SALINE COUNTY, KANSAS

DECEMBER 31, 2023

LINDBURG
VOGEL PIERCE FARIS
Chartered

SALINE COUNTY, KANSAS

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LINDBURG
VOGEL PIERCE FARIS
Chartered

Guy A. Scofield, CPA
Kenneth D. Hamby, CPA
Michael R. Meisenheimer, CPA
Nick L. Mueting, CPA
Billy J. Klug, CPA
Randall R. Hofmeier, CPA
Brent L. Knoche, CPA
Brian W. Mapel, CPA
Jeffrey D. Reece, CPA
Brady H. Byrnes, CPA
Alex P. Larson, CPA
Kayleen E. Million, CPA

INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners
Saline County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash balances of Saline County, Kansas (the County), 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 our opinion, because of the significance of the matters discussed in the "Basis for Adverse and Unmodified Opinion on U.S. Generally Accepted Accounting Principles" section of our 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 the County as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on the Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County 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—Summary of Significant Accounting Policies.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

The Board of County Commissioners
Saline County, Kansas

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1—Summary of Significant Accounting Policies of the financial statement, the financial statement is prepared by the County 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 the financial statement in accordance with the regulatory basis reporting provisions in the *Kansas Municipal Audit and Accounting Guide*, as described in Note 1, to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for 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 the County's 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.

Auditors' Responsibilities for the Audit of the Financial Statement

Our 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 our 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 generally accepted auditing standards (GAAS) and *Government Auditing Standards* 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 generally accepted auditing standards and *Government Auditing Standards*, we:

- 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 the County's internal control. Accordingly, no such opinion is expressed.

The Board of County Commissioners
Saline County, Kansas

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

We are 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 we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of receipts, expenditures, and unencumbered cash balances – regulatory basis (basic financial statement) as a whole. The summary of expenditures – regulatory basis – actual and budget, the individual fund schedules of receipts and expenditures – regulatory basis – actual and budget, and the agency funds schedule of receipts and disbursements – regulatory basis (Schedules 1 through 3, as listed in the table of contents) are presented for additional analysis and are not a required part of the basic financial statement; however, they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is also not a required part of the basic financial statement of the County. Such information is the responsibility of management and the supplementary information 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 our opinion, the 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—Summary of Significant Accounting Policies.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 17, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Certified Public Accountants

Hutchinson, Kansas
April 17, 2024

SALINE COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Encumbrances Canceled	Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND	$ 7,428,093	$ -	$ 23,636,499	$ 23,988,077	$ 7,076,515	$ 666,021	$ 7,742,536
SPECIAL PURPOSE FUNDS							
Road and Bridge	545,453	-	8,351,604	8,416,447	480,610	219,023	699,633
Special Bridge Building and Repair	712,012	-	1,462,769	1,695,830	478,951	666,839	1,145,790
Special Road Construction	1,254,744	-	731,343	626,228	1,359,859	-	1,359,859
Noxious Weed	27,614	-	395,529	420,199	2,944	34,301	37,245
Employee Benefits	2,252,005	-	5,393,313	6,060,323	1,584,995	135,873	1,720,868
Saline County Public Health	264,439	-	2,939,700	3,171,243	32,896	88,145	121,041
Health Capital Outlay	474,407	-	7,587	7,290	474,704	-	474,704
Special Parks and Recreation	23,285	-	12,762	15,615	20,432	-	20,432
Special Alcohol Programs	16,898	-	16,737	15,615	18,020	-	18,020
Noxious Weed - Capital Outlay	198,550	-	56,411	92,343	162,618	-	162,618
Capital Improvement Program	108,793	-	11,475	34,320	85,948	7,000	92,948
Saline County Capital Improvement Program	6,803,088	-	6,208,077	3,823,647	9,187,518	13,518	9,201,036
Jail Sales Tax	7,600,126	-	8,362,879	11,581,027	4,381,978	3,148,245	7,530,223
Municipalities Fight Addiction	10,085	-	93,068	10,064	93,089	-	93,089
Fire District No. 1 - General	4,289	-	159,191	160,250	3,230	3,521	6,751
Fire District No. 2 - General	3,033	-	224,192	225,513	1,712	9,184	10,896
Fire District No. 3 - General	2,724	-	177,824	174,710	5,838	7,872	13,710
Fire District No. 4 - General	9,666	-	85,592	84,749	10,509	-	10,509
Fire District No. 5 - General	2,102	-	211,828	212,629	1,301	1,454	2,755
Fire District No. 6 - General	2,597	-	57,838	59,086	1,349	80	1,429
Fire District No. 7 - General	5,734	-	117,783	118,704	4,813	452	5,265
Kipp Sewer District - Operations	48,437	-	9,436	14,212	43,661	343	44,004
Fire District No. 1 - Special Equipment	216,773	-	34,895	-	251,668	-	251,668
Fire District No. 2 - Special Equipment	79,454	-	18,204	-	97,658	-	97,658
Fire District No. 3 - Special Equipment	162,410	-	9,148	41,250	130,308	-	130,308
Fire District No. 5 - Special Equipment	53,523	-	9,320	22,365	40,478	-	40,478
Fire District No. 6 - Special Equipment	82,878	-	5,663	-	88,541	-	88,541
Fire District No. 7 - Special Equipment	101,093	-	40,983	3,056	139,020	-	139,020
Fire District Communications Equipment	29,150	-	5,000	-	34,150	-	34,150

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

SALINE COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Encumbrances Canceled	Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
SPECIAL PURPOSE FUNDS (continued)							
Special Road Machinery	$ 2,447,625	$ -	$ 259,609	$ 533,751	$ 2,173,483	$ -	$ 2,173,483
Special Highway Improvement	2,241,065	-	1,138,647	1,161,257	2,218,455	346,603	2,565,058
Waterwell Road Tipping Fees	381,744	-	203,875	200,000	385,619	-	385,619
Equipment Reserve	621,627	-	479,381	734,906	366,102	-	366,102
Motor Vehicle Operating	7,995	-	502,705	493,226	17,474	6,637	24,111
Register of Deeds Technology	222,499	-	259,765	291,097	191,167	-	191,167
Land Records Technology	84,056	-	20,600	23,287	81,369	-	81,369
Employee Engagement	3,521	-	3,600	4,377	2,744	-	2,744
County Treasurer Technology	32,903	-	12,887	28,194	17,596	9,527	27,123
County Clerk Technology	11,530	-	12,887	14,525	9,892	-	9,892
County Farm	196,070	-	69,889	85,439	180,520	12,331	192,851
Schilling Farm	108,180	-	14,225	11,858	110,547	-	110,547
Trash/Litter Grant	1,244	-	-	-	1,244	-	1,244
Foundation Grants	7	-	-	-	7	-	7
American Rescue Plan Act Grant	8,622,048	-	-	4,872,678	3,749,370	58,388	3,807,758
P.A.T.F.	12,655	-	6,488	3,394	15,749	-	15,749
County Attorney Worthless Check Trust	9,265	-	67	-	9,332	-	9,332
Special Prosecutor Trust	89,029	-	227	-	89,256	-	89,256
Crime Victim Reparation	23,803	-	10,712	-	34,515	-	34,515
District Court Grant	41,069	-	10,000	35,713	15,356	2,036	17,392
Edward Byrne Justice Assistance Grant	(6,376)	-	23,375	21,462	(4,463)	-	(4,463)
Sheriff Donations	-	-	2,880	-	2,880	-	2,880
Sheriff K-9 Fund	5,936	-	404	1,271	5,069	-	5,069
Sheriff Project Lifesaver	4,475	-	-	-	4,475	-	4,475
Drug Project Director's Fund	262,019	-	36,755	21,496	277,278	-	277,278
D.A.R.E.	1,494	-	3,028	3,389	1,133	432	1,565
Sheriff's Registered Offender	55,090	-	30,734	41,921	43,903	-	43,903
Sheriff's Concealed Weapon Fees	19,396	-	2,502	-	21,898	-	21,898
VIN Fees	29,202	-	44,840	42,497	31,545	6,896	38,441

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

SALINE COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Encumbrances Canceled	Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
SPECIAL PURPOSE FUNDS (continued)							
Community Corrections							
Adult Probation	$ 523,999	$ -	$ 1,178,414	$ 1,124,233	$ 578,180	$ 21,701	$ 599,881
Juvenile Probation	154,932	-	268,930	267,787	156,075	6,738	162,813
KDOC Reinvestment	17,595	-	443,133	151,126	309,602	10,232	319,834
Case Management Agency	23,737	-	85,676	87,690	21,723	1,181	22,904
Behavioral Health	65,777	-	253,689	259,339	60,127	14,864	74,991
JCAB	57,621	-	469,800	212,649	314,772	7,203	321,975
CIP Reset	8,028	-	-	-	8,028	-	8,028
KDOC JS/Title IIP	35,811	-	159,980	153,444	42,347	1,864	44,211
Separation Payout	-	-	11,763	-	11,763	-	11,763
Juvenile Intake and Assessment Grant	33,683	-	233,399	231,182	35,900	2,840	38,740
JJA Prevention Grant	-	-	38,697	35,211	3,486	2,908	6,394
Court Services UA	18,494	-	8,932	22,357	5,069	-	5,069
EM Homeland Security Grant	54	-	-	-	54	-	54
Home Health Memorials	2,850	-	-	86	2,764	-	2,764
Maternal Child Health CHIP Grant	46,052	-	-	-	46,052	-	46,052
Senior Services GSCF	4,327	-	206	3,572	961	-	961
Senior Services Donations	90,977	-	347,411	271,679	166,709	5,980	172,689
Meals On Wheels America Grant	2,215	-	5,000	1,216	5,999	-	5,999
Senior Services Social Services Grant	90	-	5,000	-	5,090	-	5,090
CAPITAL PROJECTS							
Jail Construction Project	31,483,779	-	747,295	31,397,442	833,632	92,369	926,001
Public Building Commission - Emergency Communications Project	1,992,584	-	26,207	2,018,791	-	-	-
BOND AND INTEREST FUNDS							
Bond and Interest	1	-	4,517,024	4,517,024	1	-	1
Kipp Sewer Bond and Interest	4,933	-	13,897	13,658	5,172	-	5,172
TOTAL FINANCIAL REPORTING ENTITY	$ 78,620,165	$ -	$ 70,811,185	$ 110,469,016	$ 38,962,334	$ 5,612,601	$ 44,574,935

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

SALINE COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2023

COMPOSITION OF CASH	
Deposits	
Checking accounts	$ 37,161,506
Money Market accounts	8,993,081
Savings accounts	52,930
Certificates of deposit	8,700,000
Other accounts	
Inmate trust account - checking account	17,867
Law Library - checking account	92,323
Total deposits	55,017,707
Investments	
Kansas Municipal Investment Pool	45,019,825
Cash and cash items	14,806
TOTAL	100,052,338
AGENCY FUNDS (SCHEDULE 3)	(55,477,403)
TOTAL FINANCIAL REPORTING ENTITY	$ 44,574,935

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

SALINE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2023

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Saline County, Kansas (the County) is a municipal corporation governed by an elected five-member commission. This regulatory financial statement includes all of the funds for which the County directly administers and controls.

