

SALINE COUNTY, KANSAS

DECEMBER 31, 2020



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, 2020, 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 reporting provisions permitted in the Kansas Municipal Audit and Accounting Guide (KMAAG), as described in Note 1—Summary of Significant Accounting Policies, to meet the financial reporting requirements of the State of Kansas; this includes determining 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 and fair presentation 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, the standards applicable to financial audits contained in *Government Auditing Standards* 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, 2020, 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, 2020, 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 March 19, 2021, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Certified Public Accountants

Hutchinson, Kansas
March 19, 2021

SALINE COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2020

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 | \$ 6,103,580 | \$ - | \$ 20,786,798 | \$ 20,390,411 | \$ 6,499,967 | \$ 730,012 | \$ 7,229,979 |
| SPECIAL PURPOSE FUNDS | | | | | | | |
| Road and Bridge | 983,839 | - | 7,791,411 | 7,760,501 | 1,014,749 | 69,607 | 1,084,356 |
| Special Bridge Building and Repair | 1,662,460 | - | 1,353,058 | 780,129 | 2,235,389 | 541,415 | 2,776,804 |
| Special Road Construction | 911,226 | - | 669,929 | 758,827 | 822,328 | - | 822,328 |
| Noxious Weed | 86,790 | - | 316,674 | 344,742 | 58,722 | 2,671 | 61,393 |
| Employee Benefits | 1,565,989 | - | 5,351,133 | 4,792,718 | 2,124,404 | 40,212 | 2,164,616 |
| Saline County Public Health | 399,088 | - | 2,593,707 | 2,591,827 | 400,968 | 43,188 | 444,156 |
| Health Capital Outlay | 222,040 | - | 200,000 | 3,899 | 418,141 | - | 418,141 |
| Special Parks and Recreation | 12,584 | - | 11,262 | 7,517 | 16,329 | - | 16,329 |
| Special Alcohol Programs | 18,947 | - | 14,260 | 17,331 | 15,876 | - | 15,876 |
| Noxious Weed - Capital Outlay | 71,891 | - | 40,000 | 4,435 | 107,456 | - | 107,456 |
| Capital Improvement Program | 156,878 | - | 9,812 | 1,959 | 164,731 | - | 164,731 |
| Saline County Capital Improvement Program | 7,681,415 | - | 2,644,247 | 1,388,083 | 8,937,579 | 290,782 | 9,228,361 |
| Fire District No. 1 - General | 34,156 | - | 128,250 | 150,251 | 12,155 | 7,801 | 19,956 |
| Fire District No. 2 - General | 14,141 | - | 193,212 | 202,360 | 4,993 | 4,704 | 9,697 |
| Fire District No. 3 - General | 39,220 | - | 155,030 | 163,472 | 30,778 | 1,902 | 32,680 |
| Fire District No. 4 - General | 11,544 | - | 74,877 | 90,224 | (3,803) | 3,804 | 1 |
| Fire District No. 5 - General | 20,632 | - | 178,668 | 189,690 | 9,610 | 599 | 10,209 |
| Fire District No. 6 - General | 3,012 | - | 48,010 | 47,081 | 3,941 | 3,599 | 7,540 |
| Fire District No. 7 - General | 11,885 | - | 105,523 | 111,704 | 5,704 | 154 | 5,858 |
| Kipp Sewer District - Operations | 39,966 | - | 10,514 | 6,579 | 43,901 | 48 | 43,949 |
| Fire District No. 1 - Special Equipment | 120,014 | - | 85,147 | 23,618 | 181,543 | - | 181,543 |
| Fire District No. 2 - Special Equipment | 86,515 | - | 39,856 | 8,917 | 117,454 | - | 117,454 |
| Fire District No. 3 - Special Equipment | 120,660 | - | 65,000 | - | 185,660 | - | 185,660 |
| Fire District No. 5 - Special Equipment | 73,759 | - | 27,375 | 4,661 | 96,473 | - | 96,473 |
| Fire District No. 6 - Special Equipment | 111,878 | - | 15,000 | - | 126,878 | - | 126,878 |
| Fire District No. 7 - Special Equipment | 99,860 | - | 20,616 | - | 120,476 | - | 120,476 |
| Fire District Communications Equipment | 13,150 | - | 5,000 | - | 18,150 | - | 18,150 |

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, 2020

Page 2 of 4

| Fund | Beginning Unencumbered Cash Balance | Prior Year Encumbrances Canceled | Receipts | Expenditures | Ending Unencumbered Cash Balance | Outstanding Encumbrances and Accounts Payable | Ending Cash Balance |
|---------------------------------------|---|--|------------|--------------|--|--|------------------------|
| SPECIAL PURPOSE FUNDS (continued) | | | | | | | |
| Special Road Machinery | \$ 1,945,728 | \$ - | \$ 843,737 | \$ 890,700 | \$ 1,898,765 | \$ 8,220 | \$ 1,906,985 |
| Special Highway Improvement | 1,964,355 | - | 341,416 | 830,600 | 1,475,171 | 249 | 1,475,420 |
| Water Well Road Tipping Fees | - | - | 134,865 | 134,865 | - | - | - |
| Motor Vehicle Operating | 62,384 | - | 502,702 | 507,344 | 57,742 | 5,642 | 63,384 |
| Register of Deeds Technology | 152,528 | - | 81,846 | 45,895 | 188,479 | - | 188,479 |
| Land Records Technology | 49,056 | - | 50,600 | 20,600 | 79,056 | - | 79,056 |
| Employee Engagement | - | - | 1,800 | 300 | 1,500 | - | 1,500 |
| County Treasurer Technology | 11,436 | - | 20,284 | 10,215 | 21,505 | - | 21,505 |
| County Clerk Technology | 23,378 | - | 20,284 | 2,448 | 41,214 | - | 41,214 |
| County Farm | 193,927 | - | 74,269 | 73,993 | 194,203 | 939 | 195,142 |
| Schilling Farm | 99,838 | - | 16,334 | 9,456 | 106,716 | - | 106,716 |
| Trash/Litter Grant | 1,244 | - | - | - | 1,244 | - | 1,244 |
| Foundation Grants | - | - | 10,000 | 9,993 | 7 | - | 7 |
| CARES Grant | - | - | 11,026,434 | 10,986,793 | 39,641 | - | 39,641 |
| EM Homeland Security Grant | 1,133 | - | - | - | 1,133 | - | 1,133 |
| P.A.T.F. | 3,193 | - | 6,416 | 3,418 | 6,191 | - | 6,191 |
| County Attorney Worthless Check Trust | 8,335 | - | 120 | - | 8,455 | - | 8,455 |
| Special Prosecutor Trust | 47,027 | - | 1,878 | 1,612 | 47,293 | - | 47,293 |
| Crime Victim Reparation | 1,567 | - | 5,898 | 500 | 6,965 | - | 6,965 |
| District Court Grant | 22,282 | - | 10,000 | 2,696 | 29,586 | 23 | 29,609 |
| KDOC JS/SB 367 Incentives | 500 | - | - | 250 | 250 | - | 250 |
| Edward Byrne Justice Assistance Grant | (19,921) | - | 78,176 | 72,145 | (13,890) | 881 | (13,009) |
| Sheriff Coronavirus Grant | - | - | 50,028 | 50,019 | 9 | - | 9 |
| Sheriff K-9 Fund | - | - | 3,138 | - | 3,138 | - | 3,138 |
| Sheriff Project Lifesaver | - | - | 4,475 | - | 4,475 | - | 4,475 |
| Drug Project Director's Fund | 83,078 | - | 4,642 | 34,691 | 53,029 | - | 53,029 |
| D.A.R.E. | 970 | - | 4,472 | 2,340 | 3,102 | 7 | 3,109 |
| Sheriff's Registered Offender | 14,692 | - | 27,883 | 20,209 | 22,366 | 100 | 22,466 |
| Sheriff's Concealed Weapon Fees | 12,687 | - | 4,030 | - | 16,717 | - | 16,717 |
| VIN fees | 8,515 | - | 48,420 | 42,922 | 14,013 | - | 14,013 |

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, 2020

Page 3 of 4

| Fund | Beginning Unencumbered Cash Balance | Prior Year Encumbrances Canceled | Receipts | Expenditures | Ending Unencumbered Cash Balance | Outstanding Encumbrances and Accounts Payable | Ending Cash Balance |
|--------------------------------------|---|--|----------------------|----------------------|--|--|------------------------|
| SPECIAL PURPOSE FUNDS (continued) | | | | | | | |
| Community Corrections | | | | | | | |
| Adult Probation | \$ 489,255 | \$ - | \$ 929,610 | \$ 834,192 | \$ 584,673 | \$ 14,977 | \$ 599,650 |
| Juvenile Probation | 214,012 | - | 271,921 | 329,655 | 156,278 | 3,740 | 160,018 |
| KDOC Reinvestment | 20,221 | - | 151,046 | 154,076 | 17,191 | - | 17,191 |
| Case Management Agency | 4,110 | - | 96,981 | 86,752 | 14,339 | 1,134 | 15,473 |
| Behavioral Health | 25,373 | - | 237,509 | 229,788 | 33,094 | 2,730 | 35,824 |
| JCAB | - | - | 98,283 | 60,541 | 37,742 | 3,372 | 41,114 |
| CIP Reset | 7,442 | - | 727 | 682 | 7,487 | 10 | 7,497 |
| KDOC JS/Title IIP | (3,969) | - | 194,528 | 163,747 | 26,812 | 2,072 | 28,884 |
| Juvenile Intake and Assessment Grant | (3,883) | - | 219,562 | 189,279 | 26,400 | 2,427 | 28,827 |
| JJA Prevention Grant | (9,674) | - | 38,697 | 29,023 | - | - | - |
| Home Health Memorials | 3,244 | - | - | 109 | 3,135 | 49 | 3,184 |
| Maternal Child Health CHIP | 46,053 | - | - | 1 | 46,052 | - | 46,052 |
| Senior Services GSCF | 124,368 | - | - | 123,438 | 930 | - | 930 |
| Senior Services Donations | 177,160 | - | 125,706 | 181,849 | 121,017 | 18,398 | 139,415 |
| BOND AND INTEREST FUNDS | | | | | | | |
| Kipp Sewer Bond and Interest | 2,685 | - | 15,024 | 13,630 | 4,079 | - | 4,079 |
| TOTAL FINANCIAL REPORTING ENTITY | <u>\$ 26,461,448</u> | <u>\$ -</u> | <u>\$ 58,688,110</u> | <u>\$ 55,991,702</u> | <u>\$ 29,157,856</u> | <u>\$ 1,805,468</u> | <u>\$ 30,963,324</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, 2020

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COMPOSITION OF CASH

| | |
|---|-----------------------------|
| Deposits | |
| Checking accounts | \$ 33,411,985 |
| Money Market accounts | 131,771 |
| Savings accounts | 18,370 |
| Certificates of deposit | 8,700,000 |
| Other accounts | |
| Inmate trust account - checking account | 13,872 |
| State of Kansas | |
| District Court - checking account | 393,191 |
| Law Library - checking account | 110,025 |
| Total deposits | <u>42,779,214</u> |
| Investments | |
| Kansas Municipal Investment Pool | 35,000,019 |
| Cash and cash items | <u>5,979</u> |
| TOTAL | 77,785,212 |
| AGENCY FUNDS (SCHEDULE 3) | <u>(46,821,888)</u> |
| TOTAL FINANCIAL REPORTING ENTITY | <u><u>\$ 30,963,324</u></u> |

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

SALINE COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
December 31, 2020

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

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

The Saline County Public Building Commission

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

Joint Venture

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

Fund Accounting

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

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

The following types of funds comprise the financial activities of the County for the year of 2020:

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, 2020.

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

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

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

Tax Cycle

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

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

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

Estimates

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

Cash and Investments

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

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

Reimbursed Expenses

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

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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

Management was not aware of any material statutory violations.

