

SALINE COUNTY, KANSAS

DECEMBER 31, 2022



SALINE COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

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

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

As discussed in Note 1 of the financial statement, the financial statement is prepared by 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.

The Board of County Commissioners
Saline County, Kansas

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—Summary of Significant Accounting Policies, 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.
- 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.

The Board of County Commissioners
Saline County, Kansas

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 6, 2023, 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 6, 2023

SALINE COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2022

Page 1 of 4

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	\$ 7,160,536	\$ -	\$ 22,186,887	\$ 21,919,330	\$ 7,428,093	\$ 515,285	\$ 7,943,378
SPECIAL PURPOSE FUNDS							
Road and Bridge	997,637	-	7,968,055	8,420,239	545,453	202,512	747,965
Special Bridge Building and Repair	1,753,372	-	1,364,877	2,406,237	712,012	1,866,399	2,578,411
Special Road Construction	1,179,148	-	682,413	606,817	1,254,744	87,407	1,342,151
Noxious Weed	56,847	-	325,458	354,691	27,614	17,066	44,680
Employee Benefits	2,671,379	-	5,391,215	5,810,589	2,252,005	125,931	2,377,936
Saline County Public Health	561,600	-	2,464,586	2,761,747	264,439	73,991	338,430
Health Capital Outlay	399,407	-	75,000	-	474,407	-	474,407
Special Parks and Recreation	22,165	-	13,120	12,000	23,285	-	23,285
Special Alcohol Programs	15,150	-	17,363	15,615	16,898	-	16,898
Noxious Weed - Capital Outlay	156,544	-	52,377	10,371	198,550	-	198,550
Capital Improvement Program	176,079	-	9,751	77,037	108,793	19,449	128,242
Saline County Capital Improvement Program	6,666,163	-	1,883,806	1,746,881	6,803,088	80,098	6,883,186
Jail Sales Tax	4,394,234	-	8,031,844	4,825,952	7,600,126	-	7,600,126
Fire District No. 1 - General	3,702	-	160,665	160,078	4,289	2,342	6,631
Fire District No. 2 - General	2,498	-	218,525	217,990	3,033	41,816	44,849
Fire District No. 3 - General	6,133	-	162,284	165,693	2,724	324	3,048
Fire District No. 4 - General	1,151	-	93,264	84,749	9,666	-	9,666
Fire District No. 5 - General	3,645	-	216,006	217,549	2,102	182	2,284
Fire District No. 6 - General	923	-	58,840	57,166	2,597	92	2,689
Fire District No. 7 - General	6,413	-	114,036	114,715	5,734	7	5,741
Kipp Sewer District - Operations	47,360	-	9,313	8,236	48,437	295	48,732
Fire District No. 1 - Special Equipment	169,883	-	69,000	22,110	216,773	-	216,773
Fire District No. 2 - Special Equipment	91,996	-	13,000	25,542	79,454	-	79,454
Fire District No. 3 - Special Equipment	108,410	-	54,000	-	162,410	-	162,410
Fire District No. 5 - Special Equipment	54,123	-	37,216	37,816	53,523	-	53,523
Fire District No. 6 - Special Equipment	91,673	-	17,000	25,795	82,878	-	82,878
Fire District No. 7 - Special Equipment	78,076	-	31,000	7,983	101,093	-	101,093
Fire District Communications Equipment	23,150	-	6,000	-	29,150	-	29,150

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, 2022

Page 2 of 4

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	\$ 1,940,296	\$ -	\$ 797,632	\$ 290,303	\$ 2,447,625	\$ 12,556	\$ 2,460,181
Special Highway Improvement	2,006,112	-	1,879,204	1,644,251	2,241,065	-	2,241,065
Waterwell Road Tipping Fees	-	-	381,744	-	381,744	-	381,744
Equipment Reserve	646,564	-	245,631	270,568	621,627	-	621,627
Motor Vehicle Operating	32,587	-	501,517	526,109	7,995	6,037	14,032
Register of Deeds Technology	189,393	-	61,772	28,666	222,499	1	222,500
Land Records Technology	114,056	-	-	30,000	84,056	-	84,056
Employee Engagement	1,772	-	2,100	351	3,521	-	3,521
County Treasurer Technology	27,784	-	14,769	9,650	32,903	-	32,903
County Clerk Technology	46,545	-	14,770	49,785	11,530	-	11,530
County Farm	210,288	-	68,989	83,207	196,070	-	196,070
Schilling Farm	113,292	-	17,040	22,152	108,180	-	108,180
Trash/Litter Grant	1,244	-	-	-	1,244	-	1,244
Foundation Grants	7	-	-	-	7	-	7
American Rescue Plan Act Grant	5,185,371	-	5,266,188	1,829,511	8,622,048	2,570	8,624,618
P.A.T.F.	9,127	-	7,757	4,229	12,655	-	12,655
County Attorney Worthless Check Trust	9,206	-	59	-	9,265	-	9,265
Special Prosecutor Trust	82,555	-	6,474	-	89,029	-	89,029
Crime Victim Reparation	15,408	-	8,395	-	23,803	-	23,803
District Court Grant	34,310	-	10,000	3,241	41,069	31	41,100
Edward Byrne Justice Assistance Grant	(17,805)	-	28,420	16,991	(6,376)	2,125	(4,251)
Sheriff Coronavirus Grant	9	-	-	9	-	-	-
Sheriff K-9 Fund	4,478	-	1,658	200	5,936	200	6,136
Sheriff Project Lifesaver	4,475	-	-	-	4,475	-	4,475
Drug Project Director's Fund	259,058	-	2,961	-	262,019	-	262,019
D.A.R.E.	4,026	-	3,028	5,560	1,494	-	1,494
Sheriff's Registered Offender	54,123	-	31,070	30,103	55,090	-	55,090
Sheriff's Concealed Weapon Fees	17,771	-	2,535	910	19,396	-	19,396
VIN Fees	18,796	-	43,210	32,804	29,202	-	29,202

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, 2022

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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	\$ 687,986	\$ -	\$ 989,478	\$ 1,153,465	\$ 523,999	\$ 30,171	\$ 554,170
Juvenile Probation	181,908	-	234,552	261,528	154,932	5,411	160,343
KDOC Reinvestment	17,887	-	145,003	145,295	17,595	-	17,595
Case Management Agency	18,411	-	91,358	86,032	23,737	1,818	25,555
Behavioral Health	53,117	-	258,219	245,559	65,777	8,405	74,182
JCAB	17,595	-	196,567	156,541	57,621	917	58,538
CIP Reset	6,893	-	1,727	592	8,028	-	8,028
KDOC JS/Title IIP	31,111	-	177,771	173,071	35,811	2,866	38,677
Juvenile Intake and Assessment Grant	39,352	-	226,615	232,284	33,683	4,209	37,892
JJA Prevention Grant	-	-	38,698	38,698	-	-	-
Court Services UA	-	-	38,330	19,836	18,494	-	18,494
EM Homeland Security Grant	1,133	-	-	1,079	54	-	54
Home Health Memorials	3,172	-	5	327	2,850	-	2,850
Maternal Child Health CHIP	46,052	-	-	-	46,052	-	46,052
Senior Services GSCF	4,078	-	2,035	1,786	4,327	-	4,327
Senior Services Donations	98,872	-	184,156	192,051	90,977	6,333	97,310
Meals On Wheels America Grant	20,000	-	5,025	22,810	2,215	-	2,215
Senior Services Building Maintenance Grant	155,737	-	-	155,737	-	-	-
Senior Services Social Services Grant	90	-	-	-	90	-	90
Opioid Settlement	-	-	10,085	-	10,085	-	10,085
CAPITAL PROJECTS							
Jail Construction Project	76,363,439	-	608,405	45,488,065	31,483,779	2,953,923	34,437,702
Public Building Commission - Emergency Communications Project	4,130,787	-	30,037	2,168,240	1,992,584	-	1,992,584
BOND AND INTEREST FUNDS							
Bond and Interest	-	-	4,884,080	4,884,079	1	-	1
Kipp Sewer Bond and Interest	4,506	-	14,085	13,658	4,933	-	4,933
TOTAL FINANCIAL REPORTING ENTITY	<u>\$ 119,792,371</u>	<u>\$ -</u>	<u>\$ 69,260,055</u>	<u>\$ 110,432,261</u>	<u>\$ 78,620,165</u>	<u>\$ 6,070,769</u>	<u>\$ 84,690,934</u>

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, 2022

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COMPOSITION OF CASH

Deposits

Checking accounts	\$ 36,784,628
Money Market accounts	220,269
Savings accounts	16,353
Certificates of deposit	8,450,000

Other accounts

Inmate trust account - checking account	30,096
Law Library - checking account	<u>116,480</u>

Total deposits	45,617,826
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Investments

Kansas Municipal Investment Pool	91,178,502
U.S. Treasury Note	250,000

Cash and cash items	<u>10,423</u>
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TOTAL	137,056,751
AGENCY FUNDS (SCHEDULE 3)	<u>(52,365,817)</u>

TOTAL FINANCIAL REPORTING ENTITY	<u><u>\$ 84,690,934</u></u>
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The notes to the financial statement are an integral part of the financial statement.

