SHERIDAN COUNTY, KANSAS

Regulatory Basis
Financial Statement

For the Year Ended December 31, 2023

SHERIDAN COUNTY, KANSAS

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For the Year Ended December 31, 2023

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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, 2023 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, 2023, 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, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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, 2022 (not presented herein), and have issued my report thereon dated August 1, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 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 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2023 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied

in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the 2022 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, 2022, on the basis of accounting described in Note 1.

James V. Myers
Certified Public Accountant

August 9, 2024

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

Governmental Type Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund:						
General	$ 2,509,159	$ 3,869,483	$ 2,830,179	$ 3,548,463	$ 62,489	$ 3,610,952
Special Purpose Funds:						
Road and Bridge	1,718,742	2,023,967	2,240,124	1,502,585	20,066	1,522,651
Noxious Weed	205,101	127,140	122,915	209,326	1,129	210,455
Hospital Maintenance	-	1,314,275	1,314,275	-	-	-
Public Health	96,739	38,450	44,726	90,463	-	90,463
Mental Health	-	17,728	17,728	-	-	-
Noxious Weed Capital Outlay	46,623	-	-	46,623	-	46,623
Special Alcohol	12,316	4,702	-	17,018	-	17,018
911 Wireless	180,382	60,020	81,927	158,475	211	158,686
Library Service Contract	-	19,710	19,710	-	-	-
Intellectually Challenged	-	47,446	47,446	-	-	-
Parks & Recreation	1,443	2,403	-	3,846	-	3,846
Council on Aging	-	57,667	57,667	-	-	-
Special Ambulance	285,587	50,000	-	335,587	-	335,587
Pool Lease-Purchase	51,988	108,646	110,373	50,261	-	50,261
CDBG (Micro-Loan)	19,121	6,860	-	25,981	-	25,981
Special Highway Improvement	169,328	325,000	114,865	379,463	17,250	396,713
Special Machinery	152,810	200,000	150,000	202,810	-	202,810
Public Transportation	40,987	40,685	37,464	44,208	748	44,956
Capital Improvement Reserve	175,000	25,000	-	200,000	-	200,000
Capital Improvement Courthouse	503,596	-	-	503,596	-	503,596
ARPA	107,629	-	25,327	82,302	-	82,302
HRSA EMS	-	-	-	-	-	-
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	-	-	-	-	-	-
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, 2023

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	23,006	4,736	8,361	19,381	-	19,381
Sexual Offender Registry	5,375	1,060	309	6,126	-	6,126
Conceal Carry	2,090	358	125	2,323	-	2,323
Special Motor Vehicle	-	34,513	34,513	-	-	-
Sheriff VIN	3,571	3,720	3,525	3,766	-	3,766
Prosecuting Attorney Training	4,232	528	323	4,437	-	4,437
Clerk Technology	4,561	1,195	420	5,336	-	5,336
Treasurer Technology	9,782	1,173	2,667	8,288	-	8,288
Forfeiture Law Enforcement	16,263	25,828	21,194	20,897	98	20,995
Domestic Violence	100	-	-	100	-	100
Fight Addiction Resolution	116	4,349	-	4,465	-	4,465
Business Funds:						
Solid Waste	145,035	75,996	80,759	140,272	11,847	152,119
Total Reporting Entity (excluding Agency Funds)	$ 6,490,682	$ 8,704,298	$ 7,578,582	$ 7,616,398	$ 113,838	$ 7,730,236

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, 2023

Composition of Cash:	
Primary Government:	
Cash on hand	$ 200
Checking Accounts - First State Bank	268,523
Checking Accounts - Equity Bank	357,061
Money Market Accounts - First State Bank	7,144,378
Savings Accounts - First State Bank	266,969
Certificates of Deposit - Equity Bank	500,000
Certificates of Deposit - First State Bank	6,400,000
Certificates of Deposit - Peoples State Bank	650,000
Certificates of Deposit -The Bank	-
District Court:	
Checking Account	1,684
Law Library:	
Checking Account	29,136
Total Cash	$ 15,617,951
Agency Funds per Schedule 3	(7,887,715)
Total Reporting Entity (Excluding Agency Funds)	$ 7,730,236

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, 2023

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.

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 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, 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 adoption of the final budget has been adjusted to on or before September 20th. Sheridan County, Kansas 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 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.

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

Note 2: Budgetary Information (continued)

Capital Improvement Reserve Fund
Capital Improvement Courthouse Fund
ARPA 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 designated "peak periods" in 2023. All deposits were legally secured at December 31, 2023.