NOTE 3—DEPOSITS AND INVESTMENTS

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

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

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

Interest Rate Risk

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

Custodial Credit Risk – Deposits

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

At December 31, 2020, the County's carrying amount of deposits was \$42,779,214 and the bank balance was \$42,914,418. 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, \$1,225,637 was covered by FDIC insurance; \$41,688,781 was collateralized with irrevocable letters of credit in favor of the County and securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments

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

As of December 31, 2020, 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>\$ 35,000,019</u> | <u>\$ 35,000,019</u> | N/A |

At December 31, 2020, the County had invested \$35,000,019 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) | | | | |
| 2010 International truck | 05/10/16 | 2.730% | 45,028 | 05/10/21 |
| 2010 International truck | | | | |
| 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 |
| Pumper/tanker | 02/01/20 | 3.240% | 238,789 | 02/01/30 |
| Fire District No. 7 | | | | |
| 2 Cab/chassis trucks | 07/01/16 | 3.760% | 216,000 | 07/01/26 |

Changes in long-term debt of the County for the year ended December 31, 2020, 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 | \$ 102,902 | \$ - | \$ 2,013 | \$ 100,889 | \$ 4,630 |
| Series 2008B | 73,432 | - | 1,268 | 72,164 | 3,304 |
| Series 2008C | 40,477 | - | 744 | 39,733 | 1,670 |
| | 216,811 | - | 4,025 | 212,786 | 9,604 |
| Capital Leases | | | | | |
| County-City building | | | | | |
| HVAC equipment | 983,276 | - | 108,864 | 874,412 | 32,026 |
| Fire District No. 2 | | | | | |
| Building | 594,291 | - | 59,059 | 535,232 | 1,778 |
| Fire District No. 3 | | | | | |
| 8 Self contained breathing apparatus' (SCBA) | 18,751 | - | 9,248 | 9,503 | 518 |
| 2010 International truck | 20,026 | - | 9,869 | 10,157 | 582 |
| Fire District No. 5 | | | | | |
| Engine | 80,163 | - | 14,289 | 65,874 | 4,617 |
| 2015 Squad truck | 40,091 | - | 9,509 | 30,582 | 1,411 |
| Brush truck - 2007 International | 103,848 | - | 11,606 | 92,242 | 3,296 |
| Pumper/tanker | - | 238,789 | - | 238,789 | - |
| Fire District No. 7 | | | | | |
| 2 Cab/chassis trucks | 159,336 | - | 20,309 | 139,027 | 6,006 |
| | 1,999,782 | 238,789 | 242,753 | 1,995,818 | 50,234 |
| | \$ 2,216,593 | \$ 238,789 | \$ 246,778 | \$ 2,208,604 | \$ 59,838 |

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 |
|--------------------------|---------------------|-------------------|
| 2021 | \$ 4,232 | \$ 9,426 |
| 2022 | 4,419 | 9,239 |
| 2023 | 4,615 | 9,043 |
| 2024 | 4,794 | 8,839 |
| 2025 | 5,032 | 8,626 |
| 2026-2030 | 28,684 | 39,583 |
| 2031-2035 | 35,633 | 32,637 |
| 2036-2040 | 44,255 | 24,005 |
| 2041-2045 | 55,003 | 13,280 |
| 2046-2048 | 26,119 | 2,050 |
| | <u>\$ 212,786</u> | <u>\$ 156,728</u> |
| | | |
| Capital Leases | Principal | Interest |
| 2021 | \$ 255,070 | \$ 66,260 |
| 2022 | 243,771 | 57,342 |
| 2023 | 252,437 | 48,676 |
| 2024 | 250,493 | 39,700 |
| 2025 | 240,522 | 30,764 |
| 2026-2030 | 727,084 | 55,131 |
| 2031-2032 | 26,441 | 825 |
| | <u>\$ 1,995,818</u> | <u>\$ 298,698</u> |

NOTE 5—CONDUIT DEBT OBLIGATIONS

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

Outstanding educational facility bonds at December 31, 2020, included the following:

| Purpose | Issue Date | Maturity Date | Amount |
|---|---------------|------------------|---------------------|
| Educational Facility Bonds | | | |
| Kansas Wesleyan University Series 2020 Refunding and Improvement | 09/10/20 | 06/01/30 | <u>\$ 3,635,000</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 8.61% for the year ended December 31, 2020. Contributions to the pension plan from the County for KPERS were \$1,296,708 for the year ended December 31, 2020.

Net Pension Liability

At December 31, 2020, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was \$13,199,573. The net pension liability for KPERS was measured as of June 30, 2020, and the total pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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, 2020.

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, 2020, is estimated as follows:

| | <u>Balance</u> |
|-------------------------------|---------------------|
| Compensated absences | |
| Vacation and sick leave | \$ 1,507,062 |
| Sheriff department sick leave | <u>19,384</u> |
| | <u>\$ 1,526,446</u> |

NOTE 9—INTERFUND TRANSFERS

Interfund transfers for the County during 2020 were as follows:

| From Fund | To Fund | Amount | Statutory Authority |
|-------------------------------|---|--------------|---------------------|
| General | Saline County Capital Improvement Program | \$ 2,615,000 | K.S.A. 19-120 |
| Road and Bridge | Special Highway Improvement | 250,000 | K.S.A. 68-590 |
| Road and Bridge | Special Road Machinery | 325,000 | K.S.A. 68-141g |
| Noxious Weed | Noxious Weed Capital Outlay | 40,000 | K.S.A. 19-120 |
| Saline County Public Health | Health Capital Outlay | 200,000 | K.S.A. 65-204 |
| Fire District No. 1 - General | Fire District No. 1 - Special Equipment | 63,000 | K.S.A. 19-3612c |
| Fire District No. 2 - General | Fire District No. 2 - Special Equipment | 40,250 | K.S.A. 19-3612c |
| Fire District No. 3 - General | Fire District No. 3 - Special Equipment | 65,000 | K.S.A. 19-3612c |
| Fire District No. 5 - General | Fire District No. 5 - Special Equipment | 29,000 | K.S.A. 19-3612c |
| Fire District No. 6 - General | Fire District No. 6 - Special Equipment | 15,000 | K.S.A. 19-3612c |
| Fire District No. 7 - General | Fire District No. 7 - Special Equipment | 23,000 | K.S.A. 19-3612c |
| Treasurer's Motor Vehicle | General | 84,327 | K.S.A. 8-145 |
| Register of Deeds Technology | Land Records Technology | 30,000 | K.S.A. 28-115a |

NOTE 10—RISK MANAGEMENT

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

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

Medical benefits are provided to employees and their eligible dependents through a self-funded plan. The plan is funded by contributions from participants and from the County as the employer. Payments of medical claims are processed by a third-party administrator and paid from a trust fund. An excess insurance contract executed with an insurance carrier, covered claims in excess of \$85,000 per individual for the period October 1, 2019 to September 30, 2020, and for the period October 1, 2020 to September 30, 2021. At December 31, 2020, trust assets available to pay claims were \$2,057,129 and the liability for incurred but not reported claims was \$274,770.

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 2020, the County awarded bids for various road and bridge projects. At December 31, 2020, the balance remaining on these agreements was \$541,415, which was recorded in accounts payable and encumbrances.

Jail Construction Project

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

Public Safety Communications Infrastructure Project

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

Rural Fire District Emergency Radio Equipment

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

NOTE 12—SUBSEQUENT EVENTS

On March 10, 2021, Congress approved legislation for the American Rescue Plan Act of 2021 (ARPA), which was signed by the President. The American Rescue Plan Act is a 1.9 trillion economic stimulus plan, which includes \$65.1 billion in direct aid to every county in the United States. Estimates of the federal assistance to be received by Saline County have been over \$10 million; however, these estimates are not official and may be subject to change.

SALINE COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 (BUDGET FUNDS ONLY)
 For Year Ended December 31, 2020

Schedule 1

| Fund | Certified Budget | Adjustments for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Chargeable to Current Year | Over (Under) Budget |
|---|---------------------|---|-----------------------------------|---|---------------------------|
| GENERAL FUND | \$ 22,077,450 | \$ - | \$ 22,077,450 | \$ 20,390,411 | \$ (1,687,039) |
| SPECIAL PURPOSE FUNDS | | | | | |
| Road and Bridge | 7,857,938 | 32,831 | 7,890,769 | 7,760,501 | (130,268) |
| Special Bridge Building and Repair | 3,268,335 | 5,725 | 3,274,060 | 780,129 | (2,493,931) |
| Special Road Construction | 1,299,692 | - | 1,299,692 | 758,827 | (540,865) |
| Noxious Weed | 329,629 | 17,922 | 347,551 | 344,742 | (2,809) |
| Employee Benefits | 5,976,278 | - | 5,976,278 | 4,792,718 | (1,183,560) |
| Saline County Public Health | 2,501,051 | 212,836 | 2,713,887 | 2,591,827 | (122,060) |
| Health Capital Outlay | 222,040 | - | 222,040 | 3,899 | (218,141) |
| Special Parks and Recreation | 7,517 | - | 7,517 | 7,517 | - |
| Special Alcohol Programs | 17,331 | - | 17,331 | 17,331 | - |
| Noxious Weed - Capital Outlay | 75,693 | - | 75,693 | 4,435 | (71,258) |
| Capital Improvement Program | 173,316 | - | 173,316 | 1,959 | (171,357) |
| Saline County Capital Improvement Program | 6,434,946 | - | 6,434,946 | 1,388,083 | (5,046,863) |
| Fire District No. 1 - General | 150,000 | 6,819 | 156,819 | 150,251 | (6,568) |
| Fire District No. 2 - General | 202,355 | 5 | 202,360 | 202,360 | - |
| Fire District No. 3 - General | 166,000 | 121 | 166,121 | 163,472 | (2,649) |
| Fire District No. 4 - General | 90,224 | - | 90,224 | 90,224 | - |
| Fire District No. 5 - General | 189,590 | 100 | 189,690 | 189,690 | - |
| Fire District No. 6 - General | 47,100 | 1,000 | 48,100 | 47,081 | (1,019) |
| Fire District No. 7 - General | 111,704 | - | 111,704 | 111,704 | - |
| Kipp Sewer District - Operations | 40,345 | - | 40,345 | 6,579 | (33,766) |
| BOND AND INTEREST FUNDS | | | | | |
| Kipp Sewer Bond and Interest | 15,109 | - | 15,109 | 13,630 | (1,479) |