SALINE COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
December 31, 2022

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 2022:

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. The County and Rural Fire District No. 7 did not hold a revenue neutral rate hearing for the 2022 budget. Rural Fire District Nos. 1, 2, 3, 4, 5, and 6 held revenue neutral rate hearings for the 2022 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. There were no amended budgets for the year ended December 31, 2022.

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 has no investment policy that would further limit its investment 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, 2022, the County's carrying amount of deposits was \$45,617,826 and the bank balance was \$45,875,690. The bank balance was held by seven banks, with 82% of the deposits held by one bank, resulting in a concentration of credit risk. Of the bank balance, \$1,243,786 was covered by FDIC insurance; \$44,631,904 was collateralized with irrevocable letters of credit in favor of the County and 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, 2022, the County had the following investment:

Investment Type	Carrying Value	Fair Value	Rating
Kansas Municipal Investment Pool	\$ 91,178,502	\$ 91,178,502	N/A
U.S. Treasury Note	250,000	248,203	N/A
Total investments	<u>\$ 91,428,502</u>	<u>\$ 91,426,705</u>	

At December 31, 2022, the County had invested \$91,178,502 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. 5				
Engine	12/23/08	5.790%	185,000	02/01/24
2015 Squad truck	02/15/15	3.520%	75,000	02/15/23
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
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, 2022, 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	\$ 98,770	\$ -	\$ 2,214	\$ 96,556	\$ 4,445
Series 2008B	70,830	-	1,394	69,436	3,187
Series 2008C	38,954	-	811	38,143	1,607
Series 2021A	415,000	-	55,000	360,000	3,128
Series 2021B	74,900,000	-	2,650,000	72,250,000	2,175,951
	<u>75,523,554</u>	<u>-</u>	<u>2,709,419</u>	<u>72,814,135</u>	<u>2,188,318</u>
Saline County Public Building					
Commission - Revenue Bonds					
Series 2021	<u>5,670,000</u>	<u>-</u>	<u>335,000</u>	<u>5,335,000</u>	<u>147,400</u>
Finance Leases					
County-City building					
HVAC equipment	761,755	-	116,583	645,172	24,307
Fire District No. 2					
Building	491,095	-	72,527	418,568	28,310
Fire District No. 5					
Engine	50,762	-	15,983	34,779	2,824
2015 Squad truck	20,739	-	10,190	10,549	730
Brush truck - 2007 International	80,267	-	12,356	67,911	2,548
Pumper/tanker	218,192	-	21,265	196,927	7,078
Fire District No. 7					
2 Cab/chassis trucks	<u>117,938</u>	<u>-</u>	<u>21,881</u>	<u>96,057</u>	<u>4,432</u>
	<u>1,740,748</u>	<u>-</u>	<u>270,785</u>	<u>1,469,963</u>	<u>70,229</u>
	<u>\$ 82,934,302</u>	<u>\$ -</u>	<u>\$ 3,315,204</u>	<u>\$ 79,619,098</u>	<u>\$ 2,405,947</u>

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
2023	\$ 2,469,615	\$ 2,052,067
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
2028-2032	15,956,263	6,410,732
2033-2037	18,543,866	3,754,877
2038-2042	20,533,284	1,775,743
2043-2047	4,408,561	100,836
2048	6,977	305
	<u>\$ 72,814,135</u>	<u>\$ 21,294,593</u>
Revenue Bonds	Principal	Interest
2023	\$ 345,000	\$ 137,350
2024	355,000	127,000
2025	365,000	116,350
2026	375,000	105,400
2027	390,000	94,150
2028-2032	2,115,000	293,150
2033-2035	1,390,000	55,900
	<u>\$ 5,335,000</u>	<u>\$ 929,300</u>
Finance Leases	Principal	Interest
2023	\$ 265,480	\$ 35,632
2024	251,743	38,450
2025	241,811	29,476
2026	250,019	21,268
2027	230,609	12,780
2028-2030	230,301	14,010
	<u>\$ 1,469,963</u>	<u>\$ 151,616</u>

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, 2022, included the following:

<u>Purpose</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Amount</u>
Educational Facility Bonds			
Kansas Wesleyan University			
Series 2020 Refunding and Improvement	09/10/20	06/01/30	<u>\$ 3,029,000</u>

Kansas Wesleyan University Educational Facilities Bonds Series 2022, dated July 21, 2022, in the amount of \$6,300,000 were also authorized during 2022; at December 31, 2022, only \$456,000 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 8.90% for the year ended December 31, 2022. Contributions to the pension plan from the County for KPERS were \$1,466,231 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was \$15,335,297. The net pension liability for KPERS was measured as of June 30, 2022, and the total pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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 publically 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, 2022.

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, 2022, is estimated as follows:

	<u>Balance</u>
Compensated absences	
Vacation and sick leave	\$ 1,556,328
Sheriff department sick leave	<u>19,072</u>
	<u><u>\$ 1,575,400</u></u>

NOTE 9—INTERFUND TRANSFERS

Interfund transfers for the County during 2022 were as follows:

From Fund	To Fund	Amount	Statutory Authority
General	Equipment Reserve	\$ 245,631	K.S.A. 19-119
General	Saline County Capital Improvement Program	1,032,525	K.S.A. 19-120
Road and Bridge	Saline County Capital Improvement Program	568,979	K.S.A. 19-120
Road and Bridge	Special Highway Improvement	568,979	K.S.A. 68-590
Road and Bridge	Special Road Machinery	568,980	K.S.A. 68-141g
Noxious Weed	Noxious Weed Capital Outlay	50,000	K.S.A. 19-120
Saline County Public Health	Health Capital Outlay	75,000	K.S.A. 65-204
Fire District No. 1 - General	Fire District No. 1 - Special Equipment	69,000	K.S.A. 19-3612c
Fire District No. 2 - General	Fire District No. 2 - Special Equipment	13,000	K.S.A. 19-3612c
Fire District No. 3 - General	Fire District No. 3 - Special Equipment	54,000	K.S.A. 19-3612c
Fire District No. 5 - General	Fire District No. 5 - Special Equipment	20,000	K.S.A. 19-3612c
Fire District No. 6 - General	Fire District No. 6 - Special Equipment	17,000	K.S.A. 19-3612c
Fire District No. 7 - General	Fire District No. 7 - Special Equipment	31,000	K.S.A. 19-3612c
Treasurer's Motor Vehicle	General	39,615	K.S.A. 8-145
Jail Sales Tax	Bond and Interest	4,825,952	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, 2021 to September 30, 2022, and for the period October 1, 2022 to September 30, 2023. At December 31, 2022, trust assets available to pay claims were \$1,340,272 and the liability for incurred but not reported claims was \$320,010.

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 2022, the County awarded bids for various road and bridge projects. At December 31, 2022, the balance remaining on these agreements was \$1,953,806, which was recorded in accounts payable and encumbrances.

NOTE 12—CAPITAL PROJECTS

At December 31, 2022, capital project authorizations with approved change orders compared with expenditures from inception are as follows:

<u>Project</u>	<u>Project Authorization</u>	<u>Expenditures</u>
Jail construction	\$ 90,265,770	\$ 50,096,999
Emergency communications	6,666,376	4,673,792

Jail Construction Project

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

Public Safety Communications Infrastructure Project

On September 29, 2020, the County Commission approved formation of the Saline County, Kansas Public Building Commission and requested the Public Building Commission issue \$6,500,000 bonds to acquire infrastructure to upgrade the County's public safety communications system.

NOTE 13—SUBSEQUENT EVENTS

Courtroom Additions and Improvements Project

On January 24, 2023, the County Commission approved an agreement with a contractor for a guaranteed maximum price of \$2,727,130 for the courtroom additions and improvement project. These costs, together with architect fees, are to be financed with \$2,290,283 from Coronavirus State and Local Fiscal Recovery Funds and the remainder through the County's Capital Improvement Fund.

