

SALINE COUNTY, KANSAS

DECEMBER 31, 2024



SALINE COUNTY, KANSAS

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## INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners  
Saline County, Kansas

### Adverse and Unmodified Opinions

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash balances of Saline County, Kansas (the County), as of and for the year ended December 31, 2024, 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, 2024, 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, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1—Summary of Significant Accounting Policies.

### Basis for Adverse and Unmodified Opinions

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

The Board of County Commissioners  
Saline County, Kansas

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

As discussed in Note 1—Summary of Significant Accounting Policies of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

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

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

The Board of County Commissioners  
Saline County, Kansas

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

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

#### Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of receipts, expenditures, and unencumbered cash balances – regulatory basis (basic financial statement) as a whole. The summary of expenditures – regulatory basis – actual and budget, the individual fund schedules of receipts and expenditures – regulatory basis – actual and budget, and the agency funds schedule of receipts and disbursements – regulatory basis (Schedules 1 through 3, as listed in the table of contents) are presented for additional analysis and are not a required part of the basic financial statement; however, they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is also not a required part of the basic financial statement of the County. Such information is the responsibility of management and the supplementary information was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1—Summary of Significant Accounting Policies.

#### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 16, 2025, 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 16, 2025

## SALINE COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS  
For Year Ended December 31, 2024

Page 1 of 4

Fund	Beginning Unencumbered Cash Balance	Prior Year Encumbrances Canceled	Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND	\$ 7,076,515	\$ -	\$ 25,425,783	\$ 27,263,973	\$ 5,238,325	\$ 642,787	\$ 5,881,112
SPECIAL PURPOSE FUNDS							
Road and Bridge	480,610	-	8,729,760	8,748,554	461,816	367,256	829,072
Special Bridge Building and Repair	478,951	-	1,556,467	1,302,344	733,074	723,934	1,457,008
Special Road Construction	1,359,859	-	766,560	-	2,126,419	-	2,126,419
Noxious Weed	2,944	-	423,354	423,025	3,273	12,938	16,211
Employee Benefits	1,584,995	-	5,908,702	6,738,147	755,550	192,562	948,112
Saline County Public Health	32,896	-	3,452,067	3,484,963	-	86,434	86,434
Health Capital Outlay	474,704	-	196,443	204,770	466,377	-	466,377
Special Parks and Recreation	20,432	-	10,582	19,500	11,514	-	11,514
Special Alcohol Programs	18,020	-	14,663	16,000	16,683	-	16,683
Noxious Weed - Capital Outlay	162,618	-	123,474	19,098	266,994	-	266,994
Capital Improvement Program	85,948	-	12,724	18,610	80,062	374	80,436
Saline County Capital Improvement Program	9,187,518	-	2,514,163	1,472,358	10,229,323	74,907	10,304,230
Jail Sales Tax	4,381,978	-	8,409,773	4,448,944	8,342,807	-	8,342,807
Municipalities Fight Addiction	93,089	-	115,807	23,234	185,662	-	185,662
Fire District No. 1 - General	3,230	-	175,107	174,202	4,135	2,253	6,388
Fire District No. 2 - General	1,712	-	245,050	243,682	3,080	5,356	8,436
Fire District No. 3 - General	5,838	-	169,267	169,816	5,289	4,795	10,084
Fire District No. 4 - General	10,509	-	81,151	85,000	6,660	-	6,660
Fire District No. 5 - General	1,301	-	255,134	245,352	11,083	2,412	13,495
Fire District No. 6 - General	1,349	-	57,171	57,357	1,163	98	1,261
Fire District No. 7 - General	4,813	-	121,047	122,508	3,352	31,814	35,166
Kipp Sewer District - Operations	43,661	-	9,204	6,216	46,649	463	47,112
Fire District No. 1 - Special Equipment	251,668	-	114,598	258,204	108,062	105,000	213,062
Fire District No. 2 - Special Equipment	97,658	-	119,053	95,000	121,711	-	121,711
Fire District No. 3 - Special Equipment	130,308	-	101,989	113,057	119,240	-	119,240
Fire District No. 5 - Special Equipment	40,478	-	103,329	80,161	63,646	-	63,646
Fire District No. 6 - Special Equipment	88,541	-	108,539	148,541	48,539	3,996	52,535
Fire District No. 7 - Special Equipment	139,020	-	145,238	62,048	222,210	-	222,210
Fire District Communications Equipment	34,150	-	5,200	21,168	18,182	-	18,182

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, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Year Encumbrances Canceled	Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
SPECIAL PURPOSE FUNDS (continued)							
Special Road Machinery	\$ 2,173,483	\$ -	\$ 828,390	\$ 915,062	\$ 2,086,811	\$ -	\$ 2,086,811
Special Highway Improvement	2,218,455	-	897,819	355,140	2,761,134	309,502	3,070,636
Waterwell Road Tipping Fees	385,619	-	218,266	-	603,885	-	603,885
Equipment Reserve	366,102	-	448,974	363,503	451,573	26,021	477,594
Motor Vehicle Operating	17,474	-	522,293	506,783	32,984	30,007	62,991
Register of Deeds Technology	191,167	-	61,669	123,950	128,886	-	128,886
Land Records Technology	81,369	-	-	38,288	43,081	-	43,081
Employee Engagement	2,744	-	2,927	1,814	3,857	100	3,957
County Treasurer Technology	17,596	-	13,639	14,999	16,236	-	16,236
County Clerk Technology	9,892	-	13,639	8,437	15,094	-	15,094
County Farm	180,520	-	69,889	64,834	185,575	-	185,575
Schilling Farm	110,547	-	10,907	11,430	110,024	-	110,024
Trash/Litter Grant	1,244	-	-	1,244	-	-	-
Foundation Grants	7	-	-	7	-	-	-
American Rescue Plan Act Grant	3,749,370	-	-	3,325,866	423,504	13,176	436,680
P.A.T.F.	15,749	-	5,397	6,787	14,359	-	14,359
County Attorney Worthless Check Trust	9,332	-	126	-	9,458	-	9,458
Special Prosecutor Trust	89,256	-	-	1,311	87,945	-	87,945
Crime Victim Reparation	34,515	-	9,380	-	43,895	-	43,895
District Court Grant	15,356	-	10,000	8,339	17,017	653	17,670
Edward Byrne Justice Assistance Grant	(4,463)	-	21,925	17,462	-	-	-
Sheriff Donations	2,880	-	4,809	2,755	4,934	-	4,934
Sheriff K-9 Fund	5,069	-	-	-	5,069	-	5,069
Sheriff Project Lifesaver	4,475	-	-	4,475	-	-	-
Drug Project Director's Fund	277,278	-	14,273	9,753	281,798	-	281,798
D.A.R.E.	1,133	-	7,032	5,968	2,197	54	2,251
Sheriff's Registered Offender	43,903	-	30,934	63,450	11,387	5,141	16,528
Sheriff's Concealed Weapon Fees	21,898	-	3,348	10,800	14,446	-	14,446
VIN Fees	31,545	-	46,590	74,597	3,538	-	3,538

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, 2024

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Fund	Beginning Unencumbered Cash Balance	Prior Year Encumbrances Canceled	Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
SPECIAL PURPOSE FUNDS (continued)							
Community Corrections							
Adult Probation	\$ 578,180	\$ -	\$ 1,215,902	\$ 1,599,276	\$ 194,806	\$ 24,185	\$ 218,991
Juvenile Probation	156,075	-	354,730	490,011	20,794	5,999	26,793
KDOC Reinvestment	309,602	-	-	151,089	158,513	12,983	171,496
Case Management Agency	21,723	-	67,367	90,413	(1,323)	1,659	336
Behavioral Health	60,127	-	254,778	308,522	6,383	4,692	11,075
JCAB	314,772	-	-	188,757	126,015	11,273	137,288
CIP Reset	8,028	-	-	-	8,028	-	8,028
KDOC JS/Title IIP	42,347	-	154,876	176,243	20,980	3,175	24,155
Separation Payout	11,763	-	7,618	-	19,381	-	19,381
Reimbursements	-	-	831,620	4,165	827,455	819	828,274
St Francis/Special Alcohol	-	-	50,478	2,417	48,061	329	48,390
Juvenile Intake and Assessment Grant	35,900	-	181,350	216,455	795	4,066	4,861
JJA Prevention Grant	3,486	-	38,698	41,396	788	3,345	4,133
Court Services UA	5,069	-	10,516	4,043	11,542	-	11,542
EM Homeland Security Grant	54	-	-	54	-	-	-
Home Health Memorials	2,764	-	-	-	2,764	-	2,764
Maternal Child Health CHIP Grant	46,052	-	-	-	46,052	-	46,052
Senior Services GSCF	961	-	10,000	10,580	381	-	381
Senior Services Donations	166,709	-	166,469	268,844	64,334	45,267	109,601
Meals On Wheels America Grant	5,999	-	-	5,999	-	1,369	1,369
Senior Services Building Maintenance Grant	-	-	45,000	-	45,000	-	45,000
Senior Services Social Services Grant	5,090	-	5,000	5,090	5,000	-	5,000
CAPITAL PROJECTS							
Jail Construction Project	833,632	-	8,126	841,758	-	-	-
Carlton Fire Station Construction Project	-	-	313,700	67,066	246,634	67,066	313,700
Gypsum Fire Station Construction Project	-	-	523,009	129,670	393,339	129,670	523,009
BOND AND INTEREST FUNDS							
Bond and Interest	1	-	4,522,995	4,522,052	944	-	944
Kipp Sewer Bond and Interest	5,172	-	13,522	13,633	5,061	-	5,061
TOTAL FINANCIAL REPORTING ENTITY	<u>\$ 38,962,334</u>	<u>\$ -</u>	<u>\$ 71,489,379</u>	<u>\$ 71,140,419</u>	<u>\$ 39,311,294</u>	<u>\$ 2,957,930</u>	<u>\$ 42,269,224</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, 2024

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## COMPOSITION OF CASH

Deposits	
Checking accounts	\$ 39,507,423
Money Market accounts	51,418,027
Savings accounts	70,386
Certificates of deposit	6,700,000
Other accounts	
Inmate trust account - checking account	18,741
Law Library - checking account	84,304
	<hr/>
Total deposits	97,798,881
Cash and cash items	
	<hr/>
	26,999
TOTAL	97,825,880
AGENCY FUNDS (SCHEDULE 3)	<hr/>
	(55,556,656)
TOTAL FINANCIAL REPORTING ENTITY	<hr/>
	\$ 42,269,224
	<hr/>

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

SALINE COUNTY, KANSAS  
NOTES TO THE FINANCIAL STATEMENT  
December 31, 2024

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

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

The Saline County Public Building Commission

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

Joint Venture

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

Fund Accounting

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

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

The following types of funds comprise the financial activities of the County for the year of 2024:

General Fund

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

Special Purpose Funds

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

Capital Project Funds

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

### Bond and Interest Fund

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

### Agency Funds

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

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

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

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

### Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20<sup>th</sup> and no later than September 20<sup>th</sup>, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1<sup>st</sup> but may not be adopted prior to the revenue neutral rate hearing. Rural Fire District Nos. 1, 3, and 4 did not hold a revenue neutral rate hearing for the 2024 budget. The County and Rural Fire District Nos. 2, 5, 6, and 7 held revenue neutral rate hearings for the 2024 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 such budget amendments for the year ended December 31, 2024.