The Saline County Public Building Commission

Saline County Public Building Commission (SCPBC) was established to benefit the County and other Kansas governmental entities and is governed by a separate five-member board, appointed by the Saline County Board of County Commissioners. The SCPBC has the authority to issue revenue bonds to finance the cost of acquiring and/or constructing land and facilities operated for a public purpose by any Kansas governmental entity. The SCPBC finances the debt service of the revenue bonds by leasing the land and facilities to the governmental entity that operates it. The operating governmental entity guarantees the rentals under the SCPBC lease. The SCPBC has no power to levy taxes, and revenue bonds issued by the SCPBC are not included in any legal debt limitations of the operating governmental entity. The SCPBC does not issue a separate financial statement, as it has only one fund. Formation of the SCPBC was approved on September 29, 2020.

Joint Venture

Saline County-City Building Authority (the Authority) was organized for the purpose of acquiring facilities to house and accommodate the offices of Saline County, the City of Salina, and the county and city courts, and such other offices as may be expedient, and to equip, operate, and maintain the facility so acquired. The governing board of the Authority is composed of seven members, six of whom are appointed from the governing boards of the participating municipalities, and one of whom is selected at large by the six appointed members. The makeup of the appointed members is three from Saline County, two from the City of Salina, one from the District Court, and one member at large.

Fund Accounting

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.

Kansas Municipal Audit and Accounting Guide Regulatory Basis of Presentation Fund Definitions

The following types of funds comprise the financial activities of the County for the year of 2023:

General Fund

Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds

Used to account for the proceeds of specific revenue sources (other than capital projects and tax levies for long-term debt) that are intended for specified purposes.

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.

Bond and Interest Fund

Used to account for the accumulation of resources for the payment of interest and principal on long-term debt.

Agency Funds

Used to account for assets held by the government as an agent or in a custodial capacity.

Regulatory Basis of Accounting and Departures from Accounting Principles Generally Accepted in the United States of America

The regulatory basis of accounting provisions in the *Kansas Municipal Audit and Accounting Guide* 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 reporting the 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 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.

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

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. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. Rural Fire District Nos. 4 and 7 did not hold a revenue neutral rate hearing for the 2023 budget. The County and Rural Fire District Nos. 1, 2, 3, 5, and 7 held revenue neutral rate hearings for the 2023 budget.

The statutes allow for the governing body to increase the original adopted budget for previously unbudgeted increases in revenue 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. An amended budget was prepared for the Jail Sales Tax Fund for the year ended December 31, 2023.

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 revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and certain special purpose funds. Spending in funds, which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Tax Cycle

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the County. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One half of the property taxes are due December 20 prior to the fiscal year for which they are budgeted, and the second half is due the following May 10. Delinquent taxes were assessed interest as prescribed by Kansas statute. The interest is retained by the County.

Taxes levied to finance the budget are made available to the county funds after January 1 and are distributed by the County Treasurer approximately every month and a half. Approximately 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

Estimates

The preparation of the financial statement requires management to make estimates and assumptions that affect: (1) the reported amounts of assets and liabilities, (2) disclosures such as contingencies, and (3) the reported amounts of revenues and expenses included in such financial statement. Actual results could differ from those estimates.

Cash and Investments

Cash includes amounts in demand, time deposits, and certificates of deposit at financial institutions.

Investments consist of types authorized by K.S.A. 12-1675, which includes U.S. government securities, repurchase agreements, the municipal investment pool, and others.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses included in the financial statement meet the following criteria: (1) the related disbursement was made in the current year on behalf of the payee, (2) the item paid for was directly identifiable as having been used by or provided to the payee, and (3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

The cash-basis law, K.S.A. 10-113, requires that no indebtedness be created in excess of available monies in a fund. The fund for the Edward Byrne Justice Assistance Grant had a deficit balance at year end for expenditures that will be reimbursed in the ensuing year, a cash-basis exception.

Management was not aware of any material statutory violations.

NOTE 3—DEPOSITS AND INVESTMENTS

The County's policies relating to deposits and investments are governed by various Kansas statutes. Those statutes specify the type of deposits and investments as well as the securing of those deposits and investments. In addition, the County has an investment policy to establish guidelines for preserving the safety of principal while maintaining liquidity and yield. This policy includes investment parameters that promote diversification and limit types of investments to a percentage of the portfolio.

K.S.A. 9-1401 establishes the depositories, which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located 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 Federal Deposit Insurance Corporation (FDIC) insurance coverage.

K.S.A. 12-1675 limits the County's 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. The County's investment policy, as authorized by K.S.A. 12-1675, further defines investment objectives and choices. The rating of the County's investments is noted below.

Interest Rate Risk

In accordance with K.S.A. 12-1675, the County manages its exposure to interest rate fluctuations by limiting all time investments to maturities of two years or less. The County has no other policies that would further limit interest rate risk.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by FDIC 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, the Federal Home Loan Bank of Topeka, or deposit guaranty bonds coverage.

At December 31, 2023, the County's carrying amount of deposits was $55,017,707 and the bank balance was $55,155,000. The bank balance was held by five banks, with 85% of the deposits held by one bank, resulting in a concentration of credit risk. Of the bank balance, $10,103,729 was covered by FDIC insurance, including $8,738,035 placed for deposit in ICS accounts (reciprocal deposit programs) and $45,051,271 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that in the event of the failure of the issuer or counterparty, the County 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 limit the amount of credit risk by restricting governments to specific investment types as listed in K.S.A. 12-1675. The County's practice is to invest funds in United States Obligations and the Kansas Municipal Investment Pool.

As of December 31, 2023, the County had the following investment:

Investment Type	Carrying Value	Fair Value	Rating
Kansas Municipal Investment Pool	$ 45,019,825	$ 45,019,825	N/A

At December 31, 2023, the County had invested $45,019,825 in the state's municipal investment pool. The municipal investment pool is under the oversight of the pooled money investment board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the United States government or any agency thereof, with maturities up to four years. No more than 10% of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Concentration of Credit Risk

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County manages this risk by placing funds with financial institutions only after contacting all eligible institutions in the taxing area and monies in Kansas Municipal Investment Pool are diverse according to the policies of the investment pool.

NOTE 4—LONG-TERM DEBT

At year end, the County's long-term debt consisted of the following issues:

Issue	Date Issued	Interest Rate	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
Kipp sewer district				
Series 2008A	09/18/08	4.500%	$ 131,300	09/25/48
Series 2008B	09/18/08	4.500%	82,700	09/25/48
Series 2008C	09/23/08	4.125%	46,000	09/25/48
Series 2021A	01/28/21	.45% to 1.05%	415,000	09/01/28
Series 2021B	08/26/21	2.00% to 4.00%	74,900,000	09/01/43
Saline County Public Building Commission - Revenue Bonds				
Series 2021	01/28/21	2.00% to 3.00%	6,170,000	09/01/35
Finance Leases				
County-City building				
HVAC equipment	12/20/12	3.430%	1,650,000	12/27/27
Fire District No. 2				
Building	01/24/17	3.120%	720,000	01/24/32
Fire District No. 3				
2018 International 7300 truck	10/04/23	6.250%	41,250	09/01/28
Fire District No. 5				
Engine	12/23/08	5.790%	185,000	02/01/24
Brush truck - 2007 International	09/08/17	3.174%	126,000	09/08/27
Pumper/tanker	02/01/20	3.240%	238,789	02/01/30
Hydraulic extrication equipment	04/05/23	6.940%	19,800	04/05/28
Squad vehicle	11/13/23	5.884%	181,489	11/13/33
Fire District No. 7				
2 Cab/chassis trucks	07/01/16	3.760%	216,000	07/01/26

Changes in long-term debt of the County for the year ended December 31, 2023, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
Kipp sewer district					
Series 2008A	$ 96,556	$ -	$ 2,313	$ 94,243	$ 4,345
Series 2008B	69,436	-	1,458	67,978	3,125
Series 2008C	38,143	-	845	37,298	1,573
Series 2021A	360,000	-	60,000	300,000	2,880
Series 2021B	72,250,000	-	2,405,000	69,845,000	2,040,144
	72,814,135	-	2,469,616	70,344,519	2,052,067
Saline County Public Building Commission - Revenue Bonds					
Series 2021	5,335,000	-	345,000	4,990,000	137,350
Finance Leases					
County-City building					
HVAC equipment	645,172	-	120,645	524,527	20,244
Fire District No. 2					
Building	418,568	-	59,978	358,590	859
Fire District No. 3					
2018 International 7300 truck	-	41,250	-	41,250	-
Fire District No. 5					
Engine	34,779	-	16,903	17,876	2,003
2015 Squad truck	10,549	-	10,549	-	371
Brush truck - 2007 International	67,911	-	12,747	55,164	2,156
Pumper/tanker	196,927	-	21,955	174,972	6,388
Hydraulic extrication equipment	-	19,800	-	19,800	-
Squad vehicle	-	181,489	-	181,489	-
Fire District No. 7					
2 Cab/chassis trucks	96,057	-	22,704	73,353	3,611
	1,469,963	242,539	265,481	1,447,021	35,632
	$ 79,619,098	$ 242,539	$ 3,080,097	$ 76,781,540	$ 2,225,049

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

General Obligation Bonds	Principal	Interest
2024	$ 2,569,794	$ 1,955,332
2025	2,670,032	1,854,530
2026	2,775,255	1,749,657
2027	2,880,488	1,640,514
2028	2,995,708	1,527,101
2029-2033	16,497,672	5,808,367
2034-2038	18,950,588	3,347,754
2039-2043	20,955,426	1,353,351
2044-2048	49,556	5,921
	$ 70,344,519	$ 19,242,527

Revenue Bonds	Principal	Interest
2024	$ 355,000	$ 127,000
2025	365,000	116,350
2026	375,000	105,400
2027	390,000	94,150
2028	400,000	82,450
2029-2033	2,170,000	238,500
2034-2035	935,000	28,100
	$ 4,990,000	$ 791,950

Finance Leases	Principal	Interest
2024	$ 276,649	$ 52,889
2025	268,024	42,607
2026	277,849	32,782
2027	260,157	22,577
2028	112,307	15,259
2029-2033	252,035	25,714
	$ 1,447,021	$ 191,828

NOTE 5—CONDUIT DEBT OBLIGATIONS

The County is authorized to issue industrial revenue bonds and educational facility bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities or educational facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the state, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities of the County in the accompanying financial statement.

