

SALINE COUNTY, KANSAS

DECEMBER 31, 2021



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, 2021, 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, 2021, 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, 2021, 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* (KMAAG) 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* (KMAAG), 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 KMAAG. 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 13, 2022, 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 13, 2022

SALINE COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2021

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	\$ 6,499,967	\$ -	\$ 21,261,857	\$ 20,601,288	\$ 7,160,536	\$ 554,607	\$ 7,715,143
SPECIAL PURPOSE FUNDS							
Road and Bridge	1,014,749	-	8,075,125	8,092,237	997,637	97,839	1,095,476
Special Bridge Building and Repair	2,235,389	-	1,363,462	1,845,479	1,753,372	1,046,045	2,799,417
Special Road Construction	822,328	-	681,250	324,430	1,179,148	-	1,179,148
Noxious Weed	58,722	-	329,958	331,833	56,847	8,422	65,269
Employee Benefits	2,124,404	-	5,573,566	5,026,591	2,671,379	63,914	2,735,293
Saline County Public Health	400,968	-	2,689,808	2,529,176	561,600	68,058	629,658
Health Capital Outlay	418,141	-	-	18,734	399,407	-	399,407
Special Parks and Recreation	16,329	-	13,579	7,743	22,165	-	22,165
Special Alcohol Programs	15,876	-	17,125	17,851	15,150	-	15,150
Noxious Weed - Capital Outlay	107,456	-	75,185	26,097	156,544	-	156,544
Capital Improvement Program	164,731	-	11,813	465	176,079	-	176,079
Saline County Capital Improvement Program	8,937,579	-	1,440,576	3,711,992	6,666,163	62,290	6,728,453
Jail Sales Tax	-	-	4,394,234	-	4,394,234	-	4,394,234
Fire District No. 1 - General	12,155	-	143,269	151,722	3,702	2,079	5,781
Fire District No. 2 - General	4,993	-	198,773	201,268	2,498	1,019	3,517
Fire District No. 3 - General	30,778	-	157,419	182,064	6,133	6,194	12,327
Fire District No. 4 - General	(3,803)	-	89,613	84,659	1,151	-	1,151
Fire District No. 5 - General	9,610	-	184,124	190,089	3,645	253	3,898
Fire District No. 6 - General	3,941	-	44,082	47,100	923	76	999
Fire District No. 7 - General	5,704	-	115,886	115,177	6,413	276	6,689
Kipp Sewer District - Operations	43,901	-	8,589	5,130	47,360	333	47,693
Fire District No. 1 - Special Equipment	181,543	-	90,500	102,160	169,883	-	169,883
Fire District No. 2 - Special Equipment	117,454	-	45,542	71,000	91,996	-	91,996
Fire District No. 3 - Special Equipment	185,660	-	44,750	122,000	108,410	-	108,410
Fire District No. 5 - Special Equipment	96,473	-	27,650	70,000	54,123	-	54,123
Fire District No. 6 - Special Equipment	126,878	-	12,400	47,605	91,673	-	91,673
Fire District No. 7 - Special Equipment	120,476	-	37,600	80,000	78,076	-	78,076
Fire District Communications Equipment	18,150	-	5,000	-	23,150	-	23,150

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, 2021

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	\$ 1,898,765	\$ -	\$ 794,366	\$ 752,835	\$ 1,940,296	\$ -	\$ 1,940,296
Special Highway Improvement	1,475,171	-	779,392	248,451	2,006,112	-	2,006,112
Equipment Reserve	-	-	646,564	-	646,564	-	646,564
Motor Vehicle Operating	57,742	-	516,246	541,401	32,587	7,028	39,615
Register of Deeds Technology	188,479	-	81,488	80,574	189,393	1	189,394
Land Records Technology	79,056	-	50,000	15,000	114,056	-	114,056
Employee Engagement	1,500	-	1,700	1,428	1,772	-	1,772
County Treasurer Technology	21,505	-	25,967	19,688	27,784	-	27,784
County Clerk Technology	41,214	-	20,324	14,993	46,545	-	46,545
County Farm	194,203	-	69,889	53,804	210,288	-	210,288
Schilling Farm	106,716	-	16,209	9,633	113,292	-	113,292
Trash/Litter Grant	1,244	-	-	-	1,244	-	1,244
Foundation Grants	7	-	-	-	7	-	7
CARES Grant	39,641	-	-	39,641	-	-	-
American Rescue Plan Act Grant	-	-	5,267,680	82,309	5,185,371	6,395	5,191,766
P.A.T.F.	6,191	-	7,636	4,700	9,127	-	9,127
County Attorney Worthless Check Trust	8,455	-	751	-	9,206	-	9,206
Special Prosecutor Trust	47,293	-	35,472	210	82,555	-	82,555
Crime Victim Reparation	6,965	-	8,443	-	15,408	-	15,408
District Court Grant	29,586	-	10,110	5,386	34,310	25	34,335
KDOC JS/SB 367 Incentives	250	-	-	250	-	-	-
Edward Byrne Justice Assistance Grant	(13,890)	-	74,091	78,006	(17,805)	1,174	(16,631)
Sheriff Coronavirus Grant	9	-	7,980	7,980	9	-	9
Sheriff K-9 Fund	3,138	-	1,340	-	4,478	-	4,478
Sheriff Project Lifesaver	4,475	-	-	-	4,475	-	4,475
Drug Project Director's Fund	53,029	-	248,027	41,998	259,058	3,538	262,596
D.A.R.E.	3,102	-	4,606	3,682	4,026	-	4,026
Sheriff's Registered Offender	22,366	-	31,757	-	54,123	-	54,123
Sheriff's Concealed Weapon Fees	16,717	-	3,672	2,618	17,771	-	17,771
VIN Fees	14,013	-	49,260	44,477	18,796	-	18,796

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, 2021

Page 3 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)							
Community Corrections							
Adult Probation	\$ 584,673	\$ -	\$ 986,210	\$ 882,897	\$ 687,986	\$ 14,175	\$ 702,161
Juvenile Probation	156,278	-	283,578	257,948	181,908	3,300	185,208
KDOC Reinvestment	17,191	-	150,652	149,956	17,887	-	17,887
Case Management Agency	14,339	-	80,697	76,625	18,411	765	19,176
Behavioral Health	33,094	-	257,966	237,943	53,117	11,588	64,705
JCAB	37,742	-	157,556	177,703	17,595	1,029	18,624
CIP Reset	7,487	-	1,754	2,348	6,893	-	6,893
KDOC JS/Title IIP	26,812	-	166,483	162,184	31,111	2,842	33,953
Juvenile Intake and Assessment Grant	26,400	-	199,163	186,211	39,352	3,031	42,383
JJA Prevention Grant	-	-	38,698	38,698	-	-	-
EM Homeland Security Grant	1,133	-	-	-	1,133	-	1,133
Home Health Memorials	3,135	-	175	138	3,172	-	3,172
Maternal Child Health CHIP	46,052	-	-	-	46,052	-	46,052
Senior Services GSCF	930	-	4,770	1,622	4,078	-	4,078
Senior Services Donations	121,017	-	70,003	92,148	98,872	22,945	121,817
Meals On Wheels America Grant	-	-	20,000	-	20,000	-	20,000
Senior Services Building Maintenance Grant	-	-	182,500	26,763	155,737	-	155,737
Senior Services Social Services Grant	-	-	4,500	4,410	90	-	90
CAPITAL PROJECTS							
Fire Radio Project	-	-	415,079	415,079	-	-	-
Jail Construction Project	-	-	81,012,373	4,648,934	76,363,439	1,168,617	77,532,056
Public Building Commission - Emergency Communications Project	-	-	6,636,339	2,505,552	4,130,787	3,830	4,134,617
BOND AND INTEREST FUNDS							
Bond and Interest	-	-	1,851	1,851	-	-	-
Kipp Sewer Bond and Interest	4,079	-	14,085	13,658	4,506	-	4,506
TOTAL FINANCIAL REPORTING ENTITY	<u>\$ 29,157,856</u>	<u>\$ -</u>	<u>\$ 146,570,137</u>	<u>\$ 55,935,622</u>	<u>\$ 119,792,371</u>	<u>\$ 3,161,688</u>	<u>\$ 122,954,059</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, 2021

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COMPOSITION OF CASH

Deposits	
Checking accounts	\$ 32,560,976
Money Market accounts	182,119
Savings accounts	15,614
Certificates of deposit	8,700,000
Other accounts	
Inmate trust account - checking account	20,762
State of Kansas	
District Court - checking account	528,190
Law Library - checking account	118,951
Total deposits	42,126,612
Investments	
Kansas Municipal Investment Pool	130,516,117
Cash and cash items	6,666
TOTAL	172,649,395
AGENCY FUNDS (SCHEDULE 3)	(49,695,336)
TOTAL FINANCIAL REPORTING ENTITY	<u>\$ 122,954,059</u>

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

SALINE COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
December 31, 2021

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, and there was no financial activity for the year of 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 2021:

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 (KMAAG) 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 through 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, 2021.

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.

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, 2021, the County's carrying amount of deposits was \$42,126,612 and the bank balance was \$42,662,518. The bank balance was held by seven banks, with 81% of the deposits held by one bank, resulting in a concentration of credit risk. Of the bank balance, \$1,457,003 was covered by FDIC insurance; \$41,205,515 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 (KMIP).

