SHERIDAN COUNTY, KANSAS

Regulatory Basis
Financial Statement

For the Year Ended December 31, 2025

SHERIDAN COUNTY, KANSAS

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James V. Myers, Chartered

P.O. Box 772
Hoxie, Kansas 67740

Certified Public Accountant

Phone: 785-675-3711
Fax: 785-675-3580

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, 2025 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, 2025, 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, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by Sheridan County, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, I:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Sheridan County, Kansas' internal control. Accordingly, no such opinion is expressed.

- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Sheridan County, Kansas' ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

Prior Year Comparative Analysis

I also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Sheridan County, Kansas as of and for the year ended December 31, 2024 (not presented herein), and have issued my report thereon dated July 18, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 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 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2025 (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 2024 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 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied

in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 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, 2024, on the basis of accounting described in Note 1.

James V. Myers
Certified Public Accountant

July 24, 2026

SHERIDAN COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2025

Governmental Type Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund:						
General	$ 3,983,672	$ 3,133,964	$ 4,100,669	$ 3,016,967	$ 37,046	$ 3,054,013
Special Purpose Funds:						
Road and Bridge	1,386,984	2,645,025	2,818,955	1,213,054	58,081	1,271,135
Noxious Weed	225,815	159,869	178,215	207,469	685	208,154
Hospital Maintenance	-	1,341,990	1,341,990	-	-	-
Public Health	90,555	148,685	178,373	60,867	-	60,867
Mental Health	-	17,904	17,904	-	-	-
Noxious Weed Capital Outlay	46,623	-	-	46,623	-	46,623
Special Alcohol	25,073	5,111	-	30,184	-	30,184
911 Wireless	157,618	70,049	68,608	159,059	-	159,059
Library Service Contract	429	19,882	20,000	311	-	311
Intellectually Challenged	-	47,807	47,807	-	-	-
Parks & Recreation	4,482	34	-	4,516	-	4,516
Council on Aging	1,191	56,929	57,241	879	-	879
Special Ambulance	385,587	50,000	271,828	163,759	-	163,759
Pool Lease-Purchase	48,512	113,797	110,373	51,936	-	51,936
CDBG (Micro-Loan)	-	2,716	2,716	-	-	-
Special Highway Improvement	441,786	-	142,090	299,696	-	299,696
Special Machinery	91,397	435,000	-	526,397	-	526,397
Public Transportation	49,260	30,482	39,313	40,429	645	41,074
Capital Improvement Reserve	225,000	25,000	-	250,000	-	250,000
Capital Improvement Courthouse	498,857	-	-	498,857	-	498,857
ARPA	-	-	-	-	-	-
NWKS Economic Innovation	30,000	-	-	30,000	-	30,000
Patterson Grant	41,154	-	4,439	36,715	-	36,715
Freedom Claims	71,249	148,157	108,794	110,612	-	110,612
Bond and Interest Funds:						
Hospital Revenue Bond Series 2015	-	57,503	57,503	-	-	-
Hospital Revenue Bond Series 2015B	-	15,028	15,028	-	-	-
Hospital Revenue Bond Series 2017	-	11,714	11,714	-	-	-
Hospital Revenue Bond Series 2018	-	11,600	11,600	-	-	-
Hospital Revenue Bond Series 2019	-	-	-	-	-	-
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, 2025

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	15,270	4,949	5,146	15,073	-	15,073
Sexual Offender Registry	7,064	1,200	463	7,801	91	7,892
Conceal Carry	2,688	97	406	2,379	-	2,379
Special Motor Vehicle	-	34,844	34,844	-	-	-
Sheriff VIN	4,017	4,080	3,416	4,681	59	4,740
Prosecuting Attorney Training	4,729	370	-	5,099	-	5,099
Clerk Technology	5,656	1,238	800	6,094	-	6,094
Treasurer Technology	5,986	1,238	303	6,921	-	6,921
Forfeiture Law Enforcement	26,008	46,875	12,814	60,069	-	60,069
Domestic Violence	100	-	-	100	-	100
Fight Addiction Resolution	9,137	2,930	546	11,521	-	11,521
Business Funds:						
Solid Waste	160,736	84,989	102,305	143,420	2,131	145,551
Total Reporting Entity (excluding Agency Funds)	$ 8,046,635	$ 8,833,274	$ 9,868,421	$ 7,011,488	$ 98,738	$ 7,110,226

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, 2025

Composition of Cash:		
Primary Government:		
Cash on hand	$	200
Checking Accounts - First State Bank		299,593
Checking Accounts - Equity Bank		496,522
Money Market Accounts - First State Bank		5,078,110
Certificates of Deposit - Equity Bank		1,000,000
Certificates of Deposit - First State Bank		6,900,000
Certificates of Deposit - Outdoor Bank		800,000
Certificates of Deposit - The Bank		500,000
District Court:		
Checking Account		200
Law Library:		
Checking Account		35,075
Total Cash		15,109,700
Agency Funds per Schedule 3		(7,999,474)
Total Reporting Entity (Excluding Agency Funds)	$	7,110,226

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, 2025

Note 1: Summary of Significant Accounting Policies

A. Municipal Financial Reporting Entity

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

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

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

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

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

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

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

Note 1: Summary of Significant Accounting Policies (continued)