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

Expenditures of the Saline County Health Fund exceeded the adopted budget by \$67,413 a violation of K.S.A. 79-2935, the budget law.

Management was not aware of any other material statutory violations.

### NOTE 3—DEPOSITS AND INVESTMENTS

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

K.S.A. 9-1401 establishes the depositories, which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of Federal Deposit Insurance Corporation (FDIC) insurance coverage.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County's investment policy, as authorized by K.S.A. 12-1675, further defines investment objectives and choices.

#### 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, 2024, the County's carrying amount of deposits was \$97,798,881 and the bank balance was \$96,380,723. The bank balance was held by five banks, with 90% of the deposits held by one bank, resulting in a concentration of credit risk. Of the bank balance, \$52,416,379 was covered by FDIC insurance, including \$51,051,006 placed for deposit in ICS accounts (reciprocal deposit programs) and \$43,964,344 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

#### Custodial Credit Risk – Investments

For an investment, this is the risk that in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes limit the amount of credit risk by restricting governments to specific investment types as listed in K.S.A. 12-1675. The County's practice is to invest funds in United States Obligations and the Kansas Municipal Investment Pool. At year end, the County had no such investments.

Concentration of Credit Risk

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

NOTE 4—LONG-TERM DEBT

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

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

Changes in long-term debt of the County for the year ended December 31, 2024, 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	\$ 94,243	\$ -	\$ 2,404	\$ 91,839	\$ 4,241
Series 2008B	67,978	-	1,514	66,464	3,059
Series 2008C	37,298	-	875	36,423	1,539
Series 2021A	300,000	-	60,000	240,000	2,550
Series 2021B	69,845,000	-	2,505,000	67,340,000	1,943,944
	70,344,519	-	2,569,793	67,774,726	1,955,333
Saline County Public Building					
Commission - Revenue Bonds					
Series 2021	4,990,000	-	355,000	4,635,000	127,000
Finance Leases					
County-City building					
HVAC equipment	524,527	-	124,849	399,678	16,041
Fire District No. 2					
Building	358,590	-	49,649	308,941	11,188
Fire District No. 3					
2018 International 7300 truck	41,250	-	7,615	33,635	2,385
Fire District No. 5					
Engine	17,876	-	17,876	-	1,030
Brush truck - 2007 International	55,164	-	13,152	42,012	1,751
Pumper/tanker	174,972	-	22,667	152,305	5,676
Hydraulic extrication equipment	19,800	-	19,800	-	2,361
Squad vehicle	181,489	-	13,844	167,645	10,679
Fire District No. 7					
2 Cab/chassis trucks	73,353	-	23,550	49,803	2,765
	1,447,021	-	293,002	1,154,019	53,876
	\$ 76,781,540	\$ -	\$ 3,217,795	\$ 73,563,745	\$ 2,136,209

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

General Obligation Bonds	Principal	Interest
2025	\$ 2,670,032	\$ 1,854,530
2026	2,775,255	1,749,657
2027	2,880,488	1,640,514
2028	2,995,708	1,527,101
2029	3,050,984	1,409,018
2030-2034	17,089,121	5,217,868
2035-2039	19,332,388	2,967,754
2040-2044	16,942,655	917,021
2045-2048	38,095	3,731
	\$ 67,774,726	\$ 17,287,194
Revenue Bonds	Principal	Interest
2025	\$ 365,000	\$ 116,350
2026	375,000	105,400
2027	390,000	94,150
2028	400,000	82,450
2029	410,000	70,450
2030-2034	2,225,000	186,750
2035	470,000	9,400
	\$ 4,635,000	\$ 664,950
Finance Leases	Principal	Interest
2025	\$ 264,338	\$ 45,822
2026	273,907	36,404
2027	255,941	26,630
2028	107,798	17,476
2029	102,908	10,795
2030-2033	149,127	14,919
	\$ 1,154,019	\$ 152,046

A purchase lease agreement was entered into for the construction of fire stations for RFD #1. A total of \$850,000 was advanced for the construction of fire stations in Gypsum and Carlton, which will be repaid over twenty years at a rate of 4.94% for the first five years with the interest rate adjusting every five-year period after to the then-current Federal Home Loan Bank long-term, fixed rate loan amount, plus 1.5%. The minimum interest rate on any five-year adjustment shall not be less than 3.94%.

#### 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, 2024, 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>\$ 2,283,000</u>
Series 2022	07/21/22	06/01/37	<u>\$ 6,155,000</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.kspers.gov](http://www.kspers.gov) 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 9.26% for the year ended December 31, 2024. Contributions to the pension plan from the County for KPERS were \$1,942,113 for the year ended December 31, 2024.

### Net Pension Liability

At December 31, 2024, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was \$18,313,769. The net pension liability for KPERS was measured as of June 30, 2024, and the total pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under the *Kansas Municipal Audit and Accounting Guide* does not recognize long-term debt, this liability is not reported in the financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kspers.gov](http://www.kspers.gov) 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, 2024.

### 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, 2024, is estimated as follows:

	<u>Balance</u>
Compensated absences	
Vacation and sick leave	\$ 1,905,941
Sheriff department sick leave	<u>20,477</u>
	<u>\$ 1,926,418</u>

### NOTE 9—INTERFUND TRANSFERS

Interfund transfers for the County during 2024 were as follows:

<u>From Fund</u>	<u>To Fund</u>	<u>Amount</u>	<u>Statutory Authority</u>
General	Equipment Reserve	\$ 358,789	K.S.A. 19-119
General	Saline County Capital Improvement Program	1,435,154	K.S.A. 19-120
Road and Bridge	Saline County Capital Improvement Program	99,568	K.S.A. 19-120
Road and Bridge	Special Highway Improvement	99,568	K.S.A. 68-590
Road and Bridge	Special Road Machinery	99,568	K.S.A. 68-141g
Noxious Weed	Noxious Weed Capital Outlay	115,854	K.S.A. 19-120
Health Capital Outlay	Saline County Public Health	70,455	K.S.A. 65-204
Fire District No. 1 - General	Fire District No. 1 - Special Equipment	19,598	K.S.A. 19-3612c
Fire District No. 2 - General	Fire District No. 2 - Special Equipment	22,586	K.S.A. 19-3612c
Fire District No. 3 - General	Fire District No. 3 - Special Equipment	24,629	K.S.A. 19-3612c
Fire District No. 5 - General	Fire District No. 5 - Special Equipment	754	K.S.A. 19-3612c
Fire District No. 6 - General	Fire District No. 6 - Special Equipment	12,084	K.S.A. 19-3612c
Fire District No. 7 - General	Fire District No. 7 - Special Equipment	6,376	K.S.A. 19-3612c
Treasurer's Motor Vehicle	General	24,112	K.S.A. 8-145
Jail Sales Tax	Bond and Interest	4,448,944	Budgetary
General	Bond and Interest	11,500	Budgetary

### NOTE 10—RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County joined together with other counties in the State to participate in the Kansas County Association Multi-Line Pool (KCAMP) and Kansas Workers Risk Cooperative for Counties (KWORCC), which are public entity risk-pools operating as common risk management and insurance programs for participating members.

The County pays an annual premium to KCAMP for property and liability insurance coverage and to KWORCC for workers' compensation insurance coverage. The agreements to participate in these public entity risk pools provide that they will be self-sustaining through member premiums, and KCAMP and KWORCC will reinsure through commercial companies for claims in excess of specified amounts for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated. The pool is authorized by K.S.A. 12-2616, et seq.

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.

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, 2023 to September 30, 2024, and for the period October 1, 2024 to September 30, 2025. At December 31, 2024, trust assets available to pay claims were \$1,957,800 and the liability for incurred but not reported claims was \$305,470.

#### 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 2024, the County awarded bids for various road and bridge projects. At December 31, 2024, the balance remaining on these agreements was \$985,974, which was recorded in accounts payable and encumbrances.

#### NOTE 12—CAPITAL PROJECTS

##### Jail Construction Project

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

At December 31, 2024, capital project authorizations with approved change orders compared with expenditures from inception are as follows:

<u>Project</u>	<u>Project Authorization</u>	<u>Expenditures</u>
Jail construction	<u>\$ 91,013,065</u>	<u>\$ 89,560,543</u>

## SALINE COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
(BUDGET FUNDS ONLY)  
For Year Ended December 31, 2024

Schedule 1

Fund	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Over (Under) Budget
GENERAL FUND	\$ 27,263,973	\$ -	\$ 27,263,973	\$ 27,263,973	\$ -
SPECIAL PURPOSE FUNDS					
Road and Bridge	9,109,333	12,865	9,122,198	8,748,554	(373,644)
Special Bridge Building and Repair	2,888,750	-	2,888,750	1,302,344	(1,586,406)
Special Road Construction	1,936,000	-	1,936,000	-	(1,936,000)
Noxious Weed	440,232	-	440,232	423,025	(17,207)
Employee Benefits	7,207,608	-	7,207,608	6,738,147	(469,461)
Saline County Public Health	3,358,865	58,685	3,417,550	3,484,963	67,413
Health Capital Outlay	474,407	-	474,407	204,770	(269,637)
Special Parks and Recreation	20,000	-	20,000	19,500	(500)
Special Alcohol Programs	20,000	-	20,000	16,000	(4,000)
Noxious Weed - Capital Outlay	180,550	-	180,550	19,098	(161,452)
Capital Improvement Program	81,293	-	81,293	18,610	(62,683)
Saline County Capital Improvement Program	4,076,448	-	4,076,448	1,472,358	(2,604,090)
Jail Sales Tax	4,448,944	-	4,448,944	4,448,944	-
Municipalities Fight Addiction	76,929	-	76,929	23,234	(53,695)
Fire District No. 1 - General	160,000	15,466	175,466	174,202	(1,264)
Fire District No. 2 - General	242,855	4,092	246,947	243,682	(3,265)
Fire District No. 3 - General	166,000	4,300	170,300	169,816	(484)
Fire District No. 4 - General	90,000	-	90,000	85,000	(5,000)
Fire District No. 5 - General	245,052	300	245,352	245,352	-
Fire District No. 6 - General	59,200	-	59,200	57,357	(1,843)
Fire District No. 7 - General	123,554	981	124,535	122,508	(2,027)
Kipp Sewer District - Operations	11,575	-	11,575	6,216	(5,359)
BOND AND INTEREST FUNDS					
Bond and Interest	4,522,994	-	4,522,994	4,522,052	(942)
Kipp Sewer Bond and Interest	13,633	-	13,633	13,633	-