Note 3: Deposits and Investments (continued)

Custodial credit risk – deposits (continued)

At December 31, 2023, Sheridan County, Kansas' carrying amount of deposits was $15,617,951 and the bank balance was $15,778,627. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,280,820 was covered by federal depository insurance, $14,497,807 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	11,986
Total			$ 411,986

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 2023. 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 $673,755. This liability is based on the use of 60.48% of the estimated capacity of the landfill. Sheridan County, Kansas will recognize the remaining estimated cost of closure and post closure care of $855,850 as the remaining estimated capacity is filled. Sheridan County, Kansas expects the landfill to continue to operate for approximately 65 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 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from Sheridan County, Kansas were $161,765 for the year ended December 31, 2023.

Net Pension Liability: At December 31, 2023, Sheridan County, Kansas' proportionate share of the collective net pension liability reported by KPERS was $1,649,394. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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, 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: Compliance Matters

There were no compliance matters to report for Sheridan County, Kansas for the year ending December 31, 2023.

Note 12: Evaluation of Subsequent Events

The organization has evaluated subsequent events through August 9, 2024, 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, 2023, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Revenue Bonds:									
Series 2015	0.00%	3/3/2015	575,000	3/3/2025	$ 172,500	$ -	$ 57,500	$ 115,000	$ -
Series 2015B	0.00%	11/17/2015	150,280	11/17/2025	45,084	-	15,028	30,056	-
Series 2017	1.00%	3/14/2017	110,943	3/14/2027	56,851	-	11,145	45,706	569
Series 2018	0.00%	4/23/2018	116,000	5/15/2028	69,600	-	11,600	58,000	-
Series 2019	0.00%	5/7/2019	68,000	5/7/2024	27,200	-	13,600	13,600	-
Series 2019B	3.25%	6/6/2019	2,250,000	6/1/2021	-	-	-	-	-
Series 2022A	2.125%	3/28/2022	2,250,000	3/28/2052	2,250,000	-	54,405	2,195,595	47,812
Capital Leases Payable									
Swimming Pool	4.00%	5/16/2013	1,500,000	5/16/2033	933,373	-	73,037	860,336	37,335
Total Contractual Indebtedness					$ 3,554,608	$ -	$ 236,315	$ 3,318,293	$ 85,716

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	2024	2025	2026	2027	2028	2029 - 2033	2034 - 2038	2039 - 2053	Total
Principal:									
Revenue Bonds	$ 164,418	$ 152,237	$ 81,028	$ 82,374	$ 71,920	$ 321,874	$ 357,572	$ 1,226,534	$ 2,457,957
Capital Leases Payable	75,959	78,998	82,158	85,444	88,862	448,915	-	-	860,336
Total Principal	240,377	231,235	163,186	167,818	160,782	770,789	357,572	1,226,534	3,318,293
Interest:									
Revenue Bonds	47,241	45,823	44,504	43,157	41,898	189,216	153,518	204,529	769,886
Capital Leases Payable	34,413	31,375	28,215	24,929	21,511	-	-	-	140,443
Total Interest	81,654	77,198	72,719	68,086	63,409	189,216	153,518	204,529	910,329
Total Principal and Interest	$ 322,031	$ 308,433	$ 235,905	$ 235,904	$ 224,191	$ 960,005	$ 511,090	$ 1,431,063	$ 4,228,622

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, 2023

Funds	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Fund Types:			
General Funds:			
General	$ 5,046,767	$ 2,830,179	$ (2,216,588)
Special Purpose Funds:			
Road and Bridge	3,414,369	2,240,124	(1,174,245)
Noxious Weed	375,952	122,915	(253,037)
Hospital Maintenance	1,316,097	1,314,275	(1,822)
Public Health	137,776	44,726	(93,050)
Mental Health	18,000	17,728	(272)
Noxious Weed Capital Outlay	46,623	-	(46,623)
Special Alcohol	23,689	-	(23,689)
911 Wireless	211,328	81,927	(129,401)
Library Service Contract	20,000	19,710	(290)
Intellectually Disabled	48,000	47,446	(554)
Parks & Recreation	2,727	-	(2,727)
Council on Aging	58,416	57,667	(749)
Special Ambulance	375,087	-	(375,087)
Pool Lease-Purchase	160,984	110,373	(50,611)
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 2022A	102,300	102,218	(82)
Business Funds:			
Solid Waste	216,699	80,759	(135,940)