SALINE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2020

Schedule 2-1
Page 1 of 6

| | Actual | Budget | Over (Under) Budget |
|--|-------------------|-------------------|---------------------------|
| RECEIPTS | | | |
| Taxes and shared revenue | | | |
| Ad valorem property tax | \$ 11,206,124 | \$ 11,060,078 | \$ 146,046 |
| Delinquent tax | 178,406 | 80,000 | 98,406 |
| Interest and charges on delinquent taxes | 316,328 | 230,000 | 86,328 |
| Motor vehicle tax | 1,197,379 | 1,179,049 | 18,330 |
| Commercial motor vehicle fees | 68,418 | 66,641 | 1,777 |
| Recreational vehicle tax | 20,084 | 18,433 | 1,651 |
| 16/20M truck tax | 13,788 | 14,605 | (817) |
| Watercraft tax | - | 5,341 | (5,341) |
| In lieu of tax | 19,416 | - | 19,416 |
| Local alcoholic liquor tax | 11,262 | 6,000 | 5,262 |
| Mineral tax | 508 | 800 | (292) |
| Local retail sales tax | 4,933,668 | 4,500,000 | 433,668 |
| Licenses and fees | | | |
| Officers' fees | 725,260 | 572,000 | 153,260 |
| Heritage Trust fees | 28,145 | - | 28,145 |
| Transfer from - Motor Vehicle Operating fund | 84,327 | - | 84,327 |
| Antique tag registration fees | 14,050 | - | 14,050 |
| Planning and zoning fees | 92,020 | 80,000 | 12,020 |
| Environmental contracts and fees | 38,000 | - | 38,000 |
| Uses of money and property | | | |
| Interest on invested funds | 442,233 | 750,000 | (307,767) |
| Rents and leases | 51,242 | 80,000 | (28,758) |
| Reimbursements and other | | | |
| Sheriff and jail | - | 32,000 | (32,000) |
| Shared jail expenses | 465,761 | 454,000 | 11,761 |
| Inmate housing | 72,395 | 50,000 | 22,395 |
| Sheriff's work release | 3,630 | 8,000 | (4,370) |
| Law enforcement contracts | 8,683 | 10,000 | (1,317) |
| Inmate commissary and phone commissions | 37,656 | 15,000 | 22,656 |
| Municipal Court - inmate transportation | 9,069 | 22,000 | (12,931) |
| Emergency management | 33,303 | 30,000 | 3,303 |
| Grant reimbursements | 105,759 | 10,000 | 95,759 |
| Diversions fees | 6,280 | 4,500 | 1,780 |
| Senior Services | | | |
| Meal and other reimbursements | 301,659 | 330,000 | (28,341) |
| Donations and miscellaneous | 13,058 | - | 13,058 |
| Reimbursements | | | |
| Postage | 63,666 | 75,000 | (11,334) |
| Coronavirus Relief Fund | 85,785 | - | 85,785 |
| Other | 107,386 | 15,000 | 92,386 |
| Miscellaneous | 27,350 | - | 27,350 |
| Sale of surplus property | 4,700 | - | 4,700 |
| TOTAL RECEIPTS | 20,786,798 | 19,698,447 | 1,088,351 |

SALINE COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

Schedule 2-1
Page 2 of 6

| | Actual | Budget | Over (Under) Budget |
|---|------------------|------------------|---------------------------|
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| County Commission | | | |
| Personal services | \$ 94,215 | \$ 93,500 | \$ 715 |
| Contractual services | 3,491 | 116,000 | (112,509) |
| Commodities | 269 | 1,400 | (1,131) |
| Contingency | 5,500 | - | 5,500 |
| Department total | <u>103,475</u> | <u>210,900</u> | <u>(107,425)</u> |
| County Clerk | | | |
| Personal services | 215,397 | 216,528 | (1,131) |
| Contractual services | 3,513 | 5,430 | (1,917) |
| Commodities | 1,710 | 1,500 | 210 |
| Department total | <u>220,620</u> | <u>223,458</u> | <u>(2,838)</u> |
| County Treasurer | | | |
| Personal services | 237,114 | 238,407 | (1,293) |
| Contractual services | 4,274 | 4,825 | (551) |
| Commodities | 2,972 | 7,400 | (4,428) |
| Department total | <u>244,360</u> | <u>250,632</u> | <u>(6,272)</u> |
| County Attorney | | | |
| Personal services | 1,022,632 | 1,074,041 | (51,409) |
| Contractual services | 55,585 | 78,801 | (23,216) |
| Commodities | 10,366 | 12,269 | (1,903) |
| Department total | <u>1,088,583</u> | <u>1,165,111</u> | <u>(76,528)</u> |
| Register of Deeds | | | |
| Personal services | 208,560 | 212,418 | (3,858) |
| Contractual services | 5,530 | 10,100 | (4,570) |
| Commodities | 2,697 | 4,417 | (1,720) |
| Department total | <u>216,787</u> | <u>226,935</u> | <u>(10,148)</u> |
| Sheriff | | | |
| Personal services | 2,444,544 | 2,480,083 | (35,539) |
| Contractual services | 152,978 | 198,824 | (45,846) |
| Commodities | 240,069 | 214,304 | 25,765 |
| Department total | <u>2,837,591</u> | <u>2,893,211</u> | <u>(55,620)</u> |

SALINE COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

Schedule 2-1
Page 3 of 6

| | Actual | Budget | Over (Under) Budget |
|---|--------------|--------------|---------------------------|
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED) | | | |
| Jail | | | |
| Personal services | \$ 2,376,501 | \$ 2,508,336 | \$ (131,835) |
| Contractual services | 2,185,697 | 2,583,907 | (398,210) |
| Commodities | 270,711 | 220,300 | 50,411 |
| Department total | 4,832,909 | 5,312,543 | (479,634) |
| Juvenile Center operations | 347,417 | 349,265 | (1,848) |
| Unified Court | | | |
| Contractual services | 429,908 | 483,120 | (53,212) |
| Commodities | 20,619 | 25,880 | (5,261) |
| Department total | 450,527 | 509,000 | (58,473) |
| Courthouse general | | | |
| Personal services | 142,971 | 142,516 | 455 |
| Contractual services | 1,837,829 | 2,314,107 | (476,278) |
| Commodities | 1,489 | 1,500 | (11) |
| Capital outlay | 20,387 | 22,142 | (1,755) |
| Stabilization reserve | - | 1,945,986 | (1,945,986) |
| Department total | 2,002,676 | 4,426,251 | (2,423,575) |
| Emergency management | | | |
| Personal services | 108,307 | 109,164 | (857) |
| Contractual services | 12,865 | 14,350 | (1,485) |
| Commodities | 9,892 | 16,912 | (7,020) |
| Department total | 131,064 | 140,426 | (9,362) |
| County Administrator | | | |
| Personal services | 202,430 | 195,161 | 7,269 |
| Contractual services | 10,527 | 7,646 | 2,881 |
| Commodities | 690 | 2,500 | (1,810) |
| Department total | 213,647 | 205,307 | 8,340 |

SALINE COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

Schedule 2-1
Page 4 of 6

| | Actual | Budget | Over (Under) Budget |
|---|------------|------------|---------------------------|
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED) | | | |
| Human Resources | | | |
| Personal services | \$ 187,026 | \$ 186,252 | \$ 774 |
| Contractual services | 8,994 | 12,906 | (3,912) |
| Commodities | 1,063 | 829 | 234 |
| Department total | 197,083 | 199,987 | (2,904) |
| Finance | | | |
| Personal services | 100,690 | 98,854 | 1,836 |
| Contractual services | 5,333 | 13,739 | (8,406) |
| Commodities | 873 | 1,500 | (627) |
| Department total | 106,896 | 114,093 | (7,197) |
| Coroner | | | |
| Contractual services | 114,879 | 126,000 | (11,121) |
| Election | | | |
| Personal services | 69,620 | 48,000 | 21,620 |
| Contractual services | 115,881 | 53,500 | 62,381 |
| Commodities | 13,890 | 25,000 | (11,110) |
| Department total | 199,391 | 126,500 | 72,891 |
| Appraiser's cost | | | |
| Personal services | 638,056 | 668,212 | (30,156) |
| Contractual services | 56,877 | 64,219 | (7,342) |
| Commodities | 11,411 | 11,000 | 411 |
| Department total | 706,344 | 743,431 | (37,087) |
| Livestock and Expo Center | | | |
| Personal services | 236,858 | 267,842 | (30,984) |
| Contractual services | 81,915 | 54,060 | 27,855 |
| Commodities | 8,319 | 54,858 | (46,539) |
| Department total | 327,092 | 376,760 | (49,668) |
| Ambulance | | | |
| Appropriation | 795,000 | 795,000 | - |
| Appropriation - Equipment | - | - | - |
| Department total | 795,000 | 795,000 | - |

SALINE COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

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 | - |
| Military Affairs Council | 5,000 | 5,000 | - |
| Air fare subsidy | 50,000 | 60,000 | (10,000) |
| Other economic development | 20,000 | 20,000 | - |
| Department total | <u>109,000</u> | <u>119,000</u> | <u>(10,000)</u> |
| Planning | | | |
| Personal services | 143,522 | 158,442 | (14,920) |
| Contractual services | 60,840 | 65,356 | (4,516) |
| Commodities | 1,875 | 2,900 | (1,025) |
| Department total | <u>206,237</u> | <u>226,698</u> | <u>(20,461)</u> |
| GIS | | | |
| Personal services | 113,285 | 112,711 | 574 |
| Contractual services | 3,078 | 6,900 | (3,822) |
| Commodities | 412 | 2,000 | (1,588) |
| Department total | <u>116,775</u> | <u>121,611</u> | <u>(4,836)</u> |
| Computer Technology | | | |
| Personal services | 250,066 | 247,273 | 2,793 |
| Contractual services | 787 | 3,150 | (2,363) |
| Commodities | 20 | 200 | (180) |
| Department total | <u>250,873</u> | <u>250,623</u> | <u>250</u> |
| Drug Court | | | |
| Personal services | 132,461 | 139,744 | (7,283) |
| Contractual services | 24,510 | 27,272 | (2,762) |
| Department total | <u>156,971</u> | <u>167,016</u> | <u>(10,045)</u> |
| Pre-Trial Program | | | |
| Personal services | 97,501 | 96,787 | 714 |
| Contractual services | 2,437 | 4,475 | (2,038) |
| Department total | <u>99,938</u> | <u>101,262</u> | <u>(1,324)</u> |

SALINE COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

Schedule 2-1
Page 6 of 6

| | Actual | Budget | Over (Under) Budget |
|---|---------------------|-------------------|---------------------------|
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED) | | | |
| Senior Services | | | |
| Personal services | \$ 209,570 | \$ 203,552 | \$ 6,018 |
| Food service | 344,275 | - | 344,275 |
| Contractual services | 95,140 | 465,400 | (370,260) |
| Commodities | 18,406 | 8,864 | 9,542 |
| Capital outlay | 26,671 | 19,167 | 7,504 |
| Department total | 694,062 | 696,983 | (2,921) |
| Other | | | |
| Animal Shelter | 34,778 | 34,778 | - |
| Conservation District | 21,768 | 21,768 | - |
| Mental Health | 289,593 | 289,593 | - |
| Occupational Center | 207,900 | 207,900 | - |
| NCFAAA | 34,907 | 34,907 | - |
| Equipment Improvement Program | 401,268 | 380,501 | 20,767 |
| Access TV | 15,000 | 15,000 | - |
| Transfer to - Saline County Capital Improvement Program | 2,615,000 | 1,015,000 | 1,600,000 |
| Department total | 3,620,214 | 1,999,447 | 1,620,767 |
| TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | 20,390,411 | 22,077,450 | (1,687,039) |
| RECEIPTS OVER (UNDER) EXPENDITURES | 396,387 | (2,379,003) | 2,775,390 |
| UNENCUMBERED CASH, JANUARY 1 | 6,103,580 | 2,729,003 | 3,374,577 |
| UNENCUMBERED CASH, DECEMBER 31 | \$ 6,499,967 | \$ 350,000 | \$ 6,149,967 |