## SALINE COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2024

Schedule 2-1  
Page 1 of 6

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
<b>RECEIPTS</b>			
Taxes and shared revenue			
Ad valorem property tax	\$ 12,249,425	\$ 12,494,540	\$ (245,115)
Delinquent tax	172,649	112,000	60,649
Interest and charges on delinquent taxes	294,113	295,000	(887)
Motor vehicle tax	1,229,236	1,151,991	77,245
Commercial motor vehicle fees	88,695	72,665	16,030
Recreational vehicle tax	20,712	20,130	582
16/20M truck tax	14,159	14,260	(101)
In lieu of tax	11,500	-	11,500
Local alcoholic liquor tax	10,582	12,000	(1,418)
Mineral tax	517	500	17
Local retail sales tax	5,985,038	5,250,000	735,038
Licenses and fees			
Officers' fees	602,920	523,500	79,420
Transfer from - Motor Vehicle Operating fund	24,112	-	24,112
Antique tag registration fees	15,225	13,000	2,225
Planning and zoning fees	85,830	75,000	10,830
Environmental contracts and fees	38,000	38,000	-
Uses of money and property			
Interest on invested funds	2,299,389	700,000	1,599,389
Rents and leases	85,190	90,000	(4,810)
Reimbursements and other			
Sheriff and jail	139,398	81,000	58,398
Shared jail expenses	429,180	490,000	(60,820)
Inmate housing	532,240	45,000	487,240
Sheriff's work release	3,450	10,000	(6,550)
Law enforcement contracts	10,800	10,500	300
Inmate commissary and phone commissions	55,879	16,000	39,879
Municipal Court - inmate transportation	10,958	21,000	(10,042)
Emergency management	28,946	33,000	(4,054)
Grant reimbursements	36,140	-	36,140
Diversion fees	18,541	15,000	3,541
Senior Services	462,406	425,000	37,406
Donations and miscellaneous	392	-	392
Reimbursements			
Postage	71,772	55,000	16,772
American Rescue Plan Act grant	84,482	35,000	49,482
State - SB 13	17,202	-	17,202
Other	116,918	10,000	106,918
Miscellaneous	138,527	41,500	97,027
Sale of surplus property	41,260	-	41,260
<b>TOTAL RECEIPTS</b>	<u>25,425,783</u>	<u>22,150,586</u>	<u>3,275,197</u>

## SALINE COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2024

Schedule 2-1  
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	Actual	Budget	Over (Under) Budget
<b>EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET</b>			
County Commission			
Personal services	\$ 94,215	\$ 93,856	\$ 359
Contractual services	12,667	20,900	(8,233)
Commodities	476	500	(24)
Contingency	6,819	20,000	(13,181)
Department total	<u>114,177</u>	<u>135,256</u>	<u>(21,079)</u>
County Clerk			
Personal services	264,266	271,239	(6,973)
Contractual services	24,504	30,300	(5,796)
Commodities	666	2,300	(1,634)
Department total	<u>289,436</u>	<u>303,839</u>	<u>(14,403)</u>
County Treasurer			
Personal services	290,746	283,620	7,126
Contractual services	1,595	6,825	(5,230)
Commodities	4,326	5,400	(1,074)
Department total	<u>296,667</u>	<u>295,845</u>	<u>822</u>
County Attorney			
Personal services	1,428,945	1,493,261	(64,316)
Contractual services	87,740	129,166	(41,426)
Commodities	15,210	21,504	(6,294)
Department total	<u>1,531,895</u>	<u>1,643,931</u>	<u>(112,036)</u>
Register of Deeds			
Personal services	211,811	233,790	(21,979)
Contractual services	6,903	10,100	(3,197)
Commodities	2,954	4,417	(1,463)
Department total	<u>221,668</u>	<u>248,307</u>	<u>(26,639)</u>
Sheriff			
Personal services	3,651,163	3,585,171	65,992
Contractual services	325,990	253,500	72,490
Commodities	261,107	296,017	(34,910)
Department total	<u>4,238,260</u>	<u>4,134,688</u>	<u>103,572</u>

## SALINE COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2024

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	Actual	Budget	Over (Under) Budget
<b>EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)</b>			
Jail			
Personal services	\$ 5,338,075	\$ 5,389,317	\$ (51,242)
Contractual services	2,283,646	1,755,683	527,963
Commodities	381,429	369,220	12,209
Department total	8,003,150	7,514,220	488,930
Juvenile Center operations	353,362	353,363	(1)
Unified Court			
Contractual services	588,816	599,272	(10,456)
Commodities	46,791	40,000	6,791
Department total	635,607	639,272	(3,665)
Courthouse general			
Personal services	185,199	150,750	34,449
Contractual services	2,449,405	2,612,392	(162,987)
Commodities	1,448	1,500	(52)
Stabilization reserve	-	1,963,128	(1,963,128)
Contingency	9,927	10,000	(73)
Department total	2,645,979	4,737,770	(2,091,791)
Emergency management			
Personal services	135,807	141,190	(5,383)
Contractual services	27,861	24,950	2,911
Commodities	4,289	17,006	(12,717)
Department total	167,957	183,146	(15,189)
County Administrator			
Personal services	272,158	270,902	1,256
Contractual services	26,938	28,629	(1,691)
Commodities	595	700	(105)
Department total	299,691	300,231	(540)

## SALINE COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2024

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	Actual	Budget	Over (Under) Budget
<b>EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)</b>			
Human Resources			
Personal services	\$ 272,356	\$ 267,612	\$ 4,744
Contractual services	10,361	15,349	(4,988)
Commodities	833	1,000	(167)
Department total	283,550	283,961	(411)
Finance			
Personal services	75,352	82,127	(6,775)
Contractual services	8,074	9,898	(1,824)
Commodities	1,467	2,000	(533)
Department total	84,893	94,025	(9,132)
Coroner			
Contractual services	145,169	170,000	(24,831)
Election			
Personal services	90,952	87,800	3,152
Contractual services	75,335	110,200	(34,865)
Commodities	19,366	23,000	(3,634)
Department total	185,653	221,000	(35,347)
Appraiser's cost			
Personal services	767,082	793,964	(26,882)
Contractual services	61,320	63,400	(2,080)
Commodities	17,415	11,800	5,615
Department total	845,817	869,164	(23,347)
Livestock and Expo Center			
Personal services	242,723	259,234	(16,511)
Contractual services	75,345	90,375	(15,030)
Commodities	84,853	51,358	33,495
Department total	402,921	400,967	1,954
Ambulance			
Appropriation	795,000	795,000	-
Appropriation - equipment	230,000	230,000	-
Department total	1,025,000	1,025,000	-

## SALINE COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2024

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	Actual	Budget	Over (Under) Budget
<b>EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)</b>			
Economic development			
Chamber of Commerce	\$ 39,000	\$ 39,166	\$ (166)
North Central Regional Planning Commission	4,000	4,000	-
Military Affairs Council	5,000	5,000	-
Equifest	5,500	5,500	-
Other economic development	35,000	35,000	-
Department total	<u>88,500</u>	<u>88,666</u>	<u>(166)</u>
Planning			
Personal services	174,083	177,041	(2,958)
Contractual services	59,960	66,927	(6,967)
Commodities	8,615	12,882	(4,267)
Department total	<u>242,658</u>	<u>256,850</u>	<u>(14,192)</u>
GIS			
Personal services	122,054	120,794	1,260
Contractual services	2,750	7,900	(5,150)
Commodities	1,042	2,250	(1,208)
Department total	<u>125,846</u>	<u>130,944</u>	<u>(5,098)</u>
Computer Technology			
Personal services	288,630	364,130	(75,500)
Contractual services	4,556	6,250	(1,694)
Commodities	201	1,000	(799)
Department total	<u>293,387</u>	<u>371,380</u>	<u>(77,993)</u>
Drug Court			
Personal services	105,498	106,591	(1,093)
Contractual services	17,818	18,000	(182)
Commodities	-	-	-
Department total	<u>123,316</u>	<u>124,591</u>	<u>(1,275)</u>
Pre-Trial Program			
Personal services	173,946	197,652	(23,706)
Contractual services	10,070	5,962	4,108
Commodities	5,465	7,100	(1,635)
Department total	<u>189,481</u>	<u>210,714</u>	<u>(21,233)</u>

## SALINE COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2024

Schedule 2-1  
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	Actual	Budget	Over (Under) Budget
<b>EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)</b>			
Senior Services			
Personal services	\$ 276,716	\$ 268,710	\$ 8,006
Food service	494,231	-	494,231
Contractual services	94,492	586,746	(492,254)
Commodities	9,829	8,600	1,229
Capital outlay	63	3,600	(3,537)
	<u>875,331</u>	<u>867,656</u>	<u>7,675</u>
Department total			
Other			
Animal Shelter	38,573	39,144	(571)
Conservation District	25,000	25,000	-
Mental Health	351,262	351,262	-
Occupational Center	224,844	224,844	-
NCFAAA	42,115	42,115	-
Salina Recycling Center	10,000	10,000	-
Salina Grace	15,000	15,000	-
Facilities Planning	162,173	59,682	102,491
Equipment Improvement Program	338,192	338,640	(448)
Public Building Commission - lease payment	482,000	482,000	-
Transfer to:			
Saline County Capital Improvement Program Fund	1,495,154	60,000	1,435,154
Equipment Reserve Fund	358,789	-	358,789
Debt Service Fund	11,500	11,500	-
	<u>3,554,602</u>	<u>1,659,187</u>	<u>1,895,415</u>
Department total			
	<u>27,263,973</u>	<u>27,263,973</u>	<u>-</u>
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
RECEIPTS OVER (UNDER) EXPENDITURES	(1,838,190)	(5,113,387)	3,275,197
UNENCUMBERED CASH, JANUARY 1	<u>7,076,515</u>	<u>5,113,387</u>	<u>1,963,128</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 5,238,325</u>	<u>\$ -</u>	<u>\$ 5,238,325</u>