C. Regulatory basis fund types

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

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

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

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

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

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

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

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

D. Cash and investments

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

Note 1: Summary of Significant Accounting Policies (continued)

E. Property taxes

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

F. Interfund transactions

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

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

G. Reimbursements

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

Note 2: Budgetary Information

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

Note 2: Budgetary Information (continued)

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

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

Note 2: Budgetary Information (continued)

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

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

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

Note 3: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by Sheridan County, Kansas. The statute requires banks eligible to hold Sheridan County, Kansas' funds have a main or branch bank in the county in which Sheridan County, Kansas is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. Effective January 1, 2026, K.S.A. 9-1402 authorizes financial institutions to secure deposits of public moneys of governmental units through the Kansas Collateral Pool (public moneys pooled method as defined by 2025 Senate Substitute for House Bill 2152). Sheridan County, Kansas has no other policies that would further limit interest rate risk

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

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

Note 3: Deposits and Investments (continued)

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, Sheridan County, Kansas' deposits may not be returned to it. State statutes require Sheridan County, Kansas' deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. Sheridan County, Kansas did not use designated "peak periods" in 2025. All deposits were legally secured at December 31, 2025.

At December 31, 2025, Sheridan County, Kansas' carrying amount of deposits was $15,109,700 and the bank balance was $15,372,152. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,065,338 was covered by federal depository insurance, $14,306,814 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	---
Road & Bridge	Special Machinery	19-120	400,000
Noxious Weed	Nox Weed Cap Out	2-1318	---
Special Motor Vehicle	General	8-145	10,570
Total			$ 485,570

Note 5: Risk Management

Sheridan County, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Sheridan County, Kansas has been unable to obtain worker's compensation insurance at a cost it considered to be economically justifiable. For this reason, Sheridan County, Kansas joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties (KWORCC), a public entity risk pool currently operating as a common risk management and insurance program for 87 participating members.

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

Sheridan County, Kansas has also been unable to obtain property and casualty insurance at a cost it considered to be economically justifiable. For this reason, Sheridan County, Kansas joined together with other counties in the State to participate in Kansas County Association Multi-line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 116 participating members.

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

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

Note 6: Municipal Solid Waste Landfill

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

Note 6: Municipal Solid Waste Landfill (continued)

These amounts are based on what it would cost to perform all closure and post closure care in 2025. Actual cost may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

The estimate of closure and post closure care liability at year-end would be $665,965. This liability is based on the use of 61.08% of the estimated capacity of the landfill. Sheridan County, Kansas will recognize the remaining estimated cost of closure and post closure care of $887,455 as the remaining estimated capacity is filled. Sheridan County, Kansas expects the landfill to continue to operate for approximately 64 years. Sheridan County, Kansas has not restricted any of its assets for payment of closure and post-closure care costs.

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

Note 7: Compensated Absences

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

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

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

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

Note 7: Compensated Absences (continued)

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

Note 8: General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.71% for the fiscal year ended December 31, 2025. Contributions to the pension plan from Sheridan County, Kansas were $190,872 for the year ended December 31, 2025.

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

Net Pension Liability

At December 31, 2025, Sheridan County, Kansas' proportionate share of the collective net pension liability reported by KPERS was $1,412,312. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2025, which was rolled forward to June 30, 2025. Sheridan County, Kansas' proportion of the net pension liability was based on the ratio of Sheridan County, Kansas' contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 9: Other Post Employment Benefits

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

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

Note 10: Contingencies

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

Note 11: Stewardship, Compliance, and Accountability

Expenditures in the Hospital Revenue Bond Series 2015 Fund and the Public Health Fund exceeded the adopted budget for the year ended December 31, 2025, which is a violation of K.S.A. 79-2935.

Note 12: Litigation

Sheridan County, Kansas is a party to various claims, none of which is expected to have a material financial impact on the financial statement.

Note 13: Evaluation of Subsequent Events

The organization has evaluated subsequent events through July 24, 2026, the date which the financial statements were available to be issued.

Note 14: Long-Term Debt

Changes in long-term liabilities for Sheridan County, Kansas for the year ended December 31, 2025, 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	$ 57,500	$ -	$ 57,500	$ -	$ -
Series 2015B	0.00%	11/17/2015	150,280	11/17/2025	15,028	-	15,028	-	-
Series 2017	1.00%	3/14/2017	110,943	3/14/2027	34,450	-	11,369	23,081	345
Series 2018	0.00%	4/23/2018	116,000	5/15/2028	46,400	-	11,600	34,800	-
Series 2022A	2.125%	3/28/2022	2,250,000	3/28/2052	2,140,161	-	56,740	2,083,421	45,478
Capital Leases Payable									
Swimming Pool	4.00%	5/16/2013	1,500,000	5/16/2033	784,376	-	78,998	705,378	31,375
Total Contractual Indebtedness					$ 3,077,915	$ -	$ 231,235	$ 2,846,680	$ 77,198