Outstanding educational facility bonds at December 31, 2023, included the following:

Purpose	Issue Date	Maturity Date	Amount
Educational Facility Bonds			
Kansas Wesleyan University			
Series 2020 Refunding and Improvement	09/10/20	06/01/30	$ 2,662,000

Kansas Wesleyan University Educational Facilities Bonds Series 2022, dated July 21, 2022, in the amount of $6,300,000 were authorized during 2022; at December 31, 2023, $3,770,208 of the amount authorized had been drawn.

NOTE 6—DEFINED BENEFIT PENSION PLAN

Plan Description

Saline County 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 the Comprehensive Annual Financial Report, which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South 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 establishes the KPERS member-employee contribution rate at 6.00% of covered salary for KPERS 1, KPERS 2, or 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.

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined annually based on the results of an annual actuarial valuation. Kansas law sets a limitation on annual increases in employer contribution rates. The actuarially determined employer contribution rate (excluding the 1% contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 8.43% for the year ended December 31, 2023. Contributions to the pension plan from the County for KPERS were $1,729,444 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was $17,475,989. The net pension liability for KPERS was measured as of June 30, 2023, and the total pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under the *Kansas Municipal Audit and Accounting Guide* does not recognize long-term debt, this liability is not reported in the financial statements.

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 in the Plan Description.

NOTE 7—DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code (IRC) Section 457. The plan available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is payable to employees upon termination, retirement, death, or unforeseen emergency.

Under the plan, participants select investments from alternatives offered by the plan administrator, who is under contract with the County to manage the plan. Investment selection by a participant may be changed from time to time. The County manages none of the investment selections. By making the selection, enrollees accept and assume all risk that pertains to the plan and its administration.

The County has little administrative involvement and does not perform the investment function for the plan. The County does not hold the assets in a trustee capacity and does not perform fiduciary accountability for the plan. Therefore, the County employees' deferred compensation plan created in accordance with IRC Section 457 is not reported in the financial statement of the County.

NOTE 8—OTHER LONG-TERM LIABILITIES

Other Post-Employment Benefits – Group Health Insurance

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government 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. There is no cost to the government under this program.

Other Post-Employment Benefits – Death and Disability Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% for the year ended December 31, 2023.

Compensated Absences

Under County personnel policies in effect at year end, the County is liable for payments to employees for vacation and sick pay when taken in agreement with the policy. Under certain conditions, employees may carry over limited credits and may be paid for unused time. The County's liability for compensated absences at December 31, 2023, is estimated as follows:

	Balance
Compensated absences	
Vacation and sick leave	$ 1,728,396
Sheriff department sick leave	20,239
	$ 1,748,635

NOTE 9—INTERFUND TRANSFERS

Interfund transfers for the County during 2023 were as follows:

From Fund	To Fund	Amount	Statutory Authority
General	Equipment Reserve	$ 145,973	K.S.A. 19-119
General	Saline County Capital Improvement Program	806,685	K.S.A. 19-120
Road and Bridge	Saline County Capital Improvement Program	137,698	K.S.A. 19-120
Road and Bridge	Special Highway Improvement	183,596	K.S.A. 68-590
Road and Bridge	Special Road Machinery	137,698	K.S.A. 68-141g
Noxious Weed	Noxious Weed Capital Outlay	46,786	K.S.A. 19-120
Saline County Public Health	Health Capital Outlay	7,587	K.S.A. 65-204
Fire District No. 1 - General	Fire District No. 1 - Special Equipment	34,895	K.S.A. 19-3612c
Fire District No. 2 - General	Fire District No. 2 - Special Equipment	17,628	K.S.A. 19-3612c
Fire District No. 3 - General	Fire District No. 3 - Special Equipment	9,148	K.S.A. 19-3612c
Fire District No. 5 - General	Fire District No. 5 - Special Equipment	8,220	K.S.A. 19-3612c
Fire District No. 6 - General	Fire District No. 6 - Special Equipment	5,663	K.S.A. 19-3612c
Fire District No. 7 - General	Fire District No. 7 - Special Equipment	37,927	K.S.A. 19-3612c
Treasurer's Motor Vehicle	General	14,032	K.S.A. 8-145
Jail Sales Tax	Bond and Interest	4,445,144	Budgetary
General	Bond and Interest	9,000	Budgetary

NOTE 10—RISK MANAGEMENT

The County has obtained coverage through commercial insurance to limit its exposure to the various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. There were no significant reductions in coverage during the past fiscal year and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

The County pays an annual premium to Kansas Workers Risk Cooperative for Counties (KWORCC) for workers' compensation coverage. The KWORCC pool is authorized by K.S.A. 12-2616, et seq. 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 $400,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORCC management.

Medical benefits are provided to employees and their eligible dependents through a self-funded plan. The plan is funded by contributions from participants and from the County as the employer. Payments of medical claims are processed by a third-party administrator and paid from a trust fund. An excess insurance contract executed with an insurance carrier, covered claims in excess of $85,000 per individual for the period October 1, 2022 to September 30, 2023, and for the period October 1, 2023 to September 30, 2024. At December 31, 2023, trust assets available to pay claims were $1,833,475 and the liability for incurred but not reported claims was $329,200.

NOTE 11—COMMITMENTS AND CONTINGENCIES

Litigation

The County can be a defendant in various legal actions pending or in process for tax appeals, property damage, and miscellaneous claims. The ultimate liability that may result from the final resolution of these matters is not presently determinable. Management and the County's counsel are of the opinion that the final outcome of the cases will not have an adverse material effect on the County's financial statement.

Grant Program Involvement

The County participates in various federal and state grant programs from year to year. These grants are often subject to grantor audit or review, the purpose of which is to ensure compliance with specific conditions of the grant. Any liability for reimbursement that may arise as a result of audit or review cannot be reasonably determined at this time; however, it is believed that the amount, if any, would not be material.

Road and Bridge Projects

During 2023, the County awarded bids for various road and bridge projects. At December 31, 2023, the balance remaining on these agreements was $1,013,442, which was recorded in accounts payable and encumbrances.

NOTE 12—CAPITAL PROJECTS

Jail Construction Project

In November 2020, a jail construction project was approved by election with an estimated cost of $89,655,000. The project has been financed by general obligation bonds to be paid by a dedicated sales tax.

At December 31, 2023, capital project authorizations with approved change orders compared with expenditures from inception are as follows:

Project	Project Authorization	Expenditures
Jail construction	$ 91,013,065	$ 81,494,441

SALINE COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
(BUDGET FUNDS ONLY)
For Year Ended December 31, 2023

Schedule 1

Fund	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Over (Under) Budget
GENERAL FUND	$ 25,882,912	$ -	$ 25,882,912	$ 23,988,077	$ (1,894,835)
SPECIAL PURPOSE FUNDS					
Road and Bridge	8,750,079	7,906	8,757,985	8,416,447	(341,538)
Special Bridge Building and Repair	3,973,300	-	3,973,300	1,695,830	(2,277,470)
Special Road Construction	2,051,500	-	2,051,500	626,228	(1,425,272)
Noxious Weed	424,904	1,132	426,036	420,199	(5,837)
Employee Benefits	7,239,106	-	7,239,106	6,060,323	(1,178,783)
Saline County Public Health	2,852,189	346,497	3,198,686	3,171,243	(27,443)
Health Capital Outlay	399,407	-	399,407	7,290	(392,117)
Special Parks and Recreation	15,615	-	15,615	15,615	-
Special Alcohol Programs	15,615	-	15,615	15,615	-
Noxious Weed - Capital Outlay	149,493	-	149,493	92,343	(57,150)
Capital Improvement Program	154,760	-	154,760	34,320	(120,440)
Saline County Capital Improvement Program	6,251,934	-	6,251,934	3,823,647	(2,428,287)
Jail Sales Tax	13,090,136	-	13,090,136	11,581,027	(1,509,109)
Municipalities Fight Addiction	10,085	-	10,085	10,064	(21)
Fire District No. 1 - General	160,000	250	160,250	160,250	-
Fire District No. 2 - General	222,855	3,575	226,430	225,513	(917)
Fire District No. 3 - General	166,000	8,710	174,710	174,710	-
Fire District No. 4 - General	86,495	-	86,495	84,749	(1,746)
Fire District No. 5 - General	212,752	425	213,177	212,629	(548)
Fire District No. 6 - General	59,200	-	59,200	59,086	(114)
Fire District No. 7 - General	118,704	-	118,704	118,704	-
Kipp Sewer District - Operations	11,534	-	11,534	14,212	2,678
BOND AND INTEREST FUNDS					
Bond and Interest	4,517,024	-	4,517,024	4,517,024	-
Kipp Sewer Bond and Interest	13,659	-	13,659	13,658	(1)