SALINE COUNTY, KANSAS  
ROAD AND BRIDGE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For Year Ended December 31, 2024

	<u>Actual</u>	<u>Budget</u>	Schedule 2-2 <u>Over (Under) Budget</u>
<b>RECEIPTS</b>			
Taxes and shared revenue			
Ad valorem property tax	\$ 6,548,974	\$ 6,680,191	\$ (131,217)
Delinquent tax	92,835	53,000	39,835
Motor vehicle tax	668,046	626,051	41,995
Commercial motor vehicle fees	48,203	39,490	8,713
Recreational vehicle tax	11,256	10,940	316
16/20M truck tax	7,498	7,751	(253)
In lieu of tax	6,148	-	6,148
Special highway fuel tax	1,322,935	1,200,000	122,935
Permits and other	-	300	(300)
Reimbursements	23,865	11,000	12,865
	<u>8,729,760</u>	<u>8,628,723</u>	<u>101,037</u>
<b>EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET</b>			
Personal services	3,111,983	3,214,858	(102,875)
Contractual services	421,822	796,300	(374,478)
Commodities	1,541,577	1,938,175	(396,598)
Capital outlay	337,514	210,000	127,514
Construction	3,036,954	2,950,000	86,954
Transfer to:			
Special Highway Improvement Fund	99,568	-	99,568
Special Road Machinery Fund	99,568	-	99,568
Saline County Capital Improvement Program Fund	99,568	-	99,568
	<u>8,748,554</u>	<u>9,109,333</u>	<u>(360,779)</u>
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	12,865	(12,865)
	<u>8,748,554</u>	<u>9,122,198</u>	<u>(373,644)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(18,794)	(480,610)	461,816
UNENCUMBERED CASH, JANUARY 1	480,610	480,610	-
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 461,816</u>	<u>\$ -</u>	<u>\$ 461,816</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, 2024

Schedule 2-3

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
<b>RECEIPTS</b>			
Taxes and shared revenue			
Ad valorem property tax	\$ 1,359,295	\$ 1,385,906	\$ (26,611)
Delinquent tax	19,307	13,000	6,307
Motor vehicle tax	139,946	131,118	8,828
Commercial motor vehicle fees	10,098	8,271	1,827
Recreational vehicle tax	2,358	2,291	67
16/20M truck tax	1,534	1,623	(89)
In lieu of tax	1,276	-	1,276
Reimbursements	22,653	-	22,653
	<u>1,556,467</u>	<u>1,542,209</u>	<u>14,258</u>
<b>EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET</b>			
Bridge construction/maintenance	<u>1,302,344</u>	<u>2,888,750</u>	<u>(1,586,406)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	254,123	(1,346,541)	1,600,664
UNENCUMBERED CASH, JANUARY 1	<u>478,951</u>	<u>1,346,541</u>	<u>(867,590)</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 733,074</u>	<u>\$ -</u>	<u>\$ 733,074</u>

SALINE COUNTY, KANSAS  
SPECIAL ROAD CONSTRUCTION FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For Year Ended December 31, 2024

	<u>Actual</u>	<u>Budget</u>	Schedule 2-4 <u>Over (Under) Budget</u>
<b>RECEIPTS</b>			
Taxes and shared revenue			
Ad valorem property tax	\$ 679,307	\$ 692,754	\$ (13,447)
Delinquent tax	9,647	5,700	3,947
Motor vehicle tax	69,973	65,552	4,421
Commercial motor vehicle fees	5,049	4,135	914
Recreational vehicle tax	1,179	1,146	33
16/20M truck tax	767	812	(45)
In lieu of tax	638	-	638
	<u>766,560</u>	<u>770,099</u>	<u>(3,539)</u>
<b>TOTAL RECEIPTS</b>			
<b>EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET</b>			
Road improvements and reconstruction	-	1,936,000	(1,936,000)
	<u>-</u>	<u>1,936,000</u>	<u>(1,936,000)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	766,560	(1,165,901)	1,932,461
<b>UNENCUMBERED CASH, JANUARY 1</b>	<u>1,359,859</u>	<u>1,165,901</u>	<u>193,958</u>
<b>UNENCUMBERED CASH, DECEMBER 31</b>	<u>\$ 2,126,419</u>	<u>\$ -</u>	<u>\$ 2,126,419</u>

## SALINE COUNTY, KANSAS

NOXIOUS WEED FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2024

Schedule 2-5

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
<b>RECEIPTS</b>			
Taxes and shared revenue			
Ad valorem property tax	\$ 308,070	\$ 313,979	\$ (5,909)
Delinquent tax	4,023	2,000	2,023
Motor vehicle tax	30,631	28,646	1,985
Commercial motor vehicle fees	2,210	1,807	403
Recreational vehicle tax	516	501	15
16/20M truck tax	235	355	(120)
In lieu of tax	289	-	289
Sale of chemicals and other reimbursements	77,380	90,000	(12,620)
<b>TOTAL RECEIPTS</b>	<u>423,354</u>	<u>437,288</u>	<u>(13,934)</u>
<b>EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET</b>			
Personal services	165,930	218,213	(52,283)
Contractual services	38,061	23,400	14,661
Commodities	45,556	198,619	(153,063)
Chemical	57,624	-	57,624
Transfer to - Noxious Weed Capital Outlay Fund	115,854	-	115,854
<b>TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET</b>	<u>423,025</u>	<u>440,232</u>	<u>(17,207)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	329	(2,944)	3,273
<b>UNENCUMBERED CASH, JANUARY 1</b>	<u>2,944</u>	<u>2,944</u>	<u>-</u>
<b>UNENCUMBERED CASH, DECEMBER 31</b>	<u>\$ 3,273</u>	<u>\$ -</u>	<u>\$ 3,273</u>

SALINE COUNTY, KANSAS  
EMPLOYEE BENEFITS FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For Year Ended December 31, 2024

	<u>Actual</u>	<u>Budget</u>	Schedule 2-6 Over (Under) Budget
<b>RECEIPTS</b>			
Taxes and shared revenue			
Ad valorem property tax	\$ 5,174,862	\$ 5,277,940	\$ (103,078)
Delinquent tax	71,916	-	71,916
Motor vehicle tax	505,337	473,559	31,778
Commercial motor vehicle fees	36,463	29,871	6,592
Recreational vehicle tax	8,515	8,276	239
16/20M truck tax	5,936	5,863	73
In lieu of tax	4,858	-	4,858
Reimbursements	45,898	-	45,898
Miscellaneous	54,917	-	54,917
	<u>5,908,702</u>	<u>5,795,509</u>	<u>113,193</u>
<b>EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET</b>			
Health insurance	2,898,613	3,025,744	(127,131)
Social Security	1,470,037	1,549,563	(79,526)
KPERS	2,017,050	1,910,114	106,936
Workers' compensation	162,566	311,462	(148,896)
Unemployment tax	17,571	20,256	(2,685)
Health Savings Account	161,605	181,000	(19,395)
Flex-benefits	-	23,000	(23,000)
Miscellaneous	10,705	186,469	(175,764)
	<u>6,738,147</u>	<u>7,207,608</u>	<u>(469,461)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(829,445)	(1,412,099)	582,654
UNENCUMBERED CASH, JANUARY 1	<u>1,584,995</u>	<u>1,412,099</u>	<u>172,896</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 755,550</u>	<u>\$ -</u>	<u>\$ 755,550</u>

## SALINE COUNTY, KANSAS

SALINE COUNTY PUBLIC HEALTH FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2024

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
Schedule 2-7			
<b>RECEIPTS</b>			
Taxes and shared revenue			
Ad valorem property tax	\$ 789,549	\$ 805,232	\$ (15,683)
Delinquent tax	10,757	6,000	4,757
Motor vehicle tax	86,905	81,403	5,502
Commercial motor vehicle fees	6,270	5,135	1,135
Recreational vehicle tax	1,464	1,423	41
16/20M truck tax	390	1,008	(618)
In lieu of tax	741	-	741
Grants and reimbursements	1,624,174	1,705,613	(81,439)
ARPA reimbursement	55,996	-	55,996
User fees	804,283	720,155	84,128
Transfer from - Health Capital Outlay Fund	70,455	-	70,455
Miscellaneous	1,083	-	1,083
	<u>3,452,067</u>	<u>3,325,969</u>	<u>126,098</u>
<b>EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET</b>			
Personal services	2,315,198	2,478,671	(163,473)
Contractual services	846,704	476,294	370,410
Commodities	268,144	203,900	64,244
Reimbursement to - Employee Benefit Fund	54,917	-	54,917
Transfer to - Health Capital Outlay Fund	-	200,000	(200,000)
	<u>3,484,963</u>	<u>3,358,865</u>	<u>126,098</u>
<b>TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET</b>	<b>3,484,963</b>	<b>3,358,865</b>	<b>126,098</b>
<b>ADJUSTMENT FOR QUALIFYING BUDGET CREDIT</b>	<b>-</b>	<b>58,685</b>	<b>(58,685)</b>
<b>TOTAL FOR COMPARISON</b>	<b><u>3,484,963</u></b>	<b><u>3,417,550</u></b>	<b><u>67,413</u></b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(32,896)</b>	<b>(32,896)</b>	<b>-</b>
<b>UNENCUMBERED CASH, JANUARY 1</b>	<b><u>32,896</u></b>	<b><u>32,896</u></b>	<b><u>-</u></b>
<b>UNENCUMBERED CASH, DECEMBER 31</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>

SALINE COUNTY, KANSAS  
HEALTH CAPITAL OUTLAY FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For Year Ended December 31, 2024

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
Schedule 2-8			
RECEIPTS			
Transfer from - Saline County Public Health Fund	\$ -	\$ 200,000	\$ (200,000)
Miscellaneous	196,443	-	196,443
TOTAL RECEIPTS	<u>196,443</u>	<u>200,000</u>	<u>(3,557)</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	134,315	474,407	(340,092)
Transfer to - Saline County Public Health Fund	70,455	-	70,455
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>204,770</u>	<u>474,407</u>	<u>(269,637)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(8,327)	(274,407)	266,080
UNENCUMBERED CASH, JANUARY 1	<u>474,704</u>	<u>474,407</u>	<u>297</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 466,377</u>	<u>\$ 200,000</u>	<u>\$ 266,377</u>

SALINE COUNTY, KANSAS  
SPECIAL PARKS AND RECREATION FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For Year Ended December 31, 2024