SALINE COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 (BUDGET FUNDS ONLY)
 For Year Ended December 31, 2022

Schedule 1

Fund	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Over (Under) Budget
GENERAL FUND	\$ 24,315,191	\$ -	\$ 24,315,191	\$ 21,919,330	\$ (2,395,861)
SPECIAL PURPOSE FUNDS					
Road and Bridge	8,396,676	23,563	8,420,239	8,420,239	-
Special Bridge Building and Repair	2,991,000	-	2,991,000	2,406,237	(584,763)
Special Road Construction	1,475,000	-	1,475,000	606,817	(868,183)
Noxious Weed	327,911	28,819	356,730	354,691	(2,039)
Employee Benefits	6,621,147	-	6,621,147	5,810,589	(810,558)
Saline County Public Health	2,558,125	352,446	2,910,571	2,761,747	(148,824)
Health Capital Outlay	418,141	-	418,141	-	(418,141)
Special Parks and Recreation	12,000	-	12,000	12,000	-
Special Alcohol Programs	15,615	-	15,615	15,615	-
Noxious Weed - Capital Outlay	85,261	-	85,261	10,371	(74,890)
Capital Improvement Program	168,668	-	168,668	77,037	(91,631)
Saline County Capital Improvement Program	6,681,500	-	6,681,500	1,746,881	(4,934,619)
Jail Sales Tax	-	8,031,844	8,031,844	4,825,952	(3,205,892)
Fire District No. 1 - General	160,000	100	160,100	160,078	(22)
Fire District No. 2 - General	218,855	100	218,955	217,990	(965)
Fire District No. 3 - General	166,000	350	166,350	165,693	(657)
Fire District No. 4 - General	92,500	-	92,500	84,749	(7,751)
Fire District No. 5 - General	200,000	19,715	219,715	217,549	(2,166)
Fire District No. 6 - General	59,200	-	59,200	57,166	(2,034)
Fire District No. 7 - General	115,204	-	115,204	114,715	(489)
Kipp Sewer District - Operations	25,000	-	25,000	8,236	(16,764)
BOND AND INTEREST FUNDS					
Bond and Interest	5,744,894	-	5,744,894	4,884,079	(860,815)
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, 2022

Schedule 2-1
Page 1 of 6

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 11,148,067	\$ 11,269,802	\$ (121,735)
Delinquent tax	123,832	80,000	43,832
Interest and charges on delinquent taxes	323,045	250,000	73,045
Motor vehicle tax	1,211,613	1,192,530	19,083
Commercial motor vehicle fees	69,479	65,957	3,522
Recreational vehicle tax	20,625	20,151	474
16/20M truck tax	15,574	13,943	1,631
Local alcoholic liquor tax	13,120	12,000	1,120
Mineral tax	1,354	400	954
Local retail sales tax	5,823,162	4,300,000	1,523,162
Licenses and fees			
Officers' fees	608,620	548,000	60,620
Transfer from - Motor Vehicle Operating fund	39,615	-	39,615
Antique tag registration fees	14,300	8,000	6,300
Planning and zoning fees	118,070	60,000	58,070
Environmental contracts and fees	-	30,000	(30,000)
Uses of money and property			
Interest on invested funds	555,336	300,000	255,336
Rents and leases	117,556	70,000	47,556
Reimbursements and other			
Sheriff and jail	-	40,000	(40,000)
Shared jail expenses	502,603	490,000	12,603
Inmate housing	44,890	80,000	(35,110)
Sheriff's work release	12,407	10,000	2,407
Law enforcement contracts	11,600	10,500	1,100
Inmate commissary and phone commissions	49,159	16,000	33,159
Municipal Court - inmate transportation	14,566	21,000	(6,434)
Emergency management	49,068	30,000	19,068
Grant reimbursements	26,964	20,000	6,964
Diversion fees	16,991	4,500	12,491
Senior Services	420,347	275,000	145,347
Donations and miscellaneous	22,954	-	22,954
Reimbursements			
Postage	54,798	75,000	(20,202)
American Rescue Plan Act grant	522,891	35,000	487,891
State - SB 13	18,451	30,000	(11,549)
Other	165,827	15,000	150,827
Miscellaneous	42,921	-	42,921
Sale of surplus property	7,082	-	7,082
TOTAL RECEIPTS	<u>22,186,887</u>	<u>19,372,783</u>	<u>2,814,104</u>

SALINE COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2022

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	Actual	Budget	Over (Under) Budget
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
County Commission			
Personal services	\$ 93,496	\$ 93,500	\$ (4)
Contractual services	9,463	41,800	(32,337)
Commodities	526	600	(74)
Contingency	17,000	-	17,000
	<u>120,485</u>	<u>135,900</u>	<u>(15,415)</u>
Department total			
County Clerk			
Personal services	210,710	234,334	(23,624)
Contractual services	25,579	39,515	(13,936)
Commodities	2,794	1,700	1,094
	<u>239,083</u>	<u>275,549</u>	<u>(36,466)</u>
Department total			
County Treasurer			
Personal services	242,218	252,775	(10,557)
Contractual services	2,774	6,825	(4,051)
Commodities	4,442	5,400	(958)
	<u>249,434</u>	<u>265,000</u>	<u>(15,566)</u>
Department total			
County Attorney			
Personal services	1,015,256	1,115,072	(99,816)
Contractual services	58,899	117,451	(58,552)
Commodities	6,838	16,104	(9,266)
	<u>1,080,993</u>	<u>1,248,627</u>	<u>(167,634)</u>
Department total			
Register of Deeds			
Personal services	192,716	199,234	(6,518)
Contractual services	8,475	10,100	(1,625)
Commodities	3,797	4,417	(620)
	<u>204,988</u>	<u>213,751</u>	<u>(8,763)</u>
Department total			
Sheriff			
Personal services	2,783,664	2,963,625	(179,961)
Contractual services	233,837	202,504	31,333
Commodities	323,879	278,717	45,162
	<u>3,341,380</u>	<u>3,444,846</u>	<u>(103,466)</u>
Department total			

SALINE COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2022

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	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Jail			
Personal services	\$ 3,057,869	\$ 3,403,048	\$ (345,179)
Contractual services	2,320,256	2,497,071	(176,815)
Commodities	391,351	365,607	25,744
Department total	<u>5,769,476</u>	<u>6,265,726</u>	<u>(496,250)</u>
Juvenile Center operations	<u>312,703</u>	<u>328,800</u>	<u>(16,097)</u>
Unified Court			
Contractual services	525,067	510,845	14,222
Commodities	21,922	40,000	(18,078)
Department total	<u>546,989</u>	<u>550,845</u>	<u>(3,856)</u>
Courthouse general			
Personal services	587,051	150,750	436,301
Contractual services	2,232,612	2,742,858	(510,246)
Commodities	1,536	1,500	36
Stabilization reserve	-	1,963,128	(1,963,128)
Department total	<u>2,821,199</u>	<u>4,858,236</u>	<u>(2,037,037)</u>
Emergency management			
Personal services	115,056	120,723	(5,667)
Contractual services	22,239	14,350	7,889
Commodities	18,747	16,912	1,835
Department total	<u>156,042</u>	<u>151,985</u>	<u>4,057</u>
County Administrator			
Personal services	239,809	218,748	21,061
Contractual services	18,010	16,122	1,888
Commodities	671	800	(129)
Department total	<u>258,490</u>	<u>235,670</u>	<u>22,820</u>

SALINE COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2022

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	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Human Resources			
Personal services	\$ 228,004	\$ 231,876	\$ (3,872)
Contractual services	10,781	14,035	(3,254)
Commodities	488	1,000	(512)
Department total	<u>239,273</u>	<u>246,911</u>	<u>(7,638)</u>
Finance			
Personal services	102,112	103,171	(1,059)
Contractual services	3,238	7,398	(4,160)
Commodities	867	1,000	(133)
Department total	<u>106,217</u>	<u>111,569</u>	<u>(5,352)</u>
Coroner			
Contractual services	<u>195,046</u>	<u>150,000</u>	<u>45,046</u>
Election			
Personal services	110,864	68,000	42,864
Contractual services	73,852	56,000	17,852
Commodities	21,931	25,000	(3,069)
Department total	<u>206,647</u>	<u>149,000</u>	<u>57,647</u>
Appraiser's cost			
Personal services	673,136	710,711	(37,575)
Contractual services	69,315	63,400	5,915
Commodities	6,368	11,800	(5,432)
Department total	<u>748,819</u>	<u>785,911</u>	<u>(37,092)</u>
Livestock and Expo Center			
Personal services	238,709	262,632	(23,923)
Contractual services	114,935	54,060	60,875
Commodities	18,007	54,858	(36,851)
Department total	<u>371,651</u>	<u>371,550</u>	<u>101</u>
Ambulance			
Appropriation	795,000	795,000	-
Transfer to - Equipment Reserve Fund	-	200,000	(200,000)
Department total	<u>795,000</u>	<u>995,000</u>	<u>(200,000)</u>

SALINE COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
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	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Economic development			
Chamber of Commerce	\$ 30,000	\$ 30,000	\$ -
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	79,500	79,500	-
Planning			
Personal services	164,841	160,849	3,992
Contractual services	66,411	70,539	(4,128)
Commodities	3,764	3,382	382
Department total	235,016	234,770	246
GIS			
Personal services	93,104	119,567	(26,463)
Contractual services	1,605	6,900	(5,295)
Commodities	543	2,000	(1,457)
Department total	95,252	128,467	(33,215)
Computer Technology			
Personal services	268,446	261,905	6,541
Contractual services	3,933	3,150	783
Commodities	38	200	(162)
Department total	272,417	265,255	7,162
Drug Court			
Personal services	90,439	87,421	3,018
Contractual services	24,324	27,272	(2,948)
Department total	114,763	114,693	70
Pre-Trial Program			
Personal services	148,406	132,713	15,693
Contractual services	1,235	4,475	(3,240)
Department total	149,641	137,188	12,453