SALINE COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2020

| | <u>Actual</u> | <u>Budget</u> | Schedule 2-2 Over (Under) Budget |
|---|---------------------|------------------|---|
| RECEIPTS | | | |
| Taxes and shared revenue | | | |
| Ad valorem property tax | \$ 5,682,213 | \$ 5,607,955 | \$ 74,258 |
| Delinquent tax | 95,399 | 37,000 | 58,399 |
| Motor vehicle tax | 660,318 | 650,162 | 10,156 |
| Commercial motor vehicle fees | 37,731 | 36,749 | 982 |
| Recreational vehicle tax | 11,075 | 10,164 | 911 |
| 16/20M truck tax | 6,959 | 8,053 | (1,094) |
| Watercraft tax | - | 2,945 | (2,945) |
| Special highway fuel tax | 1,253,465 | 1,239,066 | 14,399 |
| Permits | 420 | 480 | (60) |
| Reimbursements | 43,581 | 11,000 | 32,581 |
| Reimbursements - Coronavirus Relief Fund | 250 | - | 250 |
| | <u>7,791,411</u> | <u>7,603,574</u> | <u>187,837</u> |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Personal services | 2,392,594 | 2,460,932 | (68,338) |
| Contractual services | 279,072 | 645,336 | (366,264) |
| Commodities | 1,242,128 | 3,569,670 | (2,327,542) |
| Capital outlay | 626,744 | 582,000 | 44,744 |
| Construction | 2,644,963 | 600,000 | 2,044,963 |
| Transfer to: | | | |
| Special Highway Improvement Fund | 250,000 | - | 250,000 |
| Special Road Machinery Fund | 325,000 | - | 325,000 |
| | <u>7,760,501</u> | <u>7,857,938</u> | <u>(97,437)</u> |
| TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | <u>7,760,501</u> | <u>7,857,938</u> | <u>(97,437)</u> |
| ADJUSTMENT FOR QUALIFYING BUDGET CREDIT | <u>-</u> | <u>32,831</u> | <u>(32,831)</u> |
| TOTAL FOR COMPARISON | <u>7,760,501</u> | <u>7,890,769</u> | <u>(130,268)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | 30,910 | (254,364) | 285,274 |
| UNENCUMBERED CASH, JANUARY 1 | <u>983,839</u> | <u>254,364</u> | <u>729,475</u> |
| UNENCUMBERED CASH, DECEMBER 31 | <u>\$ 1,014,749</u> | <u>\$ -</u> | <u>\$ 1,014,749</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, 2020

| | <u>Actual</u> | <u>Budget</u> | Schedule 2-3 <u>Over (Under) Budget</u> |
|---|----------------------------|--------------------|--|
| RECEIPTS | | | |
| Taxes and shared revenue | | | |
| Ad valorem property tax | \$ 1,184,501 | \$ 1,166,394 | \$ 18,107 |
| Delinquent tax | 19,685 | - | 19,685 |
| Motor vehicle tax | 131,826 | 129,809 | 2,017 |
| Commercial motor vehicle fees | 7,533 | 7,337 | 196 |
| Recreational vehicle tax | 2,211 | 2,029 | 182 |
| 16/20M truck tax | 1,577 | 1,608 | (31) |
| Watercraft tax | - | 588 | (588) |
| Reimbursements | 5,725 | - | 5,725 |
| | <u>1,353,058</u> | <u>1,307,765</u> | <u>45,293</u> |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Bridge construction/maintenance | 780,129 | 3,268,335 | (2,488,206) |
| | <u>-</u> | <u>5,725</u> | <u>(5,725)</u> |
| | <u>780,129</u> | <u>3,274,060</u> | <u>(2,493,931)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | 572,929 | (1,960,570) | 2,533,499 |
| PRIOR YEAR ENCUMBRANCE CANCELED | - | - | - |
| UNENCUMBERED CASH, JANUARY 1 | <u>1,662,460</u> | <u>1,960,570</u> | <u>(298,110)</u> |
| UNENCUMBERED CASH, DECEMBER 31 | <u><u>\$ 2,235,389</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 2,235,389</u></u> |

SALINE COUNTY, KANSAS
SPECIAL ROAD CONSTRUCTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2020

| | <u>Actual</u> | <u>Budget</u> | Schedule 2-4 Over (Under) Budget |
|---|-------------------|------------------|---|
| RECEIPTS | | | |
| Taxes and shared revenue | | | |
| Ad valorem property tax | \$ 588,978 | \$ 583,197 | \$ 5,781 |
| Delinquent tax | 9,379 | - | 9,379 |
| Motor vehicle tax | 65,913 | 64,904 | 1,009 |
| Commercial motor vehicle fees | 3,766 | 3,669 | 97 |
| Recreational vehicle tax | 1,105 | 1,015 | 90 |
| 16/20M truck tax | 788 | 804 | (16) |
| Watercraft tax | - | 294 | (294) |
| | <u>669,929</u> | <u>653,883</u> | <u>16,046</u> |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Road improvements and reconstruction | <u>758,827</u> | <u>1,299,692</u> | <u>(540,865)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | (88,898) | (645,809) | 556,911 |
| PRIOR YEAR ENCUMBRANCE CANCELED | - | - | - |
| UNENCUMBERED CASH, JANUARY 1 | <u>911,226</u> | <u>645,809</u> | <u>265,417</u> |
| UNENCUMBERED CASH, DECEMBER 31 | <u>\$ 822,328</u> | <u>\$ -</u> | <u>\$ 822,328</u> |

SALINE COUNTY, KANSAS

NOXIOUS WEED FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

Schedule 2-5

| | Actual | Budget | Over (Under) Budget |
|---|------------------|-----------------|---------------------------|
| RECEIPTS | | | |
| Taxes and shared revenue | | | |
| Ad valorem property tax | \$ 185,032 | \$ 182,461 | \$ 2,571 |
| Delinquent tax | 3,445 | 2,500 | 945 |
| Motor vehicle tax | 23,267 | 22,870 | 397 |
| Commercial motor vehicle fees | 1,329 | 1,293 | 36 |
| Recreational vehicle tax | 390 | 358 | 32 |
| 16/20M truck tax | 289 | 283 | 6 |
| Watercraft tax | - | 104 | (104) |
| Sale of chemicals and other reimbursements | 100,133 | 85,000 | 15,133 |
| Reimbursements - Coronavirus Relief Fund | 2,789 | - | 2,789 |
| TOTAL RECEIPTS | 316,674 | 294,869 | 21,805 |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Personal services | 156,535 | 140,590 | 15,945 |
| Contractual services | 13,348 | 19,972 | (6,624) |
| Commodities | 7,490 | 169,067 | (161,577) |
| Chemical | 127,369 | - | 127,369 |
| Transfer to - Noxious Weed Capital Outlay Fund | 40,000 | - | 40,000 |
| TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | 344,742 | 329,629 | 15,113 |
| ADJUSTMENT FOR QUALIFYING BUDGET CREDIT | - | 17,922 | (17,922) |
| TOTAL FOR COMPARISON | 344,742 | 347,551 | (2,809) |
| RECEIPTS OVER (UNDER) EXPENDITURES | (28,068) | (34,760) | 6,692 |
| UNENCUMBERED CASH, JANUARY 1 | 86,790 | 34,760 | 52,030 |
| UNENCUMBERED CASH, DECEMBER 31 | \$ 58,722 | \$ - | \$ 58,722 |

SALINE COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2020

Schedule 2-6

| | Actual | Budget | Over (Under) Budget |
|---|---------------------|------------------|---------------------------|
| RECEIPTS | | | |
| Taxes and shared revenue | | | |
| Ad valorem property tax | \$ 4,825,222 | \$ 4,762,312 | \$ 62,910 |
| Delinquent tax | 63,543 | 35,000 | 28,543 |
| Motor vehicle tax | 389,283 | 383,306 | 5,977 |
| Commercial motor vehicle fees | 22,244 | 21,665 | 579 |
| Recreational vehicle tax | 6,529 | 5,993 | 536 |
| 16/20M truck tax | 5,396 | 4,748 | 648 |
| Watercraft tax | - | 1,736 | (1,736) |
| Miscellaneous | 38,916 | - | 38,916 |
| | <u>5,351,133</u> | <u>5,214,760</u> | <u>136,373</u> |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Health insurance | 2,208,860 | 3,410,469 | (1,201,609) |
| Social Security | 996,334 | 1,004,867 | (8,533) |
| KPERs | 1,271,665 | 1,262,324 | 9,341 |
| Workers' compensation | 298,363 | 279,578 | 18,785 |
| Unemployment tax | 11,808 | 13,136 | (1,328) |
| Flex-benefits | 5,688 | 5,904 | (216) |
| | <u>4,792,718</u> | <u>5,976,278</u> | <u>(1,183,560)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | 558,415 | (761,518) | 1,319,933 |
| UNENCUMBERED CASH, JANUARY 1 | <u>1,565,989</u> | <u>761,518</u> | <u>804,471</u> |
| UNENCUMBERED CASH, DECEMBER 31 | <u>\$ 2,124,404</u> | <u>\$ -</u> | <u>\$ 2,124,404</u> |

SALINE COUNTY, KANSAS

SALINE COUNTY PUBLIC HEALTH FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

Schedule 2-7

| | Actual | Budget | Over (Under) Budget |
|---|-------------------|------------------|---------------------------|
| RECEIPTS | | | |
| Taxes and shared revenue | | | |
| Ad valorem property tax | \$ 623,083 | \$ 614,733 | \$ 8,350 |
| Delinquent tax | 9,365 | 6,000 | 3,365 |
| Motor vehicle tax | 65,517 | 64,500 | 1,017 |
| Commercial motor vehicle fees | 3,744 | 3,646 | 98 |
| Recreational vehicle tax | 1,099 | 1,008 | 91 |
| 16/20M truck tax | 597 | 799 | (202) |
| Watercraft tax | - | 292 | (292) |
| Grants and reimbursements | 958,864 | 1,148,466 | (189,602) |
| Reimbursements - Coronavirus Relief Fund | 244,780 | - | 244,780 |
| User fees | 684,658 | 527,000 | 157,658 |
| Miscellaneous | 2,000 | - | 2,000 |
| | <u>2,593,707</u> | <u>2,366,444</u> | <u>227,263</u> |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Personal services | 1,815,391 | 1,875,787 | (60,396) |
| Contractual services | 372,470 | 425,214 | (52,744) |
| Commodities | 126,688 | 200,050 | (73,362) |
| Reimbursement to - Employee Benefit Fund | 77,278 | - | 77,278 |
| Transfer to - Health Capital Outlay Fund | 200,000 | - | 200,000 |
| | <u>2,591,827</u> | <u>2,501,051</u> | <u>90,776</u> |
| TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| | <u>2,591,827</u> | <u>2,501,051</u> | <u>90,776</u> |
| ADJUSTMENT FOR QUALIFYING BUDGET CREDIT | | | |
| | <u>-</u> | <u>212,836</u> | <u>(212,836)</u> |
| TOTAL FOR COMPARISON | | | |
| | <u>2,591,827</u> | <u>2,713,887</u> | <u>(122,060)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | | | |
| | 1,880 | (134,607) | 136,487 |
| UNENCUMBERED CASH, JANUARY 1 | | | |
| | <u>399,088</u> | <u>134,607</u> | <u>264,481</u> |
| UNENCUMBERED CASH, DECEMBER 31 | | | |
| | <u>\$ 400,968</u> | <u>\$ -</u> | <u>\$ 400,968</u> |

SALINE COUNTY, KANSAS
HEALTH CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2020

| | | Schedule 2-8 |
|--|-------------------|------------------------------------|
| | <u>Actual</u> | <u>Budget</u> |
| | | <u>Over (Under) Budget</u> |
| RECEIPTS | | |
| Transfer from - Saline County Public Health Fund | \$ 200,000 | \$ - |
| | | \$ 200,000 |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | |
| Capital outlay | <u>3,899</u> | <u>222,040</u> |
| | | <u>(218,141)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | 196,101 | (222,040) |
| | | 418,141 |
| UNENCUMBERED CASH, JANUARY 1 | <u>222,040</u> | <u>222,040</u> |
| | | <u>-</u> |
| UNENCUMBERED CASH, DECEMBER 31 | <u>\$ 418,141</u> | <u>\$ -</u> |
| | | <u>\$ 418,141</u> |

SALINE COUNTY, KANSAS
 SPECIAL PARKS AND RECREATION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

| | <u>Actual</u> | <u>Budget</u> | Schedule 2-9 <u>Over (Under) Budget</u> |
|---|------------------|---------------|--|
| RECEIPTS | | | |
| Private club liquor tax | \$ 11,262 | \$ 6,000 | \$ 5,262 |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Appropriations | <u>7,517</u> | <u>7,517</u> | <u>-</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | 3,745 | (1,517) | 5,262 |
| UNENCUMBERED CASH, JANUARY 1 | <u>12,584</u> | <u>1,517</u> | <u>11,067</u> |
| UNENCUMBERED CASH, DECEMBER 31 | <u>\$ 16,329</u> | <u>\$ -</u> | <u>\$ 16,329</u> |