As of December 31, 2021, the County had the following investment:

<u>Investment Type</u>	<u>Carrying Value</u>	<u>Fair Value</u>	<u>Rating</u>
Kansas Municipal Investment Pool	<u>\$ 130,516,117</u>	<u>\$ 130,516,117</u>	N/A

At December 31, 2021, the County had invested \$130,516,117 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 KMIP 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
Capital 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, 2021, 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	\$ 100,889	\$ -	\$ 2,119	\$ 98,770	\$ 4,540
Series 2008B	72,164	-	1,334	70,830	3,247
Series 2008C	39,733	-	779	38,954	1,639
Series 2021A	-	415,000	-	415,000	1,850
Series 2021B	-	74,900,000	-	74,900,000	-
	212,786	75,315,000	4,232	75,523,554	11,276
Saline County Public Building					
Commission - Revenue Bonds					
Series 2021	-	6,170,000	500,000	5,670,000	96,087
Capital Leases					
County-City building					
HVAC equipment	874,412	-	112,657	761,755	28,232
Fire District No. 2					
Building	535,232	-	44,137	491,095	16,699
Fire District No. 3					
8 Self contained breathing apparatus' (SCBA)	9,503	-	9,503	-	263
2010 International truck	10,157	-	10,157	-	295
Fire District No. 5					
Engine	65,874	-	15,112	50,762	3,794
2015 Squad truck	30,582	-	9,843	20,739	1,076
Brush truck - 2007 International	92,242	-	11,975	80,267	2,928
Pumper/tanker	238,789	-	20,597	218,192	7,746
Fire District No. 7					
2 Cab/chassis trucks	139,027	-	21,089	117,938	5,226
	1,995,818	-	255,070	1,740,748	66,259
	\$ 2,208,604	\$ 81,485,000	\$ 759,302	\$ 82,934,302	\$ 173,622

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:

<u>General Obligation Bonds</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 2,709,419	\$ 2,188,318
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
2027-2031	15,404,956	7,023,460
2032-2036	18,112,196	4,187,576
2037-2041	20,121,235	2,184,512
2042-2046	8,677,442	286,559
2047-2048	13,610	900
	<u>\$ 75,523,554</u>	<u>\$ 23,482,911</u>
<u>Revenue Bonds</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 335,000	\$ 147,400
2023	345,000	137,350
2024	355,000	127,000
2025	365,000	116,350
2026	375,000	105,400
2027-2031	2,060,000	350,600
2032-2036	1,835,000	92,600
	<u>\$ 5,670,000</u>	<u>\$ 1,076,700</u>
<u>Capital Leases</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 243,771	\$ 57,342
2023	252,437	48,676
2024	250,493	39,700
2025	240,522	30,764
2026	248,690	22,597
2027-2031	504,835	33,359
	<u>\$ 1,740,748</u>	<u>\$ 232,438</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, 2021, included the following:

Purpose	Issue Date	Maturity Date	Amount
Educational Facility Bonds			
Kansas Wesleyan University			
Series 2020 Refunding and Improvement	09/10/20	06/01/30	<u>\$ 3,382,000</u>

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 8.87% for the year ended December 31, 2021. Contributions to the pension plan from the County for KPERS were \$1,344,140 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was \$9,121,827. The net pension liability for KPERS was measured as of June 30, 2021, and the total pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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 KMAAG 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, 2021.

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, 2021, is estimated as follows:

	<u>Balance</u>
Compensated absences	
Vacation and sick leave	\$ 1,440,778
Sheriff department sick leave	<u>19,384</u>
	<u>\$ 1,460,162</u>

NOTE 9—INTERFUND TRANSFERS

Interfund transfers for the County during 2021 were as follows:

From Fund	To Fund	Amount	Authority
General	Equipment Reserve	\$ 646,564	K.S.A. 19-119
General	Saline County Capital Improvement Program	1,064,468	K.S.A. 19-120
Road and Bridge	Saline County Capital Improvement Program	252,585	K.S.A. 19-120
Road and Bridge	Special Highway Improvement	252,585	K.S.A. 68-590
Road and Bridge	Special Road Machinery	252,585	K.S.A. 68-141g
Noxious Weed	Noxious Weed Capital Outlay	75,000	K.S.A. 19-120
Fire District No. 1 - General	Fire District No. 1 - Special Equipment	90,500	K.S.A. 19-3612c
Fire District No. 2 - General	Fire District No. 2 - Special Equipment	45,542	K.S.A. 19-3612c
Fire District No. 3 - General	Fire District No. 3 - Special Equipment	44,750	K.S.A. 19-3612c
Fire District No. 5 - General	Fire District No. 5 - Special Equipment	5,650	K.S.A. 19-3612c
Fire District No. 6 - General	Fire District No. 6 - Special Equipment	10,400	K.S.A. 19-3612c
Fire District No. 7 - General	Fire District No. 7 - Special Equipment	13,600	K.S.A. 19-3612c
Treasurer's Motor Vehicle	General	63,384	K.S.A. 8-145
Register of Deeds Technology	Land Records Technology	50,000	K.S.A. 28-115a

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, 2020 to September 30, 2021, and for the period October 1, 2021 to September 30, 2022. At December 31, 2021, trust assets available to pay claims were \$922,359 and the liability for incurred but not reported claims was \$343,740.

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 2021, the County awarded bids for various road and bridge projects. At December 31, 2021, the balance remaining on these agreements was \$1,046,045, which was recorded in accounts payable and encumbrances.

NOTE 12—CAPITAL PROJECTS

At December 31, 2021, 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>
Fire radio	\$ 415,079	\$ 415,079
Jail construction	89,655,000	4,648,934
Emergency communications	6,636,339	2,505,552

Rural Fire District Emergency Radio Equipment

On December 15, 2020, the County approved the issuance of \$415,000 general obligation bonds to finance the acquisition of emergency radio equipment for the rural fire districts, which will be responsible for repayment of the debt.

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.

SALINE COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
(BUDGET FUNDS ONLY)
For Year Ended December 31, 2021

Schedule 1

Fund	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Over (Under) Budget
GENERAL FUND	\$ 22,777,071	\$ -	\$ 22,777,071	\$ 20,601,288	\$ (2,175,783)
SPECIAL PURPOSE FUNDS					
Road and Bridge	8,075,575	16,662	8,092,237	8,092,237	-
Special Bridge Building and Repair	3,320,000	536	3,320,536	1,845,479	(1,475,057)
Special Road Construction	1,239,500	-	1,239,500	324,430	(915,070)
Noxious Weed	330,604	13,636	344,240	331,833	(12,407)
Employee Benefits	6,093,139	-	6,093,139	5,026,591	(1,066,548)
Saline County Public Health	2,520,214	80,152	2,600,366	2,529,176	(71,190)
Health Capital Outlay	220,087	-	220,087	18,734	(201,353)
Special Parks and Recreation	7,743	-	7,743	7,743	-
Special Alcohol Programs	17,851	-	17,851	17,851	-
Noxious Weed - Capital Outlay	69,746	-	69,746	26,097	(43,649)
Capital Improvement Program	164,878	-	164,878	465	(164,413)
Saline County Capital Improvement Program	7,681,415	-	7,681,415	3,711,992	(3,969,423)
Fire District No. 1 - General	150,000	1,754	151,754	151,722	(32)
Fire District No. 2 - General	203,355	303	203,658	201,268	(2,390)
Fire District No. 3 - General	166,000	17,951	183,951	182,064	(1,887)
Fire District No. 4 - General	88,276	-	88,276	84,659	(3,617)
Fire District No. 5 - General	189,590	500	190,090	190,089	(1)
Fire District No. 6 - General	47,100	-	47,100	47,100	-
Fire District No. 7 - General	115,204	-	115,204	115,177	(27)
Kipp Sewer District - Operations	26,534	-	26,534	5,130	(21,404)
BOND AND INTEREST FUNDS					
Bond and Interest	-	1,851	1,851	1,851	-
Kipp Sewer Bond and Interest	14,859	-	14,859	13,658	(1,201)

SALINE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)