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenues:				
Ad valorem property tax	$ 2,220,228	$ 2,107,863	$ 2,134,752	$ (26,889)
Commercial vehicle tax	16,828	19,962	17,127	2,835
Delinquent tax	23,686	17,957	-	17,957
Motor vehicle tax	119,537	136,122	127,539	8,583
Recreational motor vehicle tax	4,677	4,587	4,302	285
Watercraft tax	987	1,241	-	1,241
16/20M vehicle tax	19,798	19,135	20,290	(1,155)
Escaped tax	-	-	50	(50)
Interest on current taxes	13,828	11,954	15,000	(3,046)
Interest on delinquent taxes	10,740	4,382	15,000	(10,618)
Total Taxes and Shared Revenues	$ 2,430,309	$ 2,323,203	$ 2,334,060	$ (10,857)
Intergovernmental:				
Local alcoholic liquor	$ 716	$ 817	$ 500	$ 317
Local sales tax	367,108	355,291	350,000	5,291
Severance tax	13,117	16,385	10,000	6,385
Total Intergovernmental	$ 380,941	$ 372,493	$ 360,500	$ 11,993
Licenses, Permits and Fees:				
Alcohol/Drug assessment fee	$ 14	$ 38	$ -	$ 38
Ambulance fees	98,513	152,404	114,000	38,404
Antique registration fees	2,885	2,920	3,000	(80)
Booking fees	495	265	1,000	(735)
Commissary	-	-	-	-
County attorney insufficient checks	60	60	50	10
County official fees	47,415	40,297	50,000	(9,703)
Dispatch service	10,000	-	10,000	(10,000)
Diversion fund fees	5,750	5,423	2,400	3,023

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Licenses, Permits and Fees (continued):				
Filing fees	80	300	500	(200)
Game license fees	49	45	100	(55)
Jail keep	-	-	15,000	(15,000)
K9 Sheriff Department	-	-	100	(100)
Mortgage registration fees	-	-	-	-
Moving fees	50	20	25	(5)
NR administrative fees	10,469	10,439	12,000	(1,561)
Total Licenses, Permits and Fees	$ 175,780	$ 212,211	$ 208,175	$ 4,036
Use of Money and Property:				
Interest on idle fund investments	$ 67,239	$ 339,853	$ 25,000	$ 314,853
Royalties and rent	2,820	2,315	2,500	(185)
Total Use of Money and Property	$ 70,059	$ 342,168	$ 27,500	$ 314,668
Other:				
Grants	$ -	$ 5,560	$ 4,000	$ 1,560
Miscellaneous	7,298	38,707	500	38,207
National info consortium	1,319	-	1,100	(1,100)
Reimbursements	32,391	38,540	44,400	(5,860)
Sale of assets	-	103,097	-	103,097
Sheriff - state aid	500	-	-	-
State aid	-	24,562	-	24,562
Tax foreclosure sale	2,102	183	-	183
Transfer from oil valuation	-	396,772	-	396,772
Transfer from special motor vehicle	22,283	11,987	12,000	(13)
Total Other	$ 65,893	$ 619,408	$ 62,000	$ 557,408
Total Receipts	$ 3,122,982	$ 3,869,483	$ 2,992,235	$ 877,248

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Expenditures:				
Administration	$ 485,496	$ 310,688	$ 389,000	$ (78,312)
Ambulance	285,116	315,772	384,100	(68,328)
Appraiser	147,931	145,368	166,000	(20,632)
County attorney	72,542	72,075	76,400	(4,325)
County clerk	113,568	115,454	118,000	(2,546)
County commission	59,235	59,294	58,100	1,194
County health officer	1,500	1,500	10,000	(8,500)
County register of deeds	59,397	65,772	79,000	(13,228)
County sheriff	314,445	319,524	341,000	(21,476)
County treasurer	126,877	130,593	141,000	(10,407)
Custodian	34,470	35,828	36,000	(172)
Dispatch	196,477	214,028	215,000	(972)
District coroner	6,987	-	10,000	(10,000)
District court	30,950	31,196	40,800	(9,604)
Diversion	6,400	13,116	1,500	11,616
Election	37,298	18,137	52,000	(33,863)
Emergency preparedness	21,316	21,231	23,000	(1,769)
Employee benefits	610,953	575,581	870,000	(294,419)
Grant expenses	-	54,408	-	54,408
Information technology	5,950	4,418	25,000	(20,582)
KNRC	-	5,000	-	5,000
Prisoner care	52,324	34,221	45,000	(10,779)
Vehicle replacement	21,778	45,000	35,000	10,000
Total County Expenditures	$ 2,691,010	$ 2,588,204	$ 3,115,900	$ (527,696)