Note 14: 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	2026	2027	2028	2029	2030	2031-2035	2036-2040	2041-2052	Total
Principal:									
Revenue Bonds	$ 81,028	$ 82,374	$ 71,920	$ 61,716	$ 63,028	$ 335,699	$ 372,863	$ 1,072,674	$ 2,141,302
Capital Leases Payable	82,157	85,444	88,862	92,416	96,113	260,386	-	-	705,378
Total Principal	163,185	167,818	160,782	154,132	159,141	596,085	372,863	1,072,674	2,846,680
Interest:									
Revenue Bonds	44,504	43,157	41,898	40,502	$ 39,161	175,391	138,227	153,953	676,793
Capital Leases Payable	28,215	24,929	21,511	17,957	14,260	19,092	-	-	125,964
Total Interest	72,719	68,086	63,409	58,459	53,421	194,483	138,227	153,953	802,757
Total Principal and Interest	$ 235,904	$ 235,904	$ 224,191	$ 212,591	$ 212,562	$ 790,568	$ 511,090	$ 1,226,627	$ 3,649,437

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, 2025

Funds	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)	
Governmental Fund Types:				
General Funds:				
General	$ 6,395,632	$ 4,100,669	$ (2,294,963)	
Special Purpose Funds:				
Road and Bridge	3,921,464	2,818,955	(1,102,509)	
Noxious Weed	383,056	178,215	(204,841)	
Hospital Maintenance	1,504,524	1,341,990	(162,534)	
Public Health	127,994	178,373	50,379	
Mental Health	18,000	17,904	(96)	*
Noxious Weed Capital Outlay	46,623	-	(46,623)	
Special Alcohol	32,507	-	(32,507)	
911 Wireless	196,555	68,608	(127,947)	
Library Service Contract	20,000	20,000	-	
Intellectually Disabled	48,000	47,807	(193)	*
Parks & Recreation	8,646	-	(8,646)	
Council on Aging	57,241	57,241	-	
Special Ambulance	435,587	271,828	(163,759)	
Pool Lease-Purchase	160,373	110,373	(50,000)	
Bond and Interest Funds:				
Hospital Revenue Bond Series 2015	57,500	57,503	3	
Hospital Revenue Bond Series 2015B	15,028	15,028	-	
Hospital Revenue Bond Series 2017	11,714	11,714	-	
Hospital Revenue Bond Series 2018	11,600	11,600	-	
Hospital Revenue Bond Series 2019	13,600	-	(13,600)	
Hospital Revenue Bond Series 2022A	102,218	102,218	-	
Business Funds:				
Solid Waste	210,272	102,305	(107,967)	

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

SHERIDAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes and Shared Revenues:				
Ad valorem property tax	$ 2,144,800	$ 1,905,230	$ 1,929,064	$ (23,834)
Commercial vehicle tax	18,493	18,612	15,924	2,688
Delinquent tax	9,785	18,887	15,000	3,887
Motor vehicle tax	149,909	141,913	111,797	30,116
Recreational motor vehicle tax	4,202	3,539	3,848	(309)
Watercraft tax	1,197	1,370	8	1,362
16/20M vehicle tax	23,242	22,564	16,812	5,752
Escaped tax	-	-	-	-
Interest on current taxes	12,263	12,863	12,000	863
Interest on delinquent taxes	9,539	30,197	12,000	18,197
Total Taxes and Shared Revenues	$ 2,373,430	$ 2,155,175	$ 2,116,453	$ 38,722
Intergovernmental:				
Local alcoholic liquor	$ 636	$ 34	$ 700	$ (666)
Local sales tax	397,496	381,561	370,000	11,561
Severance tax	16,146	9,012	13,000	(3,988)
Total Intergovernmental	$ 414,278	$ 390,607	$ 383,700	$ 6,907
Licenses, Permits and Fees:				
Alcohol/Drug assessment fee	$ 15	$ 93	$ 10	$ 83
Ambulance fees	107,167	99,979	125,000	(25,021)
Antique registration fees	3,025	2,955	3,000	(45)
Booking fees	383	628	500	128
County attorney insufficient checks	50	-	50	(50)
County official fees	49,340	42,469	40,000	2,469
Dispatch service	-	-	10,000	(10,000)
Diversion fund fees	6,884	2,147	5,750	(3,603)
Filing fees	1,310	280	50	230
Game license fees	39	35	50	(15)

SHERIDAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Licenses, Permits and Fees (continued):				
Moving fees	10	20	50	(30)
NR administrative fees	10,408	12,080	10,000	2,080
Total Licenses, Permits and Fees	$ 178,631	$ 160,686	$ 194,460	$ (33,774)
Use of Money and Property:				
Interest on idle fund investments	$ 456,157	$ 401,114	$ 200,000	$ 201,114
Royalties and rent	2,315	2,020	2,800	(780)
Total Use of Money and Property	$ 458,472	$ 403,134	$ 202,800	$ 200,334
Other:				
Grants	$ 1,000	$ -	$ -	$ -
Miscellaneous	12,953	4,356	7,500	(3,144)
National info consortium	-	2,864	1,300	1,564
Reimbursements	179,962	1,405	7,000	(5,595)
Sale of assets	13,597	-	-	-
Sheriff - state aid	-	-	500	(500)
State aid	19,479	-	25,000	(25,000)
Tax foreclosure sale	32	5,167	2,100	3,067
Transfer from special motor vehicle	16,740	10,570	12,000	(1,430)
Total Other	$ 243,763	$ 24,362	$ 55,400	$ (31,038)
Total Receipts	$ 3,668,574	$ 3,133,964	$ 2,952,813	$ 181,151

SHERIDAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Expenditures:				
Administration	$ 352,259	$ 440,197	$ 355,000	$ 85,197
Ambulance	370,106	334,290	464,100	(129,810)
Appraiser	162,974	155,107	174,722	(19,615)
County attorney	71,674	89,894	76,400	13,494
County clerk	120,473	122,566	126,500	(3,934)
County commission	58,038	59,681	59,600	81
County health officer	1,760	1,500	5,000	(3,500)
County register of deeds	71,577	75,027	79,500	(4,473)
County sheriff	340,719	333,884	394,000	(60,116)
County treasurer	138,944	133,618	143,000	(9,382)
Custodian	37,738	38,868	38,000	868
Dispatch	238,413	230,800	240,000	(9,200)
District coroner	14,785	15,608	10,000	5,608
District court	35,614	31,544	46,300	(14,756)
Diversion	18,750	-	-	-
Election	28,902	17,325	30,000	(12,675)
Emergency preparedness	21,865	22,908	24,500	(1,592)
Employee benefits	792,528	869,726	930,000	(60,274)
Information technology	17,594	29,822	25,000	4,822
Infrastructure project	-	829,155	-	829,155
KNRC	5,000	5,000	5,000	-
Prisoner care	25,133	1,362	45,000	(43,638)
Vehicle replacement	65,905	25,000	-	25,000
Total County Expenditures	$ 2,990,751	$ 3,862,882	$ 3,271,622	$ 591,260

SHERIDAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Apportionments:				
Airport	$ 36,614	$ 36,287	$ 36,287	$ -
Child advocacy	5,000	5,000	5,000	-
Economic development	30,000	30,000	30,000	-
Fair	36,500	36,500	36,500	-
Historical society	30,000	30,000	30,000	-
Hoxie/Selden recreation	23,000	23,000	23,000	-
Options	2,000	2,000	2,000	-
Senior citizens (Area Council on Aging)	4,500	-	4,500	(4,500)
Soil conservation	25,000	25,000	25,000	-
Total Apportionments	$ 192,614	$ 187,787	$ 192,287	$ (4,500)
Transfers:				
To Ambulance	$ 50,000	$ 50,000	$ 50,000	$ -
To Courthouse Capital Improvements	-	-	-	-
Total Transfers	$ 50,000	$ 50,000	50,000	-
Cash Basis Reserve	$ -	$ -	$ 2,881,723	$ (2,881,723)
Total Expenditures	$ 3,233,365	$ 4,100,669	$ 6,395,632	$ (2,294,963)
Receipts Over (Under) Expenditures	$ 435,209	$ (966,705)		
Unencumbered Cash, Beginning	3,548,463	3,983,672		
Unencumbered Cash, Ending	$ 3,983,672	$ 3,016,967		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Taxes:				
Ad valorem property tax	$ 1,841,068	$ 2,013,709	$ 2,045,817	$ (32,108)
Commercial vehicle tax	13,263	15,970	13,669	2,301
Delinquent tax	6,752	14,604	10,000	4,604
Motor vehicle tax	103,123	119,144	95,965	23,179
Recreational vehicle tax	2,867	2,969	3,305	(336)
Watercraft tax	860	1,176	5	1,171
16/20M vehicle tax	12,201	16,206	14,431	1,775
Escaped tax	-	-	-	-
Intergovernmental:				
Special city/county highway	317,415	312,537	335,000	(22,463)
County equalization	1,665	1,951	2,000	(49)
KDOT-Connecting links	46,291	43,910	50,000	(6,090)
Miscellaneous	11,069	12,757	10,000	2,757
State Aid	-	90,092	-	90,092
Total Receipts	$ 2,356,574	$ 2,645,025	$ 2,580,192	$ 64,833
Expenditures:				
Commodities/Contractual/Capital	$ 1,332,954	$ 1,591,082	$ 1,200,000	$ 391,082
Employee benefits	268,008	277,768	360,000	(82,232)
Personal services	521,213	525,105	625,000	(99,895)
Transfer to Capital Improvements	25,000	25,000	25,000	-
Transfer to Special Highway	125,000	-	125,000	(125,000)
Transfer to Special Machinery	200,000	400,000	290,000	110,000
Cash basis reserve	-	-	1,296,464	(1,296,464)
Total Expenditures	$ 2,472,175	$ 2,818,955	$ 3,921,464	$ (1,102,509)
Receipts Over (Under) Expenditures	$ (115,601)	$ (173,930)		
Unencumbered Cash, Beginning	1,502,585	1,386,984		
Unencumbered Cash, Ending	$ 1,386,984	$ 1,213,054		