SALINE COUNTY, KANSAS
 SPECIAL ALCOHOL PROGRAMS FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

Schedule 2-10

| | Actual | Budget | Over (Under) Budget |
|---|-----------|----------|---------------------------|
| RECEIPTS | | | |
| Private club liquor tax | \$ 14,260 | \$ 9,724 | \$ 4,536 |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Appropriations | 17,331 | 17,331 | - |
| RECEIPTS OVER (UNDER) EXPENDITURES | (3,071) | (7,607) | 4,536 |
| UNENCUMBERED CASH, JANUARY 1 | 18,947 | 7,607 | 11,340 |
| UNENCUMBERED CASH, DECEMBER 31 | \$ 15,876 | \$ - | \$ 15,876 |

SALINE COUNTY, KANSAS
 NOXIOUS WEED CAPITAL OUTLAY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

Schedule 2-11

| | Actual | Budget | Over (Under) Budget |
|---|------------|----------|---------------------------|
| RECEIPTS | | | |
| Transfer from - Noxious Weed Fund | \$ 40,000 | \$ - | \$ 40,000 |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Capital outlay | 4,435 | 75,693 | (71,258) |
| RECEIPTS OVER (UNDER) EXPENDITURES | 35,565 | (75,693) | 111,258 |
| UNENCUMBERED CASH, JANUARY 1 | 71,891 | 75,693 | (3,802) |
| UNENCUMBERED CASH, DECEMBER 31 | \$ 107,456 | \$ - | \$ 107,456 |

SALINE COUNTY, KANSAS
 CAPITAL IMPROVEMENT PROGRAM FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

| | <u>Actual</u> | <u>Budget</u> | Schedule 2-12 Over (Under) Budget |
|---|--------------------------|--------------------|--|
| RECEIPTS | | | |
| Rentals and other | \$ 9,812 | \$ - | \$ 9,812 |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Capital improvements | <u>1,959</u> | <u>173,316</u> | <u>(171,357)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | 7,853 | (173,316) | 181,169 |
| UNENCUMBERED CASH, JANUARY 1 | <u>156,878</u> | <u>173,316</u> | <u>(16,438)</u> |
| UNENCUMBERED CASH, DECEMBER 31 | <u><u>\$ 164,731</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 164,731</u></u> |

SALINE COUNTY, KANSAS

SALINE COUNTY CAPITAL IMPROVEMENT PROGRAM FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

| | <u>Actual</u> | <u>Budget</u> | Schedule 2-13 <u>Over (Under) Budget</u> |
|---|----------------------------|--------------------|---|
| RECEIPTS | | | |
| Transfer from: | | | |
| General Fund | \$ 2,615,000 | \$ 800,000 | \$ 1,815,000 |
| Reimbursements | 29,247 | - | 29,247 |
| | <u>2,644,247</u> | <u>800,000</u> | <u>1,844,247</u> |
| TOTAL RECEIPTS | 2,644,247 | 800,000 | 1,844,247 |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Capital improvements | <u>1,388,083</u> | <u>6,434,946</u> | <u>(5,046,863)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | 1,256,164 | (5,634,946) | 6,891,110 |
| UNENCUMBERED CASH, JANUARY 1 | <u>7,681,415</u> | <u>5,634,946</u> | <u>2,046,469</u> |
| UNENCUMBERED CASH, DECEMBER 31 | <u><u>\$ 8,937,579</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 8,937,579</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, 2020

Schedule 2-14

| | Actual | Budget | Over (Under) Budget |
|---|------------------|-----------------|---------------------------|
| RECEIPTS | | | |
| Taxes and shared revenue | | | |
| Ad valorem property tax | \$ 104,656 | \$ 104,953 | \$ (297) |
| Delinquent tax | 1,094 | - | 1,094 |
| Motor vehicle tax | 13,397 | 12,300 | 1,097 |
| Commercial motor vehicle fees | 978 | 1,199 | (221) |
| Recreational vehicle tax | 381 | 388 | (7) |
| 16/20M truck tax | 925 | 1,182 | (257) |
| Watercraft tax | - | 141 | (141) |
| Reimbursements | 6,819 | - | 6,819 |
| TOTAL RECEIPTS | 128,250 | 120,163 | 8,087 |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Salaries and wages | 578 | - | 578 |
| Communications | 3,038 | 17,000 | (13,962) |
| Insurance | 12,015 | 15,000 | (2,985) |
| Maintenance | | | |
| Building | 1,460 | 10,000 | (8,540) |
| Vehicle | 6,501 | 12,000 | (5,499) |
| Training | 304 | 4,500 | (4,196) |
| Utilities | 9,872 | 10,000 | (128) |
| Gasoline and oil | 4,932 | 10,000 | (5,068) |
| Parts and supplies | 12,817 | 8,000 | 4,817 |
| Capital outlay and equipment | 32,394 | 55,000 | (22,606) |
| First responder medical equipment | 595 | 2,500 | (1,905) |
| Miscellaneous | 2,745 | 6,000 | (3,255) |
| Transfer to - Special Equipment Fund | 63,000 | - | 63,000 |
| TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | 150,251 | 150,000 | 251 |
| ADJUSTMENT FOR QUALIFYING BUDGET CREDIT | - | 6,819 | (6,819) |
| TOTAL FOR COMPARISON | 150,251 | 156,819 | (6,568) |
| RECEIPTS OVER (UNDER) EXPENDITURES | (22,001) | (29,837) | 7,836 |
| UNENCUMBERED CASH, JANUARY 1 | 34,156 | 29,837 | 4,319 |
| UNENCUMBERED CASH, DECEMBER 31 | \$ 12,155 | \$ - | \$ 12,155 |

SALINE COUNTY, KANSAS
 FIRE DISTRICT NO. 2 - GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

Schedule 2-15

| | Actual | Budget | Over (Under) Budget |
|---|-----------------|-----------------|---------------------------|
| RECEIPTS | | | |
| Taxes and shared revenue | | | |
| Ad valorem property tax | \$ 178,661 | \$ 177,761 | \$ 900 |
| Delinquent tax | 960 | - | 960 |
| Motor vehicle tax | 10,978 | 11,613 | (635) |
| Commercial motor vehicle fees | 1,890 | 1,300 | 590 |
| Recreational vehicle tax | 348 | 300 | 48 |
| 16/20M truck tax | 370 | 300 | 70 |
| Watercraft tax | - | 200 | (200) |
| Reimbursements | 5 | - | 5 |
| TOTAL RECEIPTS | 193,212 | 191,474 | 1,738 |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Salaries and wages | 16,066 | 3,000 | 13,066 |
| Payroll taxes | 1,233 | 1,100 | 133 |
| Fire runs | - | 10,000 | (10,000) |
| Communications | 477 | 6,500 | (6,023) |
| Insurance | 17,413 | 20,000 | (2,587) |
| Dues and subscriptions | 87 | 500 | (413) |
| Maintenance | | | |
| Building | 2,983 | 8,000 | (5,017) |
| Vehicle | 8,063 | 15,000 | (6,937) |
| Training | - | 3,000 | (3,000) |
| Utilities | 9,567 | 14,000 | (4,433) |
| Gasoline and oil | 977 | 5,500 | (4,523) |
| Parts and supplies | 2,905 | 9,500 | (6,595) |
| Capital outlay and equipment | 30,914 | 25,005 | 5,909 |
| Capital lease payment - building | 70,832 | 61,000 | 9,832 |
| Radio equipment | - | 15,250 | (15,250) |
| Miscellaneous | 1,654 | 5,000 | (3,346) |
| Transfer to - Special Equipment Fund | 39,189 | - | 39,189 |
| TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | 202,360 | 202,355 | 5 |
| ADJUSTMENT FOR QUALIFYING BUDGET CREDIT | - | 5 | (5) |
| TOTAL FOR COMPARISON | 202,360 | 202,360 | - |
| RECEIPTS OVER (UNDER) EXPENDITURES | (9,148) | (10,881) | 1,733 |
| UNENCUMBERED CASH, JANUARY 1 | 14,141 | 10,881 | 3,260 |
| UNENCUMBERED CASH, DECEMBER 31 | \$ 4,993 | \$ - | \$ 4,993 |

SALINE COUNTY, KANSAS

FIRE DISTRICT NO. 3 - GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

Schedule 2-16

| | Actual | Budget | Over (Under) Budget |
|---|------------------|-----------------|---------------------------|
| RECEIPTS | | | |
| Taxes and shared revenue | | | |
| Ad valorem property tax | \$ 136,276 | \$ 136,675 | \$ (399) |
| Delinquent tax | 3,866 | - | 3,866 |
| Motor vehicle tax | 12,750 | 12,308 | 442 |
| Commercial motor vehicle fees | 574 | 700 | (126) |
| Recreational vehicle tax | 461 | 406 | 55 |
| 16/20M truck tax | 982 | 1,171 | (189) |
| Watercraft tax | - | 102 | (102) |
| Reimbursements | 121 | - | 121 |
| TOTAL RECEIPTS | 155,030 | 151,362 | 3,668 |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Salaries and wages | 25,225 | 14,000 | 11,225 |
| Payroll taxes | 1,921 | 1,100 | 821 |
| Fire runs | - | 10,000 | (10,000) |
| Communications | 149 | 20,000 | (19,851) |
| Insurance | 16,973 | 15,000 | 1,973 |
| Maintenance | | | |
| Building | 536 | 4,000 | (3,464) |
| Vehicle | 6,848 | 6,400 | 448 |
| Training | - | 2,000 | (2,000) |
| Utilities | 15,599 | 12,000 | 3,599 |
| Gasoline and oil | 3,955 | 11,000 | (7,045) |
| Medical supplies | - | 1,000 | (1,000) |
| Parts and supplies | 647 | 2,500 | (1,853) |
| Protective clothing | 3,293 | 5,000 | (1,707) |
| Capital outlay and equipment | 20,604 | 44,000 | (23,396) |
| Radio equipment | - | 10,000 | (10,000) |
| Truck refurbish | - | 5,000 | (5,000) |
| Miscellaneous | 2,722 | 3,000 | (278) |
| Transfer to - Special Equipment Fund | 65,000 | - | 65,000 |
| TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | 163,472 | 166,000 | (2,528) |
| ADJUSTMENT FOR QUALIFYING BUDGET CREDIT | - | 121 | (121) |
| TOTAL FOR COMPARISON | 163,472 | 166,121 | (2,649) |
| RECEIPTS OVER (UNDER) EXPENDITURES | (8,442) | (14,638) | 6,196 |
| UNENCUMBERED CASH, JANUARY 1 | 39,220 | 14,638 | 24,582 |
| UNENCUMBERED CASH, DECEMBER 31 | \$ 30,778 | \$ - | \$ 30,778 |

SALINE COUNTY, KANSAS
 FIRE DISTRICT NO. 4 - GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

Schedule 2-17

| | Actual | Budget | Over (Under) Budget |
|---|------------|-----------|---------------------------|
| RECEIPTS | | | |
| Taxes and shared revenue | | | |
| Ad valorem property tax | \$ 69,720 | \$ 70,210 | \$ (490) |
| Delinquent tax | - | - | - |
| Motor vehicle tax | 2,213 | 2,600 | (387) |
| Commercial motor vehicle fees | 2,927 | 4,200 | (1,273) |
| Recreational vehicle tax | 17 | - | 17 |
| 16/20M truck tax | - | - | - |
| Watercraft tax | - | - | - |
| | 74,877 | 77,010 | (2,133) |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Contract with the City of Salina | 90,224 | 90,224 | - |
| RECEIPTS OVER (UNDER) EXPENDITURES | (15,347) | (13,214) | (2,133) |
| UNENCUMBERED CASH, JANUARY 1 | 11,544 | 13,214 | (1,670) |
| UNENCUMBERED CASH, DECEMBER 31 | \$ (3,803) | \$ - | \$ (3,803) |