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Apportionments:				
Airport	$ 36,297	$ 36,475	$ 36,475	$ -
Child advocacy	5,000	5,000	5,000	-
Economic development	15,000	25,000	25,000	-
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	2,000	2,000	-
Senior citizens (Area Council on Aging)	4,500	9,000	4,500	4,500
Soil conservation	23,000	25,000	25,000	-
Total Apportionments	$ 174,297	$ 191,975	$ 187,475	$ 4,500
Transfers:				
To Ambulance	$ -	$ 50,000	$ 50,000	$ -
To Courthouse Capital Improvements	-	-	-	-
Total Transfers	$ -	$ 50,000	50,000	-
Cash Basis Reserve	$ -	$ -	$ 1,693,392	$ (1,693,392)
Total Expenditures	$ 2,865,307	$ 2,830,179	$ 5,046,767	$ (2,216,588)
Receipts Over (Under) Expenditures	$ 257,675	$ 1,039,304		
Unencumbered Cash, Beginning	2,251,484	2,509,159		
Unencumbered Cash, Ending	$ 2,509,159	$ 3,548,463		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance-Over (Under)
Receipts:				
Taxes:				
Ad valorem property tax	$ 1,165,364	$ 1,513,894	$ 1,533,248	$ (19,354)
Commercial vehicle tax	13,318	10,576	8,991	1,585
Delinquent tax	19,593	11,356	-	11,356
Motor vehicle tax	95,106	76,886	66,956	9,930
Recreational vehicle tax	3,715	2,568	2,259	309
Watercraft tax	780	652	-	652
16/20M vehicle tax	16,159	15,135	10,652	4,483
Escaped tax	-	-	50	(50)
Intergovernmental:				
Special city/county highway	324,103	323,085	350,000	(26,915)
County equalization	5,647	2,387	-	2,387
KDOT-Connecting links	55,972	53,469	50,000	3,469
Miscellaneous	52,194	10,024	30,000	(19,976)
State Aid	-	3,935	-	3,935
Total Receipts	$ 1,751,951	$ 2,023,967	$ 2,052,156	$ (28,189)
Expenditures:				
Commodities/Contractual/Capital	$ 1,110,825	$ 1,303,613	$ 1,665,500	$ (361,887)
Employee benefits	106,114	113,231	200,000	(86,769)
Personal services	424,436	473,280	380,000	93,280
Transfer to Capital Improvements	25,000	25,000	25,000	-
Transfer to Special Highway	175,000	125,000	175,000	(50,000)
Transfer to Special Machinery	-	200,000	-	200,000
Cash basis reserve	-	-	968,869	(968,869)
Total Expenditures	$ 1,841,375	$ 2,240,124	$ 3,414,369	$ (1,174,245)
Receipts Over (Under) Expenditures	$ (89,424)	$ (216,157)		
Unencumbered Cash, Beginning	1,808,166	1,718,742		
Unencumbered Cash, Ending	$ 1,718,742	$ 1,502,585		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Taxes:				
Ad valorem property tax	$ 12,203	$ 100,440	$ 101,736	$ (1,296)
Commercial vehicle tax	71	109	94	15
Delinquent tax	580	213	-	213
Motor vehicle tax	1,019	713	701	12
Recreational vehicle tax	34	24	24	-
Watercraft tax	4	7	-	7
16/20M vehicle tax	586	72	111	(39)
Escaped Tax	-	-	-	-
Reimbursements	57,251	25,562	60,000	(34,438)
Total Receipts	$ 71,748	$ 127,140	$ 162,666	$ (35,526)
Expenditures:				
Commodities/Contractual/Capital	$ 143,659	$ 73,786	$ 120,000	$ (46,214)
Personal services	29,257	49,129	45,000	4,129
Transfer to Noxious Weed Capital Outlay	-	-	-	-
Cash basis reserve	-	-	210,952	(210,952)
Total Expenditures	$ 172,916	$ 122,915	$ 375,952	$ (253,037)
Receipts Over (Under) Expenditures	$ (101,168)	$ 4,225		
Unencumbered Cash, Beginning	306,269	205,101		
Unencumbered Cash, Ending	$ 205,101	$ 209,326		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Taxes:				
Ad valorem property tax	$ 705,266	$ 703,349	$ 712,310	$ (8,961)
Commercial vehicle tax	6,220	6,360	5,441	919
Delinquent tax	8,115	5,898	-	5,898
Motor vehicle tax	43,455	44,313	40,514	3,799
Recreational vehicle tax	1,708	1,489	1,367	122
Watercraft tax	365	394	-	394
16/20M vehicle tax	6,611	7,084	6,445	639
Escaped tax	-	-	20	(20)
Local sales & use tax	563,354	545,388	550,000	(4,612)
Total Receipts	$ 1,335,094	$ 1,314,275	$ 1,316,097	$ (1,822)
Expenditures:				
Apportionments	$ 1,335,094	$ 1,314,275	$ 1,316,097	$ (1,822)
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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Taxes:				
Ad valorem property tax	$ 35,267	$ 35,167	$ 35,651	$ (484)
Commercial vehicle tax	311	318	272	46
Delinquent tax	406	301	-	301
Motor vehicle tax	2,172	2,216	2,026	190
Recreational vehicle tax	85	74	68	6
Watercraft tax	18	20	-	20
16/20M vehicle tax	331	354	322	32
Escaped tax	-	-	-	-
Federal & State aid	5,208	-	-	-
Services/Fees	4,030	-	-	-
Total Receipts	$ 47,828	$ 38,450	$ 38,339	$ 111
Expenditures:				
Commodities/Contractual/Capital	$ 19,766	$ 6,275	$ 37,776	$ (31,501)
Apportionments	27,268	38,451	-	38,451
Cash basis reserve	-	-	100,000	(100,000)
Total Expenditures	$ 47,034	$ 44,726	$ 137,776	$ (93,050)
Receipts Over (Under) Expenditures	$ 794	$ (6,276)		
Unencumbered Cash, Beginning	95,945	96,739		
Unencumbered Cash, Ending	$ 96,739	$ 90,463		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Taxes:				
Ad valorem property tax	$ 16,717	$ 16,177	$ 16,391	$ (214)
Commercial vehicle tax	141	151	129	22
Delinquent tax	187	152	-	152
Motor vehicle tax	987	1,043	961	82
Recreational vehicle tax	39	35	32	3
Watercraft tax	8	9	-	9
16/20M vehicle tax	149	161	153	8
Escaped tax	-	-	-	-
Total Receipts	$ 18,228	$ 17,728	$ 17,666	$ 62
Expenditures:				
Apportionments	$ 18,228	$ 17,728	$ 18,000	$ (272)
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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Liquor tax	$ 5,141	$ 4,702	$ 6,663	$ (1,961)
Expenditures:				
Alcohol program	$ 4,200	$ -	$ 23,689	$ (23,689)
Receipts Over (Under) Expenditures	$ 941	$ 4,702		
Unencumbered Cash, Beginning	11,375	12,316		
Unencumbered Cash, Ending	$ 12,316	$ 17,018		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
E-911 receipts	$ 70,154	$ 59,988	$ 61,000	$ (1,012)
Interest on idle funds	33	32	30	2
Total Receipts	$ 70,187	$ 60,020	$ 61,030	$ (1,010)
Expenditures:				
Commodities/Contractual/Capital	$ 50,073	$ 81,927	$ 211,328	$ (129,401)
Receipts Over (Under) Expenditures	$ 20,114	$ (21,907)		
Unencumbered Cash, Beginning	160,268	180,382		
Unencumbered Cash, Ending	$ 180,382	$ 158,475		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Taxes:				
Ad valorem property tax	$ 18,621	$ 18,006	$ 18,271	$ (265)
Commercial vehicle tax	153	168	144	24
Delinquent tax	203	156	-	156
Motor vehicle tax	1,073	1,157	1,069	88
Recreational vehicle tax	42	39	36	3
Watercraft tax	9	10	-	10
16/20M vehicle tax	165	174	170	4
Escaped tax	-	-	-	-
Total Receipts	$ 20,266	$ 19,710	$ 19,690	$ 20
Expenditures:				
Apportionments	$ 20,266	$ 19,710	$ 20,000	$ (290)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Taxes:				
Ad valorem property tax	$ 44,649	$ 43,326	$ 43,922	$ (596)
Commercial vehicle tax	376	402	344	58
Delinquent tax	498	387	-	387
Motor vehicle tax	2,626	2,784	2,563	221
Recreational vehicle tax	103	94	86	8
Watercraft tax	22	25	-	25
16/20M vehicle tax	398	428	408	20
Escaped tax	-	-	-	-
Total Receipts	$ 48,672	$ 47,446	$ 47,323	$ 123
Expenditures:				
Apportionments	$ 48,672	$ 47,446	$ 48,000	$ (554)
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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Liquor tax	$ 716	$ 2,403	$ 1,000	$ 1,403
Expenditures:				
Library	$ -	$ -	$ -	$ -
Parks & recreation	-	-	2,727	(2,727)
Total Expenditures	$ -	$ -	$ 2,727	$ (2,727)
Receipts Over (Under) Expenditures	$ 716	$ 2,403		
Unencumbered Cash, Beginning	727	1,443		
Unencumbered Cash, Ending	$ 1,443	$ 3,846		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Taxes:				
Ad valorem property tax	$ 52,900	$ 52,751	$ 53,408	$ (657)
Commercial vehicle tax	467	477	408	69
Delinquent tax	609	442	-	442
Motor vehicle tax	3,259	3,324	3,041	283
Recreational vehicle tax	128	112	103	9
Watercraft tax	27	30	-	30
16/20M vehicle tax	496	531	484	47
Escaped tax	-	-	-	-
Total Receipts	$ 57,886	$ 57,667	$ 57,444	$ 223
Expenditures:				
Apportionments	$ 59,080	$ 57,667	$ 58,416	$ (749)
Receipts Over (Under) Expenditures	$ (1,194)	$ -		
Unencumbered Cash, Beginning	1,194	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-N

