

SALINE COUNTY, KANSAS

DECEMBER 31, 2019



SALINE COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners Saline County, Kansas

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash of Saline County, Kansas (the County), as of and for the year ended December 31, 2019, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, issued by the Comptroller General of the United States, and KMAAG. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

The Board of County Commissioners
Saline County, Kansas

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions permitted in KMAAG, 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.

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 Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2019, or changes in net position, or cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions permitted in KMAAG, as described in Note 1.

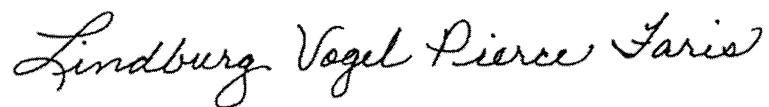
Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of receipts, expenditures, and unencumbered cash – 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 analysis and are not a required part of the basic financial statement; however, they are required to be presented under the provisions of KMAAG. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis 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, and is also not a required part of the 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.

The Board of County Commissioners
Saline County, Kansas

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report, dated April 20, 2020, 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 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.

A handwritten signature in cursive script that reads "Lindburg Vogel Pierce Jarvis".

Certified Public Accountants

Hutchinson, Kansas
April 20, 2020

SALINE COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2019

Page 1 of 4

Fund	Beginning Unencumbered Cash Balance	Prior Year Encumbrances Canceled	Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND	\$ 6,259,911	\$ -	\$ 19,994,203	\$ 20,150,534	\$ 6,103,580	\$ 713,635	\$ 6,817,215
SPECIAL PURPOSE FUNDS							
Road and Bridge	581,784	-	7,821,271	7,419,216	983,839	258,808	1,242,647
Special Bridge Building and Repair	947,639	-	1,590,059	875,238	1,662,460	881,386	2,543,846
Special Road Construction	264,344	-	646,882	-	911,226	-	911,226
Noxious Weed	49,790	-	324,951	287,951	86,790	10,509	97,299
Employee Benefits	2,936,361	-	3,977,447	5,347,819	1,565,989	359,618	1,925,607
Saline County Public Health	348,867	-	2,349,163	2,298,942	399,088	113,704	512,792
Health Capital Outlay	222,040	-	-	-	222,040	-	222,040
Special Parks and Recreation	1,517	-	17,067	6,000	12,584	-	12,584
Special Alcohol Programs	7,607	-	21,064	9,724	18,947	-	18,947
Noxious Weed - Capital Outlay	75,693	-	80	3,882	71,891	-	71,891
Capital Improvement Program	173,316	-	5,938	22,376	156,878	-	156,878
Saline County Capital Improvement Program	5,668,946	-	2,581,000	568,531	7,681,415	3,711	7,685,126
Fire District No. 1 - General	8,659	-	173,443	147,946	34,156	2,669	36,825
Fire District No. 2 - General	7,001	-	204,312	197,172	14,141	2,600	16,741
Fire District No. 3 - General	17,565	-	185,565	163,910	39,220	2,911	42,131
Fire District No. 4 - General	7,403	-	90,902	86,761	11,544	-	11,544
Fire District No. 5 - General	11,482	-	191,188	182,038	20,632	771	21,403
Fire District No. 6 - General	3,357	-	46,062	46,407	3,012	168	3,180
Fire District No. 7 - General	9,342	-	109,630	107,087	11,885	287	12,172
Kipp Sewer District - Operations	35,879	-	10,530	6,443	39,966	579	40,545
Fire District No. 1 - Special Equipment	70,014	-	50,000	-	120,014	-	120,014
Fire District No. 2 - Special Equipment	61,515	-	25,000	-	86,515	-	86,515
Fire District No. 3 - Special Equipment	60,660	-	60,000	-	120,660	-	120,660
Fire District No. 5 - Special Equipment	57,588	-	16,171	-	73,759	-	73,759
Fire District No. 6 - Special Equipment	86,878	-	25,000	-	111,878	-	111,878
Fire District No. 7 - Special Equipment	54,860	-	45,000	-	99,860	-	99,860
Fire District Communications Equipment	7,000	-	6,150	-	13,150	-	13,150

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

SALINE COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2019

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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)							
Special Road Machinery	\$ 2,092,504	\$ -	\$ 20,740	\$ 167,516	\$ 1,945,728	\$ -	\$ 1,945,728
Special Highway Improvement	2,197,434	-	650,000	883,079	1,964,355	-	1,964,355
Water Well Road Tipping Fees	-	-	90,000	90,000	-	-	-
Motor Vehicle Operating	64,194	-	514,468	516,278	62,384	21,944	84,328
Register of Deeds Technology	137,874	-	60,761	46,107	152,528	-	152,528
Land Records Technology	77,865	-	-	28,809	49,056	-	49,056
County Treasurer Technology	2,464	-	14,441	5,469	11,436	-	11,436
County Clerk Technology	15,059	-	14,441	6,122	23,378	-	23,378
County Farm	189,779	-	73,457	69,309	193,927	-	193,927
Schilling Farm	90,285	-	18,502	8,949	99,838	-	99,838
Trash/Litter Grant	1,244	-	-	-	1,244	-	1,244
EM Homeland Security Grant	1,133	-	20,000	20,000	1,133	-	1,133
P.A.T.F.	1,614	-	6,512	4,933	3,193	-	3,193
County Attorney Worthless Check Trust	7,945	-	390	-	8,335	-	8,335
Special Prosecutor Trust	49,343	-	11,382	13,698	47,027	848	47,875
Crime Victim Reparation	4,674	-	4,644	7,751	1,567	-	1,567
District Court Grant	19,570	-	10,000	7,288	22,282	83	22,365
KDOC JS/SB 367 Incentives	250	-	375	125	500	-	500
Edward Byrne Justice Assistance Grant	-	-	64,834	84,755	(19,921)	4,046	(15,875)
Drug Project Director's Fund	88,000	-	5,611	10,533	83,078	-	83,078
D.A.R.E.	899	-	7,098	7,027	970	1,368	2,338
Sheriff's Registered Offender	8,638	-	25,655	19,601	14,692	100	14,792
Sheriff's Concealed Weapon Fees	11,175	-	2,763	1,251	12,687	-	12,687
VIN fees	4,896	-	54,660	51,041	8,515	5,834	14,349

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, 2019

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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	\$ 442,632	\$ -	\$ 920,212	\$ 873,589	\$ 489,255	\$ 48,760	\$ 538,015
Juvenile Probation	238,926	-	269,662	294,576	214,012	21,039	235,051
KDOC Reinvestment	38,213	-	93,546	111,538	20,221	-	20,221
Case Management Agency	9,685	-	76,245	81,820	4,110	3,878	7,988
Behavioral Health	34,425	-	239,840	248,892	25,373	8,989	34,362
CIP Reset	7,259	-	1,808	1,625	7,442	13	7,455
KDOC JS/Title IIP	7,944	-	150,326	162,239	(3,969)	7,859	3,890
Juvenile Intake and Assessment Grant	9,016	-	181,783	194,682	(3,883)	10,153	6,270
JJA Prevention Grant	-	-	38,698	48,372	(9,674)	9,674	-
Home Health Memorials	3,656	-	-	412	3,244	207	3,451
Maternal Child Health CHIP	18,030	-	36,000	7,977	46,053	-	46,053
Senior Services GSCF	-	-	144,700	20,332	124,368	-	124,368
Senior Services Donations	90,502	-	105,201	18,543	177,160	135	177,295
BOND AND INTEREST FUNDS							
Kipp Sewer Bond and Interest	2,822	-	13,521	13,658	2,685	-	2,685
TOTAL FINANCIAL REPORTING ENTITY	<u>\$ 24,006,967</u>	<u>\$ -</u>	<u>\$ 44,510,354</u>	<u>\$ 42,055,873</u>	<u>\$ 26,461,448</u>	<u>\$ 2,496,286</u>	<u>\$ 28,957,734</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, 2019

Page 4 of 4

COMPOSITION OF CASH

Deposits

Checking accounts	\$ 32,753,017
Money Market accounts	130,115
Savings accounts	14,240
Certificates of deposit	8,650,000

Other accounts

Inmate trust account - checking account	14,242
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State of Kansas

District Court - checking account	403,519
Law Library - checking account	106,973

Total deposits	42,072,106
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Investments

Kansas Municipal Investment Pool	35,000,000
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Cash and cash items

 5,075

TOTAL

77,077,181

AGENCY FUNDS (SCHEDULE 3)

 (48,119,447)

TOTAL FINANCIAL REPORTING ENTITY

 \$ 28,957,734

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

SALINE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT December 31, 2019

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.

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 2019:

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.

Bond and Interest Fund – used to account for the accumulation of resources for the payment of interest and principal on long-term debt.

Agency Funds – used to account for assets held by the government as an agent or in a custodial capacity.

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

The regulatory basis of accounting provisions in the Kansas Municipal Audit and Accounting Guide (KMAAG) involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and reporting the changes in unencumbered cash and investments of a fund resulting from the regulatory basis revenues 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.