For Year Ended December 31, 2021

Schedule 2-1
Page 1 of 6

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 10,858,330	\$ 11,024,516	\$ (166,186)
Delinquent tax	293,613	80,000	213,613
Interest and charges on delinquent taxes	453,394	230,000	223,394
Motor vehicle tax	1,297,975	1,241,489	56,486
Commercial motor vehicle fees	70,377	71,776	(1,399)
Recreational vehicle tax	22,497	19,534	2,963
16/20M truck tax	13,272	14,189	(917)
Local alcoholic liquor tax	13,579	14,000	(421)
Mineral tax	707	400	307
Local retail sales tax	5,368,882	3,750,000	1,618,882
Licenses and fees			
Officers' fees	765,910	546,000	219,910
Transfer from - Motor Vehicle Operating fund	63,383	-	63,383
Antique tag registration fees	14,640	8,000	6,640
Planning and zoning fees	97,745	80,000	17,745
Environmental contracts and fees	38,000	-	38,000
Uses of money and property			
Interest on invested funds	231,368	350,000	(118,632)
Rents and leases	92,691	60,000	32,691
Reimbursements and other			
Sheriff and jail	57,071	40,000	17,071
Shared jail expenses	502,603	490,000	12,603
Inmate housing	30,898	80,000	(49,102)
Sheriff's work release	5,227	10,000	(4,773)
Law enforcement contracts	10,000	10,500	(500)
Inmate commissary and phone commissions	42,954	16,000	26,954
Municipal Court - inmate transportation	14,068	21,000	(6,932)
Emergency management	33,303	30,000	3,303
Hazardous Material Emergency Planning grant	19,810	-	19,810
CDBG grant	132,000	-	132,000
Grant reimbursements	20,791	20,000	791
Diversions fees	15,685	4,500	11,185
Senior Services			
Meal and other reimbursements	405,402	225,000	180,402
Donations and miscellaneous	638	-	638
Reimbursements			
Postage	61,747	75,000	(13,253)
American Rescue Plan Act grant	33,677	-	33,677
Other	94,308	15,000	79,308
Miscellaneous	76,206	-	76,206
Sale of surplus property	9,106	-	9,106
TOTAL RECEIPTS	21,261,857	18,526,904	2,734,953

SALINE COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021

Schedule 2-1
Page 2 of 6

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
County Commission			
Personal services	\$ 93,856	\$ 94,435	\$ (579)
Contractual services	5,832	16,800	(10,968)
Commodities	315	600	(285)
Contingency	7,590	100,000	(92,410)
Department total	<u>107,593</u>	<u>211,835</u>	<u>(104,242)</u>
County Clerk			
Personal services	213,964	226,288	(12,324)
Contractual services	6,842	5,530	1,312
Commodities	2,348	1,500	848
Department total	<u>223,154</u>	<u>233,318</u>	<u>(10,164)</u>
County Treasurer			
Personal services	241,480	243,511	(2,031)
Contractual services	3,986	4,825	(839)
Commodities	4,741	7,400	(2,659)
Department total	<u>250,207</u>	<u>255,736</u>	<u>(5,529)</u>
County Attorney			
Personal services	998,662	1,085,095	(86,433)
Contractual services	26,551	78,801	(52,250)
Commodities	10,851	12,269	(1,418)
Department total	<u>1,036,064</u>	<u>1,176,165</u>	<u>(140,101)</u>
Register of Deeds			
Personal services	183,812	214,603	(30,791)
Contractual services	6,930	10,100	(3,170)
Commodities	2,736	4,417	(1,681)
Department total	<u>193,478</u>	<u>229,120</u>	<u>(35,642)</u>
Sheriff			
Personal services	2,700,406	2,682,050	18,356
Contractual services	175,142	202,504	(27,362)
Commodities	269,498	241,904	27,594
Transfer to - Equipment Reserve Fund	24,480	-	24,480
Department total	<u>3,169,526</u>	<u>3,126,458</u>	<u>43,068</u>

SALINE COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021

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	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Jail			
Personal services	\$ 2,496,187	\$ 2,662,125	\$ (165,938)
Contractual services	2,194,062	2,468,807	(274,745)
Commodities	299,355	285,200	14,155
Department total	<u>4,989,604</u>	<u>5,416,132</u>	<u>(426,528)</u>
Juvenile Center operations	<u>302,489</u>	<u>327,789</u>	<u>(25,300)</u>
Unified Court			
Contractual services	454,396	483,120	(28,724)
Commodities	31,448	50,880	(19,432)
Department total	<u>485,844</u>	<u>534,000</u>	<u>(48,156)</u>
Courthouse general			
Personal services	309,099	150,750	158,349
Contractual services	2,051,848	2,557,232	(505,384)
Commodities	1,405	1,500	(95)
Transfer to - Equipment Reserve Fund	6,945	-	6,945
Stabilization reserve	-	1,968,128	(1,968,128)
Department total	<u>2,369,297</u>	<u>4,677,610</u>	<u>(2,308,313)</u>
Emergency management			
Personal services	102,481	111,972	(9,491)
Contractual services	49,312	14,350	34,962
Commodities	10,599	16,912	(6,313)
Department total	<u>162,392</u>	<u>143,234</u>	<u>19,158</u>
County Administrator			
Personal services	208,649	207,552	1,097
Contractual services	16,609	16,122	487
Commodities	434	800	(366)
Department total	<u>225,692</u>	<u>224,474</u>	<u>1,218</u>

SALINE COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021

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	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Human Resources			
Personal services	\$ 188,937	\$ 187,097	\$ 1,840
Contractual services	12,027	13,235	(1,208)
Commodities	674	1,000	(326)
Department total	<u>201,638</u>	<u>201,332</u>	<u>306</u>
Finance			
Personal services	100,892	100,200	692
Contractual services	5,163	7,398	(2,235)
Commodities	505	1,000	(495)
Department total	<u>106,560</u>	<u>108,598</u>	<u>(2,038)</u>
Coroner			
Contractual services	<u>173,235</u>	<u>150,000</u>	<u>23,235</u>
Election			
Personal services	20,902	28,000	(7,098)
Contractual services	39,142	43,500	(4,358)
Commodities	15,708	25,000	(9,292)
Department total	<u>75,752</u>	<u>96,500</u>	<u>(20,748)</u>
Appraiser's cost			
Personal services	649,525	689,129	(39,604)
Contractual services	50,873	64,219	(13,346)
Commodities	8,368	11,000	(2,632)
Department total	<u>708,766</u>	<u>764,348</u>	<u>(55,582)</u>
Livestock and Expo Center			
Personal services	202,931	275,553	(72,622)
Contractual services	133,802	54,060	79,742
Commodities	14,228	54,858	(40,630)
Department total	<u>350,961</u>	<u>384,471</u>	<u>(33,510)</u>
Ambulance			
Appropriation	795,000	995,000	(200,000)
Transfer to - Equipment Reserve Fund	200,000	-	200,000
Department total	<u>995,000</u>	<u>995,000</u>	<u>-</u>

SALINE COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
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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	20,000	25,500	(5,500)
Department total	<u>64,500</u>	<u>64,500</u>	<u>-</u>
Planning			
Personal services	151,955	160,507	(8,552)
Contractual services	63,267	66,021	(2,754)
Commodities	3,232	3,000	232
Department total	<u>218,454</u>	<u>229,528</u>	<u>(11,074)</u>
GIS			
Personal services	115,559	115,023	536
Contractual services	1,720	6,900	(5,180)
Commodities	976	2,000	(1,024)
Department total	<u>118,255</u>	<u>123,923</u>	<u>(5,668)</u>
Computer Technology			
Personal services	254,093	252,569	1,524
Contractual services	3,105	3,150	(45)
Commodities	198	200	(2)
Department total	<u>257,396</u>	<u>255,919</u>	<u>1,477</u>
Drug Court			
Personal services	135,568	142,572	(7,004)
Contractual services	27,086	27,272	(186)
Department total	<u>162,654</u>	<u>169,844</u>	<u>(7,190)</u>
Pre-Trial Program			
Personal services	100,863	99,751	1,112
Contractual services	2,153	4,475	(2,322)
Department total	<u>103,016</u>	<u>104,226</u>	<u>(1,210)</u>

SALINE COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
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	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Senior Services			
Personal services	\$ 225,800	\$ 217,143	\$ 8,657
Food service	369,112	360,000	9,112
Contractual services	78,482	100,564	(22,082)
Commodities	14,990	13,700	1,290
Capital outlay	10,554	3,500	7,054
Department total	<u>698,938</u>	<u>694,907</u>	<u>4,031</u>
Other			
Animal Shelter	35,822	35,822	-
Conservation District	21,768	21,768	-
Mental Health	301,177	301,177	-
Occupational Center	207,900	207,900	-
NCFAAA	34,443	34,443	-
Equipment Improvement Program	9,610	261,994	(252,384)
Equipment Improvement Program - Transfer to Equipment Reserve Fund	250,000	-	250,000
Access TV	15,000	15,000	-
Public Building Commission - lease payment	596,087	-	596,087
CDBG expenses	132,000	-	132,000
Miscellaneous	17,409	-	17,409
Transfer to:			
Saline County Capital Improvement Program Fund	1,064,468	1,000,000	64,468
Equipment Reserve Fund	165,139	-	165,139
Department total	<u>2,850,823</u>	<u>1,878,104</u>	<u>972,719</u>
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>20,601,288</u>	<u>22,777,071</u>	<u>(2,175,783)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	660,569	(4,250,167)	4,910,736
UNENCUMBERED CASH, JANUARY 1	<u>6,499,967</u>	<u>4,500,167</u>	<u>1,999,800</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 7,160,536</u>	<u>\$ 250,000</u>	<u>\$ 6,910,536</u>