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts:				
Transfer from General	$ -	$ 50,000	$ 50,000	$ -
Miscellaneous	10,500	-	-	-
Total Receipts	$ 10,500	$ 50,000	$ 50,000	$ -
Expenditures:				
Capital outlay	$ -	$ -	$ 375,087	$ (375,087)
Receipts Over (Under) Expenditures	$ 10,500	$ 50,000		
Unencumbered Cash, Beginning	275,087	285,587		
Unencumbered Cash, Ending	$ 285,587	$ 335,587		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Taxes:				
Ad valorem property tax	$ 100,652	$ 99,383	$ 100,653	$ (1,270)
Commercial vehicle tax	870	907	777	130
Delinquent tax	1,139	792	-	792
Motor vehicle tax	6,058	6,304	5,784	520
Recreational vehicle tax	238	212	195	17
Watercraft tax	51	56	-	56
16/20M vehicle tax	903	992	920	72
Escaped tax	-	-	-	-
Total Receipts	$ 109,911	$ 108,646	$ 108,329	$ 317
Expenditures:				
Lease payments	$ 110,372	$ 110,373	$ 110,373	$ -
Cash basis reserve	-	-	50,611	(50,611)
Total Expenditures	$ 110,372	$ 110,373	$ 160,984	$ (50,611)
Receipts Over (Under) Expenditures	$ (461)	$ (1,727)		
Unencumbered Cash, Beginning	52,449	51,988		
Unencumbered Cash, Ending	$ 51,988	$ 50,261		