SALINE COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2022

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	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Senior Services			
Personal services	\$ 218,782	\$ 240,790	\$ (22,008)
Food service	416,326	-	416,326
Contractual services	88,810	469,240	(380,430)
Commodities	11,631	7,200	4,431
Capital outlay	4,981	18,600	(13,619)
Department total	<u>740,530</u>	<u>735,830</u>	<u>4,700</u>
Other			
Animal Shelter	36,896	36,897	(1)
Conservation District	23,000	23,000	-
Mental Health	322,259	322,259	-
Occupational Center	214,137	214,137	-
NCFAAA	34,296	34,296	-
Equipment Improvement Program	71,152	332,923	(261,771)
Equipment Improvement Program - Transfer to Equipment Reserve Fund	50,000	50,000	-
Access TV	6,000	15,000	(9,000)
Public Building Commission - lease payment	482,400	556,100	(73,700)
Transfer to:			
Saline County Capital Improvement Program Fund	1,032,525	250,000	782,525
Equipment Reserve Fund	195,631	-	195,631
Department total	<u>2,468,296</u>	<u>1,834,612</u>	<u>633,684</u>
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>21,919,330</u>	<u>24,315,191</u>	<u>(2,395,861)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	267,557	(4,942,408)	5,209,965
UNENCUMBERED CASH, JANUARY 1	<u>7,160,536</u>	<u>5,192,408</u>	<u>1,968,128</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 7,428,093</u>	<u>\$ 250,000</u>	<u>\$ 7,178,093</u>

SALINE COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-2

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 5,903,583	\$ 5,968,027	\$ (64,444)
Delinquent tax	65,054	37,000	28,054
Motor vehicle tax	643,717	633,547	10,170
Commercial motor vehicle fees	36,914	35,040	1,874
Recreational vehicle tax	10,958	10,706	252
16/20M truck tax	7,898	7,407	491
Special highway fuel tax	1,264,868	1,100,000	164,868
Permits	500	300	200
Reimbursements	34,563	11,000	23,563
TOTAL RECEIPTS	<u>7,968,055</u>	<u>7,803,027</u>	<u>165,028</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	2,633,812	2,642,890	(9,078)
Contractual services	332,434	3,156,836	(2,824,402)
Commodities	1,179,950	1,651,950	(472,000)
Capital outlay	702,176	545,000	157,176
Construction	1,864,929	200,000	1,664,929
Transfer to:			
Special Highway Improvement Fund	568,980	-	568,980
Special Road Machinery Fund	568,979	200,000	368,979
Saline County Capital Improvement Program Fund	568,979	-	568,979
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>8,420,239</u>	<u>8,396,676</u>	<u>23,563</u>
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	<u>-</u>	<u>23,563</u>	<u>(23,563)</u>
TOTAL FOR COMPARISON	<u>8,420,239</u>	<u>8,420,239</u>	<u>-</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(452,184)	(593,649)	141,465
UNENCUMBERED CASH, JANUARY 1	<u>997,637</u>	<u>673,649</u>	<u>323,988</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 545,453</u>	<u>\$ 80,000</u>	<u>\$ 465,453</u>

SALINE COUNTY, KANSAS

SPECIAL BRIDGE BUILDING AND REPAIR FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2022

Schedule 2-3

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 1,208,024	\$ 1,235,563	\$ (27,539)
Delinquent tax	13,387	-	13,387
Motor vehicle tax	132,006	129,912	2,094
Commercial motor vehicle fees	7,570	7,185	385
Recreational vehicle tax	2,247	2,195	52
16/20M truck tax	1,643	1,519	124
TOTAL RECEIPTS	1,364,877	1,376,374	(11,497)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bridge construction/maintenance	2,406,237	2,991,000	(584,763)
RECEIPTS OVER (UNDER) EXPENDITURES	(1,041,360)	(1,614,626)	573,266
UNENCUMBERED CASH, JANUARY 1	1,753,372	1,614,626	138,746
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 712,012</u>	<u>\$ -</u>	<u>\$ 712,012</u>

SALINE COUNTY, KANSAS
 SPECIAL ROAD CONSTRUCTION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2022

Schedule 2-4

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 604,013	\$ 617,891	\$ (13,878)
Delinquent tax	6,631	-	6,631
Motor vehicle tax	66,036	64,954	1,082
Commercial motor vehicle fees	3,787	3,592	195
Recreational vehicle tax	1,124	1,098	26
16/20M truck tax	822	759	63
TOTAL RECEIPTS	682,413	688,294	(5,881)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Road improvements and reconstruction	606,817	1,475,000	(868,183)
RECEIPTS OVER (UNDER) EXPENDITURES	75,596	(786,706)	862,302
UNENCUMBERED CASH, JANUARY 1	1,179,148	786,706	392,442
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 1,254,744</u>	<u>\$ -</u>	<u>\$ 1,254,744</u>

SALINE COUNTY, KANSAS

NOXIOUS WEED FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2022

Schedule 2-5

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 184,888	\$ 186,787	\$ (1,899)
Delinquent tax	2,178	2,500	(322)
Motor vehicle tax	22,633	22,249	384
Commercial motor vehicle fees	1,298	1,231	67
Recreational vehicle tax	385	376	9
16/20M truck tax	257	260	(3)
Sale of chemicals and other reimbursements	113,819	85,000	28,819
TOTAL RECEIPTS	<u>325,458</u>	<u>298,403</u>	<u>27,055</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	126,549	138,872	(12,323)
Contractual services	20,296	19,972	324
Commodities	19,819	169,067	(149,248)
Chemical	138,027	-	138,027
Transfer to - Noxious Weed Capital Outlay Fund	50,000	-	50,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>354,691</u>	<u>327,911</u>	<u>26,780</u>
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	<u>-</u>	<u>28,819</u>	<u>(28,819)</u>
TOTAL FOR COMPARISON	<u>354,691</u>	<u>356,730</u>	<u>(2,039)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(29,233)	(29,508)	275
UNENCUMBERED CASH, JANUARY 1	<u>56,847</u>	<u>44,508</u>	<u>12,339</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 27,614</u>	<u>\$ 15,000</u>	<u>\$ 12,614</u>

SALINE COUNTY, KANSAS
 EMPLOYEE BENEFITS FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2022

Schedule 2-6

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 4,674,432	\$ 4,724,741	\$ (50,309)
Delinquent tax	52,681	35,000	17,681
Motor vehicle tax	535,011	526,568	8,443
Commercial motor vehicle fees	30,680	29,124	1,556
Recreational vehicle tax	9,108	8,898	210
16/20M truck tax	6,704	6,157	547
Reimbursements	33,430	-	33,430
Miscellaneous	49,169	-	49,169
TOTAL RECEIPTS	<u>5,391,215</u>	<u>5,330,488</u>	<u>60,727</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Health insurance	3,036,956	3,448,885	(411,929)
Social Security	1,122,979	1,102,396	20,583
KPERs	1,420,678	1,426,630	(5,952)
Workers' compensation	183,456	305,529	(122,073)
Unemployment tax	13,338	14,410	(1,072)
Health Savings Account	32,169	-	32,169
Flex-benefits	1,013	5,424	(4,411)
Miscellaneous	-	317,873	(317,873)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>5,810,589</u>	<u>6,621,147</u>	<u>(810,558)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(419,374)	(1,290,659)	871,285
UNENCUMBERED CASH, JANUARY 1	<u>2,671,379</u>	<u>1,590,659</u>	<u>1,080,720</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 2,252,005</u></u>	<u><u>\$ 300,000</u></u>	<u><u>\$ 1,952,005</u></u>

SALINE COUNTY, KANSAS

SALINE COUNTY PUBLIC HEALTH FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2022

			Schedule 2-7
	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 307,669	\$ 309,288	\$ (1,619)
Delinquent tax	6,801	6,000	801
Motor vehicle tax	92,064	90,571	1,493
Commercial motor vehicle fees	5,279	5,009	270
Recreational vehicle tax	1,567	1,530	37
16/20M truck tax	866	1,059	(193)
Grants and reimbursements	1,290,718	938,840	351,878
User fees	750,742	750,174	568
Miscellaneous	8,880	-	8,880
TOTAL RECEIPTS	<u>2,464,586</u>	<u>2,102,471</u>	<u>362,115</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	1,702,421	1,931,826	(229,405)
Contractual services	742,995	437,049	305,946
Commodities	192,162	189,250	2,912
Reimbursement to - Employee Benefit Fund	49,169	-	49,169
Transfer to - Health Capital Outlay Fund	75,000	-	75,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>2,761,747</u>	<u>2,558,125</u>	<u>203,622</u>
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	<u>-</u>	<u>352,446</u>	<u>(352,446)</u>
TOTAL FOR COMPARISON	<u>2,761,747</u>	<u>2,910,571</u>	<u>(148,824)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(297,161)	(455,654)	158,493
UNENCUMBERED CASH, JANUARY 1	<u>561,600</u>	<u>580,654</u>	<u>(19,054)</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 264,439</u></u>	<u><u>\$ 125,000</u></u>	<u><u>\$ 139,439</u></u>