SALINE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 11,359,027	$ 11,538,112	$ (179,085)
Delinquent tax	187,843	112,000	75,843
Interest and charges on delinquent taxes	217,686	295,000	(77,314)
Motor vehicle tax	1,263,309	1,253,664	9,645
Commercial motor vehicle fees	74,519	68,716	5,803
Recreational vehicle tax	22,068	21,853	215
16/20M truck tax	14,974	15,747	(773)
Local alcoholic liquor tax	12,762	12,000	762
Mineral tax	707	500	207
Local retail sales tax	5,878,431	4,750,000	1,128,431
Licenses and fees			
Officers' fees	548,372	543,500	4,872
Transfer from - Motor Vehicle Operating fund	14,032	-	14,032
Antique tag registration fees	15,600	8,000	7,600
Planning and zoning fees	72,050	80,000	(7,950)
Environmental contracts and fees	38,000	38,000	-
Uses of money and property			
Interest on invested funds	1,900,321	300,000	1,600,321
Rents and leases	131,830	80,000	51,830
Reimbursements and other			
Sheriff and jail	67,524	40,000	27,524
Shared jail expenses	545,177	490,000	55,177
Inmate housing	54,427	80,000	(25,573)
Sheriff's work release	8,719	10,000	(1,281)
Law enforcement contracts	10,800	10,500	300
Inmate commissary and phone commissions	56,231	16,000	40,231
Municipal Court - inmate transportation	10,284	21,000	(10,716)
Emergency management	33,766	33,000	766
Grant reimbursements	37,998	10,000	27,998
Diversion fees	26,594	4,500	22,094
Senior Services	424,907	400,000	24,907
Donations and miscellaneous	563	-	563
Reimbursements			
Postage	65,230	65,000	230
American Rescue Plan Act grant	127,586	79,288	48,298
State - SB 13	20,926	-	20,926
Other	337,468	20,000	317,468
Miscellaneous	55,533	39,767	15,766
Sale of surplus property	1,235	-	1,235
TOTAL RECEIPTS	23,636,499	20,436,147	3,200,352

SALINE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
County Commission			
Personal services	$ 93,568	$ 93,856	$ (288)
Contractual services	13,029	20,800	(7,771)
Commodities	1,361	600	761
Contingency	25,442	25,000	442
Department total	133,400	140,256	(6,856)
County Clerk			
Personal services	238,929	257,199	(18,270)
Contractual services	28,856	30,300	(1,444)
Commodities	1,961	2,300	(339)
Department total	269,746	289,799	(20,053)
County Treasurer			
Personal services	265,939	271,568	(5,629)
Contractual services	2,470	6,825	(4,355)
Commodities	5,066	5,400	(334)
Department total	273,475	283,793	(10,318)
County Attorney			
Personal services	1,240,347	1,190,482	49,865
Contractual services	121,298	127,451	(6,153)
Commodities	7,682	16,104	(8,422)
Department total	1,369,327	1,334,037	35,290
Register of Deeds			
Personal services	211,014	279,947	(68,933)
Contractual services	9,470	10,100	(630)
Commodities	5,181	4,417	764
Department total	225,665	294,464	(68,799)
Sheriff			
Personal services	3,084,438	3,229,205	(144,767)
Contractual services	300,846	200,304	100,542
Commodities	309,507	280,917	28,590
Department total	3,694,791	3,710,426	(15,635)

SALINE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Jail			
Personal services	$ 3,986,760	$ 4,358,745	$ (371,985)
Contractual services	2,625,609	2,377,662	247,947
Commodities	486,666	350,245	136,421
Department total	7,099,035	7,086,652	12,383
Juvenile Center operations	347,228	347,228	-
Unified Court			
Contractual services	646,723	562,700	84,023
Commodities	21,604	33,000	(11,396)
Department total	668,327	595,700	72,627
Courthouse general			
Personal services	167,801	150,750	17,051
Contractual services	2,365,865	2,616,442	(250,577)
Commodities	1,399	1,500	(101)
Stabilization reserve	-	1,963,128	(1,963,128)
Department total	2,535,065	4,731,820	(2,196,755)
Emergency management			
Personal services	125,076	131,866	(6,790)
Contractual services	28,925	14,350	14,575
Commodities	14,227	16,912	(2,685)
Department total	168,228	163,128	5,100
County Administrator			
Personal services	238,714	246,376	(7,662)
Contractual services	17,810	16,797	1,013
Commodities	503	700	(197)
Department total	257,027	263,873	(6,846)

SALINE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Human Resources			
Personal services	$ 250,707	$ 247,818	$ 2,889
Contractual services	16,856	17,035	(179)
Commodities	1,605	1,000	605
Department total	269,168	265,853	3,315
Finance			
Personal services	90,561	110,064	(19,503)
Contractual services	13,871	7,098	6,773
Commodities	1,119	1,000	119
Department total	105,551	118,162	(12,611)
Coroner			
Contractual services	164,184	165,000	(816)
Election			
Personal services	19,380	25,000	(5,620)
Contractual services	56,112	55,000	1,112
Commodities	20,974	15,000	5,974
Department total	96,466	95,000	1,466
Appraiser's cost			
Personal services	734,950	787,132	(52,182)
Contractual services	73,276	63,400	9,876
Commodities	7,479	11,800	(4,321)
Department total	815,705	862,332	(46,627)
Livestock and Expo Center			
Personal services	245,787	243,984	1,803
Contractual services	106,134	84,760	21,374
Commodities	16,661	53,858	(37,197)
Department total	368,582	382,602	(14,020)
Ambulance			
Appropriation	795,000	795,000	-
Appropriation - equipment	401,888	210,000	191,888
Department total	1,196,888	1,005,000	191,888

SALINE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Economic development			
Chamber of Commerce	$ 39,166	$ 30,000	$ 9,166
North Central Regional Planning Commission	4,000	4,000	-
Military Affairs Council	5,000	5,000	-
Equifest	5,500	5,500	-
Other economic development	35,000	35,000	-
Department total	88,666	79,500	9,166
Planning			
Personal services	162,167	174,525	(12,358)
Contractual services	78,117	76,959	1,158
Commodities	3,707	3,382	325
Department total	243,991	254,866	(10,875)
GIS			
Personal services	110,605	107,500	3,105
Contractual services	7,058	9,900	(2,842)
Commodities	2,069	2,000	69
Department total	119,732	119,400	332
Computer Technology			
Personal services	279,083	346,216	(67,133)
Contractual services	11,439	22,370	(10,931)
Commodities	634	980	(346)
Department total	291,156	369,566	(78,410)
Drug Court			
Personal services	104,043	101,055	2,988
Contractual services	28,335	27,272	1,063
Commodities	24	-	24
Department total	132,402	128,327	4,075
Pre-Trial Program			
Personal services	178,386	169,013	9,373
Contractual services	4,598	10,988	(6,390)
Department total	182,984	180,001	2,983

SALINE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Senior Services			
Personal services	$ 249,102	$ 255,246	$ (6,144)
Food service	396,913	-	396,913
Contractual services	137,000	530,926	(393,926)
Commodities	10,465	7,200	3,265
Capital outlay	9,364	3,600	5,764
Department total	802,844	796,972	5,872
Other			
Animal Shelter	38,003	38,004	(1)
Conservation District	24,150	24,150	-
Mental Health	351,262	351,262	-
Occupational Center	214,137	214,137	-
NCFAAA	40,837	40,837	-
Salina Recycling Center	10,000	10,000	-
Equipment Improvement Program	358,972	480,740	(121,768)
Public Building Commission - lease payment	69,425	551,025	(481,600)
Transfer to:			
Saline County Capital Improvement Program Fund	806,685	100,000	706,685
Equipment Reserve Fund	145,973	-	145,973
Debt Service Fund	9,000	9,000	-
Department total	2,068,444	1,819,155	249,289
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	23,988,077	25,882,912	(1,894,835)
RECEIPTS OVER (UNDER) EXPENDITURES	(351,578)	(5,446,765)	5,095,187
UNENCUMBERED CASH, JANUARY 1	7,428,093	5,464,965	1,963,128
UNENCUMBERED CASH, DECEMBER 31	$ 7,076,515	$ 18,200	$ 7,058,315

SALINE COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-2

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 6,173,209	$ 6,270,403	$ (97,194)
Delinquent tax	99,927	75,000	24,927
Motor vehicle tax	668,991	663,889	5,102
Commercial motor vehicle fees	39,462	36,389	3,073
Recreational vehicle tax	11,686	11,573	113
16/20M truck tax	7,956	8,339	(383)
Special highway fuel tax	1,324,842	1,250,000	74,842
Permits and other	6,625	300	6,325
Reimbursements	18,906	11,000	7,906
TOTAL RECEIPTS	8,351,604	8,326,893	24,711
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	2,768,052	2,933,418	(165,366)
Contractual services	445,752	709,236	(263,484)
Commodities	1,445,727	1,877,425	(431,698)
Capital outlay	472,543	330,000	142,543
Construction	2,825,381	2,900,000	(74,619)
Transfer to:			
Special Highway Improvement Fund	183,596	-	183,596
Special Road Machinery Fund	137,698	-	137,698
Saline County Capital Improvement Program Fund	137,698	-	137,698
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	8,416,447	8,750,079	(333,632)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	7,906	(7,906)
TOTAL FOR COMPARISON	8,416,447	8,757,985	(341,538)
RECEIPTS OVER (UNDER) EXPENDITURES	(64,843)	(423,186)	358,343
UNENCUMBERED CASH, JANUARY 1	545,453	423,186	122,267
UNENCUMBERED CASH, DECEMBER 31	$ 480,610	$ -	$ 480,610

SALINE COUNTY, KANSAS

SPECIAL BRIDGE BUILDING AND REPAIR FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-3

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,293,196	$ 1,313,249	$ (20,053)
Delinquent tax	20,584	16,000	4,584
Motor vehicle tax	136,892	135,848	1,044
Commercial motor vehicle fees	8,075	7,446	629
Recreational vehicle tax	2,391	2,368	23
16/20M truck tax	1,631	1,706	(75)
TOTAL RECEIPTS	1,462,769	1,476,617	(13,848)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bridge construction/maintenance	1,695,830	3,973,300	(2,277,470)
RECEIPTS OVER (UNDER) EXPENDITURES	(233,061)	(2,496,683)	2,263,622
UNENCUMBERED CASH, JANUARY 1	712,012	2,496,683	(1,784,671)
UNENCUMBERED CASH, DECEMBER 31	$ 478,951	$ -	$ 478,951