Schedule 2-P

SHERIDAN COUNTY, KANSAS
Hospital Revenue Bond Series 2015
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

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

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

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

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

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts:				
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 2019B
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

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

Schedule 2-V

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Sheridan County Hospital	$ -	$ 102,218	$ 102,300	$ (82)
Expenditures:				
Bond payment	$ -	$ 102,218	$ 102,300	$ (82)
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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
City of Hoxie	$ 40,223	$ 38,965	$ 40,000	$ (1,035)
City of Selden	5,993	5,300	6,000	(700)
Public Usage	27,984	31,731	35,000	(3,269)
Miscellaneous	57	-	-	-
Total Receipts	$ 74,257	$ 75,996	$ 81,000	$ (5,004)
Expenditures:				
Commodities/Contractual/Capital	$ 20,921	$ 48,923	$ 191,699	$ (142,776)
Personal services	-	31,836	25,000	6,836
Total Expenditures	$ 20,921	$ 80,759	$ 216,699	$ (135,940)
Receipts Over (Under) Expenditures	$ 53,336	$ (4,763)		
Unencumbered Cash, Beginning	91,699	145,035		
Unencumbered Cash, Ending	$ 145,035	$ 140,272		

Schedule 2-X

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

	Prior Year Actual	Current Year Actual
Receipts:		
Interest on idle funds	$ 4	$ 4
Loan payments	6,001	6,856
Total Receipts	$ 6,005	$ 6,860
Expenditures:		
Commodities/Contractual/Capital	$ 5,000	$ -
Receipts Over (Under) Expenditures	$ 1,005	$ 6,860
Unencumbered Cash, Beginning	18,116	19,121
Unencumbered Cash, Ending	$ 19,121	$ 25,981