SALINE COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	Schedule 2-2 <u>Over (Under) Budget</u>
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 5,769,123	\$ 5,856,912	\$ (87,789)
Delinquent tax	152,468	37,000	115,468
Motor vehicle tax	658,163	629,490	28,673
Commercial motor vehicle fees	35,686	36,393	(707)
Recreational vehicle tax	11,407	9,905	1,502
16/20M truck tax	7,319	7,194	125
Special highway fuel tax	1,413,017	990,000	423,017
Permits	120	480	(360)
Reimbursements	27,662	11,000	16,662
Miscellaneous	160	-	160
	<u>8,075,125</u>	<u>7,578,374</u>	<u>496,751</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	2,432,137	2,575,801	(143,664)
Contractual services	342,462	645,336	(302,874)
Commodities	1,333,642	1,642,700	(309,058)
Capital outlay	707,483	711,738	(4,255)
Construction	2,518,758	2,500,000	18,758
Transfer to:			
Special Highway Improvement Fund	252,585	-	252,585
Special Road Machinery Fund	252,585	-	252,585
Saline County Capital Improvement Program Fund	252,585	-	252,585
	<u>8,092,237</u>	<u>8,075,575</u>	<u>16,662</u>
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>8,092,237</u>	<u>8,075,575</u>	<u>16,662</u>
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	<u>-</u>	<u>16,662</u>	<u>(16,662)</u>
TOTAL FOR COMPARISON	<u>8,092,237</u>	<u>8,092,237</u>	<u>-</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(17,112)	(497,201)	480,089
UNENCUMBERED CASH, JANUARY 1	<u>1,014,749</u>	<u>577,201</u>	<u>437,548</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 997,637</u>	<u>\$ 80,000</u>	<u>\$ 917,637</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, 2021

	<u>Actual</u>	<u>Budget</u>	Schedule 2-3 Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 1,183,045	\$ 1,200,991	\$ (17,946)
Delinquent tax	31,676	-	31,676
Motor vehicle tax	136,946	130,927	6,019
Commercial motor vehicle fees	7,425	7,569	(144)
Recreational vehicle tax	2,373	2,060	313
16/20M truck tax	1,461	1,496	(35)
Reimbursements	536	-	536
	<u>1,363,462</u>	<u>1,343,043</u>	<u>20,419</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bridge construction/maintenance	1,845,479	3,320,000	(1,474,521)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	536	(536)
	<u>1,845,479</u>	<u>3,320,536</u>	<u>(1,475,057)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(482,017)	(1,976,957)	1,494,940
UNENCUMBERED CASH, JANUARY 1	<u>2,235,389</u>	<u>1,976,957</u>	<u>258,432</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 1,753,372</u>	<u>\$ -</u>	<u>\$ 1,753,372</u>

SALINE COUNTY, KANSAS
 SPECIAL ROAD CONSTRUCTION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	Schedule 2-4 <u>Over (Under) Budget</u>
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 591,821	\$ 600,476	\$ (8,655)
Delinquent tax	15,326	-	15,326
Motor vehicle tax	68,472	65,464	3,008
Commercial motor vehicle fees	3,713	3,785	(72)
Recreational vehicle tax	1,187	1,030	157
16/20M truck tax	731	748	(17)
TOTAL RECEIPTS	681,250	671,503	9,747
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Road improvements and reconstruction	324,430	1,239,500	(915,070)
RECEIPTS OVER (UNDER) EXPENDITURES	356,820	(567,997)	924,817
UNENCUMBERED CASH, JANUARY 1	822,328	567,997	254,331
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 1,179,148</u>	<u>\$ -</u>	<u>\$ 1,179,148</u>

SALINE COUNTY, KANSAS

NOXIOUS WEED FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021

Schedule 2-5

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 202,855	\$ 205,681	\$ (2,826)
Delinquent tax	5,244	2,500	2,744
Motor vehicle tax	21,431	20,481	950
Commercial motor vehicle fees	1,162	1,184	(22)
Recreational vehicle tax	372	322	50
16/20M truck tax	258	234	24
Sale of chemicals and other reimbursements	98,636	85,000	13,636
 TOTAL RECEIPTS	 329,958	 315,402	 14,556
 EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	131,929	141,565	(9,636)
Contractual services	11,711	19,972	(8,261)
Commodities	14,688	65,067	(50,379)
Chemical	98,505	104,000	(5,495)
Transfer to - Noxious Weed Capital Outlay Fund	75,000	-	75,000
 TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	 331,833	 330,604	 1,229
 ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	 -	 13,636	 (13,636)
 TOTAL FOR COMPARISON	 331,833	 344,240	 (12,407)
 RECEIPTS OVER (UNDER) EXPENDITURES	 (1,875)	 (15,202)	 13,327
 UNENCUMBERED CASH, JANUARY 1	 58,722	 20,202	 38,520
 UNENCUMBERED CASH, DECEMBER 31	 \$ 56,847	 \$ 5,000	 \$ 51,847

SALINE COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	Schedule 2-6 Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 4,794,780	\$ 4,867,932	\$ (73,152)
Delinquent tax	117,422	35,000	82,422
Motor vehicle tax	558,877	534,567	24,310
Commercial motor vehicle fees	30,303	30,906	(603)
Recreational vehicle tax	9,686	8,411	1,275
16/20M truck tax	4,316	6,109	(1,793)
Reimbursements	58,182	-	58,182
	<u>5,573,566</u>	<u>5,482,925</u>	<u>90,641</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Health insurance	2,445,398	3,370,526	(925,128)
Social Security	1,040,595	1,047,184	(6,589)
KPERS	1,286,779	1,351,068	(64,289)
Workers' compensation	235,935	304,434	(68,499)
Unemployment tax	12,351	13,687	(1,336)
Flex-benefits	5,533	6,240	(707)
	<u>5,026,591</u>	<u>6,093,139</u>	<u>(1,066,548)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	546,975	(610,214)	1,157,189
UNENCUMBERED CASH, JANUARY 1	<u>2,124,404</u>	<u>822,714</u>	<u>1,301,690</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 2,671,379</u>	<u>\$ 212,500</u>	<u>\$ 2,458,879</u>

SALINE COUNTY, KANSAS

SALINE COUNTY PUBLIC HEALTH FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	Schedule 2-7 <u>Over (Under) Budget</u>
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 825,237	\$ 837,297	\$ (12,060)
Delinquent tax	16,131	6,000	10,131
Motor vehicle tax	72,170	69,003	3,167
Commercial motor vehicle fees	3,913	3,989	(76)
Recreational vehicle tax	1,251	1,086	165
16/20M truck tax	726	789	(63)
Grants and reimbursements	1,189,491	925,292	264,199
User fees	566,127	750,174	(184,047)
Miscellaneous	14,762	-	14,762
TOTAL RECEIPTS	<u>2,689,808</u>	<u>2,593,630</u>	<u>96,178</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	1,853,390	1,894,950	(41,560)
Contractual services	520,023	436,014	84,009
Commodities	114,123	189,250	(75,127)
Reimbursement to - Employee Benefit Fund	41,640	-	41,640
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>2,529,176</u>	<u>2,520,214</u>	<u>8,962</u>
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	<u>-</u>	<u>80,152</u>	<u>(80,152)</u>
TOTAL FOR COMPARISON	<u>2,529,176</u>	<u>2,600,366</u>	<u>(71,190)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	160,632	73,416	87,216
UNENCUMBERED CASH, JANUARY 1	<u>400,968</u>	<u>1,584</u>	<u>399,384</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 561,600</u>	<u>\$ 75,000</u>	<u>\$ 486,600</u>

SALINE COUNTY, KANSAS
HEALTH CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

		Schedule 2-8
	<u>Actual</u>	<u>Budget</u>
		<u>Over (Under) Budget</u>
RECEIPTS		
Transfer from - Saline County Public Health Fund	\$ -	\$ -
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET		
Capital outlay	<u>18,734</u>	<u>220,087</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(18,734)	(220,087)
UNENCUMBERED CASH, JANUARY 1	<u>418,141</u>	<u>220,087</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 399,407</u>	<u>\$ -</u>
	<u>\$ 399,407</u>	<u>\$ 399,407</u>

SALINE COUNTY, KANSAS
 SPECIAL PARKS AND RECREATION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021

			Schedule 2-9
	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS			
Private club liquor tax	\$ 13,579	\$ 14,000	\$ (421)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriations	<u>7,743</u>	<u>7,743</u>	<u>-</u>
RECEIPTS OVER (UNDER) EXPENDITURES	5,836	6,257	(421)
UNENCUMBERED CASH, JANUARY 1	<u>16,329</u>	<u>20,811</u>	<u>(4,482)</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 22,165</u></u>	<u><u>\$ 27,068</u></u>	<u><u>\$ (4,903)</u></u>

SALINE COUNTY, KANSAS
 SPECIAL ALCOHOL PROGRAMS FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021

Schedule 2-10

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS			
Private club liquor tax	\$ 17,125	\$ 18,000	\$ (875)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriations	<u>17,851</u>	<u>17,851</u>	<u>-</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(726)	149	(875)
UNENCUMBERED CASH, JANUARY 1	<u>15,876</u>	<u>21,540</u>	<u>(5,664)</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 15,150</u>	<u>\$ 21,689</u>	<u>\$ (6,539)</u>

SALINE COUNTY, KANSAS
 NOXIOUS WEED CAPITAL OUTLAY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021

Schedule 2-11

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from - Noxious Weed Fund	\$ 75,000	\$ -	\$ 75,000
Miscellaneous	185	-	185
TOTAL RECEIPTS	75,185	-	75,185
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	26,097	69,746	(43,649)
RECEIPTS OVER (UNDER) EXPENDITURES	49,088	(69,746)	118,834
UNENCUMBERED CASH, JANUARY 1	107,456	69,746	37,710
UNENCUMBERED CASH, DECEMBER 31	\$ 156,544	\$ -	\$ 156,544