The statutes allow for the governing body to increase the original adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no amended budgets for the year ended December 31, 2019.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

Tax Cycle

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

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

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

Estimates

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

Cash and Investments

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

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

Reimbursed Expenses

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

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

The cash-basis law, K.S.A. 10-113, requires that no indebtedness be created in excess of available monies in a fund. The funds for the Edward Byrne Justice Assistance Grant, the Juvenile Intake and Assessment Grant, JJA Prevention Grant, and the KDOC JS/Title IIP had deficit balances at year end for expenditures that will be reimbursed in the ensuing year, a cash-basis exception.

Management was not aware of any material statutory violations.

NOTE 3—DEPOSITS AND INVESTMENTS

The County's policies relating to deposits and investments are governed by various Kansas statutes. Those statutes specify the type of deposits and investments as well as the securing of those deposits and investments.

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

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

Interest Rate Risk

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by FDIC insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, the Federal Home Loan Bank of Topeka, or deposit guaranty bonds coverage.

At December 31, 2019, the County's carrying amount of deposits was \$42,072,106 and the bank balance was \$42,029,450. The bank balance was held by seven banks, with 82% of the deposits held by one bank, resulting in a concentration of credit risk. Of the bank balance, \$1,602,755 was covered by FDIC insurance; \$40,426,695 was collateralized with irrevocable letters of credit in favor of the County and securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes limit the amount of credit risk by restricting governments to specific investment types as listed in K.S.A. 12-1675. The County's practice is to invest funds in United States Obligations, the Kansas Municipal Investment Pool (KMIP).

As of December 31, 2019, the County had the following investment:

<u>Investment Type</u>	<u>Carrying Value</u>	<u>Fair Value</u>	<u>Rating</u>
Kansas Municipal Investment Pool	<u>\$ 35,000,000</u>	<u>\$ 35,000,000</u>	N/A

At December 31, 2019, the County had invested \$35,000,000 in the state's municipal investment pool. The municipal investment pool is under the oversight of the pooled money investment board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the United States government or any agency thereof, with maturities up to four years. No more than 10% of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Concentration of Credit Risk

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

NOTE 4—LONG-TERM DEBT

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

Issue	Date Issued	Interest Rate	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
Kipp sewer district				
Series 2008A	09/18/08	4.500%	\$ 131,300	09/25/48
Series 2008B	09/18/08	4.500%	82,700	09/25/48
Series 2008C	09/23/08	4.125%	46,000	09/25/48
Capital Leases				
County-City building				
HVAC equipment	12/20/12	3.430%	1,650,000	12/27/27
Fire District No. 2				
Building	01/24/17	3.120%	720,000	01/24/32
Fire District No. 3				
8 Self contained breathing apparatus' (SCBA)	05/10/16	2.730%	45,028	05/10/21
2010 International truck	06/07/16	2.900%	48,000	06/07/21
Fire District No. 5				
Engine	12/23/08	5.790%	185,000	02/01/24
2015 Squad truck	02/15/15	3.520%	75,000	02/15/23
Brush truck - 2007 International	09/08/17	3.174%	126,000	09/08/27
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, 2019, 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	\$ 104,843	\$ -	\$ 1,941	\$ 102,902	\$ 4,718
Series 2008B	74,654	-	1,222	73,432	3,359
Series 2008C	41,195	-	718	40,477	1,699
	<u>220,692</u>	<u>-</u>	<u>3,881</u>	<u>216,811</u>	<u>9,776</u>
Capital Leases					
County-City building					
HVAC equipment	1,088,475	-	105,199	983,276	35,691
Fire District No. 2					
Building	650,226	-	55,935	594,291	39,902
Fire District No. 3					
8 Self contained breathing apparatus' (SCBA)	27,750	-	8,999	18,751	767
2010 International truck	29,619	-	9,593	20,026	859
Fire District No. 5					
Pumper/tanker	23,773	-	23,773	-	1,082
Engine	93,675	-	13,512	80,163	5,395
2015 Squad truck	49,276	-	9,185	40,091	1,735
Brush truck - 2007 International	115,097	-	11,249	103,848	3,653
Fire District No. 7					
2 Cab/chassis trucks	178,925	-	19,589	159,336	6,726
	<u>2,256,816</u>	<u>-</u>	<u>257,034</u>	<u>1,999,782</u>	<u>95,810</u>
	<u>\$ 2,477,508</u>	<u>\$ -</u>	<u>\$ 260,915</u>	<u>\$ 2,216,593</u>	<u>\$ 105,586</u>

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

General Obligation Bonds	Principal	Interest
2020	\$ 4,025	\$ 9,605
2021	4,232	9,426
2022	4,419	9,239
2023	4,615	9,043
2024	4,794	8,839
2025-2029	27,467	40,800
2030-2034	34,121	34,150
2035-2039	42,388	25,885
2040-2044	52,655	15,615
2045-2048	38,095	3,731
	<u>\$ 216,811</u>	<u>\$ 166,333</u>

Capital Leases	Principal	Interest
2020	\$ 242,753	\$ 50,235
2021	234,474	58,513
2022	222,506	50,264
2023	230,482	42,287
2024	227,826	34,024
2025-2029	757,104	65,502
2030-2031	84,637	3,466
	<u>\$ 1,999,782</u>	<u>\$ 304,291</u>

NOTE 5—CONDUIT DEBT OBLIGATIONS

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

Outstanding industrial revenue bonds and educational facility bonds at December 31, 2019, included the following:

<u>Purpose</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Amount</u>
Industrial Revenue Bonds Crestwood, Inc.	10/01/09	12/01/25	<u>\$ 1,476,313</u>
Educational Facility Bonds Kansas Wesleyan University	12/19/12	05/01/22	<u>\$ 1,530,000</u>

NOTE 6—DEFINED BENEFIT PENSION PLAN

Plan Description

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

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009; KPERS 2 members were first employed in a covered position on or after July 1, 2009; and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law establishes the KPERS member-employee contribution rate at 6.00% of covered salary for KPERS 1, KPERS 2, or KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined annually based on the results of an annual actuarial valuation. Kansas law sets a limitation on annual increases in employer contribution rates. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 8.89% for the year ended December 31, 2019. Contributions to the pension plan from the County for KPERS were \$1,411,819 for the year ended December 31, 2019.

Net Pension Liability

At December 31, 2019, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was \$10,626,835. The net pension liability for KPERS was measured as of June 30, 2019, and the total pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under KMAAG does not recognize long-term debt, this liability is not reported in the financial statements.

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

NOTE 7—DEFERRED COMPENSATION PLAN

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

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

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

NOTE 8—OTHER LONG-TERM LIABILITIES

Other Post-Employment Benefits – Group Health Insurance

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Other Post-Employment Benefits – Death and Disability Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% for the year ended December 31, 2019.

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, 2019, is estimated as follows:

	<u>Balance</u>
Compensated absences	
Vacation and sick leave	\$ 1,408,685
Sheriff department sick leave	<u>18,242</u>
	<u>\$ 1,426,927</u>

NOTE 9—INTERFUND TRANSFERS

Interfund transfers for the County during 2019 were as follows:

From Fund	To Fund	Amount	Statutory Authority
General	Saline County Capital Improvement Program	\$ 2,366,000	K.S.A. 19-120
General - Ambulance appropriation	Saline County Capital Improvement Program	215,000	K.S.A. 19-120
Road and Bridge	Special Highway Improvement	650,000	K.S.A. 68-590
Fire District No. 1 - General	Fire District No. 1 - Special Equipment	50,000	K.S.A. 19-3612c
Fire District No. 2 - General	Fire District No. 2 - Special Equipment	25,000	K.S.A. 19-3612c
Fire District No. 3 - General	Fire District No. 3 - Special Equipment	60,000	K.S.A. 19-3612c
Fire District No. 5 - General	Fire District No. 5 - Special Equipment	15,000	K.S.A. 19-3612c
Fire District No. 6 - General	Fire District No. 6 - Special Equipment	25,000	K.S.A. 19-3612c
Fire District No. 7 - General	Fire District No. 7 - Special Equipment	45,000	K.S.A. 19-3612c
Treasurer's Motor Vehicle	General	75,926	K.S.A. 8-145

NOTE 10—RISK MANAGEMENT

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

The County pays an annual premium to Kansas Workers Risk Cooperative for Counties (KWORCC) for workers' compensation coverage. The KWORCC pool is authorized by K.S.A. 12-2616, et seq. The agreement to participate provides that KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$400,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORCC management.

Medical benefits are provided to employees and their eligible dependents through a self-funded plan. The plan is funded by contributions from participants and from the County as the employer. Payments of medical claims are processed by a third-party administrator and paid from a trust fund. An excess insurance contract executed with an insurance carrier, covered claims in excess of \$75,000 per individual for the period October 1, 2018 to September 30, 2019, and covered claims in excess of \$85,000 per individual for the period October 1, 2019 to September 30, 2020. At December 31, 2019, trust assets available to pay claims were \$2,658,823 and the liability for incurred but not reported claims was \$267,000.

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 2019, the County awarded bids for various road and bridge projects. At December 31, 2019, the balance remaining on these agreements was \$881,386, which was recorded in accounts payable and encumbrances.