Schedule 2-Y

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

	Prior Year Actual	Current Year Actual
Receipts:		
Reimbursements	$ -	$ -
State aid	-	200,000
Transfer from Road and Bridge	175,000	125,000
Total Receipts	$ 175,000	$ 325,000
Expenditures:		
Commodities/Contractual/Capital	$ 387,237	$ 114,865
Receipts Over (Under) Expenditures	$ (212,237)	$ 210,135
Unencumbered Cash, Beginning	381,565	169,328
Unencumbered Cash, Ending	$ 169,328	$ 379,463

Schedule 2-Z

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

	Prior Year Actual	Current Year Actual
Receipts:		
Transfer from Road and Bridge	$ -	$ 200,000
Reimbursements	50,700	-
Total Receipts	$ 50,700	$ 200,000
Expenditures:		
Commodities/Contractual/Capital	$ 61,536	$ 150,000
Receipts Over (Under) Expenditures	$ (10,836)	$ 50,000
Unencumbered Cash, Beginning	163,646	152,810
Unencumbered Cash, Ending	$ 152,810	$ 202,810

Schedule 2-AA

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

	Prior Year Actual	Current Year Actual
Receipts:		
Miscellaneous	$ 18,098	$ 15,835
Reimbursements-Council on Aging	35,285	24,850
Total Receipts	$ 53,383	$ 40,685
Expenditures:		
Commodities/Contractual/Capital	$ 16,044	$ 12,878
Personal services	27,856	24,586
Total Expenditures	$ 43,900	$ 37,464
Receipts Over (Under) Expenditures	$ 9,483	$ 3,221
Unencumbered Cash, Beginning	31,504	40,987
Unencumbered Cash, Ending	$ 40,987	$ 44,208

Schedule 2-AB

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

	Prior Year Actual	Current Year Actual
Receipts:		
Transfer from Road and Bridge	$ 25,000	$ 25,000
Expenditures:		
Commodities/Contractual/Capital	$ -	$ -
Receipts Over (Under) Expenditures	$ 25,000	$ 25,000
Unencumbered Cash, Beginning	150,000	175,000
Unencumbered Cash, Ending	$ 175,000	$ 200,000

Schedule 2-AC

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

	Prior Year Actual	Current Year Actual
Receipts:		
Transfer from General	$ -	$ -
Expenditures:		
Commodities/Contractual/Capital	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	503,596	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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Federal aid	$ 239,871	$ -
Expenditures:		
Commodities/Contractual/Capital	$ 267,046	$ 25,327
Receipts Over (Under) Expenditures	$ (27,175)	$ (25,327)
Unencumbered Cash, Beginning	134,804	107,629
Unencumbered Cash, Ending	$ 107,629	$ 82,302

Schedule 2-AE

SHERIDAN COUNTY, KANSAS
HRSA EMS FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

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

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 5,781	$ 4,736
Expenditures:		
Commodities/Contractual/Capital	$ 7,472	$ 8,361
Receipts Over (Under) Expenditures	$ (1,691)	$ (3,625)
Unencumbered Cash, Beginning	24,697	23,006
Unencumbered Cash, Ending	$ 23,006	$ 19,381

Schedule 2-AG

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

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 1,220	$ 1,060
Expenditures:		
Commodities/Contractual/Capital	$ 446	$ 309
Receipts Over (Under) Expenditures	$ 774	$ 751
Unencumbered Cash, Beginning	4,601	5,375
Unencumbered Cash, Ending	$ 5,375	$ 6,126

Schedule 2-AH

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

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 488	$ 358
Expenditures:		
Commodities/Contractual/Capital	$ -	$ 125
Receipts Over (Under) Expenditures	$ 488	$ 233
Unencumbered Cash, Beginning	1,602	2,090
Unencumbered Cash, Ending	$ 2,090	$ 2,323

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

	Prior Year Actual	Current Year Actual
Receipts:		
Lien fees	$ 525	$ 528
Motor vehicle fees	33,214	32,859
State of Kansas	1,192	1,126
Total Receipts	$ 34,931	$ 34,513
Expenditures:		
Commodities/Contractual/Capital	$ 1,825	$ 1,217
Personal services	11,993	21,310
Transfer to General	22,283	11,986
Total Expenditures	$ 36,101	$ 34,513
Receipts Over (Under) Expenditures	$ (1,170)	$ -
Unencumbered Cash, Beginning	1,170	-
Unencumbered Cash, Ending	$ -	$ -