SALINE COUNTY, KANSAS
 FIRE DISTRICT NO. 5 - GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

Schedule 2-18

| | Actual | Budget | Over (Under) Budget |
|---|-----------------|-----------------|---------------------------|
| RECEIPTS | | | |
| Taxes and shared revenue | | | |
| Ad valorem property tax | \$ 153,706 | \$ 152,237 | \$ 1,469 |
| Delinquent tax | 1,756 | - | 1,756 |
| Motor vehicle tax | 20,295 | 20,077 | 218 |
| Commercial motor vehicle fees | 1,730 | 2,018 | (288) |
| Recreational vehicle tax | 623 | 703 | (80) |
| 16/20M truck tax | 454 | 335 | 119 |
| Watercraft tax | 4 | 204 | (200) |
| Reimbursements | 100 | - | 100 |
| TOTAL RECEIPTS | 178,668 | 175,574 | 3,094 |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Salaries and wages | 20,864 | 7,500 | 13,364 |
| Payroll taxes | 1,723 | 2,005 | (282) |
| Fire runs | 1,374 | 17,500 | (16,126) |
| Communications | 3,342 | 5,000 | (1,658) |
| Insurance | 13,461 | 14,000 | (539) |
| Maintenance | | | |
| Building | 7,532 | 7,000 | 532 |
| Vehicle | 8,616 | 9,000 | (384) |
| Training | 1,659 | 7,000 | (5,341) |
| Utilities | 7,562 | 10,000 | (2,438) |
| Gasoline and oil | 1,856 | 5,000 | (3,144) |
| Parts and supplies | 750 | 2,000 | (1,250) |
| Capital outlay and equipment | 21,506 | 20,000 | 1,506 |
| Radio equipment | - | 12,000 | (12,000) |
| Capital lease payment | 69,729 | 69,585 | 144 |
| Miscellaneous | 2,341 | 2,000 | 341 |
| Transfer to - Special Equipment Fund | 27,375 | - | 27,375 |
| TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | 189,690 | 189,590 | 100 |
| ADJUSTMENT FOR QUALIFYING BUDGET CREDIT | - | 100 | (100) |
| TOTAL FOR COMPARISON | 189,690 | 189,690 | - |
| RECEIPTS OVER (UNDER) EXPENDITURES | (11,022) | (14,016) | 2,994 |
| UNENCUMBERED CASH, JANUARY 1 | 20,632 | 14,016 | 6,616 |
| UNENCUMBERED CASH, DECEMBER 31 | \$ 9,610 | \$ - | \$ 9,610 |

SALINE COUNTY, KANSAS

FIRE DISTRICT NO. 6 - GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

Schedule 2-19

| | Actual | Budget | Over (Under) Budget |
|---|-----------------|----------------|---------------------------|
| RECEIPTS | | | |
| Taxes and shared revenue | | | |
| Ad valorem property tax | \$ 40,897 | \$ 40,769 | \$ 128 |
| Delinquent tax | 760 | - | 760 |
| Motor vehicle tax | 4,973 | 4,700 | 273 |
| Commercial motor vehicle fees | 48 | - | 48 |
| Recreational vehicle tax | 156 | 200 | (44) |
| 16/20M truck tax | 176 | 200 | (24) |
| Watercraft tax | - | - | - |
| Reimbursements | 1,000 | - | 1,000 |
| TOTAL RECEIPTS | 48,010 | 45,869 | 2,141 |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Salaries and wages | 4,130 | 1,200 | 2,930 |
| Payroll taxes | 295 | - | 295 |
| Fire runs | - | 5,000 | (5,000) |
| Communications | 492 | 3,500 | (3,008) |
| Insurance | 8,720 | 8,000 | 720 |
| Workers' compensation | - | 1,000 | (1,000) |
| Maintenance | | | |
| Building | 559 | 1,000 | (441) |
| Vehicle | 11,940 | 3,000 | 8,940 |
| Education | - | 500 | (500) |
| Training | 50 | 2,500 | (2,450) |
| Utilities | 3,348 | 4,000 | (652) |
| Gasoline and oil | 331 | 3,000 | (2,669) |
| Parts and supplies | 98 | 1,000 | (902) |
| Protective clothing | 625 | 3,500 | (2,875) |
| Breathing apparatus | - | 5,000 | (5,000) |
| Capital outlay and equipment | 1,126 | 4,400 | (3,274) |
| Miscellaneous | 367 | 500 | (133) |
| Transfer to - Special Equipment Fund | 15,000 | - | 15,000 |
| TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | 47,081 | 47,100 | (19) |
| ADJUSTMENT FOR QUALIFYING BUDGET CREDIT | - | 1,000 | (1,000) |
| TOTAL FOR COMPARISON | 47,081 | 48,100 | (1,019) |
| RECEIPTS OVER (UNDER) EXPENDITURES | 929 | (1,231) | 2,160 |
| UNENCUMBERED CASH, JANUARY 1 | 3,012 | 1,231 | 1,781 |
| UNENCUMBERED CASH, DECEMBER 31 | \$ 3,941 | \$ - | \$ 3,941 |

SALINE COUNTY, KANSAS
 FIRE DISTRICT NO. 7 - GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

Schedule 2-20

| | Actual | Budget | Over (Under) Budget |
|---|-----------------|----------------|---------------------------|
| RECEIPTS | | | |
| Taxes and shared revenue | | | |
| Ad valorem property tax | \$ 89,016 | \$ 89,602 | \$ (586) |
| Delinquent tax | 860 | - | 860 |
| Motor vehicle tax | 12,382 | 12,200 | 182 |
| Commercial motor vehicle fees | 2,012 | 1,200 | 812 |
| Recreational vehicle tax | 341 | 300 | 41 |
| 16/20M truck tax | 216 | 300 | (84) |
| Watercraft tax | - | 100 | (100) |
| Miscellaneous | 696 | - | 696 |
| | <u>105,523</u> | <u>103,702</u> | <u>1,821</u> |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Salaries and wages | 9,643 | 3,000 | 6,643 |
| Payroll taxes | 748 | 639 | 109 |
| Fire runs | - | 7,000 | (7,000) |
| Communications | 2,507 | 7,000 | (4,493) |
| Insurance | 13,208 | 15,000 | (1,792) |
| Maintenance | | | |
| Building | 4,404 | 1,500 | 2,904 |
| Vehicle | 5,212 | 4,000 | 1,212 |
| Training | 1,062 | 500 | 562 |
| Utilities | 2,731 | 3,500 | (769) |
| Gasoline and oil | 921 | 2,500 | (1,579) |
| Parts and supplies | 379 | 1,250 | (871) |
| Protective clothing | 1,062 | 5,000 | (3,938) |
| First responder | 646 | 500 | 146 |
| Capital outlay | 22,183 | 24,000 | (1,817) |
| Radio equipment | - | 10,000 | (10,000) |
| Capital lease payment | 26,315 | 26,315 | - |
| Miscellaneous | 67 | - | 67 |
| Transfer to - Special Equipment Fund | 20,616 | - | 20,616 |
| | <u>111,704</u> | <u>111,704</u> | <u>-</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | (6,181) | (8,002) | 1,821 |
| UNENCUMBERED CASH, JANUARY 1 | <u>11,885</u> | <u>8,002</u> | <u>3,883</u> |
| UNENCUMBERED CASH, DECEMBER 31 | <u>\$ 5,704</u> | <u>\$ -</u> | <u>\$ 5,704</u> |

SALINE COUNTY, KANSAS
 KIPP SEWER DISTRICT - OPERATIONS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

Schedule 2-21

| | Actual | Budget | Over (Under) Budget |
|---|------------------|---------------|---------------------------|
| RECEIPTS | | | |
| User fees | \$ 7,903 | \$ 8,000 | \$ (97) |
| Special assessments - user fees | 2,606 | - | 2,606 |
| Delinquent charges | 5 | - | 5 |
| TOTAL RECEIPTS | <u>10,514</u> | <u>8,000</u> | <u>2,514</u> |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Operations | 3,441 | 3,246 | 195 |
| Improvements | 2,342 | 1,500 | 842 |
| Insurance | - | 120 | (120) |
| Fees | 90 | 500 | (410) |
| Utilities | 706 | 700 | 6 |
| Capital outlay | - | 5,468 | (5,468) |
| Capital improvements | - | 28,811 | (28,811) |
| TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | <u>6,579</u> | <u>40,345</u> | <u>(33,766)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | 3,935 | (32,345) | 36,280 |
| UNENCUMBERED CASH, JANUARY 1 | <u>39,966</u> | <u>32,345</u> | <u>7,621</u> |
| UNENCUMBERED CASH, DECEMBER 31 | <u>\$ 43,901</u> | <u>\$ -</u> | <u>\$ 43,901</u> |

SALINE COUNTY, KANSAS
NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2020

Schedule 2-22
Page 1 of 7

| | 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 | \$ 63,000 | \$ 39,189 | \$ 65,000 | \$ 27,375 | \$ 15,000 | \$ 20,616 | \$ - |
| Fees | - | - | - | - | - | - | 5,000 |
| Reimbursements and other | 22,147 | 667 | - | - | - | - | - |
| Grants | - | - | - | - | - | - | - |
| TOTAL RECEIPTS | 85,147 | 39,856 | 65,000 | 27,375 | 15,000 | 20,616 | 5,000 |
| EXPENDITURES AND TRANSFERS | | | | | | | |
| Capital outlay | 23,618 | 8,917 | - | 4,661 | - | - | - |
| RECEIPTS OVER (UNDER) EXPENDITURES | 61,529 | 30,939 | 65,000 | 22,714 | 15,000 | 20,616 | 5,000 |
| UNENCUMBERED CASH, JANUARY 1 | 120,014 | 86,515 | 120,660 | 73,759 | 111,878 | 99,860 | 13,150 |
| UNENCUMBERED CASH, DECEMBER 31 | <u>\$ 181,543</u> | <u>\$ 117,454</u> | <u>\$ 185,660</u> | <u>\$ 96,473</u> | <u>\$ 126,878</u> | <u>\$ 120,476</u> | <u>\$ 18,150</u> |

SALINE COUNTY, KANSAS
NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2020

Schedule 2-22
Page 2 of 7

| | Special Road Machinery | Special Highway Improvement | Water Well Road Tipping Fees | Motor Vehicle Operating | Register of Deeds Technology | Land Records Technology | Employee Engagement |
|---|------------------------------|-----------------------------------|------------------------------------|-------------------------------|------------------------------------|-------------------------------|------------------------|
| RECEIPTS | | | | | | | |
| Motor vehicle registration fees | \$ - | \$ - | \$ - | \$ 395,833 | \$ - | \$ - | \$ - |
| Lienholder fees | - | - | - | 8,328 | - | - | - |
| Other fees | - | - | 134,865 | - | 81,134 | - | - |
| Interest earned | - | - | - | - | 712 | - | - |
| Reimbursements | - | 91,416 | - | 97,483 | - | 20,600 | - |
| Reimbursements - Coronavirus Relief Fund | - | - | - | 1,058 | - | - | - |
| Sale of surplus equipment | 518,737 | - | - | - | - | - | - |
| Micellaneous | - | - | - | - | - | - | 1,800 |
| Transfer from other funds | 325,000 | 250,000 | - | - | - | 30,000 | - |
| TOTAL RECEIPTS | 843,737 | 341,416 | 134,865 | 502,702 | 81,846 | 50,600 | 1,800 |
| EXPENDITURES AND TRANSFERS | | | | | | | |
| Salaries and wages | - | - | - | 269,699 | - | - | - |
| Employee benefits | - | - | - | 100,707 | - | - | - |
| Contractual services | 108,510 | - | - | 41,468 | - | 20,600 | - |
| Commodities | - | - | - | 6,723 | - | - | - |
| Capital outlay | 782,190 | - | - | - | - | - | - |
| Road improvements | - | 830,600 | 134,865 | - | - | - | - |
| Miscellaneous | - | - | - | 4,420 | 15,895 | - | 300 |
| Transfer to other funds | - | - | - | 84,327 | 30,000 | - | - |
| TOTAL EXPENDITURES AND TRANSFERS | 890,700 | 830,600 | 134,865 | 507,344 | 45,895 | 20,600 | 300 |
| RECEIPTS OVER (UNDER) EXPENDITURES | (46,963) | (489,184) | - | (4,642) | 35,951 | 30,000 | 1,500 |
| UNENCUMBERED CASH, JANUARY 1 | 1,945,728 | 1,964,355 | - | 62,384 | 152,528 | 49,056 | - |
| UNENCUMBERED CASH, DECEMBER 31 | <u>\$ 1,898,765</u> | <u>\$ 1,475,171</u> | <u>\$ -</u> | <u>\$ 57,742</u> | <u>\$ 188,479</u> | <u>\$ 79,056</u> | <u>\$ 1,500</u> |