SALINE COUNTY, KANSAS

SPECIAL ROAD CONSTRUCTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-4

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 646,598	$ 656,560	$ (9,962)
Delinquent tax	10,250	5,700	4,550
Motor vehicle tax	68,446	67,924	522
Commercial motor vehicle fees	4,037	3,723	314
Recreational vehicle tax	1,196	1,184	12
16/20M truck tax	816	853	(37)
TOTAL RECEIPTS	731,343	735,944	(4,601)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Road improvements and reconstruction	626,228	2,051,500	(1,425,272)
RECEIPTS OVER (UNDER) EXPENDITURES	105,115	(1,315,556)	1,420,671
UNENCUMBERED CASH, JANUARY 1	1,254,744	1,315,556	(60,812)
UNENCUMBERED CASH, DECEMBER 31	$ 1,359,859	$ -	$ 1,359,859

SALINE COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-5

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 283,039	$ 286,910	$ (3,871)
Delinquent tax	3,532	2,900	632
Motor vehicle tax	20,944	20,778	166
Commercial motor vehicle fees	1,236	1,139	97
Recreational vehicle tax	366	362	4
16/20M truck tax	280	261	19
Sale of chemicals and other reimbursements	86,132	85,000	1,132
TOTAL RECEIPTS	395,529	397,350	(1,821)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	167,334	181,265	(13,931)
Contractual services	29,820	23,572	6,248
Commodities	42,718	220,067	(177,349)
Chemical	133,541	-	133,541
Transfer to - Noxious Weed Capital Outlay Fund	46,786	-	46,786
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	420,199	424,904	(4,705)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	1,132	(1,132)
TOTAL FOR COMPARISON	420,199	426,036	(5,837)
RECEIPTS OVER (UNDER) EXPENDITURES	(24,670)	(27,554)	2,884
UNENCUMBERED CASH, JANUARY 1	27,614	27,554	60
UNENCUMBERED CASH, DECEMBER 31	$ 2,944	$ -	$ 2,944

SALINE COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-6

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 4,669,707	$ 4,743,076	$ (73,369)
Delinquent tax	79,178	50,000	29,178
Motor vehicle tax	529,635	525,584	4,051
Commercial motor vehicle fees	31,242	28,808	2,434
Recreational vehicle tax	9,252	9,162	90
16/20M truck tax	6,606	6,602	4
Reimbursements	25,860	-	25,860
Miscellaneous	41,833	-	41,833
TOTAL RECEIPTS	5,393,313	5,363,232	30,081
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Health insurance	2,816,051	3,743,000	(926,949)
Social Security	1,254,003	1,238,275	15,728
KPERS	1,595,230	1,602,474	(7,244)
Workers' compensation	225,030	296,630	(71,600)
Unemployment tax	14,902	16,187	(1,285)
Health Savings Account	138,470	-	138,470
Flex-benefits	512	25,424	(24,912)
Miscellaneous	16,125	317,116	(300,991)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	6,060,323	7,239,106	(1,178,783)
RECEIPTS OVER (UNDER) EXPENDITURES	(667,010)	(1,875,874)	1,208,864
UNENCUMBERED CASH, JANUARY 1	2,252,005	1,875,874	376,131
UNENCUMBERED CASH, DECEMBER 31	$ 1,584,995	$ -	$ 1,584,995

SALINE COUNTY, KANSAS

SALINE COUNTY PUBLIC HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-7

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 803,018	$ 815,318	$ (12,300)
Delinquent tax	9,060	6,000	3,060
Motor vehicle tax	34,702	34,405	297
Commercial motor vehicle fees	2,047	1,886	161
Recreational vehicle tax	606	600	6
16/20M truck tax	1,136	432	704
Grants and reimbursements	1,230,751	1,012,892	217,859
ARPA reimbursement	159,443	-	159,443
User fees	688,369	719,174	(30,805)
Miscellaneous	10,568	-	10,568
TOTAL RECEIPTS	2,939,700	2,590,707	348,993
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	2,135,281	2,216,085	(80,804)
Contractual services	787,595	436,854	350,741
Commodities	198,948	199,250	(302)
Reimbursement to - Employee Benefit Fund	41,832	-	41,832
Transfer to - Health Capital Outlay Fund	7,587	-	7,587
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	3,171,243	2,852,189	319,054
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	346,497	(346,497)
TOTAL FOR COMPARISON	3,171,243	3,198,686	(27,443)
RECEIPTS OVER (UNDER) EXPENDITURES	(231,543)	(261,482)	29,939
UNENCUMBERED CASH, JANUARY 1	264,439	261,482	2,957
UNENCUMBERED CASH, DECEMBER 31	$ 32,896	$ -	$ 32,896

SALINE COUNTY, KANSAS

HEALTH CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-8

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from - Saline County Public Health Fund	$ 7,587	$ -	$ 7,587
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	7,290	399,407	(392,117)
RECEIPTS OVER (UNDER) EXPENDITURES	297	(399,407)	399,704
UNENCUMBERED CASH, JANUARY 1	474,407	399,407	75,000
UNENCUMBERED CASH, DECEMBER 31	$ 474,704	$ -	$ 474,704

SALINE COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-9

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	$ 12,762	$ 12,000	$ 762
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriations	15,615	15,615	-
RECEIPTS OVER (UNDER) EXPENDITURES	(2,853)	(3,615)	762
UNENCUMBERED CASH, JANUARY 1	23,285	22,165	1,120
UNENCUMBERED CASH, DECEMBER 31	$ 20,432	$ 18,550	$ 1,882

SALINE COUNTY, KANSAS

SPECIAL ALCOHOL PROGRAMS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-10

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	$ 16,737	$ 14,000	$ 2,737
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriations	15,615	15,615	-
RECEIPTS OVER (UNDER) EXPENDITURES	1,122	(1,615)	2,737
UNENCUMBERED CASH, JANUARY 1	16,898	13,535	3,363
UNENCUMBERED CASH, DECEMBER 31	$ 18,020	$ 11,920	$ 6,100

SALINE COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-11

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from - Noxious Weed Fund	$ 46,786	$ -	$ 46,786
Miscellaneous	9,625	-	9,625
TOTAL RECEIPTS	56,411	-	56,411
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	92,343	149,493	(57,150)
RECEIPTS OVER (UNDER) EXPENDITURES	(35,932)	(149,493)	113,561
UNENCUMBERED CASH, JANUARY 1	198,550	149,493	49,057
UNENCUMBERED CASH, DECEMBER 31	$ 162,618	$ -	$ 162,618

SALINE COUNTY, KANSAS

CAPITAL IMPROVEMENT PROGRAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-12

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Rentals and other	$ 11,475	$ 3,000	$ 8,475
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital improvements	34,320	154,760	(120,440)
RECEIPTS OVER (UNDER) EXPENDITURES	(22,845)	(151,760)	128,915
UNENCUMBERED CASH, JANUARY 1	108,793	151,760	(42,967)
UNENCUMBERED CASH, DECEMBER 31	$ 85,948	$ -	$ 85,948

SALINE COUNTY, KANSAS

SALINE COUNTY CAPITAL IMPROVEMENT PROGRAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-13

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from:			
General Fund	$ 806,685	$ 100,000	$ 706,685
Road and Bridge Fund	137,698	-	137,698
Reimbursements	2,098,427	-	2,098,427
Reimbursements:			
Jail Construction Project	2,861,095	-	2,861,095
Emergency Communication Project	304,172	-	304,172
TOTAL RECEIPTS	6,208,077	100,000	6,108,077
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital improvements	3,823,647	6,251,934	(2,428,287)
RECEIPTS OVER (UNDER) EXPENDITURES	2,384,430	(6,151,934)	8,536,364
UNENCUMBERED CASH, JANUARY 1	6,803,088	6,151,934	651,154
UNENCUMBERED CASH, DECEMBER 31	$ 9,187,518	$ -	$ 9,187,518

SALINE COUNTY, KANSAS

JAIL SALES TAX FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-14

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Local retail sales tax	$ 8,362,879	$ 6,620,367	$ 1,742,512
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Transfer to - Bond and Interest Fund	4,445,144	4,445,144	-
Capital improvements	7,135,883	8,644,992	(1,509,109)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	11,581,027	13,090,136	(1,509,109)
RECEIPTS OVER (UNDER) EXPENDITURES	(3,218,148)	(6,469,769)	3,251,621
UNENCUMBERED CASH, JANUARY 1	7,600,126	7,600,126	-
UNENCUMBERED CASH, DECEMBER 31	$ 4,381,978	$ 1,130,357	$ 3,251,621

SALINE COUNTY, KANSAS

MUNICIPALITIES FIGHT ADDICTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-15

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Opioid settlement	$ 93,068	$ -	$ 93,068
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Education and interdiction	10,064	10,085	(21)
RECEIPTS OVER (UNDER) EXPENDITURES	83,004	(10,085)	93,089
UNENCUMBERED CASH, JANUARY 1	10,085	10,085	-
UNENCUMBERED CASH, DECEMBER 31	$ 93,089	$ -	$ 93,089

SALINE COUNTY, KANSAS

FIRE DISTRICT NO. 1 - GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-16

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 143,982	$ 144,996	$ (1,014)
Delinquent tax	869	-	869
Motor vehicle tax	12,042	11,829	213
Commercial motor vehicle fees	846	1,162	(316)
Recreational vehicle tax	409	300	109
16/20M truck tax	793	878	(85)
Watercraft tax	-	86	(86)
Reimbursements	250	-	250
TOTAL RECEIPTS	159,191	159,251	(60)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Salaries and wages	531	-	531
Contractual services and commodities	67,591	97,500	(29,909)
Capital outlay and equipment	57,233	62,500	(5,267)
Transfer to - Special Equipment Fund	34,895	-	34,895
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	160,250	160,000	250
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	250	(250)
TOTAL FOR COMPARISON	160,250	160,250	-
RECEIPTS OVER (UNDER) EXPENDITURES	(1,059)	(749)	(310)
UNENCUMBERED CASH, JANUARY 1	4,289	749	3,540
UNENCUMBERED CASH, DECEMBER 31	$ 3,230	$ -	$ 3,230