	<u>Actual</u>	<u>Budget</u>	Schedule 2-9 <u>Over (Under) Budget</u>
RECEIPTS			
Private club liquor tax	\$ 10,582	\$ 13,800	\$ (3,218)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriations	<u>19,500</u>	<u>20,000</u>	<u>(500)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(8,918)	(6,200)	(2,718)
UNENCUMBERED CASH, JANUARY 1	<u>20,432</u>	<u>19,670</u>	<u>762</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 11,514</u></u>	<u><u>\$ 13,470</u></u>	<u><u>\$ (1,956)</u></u>

SALINE COUNTY, KANSAS  
 SPECIAL ALCOHOL PROGRAMS FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2024

Schedule 2-10

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	\$ 14,663	\$ 17,500	\$ (2,837)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriations	16,000	20,000	(4,000)
RECEIPTS OVER (UNDER) EXPENDITURES	(1,337)	(2,500)	1,163
UNENCUMBERED CASH, JANUARY 1	18,020	15,283	2,737
UNENCUMBERED CASH, DECEMBER 31	\$ 16,683	\$ 12,783	\$ 3,900

SALINE COUNTY, KANSAS  
 NOXIOUS WEED CAPITAL OUTLAY FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2024

Schedule 2-11

	Actual	Budget	Over (Under) Budget
<b>RECEIPTS</b>			
Transfer from - Noxious Weed Fund	\$ 115,854	\$ -	\$ 115,854
Miscellaneous	7,620	-	7,620
TOTAL RECEIPTS	123,474	-	123,474
<b>EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET</b>			
Capital outlay	19,098	180,550	(161,452)
RECEIPTS OVER (UNDER) EXPENDITURES	104,376	(180,550)	284,926
UNENCUMBERED CASH, JANUARY 1	162,618	180,551	(17,933)
UNENCUMBERED CASH, DECEMBER 31	\$ 266,994	\$ 1	\$ 266,993

SALINE COUNTY, KANSAS  
 CAPITAL IMPROVEMENT PROGRAM FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2024

	<u>Actual</u>	<u>Budget</u>	Schedule 2-12 Over (Under) Budget
RECEIPTS			
Rentals and other	\$ 12,724	\$ 3,000	\$ 9,724
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital improvements	<u>18,610</u>	<u>81,293</u>	<u>(62,683)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(5,886)	(78,293)	72,407
UNENCUMBERED CASH, JANUARY 1	<u>85,948</u>	<u>78,293</u>	<u>7,655</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 80,062</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 80,062</u></u>

SALINE COUNTY, KANSAS

SALINE COUNTY CAPITAL IMPROVEMENT PROGRAM FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2024

Schedule 2-13

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
<b>RECEIPTS</b>			
Transfer from:			
General Fund	\$ 1,435,154	\$ 100,000	\$ 1,335,154
Road and Bridge Fund	99,568	-	99,568
Reimbursements	621,664	-	621,664
ARPA reimbursement	357,777	-	357,777
Reimbursements:			
Jail Construction Project	-	-	-
Emergency Communication Project	-	-	-
<b>TOTAL RECEIPTS</b>	<b>2,514,163</b>	<b>100,000</b>	<b>2,414,163</b>
<b>EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET</b>			
Capital improvements	1,472,358	4,076,448	(2,604,090)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>1,041,805</b>	<b>(3,976,448)</b>	<b>5,018,253</b>
<b>UNENCUMBERED CASH, JANUARY 1</b>	<b>9,187,518</b>	<b>3,976,448</b>	<b>5,211,070</b>
<b>UNENCUMBERED CASH, DECEMBER 31</b>	<b>\$ 10,229,323</b>	<b>\$ -</b>	<b>\$ 10,229,323</b>

## SALINE COUNTY, KANSAS

JAIL SALES TAX FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2024

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
Schedule 2-14			
RECEIPTS			
Local retail sales tax	\$ 8,409,773	\$ 6,200,000	\$ 2,209,773
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Transfer to - Bond and Interest Fund	4,448,944	4,448,944	-
Capital improvements	-	-	-
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>4,448,944</u>	<u>4,448,944</u>	<u>-</u>
RECEIPTS OVER (UNDER) EXPENDITURES	3,960,829	1,751,056	2,209,773
UNENCUMBERED CASH, JANUARY 1	<u>4,381,978</u>	<u>1,130,357</u>	<u>3,251,621</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 8,342,807</u>	<u>\$ 2,881,413</u>	<u>\$ 5,461,394</u>

## SALINE COUNTY, KANSAS

MUNICIPALITIES FIGHT ADDICTION FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2024

	<u>Actual</u>	<u>Budget</u>	Schedule 2-15 <u>Over (Under) Budget</u>
RECEIPTS			
Opioid settlement	\$ 115,807	\$ -	\$ 115,807
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Education and interdiction	<u>23,234</u>	<u>76,929</u>	<u>(53,695)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	92,573	(76,929)	169,502
UNENCUMBERED CASH, JANUARY 1	<u>93,089</u>	<u>76,929</u>	<u>16,160</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 185,662</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 185,662</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, 2024

Schedule 2-16

	Actual	Budget	Over (Under) Budget
<b>RECEIPTS</b>			
Taxes and shared revenue			
Ad valorem property tax	\$ 143,863	\$ 145,338	\$ (1,475)
Delinquent tax	1,581	-	1,581
Motor vehicle tax	12,251	11,111	1,140
Commercial motor vehicle fees	722	723	(1)
Recreational vehicle tax	383	311	72
16/20M truck tax	841	848	(7)
Watercraft tax	-	94	(94)
Reimbursements	15,466	-	15,466
 TOTAL RECEIPTS	 175,107	 158,425	 16,682
 <b>EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET</b>			
Salaries and wages	-	-	-
Contractual services and commodities	57,556	97,500	(39,944)
Capital outlay and equipment	97,048	62,500	34,548
Transfer to - Special Equipment Fund	19,598	-	19,598
 TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	 174,202	 160,000	 14,202
 ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	 -	 15,466	 (15,466)
 TOTAL FOR COMPARISON	 174,202	 175,466	 (1,264)
 RECEIPTS OVER (UNDER) EXPENDITURES	 905	 (1,575)	 2,480
 UNENCUMBERED CASH, JANUARY 1	 3,230	 1,575	 1,655
 UNENCUMBERED CASH, DECEMBER 31	 \$ 4,135	 \$ -	 \$ 4,135

SALINE COUNTY, KANSAS  
 FIRE DISTRICT NO. 2 - GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2024

Schedule 2-17

	Actual	Budget	Over (Under) Budget
<b>RECEIPTS</b>			
Taxes and shared revenue			
Ad valorem property tax	\$ 220,729	\$ 224,984	\$ (4,255)
Delinquent tax	2,476	-	2,476
Motor vehicle tax	14,401	12,948	1,453
Commercial motor vehicle fees	2,289	2,127	162
Recreational vehicle tax	600	462	138
16/20M truck tax	463	515	(52)
Watercraft tax	-	107	(107)
Reimbursements	4,092	-	4,092
<b>TOTAL RECEIPTS</b>	<b>245,050</b>	<b>241,143</b>	<b>3,907</b>
<b>EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET</b>			
Salaries and wages	1,755	15,200	(13,445)
Contractual services and commodities	95,785	106,400	(10,615)
Capital outlay and equipment	62,719	121,255	(58,536)
Capital lease payment - building	60,837	-	60,837
Transfer to - Special Equipment Fund	22,586	-	22,586
<b>TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET</b>	<b>243,682</b>	<b>242,855</b>	<b>827</b>
<b>ADJUSTMENT FOR QUALIFYING BUDGET CREDIT</b>	<b>-</b>	<b>4,092</b>	<b>(4,092)</b>
<b>TOTAL FOR COMPARISON</b>	<b>243,682</b>	<b>246,947</b>	<b>(3,265)</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>1,368</b>	<b>(1,712)</b>	<b>3,080</b>
<b>UNENCUMBERED CASH, JANUARY 1</b>	<b>1,712</b>	<b>1,712</b>	<b>-</b>
<b>UNENCUMBERED CASH, DECEMBER 31</b>	<b>\$ 3,080</b>	<b>\$ -</b>	<b>\$ 3,080</b>

SALINE COUNTY, KANSAS  
 FIRE DISTRICT NO. 3 - GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2024

Schedule 2-18

	Actual	Budget	Over (Under) Budget
<b>RECEIPTS</b>			
Taxes and shared revenue			
Ad valorem property tax	\$ 146,516	\$ 148,790	\$ (2,274)
Delinquent tax	2,756	-	2,756
Motor vehicle tax	13,908	12,921	987
Commercial motor vehicle fees	538	537	1
Recreational vehicle tax	413	382	31
16/20M truck tax	836	941	(105)
Watercraft tax	-	154	(154)
Reimbursements	4,300	-	4,300
<b>TOTAL RECEIPTS</b>	<b>169,267</b>	<b>163,725</b>	<b>5,542</b>
<b>EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET</b>			
Salaries and wages	14,476	15,100	(624)
Contractual services and commodities	86,509	113,900	(27,391)
Capital outlay and equipment	44,202	37,000	7,202
Transfer to - Special Equipment Fund	24,629	-	24,629
<b>TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET</b>	<b>169,816</b>	<b>166,000</b>	<b>3,816</b>
<b>ADJUSTMENT FOR QUALIFYING BUDGET CREDIT</b>	<b>-</b>	<b>4,300</b>	<b>(4,300)</b>
<b>TOTAL FOR COMPARISON</b>	<b>169,816</b>	<b>170,300</b>	<b>(484)</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(549)</b>	<b>(2,275)</b>	<b>1,726</b>
<b>UNENCUMBERED CASH, JANUARY 1</b>	<b>5,838</b>	<b>2,275</b>	<b>3,563</b>
<b>UNENCUMBERED CASH, DECEMBER 31</b>	<b>\$ 5,289</b>	<b>\$ -</b>	<b>\$ 5,289</b>

SALINE COUNTY, KANSAS  
 FIRE DISTRICT NO. 4 - GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2024

Schedule 2-19

	Actual	Budget	Over (Under) Budget
<b>RECEIPTS</b>			
Taxes and shared revenue			
Ad valorem property tax	\$ 76,451	\$ 76,679	\$ (228)
Delinquent tax	-	-	-
Motor vehicle tax	2,248	3,134	(886)
Commercial motor vehicle fees	2,409	3,394	(985)
Recreational vehicle tax	43	17	26
Watercraft tax	-	-	-
	81,151	83,224	(2,073)
<b>EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET</b>			
Contract with the City of Salina	85,000	90,000	(5,000)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	(3,849)	(6,776)	2,927
<b>UNENCUMBERED CASH, JANUARY 1</b>	10,509	9,276	1,233
<b>UNENCUMBERED CASH, DECEMBER 31</b>	\$ 6,660	\$ 2,500	\$ 4,160