SALINE COUNTY, KANSAS
 CAPITAL IMPROVEMENT PROGRAM FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	Schedule 2-12 Over (Under) Budget
RECEIPTS			
Rentals and other	\$ 11,813	\$ 4,000	\$ 7,813
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital improvements	<u>465</u>	<u>164,878</u>	<u>(164,413)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	11,348	(160,878)	172,226
UNENCUMBERED CASH, JANUARY 1	<u>164,731</u>	<u>160,878</u>	<u>3,853</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 176,079</u>	<u>\$ -</u>	<u>\$ 176,079</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, 2021

	<u>Actual</u>	<u>Budget</u>	Schedule 2-13 Over (Under) Budget
RECEIPTS			
Transfer from:			
General Fund	\$ 1,064,468	\$ 1,000,000	\$ 64,468
Road and Bridge Fund	252,585	-	252,585
Reimbursements	121,921	-	121,921
Other	1,602	-	1,602
TOTAL RECEIPTS	<u>1,440,576</u>	<u>1,000,000</u>	<u>440,576</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital improvements	<u>3,711,992</u>	<u>7,681,415</u>	<u>(3,969,423)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(2,271,416)	(6,681,415)	4,409,999
UNENCUMBERED CASH, JANUARY 1	<u>8,937,579</u>	<u>6,681,415</u>	<u>2,256,164</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 6,666,163</u>	<u>\$ -</u>	<u>\$ 6,666,163</u>

SALINE COUNTY, KANSAS

JAIL SALES TAX
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	Schedule 2-14 <u>Over (Under) Budget</u>
RECEIPTS			
Local retail sales tax	\$ 4,394,234	\$ -	\$ 4,394,234
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Transfer to - Bond and Interest Fund	<u>-</u>	<u>-</u>	<u>-</u>
RECEIPTS OVER (UNDER) EXPENDITURES	4,394,234	-	4,394,234
UNENCUMBERED CASH, JANUARY 1	<u>-</u>	<u>-</u>	<u>-</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 4,394,234</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 4,394,234</u></u>

SALINE COUNTY, KANSAS

FIRE DISTRICT NO. 1 - GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021

Schedule 2-15

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 127,792	\$ 128,155	\$ (363)
Delinquent tax	1,348	-	1,348
Motor vehicle tax	10,551	8,347	2,204
Commercial motor vehicle fees	677	624	53
Recreational vehicle tax	253	231	22
16/20M truck tax	894	1,064	(170)
Watercraft tax	-	75	(75)
Reimbursements	1,754	-	1,754
TOTAL RECEIPTS	143,269	138,496	4,773
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Salaries and wages	3,006	-	3,006
Communications	2,071	17,000	(14,929)
Insurance	11,617	15,000	(3,383)
Maintenance			
Building	3,234	10,000	(6,766)
Vehicle	18,427	12,000	6,427
Training	60	4,500	(4,440)
Utilities	7,770	10,000	(2,230)
Gasoline and oil	4,654	10,000	(5,346)
Parts and supplies	4,173	8,000	(3,827)
Capital outlay and equipment	5,356	55,000	(49,644)
First responder medical equipment	664	2,500	(1,836)
Miscellaneous	190	6,000	(5,810)
Transfer to - Special Equipment Fund	90,500	-	90,500
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	151,722	150,000	1,722
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	1,754	(1,754)
TOTAL FOR COMPARISON	151,722	151,754	(32)
RECEIPTS OVER (UNDER) EXPENDITURES	(8,453)	(11,504)	3,051
UNENCUMBERED CASH, JANUARY 1	12,155	11,504	651
UNENCUMBERED CASH, DECEMBER 31	\$ 3,702	\$ -	\$ 3,702

SALINE COUNTY, KANSAS
 FIRE DISTRICT NO. 2 - GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021

Schedule 2-16

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 184,311	\$ 186,773	\$ (2,462)
Delinquent tax	1,730	-	1,730
Motor vehicle tax	10,123	10,838	(715)
Commercial motor vehicle fees	1,509	1,486	23
Recreational vehicle tax	377	279	98
16/20M truck tax	420	420	-
Watercraft tax	-	75	(75)
Reimbursements	303	-	303
TOTAL RECEIPTS	198,773	199,871	(1,098)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Salaries and wages	16,448	3,000	13,448
Payroll taxes	1,275	2,100	(825)
Fire runs	-	10,000	(10,000)
Communications	732	6,500	(5,768)
Insurance	17,690	20,000	(2,310)
Dues and subscriptions	-	500	(500)
Maintenance			
Building	1,448	8,000	(6,552)
Vehicle	9,985	15,000	(5,015)
Training	180	3,000	(2,820)
Utilities	10,176	14,000	(3,824)
Gasoline and oil	2,304	5,500	(3,196)
Parts and supplies	936	9,500	(8,564)
Capital outlay and equipment	29,059	25,005	4,054
Capital lease payment - building	60,837	61,000	(163)
Radio equipment	-	15,250	(15,250)
Miscellaneous	4,656	5,000	(344)
Transfer to - Special Equipment Fund	45,542	-	45,542
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	201,268	203,355	(2,087)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	303	(303)
TOTAL FOR COMPARISON	201,268	203,658	(2,390)
RECEIPTS OVER (UNDER) EXPENDITURES	(2,495)	(3,484)	989
UNENCUMBERED CASH, JANUARY 1	4,993	3,484	1,509
UNENCUMBERED CASH, DECEMBER 31	\$ 2,498	\$ -	\$ 2,498

SALINE COUNTY, KANSAS

FIRE DISTRICT NO. 3 - GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021

Schedule 2-17

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 122,587	\$ 125,337	\$ (2,750)
Delinquent tax	3,219	-	3,219
Motor vehicle tax	11,836	11,468	368
Commercial motor vehicle fees	447	553	(106)
Recreational vehicle tax	444	401	43
16/20M truck tax	935	1,153	(218)
Watercraft tax	-	93	(93)
Reimbursements	17,951	-	17,951
TOTAL RECEIPTS	157,419	139,005	18,414
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Salaries and wages	25,841	14,000	11,841
Payroll taxes	1,959	1,100	859
Fire runs	-	10,000	(10,000)
Communications	-	20,000	(20,000)
Insurance	24,796	15,000	9,796
Maintenance			
Building	3,402	4,000	(598)
Vehicle	11,252	6,400	4,852
Training	-	2,000	(2,000)
Utilities	6,588	12,000	(5,412)
Gasoline and oil	11,246	11,000	246
Medical supplies	-	1,000	(1,000)
Parts and supplies	1,085	2,500	(1,415)
Protective clothing	7,373	5,000	2,373
Capital outlay and equipment	35,823	44,000	(8,177)
Radio equipment	5,845	10,000	(4,155)
Truck refurbish	-	5,000	(5,000)
Miscellaneous	2,104	3,000	(896)
Transfer to - Special Equipment Fund	44,750	-	44,750
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	182,064	166,000	16,064
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	17,951	(17,951)
TOTAL FOR COMPARISON	182,064	183,951	(1,887)
RECEIPTS OVER (UNDER) EXPENDITURES	(24,645)	(26,995)	2,350
UNENCUMBERED CASH, JANUARY 1	30,778	26,995	3,783
UNENCUMBERED CASH, DECEMBER 31	\$ 6,133	\$ -	\$ 6,133

SALINE COUNTY, KANSAS
 FIRE DISTRICT NO. 4 - GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021

Schedule 2-18

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 82,926	\$ 82,920	\$ 6
Delinquent tax	1,797	-	1,797
Motor vehicle tax	2,448	1,990	458
Commercial motor vehicle fees	2,428	2,788	(360)
Recreational vehicle tax	14	15	(1)
16/20M truck tax	-	-	-
Watercraft tax	-	9	(9)
TOTAL RECEIPTS	89,613	87,722	1,891
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Contract with the City of Salina	84,659	86,276	(1,617)
Reserve for future period	-	2,000	(2,000)
TOTAL EXPENDITURES	84,659	88,276	(3,617)
RECEIPTS OVER (UNDER) EXPENDITURES	4,954	(554)	5,508
UNENCUMBERED CASH, JANUARY 1	(3,803)	554	(4,357)
UNENCUMBERED CASH, DECEMBER 31	\$ 1,151	\$ -	\$ 1,151

SALINE COUNTY, KANSAS
 FIRE DISTRICT NO. 5 - GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021