SALINE COUNTY, KANSAS
 NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2020

Schedule 2-22
 Page 3 of 7

| | <u>County Treasurer Technology</u> | <u>County Clerk Technology</u> | <u>County Farm</u> | <u>Schilling Farm</u> | <u>Trash/Litter Grant</u> | <u>Foundation Grants</u> | <u>CARES Grant</u> | <u>EM Homeland Security Grant</u> |
|---|--|--|------------------------|---------------------------|-------------------------------|------------------------------|------------------------|---|
| RECEIPTS | | | | | | | | |
| Fees | \$ 20,284 | \$ 20,284 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Grants | - | - | - | - | - | 10,000 | 11,026,434 | - |
| Rent/crop share | - | - | 68,989 | 16,334 | - | - | - | - |
| Reimbursements and other | - | - | 5,280 | - | - | - | - | - |
| TOTAL RECEIPTS | <u>20,284</u> | <u>20,284</u> | <u>74,269</u> | <u>16,334</u> | <u>-</u> | <u>10,000</u> | <u>11,026,434</u> | <u>-</u> |
| EXPENDITURES AND TRANSFERS | | | | | | | | |
| Contractual services | 9,913 | - | - | - | - | - | 52,822 | - |
| Commodities | - | - | - | - | - | - | 375,966 | - |
| Capital outlay | 302 | 2,448 | - | - | - | 9,993 | 311,901 | - |
| Payments to subrecipients | - | - | - | - | - | - | 10,246,104 | - |
| Farm expense | - | - | - | 9,456 | - | - | - | - |
| Program expenditures | - | - | 73,993 | - | - | - | - | - |
| TOTAL EXPENDITURES AND TRANSFERS | <u>10,215</u> | <u>2,448</u> | <u>73,993</u> | <u>9,456</u> | <u>-</u> | <u>9,993</u> | <u>10,986,793</u> | <u>-</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | 10,069 | 17,836 | 276 | 6,878 | - | 7 | 39,641 | - |
| UNENCUMBERED CASH, JANUARY 1 | <u>11,436</u> | <u>23,378</u> | <u>193,927</u> | <u>99,838</u> | <u>1,244</u> | <u>-</u> | <u>-</u> | <u>1,133</u> |
| UNENCUMBERED CASH, DECEMBER 31 | <u>\$ 21,505</u> | <u>\$ 41,214</u> | <u>\$ 194,203</u> | <u>\$ 106,716</u> | <u>\$ 1,244</u> | <u>\$ 7</u> | <u>\$ 39,641</u> | <u>\$ 1,133</u> |

SALINE COUNTY, KANSAS
NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2020

Schedule 2-22
Page 4 of 7

| | 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 | \$ - | \$ 78,176 |
| Fees | 6,416 | 120 | 1,878 | 5,898 | - | - | - |
| TOTAL RECEIPTS | <u>6,416</u> | <u>120</u> | <u>1,878</u> | <u>5,898</u> | <u>10,000</u> | <u>-</u> | <u>78,176</u> |
| EXPENDITURES AND TRANSFERS | | | | | | | |
| Salaries and wages | - | - | - | - | 2,627 | - | 47,850 |
| Employee benefits | - | - | - | - | 69 | - | 22,885 |
| Contractual services | 3,418 | - | 1,612 | - | - | - | 1,410 |
| Program expenditures | - | - | - | 500 | - | 250 | - |
| TOTAL EXPENDITURES AND TRANSFERS | <u>3,418</u> | <u>-</u> | <u>1,612</u> | <u>500</u> | <u>2,696</u> | <u>250</u> | <u>72,145</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | 2,998 | 120 | 266 | 5,398 | 7,304 | (250) | 6,031 |
| UNENCUMBERED CASH, JANUARY 1 | <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> |
| UNENCUMBERED CASH, DECEMBER 31 | <u>\$ 6,191</u> | <u>\$ 8,455</u> | <u>\$ 47,293</u> | <u>\$ 6,965</u> | <u>\$ 29,586</u> | <u>\$ 250</u> | <u>\$ (13,890)</u> |

SALINE COUNTY, KANSAS
NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2020

Schedule 2-22
Page 5 of 7

| | Sheriff Coronavirus Grant | Sheriff K-9 Fund | Sheriff Project Lifesaver | Drug Project Director's Fund | D.A.R.E. | Sheriff's Registered Offender | Sheriff's Concealed Weapon Fees | VIN Fees |
|---|---------------------------------|------------------------|---------------------------------|---------------------------------------|-----------------|-------------------------------------|--|------------------|
| RECEIPTS | | | | | | | | |
| Forfeitures and restitutions | \$ - | \$ - | \$ - | \$ 4,271 | \$ - | \$ - | \$ - | \$ - |
| Fees | - | - | - | - | - | 27,883 | 4,030 | 48,420 |
| Interest earned | - | - | - | 371 | - | - | - | - |
| Grants | 50,028 | - | - | - | - | - | - | - |
| Donations | - | 3,138 | 4,475 | - | - | - | - | - |
| Reimbursements and other | - | - | - | - | 4,472 | - | - | - |
| TOTAL RECEIPTS | 50,028 | 3,138 | 4,475 | 4,642 | 4,472 | 27,883 | 4,030 | 48,420 |
| EXPENDITURES AND TRANSFERS | | | | | | | | |
| Contractual services | 15,275 | - | - | - | 2,340 | - | - | - |
| Commodities | 21,285 | - | - | - | - | 20,209 | - | - |
| Capital outlay | 13,459 | - | - | - | - | - | - | - |
| Program expenditures | - | - | - | 34,691 | - | - | - | 42,922 |
| TOTAL EXPENDITURES AND TRANSFERS | 50,019 | - | - | 34,691 | 2,340 | 20,209 | - | 42,922 |
| RECEIPTS OVER (UNDER) EXPENDITURES | 9 | 3,138 | 4,475 | (30,049) | 2,132 | 7,674 | 4,030 | 5,498 |
| UNENCUMBERED CASH, JANUARY 1 | - | - | - | 83,078 | 970 | 14,692 | 12,687 | 8,515 |
| UNENCUMBERED CASH, DECEMBER 31 | <u>\$ 9</u> | <u>\$ 3,138</u> | <u>\$ 4,475</u> | <u>\$ 53,029</u> | <u>\$ 3,102</u> | <u>\$ 22,366</u> | <u>\$ 16,717</u> | <u>\$ 14,013</u> |

SALINE COUNTY, KANSAS
 NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2020

Schedule 2-22
 Page 6 of 7

| | Community Corrections/ Adult Probation | Community Corrections/ Juvenile Probation | Community Corrections/ KDOC Reinvestment | Community Corrections/ Case Management Agency | Community Corrections/ Behavioral Health | Community Corrections/ JCAB | Community Corrections/ CIP Reset |
|--|---|--|---|---|---|-----------------------------------|---|
| RECEIPTS | | | | | | | |
| Grants | \$ 859,836 | \$ 266,410 | \$ 151,046 | \$ 87,800 | \$ 232,268 | \$ 98,283 | \$ - |
| Fees and reimbursements | 58,228 | 4,837 | - | 9,003 | 5,170 | - | 727 |
| Reimbursements - Coronavirus Relief Fund | 6,700 | 674 | - | 178 | 71 | - | - |
| Sale of surplus equipment | 39 | - | - | - | - | - | - |
| Miscellaneous | 4,807 | - | - | - | - | - | - |
| TOTAL RECEIPTS | 929,610 | 271,921 | 151,046 | 96,981 | 237,509 | 98,283 | 727 |
| EXPENDITURES AND TRANSFERS | | | | | | | |
| Salaries and wages | 472,861 | 172,034 | - | 57,800 | 110,513 | 14,994 | - |
| Employee benefits | 144,526 | 56,892 | - | 19,885 | 33,180 | 4,167 | - |
| Contractual services | 165,330 | 45,491 | - | 8,597 | 86,095 | 38,865 | 669 |
| Commodities | 15,315 | 1,648 | - | 260 | - | 1,762 | 13 |
| Capital outlay | 5,083 | 1,590 | - | 210 | - | - | - |
| Miscellaneous | 31,077 | 52,000 | 154,076 | - | - | 753 | - |
| TOTAL EXPENDITURES AND TRANSFERS | 834,192 | 329,655 | 154,076 | 86,752 | 229,788 | 60,541 | 682 |
| RECEIPTS OVER (UNDER) EXPENDITURES | 95,418 | (57,734) | (3,030) | 10,229 | 7,721 | 37,742 | 45 |
| UNENCUMBERED CASH, JANUARY 1 | 489,255 | 214,012 | 20,221 | 4,110 | 25,373 | - | 7,442 |
| UNENCUMBERED CASH, DECEMBER 31 | <u>\$ 584,673</u> | <u>\$ 156,278</u> | <u>\$ 17,191</u> | <u>\$ 14,339</u> | <u>\$ 33,094</u> | <u>\$ 37,742</u> | <u>\$ 7,487</u> |

SALINE COUNTY, KANSAS
NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2020

Schedule 2-22
Page 7 of 7

| | 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 | \$ 176,057 | \$ 194,096 | \$ 38,697 | \$ - | \$ - | \$ - | \$ - |
| Fees and reimbursements | 18,007 | 25,000 | - | - | - | - | - |
| Reimbursements - Coronavirus Relief Fund | 464 | 460 | - | - | - | - | - |
| Donations | - | 6 | - | - | - | - | 125,706 |
| TOTAL RECEIPTS | 194,528 | 219,562 | 38,697 | - | - | - | 125,706 |
| EXPENDITURES AND TRANSFERS | | | | | | | |
| Salaries and wages | 108,408 | 126,173 | - | - | - | - | - |
| Employee benefits | 36,802 | 41,282 | - | - | - | - | - |
| Contractual services | 17,691 | 21,253 | 29,023 | - | - | - | - |
| Commodities | 321 | 571 | - | 109 | 1 | - | 181,849 |
| Capital outlay | 525 | - | - | - | - | - | - |
| Program expenditures | - | - | - | - | - | 123,438 | - |
| TOTAL EXPENDITURES AND TRANSFERS | 163,747 | 189,279 | 29,023 | 109 | 1 | 123,438 | 181,849 |
| RECEIPTS OVER (UNDER) EXPENDITURES | 30,781 | 30,283 | 9,674 | (109) | (1) | (123,438) | (56,143) |
| UNENCUMBERED CASH, JANUARY 1 | (3,969) | (3,883) | (9,674) | 3,244 | 46,053 | 124,368 | 177,160 |
| UNENCUMBERED CASH, DECEMBER 31 | <u>\$ 26,812</u> | <u>\$ 26,400</u> | <u>\$ -</u> | <u>\$ 3,135</u> | <u>\$ 46,052</u> | <u>\$ 930</u> | <u>\$ 121,017</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, 2020