Schedule 2-C

SHERIDAN COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts:				
Taxes:				
Ad valorem property tax	$ 120,682	$ 112,079	$ 113,749	$ (1,670)
Commercial vehicle tax	877	1,047	896	151
Delinquent tax	329	855	250	605
Motor vehicle tax	6,152	7,821	6,291	1,530
Recreational vehicle tax	167	195	217	(22)
Watercraft tax	57	77	-	77
16/20M vehicle tax	128	1,075	946	129
Escaped Tax	-	-	-	-
Reimbursements	48,826	36,720	30,000	6,720
Total Receipts	$ 177,218	$ 159,869	$ 152,349	$ 7,520
Expenditures:				
Commodities/Contractual/Capital	$ 102,939	$ 137,074	$ 100,000	$ 37,074
Personal services	57,790	41,141	56,000	(14,859)
Transfer to Noxious Weed Capital Outlay	-	-	-	-
Cash basis reserve	-	-	227,056	(227,056)
Total Expenditures	$ 160,729	$ 178,215	$ 383,056	$ (204,841)
Receipts Over (Under) Expenditures	$ 16,489	$ (18,346)		
Unencumbered Cash, Beginning	209,326	225,815		
Unencumbered Cash, Ending	$ 225,815	$ 207,469		

Schedule 2-D

SHERIDAN COUNTY, KANSAS
Hospital Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Taxes:				
Ad valorem property tax	$ 709,869	$ 690,473	$ 700,410	$ (9,937)
Commercial vehicle tax	6,169	6,160	5,271	889
Delinquent tax	3,280	6,235	5,000	1,235
Motor vehicle tax	49,645	47,021	37,003	10,018
Recreational vehicle tax	1,390	1,173	1,274	(101)
Watercraft tax	400	454	2	452
16/20M vehicle tax	7,383	7,529	5,564	1,965
Escaped tax	-	-	-	-
Local sales & use tax	606,684	582,945	750,000	(167,055)
Total Receipts	$ 1,384,820	$ 1,341,990	$ 1,504,524	$ (162,534)
Expenditures:				
Apportionments	$ 1,384,820	$ 1,341,990	$ 1,504,524	$ (162,534)
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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Taxes:				
Ad valorem property tax	$ 36,245	$ 34,524	$ 35,018	$ (494)
Commercial vehicle tax	308	308	263	45
Delinquent tax	164	312	250	62
Motor vehicle tax	2,482	2,351	1,850	501
Recreational vehicle tax	70	59	64	(5)
Watercraft tax	20	23	-	23
16/20M vehicle tax	369	376	278	98
Escaped tax	-	-	-	-
Federal & State aid	38,166	110,732	-	110,732
Services/Fees	120	-	-	-
Total Receipts	$ 77,944	$ 148,685	$ 37,723	$ 110,962
Expenditures:				
Commodities/Contractual/Capital	$ 38,194	$ 140,421	$ 36,994	$ 103,427
Apportionments	39,658	37,952	-	37,952
Cash basis reserve	-	-	91,000	(91,000)
Total Expenditures	$ 77,852	$ 178,373	$ 127,994	$ 50,379
Receipts Over (Under) Expenditures	$ 92	$ (29,688)		
Unencumbered Cash, Beginning	90,463	90,555		
Unencumbered Cash, Ending	$ 90,555	$ 60,867		

SHERIDAN COUNTY, KANSAS
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Taxes:				
Ad valorem property tax	$ 17,108	$ 16,295	$ 16,517	$ (222)
Commercial vehicle tax	142	145	125	20
Delinquent tax	76	146	150	(4)
Motor vehicle tax	1,147	1,106	875	231
Recreational vehicle tax	32	28	30	(2)
Watercraft tax	9	11	-	11
16/20M vehicle tax	175	173	132	41
Escaped tax	-	-	-	-
Total Receipts	$ 18,689	$ 17,904	$ 17,829	$ 75
Expenditures:				
Apportionments	$ 18,689	$ 17,904	$ 18,000	$ (96)
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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Liquor tax	$ 8,055	$ 5,111	$ 8,469	$ (3,358)
Expenditures:				
Alcohol program	$ -	$ -	$ 32,507	$ (32,507)
Receipts Over (Under) Expenditures	$ 8,055	$ 5,111		
Unencumbered Cash, Beginning	17,018	25,073		
Unencumbered Cash, Ending	$ 25,073	$ 30,184		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
E-911 receipts	$ 66,186	$ 70,018	$ 60,000	$ 10,018
Interest on idle funds	30	31	40	(9)
Total Receipts	$ 66,216	$ 70,049	$ 60,040	$ 10,009
Expenditures:				
Commodities/Contractual/Capital	$ 67,073	$ 68,608	$ 196,555	$ (127,947)
Receipts Over (Under) Expenditures	$ (857)	$ 1,441		
Unencumbered Cash, Beginning	158,475	157,618		
Unencumbered Cash, Ending	$ 157,618	$ 159,059		