SALINE COUNTY, KANSAS

FIRE DISTRICT NO. 2 - GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-17

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 204,403	$ 205,502	$ (1,099)
Delinquent tax	1,096	-	1,096
Motor vehicle tax	12,092	11,869	223
Commercial motor vehicle fees	2,076	1,735	341
Recreational vehicle tax	445	447	(2)
16/20M truck tax	505	509	(4)
Watercraft tax	-	65	(65)
Reimbursements	3,575	-	3,575
TOTAL RECEIPTS	224,192	220,127	4,065
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Salaries and wages	19,419	5,100	14,319
Contractual services and commodities	69,907	116,500	(46,593)
Capital outlay and equipment	57,722	40,255	17,467
Capital lease payment - building	60,837	61,000	(163)
Transfer to - Special Equipment Fund	17,628	-	17,628
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	225,513	222,855	2,658
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	3,575	(3,575)
TOTAL FOR COMPARISON	225,513	226,430	(917)
RECEIPTS OVER (UNDER) EXPENDITURES	(1,321)	(2,728)	1,407
UNENCUMBERED CASH, JANUARY 1	3,033	2,728	305
UNENCUMBERED CASH, DECEMBER 31	$ 1,712	$ -	$ 1,712

SALINE COUNTY, KANSAS

FIRE DISTRICT NO. 3 - GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-18

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 151,018	$ 151,591	$ (573)
Delinquent tax	3,406	-	3,406
Motor vehicle tax	12,966	12,637	329
Commercial motor vehicle fees	517	480	37
Recreational vehicle tax	453	476	(23)
16/20M truck tax	754	535	219
Watercraft tax	-	75	(75)
Reimbursements	8,710	-	8,710
TOTAL RECEIPTS	177,824	165,794	12,030
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Salaries and wages	28,725	15,100	13,625
Contractual services and commodities	94,498	106,900	(12,402)
Capital outlay and equipment	42,339	44,000	(1,661)
Transfer to - Special Equipment Fund	9,148	-	9,148
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	174,710	166,000	8,710
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	8,710	(8,710)
TOTAL FOR COMPARISON	174,710	174,710	-
RECEIPTS OVER (UNDER) EXPENDITURES	3,114	(206)	3,320
UNENCUMBERED CASH, JANUARY 1	2,724	206	2,518
UNENCUMBERED CASH, DECEMBER 31	$ 5,838	$ -	$ 5,838

SALINE COUNTY, KANSAS

FIRE DISTRICT NO. 4 - GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-19

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 80,015	$ 82,169	$ (2,154)
Delinquent tax	-	-	-
Motor vehicle tax	3,064	3,252	(188)
Commercial motor vehicle fees	2,460	2,201	259
Recreational vehicle tax	53	17	36
Watercraft tax	-	49	(49)
TOTAL RECEIPTS	85,592	87,688	(2,096)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Contract with the City of Salina	84,749	86,495	(1,746)
RECEIPTS OVER (UNDER) EXPENDITURES	843	1,193	(350)
UNENCUMBERED CASH, JANUARY 1	9,666	807	8,859
UNENCUMBERED CASH, DECEMBER 31	$ 10,509	$ 2,000	$ 8,509

SALINE COUNTY, KANSAS

FIRE DISTRICT NO. 5 - GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-20

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 185,596	$ 187,102	$ (1,506)
Delinquent tax	1,835	-	1,835
Motor vehicle tax	20,672	21,160	(488)
Commercial motor vehicle fees	1,453	1,663	(210)
Recreational vehicle tax	578	630	(52)
16/20M truck tax	566	500	66
Watercraft tax	-	153	(153)
Reimbursements	703	-	703
Miscellaneous	425	-	425
TOTAL RECEIPTS	211,828	211,208	620
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Salaries and wages	27,468	27,530	(62)
Contractual services and commodities	74,138	75,150	(1,012)
Capital outlay and equipment	29,731	37,000	(7,269)
Capital lease payment	73,072	73,072	-
Transfer to - Special Equipment Fund	8,220	-	8,220
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	212,629	212,752	(123)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	425	(425)
TOTAL FOR COMPARISON	212,629	213,177	(548)
RECEIPTS OVER (UNDER) EXPENDITURES	(801)	(1,544)	743
UNENCUMBERED CASH, JANUARY 1	2,102	1,544	558
UNENCUMBERED CASH, DECEMBER 31	$ 1,301	$ -	$ 1,301

SALINE COUNTY, KANSAS

FIRE DISTRICT NO. 6 - GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-21

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 50,093	$ 50,597	$ (504)
Delinquent tax	324	-	324
Motor vehicle tax	6,263	6,510	(247)
Commercial motor vehicle fees	126	68	58
Recreational vehicle tax	200	143	57
16/20M truck tax	143	166	(23)
Watercraft tax	-	60	(60)
Reimbursements	600	-	600
Miscellaneous	89	-	89
TOTAL RECEIPTS	57,838	57,544	294
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Salaries and wages	14,480	8,200	6,280
Contractual services and commodities	34,029	49,000	(14,971)
Capital outlay and equipment	4,914	2,000	2,914
Transfer to - Special Equipment Fund	5,663	-	5,663
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	59,086	59,200	(114)
RECEIPTS OVER (UNDER) EXPENDITURES	(1,248)	(1,656)	408
UNENCUMBERED CASH, JANUARY 1	2,597	1,656	941
UNENCUMBERED CASH, DECEMBER 31	$ 1,349	$ -	$ 1,349

SALINE COUNTY, KANSAS

FIRE DISTRICT NO. 7 - GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-22

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 100,164	$ 101,489	$ (1,325)
Delinquent tax	857	-	857
Motor vehicle tax	13,203	12,861	342
Commercial motor vehicle fees	2,220	2,000	220
Recreational vehicle tax	422	364	58
16/20M truck tax	311	298	13
Watercraft tax	-	100	(100)
Reimbursements	606	-	606
TOTAL RECEIPTS	117,783	117,112	671
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Salaries and wages	10,343	10,639	(296)
Contractual services and commodities	21,528	44,750	(23,222)
Capital outlay and equipment	22,591	37,000	(14,409)
Capital lease payment	26,315	26,315	-
Transfer to - Special Equipment Fund	37,927	-	37,927
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	118,704	118,704	-
RECEIPTS OVER (UNDER) EXPENDITURES	(921)	(1,592)	671
UNENCUMBERED CASH, JANUARY 1	5,734	1,592	4,142
UNENCUMBERED CASH, DECEMBER 31	$ 4,813	$ -	$ 4,813

SALINE COUNTY, KANSAS

KIPP SEWER DISTRICT - OPERATIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-23

	Actual	Budget	Over (Under) Budget
RECEIPTS			
User fees	$ 8,436	$ 8,000	$ 436
Special assessments - user fees	1,000	-	1,000
TOTAL RECEIPTS	9,436	8,000	1,436
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Operations	4,573	3,246	1,327
Improvements	1,358	-	1,358
Insurance, fees, and utilities	675	1,320	(645)
Capital outlay	7,305	5,468	1,837
Miscellaneous	301	1,500	(1,199)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	14,212	11,534	2,678
RECEIPTS OVER (UNDER) EXPENDITURES	(4,776)	(3,534)	(1,242)
UNENCUMBERED CASH, JANUARY 1	48,437	43,826	4,611
UNENCUMBERED CASH, DECEMBER 31	$ 43,661	$ 40,292	$ 3,369

SALINE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023

	Fire District No. 1 Special Equipment	Fire District No. 2 Special Equipment	Fire District No. 3 Special Equipment	Fire District No. 5 Special Equipment	Fire District No. 6 Special Equipment	Fire District No. 7 Special Equipment	Fire District Communication Equipment
RECEIPTS							
Transfer from - Fire District General Fund	$ 34,895	$ 17,628	$ 9,148	$ 8,220	$ 5,663	$ 37,927	$ -
Fees	-	-	-	-	-	-	5,000
Reimbursements and other	-	576	-	1,100	-	3,056	-
TOTAL RECEIPTS	34,895	18,204	9,148	9,320	5,663	40,983	5,000
EXPENDITURES AND TRANSFERS							
Capital outlay	-	-	41,250	22,365	-	3,056	-
RECEIPTS OVER (UNDER) EXPENDITURES	34,895	18,204	(32,102)	(13,045)	5,663	37,927	5,000
UNENCUMBERED CASH, JANUARY 1	216,773	79,454	162,410	53,523	82,878	101,093	29,150
UNENCUMBERED CASH, DECEMBER 31	$ 251,668	$ 97,658	$ 130,308	$ 40,478	$ 88,541	$ 139,020	$ 34,150

SALINE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023

	Special Road Machinery	Special Highway Improvement	Waterwell Road Tipping Fees	Equipment Reserve	Motor Vehicle Operating	Register of Deeds Technology	Land Records Technology	Employee Engagement
RECEIPTS								
Motor vehicle registration fees	$ -	$ -	$ -	$ -	$ 392,460	$ -	$ -	$ -
Lienholder fees	-	-	-	-	7,584	-	-	-
Other fees	-	-	203,875	-	-	51,546	-	-
Interest earned	-	-	-	-	-	8,219	-	-
Reimbursements	121,911	955,051	-	333,408	145	-	20,600	-
Reimbursements - American Rescue Plan Act grant	-	-	-	-	-	200,000	-	-
Miscellaneous	-	-	-	-	102,516	-	-	3,600
Transfer from - other funds	137,698	183,596	-	145,973	-	-	-	-
TOTAL RECEIPTS	259,609	1,138,647	203,875	479,381	502,705	259,765	20,600	3,600
EXPENDITURES AND TRANSFERS								
Salaries and wages	-	-	-	-	308,044	2,369	-	-
Employee benefits	-	-	-	-	118,806	184	-	-
Contractual services	-	-	-	-	44,609	288,544	23,287	-
Commodities	-	-	-	-	7,735	-	-	-
Capital outlay	533,751	-	-	734,906	-	-	-	-
Road improvements	-	1,161,257	200,000	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	4,377
Transfer to - other funds	-	-	-	-	14,032	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	533,751	1,161,257	200,000	734,906	493,226	291,097	23,287	4,377
RECEIPTS OVER (UNDER) EXPENDITURES	(274,142)	(22,610)	3,875	(255,525)	9,479	(31,332)	(2,687)	(777)
UNENCUMBERED CASH, JANUARY 1	2,447,625	2,241,065	381,744	621,627	7,995	222,499	84,056	3,521
UNENCUMBERED CASH, DECEMBER 31	$ 2,173,483	$ 2,218,455	$ 385,619	$ 366,102	$ 17,474	$ 191,167	$ 81,369	$ 2,744