SALINE COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 (BUDGET FUNDS ONLY)
 For Year Ended December 31, 2019

Schedule 1

Fund	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Over (Under) Budget
GENERAL FUND	\$ 22,174,019	\$ -	\$ 22,174,019	\$ 20,150,534	\$ (2,023,485)
SPECIAL PURPOSE FUNDS					
Road and Bridge	7,864,373	19,993	7,884,366	7,419,216	(465,150)
Special Bridge Building and Repair	2,189,500	288,449	2,477,949	875,238	(1,602,711)
Special Road Construction	851,100	-	851,100	-	(851,100)
Noxious Weed	325,963	9,143	335,106	287,951	(47,155)
Employee Benefits	6,003,250	-	6,003,250	5,347,819	(655,431)
Saline County Public Health	2,419,254	-	2,419,254	2,298,942	(120,312)
Health Capital Outlay	137,260	-	137,260	-	(137,260)
Special Parks and Recreation	6,000	-	6,000	6,000	-
Special Alcohol Programs	9,724	-	9,724	9,724	-
Noxious Weed - Capital Outlay	45,280	-	45,280	3,882	(41,398)
Capital Improvement Program	192,425	-	192,425	22,376	(170,049)
Saline County Capital Improvement Program	4,129,807	-	4,129,807	568,531	(3,561,276)
Fire District No. 1 - General	150,000	-	150,000	147,946	(2,054)
Fire District No. 2 - General	198,155	2	198,157	197,172	(985)
Fire District No. 3 - General	160,000	5,524	165,524	163,910	(1,614)
Fire District No. 4 - General	86,761	-	86,761	86,761	-
Fire District No. 5 - General	184,154	-	184,154	182,038	(2,116)
Fire District No. 6 - General	47,100	-	47,100	46,407	(693)
Fire District No. 7 - General	108,165	-	108,165	107,087	(1,078)
Kipp Sewer District - Operations	36,854	-	36,854	6,443	(30,411)
BOND AND INTEREST FUNDS					
Kipp Sewer Bond and Interest	15,058	-	15,058	13,658	(1,400)

SALINE COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-1
 Page 1 of 6

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 10,368,522	\$ 10,233,191	\$ 135,331
Delinquent tax	157,780	80,000	77,780
Interest and charges on delinquent taxes	295,239	230,000	65,239
Motor vehicle tax	1,145,946	1,087,317	58,629
Commercial motor vehicle fees	66,424	67,317	(893)
Recreational vehicle tax	17,639	16,701	938
16/20M truck tax	14,544	14,309	235
Watercraft tax	-	6,756	(6,756)
Local alcoholic liquor tax	17,067	6,000	11,067
Mineral tax	900	800	100
Local retail sales tax	4,753,179	4,600,000	153,179
Licenses and fees			
Mortgage registration tax	1,510	-	1,510
Officers' fees	653,852	721,970	(68,118)
Transfer from - Motor Vehicle Operating fund	75,926	-	75,926
Antique tag registration fees	13,320	12,000	1,320
Planning and zoning fees	90,801	80,000	10,801
Environmental contracts and fees	38,000	-	38,000
Uses of money and property			
Interest on invested funds	805,118	350,000	455,118
Rents and leases	90,236	102,750	(12,514)
Reimbursements and other			
Sheriff and jail	45,822	32,000	13,822
Shared jail expenses	482,098	454,000	28,098
Inmate housing	88,741	25,000	63,741
Sheriff's work release	12,056	8,000	4,056
Law enforcement contracts	10,800	10,000	800
Inmate commissary and phone commissions	16,072	19,000	(2,928)
Municipal Court - inmate transportation	23,795	20,000	3,795
Emergency management	32,222	30,000	2,222
Grant reimbursements	21,743	10,000	11,743
Diversion fees	6,550	4,500	2,050
Senior Services			
Meal and other reimbursements	296,521	335,000	(38,479)
Donations and miscellaneous	1,189	-	1,189
Reimbursements			
Postage	74,167	75,000	(833)
Insurance claims	130,786	-	130,786
Other	82,531	11,500	71,031
Miscellaneous	60,262	-	60,262
Sale of surplus property	2,845	-	2,845
TOTAL RECEIPTS	19,994,203	18,643,111	1,351,092

SALINE COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-1
Page 2 of 6

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
County Commission			
Personal services	\$ 93,855	\$ 98,231	\$ (4,376)
Contractual services	5,632	16,000	(10,368)
Commodities	925	1,400	(475)
Contingency	584	100,000	(99,416)
Department total	100,996	215,631	(114,635)
County Clerk			
Personal services	203,211	202,070	1,141
Contractual services	9,335	5,529	3,806
Commodities	869	1,501	(632)
Department total	213,415	209,100	4,315
County Treasurer			
Personal services	224,919	236,744	(11,825)
Contractual services	4,817	4,825	(8)
Commodities	2,700	7,400	(4,700)
Department total	232,436	248,969	(16,533)
County Attorney			
Personal services	1,023,524	1,077,045	(53,521)
Contractual services	70,206	78,070	(7,864)
Commodities	11,654	13,000	(1,346)
Department total	1,105,384	1,168,115	(62,731)
Register of Deeds			
Personal services	200,685	212,735	(12,050)
Contractual services	9,056	10,100	(1,044)
Commodities	4,798	4,417	381
Department total	214,539	227,252	(12,713)
Sheriff			
Personal services	2,417,035	2,466,303	(49,268)
Contractual services	164,819	199,674	(34,855)
Commodities	235,644	212,154	23,490
Department total	2,817,498	2,878,131	(60,633)

SALINE COUNTY, KANSAS

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

For Year Ended December 31, 2019

Schedule 2-1
Page 3 of 6

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Jail			
Personal services	\$ 2,362,474	\$ 2,495,467	\$ (132,993)
Contractual services	2,141,071	2,581,207	(440,136)
Commodities	289,956	226,100	63,856
Department total	<u>4,793,501</u>	<u>5,302,774</u>	<u>(509,273)</u>
Juvenile Center operations	<u>352,993</u>	<u>354,922</u>	<u>(1,929)</u>
Unified Court			
Contractual services	415,895	475,000	(59,105)
Commodities	27,039	25,000	2,039
Department total	<u>442,934</u>	<u>500,000</u>	<u>(57,066)</u>
Courthouse general			
Personal services	220,955	238,297	(17,342)
Contractual services	1,911,410	2,307,357	(395,947)
Commodities	1,429	1,500	(71)
Capital outlay	-	22,142	(22,142)
Stabilization reserve	-	1,945,986	(1,945,986)
Department total	<u>2,133,794</u>	<u>4,515,282</u>	<u>(2,381,488)</u>
Emergency management			
Personal services	102,874	136,829	(33,955)
Contractual services	11,765	14,350	(2,585)
Commodities	9,547	16,912	(7,365)
Department total	<u>124,186</u>	<u>168,091</u>	<u>(43,905)</u>
County Administrator			
Personal services	146,541	133,706	12,835
Contractual services	7,492	7,646	(154)
Commodities	2,071	2,500	(429)
Department total	<u>156,104</u>	<u>143,852</u>	<u>12,252</u>

SALINE COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-1
Page 4 of 6

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Human Resources			
Personal services	\$ 182,797	\$ 182,427	\$ 370
Contractual services	10,323	12,906	(2,583)
Commodities	864	829	35
Department total	<u>193,984</u>	<u>196,162</u>	<u>(2,178)</u>
Finance			
Personal services	119,931	180,968	(61,037)
Contractual services	2,817	13,739	(10,922)
Commodities	814	1,500	(686)
Department total	<u>123,562</u>	<u>196,207</u>	<u>(72,645)</u>
Coroner			
Contractual services	<u>144,703</u>	<u>126,000</u>	<u>18,703</u>
Election			
Personal services	22,500	22,000	500
Contractual services	37,151	35,500	1,651
Commodities	4,867	5,000	(133)
Department total	<u>64,518</u>	<u>62,500</u>	<u>2,018</u>
Appraiser's cost			
Personal services	627,396	656,634	(29,238)
Contractual services	69,004	68,219	785
Commodities	6,743	7,000	(257)
Department total	<u>703,143</u>	<u>731,853</u>	<u>(28,710)</u>
Livestock and Expo Center			
Personal services	231,623	245,513	(13,890)
Contractual services	91,554	54,060	37,494
Commodities	10,792	54,858	(44,066)
Department total	<u>333,969</u>	<u>354,431</u>	<u>(20,462)</u>
Ambulance			
Appropriation	795,000	795,000	-
Appropriation - Equipment	-	215,000	(215,000)
Transfer to - Saline County Capital Improvement Program	<u>215,000</u>	<u>-</u>	<u>215,000</u>
Department total	<u>1,010,000</u>	<u>1,010,000</u>	<u>-</u>