SALINE COUNTY, KANSAS
 HEALTH CAPITAL OUTLAY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2022

Schedule 2-8

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS			
Transfer from - Saline County Public Health Fund	\$ 75,000	\$ -	\$ 75,000
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	<u>-</u>	<u>418,141</u>	<u>(418,141)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	75,000	(418,141)	493,141
UNENCUMBERED CASH, JANUARY 1	<u>399,407</u>	<u>418,141</u>	<u>(18,734)</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 474,407</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 474,407</u></u>

SALINE COUNTY, KANSAS
 SPECIAL PARKS AND RECREATION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2022

	Schedule 2-9		
	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	\$ 13,120	\$ 12,000	\$ 1,120
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriations	12,000	12,000	-
RECEIPTS OVER (UNDER) EXPENDITURES	1,120	-	1,120
UNENCUMBERED CASH, JANUARY 1	22,165	22,586	(421)
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 23,285</u>	<u>\$ 22,586</u>	<u>\$ 699</u>

SALINE COUNTY, KANSAS
 SPECIAL ALCOHOL PROGRAMS FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2022

Schedule 2-10

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS			
Private club liquor tax	\$ 17,363	\$ 14,000	\$ 3,363
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriations	<u>15,615</u>	<u>15,615</u>	<u>-</u>
RECEIPTS OVER (UNDER) EXPENDITURES	1,748	(1,615)	3,363
UNENCUMBERED CASH, JANUARY 1	<u>15,150</u>	<u>16,025</u>	<u>(875)</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 16,898</u></u>	<u><u>\$ 14,410</u></u>	<u><u>\$ 2,488</u></u>

SALINE COUNTY, KANSAS
 NOXIOUS WEED CAPITAL OUTLAY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2022

Schedule 2-11

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS			
Transfer from - Noxious Weed Fund	\$ 50,000	\$ -	\$ 50,000
Miscellaneous	<u>2,377</u>	<u>-</u>	<u>2,377</u>
TOTAL RECEIPTS	52,377	-	52,377
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	<u>10,371</u>	<u>85,261</u>	<u>(74,890)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	42,006	(85,261)	127,267
UNENCUMBERED CASH, JANUARY 1	<u>156,544</u>	<u>87,456</u>	<u>69,088</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 198,550</u></u>	<u><u>\$ 2,195</u></u>	<u><u>\$ 196,355</u></u>

SALINE COUNTY, KANSAS
 CAPITAL IMPROVEMENT PROGRAM FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2022

Schedule 2-12

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS			
Rentals and other	\$ 9,751	\$ -	\$ 9,751
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital improvements	<u>77,037</u>	<u>168,668</u>	<u>(91,631)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(67,286)	(168,668)	101,382
UNENCUMBERED CASH, JANUARY 1	<u>176,079</u>	<u>169,731</u>	<u>6,348</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 108,793</u></u>	<u><u>\$ 1,063</u></u>	<u><u>\$ 107,730</u></u>

SALINE COUNTY, KANSAS

SALINE COUNTY CAPITAL IMPROVEMENT PROGRAM FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2022

Schedule 2-13

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from:			
General Fund	\$ 1,032,525	\$ 250,000	\$ 782,525
Road and Bridge Fund	568,979	-	568,979
Reimbursements	246,302	-	246,302
Other	36,000	-	36,000
	<u>1,883,806</u>	<u>250,000</u>	<u>1,633,806</u>
TOTAL RECEIPTS	1,883,806	250,000	1,633,806
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital improvements	<u>1,746,881</u>	<u>6,681,500</u>	<u>(4,934,619)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	136,925	(6,431,500)	6,568,425
UNENCUMBERED CASH, JANUARY 1	<u>6,666,163</u>	<u>6,441,492</u>	<u>224,671</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 6,803,088</u></u>	<u><u>\$ 9,992</u></u>	<u><u>\$ 6,793,096</u></u>

SALINE COUNTY, KANSAS

JAIL SALES TAX
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2022

Schedule 2-14

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Local retail sales tax	\$ 8,031,844	\$ -	\$ 8,031,844
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Transfer to - Bond and Interest Fund	4,825,952	-	4,825,952
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	8,031,844	(8,031,844)
TOTAL FOR COMPARISON	4,825,952	8,031,844	(3,205,892)
RECEIPTS OVER (UNDER) EXPENDITURES	3,205,892	-	3,205,892
UNENCUMBERED CASH, JANUARY 1	4,394,234	-	4,394,234
UNENCUMBERED CASH, DECEMBER 31	\$ 7,600,126	\$ -	\$ 7,600,126

SALINE COUNTY, KANSAS

FIRE DISTRICT NO. 1 - GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2022

Schedule 2-15

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 146,550	\$ 146,764	\$ (214)
Delinquent tax	1,100	-	1,100
Motor vehicle tax	11,104	10,535	569
Commercial motor vehicle fees	807	469	338
Recreational vehicle tax	326	296	30
16/20M truck tax	678	649	29
Watercraft tax	-	80	(80)
Reimbursements	100	-	100
TOTAL RECEIPTS	<u>160,665</u>	<u>158,793</u>	<u>1,872</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Salaries and wages	647	-	647
Contractual services and commodities	67,383	97,500	(30,117)
Capital outlay and equipment	23,048	62,500	(39,452)
Transfer to - Special Equipment Fund	69,000	-	69,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>160,078</u>	<u>160,000</u>	<u>78</u>
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	<u>-</u>	<u>100</u>	<u>(100)</u>
TOTAL FOR COMPARISON	<u>160,078</u>	<u>160,100</u>	<u>(22)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	587	(1,207)	1,794
UNENCUMBERED CASH, JANUARY 1	<u>3,702</u>	<u>1,207</u>	<u>2,495</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 4,289</u>	<u>\$ -</u>	<u>\$ 4,289</u>

SALINE COUNTY, KANSAS
 FIRE DISTRICT NO. 2 - GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2022

Schedule 2-16

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 202,590	\$ 203,361	\$ (771)
Delinquent tax	2,708	-	2,708
Motor vehicle tax	10,552	10,454	98
Commercial motor vehicle fees	1,715	1,734	(19)
Recreational vehicle tax	371	335	36
16/20M truck tax	489	403	86
Watercraft tax	-	92	(92)
Reimbursements	100	-	100
	<u>218,525</u>	<u>216,379</u>	<u>2,146</u>
TOTAL RECEIPTS			
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Salaries and wages	17,800	15,100	2,700
Contractual services and commodities	59,448	102,500	(43,052)
Capital outlay and equipment	127,742	101,255	26,487
Transfer to - Special Equipment Fund	13,000	-	13,000
	<u>217,990</u>	<u>218,855</u>	<u>(865)</u>
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	<u>-</u>	<u>100</u>	<u>(100)</u>
TOTAL FOR COMPARISON	<u>217,990</u>	<u>218,955</u>	<u>(965)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	535	(2,476)	3,011
UNENCUMBERED CASH, JANUARY 1	<u>2,498</u>	<u>2,476</u>	<u>22</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 3,033</u>	<u>\$ -</u>	<u>\$ 3,033</u>

SALINE COUNTY, KANSAS
 FIRE DISTRICT NO. 3 - GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2022

Schedule 2-17

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 146,923	\$ 147,192	\$ (269)
Delinquent tax	1,833	-	1,833
Motor vehicle tax	11,497	10,779	718
Commercial motor vehicle fees	463	462	1
Recreational vehicle tax	346	388	(42)
16/20M truck tax	872	973	(101)
Watercraft tax	-	85	(85)
Reimbursements	350	-	350
TOTAL RECEIPTS	<u>162,284</u>	<u>159,879</u>	<u>2,405</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Salaries and wages	27,350	25,100	2,250
Contractual services and commodities	57,646	130,900	(73,254)
Capital outlay and equipment	26,697	10,000	16,697
Transfer to - Special Equipment Fund	54,000	-	54,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	165,693	166,000	(307)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	350	(350)
TOTAL FOR COMPARISON	<u>165,693</u>	<u>166,350</u>	<u>(657)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(3,409)	(6,121)	2,712
UNENCUMBERED CASH, JANUARY 1	6,133	6,121	12
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 2,724</u>	<u>\$ -</u>	<u>\$ 2,724</u>