Schedule 2-19

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 160,127	\$ 160,910	\$ (783)
Delinquent tax	2,037	-	2,037
Motor vehicle tax	18,979	18,028	951
Commercial motor vehicle fees	1,439	1,599	(160)
Recreational vehicle tax	543	575	(32)
16/20M truck tax	496	482	14
Watercraft tax	3	183	(180)
Reimbursements	500	-	500
TOTAL RECEIPTS	184,124	181,777	2,347
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Salaries and wages	26,932	7,500	19,432
Payroll taxes	2,088	2,005	83
Fire runs	-	17,500	(17,500)
Communications	4,789	5,000	(211)
Insurance	14,893	14,000	893
Maintenance			
Building	4,751	7,000	(2,249)
Vehicle	13,678	9,000	4,678
Training	7,703	7,000	703
Utilities	8,268	10,000	(1,732)
Gasoline and oil	3,227	5,000	(1,773)
Parts and supplies	1,068	2,000	(932)
Capital outlay and equipment	22,099	20,000	2,099
Radio equipment	319	12,000	(11,681)
Capital lease payment	73,072	69,585	3,487
Miscellaneous	1,552	2,000	(448)
Transfer to - Special Equipment Fund	5,650	-	5,650
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	190,089	189,590	499
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	500	(500)
TOTAL FOR COMPARISON	190,089	190,090	(1)
RECEIPTS OVER (UNDER) EXPENDITURES	(5,965)	(7,813)	1,848
UNENCUMBERED CASH, JANUARY 1	9,610	7,813	1,797
UNENCUMBERED CASH, DECEMBER 31	\$ 3,645	\$ -	\$ 3,645

SALINE COUNTY, KANSAS
 FIRE DISTRICT NO. 6 - GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021

Schedule 2-20

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 37,923	\$ 38,147	\$ (224)
Delinquent tax	446	-	446
Motor vehicle tax	5,364	5,211	153
Commercial motor vehicle fees	57	25	32
Recreational vehicle tax	123	146	(23)
16/20M truck tax	169	211	(42)
Watercraft tax	-	58	(58)
	<u>44,082</u>	<u>43,798</u>	<u>284</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Salaries and wages	11,886	1,200	10,686
Payroll taxes	895	-	895
Fire runs	-	5,000	(5,000)
Communications	186	3,500	(3,314)
Insurance	8,766	8,000	766
Workers' compensation	-	1,000	(1,000)
Maintenance			
Building	290	1,000	(710)
Vehicle	939	3,000	(2,061)
Education	-	500	(500)
Training	360	2,500	(2,140)
Utilities	3,470	4,000	(530)
Gasoline and oil	698	3,000	(2,302)
Parts and supplies	874	1,000	(126)
Protective clothing	6,791	3,500	3,291
Breathing apparatus	833	5,000	(4,167)
Capital outlay and equipment	330	4,400	(4,070)
Miscellaneous	382	500	(118)
Transfer to - Special Equipment Fund	10,400	-	10,400
	<u>47,100</u>	<u>47,100</u>	<u>-</u>
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	47,100	47,100	-
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	-	-
TOTAL FOR COMPARISON	47,100	47,100	-
RECEIPTS OVER (UNDER) EXPENDITURES	(3,018)	(3,302)	284
UNENCUMBERED CASH, JANUARY 1	3,941	3,302	639
UNENCUMBERED CASH, DECEMBER 31	\$ 923	\$ -	\$ 923

SALINE COUNTY, KANSAS
 FIRE DISTRICT NO. 7 - GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021

Schedule 2-21

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 98,748	\$ 98,162	\$ 586
Delinquent tax	1,560	-	1,560
Motor vehicle tax	12,426	11,234	1,192
Commercial motor vehicle fees	1,832	2,131	(299)
Recreational vehicle tax	365	266	99
16/20M truck tax	255	298	(43)
Watercraft tax	-	118	(118)
Reimbursements	400	-	400
Miscellaneous	300	-	300
	<u>115,886</u>	<u>112,209</u>	<u>3,677</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Salaries and wages	9,374	10,000	(626)
Payroll taxes	726	639	87
Communications	523	7,000	(6,477)
Insurance	11,326	15,000	(3,674)
Maintenance			
Building	761	1,500	(739)
Vehicle	7,251	4,000	3,251
Training	360	500	(140)
Utilities	3,218	3,500	(282)
Gasoline and oil	1,754	2,500	(746)
Parts and supplies	504	1,250	(746)
Protective clothing	7,110	8,500	(1,390)
First responder	277	500	(223)
Capital outlay	21,767	24,000	(2,233)
Radio equipment	10,000	10,000	-
Capital lease payment	26,315	26,315	-
Miscellaneous	311	-	311
Transfer to - Special Equipment Fund	13,600	-	13,600
	<u>115,177</u>	<u>115,204</u>	<u>(27)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	709	(2,995)	3,704
UNENCUMBERED CASH, JANUARY 1	<u>5,704</u>	<u>2,995</u>	<u>2,709</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 6,413</u>	<u>\$ -</u>	<u>\$ 6,413</u>

SALINE COUNTY, KANSAS
 KIPP SEWER DISTRICT - OPERATIONS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021

Schedule 2-22

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS			
User fees	\$ 7,413	\$ 8,000	\$ (587)
Special assessments - user fees	1,176	-	1,176
TOTAL RECEIPTS	<u>8,589</u>	<u>8,000</u>	<u>589</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Operations	3,923	3,246	677
Improvements	-	1,500	(1,500)
Insurance	146	120	26
Fees	276	500	(224)
Utilities	785	700	85
Capital outlay	-	5,468	(5,468)
Reserve for future period	-	15,000	(15,000)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>5,130</u>	<u>26,534</u>	<u>(21,404)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	3,459	(18,534)	21,993
UNENCUMBERED CASH, JANUARY 1	<u>43,901</u>	<u>36,432</u>	<u>7,469</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 47,360</u>	<u>\$ 17,898</u>	<u>\$ 29,462</u>

SALINE COUNTY, KANSAS
 NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2021

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	\$ 90,500	\$ 45,542	\$ 44,750	\$ 5,650	\$ 10,400	\$ 13,600	\$ -
Fees	-	-	-	-	-	-	5,000
Reimbursements and other	-	-	-	-	2,000	-	-
Sale of surplus equipment	-	-	-	22,000	-	24,000	-
TOTAL RECEIPTS	90,500	45,542	44,750	27,650	12,400	37,600	5,000
EXPENDITURES AND TRANSFERS							
Capital outlay	102,160	71,000	122,000	70,000	47,605	80,000	-
RECEIPTS OVER (UNDER) EXPENDITURES	(11,660)	(25,458)	(77,250)	(42,350)	(35,205)	(42,400)	5,000
UNENCUMBERED CASH, JANUARY 1	181,543	117,454	185,660	96,473	126,878	120,476	18,150
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 169,883</u>	<u>\$ 91,996</u>	<u>\$ 108,410</u>	<u>\$ 54,123</u>	<u>\$ 91,673</u>	<u>\$ 78,076</u>	<u>\$ 23,150</u>

SALINE COUNTY, KANSAS
NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021

Schedule 2-23
Page 2 of 8

	Special Road Machinery	Special Highway Improvement	Equipment Reserve	Motor Vehicle Operating	Register of Deeds Technology	Land Records Technology	Employee Engagement
RECEIPTS							
Motor vehicle registration fees	\$ -	\$ -	\$ -	\$ 403,244	\$ -	\$ -	\$ -
Lienholder fees	-	-	-	8,885	-	-	-
Other fees	-	-	-	-	81,090	-	-
Interest earned	-	-	-	-	398	-	-
Reimbursements	541,781	526,807	-	405	-	-	-
Reimbursements - American Rescue Plan Act grant	-	-	-	1,499	-	-	-
Miscellaneous	-	-	-	102,213	-	-	1,700
Transfer from - other funds	252,585	252,585	646,564	-	-	50,000	-
TOTAL RECEIPTS	794,366	779,392	646,564	516,246	81,488	50,000	1,700
EXPENDITURES AND TRANSFERS							
Salaries and wages	-	-	-	308,819	4,750	-	-
Employee benefits	-	-	-	121,367	368	-	-
Contractual services	-	-	-	40,617	-	15,000	-
Commodities	-	-	-	7,200	-	-	-
Capital outlay	752,835	-	-	-	-	-	-
Road improvements	-	248,451	-	-	-	-	-
Miscellaneous	-	-	-	14	25,456	-	1,428
Transfer to - other funds	-	-	-	63,384	50,000	-	-
TOTAL EXPENDITURES AND TRANSFERS	752,835	248,451	-	541,401	80,574	15,000	1,428
RECEIPTS OVER (UNDER) EXPENDITURES	41,531	530,941	646,564	(25,155)	914	35,000	272
UNENCUMBERED CASH, JANUARY 1	1,898,765	1,475,171	-	57,742	188,479	79,056	1,500
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 1,940,296</u>	<u>\$ 2,006,112</u>	<u>\$ 646,564</u>	<u>\$ 32,587</u>	<u>\$ 189,393</u>	<u>\$ 114,056</u>	<u>\$ 1,772</u>