SALINE COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-1
Page 5 of 6

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Economic development			
Chamber of Commerce	\$ 30,000	\$ 30,000	\$ -
North Central Regional Planning Commission	4,000	4,000	-
Enterprise zone	3,594	5,000	(1,406)
Military Affairs Council	5,000	5,000	-
Air fare subsidy	10,000	50,000	(40,000)
Other economic development	20,000	20,000	-
Department total	<u>72,594</u>	<u>114,000</u>	<u>(41,406)</u>
Planning			
Personal services	154,291	239,211	(84,920)
Contractual services	47,037	25,356	21,681
Commodities	2,904	2,900	4
Department total	<u>204,232</u>	<u>267,467</u>	<u>(63,235)</u>
GIS			
Personal services	110,723	110,196	527
Contractual services	3,647	6,900	(3,253)
Commodities	1,242	2,000	(758)
Department total	<u>115,612</u>	<u>119,096</u>	<u>(3,484)</u>
Computer Technology			
Personal services	241,301	242,695	(1,394)
Contractual services	2,918	3,150	(232)
Commodities	571	200	371
Department total	<u>244,790</u>	<u>246,045</u>	<u>(1,255)</u>
Drug Court			
Personal services	131,069	131,226	(157)
Contractual services	26,370	27,272	(902)
Department total	<u>157,439</u>	<u>158,498</u>	<u>(1,059)</u>
Pre-Trial Program			
Personal services	82,889	-	82,889
Contractual services	279	-	279
Department total	<u>83,168</u>	<u>-</u>	<u>83,168</u>

SALINE COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-1
Page 6 of 6

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Senior Services			
Personal services	\$ 184,698	\$ 213,489	\$ (28,791)
Food service	369,404	364,000	5,404
Contractual services	100,805	91,599	9,206
Commodities	15,348	6,000	9,348
Capital outlay	3,835	31,832	(27,997)
Department total	<u>674,090</u>	<u>706,920</u>	<u>(32,830)</u>
Other			
Animal Shelter	33,765	33,765	-
Conservation District	21,768	21,768	-
Mental Health	289,593	289,593	-
Occupational Center	207,900	207,900	-
NCFAAA	35,283	35,283	-
Equipment Improvement Program	367,641	383,412	(15,771)
Access TV	15,000	15,000	-
Transfer to - Saline County Capital Improvement Program	<u>2,366,000</u>	<u>966,000</u>	<u>1,400,000</u>
Department total	<u>3,336,950</u>	<u>1,952,721</u>	<u>1,384,229</u>
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>20,150,534</u>	<u>22,174,019</u>	<u>(2,023,485)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(156,331)	(3,530,908)	3,374,577
UNENCUMBERED CASH, JANUARY 1	<u>6,259,911</u>	<u>3,880,908</u>	<u>2,379,003</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 6,103,580</u></u>	<u><u>\$ 350,000</u></u>	<u><u>\$ 5,753,580</u></u>

SALINE COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2019

Schedule 2-2

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 5,718,006	\$ 5,642,884	\$ 75,122
Delinquent tax	83,220	37,000	46,220
Motor vehicle tax	578,374	548,755	29,619
Commercial motor vehicle fees	33,525	33,975	(450)
Recreational vehicle tax	8,903	8,429	474
16/20M truck tax	7,948	7,221	727
Watercraft tax	-	3,409	(3,409)
Special highway fuel tax	1,326,664	1,243,800	82,864
Permits	360	480	(120)
Reimbursements	30,993	11,000	19,993
Sale of surplus equipment	23,555	-	23,555
Miscellaneous	9,723	-	9,723
TOTAL RECEIPTS	<u>7,821,271</u>	<u>7,536,953</u>	<u>284,318</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	2,376,281	2,458,367	(82,086)
Contractual services	326,052	545,336	(219,284)
Commodities	1,300,631	3,569,670	(2,269,039)
Capital outlay	607,543	591,000	16,543
Construction	2,158,709	700,000	1,458,709
Transfer to - Special Highway Improvement Fund	650,000	-	650,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>7,419,216</u>	<u>7,864,373</u>	<u>(445,157)</u>
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	<u>-</u>	<u>19,993</u>	<u>(19,993)</u>
TOTAL FOR COMPARISON	<u>7,419,216</u>	<u>7,884,366</u>	<u>(465,150)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	402,055	(327,420)	729,475
UNENCUMBERED CASH, JANUARY 1	<u>581,784</u>	<u>327,420</u>	<u>254,364</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 983,839</u>	<u>\$ -</u>	<u>\$ 983,839</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, 2019

Schedule 2-3

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 1,141,523	\$ 1,128,140	\$ 13,383
Delinquent tax	17,813	-	17,813
Motor vehicle tax	131,044	124,286	6,758
Commercial motor vehicle fees	7,596	7,695	(99)
Recreational vehicle tax	2,017	1,909	108
16/20M truck tax	1,617	1,635	(18)
Watercraft tax	-	772	(772)
Reimbursements	288,449	-	288,449
TOTAL RECEIPTS	<u>1,590,059</u>	<u>1,264,437</u>	<u>325,622</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bridge construction/maintenance	875,238	2,189,500	(1,314,262)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	288,449	(288,449)
TOTAL FOR COMPARISON	<u>875,238</u>	<u>2,477,949</u>	<u>(1,602,711)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	714,821	(925,063)	1,639,884
PRIOR YEAR ENCUMBRANCE CANCELED	-	-	-
UNENCUMBERED CASH, JANUARY 1	<u>947,639</u>	<u>925,063</u>	<u>22,576</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 1,662,460</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,662,460</u></u>

SALINE COUNTY, KANSAS
SPECIAL ROAD CONSTRUCTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2019

Schedule 2-4

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 570,775	\$ 564,070	\$ 6,705
Delinquent tax	5,850	-	5,850
Motor vehicle tax	65,456	62,143	3,313
Commercial motor vehicle fees	3,794	3,847	(53)
Recreational vehicle tax	1,007	954	53
16/20M truck tax	-	818	(818)
Watercraft tax	-	386	(386)
Reimbursements	-	-	-
TOTAL RECEIPTS	646,882	632,218	14,664
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Road improvements and reconstruction	-	851,100	(851,100)
RECEIPTS OVER (UNDER) EXPENDITURES	646,882	(218,882)	865,764
PRIOR YEAR ENCUMBRANCE CANCELED	-	-	-
UNENCUMBERED CASH, JANUARY 1	264,344	218,882	45,462
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 911,226</u>	<u>\$ -</u>	<u>\$ 911,226</u>

SALINE COUNTY, KANSAS

NOXIOUS WEED FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-5

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 201,478	\$ 198,494	\$ 2,984
Delinquent tax	3,269	2,500	769
Motor vehicle tax	24,023	22,742	1,281
Commercial motor vehicle fees	1,392	1,408	(16)
Recreational vehicle tax	370	349	21
16/20M truck tax	276	299	(23)
Watercraft tax	-	141	(141)
Sale of chemicals and other reimbursements	94,143	85,000	9,143
TOTAL RECEIPTS	324,951	310,933	14,018
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	147,436	136,924	10,512
Contractual services	12,647	19,972	(7,325)
Commodities	6,855	109,067	(102,212)
Chemical	121,013	60,000	61,013
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	287,951	325,963	(38,012)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	9,143	(9,143)
TOTAL FOR COMPARISON	287,951	335,106	(47,155)
RECEIPTS OVER (UNDER) EXPENDITURES	37,000	(15,030)	52,030
UNENCUMBERED CASH, JANUARY 1	49,790	15,030	34,760
UNENCUMBERED CASH, DECEMBER 31	\$ 86,790	\$ -	\$ 86,790

SALINE COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-6

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 3,370,823	\$ 3,326,787	\$ 44,036
Delinquent tax	58,413	35,000	23,413
Motor vehicle tax	448,442	425,498	22,944
Commercial motor vehicle fees	25,994	26,344	(350)
Recreational vehicle tax	6,903	6,535	368
16/20M truck tax	4,967	5,599	(632)
Watercraft tax	-	2,644	(2,644)
Reimbursements	1,903	-	1,903
Miscellaneous	60,002	-	60,002
TOTAL RECEIPTS	<u>3,977,447</u>	<u>3,828,407</u>	<u>149,040</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Health insurance	2,845,005	3,421,830	(576,825)
Social Security	984,618	996,020	(11,402)
KPERs	1,300,948	1,287,666	13,282
Workers' compensation	200,309	279,578	(79,269)
Unemployment tax	11,546	13,020	(1,474)
Flex-benefits	5,393	5,136	257
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>5,347,819</u>	<u>6,003,250</u>	<u>(655,431)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(1,370,372)	(2,174,843)	804,471
UNENCUMBERED CASH, JANUARY 1	<u>2,936,361</u>	<u>2,174,843</u>	<u>761,518</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 1,565,989</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,565,989</u></u>

SALINE COUNTY, KANSAS

SALINE COUNTY PUBLIC HEALTH FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-7