SALINE COUNTY, KANSAS

FIRE DISTRICT NO. 4 - GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2022

Schedule 2-18

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 87,830	\$ 87,777	\$ 53
Delinquent tax	25	-	25
Motor vehicle tax	2,793	2,349	444
Commercial motor vehicle fees	2,600	2,868	(268)
Recreational vehicle tax	16	17	(1)
Watercraft tax	-	43	(43)
TOTAL RECEIPTS	<u>93,264</u>	<u>93,054</u>	<u>210</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Contract with the City of Salina	84,749	90,000	(5,251)
Reserve for future period	<u>-</u>	<u>2,500</u>	<u>(2,500)</u>
TOTAL EXPENDITURES	<u>84,749</u>	<u>92,500</u>	<u>(7,751)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	8,515	554	7,961
UNENCUMBERED CASH, JANUARY 1	<u>1,151</u>	<u>(554)</u>	<u>1,705</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 9,666</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 9,666</u></u>

SALINE COUNTY, KANSAS

FIRE DISTRICT NO. 5 - GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2022

Schedule 2-19

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 174,001	\$ 174,635	\$ (634)
Delinquent tax	1,323	-	1,323
Motor vehicle tax	18,621	18,950	(329)
Commercial motor vehicle fees	1,273	1,625	(352)
Recreational vehicle tax	607	559	48
16/20M truck tax	466	458	8
Watercraft tax	-	192	(192)
Reimbursements	19,715	-	19,715
TOTAL RECEIPTS	216,006	196,419	19,587
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Salaries and wages	27,462	27,505	(43)
Contractual services and commodities	62,594	62,423	171
Capital outlay and equipment	107,493	110,072	(2,579)
Transfer to - Special Equipment Fund	20,000	-	20,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	217,549	200,000	17,549
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	19,715	(19,715)
TOTAL FOR COMPARISON	217,549	219,715	(2,166)
RECEIPTS OVER (UNDER) EXPENDITURES	(1,543)	(3,581)	2,038
UNENCUMBERED CASH, JANUARY 1	3,645	3,581	64
UNENCUMBERED CASH, DECEMBER 31	\$ 2,102	\$ -	\$ 2,102

SALINE COUNTY, KANSAS
 FIRE DISTRICT NO. 6 - GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2022

Schedule 2-20

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 53,328	\$ 53,282	\$ 46
Delinquent tax	455	-	455
Motor vehicle tax	4,672	4,634	38
Commercial motor vehicle fees	71	43	28
Recreational vehicle tax	130	127	3
16/20M truck tax	184	179	5
Watercraft tax	-	51	(51)
TOTAL RECEIPTS	<u>58,840</u>	<u>58,316</u>	<u>524</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Salaries and wages	12,344	8,200	4,144
Contractual services and commodities	26,210	49,000	(22,790)
Capital outlay and equipment	1,612	2,000	(388)
Transfer to - Special Equipment Fund	17,000	-	17,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>57,166</u>	<u>59,200</u>	<u>(2,034)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	1,674	(884)	2,558
UNENCUMBERED CASH, JANUARY 1	<u>923</u>	<u>884</u>	<u>39</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 2,597</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,597</u></u>

SALINE COUNTY, KANSAS
 FIRE DISTRICT NO. 7 - GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2022

Schedule 2-21

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 96,515	\$ 96,526	\$ (11)
Delinquent tax	510	-	510
Motor vehicle tax	13,422	12,363	1,059
Commercial motor vehicle fees	2,388	1,714	674
Recreational vehicle tax	391	371	20
16/20M truck tax	287	263	24
Watercraft tax	-	105	(105)
Reimbursements	423	-	423
Miscellaneous	100	-	100
TOTAL RECEIPTS	<u>114,036</u>	<u>111,342</u>	<u>2,694</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Salaries and wages	10,344	10,639	(295)
Contractual services and commodities	25,140	44,250	(19,110)
Capital outlay and equipment	48,231	60,315	(12,084)
Transfer to - Special Equipment Fund	31,000	-	31,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>114,715</u>	<u>115,204</u>	<u>(489)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(679)	(3,862)	3,183
UNENCUMBERED CASH, JANUARY 1	<u>6,413</u>	<u>3,862</u>	<u>2,551</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 5,734</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 5,734</u></u>

SALINE COUNTY, KANSAS

KIPP SEWER DISTRICT - OPERATIONS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2022

Schedule 2-22

	Actual	Budget	Over (Under) Budget
RECEIPTS			
User fees	\$ 9,293	\$ 10,500	\$ (1,207)
Special assessments - user fees	20	-	20
TOTAL RECEIPTS	<u>9,313</u>	<u>10,500</u>	<u>(1,187)</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Operations	5,807	3,246	2,561
Improvements	1,497	1,500	(3)
Insurance	272	-	272
Fees	625	-	625
Utilities	19	-	19
Capital outlay	-	5,468	(5,468)
Miscellaneous	16	1,320	(1,304)
Reserve for future period	-	13,466	(13,466)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>8,236</u>	<u>25,000</u>	<u>(16,764)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	1,077	(14,500)	15,577
UNENCUMBERED CASH, JANUARY 1	<u>47,360</u>	<u>42,867</u>	<u>4,493</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 48,437</u></u>	<u><u>\$ 28,367</u></u>	<u><u>\$ 20,070</u></u>

SALINE COUNTY, KANSAS
 NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2022

Schedule 2-23
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	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	\$ 69,000	\$ 13,000	\$ 54,000	\$ 20,000	\$ 17,000	\$ 31,000	\$ -
Fees	-	-	-	-	-	-	6,000
Reimbursements and other	-	-	-	17,216	-	-	-
TOTAL RECEIPTS	69,000	13,000	54,000	37,216	17,000	31,000	6,000
EXPENDITURES AND TRANSFERS							
Capital outlay	22,110	25,542	-	37,816	25,795	7,983	-
RECEIPTS OVER (UNDER) EXPENDITURES	46,890	(12,542)	54,000	(600)	(8,795)	23,017	6,000
UNENCUMBERED CASH, JANUARY 1	169,883	91,996	108,410	54,123	91,673	78,076	23,150
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 216,773</u>	<u>\$ 79,454</u>	<u>\$ 162,410</u>	<u>\$ 53,523</u>	<u>\$ 82,878</u>	<u>\$ 101,093</u>	<u>\$ 29,150</u>

SALINE COUNTY, KANSAS
NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022

Schedule 2-23
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	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	\$ -	\$ -	\$ -	\$ -	\$ 390,884	\$ -	\$ -	\$ -
Lienholder fees	-	-	-	-	8,277	-	-	-
Other fees	-	-	381,744	-	102,356	59,078	-	-
Interest earned	-	-	-	-	-	2,486	-	-
Reimbursements	228,503	1,310,224	-	-	-	-	-	-
Miscellaneous	150	-	-	-	-	208	-	2,100
Transfer from - other funds	568,979	568,980	-	245,631	-	-	-	-
TOTAL RECEIPTS	797,632	1,879,204	381,744	245,631	501,517	61,772	-	2,100
EXPENDITURES AND TRANSFERS								
Salaries and wages	-	-	-	-	309,318	5,739	-	-
Employee benefits	-	-	-	-	123,230	445	-	-
Contractual services	-	-	-	-	46,933	22,482	-	-
Commodities	-	-	-	-	7,013	-	-	-
Capital outlay	290,303	-	-	270,568	-	-	-	-
Road improvements	-	1,644,251	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	30,000	351
Transfer to - other funds	-	-	-	-	39,615	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	290,303	1,644,251	-	270,568	526,109	28,666	30,000	351
RECEIPTS OVER (UNDER) EXPENDITURES	507,329	234,953	381,744	(24,937)	(24,592)	33,106	(30,000)	1,749
UNENCUMBERED CASH, JANUARY 1	1,940,296	2,006,112	-	646,564	32,587	189,393	114,056	1,772
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 2,447,625</u>	<u>\$ 2,241,065</u>	<u>\$ 381,744</u>	<u>\$ 621,627</u>	<u>\$ 7,995</u>	<u>\$ 222,499</u>	<u>\$ 84,056</u>	<u>\$ 3,521</u>

SALINE COUNTY, KANSAS
 NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2022

Schedule 2-23
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	County Treasurer Technology	County Clerk Technology	County Farm	Schilling Farm	Trash/Litter Grant	Foundation Grants	American Rescue Plan Act Grant
RECEIPTS							
Fees	\$ 14,769	\$ 14,770	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-	-	5,266,188
Rent/crop share	-	-	68,989	17,040	-	-	-
Interest	-	-	-	-	-	-	-
TOTAL RECEIPTS	<u>14,769</u>	<u>14,770</u>	<u>68,989</u>	<u>17,040</u>	<u>-</u>	<u>-</u>	<u>5,266,188</u>
EXPENDITURES AND TRANSFERS							
Contractual services	7,845	45,965	-	-	-	-	129,388
Commodities	-	-	-	-	-	-	-
Capital outlay	1,805	3,820	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	725,953
Payments to subrecipients	-	-	-	-	-	-	974,170
Farm expense	-	-	83,207	22,152	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	<u>9,650</u>	<u>49,785</u>	<u>83,207</u>	<u>22,152</u>	<u>-</u>	<u>-</u>	<u>1,829,511</u>
RECEIPTS OVER (UNDER) EXPENDITURES	5,119	(35,015)	(14,218)	(5,112)	-	-	3,436,677
UNENCUMBERED CASH, JANUARY 1	<u>27,784</u>	<u>46,545</u>	<u>210,288</u>	<u>113,292</u>	<u>1,244</u>	<u>7</u>	<u>5,185,371</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 32,903</u>	<u>\$ 11,530</u>	<u>\$ 196,070</u>	<u>\$ 108,180</u>	<u>\$ 1,244</u>	<u>\$ 7</u>	<u>\$ 8,622,048</u>