SALINE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2021

Schedule 2-23
Page 3 of 8

	<u>County Treasurer Technology</u>	<u>County Clerk Technology</u>	<u>County Farm</u>	<u>Schilling Farm</u>	<u>Trash/Litter Grant</u>	<u>Foundation Grants</u>	<u>CARES Grant</u>	<u>American Rescue Plan Act Grant</u>
RECEIPTS								
Fees	\$ 20,324	\$ 20,324	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-	-	-	5,266,188
Rent/crop share	-	-	69,889	16,209	-	-	-	-
Interest	-	-	-	-	-	-	-	1,492
Reimbursements and other	5,643	-	-	-	-	-	-	-
TOTAL RECEIPTS	<u>25,967</u>	<u>20,324</u>	<u>69,889</u>	<u>16,209</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,267,680</u>
EXPENDITURES AND TRANSFERS								
Contractual services	-	9,576	-	-	-	-	9,695	37,805
Commodities	-	-	-	-	-	-	-	-
Capital outlay	-	5,417	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	10,551	44,504
Payments to subrecipients	-	-	-	-	-	-	19,395	-
Farm expense	-	-	-	9,633	-	-	-	-
Program expenditures	19,688	-	53,804	-	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	<u>19,688</u>	<u>14,993</u>	<u>53,804</u>	<u>9,633</u>	<u>-</u>	<u>-</u>	<u>39,641</u>	<u>82,309</u>
RECEIPTS OVER (UNDER) EXPENDITURES	6,279	5,331	16,085	6,576	-	-	(39,641)	5,185,371
UNENCUMBERED CASH, JANUARY 1	<u>21,505</u>	<u>41,214</u>	<u>194,203</u>	<u>106,716</u>	<u>1,244</u>	<u>7</u>	<u>39,641</u>	<u>-</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 27,784</u>	<u>\$ 46,545</u>	<u>\$ 210,288</u>	<u>\$ 113,292</u>	<u>\$ 1,244</u>	<u>\$ 7</u>	<u>\$ -</u>	<u>\$ 5,185,371</u>

SALINE COUNTY, KANSAS
NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021

Schedule 2-23
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	P.A.T.F.	County Attorney Worthless Check Trust	Special Prosecutor Trust	Crime Victim Reparation	District Court Grant	KDOC JS/ SB 367 Incentives	Edward Byrne Justice Assistance Grant
RECEIPTS							
Grants	\$ 7,636	\$ 750	\$ -	\$ -	\$ 10,000	\$ -	\$ 73,336
Fees	-	-	35,472	8,443	-	-	-
Reimbursements - American Rescue Plan Act grant	-	-	-	-	-	-	755
Other	-	1	-	-	110	-	-
TOTAL RECEIPTS	7,636	751	35,472	8,443	10,110	-	74,091
EXPENDITURES AND TRANSFERS							
Salaries and wages	-	-	-	-	5,253	-	52,405
Employee benefits	-	-	-	-	133	-	25,381
Contractual services	4,700	-	210	-	-	-	220
Program expenditures	-	-	-	-	-	250	-
TOTAL EXPENDITURES AND TRANSFERS	4,700	-	210	-	5,386	250	78,006
RECEIPTS OVER (UNDER) EXPENDITURES	2,936	751	35,262	8,443	4,724	(250)	(3,915)
UNENCUMBERED CASH, JANUARY 1	6,191	8,455	47,293	6,965	29,586	250	(13,890)
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 9,127</u>	<u>\$ 9,206</u>	<u>\$ 82,555</u>	<u>\$ 15,408</u>	<u>\$ 34,310</u>	<u>\$ -</u>	<u>\$ (17,805)</u>

SALINE COUNTY, KANSAS
 NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2021

Schedule 2-23
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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	\$ -	\$ -	\$ -	\$ 247,747	\$ -	\$ -	\$ -	\$ -
Fees	-	-	-	-	-	31,757	3,672	49,260
Interest earned	-	-	-	280	-	-	-	-
Grants	7,980	-	-	-	-	-	-	-
Reimbursements and other	-	1,340	-	-	4,606	-	-	-
TOTAL RECEIPTS	7,980	1,340	-	248,027	4,606	31,757	3,672	49,260
EXPENDITURES AND TRANSFERS								
Contractual services	-	-	-	-	3,682	-	-	-
Commodities	7,980	-	-	-	-	-	2,618	-
Program expenditures	-	-	-	41,998	-	-	-	44,477
TOTAL EXPENDITURES AND TRANSFERS	7,980	-	-	41,998	3,682	-	2,618	44,477
RECEIPTS OVER (UNDER) EXPENDITURES	-	1,340	-	206,029	924	31,757	1,054	4,783
UNENCUMBERED CASH, JANUARY 1	9	3,138	4,475	53,029	3,102	22,366	16,717	14,013
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 9</u>	<u>\$ 4,478</u>	<u>\$ 4,475</u>	<u>\$ 259,058</u>	<u>\$ 4,026</u>	<u>\$ 54,123</u>	<u>\$ 17,771</u>	<u>\$ 18,796</u>

SALINE COUNTY, KANSAS
NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021

Schedule 2-23
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	Community Corrections/ Adult Probation	Community Corrections/ Juvenile Probation	Community Corrections/ KDOC Reinvestment	Community Corrections/ Case Management Agency	Community Corrections/ Behavioral Health	Community Corrections/ JCAB	Community Corrections/ CIP Reset
RECEIPTS							
Grants	\$ 911,186	\$ 272,239	\$ 150,652	\$ 80,674	\$ 252,244	\$ 157,556	\$ -
Fees and reimbursements	57,434	11,338	-	22	5,722	-	1,754
Reimbursements - American Rescue Plan Act grant	839	-	-	-	-	-	-
Miscellaneous	16,751	1	-	1	-	-	-
TOTAL RECEIPTS	986,210	283,578	150,652	80,697	257,966	157,556	1,754
EXPENDITURES AND TRANSFERS							
Salaries and wages	482,409	157,607	-	49,377	111,146	43,373	-
Employee benefits	163,865	53,586	-	19,599	37,732	15,693	-
Contractual services	219,196	43,120	-	7,111	89,035	118,532	2,348
Commodities	9,335	468	-	80	-	105	-
Capital outlay	8,092	3,167	-	458	-	-	-
Miscellaneous	-	-	149,956	-	30	-	-
TOTAL EXPENDITURES AND TRANSFERS	882,897	257,948	149,956	76,625	237,943	177,703	2,348
RECEIPTS OVER (UNDER) EXPENDITURES	103,313	25,630	696	4,072	20,023	(20,147)	(594)
UNENCUMBERED CASH, JANUARY 1	584,673	156,278	17,191	14,339	33,094	37,742	7,487
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 687,986</u>	<u>\$ 181,908</u>	<u>\$ 17,887</u>	<u>\$ 18,411</u>	<u>\$ 53,117</u>	<u>\$ 17,595</u>	<u>\$ 6,893</u>

SALINE COUNTY, KANSAS
NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021

Schedule 2-23
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	Community Corrections/ KDOC JS Title IIP	Juvenile Intake and Assessment Grant	JJA Prevention Grant	EM Homeland Security Grant	Home Health Memorials	Maternal Child Health CHIP Grant
RECEIPTS						
Grants	\$ 166,174	\$ 199,128	\$ 38,698	\$ -	\$ -	\$ -
Fees and reimbursements	309	35	-	-	-	-
Other	-	-	-	-	175	-
TOTAL RECEIPTS	166,483	199,163	38,698	-	175	-
EXPENDITURES AND TRANSFERS						
Salaries and wages	103,229	122,301	-	-	-	-
Employee benefits	36,084	39,128	-	-	-	-
Contractual services	21,098	22,943	38,698	-	-	-
Commodities	264	393	-	-	-	-
Capital outlay	1,509	1,446	-	-	-	-
Program expenditures	-	-	-	-	138	-
TOTAL EXPENDITURES AND TRANSFERS	162,184	186,211	38,698	-	138	-
RECEIPTS OVER (UNDER) EXPENDITURES	4,299	12,952	-	-	37	-
UNENCUMBERED CASH, JANUARY 1	26,812	26,400	-	1,133	3,135	46,052
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 31,111</u>	<u>\$ 39,352</u>	<u>\$ -</u>	<u>\$ 1,133</u>	<u>\$ 3,172</u>	<u>\$ 46,052</u>

SALINE COUNTY, KANSAS
NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021

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
RECEIPTS					
Grants	\$ 4,770	\$ -	\$ 20,000	\$ 182,500	\$ 4,500
Donations	-	70,003	-	-	-
TOTAL RECEIPTS	<u>4,770</u>	<u>70,003</u>	<u>20,000</u>	<u>182,500</u>	<u>4,500</u>
EXPENDITURES AND TRANSFERS					
Contractual services	-	64,890	-	26,763	2,750
Commodities	-	27,258	-	-	1,660
Program expenditures	1,622	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	<u>1,622</u>	<u>92,148</u>	<u>-</u>	<u>26,763</u>	<u>4,410</u>
RECEIPTS OVER (UNDER) EXPENDITURES	3,148	(22,145)	20,000	155,737	90
UNENCUMBERED CASH, JANUARY 1	<u>930</u>	<u>121,017</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 4,078</u>	<u>\$ 98,872</u>	<u>\$ 20,000</u>	<u>\$ 155,737</u>	<u>\$ 90</u>

SALINE COUNTY, KANSAS
 CAPITAL PROJECTS FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2021