SHERIDAN COUNTY, KANSAS
Library Service Contract Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Taxes:				
Ad valorem property tax	$ 18,669	$ 18,089	$ 18,368	$ (279)
Commercial vehicle tax	158	162	139	23
Delinquent tax	84	163	150	13
Motor vehicle tax	1,277	1,232	973	259
Recreational vehicle tax	36	31	33	(2)
Watercraft tax	10	12	-	12
16/20M vehicle tax	195	193	146	47
Escaped tax	-	-	-	-
Total Receipts	$ 20,429	$ 19,882	$ 19,809	$ 73
Expenditures:				
Apportionments	$ 20,000	$ 20,000	$ 20,000	$ -
Receipts Over (Under) Expenditures	$ 429	$ (118)		
Unencumbered Cash, Beginning	-	429		
Unencumbered Cash, Ending	$ 429	$ 311		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Taxes:				
Ad valorem property tax	$ 44,864	$ 43,498	$ 44,186	$ (688)
Commercial vehicle tax	380	389	333	56
Delinquent tax	203	392	250	142
Motor vehicle tax	3,071	2,961	2,340	621
Recreational vehicle tax	86	74	81	(7)
Watercraft tax	24	29	-	29
16/20M vehicle tax	467	464	352	112
Escaped tax	-	-	-	-
Total Receipts	$ 49,095	$ 47,807	$ 47,542	$ 265
Expenditures:				
Apportionments	$ 49,095	$ 47,807	$ 48,000	$ (193)
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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Liquor tax	$ 636	$ 34	$ 2,400	$ (2,366)
Expenditures:				
Library	$ -	$ -	$ -	$ -
Parks & recreation	-	-	8,646	(8,646)
Total Expenditures	$ -	$ -	$ 8,646	$ (8,646)
Receipts Over (Under) Expenditures	$ 636	$ 34		
Unencumbered Cash, Beginning	3,846	4,482		
Unencumbered Cash, Ending	$ 4,482	$ 4,516		

Schedule 2-M

SHERIDAN COUNTY, KANSAS
Council on Aging Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Taxes:				
Ad valorem property tax	$ 53,240	$ 51,785	$ 52,517	$ (732)
Commercial vehicle tax	463	462	395	67
Delinquent tax	246	468	500	(32)
Motor vehicle tax	3,723	3,527	2,773	754
Recreational vehicle tax	104	88	96	(8)
Watercraft tax	30	34	-	34
16/20M vehicle tax	554	565	417	148
Escaped tax	-	-	-	-
Total Receipts	$ 58,360	$ 56,929	$ 56,698	$ 231
Expenditures:				
Apportionments	$ 57,169	$ 57,241	$ 57,241	$ -
Receipts Over (Under) Expenditures	$ 1,191	$ (312)		
Unencumbered Cash, Beginning	-	1,191		
Unencumbered Cash, Ending	$ 1,191	$ 879		

SHERIDAN COUNTY, KANSAS
Special Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
Transfer from General	$ 50,000	$ 50,000	$ 50,000	$ -
Miscellaneous	-	-	-	-
Total Receipts	$ 50,000	$ 50,000	$ 50,000	$ -
Expenditures:				
Capital outlay	$ -	$ 271,828	$ 435,587	$ (163,759)
Receipts Over (Under) Expenditures	$ 50,000	$ (221,828)		
Unencumbered Cash, Beginning	335,587	385,587		
Unencumbered Cash, Ending	$ 385,587	$ 163,759		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts:				
Taxes:				
Ad valorem property tax	$ 98,956	$ 104,205	$ 105,670	$ (1,465)
Commercial vehicle tax	872	859	735	124
Delinquent tax	464	875	750	125
Motor vehicle tax	7,025	6,567	5,157	1,410
Recreational vehicle tax	197	164	178	(14)
Watercraft tax	56	63	-	63
16/20M vehicle tax	1,054	1,064	776	288
Escaped tax	-	-	-	-
Total Receipts	$ 108,624	$ 113,797	$ 113,266	$ 531
Expenditures:				
Lease payments	$ 110,373	$ 110,373	$ 110,373	$ -
Cash basis reserve	-	-	50,000	(50,000)
Total Expenditures	$ 110,373	$ 110,373	$ 160,373	$ (50,000)
Receipts Over (Under) Expenditures	$ (1,749)	$ 3,424		
Unencumbered Cash, Beginning	50,261	48,512		
Unencumbered Cash, Ending	$ 48,512	$ 51,936		

Schedule 2-P

SHERIDAN COUNTY, KANSAS
Hospital Revenue Bond Series 2015 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

Schedule 2-Q

SHERIDAN COUNTY, KANSAS
Hospital Revenue Bond Series 2015B Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

Schedule 2-R

SHERIDAN COUNTY, KANSAS
Hospital Revenue Bond Series 2017 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

Schedule 2-S

SHERIDAN COUNTY, KANSAS
Hospital Revenue Bond Series 2018 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

Schedule 2-T

SHERIDAN COUNTY, KANSAS
Hospital Revenue Bond Series 2019 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

Schedule 2-U

SHERIDAN COUNTY, KANSAS
Hospital Revenue Bond Series 2022A Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

Schedule 2-V

SHERIDAN COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts:				
City of Hoxie	$ 39,140	$ 39,320	$ 40,000	$ (680)
City of Selden	5,375	5,475	5,000	475
Public Usage	51,406	39,847	32,000	7,847
ROW Purchase	34,390	-	-	-
Miscellaneous	62	347	-	347
Total Receipts	$ 130,373	$ 84,989	$ 77,000	$ 7,989
Expenditures:				
Commodities/Contractual/Capital	$ 59,136	$ 49,192	$ 50,000	$ (808)
Personal services	50,773	53,113	37,500	15,613
Cash basis reserve	-	-	122,772	(122,772)
Total Expenditures	$ 109,909	$ 102,305	$ 210,272	$ (107,967)
Receipts Over (Under) Expenditures	$ 20,464	$ (17,316)		
Unencumbered Cash, Beginning	140,272	160,736		
Unencumbered Cash, Ending	$ 160,736	$ 143,420		