SALINE COUNTY, KANSAS  
 FIRE DISTRICT NO. 5 - GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2024

Schedule 2-20

	Actual	Budget	Over (Under) Budget
<b>RECEIPTS</b>			
Taxes and shared revenue			
Ad valorem property tax	\$ 218,563	\$ 222,518	\$ (3,955)
Delinquent tax	2,065	-	2,065
Motor vehicle tax	21,576	18,631	2,945
Commercial motor vehicle fees	1,529	1,249	280
Recreational vehicle tax	536	583	(47)
16/20M truck tax	688	559	129
Watercraft tax	-	211	(211)
Reimbursements	300	-	300
Miscellaneous	9,877	-	9,877
<b>TOTAL RECEIPTS</b>	<b>255,134</b>	<b>243,751</b>	<b>11,383</b>
<b>EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET</b>			
Salaries and wages	9,894	29,530	(19,636)
Contractual services and commodities	111,930	97,450	14,480
Capital outlay and equipment	36,099	118,072	(81,973)
Capital lease payment	86,675	-	86,675
Transfer to - Special Equipment Fund	754	-	754
<b>TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET</b>	<b>245,352</b>	<b>245,052</b>	<b>300</b>
<b>ADJUSTMENT FOR QUALIFYING BUDGET CREDIT</b>	<b>-</b>	<b>300</b>	<b>(300)</b>
<b>TOTAL FOR COMPARISON</b>	<b>245,352</b>	<b>245,352</b>	<b>-</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>9,782</b>	<b>(1,301)</b>	<b>11,083</b>
<b>UNENCUMBERED CASH, JANUARY 1</b>	<b>1,301</b>	<b>1,301</b>	<b>-</b>
<b>UNENCUMBERED CASH, DECEMBER 31</b>	<b>\$ 11,083</b>	<b>\$ -</b>	<b>\$ 11,083</b>

SALINE COUNTY, KANSAS  
 FIRE DISTRICT NO. 6 - GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2024

Schedule 2-21

	Actual	Budget	Over (Under) Budget
<b>RECEIPTS</b>			
Taxes and shared revenue			
Ad valorem property tax	\$ 50,918	\$ 51,925	\$ (1,007)
Delinquent tax	424	-	424
Motor vehicle tax	5,177	5,405	(228)
Commercial motor vehicle fees	188	90	98
Recreational vehicle tax	149	155	(6)
16/20M truck tax	182	192	(10)
Watercraft tax	-	84	(84)
Reimbursements	133	-	133
Miscellaneous	-	-	-
	<u>57,171</u>	<u>57,851</u>	<u>(680)</u>
<b>EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET</b>			
Salaries and wages	1,978	16,400	(14,422)
Contractual services and commodities	38,141	40,800	(2,659)
Capital outlay and equipment	5,154	2,000	3,154
Transfer to - Special Equipment Fund	12,084	-	12,084
	<u>57,357</u>	<u>59,200</u>	<u>(1,843)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(186)	(1,349)	1,163
UNENCUMBERED CASH, JANUARY 1	<u>1,349</u>	<u>1,349</u>	<u>-</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 1,163</u>	<u>\$ -</u>	<u>\$ 1,163</u>

SALINE COUNTY, KANSAS  
 FIRE DISTRICT NO. 7 - GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2024

Schedule 2-22

	Actual	Budget	Over (Under) Budget
<b>RECEIPTS</b>			
Taxes and shared revenue			
Ad valorem property tax	\$ 101,897	\$ 102,946	\$ (1,049)
Delinquent tax	1,222	-	1,222
Motor vehicle tax	14,062	12,721	1,341
Commercial motor vehicle fees	2,232	3,134	(902)
Recreational vehicle tax	386	416	(30)
16/20M truck tax	267	272	(5)
Watercraft tax	-	183	(183)
Reimbursements	981	-	981
ARPA reimbursement	-	-	-
	<u>121,047</u>	<u>119,672</u>	<u>1,375</u>
<b>EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET</b>			
Salaries and wages	3,367	10,739	(7,372)
Contractual services and commodities	37,754	73,315	(35,561)
Capital outlay and equipment	48,696	39,500	9,196
Capital lease payment	26,315	-	26,315
Transfer to - Special Equipment Fund	6,376	-	6,376
	<u>122,508</u>	<u>123,554</u>	<u>(1,046)</u>
<b>TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET</b>			
	<u>122,508</u>	<u>123,554</u>	<u>(1,046)</u>
<b>ADJUSTMENT FOR QUALIFYING BUDGET CREDIT</b>			
	<u>-</u>	<u>981</u>	<u>(981)</u>
<b>TOTAL FOR COMPARISON</b>			
	<u>122,508</u>	<u>124,535</u>	<u>(2,027)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>			
	(1,461)	(3,882)	2,421
<b>UNENCUMBERED CASH, JANUARY 1</b>			
	<u>4,813</u>	<u>3,882</u>	<u>931</u>
<b>UNENCUMBERED CASH, DECEMBER 31</b>			
	<u>\$ 3,352</u>	<u>\$ -</u>	<u>\$ 3,352</u>

SALINE COUNTY, KANSAS  
 KIPP SEWER DISTRICT - OPERATIONS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2024

Schedule 2-23

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS			
User fees	\$ 8,026	\$ 8,000	\$ 26
Special assessments - user fees	1,178	-	1,178
	<u>9,204</u>	<u>8,000</u>	<u>1,204</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Operations	3,595	6,000	(2,405)
Improvements	1,112	1,500	(388)
Insurance, fees, and utilities	1,509	-	1,509
Capital outlay	-	-	-
Miscellaneous	-	4,075	(4,075)
	<u>6,216</u>	<u>11,575</u>	<u>(5,359)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	2,988	(3,575)	6,563
UNENCUMBERED CASH, JANUARY 1	<u>43,661</u>	<u>44,903</u>	<u>(1,242)</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 46,649</u>	<u>\$ 41,328</u>	<u>\$ 5,321</u>

SALINE COUNTY, KANSAS  
NONBUDGETED SPECIAL PURPOSE FUNDS  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
For Year Ended December 31, 2024

Schedule 2-24  
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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
<b>RECEIPTS</b>							
Transfer from - Fire District General Fund	\$ 19,598	\$ 22,586	\$ 24,629	\$ 754	\$ 12,084	\$ 6,376	\$ -
Fees	-	-	-	-	-	-	5,200
ARPA reimbursement	95,000	95,000	64,966	58,000	95,000	62,000	-
Reimbursements and other	-	1,467	12,394	44,575	1,455	76,862	-
<b>TOTAL RECEIPTS</b>	<b>114,598</b>	<b>119,053</b>	<b>101,989</b>	<b>103,329</b>	<b>108,539</b>	<b>145,238</b>	<b>5,200</b>
<b>EXPENDITURES AND TRANSFERS</b>							
Capital outlay	258,204	95,000	113,057	80,161	148,541	62,048	21,168
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(143,606)</b>	<b>24,053</b>	<b>(11,068)</b>	<b>23,168</b>	<b>(40,002)</b>	<b>83,190</b>	<b>(15,968)</b>
<b>UNENCUMBERED CASH, JANUARY 1</b>	<b>251,668</b>	<b>97,658</b>	<b>130,308</b>	<b>40,478</b>	<b>88,541</b>	<b>139,020</b>	<b>34,150</b>
<b>UNENCUMBERED CASH, DECEMBER 31</b>	<b>\$ 108,062</b>	<b>\$ 121,711</b>	<b>\$ 119,240</b>	<b>\$ 63,646</b>	<b>\$ 48,539</b>	<b>\$ 222,210</b>	<b>\$ 18,182</b>

SALINE COUNTY, KANSAS  
 NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2024

Schedule 2-24  
 Page 2 of 8

	Special Road Machinery	Special Highway Improvement	Waterwell Road Tipping Fees	Equipment Reserve	Motor Vehicle Operating	Register of Deeds Technology	Land Records Technology	Employee Engagement
RECEIPTS								
Motor vehicle registration fees	\$ -	\$ -	\$ -	\$ -	\$ 393,996	\$ -	\$ -	\$ -
Lienholder fees	-	-	-	-	7,766	-	-	-
Other fees	-	-	218,266	-	-	54,554	-	-
Interest earned	-	-	-	-	-	7,115	-	-
Reimbursements	728,822	798,251	-	90,185	484	-	-	-
Miscellaneous	-	-	-	-	120,047	-	-	2,927
Transfer from - other funds	99,568	99,568	-	358,789	-	-	-	-
<b>TOTAL RECEIPTS</b>	<b>828,390</b>	<b>897,819</b>	<b>218,266</b>	<b>448,974</b>	<b>522,293</b>	<b>61,669</b>	<b>-</b>	<b>2,927</b>
EXPENDITURES AND TRANSFERS								
Salaries and wages	-	-	-	-	306,859	-	-	-
Employee benefits	-	-	-	-	113,380	-	-	-
Contractual services	-	-	-	-	54,109	123,950	38,288	-
Commodities	-	-	-	363,503	8,323	-	-	-
Capital outlay	915,062	-	-	-	-	-	-	-
Road improvements	-	355,140	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	1,814
Transfer to - other funds	-	-	-	-	24,112	-	-	-
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>915,062</b>	<b>355,140</b>	<b>-</b>	<b>363,503</b>	<b>506,783</b>	<b>123,950</b>	<b>38,288</b>	<b>1,814</b>
RECEIPTS OVER (UNDER) EXPENDITURES	(86,672)	542,679	218,266	85,471	15,510	(62,281)	(38,288)	1,113
UNENCUMBERED CASH, JANUARY 1	2,173,483	2,218,455	385,619	366,102	17,474	191,167	81,369	2,744
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 2,086,811</u>	<u>\$ 2,761,134</u>	<u>\$ 603,885</u>	<u>\$ 451,573</u>	<u>\$ 32,984</u>	<u>\$ 128,886</u>	<u>\$ 43,081</u>	<u>\$ 3,857</u>

SALINE COUNTY, KANSAS  
NONBUDGETED SPECIAL PURPOSE FUNDS  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
For Year Ended December 31, 2024