SALINE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023

	County Treasurer Technology	County Clerk Technology	County Farm	Schilling Farm	Trash/Litter Grant	Foundation Grants	American Rescue Plan Act Grant
RECEIPTS							
Fees	$ 12,887	$ 12,887	$ -	$ -	$ -	$ -	$ -
Grants	-	-	-	-	-	-	-
Rent/crop share	-	-	69,889	14,225	-	-	-
TOTAL RECEIPTS	12,887	12,887	69,889	14,225	-	-	-
EXPENDITURES AND TRANSFERS							
Contractual services	28,194	13,025	-	-	-	-	108,009
Capital outlay	-	1,500	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	2,474,257
Payments to subrecipients	-	-	-	-	-	-	2,290,412
Farm expense	-	-	85,439	11,858	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	28,194	14,525	85,439	11,858	-	-	4,872,678
RECEIPTS OVER (UNDER) EXPENDITURES	(15,307)	(1,638)	(15,550)	2,367	-	-	(4,872,678)
UNENCUMBERED CASH, JANUARY 1	32,903	11,530	196,070	108,180	1,244	7	8,622,048
UNENCUMBERED CASH, DECEMBER 31	$ 17,596	$ 9,892	$ 180,520	$ 110,547	$ 1,244	$ 7	$ 3,749,370

SALINE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023

	P.A.T.F.	County Attorney Worthless Check Trust	Special Prosecutor Trust	Crime Victim Reparation	District Court Grant	Edward Byrne Justice Assistance Grant
RECEIPTS						
Grants	$ -	$ -	$ -	$ -	$ 10,000	$ 23,375
Fees	6,488	67	227	-	-	-
Other	-	-	-	10,712	-	-
TOTAL RECEIPTS	6,488	67	227	10,712	10,000	23,375
EXPENDITURES AND TRANSFERS						
Salaries and wages	-	-	-	-	29,263	-
Employee benefits	-	-	-	-	88	-
Contractual services	3,394	-	-	-	6,362	21,462
TOTAL EXPENDITURES AND TRANSFERS	3,394	-	-	-	35,713	21,462
RECEIPTS OVER (UNDER) EXPENDITURES	3,094	67	227	10,712	(25,713)	1,913
UNENCUMBERED CASH, JANUARY 1	12,655	9,265	89,029	23,803	41,069	(6,376)
UNENCUMBERED CASH, DECEMBER 31	$ 15,749	$ 9,332	$ 89,256	$ 34,515	$ 15,356	$ (4,463)

SALINE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023

	Sheriff Donations	Sheriff K-9 Fund	Sheriff Project Lifesaver	Drug Project Director's Fund	D.A.R.E.	Sheriff's Registered Offender	Sheriff's Concealed Weapon Fees	VIN Fees
RECEIPTS								
Forfeitures and restitutions	$ -	$ -	$ -	$ 26,475	$ -	$ -	$ -	$ -
Fees	-	-	-	-	-	30,734	2,502	44,840
Interest earned	-	-	-	10,280	-	-	-	-
Donations	2,880	404	-	-	-	-	-	-
Reimbursements and other	-	-	-	-	3,028	-	-	-
TOTAL RECEIPTS	2,880	404	-	36,755	3,028	30,734	2,502	44,840
EXPENDITURES AND TRANSFERS								
Contractual services	-	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	41,921	-	-
Program expenditures	-	1,271	-	21,496	3,389	-	-	42,497
TOTAL EXPENDITURES AND TRANSFERS	-	1,271	-	21,496	3,389	41,921	-	42,497
RECEIPTS OVER (UNDER) EXPENDITURES	2,880	(867)	-	15,259	(361)	(11,187)	2,502	2,343
UNENCUMBERED CASH, JANUARY 1	-	5,936	4,475	262,019	1,494	55,090	19,396	29,202
UNENCUMBERED CASH, DECEMBER 31	$ 2,880	$ 5,069	$ 4,475	$ 277,278	$ 1,133	$ 43,903	$ 21,898	$ 31,545

SALINE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023

Schedule 2-24
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	Community Corrections/ Adult Probation	Community Corrections/ Juvenile Probation	Community Corrections/ KDOC Reinvestment	Community Corrections/ Case Management Agency	Community Corrections/ Behavioral Health	Community Corrections/ JCAB	Community Corrections/ CIP Reset
RECEIPTS							
Grants	$ 1,028,591	$ 252,331	$ 443,133	$ 85,598	$ 244,587	$ 469,782	$ -
Fees and reimbursements	84,367	16,467	-	78	9,102	18	-
County appropriation	17,607	-	-	-	-	-	-
Reimbursements - American Rescue Plan Act grant	39,484	-	-	-	-	-	-
Miscellaneous	8,365	132	-	-	-	-	-
TOTAL RECEIPTS	1,178,414	268,930	443,133	85,676	253,689	469,800	-
EXPENDITURES AND TRANSFERS							
Salaries and wages	612,645	157,854	-	53,730	128,743	48,471	-
Employee benefits	198,493	53,649	-	19,397	43,166	17,383	-
Contractual services	241,618	47,965	151,126	12,176	87,430	145,313	-
Commodities	44,431	2,452	-	391	-	1,482	-
Capital outlay	27,046	5,867	-	1,996	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	1,124,233	267,787	151,126	87,690	259,339	212,649	-
RECEIPTS OVER (UNDER) EXPENDITURES	54,181	1,143	292,007	(2,014)	(5,650)	257,151	-
UNENCUMBERED CASH, JANUARY 1	523,999	154,932	17,595	23,737	65,777	57,621	8,028
UNENCUMBERED CASH, DECEMBER 31	$ 578,180	$ 156,075	$ 309,602	$ 21,723	$ 60,127	$ 314,772	$ 8,028

SALINE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023

	Community Corrections/ KDOC JS Title IIP	Community Corrections/ Separation Payout	Juvenile Intake and Assessment Grant	JJA Prevention Grant	Court Services UA	EM Homeland Security Grant	Home Health Memorials	Maternal Child Health CHIP Grant
RECEIPTS								
Grants	$ 155,514	$ -	$ 233,270	$ 38,697	$ -	$ -	$ -	$ -
Fees and reimbursements	4,466	-	129	-	8,932	-	-	-
Other	-	11,763	-	-	-	-	-	-
TOTAL RECEIPTS	159,980	11,763	233,399	38,697	8,932	-	-	-
EXPENDITURES AND TRANSFERS								
Salaries and wages	94,392	-	144,099	-	-	-	-	-
Employee benefits	33,285	-	49,547	-	-	-	-	-
Contractual services	21,717	-	32,944	-	4,987	-	-	-
Commodities	801	-	1,137	-	17,370	-	-	-
Capital outlay	3,249	-	3,455	-	-	-	-	-
Program expenditures	-	-	-	35,211	-	-	86	-
TOTAL EXPENDITURES AND TRANSFERS	153,444	-	231,182	35,211	22,357	-	86	-
RECEIPTS OVER (UNDER) EXPENDITURES	6,536	11,763	2,217	3,486	(13,425)	-	(86)	-
UNENCUMBERED CASH, JANUARY 1	35,811	-	33,683	-	18,494	54	2,850	46,052
UNENCUMBERED CASH, DECEMBER 31	$ 42,347	$ 11,763	$ 35,900	$ 3,486	$ 5,069	$ 54	$ 2,764	$ 46,052

SALINE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023

	Senior Services GSCF	Senior Services Donations	Meals On Wheels America Grant	Senior Services Social Services Grant
RECEIPTS				
Grants	$ 206	$ -	$ 5,000	$ 5,000
Donations	-	347,411	-	-
TOTAL RECEIPTS	206	347,411	5,000	5,000
EXPENDITURES AND TRANSFERS				
Contractual services	-	200,396	-	-
Commodities	-	71,283	1,216	-
Program expenditures	3,572	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	3,572	271,679	1,216	-
RECEIPTS OVER (UNDER) EXPENDITURES	(3,366)	75,732	3,784	5,000
UNENCUMBERED CASH, JANUARY 1	4,327	90,977	2,215	90
UNENCUMBERED CASH, DECEMBER 31	$ 961	$ 166,709	$ 5,999	$ 5,090

SALINE COUNTY, KANSAS

CAPITAL PROJECT FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023

Schedule 2-25

	Jail Construction Project	Public Building Commission - Emergency Communication Project
RECEIPTS		
Interest	$ 747,295	$ 26,207
EXPENDITURES		
Construction	25,755,546	1,300,944
Engineering and architectural	678,218	-
Equipment	2,075,591	-
Licenses and permits	23,535	-
Lease payment	-	413,675
Reimbursement to Saline County Capital Improvement Fund	2,861,095	304,172
Other	3,457	-
TOTAL EXPENDITURES AND TRANSFERS	31,397,442	2,018,791
RECEIPTS OVER (UNDER) EXPENDITURES	(30,650,147)	(1,992,584)
UNENCUMBERED CASH, JANUARY 1	31,483,779	1,992,584
UNENCUMBERED CASH, DECEMBER 31	$ 833,632	$ -

SALINE COUNTY, KANSAS

BOND AND INTEREST FUNDS

BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-26

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from:			
Jail Sales Tax	$ 4,445,144	$ 4,445,144	$ -
General Fund	9,000	9,000	-
Reimbursement from fire districts	62,880	62,880	-
TOTAL RECEIPTS	4,517,024	4,517,024	-
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Jail bonds			
Principal	2,405,000	2,405,000	-
Interest	2,040,144	2,040,144	-
Fire communications bonds			
Principal	60,000	60,000	-
Interest	2,880	2,880	-
Bond compliance and reporting	9,000	9,000	-
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	4,517,024	4,517,024	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-
UNENCUMBERED CASH, JANUARY 1	1	-	1
UNENCUMBERED CASH, DECEMBER 31	$ 1	$ -	$ 1

SALINE COUNTY, KANSAS

BOND AND INTEREST FUNDS

KIPP SEWER BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-27

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Special assessments	$ 13,897	$ 13,000	$ 897
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bond principal	4,615	4,616	(1)
Interest on bonds	9,043	9,043	-
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	13,658	13,659	(1)
RECEIPTS OVER (UNDER) EXPENDITURES	239	(659)	898
UNENCUMBERED CASH, JANUARY 1	4,933	3,847	1,086
UNENCUMBERED CASH, DECEMBER 31	$ 5,172	$ 3,188	$ 1,984