Schedule 2-W

SHERIDAN COUNTY, KANSAS
CDBG (Micro-Loan) Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Interest on idle funds	$ 5	$ -
Loan payments	2,428	2,716
Total Receipts	$ 2,433	$ 2,716
Expenditures:		
Commodities/Contractual/Capital	$ 28,414	$ 2,716
Receipts Over (Under) Expenditures	$ (25,981)	$ -
Unencumbered Cash, Beginning	25,981	-
Unencumbered Cash, Ending	$ -	$ -

Schedule 2-X

SHERIDAN COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Reimbursements	$ 673	$ -
State aid	-	-
Transfer from Road and Bridge	125,000	-
Total Receipts	$ 125,673	$ -
Expenditures:		
Commodities/Contractual/Capital	$ 63,350	$ 142,090
Receipts Over (Under) Expenditures	$ 62,323	$ (142,090)
Unencumbered Cash, Beginning	379,463	441,786
Unencumbered Cash, Ending	$ 441,786	$ 299,696

Schedule 2-Y

SHERIDAN COUNTY, KANSAS
Special Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfer from Road and Bridge	$ 200,000	$ 400,000
Reimbursements	6,587	35,000
Total Receipts	$ 206,587	$ 435,000
Expenditures:		
Commodities/Contractual/Capital	$ 318,000	$ -
Receipts Over (Under) Expenditures	$ (111,413)	$ 435,000
Unencumbered Cash, Beginning	202,810	91,397
Unencumbered Cash, Ending	$ 91,397	$ 526,397

Schedule 2-Z

SHERIDAN COUNTY, KANSAS
Public Transportation Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Miscellaneous	$ 14,367	$ 13,860
Reimbursements-Council on Aging	22,764	16,622
Total Receipts	$ 37,131	$ 30,482
Expenditures:		
Commodities/Contractual/Capital	$ 9,374	$ 15,274
Personal services	22,705	24,039
Total Expenditures	$ 32,079	$ 39,313
Receipts Over (Under) Expenditures	$ 5,052	$ (8,831)
Unencumbered Cash, Beginning	44,208	49,260
Unencumbered Cash, Ending	$ 49,260	$ 40,429

Schedule 2-AA

SHERIDAN COUNTY, KANSAS
Capital Improvement Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	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	200,000	225,000
Unencumbered Cash, Ending	$ 225,000	$ 250,000

Schedule 2-AB

SHERIDAN COUNTY, KANSAS
Capital Improvement Courthouse Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

Schedule 2-AC

SHERIDAN COUNTY, KANSAS
ARPA Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

Schedule 2-AD

SHERIDAN COUNTY, KANSAS
NWKS Economic Innovation Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

Schedule 2-AE

SHERIDAN COUNTY, KANSAS
Patterson Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Grant income	$ 148,251	$ -
Expenditures:		
Grant expenses	$ 107,097	$ 4,439
Receipts Over (Under) Expenditures	$ 41,154	$ (4,439)
Unencumbered Cash, Beginning	-	41,154
Unencumbered Cash, Ending	$ 41,154	$ 36,715

Schedule 2-AF

SHERIDAN COUNTY, KANSAS
Freedom Claims Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Program Income	$ 153,598	$ 148,157
Expenditures:		
Program Expenses	$ 82,349	$ 108,794
Receipts Over (Under) Expenditures	$ 71,249	$ 39,363
Unencumbered Cash, Beginning	-	71,249
Unencumbered Cash, Ending	$ 71,249	$ 110,612

SHERIDAN COUNTY, KANSAS
Special Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 6,058	$ 4,949
Expenditures:		
Commodities/Contractual/Capital	$ 10,169	$ 5,146
Receipts Over (Under) Expenditures	$ (4,111)	$ (197)
Unencumbered Cash, Beginning	19,381	15,270
Unencumbered Cash, Ending	$ 15,270	$ 15,073

SHERIDAN COUNTY, KANSAS
Sexual Offender Registry Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 1,320	$ 1,200
Expenditures:		
Commodities/Contractual/Capital	$ 382	$ 463
Receipts Over (Under) Expenditures	$ 938	$ 737
Unencumbered Cash, Beginning	6,126	7,064
Unencumbered Cash, Ending	$ 7,064	$ 7,801

SHERIDAN COUNTY, KANSAS
Conceal Carry Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 365	$ 97
Expenditures:		
Commodities/Contractual/Capital	$ -	$ 406
Receipts Over (Under) Expenditures	$ 365	$ (309)
Unencumbered Cash, Beginning	2,323	2,688
Unencumbered Cash, Ending	$ 2,688	$ 2,379