Schedule 2-23

| | <u>Actual</u> | <u>Budget</u> | <u>Over (Under) Budget</u> |
|---|-----------------|---------------|------------------------------------|
| RECEIPTS | | | |
| Special assessments | \$ 15,024 | \$ 13,000 | \$ 2,024 |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Bond principal | 4,025 | 3,881 | 144 |
| Interest on bonds | 9,605 | 9,777 | (172) |
| Commission and postage | - | 55 | (55) |
| Reserve for future payments | - | 1,396 | (1,396) |
| TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | <u>13,630</u> | <u>15,109</u> | <u>(1,479)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | 1,394 | (2,109) | 3,503 |
| UNENCUMBERED CASH, JANUARY 1 | <u>2,685</u> | <u>2,109</u> | <u>576</u> |
| UNENCUMBERED CASH, DECEMBER 31 | <u>\$ 4,079</u> | <u>\$ -</u> | <u>\$ 4,079</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, 2020

Schedule 3
Page 1 of 2

| | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|----------------------------------|------------------------------|-------------------|-------------------|---------------------------|
| FUNDS | | | | |
| Distributable funds | | | | |
| Current tax | \$ 45,037,648 | \$ 76,927,089 | \$ 78,722,555 | \$ 43,242,182 |
| Redemptions | 672,477 | 1,487,664 | 1,193,161 | 966,980 |
| Delinquent personal property tax | 9,620 | 99,068 | 103,829 | 4,859 |
| Advance tax | - | 1,119 | 1,119 | - |
| Escrow payments | 194,331 | 167,439 | 7,251 | 354,519 |
| Motor vehicle tax | 1,247,039 | 7,398,664 | 7,385,257 | 1,260,446 |
| Motor vehicle excise tax | 34,364 | 81,655 | 80,111 | 35,908 |
| Commercial vehicle fees | 4,422 | 748,855 | 749,031 | 4,246 |
| Recreational vehicle tax | 18,471 | 116,480 | 117,153 | 17,798 |
| Mineral tax | - | 1,016 | 1,016 | - |
| City/county highway | - | 1,392,738 | 1,392,738 | - |
| Tax increment financing | - | 462,443 | 462,443 | - |
| Salina Downtown TIF | - | 299,871 | 299,871 | - |
| Total distributable funds | <u>47,218,372</u> | <u>89,184,101</u> | <u>90,515,535</u> | <u>45,886,938</u> |
| State funds | | | | |
| State educational building | - | 677,449 | 677,449 | - |
| State institutional building | - | 338,724 | 338,724 | - |
| Motor vehicle registration | 4,358 | 2,796,679 | 2,797,178 | 3,859 |
| Commercial vehicle registration | 3,710 | 522,514 | 524,934 | 1,290 |
| Sales and compensating tax | 133,524 | 2,058,978 | 2,004,058 | 188,444 |
| Game licenses | - | 13,523 | 13,523 | - |
| Heritage trust | 17,578 | 52,076 | 69,654 | - |
| Total state funds | <u>159,170</u> | <u>6,459,943</u> | <u>6,425,520</u> | <u>193,593</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, 2020

Schedule 3
Page 2 of 2

| | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|-------------------------------------|------------------------------|-----------------------|-----------------------|---------------------------|
| FUNDS (CONTINUED) | | | | |
| Subdivision funds | | | | |
| Cities | \$ 36,352 | \$ 16,968,444 | \$ 16,971,048 | \$ 33,748 |
| Townships | 2,625 | 40,469 | 39,388 | 3,706 |
| School districts | 193 | 34,561,958 | 34,562,037 | 114 |
| Joint fire districts | - | 31,531 | 31,531 | - |
| Cemeteries | - | 17,441 | 17,441 | - |
| Drainage districts | 5,598 | 4,000 | - | 9,598 |
| Watershed districts | - | 22,383 | 22,383 | - |
| Falun improvement district | 12,196 | 11,258 | 11,685 | 11,769 |
| Central Kansas library system | - | 315,790 | 315,790 | - |
| Salina free library | - | 2,946,602 | 2,946,602 | - |
| Salina airport authority | - | 2,648,969 | 2,648,969 | - |
| Central Kansas Extension District | - | 830,814 | 830,814 | - |
| | <u>56,964</u> | <u>58,399,659</u> | <u>58,397,688</u> | <u>58,935</u> |
| Total subdivision funds | | | | |
| Other Agency Funds | | | | |
| Unclaimed legacies | 935 | - | - | 935 |
| Commission on Aging: | | | | |
| KPERs | 171 | - | 171 | - |
| Opt. Group Life | 106 | - | 106 | - |
| Group insurance | 148,631 | 192,438 | 197,854 | 143,215 |
| Change checks | - | 616,664 | 616,664 | - |
| Memorials | | | | |
| Rural Fire District No. 1 | 7,476 | - | - | 7,476 |
| Rural Fire District No. 3 | 541 | 250 | - | 791 |
| Rural Fire District No. 5 | 430 | 5,000 | - | 5,430 |
| Rural Fire District No. 6 | 750 | 500 | - | 1,250 |
| Rural Fire District No. 6 | - | 5,000 | - | 5,000 |
| MVL long and short | 1,167 | 210 | 138 | 1,239 |
| Sheriff's department - inmate trust | 14,242 | 359,243 | 359,613 | 13,872 |
| Clerk of District Court | 403,519 | 2,647,227 | 2,657,555 | 393,191 |
| Law Library | 106,973 | 38,341 | 35,291 | 110,023 |
| | <u>684,941</u> | <u>3,864,873</u> | <u>3,867,392</u> | <u>682,422</u> |
| Total other Agency Funds | | | | |
| TOTAL AGENCY FUNDS | <u>\$ 48,119,447</u> | <u>\$ 157,908,576</u> | <u>\$ 159,206,135</u> | <u>\$ 46,821,888</u> |

Roger W. Field, CPA
Gregory D. Daughhete, CPA
Kenneth D. Hamby, CPA
Michael R. Meisenheimer, CPA
Nick L. Muetting, CPA
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Brent L. Knoche, CPA
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Alex P. Larson, CPA

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 Guide, 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, 2020, and the related notes to the financial statement, which collectively comprise the County's basic financial statement, and have issued our report thereon dated March 19, 2021, 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance 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 March 19, 2021.

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
March 19, 2021

SALINE COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2020

| Programs | Federal CFDA Number | Grant I.D. Number | Passed through to Subrecipients | Expenditures |
|--|---------------------------|----------------------|------------------------------------|---------------|
| U.S. DEPARTMENT OF AGRICULTURE | | | | |
| State of Kansas pass-through programs | | | | |
| <u>Kansas Department of Health and Environment</u> | | | | |
| Special Supplemental Nutrition Programs for Women, Infants, and Children | 10.557 | 202020W100343 | | \$ 70,673 |
| Special Supplemental Nutrition Programs for Women, Infants, and Children | 10.557 | 201919W100343 | | 254,636 |
| TOTAL U.S. DEPARTMENT OF DEFENSE | | | | 325,309 |
| U.S. DEPARTMENT OF JUSTICE | | | | |
| COVID-19 - Coronavirus Emergency Supplemental Program | | | | |
| Bulletproof Vest Partnership Program | 16.034 | | | 50,028 |
| Bulletproof Vest Partnership Program | 16.607 | | | 384 |
| Bulletproof Vest Partnership Program | 16.607 | | | 1,034 |
| 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 | 21-JAG-14 | | 15,783 |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | 20-JAG-19 | | 59,528 |
| TOTAL U.S. DEPARTMENT OF JUSTICE | | | | 126,757 |
| U.S. DEPARTMENT OF TRANSPORTATION | | | | |
| State of Kansas pass-through programs | | | | |
| <u>Kansas Department of Transportation</u> | | | | |
| Highway Planning and Construction | 20.205 | | | 91,416 |
| Highway Safety Cluster: | | | | |
| State and Community Highway Safety | 20.600 | PT-0988-20 | | 2,990 |
| State and Community Highway Safety | 20.600 | PT-0988-20 | | 4,040 |
| Total Highway Safety Cluster | | | | 7,030 |
| TOTAL U.S. DEPARTMENT OF TRANSPORTATION | | | | 98,446 |
| U.S. DEPARTMENT OF TREASURY | | | | |
| COVID-19 - Coronavirus Relief Fund | | | | |
| | 21.019 | | 10,265,498 | 11,026,434 |
| State of Kansas pass-through programs | | | | |
| <u>Kansas Division of Emergency Management</u> | | | | |
| COVID-19 - Coronavirus Relief Fund | 21.019 | | | 4,893 |
| TOTAL U.S. DEPARTMENT OF TREASURY | | | | 11,031,327 |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | |
| COVID-19 - Provider Relief Funds | | | | |
| | 93.498 | | | 20,845 |
| 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 | 3028-2643450K | | 38,328 |
| Child Care and Development Block Grant | 93.575 | 3028-2643450J | | 25,084 |
| Total CCDF Cluster / 477 Cluster | | | | 63,412 |
| Public Health Emergency Preparedness | 93.069 | NU90TP922049-02 | | 20,462 |
| Public Health Emergency Preparedness | 93.069 | NU90TP921936-01-04 | | 16,501 |
| Maternal and Child Health Federal Consolidated Programs | 93.110 | U4CMC32911-02 | | 8,000 |
| National Center for Injury Prevention and Control | 93.136 | NU17CE924998-01 | | 1,555 |
| Childhood Lead Poisoning Prevention Program | 93.197 | NU22EH001406-02 | | 304 |
| Family Planning Services | 93.217 | FPHPA006448-02 | | 16,525 |
| Family Planning Services | 93.217 | FPHPA006448-01 | | 21,132 |
| Immunization Cooperative Agreements | 93.268 | H23IP000748-05 | | 3,290 |
| COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases | 93.323 | NU50CK000549-01 | | 43,341 |
| COVID-19 - Public Health Crisis Response | 93.354 | NU90TP22130-01 | | 1,189 |
| HIV Care Formula Grant | 93.917 | X08HA33781-01 | | 72,868 |
| HIV Care Formula Grant | 93.917 | X08HA33781-01 | | 76,313 |
| Maternal and Child Health Services Block Grant | 93.994 | B04MC32543-02 | | 39,820 |
| Maternal and Child Health Services Block Grant | 93.994 | B04MC32543-01 | | 48,628 |
| TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | 454,185 |
| 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-2020-EP-00001 | | 33,303 |
| TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY | | | | 33,303 |
| TOTAL | | | | \$ 12,069,327 |

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, 2020

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, 2020, 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.

NOTE D—AMOUNTS PROVIDED TO SUBRECIPIENTS

The County provided federal awards to subrecipients as follows:

| <u>Program Title</u> | <u>Assistance Listing No.</u> | <u>Amount Provided</u> |
|--------------------------|-----------------------------------|----------------------------|
| Coronavirus Relief Funds | 21.019 | <u>\$ 10,265,498</u> |

Roger W. Field, CPA
Gregory D. Daughhete, CPA
Kenneth D. Hamby, CPA
Michael R. Meisenheimer, CPA
Nick L. Muetting, CPA
Billy J. Klug, CPA
Randall R. Hofmeier, CPA
Brent L. Knoche, CPA
Brian W. Mapel, CPA
Jeffrey D. Reece, CPA
Brady H. Byrnes, CPA
Alex P. Larson, CPA

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, 2020. 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, 2020.

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. 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
March 19, 2021

SALINE COUNTY, KANSAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For Year Ended December 31, 2020

SUMMARY OF AUDIT RESULTS

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

| | CFDA No. |
|--------------------------|----------|
| Coronavirus Relief Funds | 21.019 |

8. The threshold for distinguishing between Type A and Type B programs was \$750,000.
9. The County was not determined to be a low-risk auditee.

FINDINGS – FINANCIAL STATEMENT AUDIT

There were no findings.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

There were no findings.

SALINE COUNTY, KANSAS
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
For Year Ended December 31, 2020

Findings 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.

Management's Response

Saline County 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.

Corrective Action

Corrective action was completed during 2020.