Schedule 2-AJ

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

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 5,024	$ 3,720
Expenditures:		
Commodities/Contractual/Capital	$ 5,123	$ 3,525
Receipts Over (Under) Expenditures	$ (99)	$ 195
Unencumbered Cash, Beginning	3,670	3,571
Unencumbered Cash, Ending	$ 3,571	$ 3,766

Schedule 2-AK

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

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 969	$ 528
Expenditures:		
Commodities/Contractual/Capital	$ 405	$ 323
Receipts Over (Under) Expenditures	$ 564	$ 205
Unencumbered Cash, Beginning	3,668	4,232
Unencumbered Cash, Ending	$ 4,232	$ 4,437

Schedule 2-AL

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

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 1,445	$ 1,195
Expenditures:		
Commodities/Contractual/Capital	$ 2,308	$ 420
Receipts Over (Under) Expenditures	$ (863)	$ 775
Unencumbered Cash, Beginning	5,424	4,561
Unencumbered Cash, Ending	$ 4,561	$ 5,336

Schedule 2-AM

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

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 1,445	$ 1,173
Expenditures:		
Commodities/Contractual/Capital	$ 502	$ 2,667
Receipts Over (Under) Expenditures	$ 943	$ (1,494)
Unencumbered Cash, Beginning	8,839	9,782
Unencumbered Cash, Ending	$ 9,782	$ 8,288

Schedule 2-AN

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

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 17,638	$ 25,828
Expenditures:		
Commodities/Contractual/Capital	$ 15,916	$ 21,194
Receipts Over (Under) Expenditures	$ 1,722	$ 4,634
Unencumbered Cash, Beginning	14,541	16,263
Unencumbered Cash, Ending	$ 16,263	$ 20,897

Schedule 2-AO

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

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

Schedule 2-AP

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

	Prior Year Actual	Current Year Actual
Receipts:		
State aid	$ 471	$ 4,349
Expenditures:		
Commodities/Contractual/Capital	$ 355	$ -
Receipts Over (Under) Expenditures	$ 116	$ 4,349
Unencumbered Cash, Beginning	-	116
Unencumbered Cash, Ending	$ 116	$ 4,465

SHERIDAN COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Advance tax	$ 7	$ 5,792	$ 5,792	$ 7
Commercial vehicle tax	1,449	138,947	140,071	325
Current taxes	7,492,617	10,148,197	9,925,512	7,715,302
Delinquent personal property tax	16,112	10,750	13,668	13,194
Delinquent real estate tax	55,985	34,472	66,245	24,212
Driver's license	-	6,018	6,018	-
Motor vehicle-licenses	-	445,043	445,043	-
Motor vehicle tax	89,817	536,995	534,490	92,322
MV excise tax	1	37	26	12
Neighborhood revitalization	-	192,022	192,022	-
Oil and gas depletion	396,772	-	396,772	-
Protested tax	-	-	-	-
Recreational vehicle tax	2,735	17,994	17,448	3,281
Severance tax	11,197	29,699	32,769	8,127
Vehicle sales & comp tax	-	378,282	378,282	-
Total Distributable Funds	$ 8,066,692	$ 11,944,248	$ 12,154,158	$ 7,856,782
State Funds:				
General	$ -	$ -	$ -	$ -
Educational building	-	78,338	78,338	-
Institutional building	-	39,169	39,169	-
Total State Funds	$ -	$ 117,507	$ 117,507	$ -

SHERIDAN COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds:				
Cemetery districts	$ 38	$ 16,580	$ 16,604	$ 14
Cities	-	1,000,643	1,000,643	-
Extension district	-	133,968	133,968	-
Fire districts	22	301,230	301,153	99
Regional library	-	70,889	70,889	-
School districts	-	3,567,168	3,567,168	-
School district-Oil valuation	-	-	-	-
Townships	-	20,524	20,524	-
Water management	-	82,115	82,115	-
Total Subdivision Funds	$ 60	$ 5,193,117	$ 5,193,064	$ 113
Couty Officer Accounts:				
Clerk of district court	$ 1,501	$ 9,401	$ 9,218	$ 1,684
Fish and game licenses	-	1,258	1,258	-
Law library	46,830	2,306	20,000	29,136
Stray animal	-	895	895	-
Total County Officer Funds	$ 48,331	$ 13,860	$ 31,371	$ 30,820
Other Agency Funds:				
Payroll clearing fund	$ -	$ 1,185,002	$ 1,185,002	$ -
Total Other Agency Funds	$ -	$ 1,185,002	$ 1,185,002	$ -
Grand Total	$ 8,115,083	$ 18,453,734	$ 18,681,102	$ 7,887,715