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 567,360	\$ 559,808	\$ 7,552
Delinquent tax	8,206	6,000	2,206
Motor vehicle tax	49,617	47,059	2,558
Commercial motor vehicle fees	2,876	2,914	(38)
Recreational vehicle tax	764	723	41
16/20M truck tax	771	619	152
Watercraft tax	-	292	(292)
Grants and reimbursements	892,879	1,088,673	(195,794)
User fees	800,731	485,000	315,731
Miscellaneous	25,959	-	25,959
TOTAL RECEIPTS	<u>2,349,163</u>	<u>2,191,088</u>	<u>158,075</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	1,700,438	1,801,213	(100,775)
Contractual services	380,672	403,241	(22,569)
Commodities	157,830	214,800	(56,970)
Capital outlay	-	-	-
Reimbursement to - Employee Benefit Fund	60,002	-	60,002
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>2,298,942</u>	<u>2,419,254</u>	<u>(120,312)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	50,221	(228,166)	278,387
UNENCUMBERED CASH, JANUARY 1	<u>348,867</u>	<u>228,166</u>	<u>120,701</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 399,088</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 399,088</u></u>

SALINE COUNTY, KANSAS
 HEALTH CAPITAL OUTLAY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-8

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from - Saline County Public Health Fund	\$ -	\$ -	\$ -
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	-	137,260	(137,260)
RECEIPTS OVER (UNDER) EXPENDITURES	-	(137,260)	137,260
UNENCUMBERED CASH, JANUARY 1	222,040	137,260	84,780
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 222,040</u>	<u>\$ -</u>	<u>\$ 222,040</u>

SALINE COUNTY, KANSAS
 SPECIAL PARKS AND RECREATION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-9

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	\$ 17,067	\$ 6,000	\$ 11,067
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriations	<u>6,000</u>	<u>6,000</u>	<u>-</u>
RECEIPTS OVER (UNDER) EXPENDITURES	11,067	-	11,067
UNENCUMBERED CASH, JANUARY 1	<u>1,517</u>	<u>-</u>	<u>1,517</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 12,584</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 12,584</u></u>

SALINE COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAMS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2019

Schedule 2-10

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	\$ 21,064	\$ 9,724	\$ 11,340
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriations	<u>9,724</u>	<u>9,724</u>	<u>-</u>
RECEIPTS OVER (UNDER) EXPENDITURES	11,340	-	11,340
UNENCUMBERED CASH, JANUARY 1	<u>7,607</u>	<u>-</u>	<u>7,607</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 18,947</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 18,947</u></u>

SALINE COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-11

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from - Noxious Weed Fund	\$ -	\$ -	\$ -
Miscellaneous	<u>80</u>	<u>-</u>	<u>80</u>
TOTAL RECEIPTS	80	-	80
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	<u>3,882</u>	<u>45,280</u>	<u>(41,398)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(3,802)	(45,280)	41,478
UNENCUMBERED CASH, JANUARY 1	<u>75,693</u>	<u>45,280</u>	<u>30,413</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 71,891</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 71,891</u></u>

SALINE COUNTY, KANSAS
 CAPITAL IMPROVEMENT PROGRAM FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-12

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Rentals and other	\$ 5,938	\$ -	\$ 5,938
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital improvements	22,376	192,425	(170,049)
RECEIPTS OVER (UNDER) EXPENDITURES	(16,438)	(192,425)	175,987
UNENCUMBERED CASH, JANUARY 1	173,316	192,425	(19,109)
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 156,878</u>	<u>\$ -</u>	<u>\$ 156,878</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, 2019

Schedule 2-13

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from:			
General Fund	\$ 2,366,000	\$ 966,000	\$ 1,400,000
General Fund - Ambulance Equipment	215,000	-	215,000
	<u>2,581,000</u>	<u>966,000</u>	<u>1,615,000</u>
TOTAL RECEIPTS	2,581,000	966,000	1,615,000
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital improvements	<u>568,531</u>	<u>4,129,807</u>	<u>(3,561,276)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	2,012,469	(3,163,807)	5,176,276
UNENCUMBERED CASH, JANUARY 1	<u>5,668,946</u>	<u>3,163,807</u>	<u>2,505,139</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 7,681,415</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 7,681,415</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, 2019

Schedule 2-14

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 157,607	\$ 157,573	\$ 34
Delinquent tax	1,302	-	1,302
Motor vehicle tax	12,315	10,999	1,316
Commercial motor vehicle fees	988	1,157	(169)
Recreational vehicle tax	345	365	(20)
16/20M truck tax	886	958	(72)
Watercraft tax	-	126	(126)
Reimbursements	-	-	-
TOTAL RECEIPTS	<u>173,443</u>	<u>171,178</u>	<u>2,265</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Communications	3,001	17,000	(13,999)
Insurance	11,622	15,000	(3,378)
Maintenance			
Building	3,302	10,000	(6,698)
Vehicle	9,782	12,000	(2,218)
Training	2,574	4,500	(1,926)
Utilities	8,109	10,000	(1,891)
Gasoline and oil	2,453	10,000	(7,547)
Parts and supplies	9,046	8,000	1,046
Capital outlay and equipment	43,194	55,000	(11,806)
First responder medical equipment	639	2,500	(1,861)
Miscellaneous	4,224	6,000	(1,776)
Transfer to - Special Equipment Fund	50,000	-	50,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>147,946</u>	<u>150,000</u>	<u>(2,054)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	25,497	21,178	4,319
UNENCUMBERED CASH, JANUARY 1	<u>8,659</u>	<u>(21,178)</u>	<u>29,837</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 34,156</u>	<u>\$ -</u>	<u>\$ 34,156</u>

SALINE COUNTY, KANSAS

FIRE DISTRICT NO. 2 - GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-15

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 191,719	\$ 190,212	\$ 1,507
Delinquent tax	321	-	321
Motor vehicle tax	10,234	10,423	(189)
Commercial motor vehicle fees	1,402	800	602
Recreational vehicle tax	269	200	69
16/20M truck tax	365	300	65
Watercraft tax	-	100	(100)
Reimbursements	2	-	2
TOTAL RECEIPTS	<u>204,312</u>	<u>202,035</u>	<u>2,277</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Salaries and wages	14,236	3,000	11,236
Payroll taxes	1,108	400	708
Fire runs	-	10,000	(10,000)
Communications	1,492	6,500	(5,008)
Insurance	16,823	20,000	(3,177)
Dues and subscriptions	-	500	(500)
Maintenance			
Building	5,317	8,000	(2,683)
Vehicle	13,726	15,000	(1,274)
Training	1,040	3,000	(1,960)
Utilities	10,500	10,500	-
Gasoline and oil	867	5,500	(4,633)
Parts and supplies	597	9,500	(8,903)
Capital outlay and equipment	8,838	25,005	(16,167)
Capital lease payment - building	95,837	61,000	34,837
Radio equipment	-	15,250	(15,250)
Miscellaneous	1,791	5,000	(3,209)
Transfer to - Special Equipment Fund	25,000	-	25,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>197,172</u>	<u>198,155</u>	<u>(983)</u>
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	<u>-</u>	<u>2</u>	<u>(2)</u>
TOTAL FOR COMPARISON	<u>197,172</u>	<u>198,157</u>	<u>(985)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	7,140	3,880	3,260
UNENCUMBERED CASH, JANUARY 1	<u>7,001</u>	<u>(3,880)</u>	<u>10,881</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 14,141</u>	<u>\$ -</u>	<u>\$ 14,141</u>

SALINE COUNTY, KANSAS
 FIRE DISTRICT NO. 3 - GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-16

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 142,309	\$ 143,691	\$ (1,382)
Delinquent tax	2,145	-	2,145
Motor vehicle tax	11,535	11,121	414
Commercial motor vehicle fees	552	600	(48)
Recreational vehicle tax	419	305	114
16/20M truck tax	1,048	1,154	(106)
Watercraft tax	-	202	(202)
Grants	1,374	-	1,374
Reimbursements	5,524	-	5,524
Sale of surplus equipment	20,505	-	20,505
Miscellaneous	154	-	154
TOTAL RECEIPTS	185,565	157,073	28,492
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Salaries and wages	26,315	14,000	12,315
Payroll taxes	2,019	1,100	919
Fire runs	-	10,000	(10,000)
Communications	2,351	14,000	(11,649)
Insurance	14,451	15,000	(549)
Maintenance			
Building	8,665	4,000	4,665
Vehicle	4,567	6,400	(1,833)
Training	260	2,000	(1,740)
Utilities	16,978	12,000	4,978
Gasoline and oil	5,184	11,000	(5,816)
Medical supplies	-	1,000	(1,000)
Parts and supplies	1,011	2,500	(1,489)
Protective clothing	907	5,000	(4,093)
Capital outlay and equipment	20,217	44,000	(23,783)
Radio equipment	-	10,000	(10,000)
Truck refurbish	-	5,000	(5,000)
Miscellaneous	985	3,000	(2,015)
Transfer to - Special Equipment Fund	60,000	-	60,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	163,910	160,000	3,910
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	5,524	(5,524)
TOTAL FOR COMPARISON	163,910	165,524	(1,614)
RECEIPTS OVER (UNDER) EXPENDITURES	21,655	(2,927)	24,582
UNENCUMBERED CASH, JANUARY 1	17,565	2,927	14,638
UNENCUMBERED CASH, DECEMBER 31	\$ 39,220	\$ -	\$ 39,220