Schedule 2-AJ

SHERIDAN COUNTY, KANSAS
Special Motor Vehicle Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Lien fees	$ 700	$ 875
Motor vehicle fees	34,367	33,063
State of Kansas	1,097	906
Total Receipts	$ 36,164	$ 34,844
Expenditures:		
Commodities/Contractual/Capital	$ 2,367	$ 1,129
Personal services	17,057	23,145
Transfer to General	16,740	10,570
Total Expenditures	$ 36,164	$ 34,844
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

SHERIDAN COUNTY, KANSAS
Sheriff VIN Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 4,102	$ 4,080
Expenditures:		
Commodities/Contractual/Capital	$ 3,851	$ 3,416
Receipts Over (Under) Expenditures	$ 251	$ 664
Unencumbered Cash, Beginning	3,766	4,017
Unencumbered Cash, Ending	$ 4,017	$ 4,681

SHERIDAN COUNTY, KANSAS
Prosecuting Attorney Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 292	$ 370
Expenditures:		
Commodities/Contractual/Capital	$ -	$ -
Receipts Over (Under) Expenditures	$ 292	$ 370
Unencumbered Cash, Beginning	4,437	4,729
Unencumbered Cash, Ending	$ 4,729	$ 5,099

Schedule 2-AM

SHERIDAN COUNTY, KANSAS
Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 1,515	$ 1,238
Expenditures:		
Commodities/Contractual/Capital	$ 1,195	$ 800
Receipts Over (Under) Expenditures	$ 320	$ 438
Unencumbered Cash, Beginning	5,336	5,656
Unencumbered Cash, Ending	$ 5,656	$ 6,094

Schedule 2-AN

SHERIDAN COUNTY, KANSAS
Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 1,514	$ 1,238
Expenditures:		
Commodities/Contractual/Capital	$ 3,816	$ 303
Receipts Over (Under) Expenditures	$ (2,302)	$ 935
Unencumbered Cash, Beginning	8,288	5,986
Unencumbered Cash, Ending	$ 5,986	$ 6,921

SHERIDAN COUNTY, KANSAS
Forfeiture Law Enforcement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 10,054	$ 46,875
Expenditures:		
Commodities/Contractual/Capital	$ 4,943	$ 12,814
Receipts Over (Under) Expenditures	$ 5,111	$ 34,061
Unencumbered Cash, Beginning	20,897	26,008
Unencumbered Cash, Ending	$ 26,008	$ 60,069

SHERIDAN COUNTY, KANSAS
Domestic Violence Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	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

SHERIDAN COUNTY, KANSAS
Fight Addiction Resolution Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
State aid	$ 4,751	$ 2,930
Expenditures:		
Commodities/Contractual/Capital	$ 79	$ 546
Receipts Over (Under) Expenditures	$ 4,672	$ 2,384
Unencumbered Cash, Beginning	4,465	9,137
Unencumbered Cash, Ending	$ 9,137	$ 11,521

SHERIDAN COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Expenditures	Ending Cash Balance
Distributable Funds:				
Advance tax	$ 4	$ 2,686	$ 1,759	$ 931
Commercial vehicle tax	133	133,628	133,143	618
Current taxes	7,673,763	10,201,543	10,227,045	7,648,261
Delinquent personal property tax	19,301	24,929	20,378	23,852
Delinquent real estate tax	36,124	207,856	80,994	162,986
Driver's license	-	5,784	5,784	-
Motor vehicle-licenses	-	446,938	446,938	-
Motor vehicle tax	83,799	662,805	628,248	118,356
MV excise tax	-	2	2	-
Neighborhood revitalization	-	224,000	224,000	-
Oil and gas depletion	-	-	-	-
Protested tax	-	-	-	-
Recreational vehicle tax	2,319	15,981	15,298	3,002
Severance tax	8,514	15,593	18,024	6,083
Vehicle sales & comp tax	-	364,245	364,245	-
Total Distributable Funds	$ 7,823,957	$ 12,305,990	$ 12,165,858	$ 7,964,089
State Funds:				
General	$ -	$ -	$ -	$ -
Educational building	-	77,695	77,695	-
Institutional building	-	38,847	38,847	-
Total State Funds	$ -	$ 116,542	$ 116,542	$ -

SHERIDAN COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Expenditures	Ending Cash Balance
Subdivision Funds:				
Cemetery districts	$ 22	$ 21,289	$ 21,274	$ 37
Cities	-	889,707	889,707	-
Extension district	-	153,408	153,408	-
Fire districts	84	299,464	299,475	73
Regional library	-	86,625	86,625	-
School districts	-	3,554,731	3,554,731	-
School district-Oil valuation	-	-	-	-
Townships	-	20,052	20,052	-
Water management	-	83,482	83,482	-
Total Subdivision Funds	$ 106	$ 5,108,758	$ 5,108,754	$ 110
County Officer Accounts:				
Clerk of district court	$ 1,684	$ 8,642	$ 10,126	$ 200
Fish and game licenses	-	872	872	-
Law library	31,962	3,113	-	35,075
Total County Officer Funds	$ 33,646	$ 12,627	$ 10,998	$ 35,275
Other Agency Funds:				
Payroll clearing fund	$ -	$ 1,713,874	$ 1,713,874	$ -
Total Other Agency Funds	$ -	$ 1,713,874	$ 1,713,874	$ -
Grand Total	$ 7,857,709	$ 19,257,791	$ 19,116,026	$ 7,999,474