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	<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>American Rescue Plan Act Grant</u>
RECEIPTS							
Fees	\$ 13,639	\$ 13,639	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-	-	-
Rent/crop share	-	-	69,889	10,907	-	-	-
<b>TOTAL RECEIPTS</b>	<b>13,639</b>	<b>13,639</b>	<b>69,889</b>	<b>10,907</b>	<b>-</b>	<b>-</b>	<b>-</b>
EXPENDITURES AND TRANSFERS							
Contractual services	14,999	7,742	-	-	-	-	152,779
Capital outlay	-	695	-	-	-	7	-
Reimbursements	-	-	-	-	1,244	-	976,566
Payments to subrecipients	-	-	-	-	-	-	2,196,521
Farm expense	-	-	64,834	11,430	-	-	-
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>14,999</b>	<b>8,437</b>	<b>64,834</b>	<b>11,430</b>	<b>1,244</b>	<b>7</b>	<b>3,325,866</b>
RECEIPTS OVER (UNDER) EXPENDITURES	(1,360)	5,202	5,055	(523)	(1,244)	(7)	(3,325,866)
UNENCUMBERED CASH, JANUARY 1	17,596	9,892	180,520	110,547	1,244	7	3,749,370
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 16,236</u>	<u>\$ 15,094</u>	<u>\$ 185,575</u>	<u>\$ 110,024</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 423,504</u>

SALINE COUNTY, KANSAS  
NONBUDGETED SPECIAL PURPOSE FUNDS  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
For Year Ended December 31, 2024

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	P.A.T.F.	County Attorney Worthless Check Trust	Special Prosecutor Trust	Crime Victim Reparation	District Court Grant	Edward Byrne Justice Assistance Grant
RECEIPTS						
Grants	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 21,925
Fees	5,397	126	-	-	-	-
Other	-	-	-	9,380	-	-
<b>TOTAL RECEIPTS</b>	<b>5,397</b>	<b>126</b>	<b>-</b>	<b>9,380</b>	<b>10,000</b>	<b>21,925</b>
EXPENDITURES AND TRANSFERS						
Salaries and wages	-	-	-	-	8,256	-
Employee benefits	-	-	-	-	83	-
Contractual services	6,787	-	1,311	-	-	17,462
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>6,787</b>	<b>-</b>	<b>1,311</b>	<b>-</b>	<b>8,339</b>	<b>17,462</b>
RECEIPTS OVER (UNDER) EXPENDITURES	(1,390)	126	(1,311)	9,380	1,661	4,463
UNENCUMBERED CASH, JANUARY 1	15,749	9,332	89,256	34,515	15,356	(4,463)
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 14,359</u>	<u>\$ 9,458</u>	<u>\$ 87,945</u>	<u>\$ 43,895</u>	<u>\$ 17,017</u>	<u>\$ -</u>

SALINE COUNTY, KANSAS  
 NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2024

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	Sheriff Donations	Sheriff K-9 Fund	Sheriff Project Lifesaver	Drug Project Director's Fund	D.A.R.E.	Sheriff's Registered Offender	Sheriff's Concealed Weapon Fees	VIN Fees
RECEIPTS								
Forfeitures and restitutions	\$ -	\$ -	\$ -	\$ 2,800	\$ -	\$ -	\$ -	\$ -
Fees	-	-	-	-	-	30,934	3,348	46,590
Interest earned	-	-	-	11,473	-	-	-	-
Donations	4,809	-	-	-	-	-	-	-
Reimbursements and other	-	-	-	-	7,032	-	-	-
<b>TOTAL RECEIPTS</b>	<b>4,809</b>	<b>-</b>	<b>-</b>	<b>14,273</b>	<b>7,032</b>	<b>30,934</b>	<b>3,348</b>	<b>46,590</b>
EXPENDITURES AND TRANSFERS								
Contractual services	-	-	-	-	-	-	-	-
Commodities	2,755	-	-	-	-	63,450	10,800	-
Program expenditures	-	-	4,475	9,753	5,968	-	-	74,597
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>2,755</b>	<b>-</b>	<b>4,475</b>	<b>9,753</b>	<b>5,968</b>	<b>63,450</b>	<b>10,800</b>	<b>74,597</b>
RECEIPTS OVER (UNDER) EXPENDITURES	2,054	-	(4,475)	4,520	1,064	(32,516)	(7,452)	(28,007)
UNENCUMBERED CASH, JANUARY 1	2,880	5,069	4,475	277,278	1,133	43,903	21,898	31,545
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 4,934</u>	<u>\$ 5,069</u>	<u>\$ -</u>	<u>\$ 281,798</u>	<u>\$ 2,197</u>	<u>\$ 11,387</u>	<u>\$ 14,446</u>	<u>\$ 3,538</u>

SALINE COUNTY, KANSAS  
 NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2024

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	Community Corrections/ Adult Probation	Community Corrections/ Juvenile Probation	Community Corrections/ KDOC Reinvestment	Community Corrections/ Case Management Agency	Community Corrections/ Behavioral Health	Community Corrections/ JCAB	Community Corrections/ CIP Reset
RECEIPTS							
Grants	\$ 1,088,855	\$ 333,011	\$ -	\$ 67,359	\$ 243,990	\$ -	\$ -
Fees and reimbursements	81,666	21,719	-	8	10,788	-	-
County appropriation	14,581	-	-	-	-	-	-
Miscellaneous	30,800	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>	<b>1,215,902</b>	<b>354,730</b>	<b>-</b>	<b>67,367</b>	<b>254,778</b>	<b>-</b>	<b>-</b>
EXPENDITURES AND TRANSFERS							
Salaries and wages	597,682	198,254	-	49,506	145,858	42,006	-
Employee benefits	187,559	68,056	-	17,445	46,506	14,952	-
Contractual services	193,083	45,355	151,089	9,436	66,536	131,793	-
Commodities	37,220	15,877	-	77	-	6	-
Capital outlay	2,318	1,419	-	333	-	-	-
Transfer to - other funds	581,414	161,050	-	13,616	49,622	-	-
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>1,599,276</b>	<b>490,011</b>	<b>151,089</b>	<b>90,413</b>	<b>308,522</b>	<b>188,757</b>	<b>-</b>
RECEIPTS OVER (UNDER) EXPENDITURES	(383,374)	(135,281)	(151,089)	(23,046)	(53,744)	(188,757)	-
UNENCUMBERED CASH, JANUARY 1	578,180	156,075	309,602	21,723	60,127	314,772	8,028
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 194,806</u>	<u>\$ 20,794</u>	<u>\$ 158,513</u>	<u>\$ (1,323)</u>	<u>\$ 6,383</u>	<u>\$ 126,015</u>	<u>\$ 8,028</u>

SALINE COUNTY, KANSAS  
 NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2024

Schedule 2-24  
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	Community Corrections/ KDOC JS Title IIP	Community Corrections/ Separation Payout	Community Corrections/ Reimbursements	Community Corrections/ St Francis/ Special Alcohol	Juvenile Intake and Assessment Grant	JJA Prevention Grant	Court Services UA	EM Homeland Security Grant
RECEIPTS								
Grants	\$ 151,116	\$ -	\$ -	\$ -	\$ 181,318	\$ 38,698	\$ -	\$ -
Fees and reimbursements	3,760	7,618	12,987	5,427	32	-	10,516	-
Other	-	-	-	-	-	-	-	-
Transfer from - other funds	-	-	818,633	45,051	-	-	-	-
<b>TOTAL RECEIPTS</b>	<b>154,876</b>	<b>7,618</b>	<b>831,620</b>	<b>50,478</b>	<b>181,350</b>	<b>38,698</b>	<b>10,516</b>	<b>-</b>
EXPENDITURES AND TRANSFERS								
Salaries and wages	89,733	-	-	-	112,927	-	-	-
Employee benefits	29,794	-	-	-	37,637	-	-	-
Contractual services	23,630	-	936	-	35,665	-	661	-
Commodities	767	-	3,034	2,417	2,468	-	3,382	-
Capital outlay	831	-	195	-	1,264	-	-	-
Program expenditures	-	-	-	-	-	41,396	-	54
Transfer to - other funds	31,488	-	-	-	26,494	-	-	-
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>176,243</b>	<b>-</b>	<b>4,165</b>	<b>2,417</b>	<b>216,455</b>	<b>41,396</b>	<b>4,043</b>	<b>54</b>
RECEIPTS OVER (UNDER) EXPENDITURES	(21,367)	7,618	827,455	48,061	(35,105)	(2,698)	6,473	(54)
UNENCUMBERED CASH, JANUARY 1	42,347	11,763	-	-	35,900	3,486	5,069	54
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 20,980</u>	<u>\$ 19,381</u>	<u>\$ 827,455</u>	<u>\$ 48,061</u>	<u>\$ 795</u>	<u>\$ 788</u>	<u>\$ 11,542</u>	<u>\$ -</u>

SALINE COUNTY, KANSAS  
 NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2024

Schedule 2-24  
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	Home Health Memorials	Maternal Child Health CHIP Grant	Senior Services GSCF	Senior Services Donations	Meals On Wheels America Grant	Senior Services Building Maintenance Grant	Senior Services Social Services Grant
RECEIPTS							
Grants	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 45,000	\$ 5,000
Donations	-	-	-	166,469	-	-	-
<b>TOTAL RECEIPTS</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>166,469</b>	<b>-</b>	<b>45,000</b>	<b>5,000</b>
EXPENDITURES AND TRANSFERS							
Contractual services	-	-	-	226,386	-	-	-
Commodities	-	-	-	42,458	-	-	-
Program expenditures	-	-	10,580	-	5,999	-	5,090
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>10,580</b>	<b>268,844</b>	<b>5,999</b>	<b>-</b>	<b>5,090</b>
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	(580)	(102,375)	(5,999)	45,000	(90)
UNENCUMBERED CASH, JANUARY 1	2,764	46,052	961	166,709	5,999	-	5,090
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 2,764</u>	<u>\$ 46,052</u>	<u>\$ 381</u>	<u>\$ 64,334</u>	<u>\$ -</u>	<u>\$ 45,000</u>	<u>\$ 5,000</u>

SALINE COUNTY, KANSAS  
 CAPITAL PROJECT FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2024

Schedule 2-25

	Jail Construction Project	Carlton Fire Station Construction Project	Gypsum Fire Station Communication Project
RECEIPTS			
Loan proceeds	\$ -	\$ 313,700	\$ 523,009
Interest	8,126	-	-
TOTAL RECEIPTS	<u>8,126</u>	<u>313,700</u>	<u>523,009</u>
EXPENDITURES			
Construction	468,239	67,066	129,670
Engineering and architectural	67,766	-	-
Equipment	305,753	-	-
TOTAL EXPENDITURES AND TRANSFERS	<u>841,758</u>	<u>67,066</u>	<u>129,670</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(833,632)	246,634	393,339
UNENCUMBERED CASH, JANUARY 1	<u>833,632</u>	-	-
UNENCUMBERED CASH, DECEMBER 31	<u>\$ -</u>	<u>\$ 246,634</u>	<u>\$ 393,339</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, 2024