SALINE COUNTY, KANSAS

FIRE DISTRICT NO. 4 - GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-17

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 85,954	\$ 86,524	\$ (570)
Delinquent tax	-	-	-
Motor vehicle tax	2,214	1,500	714
Commercial motor vehicle fees	2,702	3,400	(698)
Recreational vehicle tax	32	-	32
16/20M truck tax	-	-	-
Watercraft tax	-	-	-
TOTAL RECEIPTS	90,902	91,424	(522)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Contract with the City of Salina	86,761	86,761	-
RECEIPTS OVER (UNDER) EXPENDITURES	4,141	4,663	(522)
UNENCUMBERED CASH, JANUARY 1	7,403	(4,663)	12,066
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 11,544</u>	<u>\$ -</u>	<u>\$ 11,544</u>

SALINE COUNTY, KANSAS
FIRE DISTRICT NO. 5 - GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2019

Schedule 2-18

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 167,921	\$ 165,874	\$ 2,047
Delinquent tax	2,242	-	2,242
Motor vehicle tax	18,518	17,985	533
Commercial motor vehicle fees	1,588	1,717	(129)
Recreational vehicle tax	540	603	(63)
16/20M truck tax	375	309	66
Watercraft tax	4	200	(196)
Reimbursements	-	-	-
TOTAL RECEIPTS	191,188	186,688	4,500
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Salaries and wages	22,687	7,500	15,187
Payroll taxes	1,871	750	1,121
Fire runs	1,436	17,500	(16,064)
Communications	1,701	5,000	(3,299)
Insurance	13,145	14,000	(855)
Maintenance			
Building	11,199	5,000	6,199
Vehicle	6,981	9,000	(2,019)
Training	3,688	7,000	(3,312)
Utilities	8,409	9,500	(1,091)
Gasoline and oil	3,137	5,000	(1,863)
Parts and supplies	1,649	2,000	(351)
Capital outlay and equipment	19,547	18,319	1,228
Radio equipment	-	12,000	(12,000)
Capital lease payment	69,584	69,585	(1)
Miscellaneous	2,004	2,000	4
Transfer to - Special Equipment Fund	15,000	-	15,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	182,038	184,154	(2,116)
RECEIPTS OVER (UNDER) EXPENDITURES	9,150	2,534	6,616
UNENCUMBERED CASH, JANUARY 1	11,482	(2,534)	14,016
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 20,632</u>	<u>\$ -</u>	<u>\$ 20,632</u>

SALINE COUNTY, KANSAS

FIRE DISTRICT NO. 6 - GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-19

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 40,380	\$ 40,174	\$ 206
Delinquent tax	669	-	669
Motor vehicle tax	4,676	4,300	376
Commercial motor vehicle fees	23	-	23
Recreational vehicle tax	112	200	(88)
16/20M truck tax	202	300	(98)
Watercraft tax	-	-	-
TOTAL RECEIPTS	<u>46,062</u>	<u>44,974</u>	<u>1,088</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Salaries and wages	5,225	1,200	4,025
Payroll taxes	371	-	371
Fire runs	-	5,000	(5,000)
Communications	-	3,500	(3,500)
Insurance	8,570	8,000	570
Workers' compensation	1,000	1,000	-
Maintenance			
Building	493	1,000	(507)
Vehicle	529	3,000	(2,471)
Education	-	500	(500)
Training	-	2,500	(2,500)
Utilities	3,270	4,000	(730)
Gasoline and oil	1,164	3,000	(1,836)
Parts and supplies	38	1,000	(962)
Protective clothing	-	3,500	(3,500)
Breathing apparatus	527	5,000	(4,473)
Capital outlay and equipment	95	4,400	(4,305)
Miscellaneous	125	500	(375)
Transfer to - Special Equipment Fund	25,000	-	25,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>46,407</u>	<u>47,100</u>	<u>(693)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(345)	(2,126)	1,781
UNENCUMBERED CASH, JANUARY 1	<u>3,357</u>	<u>2,126</u>	<u>1,231</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 3,012</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,012</u></u>

SALINE COUNTY, KANSAS

FIRE DISTRICT NO. 7 - GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-20

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 95,451	\$ 95,525	\$ (74)
Delinquent tax	1,257	-	1,257
Motor vehicle tax	10,054	9,600	454
Commercial motor vehicle fees	1,623	1,100	523
Recreational vehicle tax	241	200	41
16/20M truck tax	316	300	16
Watercraft tax	-	100	(100)
Miscellaneous	688	-	688
TOTAL RECEIPTS	109,630	106,825	2,805
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Salaries and wages	9,720	2,600	7,120
Payroll taxes	754	-	754
Fire runs	-	7,000	(7,000)
Communications	304	6,000	(5,696)
Insurance	13,538	15,000	(1,462)
Maintenance			
Building	630	1,000	(370)
Vehicle	1,322	4,000	(2,678)
Training	204	500	(296)
Utilities	3,101	3,500	(399)
Gasoline and oil	731	2,500	(1,769)
Parts and supplies	369	1,250	(881)
Protective clothing	914	4,000	(3,086)
First responder	420	500	(80)
Capital outlay	3,651	24,000	(20,349)
Radio equipment	-	10,000	(10,000)
Capital lease payment	26,315	26,315	-
Miscellaneous	114	-	114
Transfer to - Special Equipment Fund	45,000	-	45,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	107,087	108,165	(1,078)
RECEIPTS OVER (UNDER) EXPENDITURES	2,543	(1,340)	3,883
UNENCUMBERED CASH, JANUARY 1	9,342	1,340	8,002
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 11,885</u>	<u>\$ -</u>	<u>\$ 11,885</u>

SALINE COUNTY, KANSAS
 KIPP SEWER DISTRICT - OPERATIONS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-21

	Actual	Budget	Over (Under) Budget
RECEIPTS			
User fees	\$ 8,312	\$ 8,000	\$ 312
Special assessments - user fees	1,883	-	1,883
Delinquent charges	335	-	335
TOTAL RECEIPTS	<u>10,530</u>	<u>8,000</u>	<u>2,530</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Operations	4,544	3,246	1,298
Improvements	-	1,500	(1,500)
Insurance	-	120	(120)
Fees	749	500	249
Utilities	649	700	(51)
Capital outlay	-	5,468	(5,468)
Miscellaneous	501	-	501
Capital improvements	-	25,320	(25,320)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>6,443</u>	<u>36,854</u>	<u>(30,411)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	4,087	(28,854)	32,941
UNENCUMBERED CASH, JANUARY 1	<u>35,879</u>	<u>28,854</u>	<u>7,025</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 39,966</u>	<u>\$ -</u>	<u>\$ 39,966</u>

SALINE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2019

Schedule 2-22
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	Fire District No. 1 Special Equipment	Fire District No. 2 Special Equipment	Fire District No. 3 Special Equipment	Fire District No. 5 Special Equipment	Fire District No. 6 Special Equipment	Fire District No. 7 Special Equipment	Fire District Communication Equipment
RECEIPTS							
Transfer from - Fire District General Fund	\$ 50,000	\$ 25,000	\$ 60,000	\$ 15,000	\$ 25,000	\$ 45,000	\$ -
Fees	-	-	-	-	-	-	6,150
Grants	-	-	-	1,171	-	-	-
TOTAL RECEIPTS	50,000	25,000	60,000	16,171	25,000	45,000	6,150
EXPENDITURES AND TRANSFERS							
Capital outlay	-	-	-	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	50,000	25,000	60,000	16,171	25,000	45,000	6,150
UNENCUMBERED CASH, JANUARY 1	70,014	61,515	60,660	57,588	86,878	54,860	7,000
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 120,014</u>	<u>\$ 86,515</u>	<u>\$ 120,660</u>	<u>\$ 73,759</u>	<u>\$ 111,878</u>	<u>\$ 99,860</u>	<u>\$ 13,150</u>

SALINE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2019

Schedule 2-22
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	Special Road Machinery	Special Highway Improvement	Water Well Road Tipping Fees	Motor Vehicle Operating	Register of Deeds Technology	Land Records Technology
RECEIPTS						
Motor vehicle registration fees	\$ -	\$ -	\$ -	\$ 395,509	\$ -	\$ -
Lienholder fees	-	-	-	9,408	-	-
Other fees	-	-	90,000	109,551	57,764	-
Interest earned	-	-	-	-	2,997	-
Reimbursements	20,740	-	-	-	-	-
Transfer from other funds	-	650,000	-	-	-	-
	<u>-</u>	<u>650,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL RECEIPTS	<u>20,740</u>	<u>650,000</u>	<u>90,000</u>	<u>514,468</u>	<u>60,761</u>	<u>-</u>
EXPENDITURES AND TRANSFERS						
Salaries and wages	-	-	-	263,157	-	-
Employee benefits	-	-	-	119,439	-	-
Contractual services	-	-	-	48,808	-	-
Commodities	-	-	-	5,398	-	-
Capital outlay	167,516	-	-	-	-	-
Road improvements	-	883,079	-	-	-	-
Miscellaneous	-	-	90,000	3,550	46,107	28,809
Transfer to other funds	-	-	-	75,926	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>75,926</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES AND TRANSFERS	<u>167,516</u>	<u>883,079</u>	<u>90,000</u>	<u>516,278</u>	<u>46,107</u>	<u>28,809</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(146,776)	(233,079)	-	(1,810)	14,654	(28,809)
UNENCUMBERED CASH, JANUARY 1	<u>2,092,504</u>	<u>2,197,434</u>	<u>-</u>	<u>64,194</u>	<u>137,874</u>	<u>77,865</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 1,945,728</u>	<u>\$ 1,964,355</u>	<u>\$ -</u>	<u>\$ 62,384</u>	<u>\$ 152,528</u>	<u>\$ 49,056</u>