	Fire Radio Project	Jail Construction Project	Schedule 2-24 Public Building Commission - Emergency Communication Project
	<u> </u>	<u> </u>	<u> </u>
RECEIPTS			
Bond proceeds	\$ 415,000	\$ 81,010,008	\$ 6,627,295
Interest	79	2,365	8,857
Other	-	-	187
	<u> </u>	<u> </u>	<u> </u>
TOTAL RECEIPTS	<u>415,079</u>	<u>81,012,373</u>	<u>6,636,339</u>
EXPENDITURES			
Construction	-	2,229,229	-
Engineering and architectural	-	2,161,320	325,236
Equipment	397,878	-	2,059,828
Cost of issuance	17,201	257,818	120,301
Licenses and permits	-	186	187
Other	-	381	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL EXPENDITURES AND TRANSFERS	<u>415,079</u>	<u>4,648,934</u>	<u>2,505,552</u>
RECEIPTS OVER (UNDER) EXPENDITURES	-	76,363,439	4,130,787
UNENCUMBERED CASH, JANUARY 1	-	-	-
	<u> </u>	<u> </u>	<u> </u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ -</u>	<u>\$ 76,363,439</u>	<u>\$ 4,130,787</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, 2021

Schedule 2-25

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Reimbursement from fire districts	\$ 1,851	\$ -	\$ 1,851
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Interest	1,851	-	1,851
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	1,851	(1,851)
TOTAL FOR COMPARISON	1,851	1,851	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-
UNENCUMBERED CASH, JANUARY 1	-	-	-
UNENCUMBERED CASH, DECEMBER 31	\$ -	\$ -	\$ -

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, 2021

Schedule 2-26

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS			
Special assessments	\$ 14,085	\$ 13,000	\$ 1,085
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bond principal	4,232	4,232	-
Interest on bonds	9,426	9,427	(1)
Reserve for future payments	<u>-</u>	<u>1,200</u>	<u>(1,200)</u>
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>13,658</u>	<u>14,859</u>	<u>(1,201)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	427	(1,859)	2,286
UNENCUMBERED CASH, JANUARY 1	<u>4,079</u>	<u>2,055</u>	<u>2,024</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 4,506</u>	<u>\$ 196</u>	<u>\$ 4,310</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, 2021

Schedule 3
Page 1 of 2

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
FUNDS				
Distributable funds				
Current tax	\$ 43,242,182	\$ 83,392,566	\$ 80,104,433	\$ 46,530,315
Redemptions	966,980	1,377,781	1,994,577	350,184
Delinquent personal property tax	4,859	164,004	125,419	43,444
Advance tax	-	530	530	-
Escrow payments	354,520	747,962	911,260	191,222
Motor vehicle tax	1,260,446	7,765,562	7,755,830	1,270,178
Motor vehicle excise tax	35,908	69,014	67,899	37,023
Commercial vehicle fees	4,246	752,945	734,440	22,751
Recreational vehicle tax	17,798	127,769	128,188	17,379
Mineral tax	-	1,415	1,415	-
City/county highway	-	1,570,019	1,570,019	-
Salina Downtown TIF	-	707,003	707,003	-
Total distributable funds	<u>45,886,939</u>	<u>96,676,570</u>	<u>94,101,013</u>	<u>48,462,496</u>
State funds				
State educational building	-	694,906	694,906	-
State institutional building	-	347,452	347,452	-
Motor vehicle registration	3,859	2,893,737	2,893,414	4,182
Commercial vehicle registration	1,290	505,233	480,065	26,458
Sales and compensating tax	188,444	2,893,224	2,899,088	182,580
Game licenses	-	12,272	12,272	-
Heritage trust	-	40,857	40,712	145
Total state funds	<u>193,593</u>	<u>7,387,681</u>	<u>7,367,909</u>	<u>213,365</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, 2021

Schedule 3
Page 2 of 2

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
FUNDS (CONTINUED)				
Subdivision funds				
Cities	\$ 33,748	\$ 17,659,426	\$ 17,657,407	\$ 35,767
Townships	3,706	34,405	30,368	7,743
School districts	114	35,117,173	35,116,991	296
Joint fire districts	-	40,611	40,611	-
Cemeteries	-	18,346	18,346	-
Drainage districts	9,598	4,000	4,336	9,262
Watershed districts	-	26,349	26,349	-
Falun Improvement District	11,769	12,277	14,212	9,834
Central Kansas Library System	-	313,726	313,726	-
Salina Free Library	-	2,990,782	2,990,782	-
Salina Airport Authority	-	2,580,044	2,580,044	-
Central Kansas Extension District	-	832,088	832,088	-
	<u>58,935</u>	<u>59,629,227</u>	<u>59,625,260</u>	<u>62,902</u>
Total subdivision funds				
Other Agency Funds				
Unclaimed legacies	935	-	-	935
Group insurance	143,215	673,734	547,907	269,042
Change checks	-	2,444,025	2,444,025	-
Memorials				
Rural Fire District No. 1	7,476	-	-	7,476
Rural Fire District No. 1	-	500	194	306
Rural Fire District No. 3	791	-	-	791
Rural Fire District No. 5	5,430	-	-	5,430
Rural Fire District No. 6	1,250	500	-	1,750
Rural Fire District No. 7	5,000	-	5,000	-
MVL long and short	1,239	1,799	98	2,940
Sheriff's department - inmate trust	13,872	593,263	586,373	20,762
Clerk of District Court	393,191	2,513,683	2,378,684	528,190
Law Library	110,023	42,686	33,758	118,951
	<u>682,422</u>	<u>6,270,190</u>	<u>5,996,039</u>	<u>956,573</u>
Total other Agency Funds				
TOTAL AGENCY FUNDS	<u>\$ 46,821,888</u>	<u>\$ 169,963,668</u>	<u>\$ 167,090,221</u>	<u>\$ 49,695,336</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, 2021, 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 13, 2022, 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 13, 2022.

Purpose of this Report

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



Certified Public Accountants

Hutchinson, Kansas
April 13, 2022

SALINE COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended December 31, 2021

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	202222W100343		\$ 80,959
Special Supplemental Nutrition Programs for Women, Infants, and Children	10.557	202121W100343		216,595
				297,554
<u>Kansas State University</u>				
Cooperative Forestry Assistance	10.664			1,579
TOTAL U.S. DEPARTMENT OF AGRICULTURE				299,133
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
State of Kansas pass-through programs				
<u>Kansas Department of Commerce</u>				
COVID-19 - Small Cities Community Development Block Grant	14.228			132,000
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				132,000
U.S. DEPARTMENT OF JUSTICE				
COVID-19 - Coronavirus Emergency Supplemental Program				
Bulletproof Vest Partnership Program	16.034			7,980
Bulletproof Vest Partnership Program	16.607			3,143
Bulletproof Vest Partnership Program	16.607			13,976
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		15,642
Edward Byrne Memorial Justice Assistance Grant Program	16.738	21-JAG-14		61,313
TOTAL U.S. DEPARTMENT OF JUSTICE				102,054
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		2,572
State and Community Highway Safety	20.600	PT-0988-21		9,010
Total Highway Safety Cluster				11,582
<u>Kansas Division of Emergency Management</u>				
Hazardous Materials Emergency Preparedness Grant	20.703	693JK31940016HMEP		19,810
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				31,392
U.S. DEPARTMENT OF TREASURY				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds				
	21.027			82,309
TOTAL U.S. DEPARTMENT OF TREASURY				82,309
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		35,033
Child Care and Development Block Grant	93.575	3028-2643450K		40,235
Total CCDF Cluster / 477 Cluster				75,268
Public Health Emergency Preparedness	93.069	NU90TP922049-03		22,338
Public Health Emergency Preparedness	93.069	NU90TP922049-02		18,217
Maternal and Child Health Federal Consolidated Programs	93.110	UK3MC32241-03		6,000
Maternal and Child Health Federal Consolidated Programs	93.110	UK3MC32241-03		4,676
National Center for Injury Prevention and Control	93.136	NU17CE924998-03		429
National Center for Injury Prevention and Control	93.136	NU17CE924998-02		29,566
Family Planning Services	93.217	FPHPA006448-03		14,922
Family Planning Services	93.217	FPHPA006448-02		21,225
Immunization Cooperative Agreements	93.268	NH23IP922627-02-00		4,312
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	NU50CK000549-02		151,077
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	NU50CK000549-01		36,500
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	NU50CK000549-01		90,989
COVID-19 - Public Health Crisis Response	93.354	NU90TP22130-01		17,804
HIV Care Formula Grant	93.917	X08HA33781-03		87,511
HIV Care Formula Grant	93.917	X08HA33781-02		82,634
Maternal and Child Health Services Block Grant	93.994	B04MC40135-01		29,629
Maternal and Child Health Services Block Grant	93.994	B04MC32543-02		10,193
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				703,290
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	PW 223		14,853
Disaster Grants - Public Assistance	97.036	PW 308		16,741
Emergency Management Performance Grant	97.042	EMK-2021-EP-00001		33,303
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				64,897
TOTAL				\$ 1,415,075

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, 2021

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, 2021, 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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Gage B. Kepple, CPA

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, 2021. 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, 2021.

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 cursive script that reads "Lindburg Vogel Pierce Faris". The signature is written in black ink on a white background.

Certified Public Accountants

Hutchinson, Kansas
April 13, 2022

SALINE COUNTY, KANSAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For Year Ended December 31, 2021

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:

Special Supplemental Nutrition Programs for Women, Infants, and Children	10.557
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323

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, 2021

There were no prior year findings required to be reported.