SALINE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2022

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	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	\$ 28,420
Fees	7,757	59	6,474	-	-	-
Other	-	-	-	8,395	-	-
TOTAL RECEIPTS	7,757	59	6,474	8,395	10,000	28,420
EXPENDITURES AND TRANSFERS						
Salaries and wages	-	-	-	-	3,186	7,053
Employee benefits	-	-	-	-	55	3,563
Contractual services	4,229	-	-	-	-	6,375
TOTAL EXPENDITURES AND TRANSFERS	4,229	-	-	-	3,241	16,991
RECEIPTS OVER (UNDER) EXPENDITURES	3,528	59	6,474	8,395	6,759	11,429
UNENCUMBERED CASH, JANUARY 1	9,127	9,206	82,555	15,408	34,310	(17,805)
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 12,655</u>	<u>\$ 9,265</u>	<u>\$ 89,029</u>	<u>\$ 23,803</u>	<u>\$ 41,069</u>	<u>\$ (6,376)</u>

SALINE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
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	Sheriff Coronavirus Grant	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	-	-	-	-	-	31,070	2,535	43,210
Interest earned	-	-	-	2,961	-	-	-	-
Donations	-	708	-	-	-	-	-	-
Reimbursements and other	-	950	-	-	3,028	-	-	-
TOTAL RECEIPTS	-	1,658	-	2,961	3,028	31,070	2,535	43,210
EXPENDITURES AND TRANSFERS								
Contractual services	-	-	-	-	-	-	-	-
Commodities	9	-	-	-	-	30,103	910	-
Program expenditures	-	200	-	-	5,560	-	-	32,804
TOTAL EXPENDITURES AND TRANSFERS	9	200	-	-	5,560	30,103	910	32,804
RECEIPTS OVER (UNDER) EXPENDITURES	(9)	1,458	-	2,961	(2,532)	967	1,625	10,406
UNENCUMBERED CASH, JANUARY 1	9	4,478	4,475	259,058	4,026	54,123	17,771	18,796
UNENCUMBERED CASH, DECEMBER 31	<u>\$ -</u>	<u>\$ 5,936</u>	<u>\$ 4,475</u>	<u>\$ 262,019</u>	<u>\$ 1,494</u>	<u>\$ 55,090</u>	<u>\$ 19,396</u>	<u>\$ 29,202</u>

SALINE COUNTY, KANSAS
 NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2022

Schedule 2-23
 Page 6 of 8

	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	\$ 906,261	\$ 223,193	\$ 145,003	\$ 91,358	\$ 254,056	\$ 196,567	\$ -
Fees and reimbursements	58,055	11,359	-	-	4,154	-	1,727
County appropriation	23,771	-	-	-	-	-	-
Reimbursements - American Rescue Plan Act grant	1,391	-	-	-	-	-	-
Miscellaneous	-	-	-	-	9	-	-
TOTAL RECEIPTS	989,478	234,552	145,003	91,358	258,219	196,567	1,727
EXPENDITURES AND TRANSFERS							
Salaries and wages	588,531	147,265	-	55,400	114,760	41,913	-
Employee benefits	203,777	54,779	-	20,647	42,585	16,501	-
Contractual services	314,859	50,754	-	8,718	88,214	97,766	495
Commodities	18,529	1,172	-	123	-	361	97
Capital outlay	27,769	7,558	-	1,144	-	-	-
Miscellaneous	-	-	145,295	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	1,153,465	261,528	145,295	86,032	245,559	156,541	592
RECEIPTS OVER (UNDER) EXPENDITURES	(163,987)	(26,976)	(292)	5,326	12,660	40,026	1,135
UNENCUMBERED CASH, JANUARY 1	687,986	181,908	17,887	18,411	53,117	17,595	6,893
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 523,999</u>	<u>\$ 154,932</u>	<u>\$ 17,595</u>	<u>\$ 23,737</u>	<u>\$ 65,777</u>	<u>\$ 57,621</u>	<u>\$ 8,028</u>

SALINE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2022

Schedule 2-23
 Page 7 of 8

	Community Corrections/ KDOC JS Title IIP	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	\$ 171,702	\$ 226,615	\$ 38,698	\$ -	\$ -	\$ -	\$ -
Fees and reimbursements	6,069	-	-	38,330	-	-	-
Other	-	-	-	-	-	5	-
TOTAL RECEIPTS	<u>177,771</u>	<u>226,615</u>	<u>38,698</u>	<u>38,330</u>	<u>-</u>	<u>5</u>	<u>-</u>
EXPENDITURES AND TRANSFERS							
Salaries and wages	108,862	152,208	-	-	-	-	-
Employee benefits	39,979	54,042	-	-	-	-	-
Contractual services	22,063	24,107	-	4,162	-	-	-
Commodities	310	288	-	15,674	-	-	-
Capital outlay	1,857	1,639	-	-	-	-	-
Program expenditures	-	-	38,698	-	1,079	327	-
TOTAL EXPENDITURES AND TRANSFERS	<u>173,071</u>	<u>232,284</u>	<u>38,698</u>	<u>19,836</u>	<u>1,079</u>	<u>327</u>	<u>-</u>
RECEIPTS OVER (UNDER) EXPENDITURES	4,700	(5,669)	-	18,494	(1,079)	(322)	-
UNENCUMBERED CASH, JANUARY 1	<u>31,111</u>	<u>39,352</u>	<u>-</u>	<u>-</u>	<u>1,133</u>	<u>3,172</u>	<u>46,052</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 35,811</u>	<u>\$ 33,683</u>	<u>\$ -</u>	<u>\$ 18,494</u>	<u>\$ 54</u>	<u>\$ 2,850</u>	<u>\$ 46,052</u>

SALINE COUNTY, KANSAS
 NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2022

Schedule 2-23
 Page 8 of 8

	Senior Services GSCF	Senior Services Donations	Meals On Wheels America Grant	Senior Services Building Maintenance Grant	Senior Services Social Services Grant	Opioid Settlement
RECEIPTS						
Grants	\$ 2,035	\$ -	\$ 5,025	\$ -	\$ -	\$ -
Donations	-	184,156	-	-	-	-
Other	-	-	-	-	-	10,085
TOTAL RECEIPTS	<u>2,035</u>	<u>184,156</u>	<u>5,025</u>	<u>-</u>	<u>-</u>	<u>10,085</u>
EXPENDITURES AND TRANSFERS						
Contractual services	-	28,542	12,131	54,563	-	-
Commodities	-	163,509	10,679	-	-	-
Capital improvements	-	-	-	101,174	-	-
Program expenditures	<u>1,786</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES AND TRANSFERS	<u>1,786</u>	<u>192,051</u>	<u>22,810</u>	<u>155,737</u>	<u>-</u>	<u>-</u>
RECEIPTS OVER (UNDER) EXPENDITURES	249	(7,895)	(17,785)	(155,737)	-	10,085
UNENCUMBERED CASH, JANUARY 1	<u>4,078</u>	<u>98,872</u>	<u>20,000</u>	<u>155,737</u>	<u>90</u>	<u>-</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 4,327</u>	<u>\$ 90,977</u>	<u>\$ 2,215</u>	<u>\$ -</u>	<u>\$ 90</u>	<u>\$ 10,085</u>

SALINE COUNTY, KANSAS
 CAPITAL PROJECT FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2022

	Schedule 2-24	
	Jail Construction Project	Public Building Commission - Emergency Communication Project
RECEIPTS		
Interest	\$ 608,405	\$ 30,037
EXPENDITURES		
Construction	44,285,429	-
Engineering and architectural	1,199,677	650,472
Equipment	2,374	1,517,768
Licenses and permits	60	-
Other	525	-
TOTAL EXPENDITURES AND TRANSFERS	45,488,065	2,168,240
RECEIPTS OVER (UNDER) EXPENDITURES	(44,879,660)	(2,138,203)
UNENCUMBERED CASH, JANUARY 1	76,363,439	4,130,787
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 31,483,779</u>	<u>\$ 1,992,584</u>

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, 2022

Schedule 2-25

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from - Jail Sales Tax	\$ 4,825,952	\$ 5,686,766	\$ (860,814)
Reimbursement from fire districts	58,128	58,128	-
TOTAL RECEIPTS	4,884,080	5,744,894	(860,814)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Jail bonds			
Principal	2,650,000	3,450,000	(800,000)
Interest	2,175,951	2,236,766	(60,815)
Fire communications bonds			
Principal	55,000	55,000	-
Interest	3,128	3,128	-
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	4,884,079	5,744,894	(860,815)
RECEIPTS OVER (UNDER) EXPENDITURES	1	-	1
UNENCUMBERED CASH, JANUARY 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, 2022