SALINE COUNTY, KANSAS

DISTRIBUTABLE FUNDS, STATE FUNDS, SUBDIVISION FUNDS, AND OTHER AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For Year Ended December 31, 2023

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
FUNDS				
Distributable funds				
Current tax	$ 49,792,862	$ 87,480,362	$ 84,007,694	$ 53,265,530
Redemptions	805,867	997,713	1,271,281	532,299
Delinquent personal property tax	7,909	109,776	110,762	6,923
Advance tax	-	986	986	-
Escrow payments	142,051	642,668	682,721	101,998
Motor vehicle tax	1,321,812	7,616,325	7,652,373	1,285,764
Motor vehicle excise tax	37,333	87,228	84,685	39,876
Commercial vehicle fees	9,632	775,950	779,776	5,806
Recreational vehicle tax	21,241	124,876	125,379	20,738
Mineral tax	-	1,414	1,414	-
City/county highway	-	1,472,046	1,472,046	-
Salina Downtown TIF	-	803,126	803,126	-
Total distributable funds	52,138,707	100,112,470	96,992,243	55,258,934
State funds				
State educational building	-	743,471	743,471	-
State institutional building	-	371,736	371,736	-
Motor vehicle registration	5,732	2,854,738	2,856,748	3,722
Commercial vehicle registration	1,129	472,683	473,812	-
Sales and compensating tax	176,637	2,796,086	2,805,201	167,522
Game licenses	-	8,486	8,486	-
Heritage trust	6,465	25,773	26,384	5,854
Total state funds	189,963	7,272,973	7,285,838	177,098

SALINE COUNTY, KANSAS

DISTRIBUTABLE FUNDS, STATE FUNDS, SUBDIVISION FUNDS, AND OTHER AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For Year Ended December 31, 2023

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
FUNDS (CONTINUED)				
Subdivision funds				
Cities	$ 35,233	$ 19,073,076	$ 19,073,084	$ 35,225
Townships	8,878	39,028	39,723	8,183
School districts	(19,837)	35,957,878	35,937,800	241
Joint fire districts	-	45,467	45,467	-
Cemeteries	-	17,815	17,815	-
Drainage districts	1,762	5,499	1,200	6,061
Watershed districts	-	26,349	26,349	-
Falun Improvement District	6,419	20,451	11,722	15,148
Central Kansas Library System	-	282,983	282,983	-
Salina Free Library	-	3,062,202	3,062,202	-
Salina Airport Authority	-	2,724,934	2,724,934	-
Central Kansas Extension District	-	825,315	825,315	-
Total subdivision funds	32,455	62,080,997	62,048,594	64,858
Other Agency Funds				
Unclaimed legacies	935	-	-	935
Group insurance	80,308	226,700	220,264	86,744
Stray cattle	527	-	527	-
Change checks	-	3,856,251	3,856,251	-
Memorials				
Rural Fire District No. 1	7,576	-	-	7,576
Rural Fire District No. 1	306	-	-	306
Rural Fire District No. 3	791	-	-	791
Rural Fire District No. 5	783	-	-	783
Rural Fire District No. 6	2,250	-	-	2,250
Rural Fire District No. 7	450	-	-	450
Treasurer's long/short	(237,600)	-	-	(237,600)
MVL long and short	1,791	2,325	28	4,088
Sheriff's department - inmate trust	30,095	511,635	523,863	17,867
Law Library	116,480	42,378	66,535	92,323
Total other agency funds	4,692	4,639,289	4,667,468	(23,487)
TOTAL AGENCY FUNDS	$ 52,365,817	$ 174,105,729	$ 170,994,143	$ 55,477,403

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Board of County Commissioners
Saline County, Kansas
Salina, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the regulatory basis summary statement of receipts, expenditures, and unencumbered cash balances of Saline County, Kansas (the County) as of and for the year ended December 31, 2023, and the related notes to the financial statement, which collectively comprise the County's basic financial statement, and have issued our report thereon dated April 17, 2024, which was modified because the financial statement is prepared on the regulatory basis of accounting.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) as a basis for designing our audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be a material weakness. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Other Reports

We noted certain items that we reported to management of the County in a separate letter dated April 17, 2024.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Certified Public Accountants

Hutchinson, Kansas
April 17, 2024

SALINE COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended December 31, 2023

Programs	Federal CFDA Number	Grant I.D. Number	Passed through to Subrecipients	Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
State of Kansas pass-through programs				
Kansas Department of Health and Environment				
Special Supplemental Nutrition Programs for Women, Infants, and Children	10.557	202322W100343	$	$ 337,085
Special Supplemental Nutrition Programs for Women, Infants, and Children	10.557	202422W100343		136,359
Kansas State University				
Cooperative Forestry Assistance	10.664			1,100
TOTAL U.S. DEPARTMENT OF AGRICULTURE				474,544
U.S. DEPARTMENT OF JUSTICE				
Bulletproof Vest Partnership Program	16.607			6,923
Public Safety Community Policing	16.710			313,600
State of Kansas pass-through programs				
Kansas Governor's Office - Kansas Criminal Justice Coordinating Council				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	24-JAG-22		4,462
Edward Byrne Memorial Justice Assistance Grant Program	16.738	23-JAG-21		19,125
TOTAL U.S. DEPARTMENT OF JUSTICE				344,110
U.S. DEPARTMENT OF TRANSPORTATION				
State of Kansas pass-through programs				
Kansas Department of Transportation				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	PT-0988-22		3,222
State and Community Highway Safety	20.600	PT-0988-21		10,544
Total Highway Safety Cluster				13,766
Kansas Division of Emergency Management				
Hazardous Materials Emergency Preparedness Grant	20.703	693JK31940016HMEP		16,876
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				30,642
U.S. DEPARTMENT OF TREASURY				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027			4,896,599
State of Kansas pass-through programs				
Kansas Office of Judicial Administration				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027			164,251
TOTAL U.S. DEPARTMENT OF TREASURY				5,060,850
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
State of Kansas pass-through programs				
Kansas Department of Health and Environment				
CCDF Cluster / 477 Cluster:				
Child Care and Development Block Grant	93.575	3028-2643450P		40,414
Child Care and Development Block Grant	93.575	3028-2643450N		45,468
Total CCDF Cluster / 477 Cluster				85,882
Public Health Emergency Preparedness	93.069	NU90TP922049-05		27,765
Public Health Emergency Preparedness	93.069	NU90TP922049-04		14,300
Public Health Emergency Preparedness	93.069	NU90TP922049-05		15,789
Public Health Emergency Preparedness	93.069	NU90TP922049-04		20,291
Family Planning Services	93.217	FPHPA006448-01		25,947
Family Planning Services	93.217	FPHPA006552-02		18,177
Immunization Cooperative Agreements	93.268	NH23IP922627-04		3,817
Immunization Cooperative Agreements	93.268	NH23IP922627-02		30,774
Immunization Cooperative Agreements	93.268	NH23IP922627-02		1,680
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	NU50CK000549-02		20,343
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	NU50CK000549-02		108,269
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	NU50CK000549-01		6,000
HIV Care Formula Grant	93.917	X08HA33781-03		88,200
HIV Care Formula Grant	93.917	X08HA33781-03		49,669
Maternal and Child Health Services Block Grant	93.994	B04MC47419-01		15,134
Maternal and Child Health Services Block Grant	93.994	B04MC45217-01		33,345
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				565,382
U.S. DEPARTMENT OF HOMELAND SECURITY				
State of Kansas pass-through programs				
Kansas Division of Emergency Management				
Disaster Grants - Public Assistance	97.036			610,762
Emergency Management Performance Grant	97.042	EMPG-2023		28,946
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				639,708
TOTAL			$ -	$ 7,115,236

See accompanying notes to the schedule of expenditures of federal awards.

SALINE COUNTY, KANSAS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended December 31, 2023

NOTE A—BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2023, and is presented on the regulatory basis of accounting in accordance with the *Kansas Municipal Audit and Accounting Guide*. Expenditures include disbursements, accounts payable, and encumbrances. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the cash and unencumbered cash balances and its cash receipts, expenditures, and budgetary results for the year then ended on the regulatory basis of accounting.

NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the basis of accounting as described in Note A. Such expenditures are recognized following the cost principles contained in OMB Uniform Guidance (2 CFR Part 200, Subpart E), wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE C—INDIRECT COSTS

The County did not elect to use the 10% de minimis cost rate. The Kansas Department of Health and Environment has allowed the use of an indirect cost rate for the Special Supplemental Nutrition Programs for Women, Infants, and Children (WIC), equivalent to the rate used by the Kansas Department of Health and Environment.

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

The Board of County Commissioners
Saline County, Kansas
Salina, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Saline County, Kansas (the County) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2023. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibility of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and the provisions of contracts or grant agreements applicable to the County's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Certified Public Accountants

Hutchinson, Kansas
April 17, 2024

SALINE COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For Year Ended December 31, 2023

SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unmodified opinion on the financial statement of the County prepared on the regulatory basis of accounting in accordance with the cash basis and budget laws of the State of Kansas prescribed by the *Kansas Municipal Audit and Accounting Guide* described in Note 1—Summary of Significant Accounting Policies to the financial statement.

2. No significant deficiencies relating to the audit of the financial statement of the County are reported in the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

3. No instances of noncompliance material to the financial statement of the County, which would be required to be reported in accordance with *Government Auditing Standards,* were disclosed during the audit.

4. No significant deficiencies relating to the audit of major federal award programs are reported in the Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance.

5. The auditors' report on compliance for the major federal award programs for the County expressed an unmodified opinion.

6. There were no audit findings relative to the major federal award programs that are required to be reported in accordance with 2 CFR Section 200.516(a).

7. The programs tested as major programs include:

	CFDA No.
Coronavirus State and Local Fiscal Recovery Funds	21.027

8. The threshold for distinguishing between Type A and Type B programs was $750,000.

9. The County was not determined to be a low-risk auditee.

FINDINGS – FINANCIAL STATEMENT AUDIT

There were no findings.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

There were no findings.

SALINE COUNTY, KANSAS

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
For Year Ended December 31, 2023

There were no prior year findings required to be reported.