SALINE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2019

Schedule 2-22
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	County Treasurer Technology	County Clerk Technology	County Farm	Schilling Farm	Trash/Litter Grant	EM Homeland Security Grant
RECEIPTS						
Fees	\$ 14,441	\$ 14,441	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-	20,000
Rent/crop share	-	-	73,089	18,502	-	-
Reimbursements and other	-	-	368	-	-	-
TOTAL RECEIPTS	<u>14,441</u>	<u>14,441</u>	<u>73,457</u>	<u>18,502</u>	<u>-</u>	<u>20,000</u>
EXPENDITURES AND TRANSFERS						
Contractual services	4,957	6,122	-	-	-	-
Capital outlay	-	-	-	-	-	-
Farm expense	-	-	69,309	8,949	-	-
Scholarships	-	-	-	-	-	-
Appropriations	-	-	-	-	-	-
Program expenditures	512	-	-	-	-	20,000
TOTAL EXPENDITURES AND TRANSFERS	<u>5,469</u>	<u>6,122</u>	<u>69,309</u>	<u>8,949</u>	<u>-</u>	<u>20,000</u>
RECEIPTS OVER (UNDER) EXPENDITURES	8,972	8,319	4,148	9,553	-	-
UNENCUMBERED CASH, JANUARY 1	<u>2,464</u>	<u>15,059</u>	<u>189,779</u>	<u>90,285</u>	<u>1,244</u>	<u>1,133</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 11,436</u>	<u>\$ 23,378</u>	<u>\$ 193,927</u>	<u>\$ 99,838</u>	<u>\$ 1,244</u>	<u>\$ 1,133</u>

SALINE COUNTY, KANSAS
 NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2019

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	P.A.T.F.	County Attorney Worthless Check Trust	Special Prosecutor Trust	Crime Victim Reparation	District Court Grant	KDOC JS/ SB 367 Incentives	Edward Byrne Justice Assistance Grant
RECEIPTS							
Grants	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 375	\$ 64,834
Fees	6,512	390	11,382	4,644	-	-	-
Forfeitures	-	-	-	-	-	-	-
TOTAL RECEIPTS	6,512	390	11,382	4,644	10,000	375	64,834
EXPENDITURES AND TRANSFERS							
Salaries and wages	-	-	-	-	7,182	-	55,978
Employee benefits	-	-	-	-	106	-	28,237
Contractual services	4,933	-	-	-	-	-	540
Program expenditures	-	-	13,698	7,751	-	125	-
TOTAL EXPENDITURES AND TRANSFERS	4,933	-	13,698	7,751	7,288	125	84,755
RECEIPTS OVER (UNDER) EXPENDITURES	1,579	390	(2,316)	(3,107)	2,712	250	(19,921)
UNENCUMBERED CASH, JANUARY 1	1,614	7,945	49,343	4,674	19,570	250	-
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 3,193</u>	<u>\$ 8,335</u>	<u>\$ 47,027</u>	<u>\$ 1,567</u>	<u>\$ 22,282</u>	<u>\$ 500</u>	<u>\$ (19,921)</u>

SALINE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2019

Schedule 2-22
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	Drug Project Director's Fund	D.A.R.E.	Sheriff's Registered Offender	Sheriff's Concealed Weapon Fees	VIN Fees
RECEIPTS					
Forfeitures and restitutions	\$ 3,960	\$ -	\$ -	\$ -	\$ -
Fees	-	-	25,655	2,763	54,660
Interest earned	1,651	-	-	-	-
Reimbursements and other	-	7,098	-	-	-
	<u>5,611</u>	<u>7,098</u>	<u>25,655</u>	<u>2,763</u>	<u>54,660</u>
TOTAL RECEIPTS					
	<u>5,611</u>	<u>7,098</u>	<u>25,655</u>	<u>2,763</u>	<u>54,660</u>
EXPENDITURES AND TRANSFERS					
Contractual services	-	7,027	-	-	-
Commodities	-	-	19,601	1,251	-
Capital outlay	-	-	-	-	-
Program expenditures	10,533	-	-	-	51,041
	<u>10,533</u>	<u>7,027</u>	<u>19,601</u>	<u>1,251</u>	<u>51,041</u>
TOTAL EXPENDITURES AND TRANSFERS					
	<u>10,533</u>	<u>7,027</u>	<u>19,601</u>	<u>1,251</u>	<u>51,041</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(4,922)	71	6,054	1,512	3,619
UNENCUMBERED CASH, JANUARY 1	88,000	899	8,638	11,175	4,896
	<u>88,000</u>	<u>899</u>	<u>8,638</u>	<u>11,175</u>	<u>4,896</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 83,078</u>	<u>\$ 970</u>	<u>\$ 14,692</u>	<u>\$ 12,687</u>	<u>\$ 8,515</u>

SALINE COUNTY, KANSAS
 NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2019

Schedule 2-22
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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/ CIP Reset
RECEIPTS						
Grants	\$ 841,661	\$ 260,365	\$ 93,546	\$ 76,220	\$ 231,627	\$ -
Fees and reimbursements	78,322	9,296	-	24	8,213	1,808
Sale of surplus equipment	226	-	-	-	-	-
Miscellaneous	3	1	-	1	-	-
TOTAL RECEIPTS	920,212	269,662	93,546	76,245	239,840	1,808
EXPENDITURES AND TRANSFERS						
Salaries and wages	449,180	172,162	-	50,961	107,845	-
Employee benefits	155,102	64,221	-	19,615	37,119	-
Contractual services	213,212	36,627	-	10,713	103,928	1,618
Commodities	55,454	1,635	-	137	-	7
Capital outlay	641	19,931	-	394	-	-
Miscellaneous	-	-	111,538	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	873,589	294,576	111,538	81,820	248,892	1,625
RECEIPTS OVER (UNDER) EXPENDITURES	46,623	(24,914)	(17,992)	(5,575)	(9,052)	183
UNENCUMBERED CASH, JANUARY 1	442,632	238,926	38,213	9,685	34,425	7,259
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 489,255</u>	<u>\$ 214,012</u>	<u>\$ 20,221</u>	<u>\$ 4,110</u>	<u>\$ 25,373</u>	<u>\$ 7,442</u>

SALINE COUNTY, KANSAS
 NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2019

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	Community Corrections/ KDOC JS Title IIP	Juvenile Intake and Assessment Grant	JJA Prevention Grant	Home Health Memorials	Maternal Child Health CHIP Grant	Senior Services GSCF	Senior Services Donations
RECEIPTS							
Grants	\$ 150,180	\$ 181,533	\$ 38,698	\$ -	\$ -	\$ 144,700	\$ -
Fees and reimbursements	146	250	-	-	-	-	-
Donations	-	-	-	-	36,000	-	105,201
TOTAL RECEIPTS	<u>150,326</u>	<u>181,783</u>	<u>38,698</u>	<u>-</u>	<u>36,000</u>	<u>144,700</u>	<u>105,201</u>
EXPENDITURES AND TRANSFERS							
Salaries and wages	102,591	123,059	-	-	1,528	-	-
Employee benefits	37,567	43,954	-	-	-	-	-
Contractual services	20,769	24,498	-	-	6,449	-	-
Commodities	345	341	-	412	-	-	18,543
Capital outlay	967	2,830	-	-	-	-	-
Program expenditures	-	-	48,372	-	-	20,332	-
TOTAL EXPENDITURES AND TRANSFERS	<u>162,239</u>	<u>194,682</u>	<u>48,372</u>	<u>412</u>	<u>7,977</u>	<u>20,332</u>	<u>18,543</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(11,913)	(12,899)	(9,674)	(412)	28,023	124,368	86,658
UNENCUMBERED CASH, JANUARY 1	<u>7,944</u>	<u>9,016</u>	<u>-</u>	<u>3,656</u>	<u>18,030</u>	<u>-</u>	<u>90,502</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ (3,969)</u>	<u>\$ (3,883)</u>	<u>\$ (9,674)</u>	<u>\$ 3,244</u>	<u>\$ 46,053</u>	<u>\$ 124,368</u>	<u>\$ 177,160</u>

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, 2019

Schedule 2-23

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Special assessments	\$ 13,521	\$ 13,000	\$ 521
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bond principal	3,881	3,881	-
Interest on bonds	9,777	9,777	-
Commission and postage	-	55	(55)
Reserve for future payments	-	1,345	(1,345)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>13,658</u>	<u>15,058</u>	<u>(1,400)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(137)	(2,058)	1,921
UNENCUMBERED CASH, JANUARY 1	<u>2,822</u>	<u>2,058</u>	<u>764</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 2,685</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,685</u></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, 2019