Schedule 2-26

	Actual	Budget	Over (Under) Budget
<b>RECEIPTS</b>			
Transfer from:			
Jail Sales Tax	\$ 4,448,944	\$ 4,448,944	\$ -
General Fund	11,500	11,500	-
Reimbursement from fire districts	62,551	62,550	1
<b>TOTAL RECEIPTS</b>	<b>4,522,995</b>	<b>4,522,994</b>	<b>1</b>
<b>EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET</b>			
Jail bonds			
Principal	2,505,000	2,505,000	-
Interest	1,943,944	1,943,944	-
Fire communications bonds			
Principal	60,000	60,000	-
Interest	2,550	2,550	-
Bond compliance and reporting	10,558	11,500	(942)
<b>TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET</b>	<b>4,522,052</b>	<b>4,522,994</b>	<b>(942)</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>943</b>	<b>-</b>	<b>943</b>
<b>UNENCUMBERED CASH, JANUARY 1</b>	<b>1</b>	<b>1</b>	<b>-</b>
<b>UNENCUMBERED CASH, DECEMBER 31</b>	<b>\$ 944</b>	<b>\$ 1</b>	<b>\$ 943</b>

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, 2024

Schedule 2-27

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS			
Special assessments	\$ 13,522	\$ 13,000	\$ 522
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bond principal	4,794	4,794	-
Interest on bonds	8,839	8,839	-
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>13,633</u>	<u>13,633</u>	<u>-</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(111)	(633)	522
UNENCUMBERED CASH, JANUARY 1	<u>5,172</u>	<u>4,274</u>	<u>898</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 5,061</u>	<u>\$ 3,641</u>	<u>\$ 1,420</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, 2024

Schedule 3  
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	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>FUNDS</b>				
Distributable funds				
Current tax	\$ 53,265,530	\$ 89,010,868	\$ 89,614,736	\$ 52,661,662
Redemptions	532,299	1,363,253	1,053,150	842,402
Delinquent personal property tax	6,923	248,039	246,905	8,057
Advance tax	-	1,427	1,427	-
Escrow payments	101,998	809,348	731,209	180,137
Motor vehicle tax	1,285,764	7,735,859	7,678,096	1,343,527
Motor vehicle excise tax	39,876	98,089	92,103	45,862
Commercial vehicle fees	5,806	866,479	864,563	7,722
Recreational vehicle tax	20,738	120,095	122,257	18,576
Mineral tax	-	1,033	1,033	-
In lieu of tax	-	238,607	81,255	157,352
City/county highway	-	1,469,928	1,469,928	-
South View RHID	-	66,302	66,302	-
Salina Downtown TIF	-	1,034,033	1,034,033	-
	<u>55,258,934</u>	<u>103,063,360</u>	<u>103,056,997</u>	<u>55,265,297</u>
Total distributable funds				
State funds				
State educational building	-	795,459	795,459	-
State institutional building	-	397,730	397,730	-
Motor vehicle registration	3,722	2,879,253	2,880,707	2,268
Commercial vehicle registration	-	543,503	539,027	4,476
Sales and compensating tax	167,522	3,035,433	2,973,334	229,621
Game licenses	-	20,029	20,029	-
Heritage trust	5,854	27,277	26,368	6,763
	<u>177,098</u>	<u>7,698,684</u>	<u>7,632,654</u>	<u>243,128</u>
Total state funds				

## 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, 2024

Schedule 3  
Page 2 of 2

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>FUNDS (CONTINUED)</b>				
Subdivision funds				
Cities	\$ 35,225	\$ 19,298,805	\$ 19,299,647	\$ 34,383
Townships	8,183	58,571	51,127	15,627
School districts	241	38,006,739	38,006,788	192
Joint fire districts	-	49,928	49,928	-
Cemeteries	-	22,900	22,900	-
Drainage districts	6,061	5,496	5,825	5,732
Watershed districts	-	28,467	28,467	-
Falun Improvement District	15,148	19,552	15,083	19,617
Central Kansas Library System	-	291,639	291,639	-
Salina Free Library	-	3,217,820	3,217,820	-
Salina Airport Authority	-	3,478,092	3,478,092	-
Central Kansas Extension District	-	819,007	819,007	-
Total subdivision funds	<u>64,858</u>	<u>65,297,016</u>	<u>65,286,323</u>	<u>75,551</u>
Other Agency Funds				
Unclaimed legacies	935	-	-	935
Group insurance	86,744	63,201	63,106	86,839
Stray cattle	-	-	-	-
Change checks	-	8,751,911	8,751,911	-
Memorials				
Rural Fire District No. 1	7,576	500	-	8,076
Rural Fire District No. 1	306	530	-	836
Rural Fire District No. 3	791	1,500	-	2,291
Rural Fire District No. 5	783	-	631	152
Rural Fire District No. 6	2,250	1,500	745	3,005
Rural Fire District No. 7	450	500	-	950
Treasurer's long/short	(237,600)	-	-	(237,600)
MVL long and short	4,088	73	10	4,151
Sheriff's department - inmate trust	17,867	549,880	549,006	18,741
Law Library	92,323	44,251	52,270	84,304
Total other agency funds	<u>(23,487)</u>	<u>9,413,846</u>	<u>9,417,679</u>	<u>(27,320)</u>
<b>TOTAL AGENCY FUNDS</b>	<u><u>\$ 55,477,403</u></u>	<u><u>\$ 185,472,906</u></u>	<u><u>\$ 185,393,653</u></u>	<u><u>\$ 55,556,656</u></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, 2024, 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 16, 2025, 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 16, 2025.

#### Purpose of this Report

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

A handwritten signature in 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 16, 2025

SALINE COUNTY, KANSAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For Year Ended December 31, 2024

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	202424W100343	\$	\$ 417,270
Special Supplemental Nutrition Programs for Women, Infants, and Children	10.557	202525W100343		161,131
TOTAL U.S. DEPARTMENT OF AGRICULTURE				<u>578,401</u>
U.S. DEPARTMENT OF JUSTICE				
Bulletproof Vest Partnership Program				
	16.607			18,192
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	24-JAG-22		19,125
TOTAL U.S. DEPARTMENT OF JUSTICE				<u>37,317</u>
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-0988-24		10,274
State and Community Highway Safety	20.600	PT-0988-23		3,521
Total Highway Safety Cluster				13,795
<u>Kansas Division of Emergency Management</u>				
Hazardous Materials Emergency Preparedness Grant	20.703	693JK31940016HMEP		16,876
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				<u>30,671</u>
U.S. DEPARTMENT OF TREASURY				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds				
	21.027			3,371,079
State of Kansas pass-through programs				
<u>Kansas Department of Administration</u>				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027			14,466
<u>Kansas Office of Judicial Administration</u>				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027			7,612
TOTAL U.S. DEPARTMENT OF TREASURY				<u>3,393,157</u>
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	3028-2643450N		62,762
Child Care and Development Block Grant	93.575	3028-2643450P		53,721
Total CCDF Cluster / 477 Cluster				116,483
Public Health Emergency Preparedness	93.069	NU90TP922049-05		11,142
Public Health Emergency Preparedness	93.069	NU90TP922049-06		19,454
Public Health Emergency Preparedness	93.069	NU90TP922049-05		19,441
Public Health Emergency Preparedness	93.069	NU90TP922049-06		15,133
Family Planning Services	93.217	FPHPA006552-03		30,239
Family Planning Services	93.217	FPHPA006552-02		18,178
Immunization Cooperative Agreements	93.268	NH23IP922627-05		4,312
Immunization Cooperative Agreements	93.268	NH23IP922627-05		1,257
Immunization Cooperative Agreements	93.268	NH23IP922627-02		147,785
Immunization Cooperative Agreements	93.268	NH23IP922627-02		66,095
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	NU50CK000549-02		200
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	NU50CK000549-01		6,000
HIV Care Formula Grant	93.917	X08HA33781-03		112,667
HIV Care Formula Grant	93.917	X08HA33781-03		84,271
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	2643926YR2A1		64,815
Maternal and Child Health Services Block Grant	93.994	B04MC47419-01		45,403
Maternal and Child Health Services Block Grant	93.994	B04MC52926-01		15,134
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>778,009</u>
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 970		623,993
Disaster Grants - Public Assistance	97.036	PW 129		298,875
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				<u>922,868</u>
TOTAL			\$ -	<u>\$ 5,740,423</u>

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, 2024

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, 2024, 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 the U.S. Office of Management and Budget (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.

NOTE D—COSTS INCURRED IN PREVIOUS PERIODS

Expenditures for Disaster Grants – Public Assistance are reported for the year ended December 31, 2024, as required by the Compliance Supplement, although these costs had been incurred in previous periods. Of the expenditures reported, \$623,993 were incurred in 2019 and the remaining \$298,875 were incurred in 2023.



Guy A. Scofield, CPA  
 Nick L. Muetting, CPA  
 Billy J. Klug, CPA  
 Brent L. Knoche, CPA  
 Brian W. Mapel, CPA  
 Jeffrey D. Reece, CPA  
 Brady H. Byrnes, CPA  
 Alex P. Larson, CPA  
 Kayleen E. Million, CPA

**INDEPENDENT AUDITORS' REPORT 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, 2024. 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, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Responsibility of Management for Compliance

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

### Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

### Report on Internal Control over Compliance

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

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

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

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

A handwritten signature in black ink that reads "Lindburg Vogel Pierce Faris". The signature is written in a cursive style and is contained within a light gray rectangular box.

Certified Public Accountants

Hutchinson, Kansas  
April 16, 2025

SALINE COUNTY, KANSAS  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 For Year Ended December 31, 2024

**SUMMARY OF AUDIT RESULTS**

1. The auditors' report expresses an unmodified opinion on the financial statement of the County prepared on the regulatory basis of accounting in accordance with the cash basis and budget laws of the State of Kansas prescribed by the *Kansas Municipal Audit and Accounting Guide* described in Note 1—Summary of Significant Accounting Policies to the financial statement.
2. No significant deficiencies relating to the audit of the financial statement of the County are reported in the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statement of the County, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies relating to the audit of major federal award programs are reported in the Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance.
5. The auditors' report on compliance for the major federal award programs for the County expressed an unmodified opinion.
6. There were no audit findings relative to the major federal award programs that are required to be reported in accordance with 2 CFR Section 200.516(a).
7. The programs tested as major programs include:

	CFDA No.
Coronavirus State and Local Fiscal Recovery Funds	21.027
Disaster Grants - Public Assistance	97.036

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, 2024

There were no prior year findings required to be reported.