Schedule 2-26

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Special assessments	\$ 14,085	\$ 13,000	\$ 1,085
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bond principal	4,419	4,420	(1)
Interest on bonds	9,239	9,239	-
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	13,658	13,659	(1)
RECEIPTS OVER (UNDER) EXPENDITURES	427	(659)	1,086
UNENCUMBERED CASH, JANUARY 1	4,506	3,420	1,086
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 4,933</u>	<u>\$ 2,761</u>	<u>\$ 2,172</u>

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, 2022

Schedule 3
Page 1 of 2

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
FUNDS				
Distributable funds				
Current tax	\$ 46,530,315	\$ 83,196,235	\$ 79,933,688	\$ 49,792,862
Redemptions	350,184	1,152,525	696,842	805,867
Delinquent personal property tax	43,444	167,956	203,491	7,909
Advance tax	-	219	219	-
Escrow payments	191,222	858,591	907,762	142,051
Motor vehicle tax	1,270,178	7,540,454	7,488,820	1,321,812
Motor vehicle excise tax	37,023	79,474	79,164	37,333
Commercial vehicle fees	22,751	787,231	800,350	9,632
Recreational vehicle tax	17,379	124,062	120,200	21,241
Mineral tax	-	2,708	2,708	-
City/county highway	-	1,405,408	1,405,408	-
Salina Downtown TIF	-	861,597	861,597	-
Total distributable funds	<u>48,462,496</u>	<u>96,176,460</u>	<u>92,500,249</u>	<u>52,138,707</u>
State funds				
State educational building	-	692,551	692,551	-
State institutional building	-	346,275	346,275	-
Motor vehicle registration	4,182	2,853,628	2,852,078	5,732
Commercial vehicle registration	26,458	508,910	534,239	1,129
Sales and compensating tax	182,580	2,675,669	2,681,612	176,637
Game licenses	-	8,445	8,445	-
Heritage trust	145	29,331	23,011	6,465
Total state funds	<u>213,365</u>	<u>7,114,809</u>	<u>7,138,211</u>	<u>189,963</u>

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, 2022

Schedule 3
Page 2 of 2

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
FUNDS (CONTINUED)				
Subdivision funds				
Cities	\$ 35,767	\$ 17,601,869	\$ 17,602,403	\$ 35,233
Townships	7,743	31,294	30,159	8,878
School districts	296	34,611,709	34,631,842	(19,837)
Joint fire districts	-	41,495	41,495	-
Cemeteries	-	17,690	17,690	-
Drainage districts	9,262	4,000	11,500	1,762
Watershed districts	-	26,349	26,349	-
Falun Improvement District	9,834	11,671	15,086	6,419
Central Kansas Library System	-	277,432	277,432	-
Salina Free Library	-	3,020,474	3,020,474	-
Salina Airport Authority	-	2,443,054	2,443,054	-
Central Kansas Extension District	-	820,488	820,488	-
Total subdivision funds	<u>62,902</u>	<u>58,907,525</u>	<u>58,937,972</u>	<u>32,455</u>
Other Agency Funds				
Unclaimed legacies	935	-	-	935
Group insurance	269,042	526,410	715,144	80,308
Stray cattle	-	527	-	527
Change checks	-	5,885,607	5,885,607	-
Memorials				
Rural Fire District No. 1	7,476	100	-	7,576
Rural Fire District No. 1	306	-	-	306
Rural Fire District No. 3	791	-	-	791
Rural Fire District No. 5	5,430	-	4,647	783
Rural Fire District No. 6	1,750	500	-	2,250
Rural Fire District No. 7	-	450	-	450
Treasurer's long/short	-	4,167	241,767	(237,600)
MVL long and short	2,940	116	1,265	1,791
Sheriff's department - inmate trust	20,762	548,008	538,675	30,095
Clerk of District Court	528,190	1,226,934	1,755,124	-
Law Library	118,951	44,867	47,338	116,480
Total other agency funds	<u>956,573</u>	<u>8,237,686</u>	<u>9,189,567</u>	<u>4,692</u>
TOTAL AGENCY FUNDS	<u>\$ 49,695,336</u>	<u>\$ 170,436,480</u>	<u>\$ 167,765,999</u>	<u>\$ 52,365,817</u>

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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, 2022, 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 6, 2023, 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 6, 2023.

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.

A handwritten signature in black ink that reads "Lindburg Vogel Pierce Laris". The signature is written in a cursive, flowing style.

Certified Public Accountants

Hutchinson, Kansas
April 6, 2023

SALINE COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended December 31, 2022

Programs	Federal CFDA Number	Grant I.D. Number	Passed through to Subrecipients	Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
State of Kansas pass-through programs				
<u>Kansas Department of Health and Environment</u>				
Special Supplemental Nutrition Programs for Women, Infants, and Children	10.557	202322W100343	\$	\$ 93,666
Special Supplemental Nutrition Programs for Women, Infants, and Children	10.557	202222W100343		237,015
				<hr/>
TOTAL U.S. DEPARTMENT OF AGRICULTURE				330,681
U.S. DEPARTMENT OF JUSTICE				
Bulletproof Vest Partnership Program	16.607			189
Bulletproof Vest Partnership Program	16.607			9,519
				<hr/>
State of Kansas pass-through programs				
<u>Kansas Governor's Office - Kansas Criminal Justice</u>				
<u>Coordinating Council</u>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	22-JAG-18		11,790
Edward Byrne Memorial Justice Assistance Grant Program	16.738	23-JAG-21		4,250
				<hr/>
TOTAL U.S. DEPARTMENT OF JUSTICE				25,748
U.S. DEPARTMENT OF TRANSPORTATION				
State of Kansas pass-through programs				
<u>Kansas Department of Transportation</u>				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	PT-0988-22		9,428
State and Community Highway Safety	20.600	PT-0988-21		2,898
				<hr/>
Total Highway Safety Cluster				12,326
<u>Kansas Division of Emergency Management</u>				
Hazardous Materials Emergency Preparedness Grant	20.703	693JK31940016HMEP		17,100
				<hr/>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				29,426
U.S. DEPARTMENT OF TREASURY				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027			1,826,941
				<hr/>
TOTAL U.S. DEPARTMENT OF TREASURY				1,826,941
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
State of Kansas pass-through programs				
<u>Kansas Department of Health and Environment</u>				
CCDF Cluster / 477 Cluster:				
Child Care and Development Block Grant	93.575	3028-2643450J		38,540
Child Care and Development Block Grant	93.575	3028-2643450K		40,922
				<hr/>
Total CCDF Cluster / 477 Cluster				79,462
Public Health Emergency Preparedness	93.069	NU90TP922049-03		41,223
Public Health Emergency Preparedness	93.069	NU90TP922049-04		24,490
Public Health Emergency Preparedness	93.069	NU90TP922049-04		15,929
National Center for Injury Prevention and Control	93.136	NU17CE924998-03		41,216
Family Planning Services	93.217	FPHPA006448-03		29,708
Family Planning Services	93.217	FPHPA006552-01		20,831
Immunization Cooperative Agreements	93.268	NH23IP922627-03		4,312
Immunization Cooperative Agreements	93.268	NH23IP922627-02		3,795
Immunization Cooperative Agreements	93.268	NH23IP922627-02		2,081
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	NU50CK000549-02		54,382
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	NU50CK000549-02		35,610
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	NU50CK000549-01		26,888
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	NU50CK000549-01		70,112
HIV Care Formula Grant	93.917	X08HA33781-03		71,628
HIV Care Formula Grant	93.917	X08HA33781-03		84,566
Maternal and Child Health Services Block Grant	93.994	B04MC40135-01		23,293
Maternal and Child Health Services Block Grant	93.994	B04MC40135-01		21,927
				<hr/>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				651,453
U.S. DEPARTMENT OF HOMELAND SECURITY				
State of Kansas pass-through programs				
<u>Kansas Division of Emergency Management</u>				
Disaster Grants - Public Assistance	97.036			31,435
Emergency Management Performance Grant	97.042	EMK-2022-EP-00001		35,101
				<hr/>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				66,536
TOTAL			\$ -	\$ 2,930,785

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, 2022

Page 2 of 2

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, 2022, 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, 2022. 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, 2022.

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.

A handwritten signature in black ink, reading "Lindburg Vogel Pierce Jarvis". The signature is written in a cursive, flowing style. The first name "Lindburg" is the largest and most prominent, followed by "Vogel", "Pierce", and "Jarvis" in a slightly smaller, consistent cursive script.

Certified Public Accountants

Hutchinson, Kansas
April 6, 2023

SALINE COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For Year Ended December 31, 2022

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:

	<u>CFDA No.</u>
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, 2022

There were no prior year findings required to be reported.