Unencumbered Cash, Beginning	27,981	24,697
Unencumbered Cash, Ending	$ 24,697	$ 23,006

SHERIDAN COUNTY, KANSAS
Sexual Offender Registry Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 1,300	$ 1,220
Expenditures:		
Commodities/Contractual/Capital	$ 75	$ 446
Receipts Over (Under) Expenditures	$ 1,225	$ 774
Unencumbered Cash, Beginning	3,376	4,601
Unencumbered Cash, Ending	$ 4,601	$ 5,375

Schedule 2-AH

SHERIDAN COUNTY, KANSAS
Conceal Carry Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 455	$ 488
Expenditures:		
Commodities/Contractual/Capital	$ -	$ -
Receipts Over (Under) Expenditures	$ 455	$ 488
Unencumbered Cash, Beginning	1,147	1,602
Unencumbered Cash, Ending	$ 1,602	$ 2,090

SHERIDAN COUNTY, KANSAS
Special Motor Vehicle Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Lien fees	$ 558	$ 525
Motor vehicle fees	33,074	33,214
State of Kansas	1,266	1,192
Total Receipts	$ 34,898	$ 34,931
Expenditures:		
Commodities/Contractual/Capital	$ 783	$ 1,825
Personal services	21,180	11,993
Transfer to General	11,765	22,283
Total Expenditures	$ 33,728	$ 36,101
Receipts Over (Under) Expenditures	$ 1,170	$ (1,170)
Unencumbered Cash, Beginning	-	1,170
Unencumbered Cash, Ending	$ 1,170	$ -

SHERIDAN COUNTY, KANSAS
Sheriff VIN Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 4,800	$ 5,024
Expenditures:		
Commodities/Contractual/Capital	$ 5,131	$ 5,123
Receipts Over (Under) Expenditures	$ (331)	$ (99)
Unencumbered Cash, Beginning	4,001	3,670
Unencumbered Cash, Ending	$ 3,670	$ 3,571

Schedule 2-AK

SHERIDAN COUNTY, KANSAS
Prosecuting Attorney Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 926	$ 969
Expenditures:		
Commodities/Contractual/Capital	$ 463	$ 405
Receipts Over (Under) Expenditures	$ 463	$ 564
Unencumbered Cash, Beginning	3,205	3,668
Unencumbered Cash, Ending	$ 3,668	$ 4,232

Schedule 2-AL

SHERIDAN COUNTY, KANSAS
Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 1,582	$ 1,445
Expenditures:		
Commodities/Contractual/Capital	$ 3,781	$ 2,308
Receipts Over (Under) Expenditures	$ (2,199)	$ (863)
Unencumbered Cash, Beginning	7,623	5,424
Unencumbered Cash, Ending	$ 5,424	$ 4,561

Schedule 2-AM

SHERIDAN COUNTY, KANSAS
Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 1,582	$ 1,445
Expenditures:		
Commodities/Contractual/Capital	$ -	$ 502
Receipts Over (Under) Expenditures	$ 1,582	$ 943
Unencumbered Cash, Beginning	7,257	8,839
Unencumbered Cash, Ending	$ 8,839	$ 9,782

Schedule 2-AN

SHERIDAN COUNTY, KANSAS
Forfeiture Law Enforcement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 4,907	$ 17,638
Expenditures:		
Commodities/Contractual/Capital	$ 3,737	$ 15,916
Receipts Over (Under) Expenditures	$ 1,170	$ 1,722
Unencumbered Cash, Beginning	13,371	14,541
Unencumbered Cash, Ending	$ 14,541	$ 16,263

SHERIDAN COUNTY, KANSAS
Sheriff Commissary Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

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

Schedule 2-AP

SHERIDAN COUNTY, KANSAS
Domestic Violence Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

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

	Prior Year Actual	Current Year Actual
Receipts:		
Miscellaneous	$ -	$ 471
Expenditures:		
Commodities/Contractual/Capital	$ -	$ 355
Receipts Over (Under) Expenditures	$ -	$ 116
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 116

SHERIDAN COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Advance tax	$ 12	$ 15,880	$ 15,885	$ 7
Commercial vehicle tax	860	145,154	144,565	1,449
Current taxes	6,594,528	10,136,436	9,238,347	7,492,617
Delinquent personal property tax	19,654	11,950	15,492	16,112
Delinquent real estate tax	95,623	60,828	100,466	55,985
Driver's license	-	6,331	6,331	-
Motor vehicle-licenses	-	445,431	445,431	-
Motor vehicle tax	93,155	510,939	514,277	89,817
MV excise tax	10	3	12	1
Neighborhood revitalization	-	192,031	192,031	-
Oil and gas depletion	396,772	-	-	396,772
Protested tax	-	-	-	-
Recreational vehicle tax	2,682	19,276	19,223	2,735
Severance tax	5,634	31,797	26,234	11,197
Vehicle sales & comp tax	-	458,107	458,107	-
Total Distributable Funds	$ 7,208,930	$ 12,034,163	$ 11,176,401	$ 8,066,692
State Funds:				
General	$ -	$ -	$ -	$ -
Educational building	-	78,705	78,705	-
Institutional building	-	39,353	39,353	-
Total State Funds	$ -	$ 118,058	$ 118,058	$ -

Schedule 3

SHERIDAN COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds:				
Cemetery districts	$ 31	$ 17,354	$ 17,347	$ 38
Cities	-	1,016,064	1,016,064	-
Extension district	-	133,869	133,869	-
Fire districts	76	272,970	273,024	22
Regional library	-	75,120	75,120	-
School districts	-	3,185,407	3,185,407	-
School district-Oil valuation	-	-	-	-
Townships	-	20,534	20,534	-
Water management	-	82,423	82,423	-
Total Subdivision Funds	$ 107	$ 4,803,741	$ 4,803,788	$ 60
Couty Officer Accounts:				
Clerk of district court	$ 3,832	$ 74,596	$ 76,927	$ 1,501
Fish and game licenses	-	1,309	1,309	-
Law library	42,859	3,971	-	46,830
Stray animal	-	-	-	-
Total County Officer Funds	$ 46,691	$ 79,876	$ 78,236	$ 48,331
Other Agency Funds:				
Payroll clearing fund	$ -	$ 1,179,411	$ 1,179,411	$ -
Total Other Agency Funds	$ -	$ 1,179,411	$ 1,179,411	$ -
Grand Total	$ 7,255,728	$ 18,215,249	$ 17,355,894	$ 8,115,083