Schedule 3
Page 1 of 2

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
FUNDS				
Distributable funds				
Current tax	\$ 42,392,163	\$ 78,014,332	\$ 75,368,847	\$ 45,037,648
Redemptions	610,477	1,173,458	1,111,458	672,477
Delinquent personal property tax	4,905	113,316	108,601	9,620
Advance tax	-	458	458	-
Escrow payments	329,230	732,330	867,229	194,331
Motor vehicle tax	1,184,818	7,046,848	6,984,627	1,247,039
Motor vehicle excise tax	32,321	80,224	78,181	34,364
Commercial vehicle fees	3,292	751,769	750,639	4,422
Recreational vehicle tax	16,718	102,868	101,115	18,471
Mineral tax	-	1,800	1,800	-
City/county highway	-	1,474,071	1,474,071	-
Tax increment financing	-	253,757	253,757	-
Salina Downtown TIF	-	234,765	234,765	-
Total distributable funds	<u>44,573,924</u>	<u>89,979,996</u>	<u>87,335,548</u>	<u>47,218,372</u>
State funds				
State educational building	-	656,914	656,914	-
State institutional building	-	328,457	328,457	-
Motor vehicle registration	1,862	2,743,823	2,741,327	4,358
Commercial vehicle registration	1,129	510,810	508,229	3,710
Sales and compensating tax	106,332	1,678,922	1,651,730	133,524
Game licenses	(307)	10,686	10,379	-
Heritage trust	16,741	28,882	28,045	17,578
Total state funds	<u>125,757</u>	<u>5,958,494</u>	<u>5,925,081</u>	<u>159,170</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, 2019

Schedule 3
Page 2 of 2

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
FUNDS (CONTINUED)				
Subdivision funds				
Cities	\$ 183,611	\$ 15,742,460	\$ 15,889,719	\$ 36,352
Townships	1,487	37,168	36,030	2,625
School districts	(77,103)	34,335,230	34,257,934	193
Joint fire districts	-	40,628	40,628	-
Cemeteries	-	16,094	16,094	-
Drainage districts	1,601	3,997	-	5,598
Falun improvement district	12,684	10,404	10,892	12,196
Central Kansas library system	-	344,293	344,293	-
Salina free library	(8,418)	2,875,144	2,866,726	-
Salina airport authority	(7,005)	2,388,950	2,381,945	-
Central Kansas Extension District	(2,074)	963,906	961,832	-
Total subdivision funds	<u>104,783</u>	<u>56,758,274</u>	<u>56,806,093</u>	<u>56,964</u>
Other Agency Funds				
Unclaimed legacies	935	-	-	935
Commission on Aging:				
KPERs	171	-	-	171
Opt. Group Life	106	-	-	106
Group insurance	68,307	293,197	212,873	148,631
Change checks	-	225,360	225,360	-
Memorials				
Rural Fire District No. 1	4,426	3,050	-	7,476
Rural Fire District No. 3	541	-	-	541
Rural Fire District No. 5	430	-	-	430
Rural Fire District No. 6	650	100	-	750
MVL long and short	28,997	319	28,149	1,167
Sheriff's department - inmate trust	21,845	379,705	387,308	14,242
Clerk of District Court	462,536	2,869,649	2,928,666	403,519
Law Library	101,099	43,576	37,702	106,973
Total other Agency Funds	<u>690,043</u>	<u>3,814,956</u>	<u>3,820,058</u>	<u>684,941</u>
TOTAL AGENCY FUNDS	<u><u>\$ 45,494,507</u></u>	<u><u>\$ 156,511,720</u></u>	<u><u>\$ 153,886,780</u></u>	<u><u>\$ 48,119,447</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 and 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 Guides, the regulatory basis summary statement of receipts, expenditures, and unencumbered cash of Saline County, Kansas (the County) as of and for the year ended December 31, 2019, 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 20, 2020, which was modified because the financial statement is prepared on the regulatory basis of accounting.

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) to determine the 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, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings, and questioned costs as item 2019-001 that we consider to be a material weakness.

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 determination of financial statement amounts. 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 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 20, 2020.

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".

Certified Public Accountants

Hutchinson, Kansas
April 20, 2020

SALINE COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended December 31, 2019

Page 1 of 2

Programs	Federal CFDA Number	Grant I.D. Number	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	201818W100343	\$ 295,859
Special Supplemental Nutrition Programs for Women, Infants, and Children	10.557	201919W100343	57,580
<u>Kansas State University</u>			
Cooperative Forestry Assistance	10.664	1872813	951
TOTAL U.S. DEPARTMENT OF AGRICULTURE			354,390
U.S. DEPARTMENT OF JUSTICE			
Bulletproof Vest Partnership Program	16.607		4,894
Bulletproof Vest Partnership Program	16.607		3,749
Bulletproof Vest Partnership Program	16.607		190
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	19-JAG-30	50,811
Edward Byrne Memorial Justice Assistance Grant Program	16.738	20-JAG-19	15,876
TOTAL U.S. DEPARTMENT OF JUSTICE			75,520
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-0988-19	8,309
State and Community Highway Safety	20.600	PT-0988-20	2,864
National Priority Safety Programs	20.616	AL-9097-19	5,701
Total Highway Safety Cluster			16,874
<u>Kansas Division of Emergency Management</u>			
Hazardous Material Emergency Preparedness Grant	20.703	HM-HMP-0542-16-01-00	20,000
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			36,874
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	3028-2643450H	22,488
Child Care and Development Block Grant	93.575	3028-2643450J	27,407
Total CCDF Cluster / 477 Cluster			49,895
Public Health Emergency Preparedness	93.069	NU90TP921936-02	10,238
Public Health Emergency Preparedness	93.069	NU90TP921936-01-04	21,136
Family Planning Services	93.217	FPHPA076219-04	21,203
Family Planning Services	93.217	FPHPA006448-01	18,773
Immunization Cooperative Agreements	93.268	H23IP000748-05	3,479
Immunization Cooperative Agreements	93.268	H23IP000748-05	1,345
HIV Care Formula Grant	93.917	2X07HA00034	55,650
HIV Care Formula Grant	93.917	264REBRW20DS	63,745
Maternal and Child Health Services Block Grant	93.994	B04MC31488-01	17,168
Maternal and Child Health Services Block Grant	93.994	B04MC32543-01	31,198
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			293,830
U.S. DEPARTMENT OF HOMELAND SECURITY			
State of Kansas pass-through programs			
<u>Kansas Division of Emergency Management</u>			
Emergency Management Performance Grant	97.042	EMK-2019-EP-00002	33,303
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			33,303
TOTAL			\$ 793,917

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, 2019

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, 2019, and is presented on the regulatory basis of accounting in accordance with the Kansas Municipal Audit and Accounting Guide. Expenditures include disbursements, accounts payable, and encumbrances. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the cash and unencumbered cash balances and its cash receipts, expenditures, and budgetary results for the year then ended on the regulatory basis of accounting.

NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C—INDIRECT COSTS

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

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

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

Report on Compliance for Each Major Federal Program

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, 2019. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining on a test basis, evidence about the County's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

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, 2019.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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



Certified Public Accountants

Hutchinson, Kansas
April 20, 2020

SALINE COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For Year Ended December 31, 2019

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 to the financial statement.
2. A material weakness relating to the audit of the financial statement is 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 were disclosed during the audit.
4. No deficiencies material to major federal award programs was disclosed during the audit.
5. The auditors' report on compliance for the major federal award programs 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.

Special Supplemental Nutrition Program for Women,
Infants, and Children

10.557

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

Material Weakness:

2019-001

Condition

Several bank accounts have been opened and held by departments other than the County Treasurer and as a result, have not been included in the County's accounting system.

Criteria

Bank accounts held outside the custody of the County Treasurer and that are not included in the County's accounting system do not provide the oversight, transparency, or internal controls necessary for the custody, recording, and proper authorization of transactions.

Cause

Management was not aware of the existence of these bank accounts.

Effect

Because of the lack of oversight, transactions made through these bank accounts could occur that do not conform to the County's policies and the governing body's intent, including misappropriation of assets or other fraud.

Recommendation

We recommend that management review bank accounts held by departments other than the County Treasurer and close all unnecessary bank accounts. Many of these outside bank accounts could be accounted for as a fund in the County's accounting system that would provide transparency and improved internal controls by approval of expenditures in the same manner as other County accounts payable expenditures.

Management's Response

Management agrees with this finding and has reviewed these bank accounts and has closed many of these accounts with the cooperation of the department that had custody of the bank account.

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, 2019

Findings 2018-001

Condition

The County did not have written policies, procedures, and standards of conduct (policies) in place as required by 2 CFR 200, Subparts D and E. 2 CFR 200, Subpart D requires written policies to implement the requirements of section 200.305 Payment (cash management) to minimize the time elapsing between receiving an advance and disbursement. Written policies are also required for determining the allowability of costs in accordance with Subpart E – Cost Principles.

Management's Response

Saline County has implemented said policies, procedures, and standards of conduct during 2019.