

SALINE COUNTY, KANSAS

DECEMBER 31, 2017

SALINE COUNTY, KANSAS

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December 31, 2017

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INDEPENDENT AUDITORS' REPORT

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The Board of County Commissioners
Saline County, Kansas

We have audited the accompanying summary statement of receipts, expenditures, and unencumbered cash - regulatory basis of Saline County, Kansas (the County), as of and for the year ended December 31, 2017, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 auditor's judgment, including the assessment of the risks of material misstatement, 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.

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 Board of County Commissioners
Saline County, Kansas

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

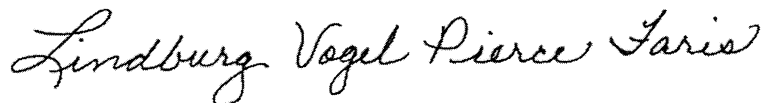
In our opinion, because of the significance of the matters discussed in the “Basis for Adverse Opinion on U. S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2017, or the respective changes in financial position, or where applicable, its cash flows 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, 2017, 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 financial statement; however, they are required to be presented under the provisions of KMAAG. 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.



Certified Public Accountants

Hutchinson, Kansas
April 13, 2018

SALINE COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2017

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	\$ 6,478,313	\$ -	\$ 18,367,427	\$ 17,985,401	\$ 6,860,339	\$ 741,398	\$ 7,601,737
SPECIAL PURPOSE FUNDS							
Road and Bridge	1,166,626	-	7,507,854	7,586,293	1,088,187	278,681	1,366,868
Special Bridge Building and Repair	612,970	15,000	1,567,997	1,767,738	428,229	908,231	1,336,460
Noxious Weed	31,522	-	311,750	317,466	25,806	12,911	38,717
Employee Benefits	4,145,124	-	4,003,176	4,569,722	3,578,578	11,037	3,589,615
Saline County Public Health	684,173	-	2,231,318	2,338,982	576,509	109,594	686,103
Health Capital Outlay	116,452	-	30,000	4,192	142,260	-	142,260
Special Parks and Recreation	2,254	-	12,890	12,890	2,254	-	2,254
Special Alcohol Programs	7,879	-	16,380	16,380	7,879	-	7,879
Noxious Weed - Capital Outlay	46,360	-	-	1,080	45,280	-	45,280
Capital Improvement Program	177,369	-	42,875	35,694	184,550	-	184,550
Saline County Capital Improvement Program	3,229,973	-	1,967,440	1,164,953	4,032,460	3,927	4,036,387
Fire District No. 1 - General	8,634	-	141,230	139,686	10,178	5,173	15,351
Fire District No. 2 - General	11,865	-	177,312	181,217	7,960	19,323	27,283
Fire District No. 3 - General	10,136	-	146,656	147,393	9,399	1,565	10,964
Fire District No. 4 - General	7,192	-	84,377	86,403	5,166	-	5,166
Fire District No. 5 - General	22,951	-	159,961	166,606	16,306	814	17,120
Fire District No. 6 - General	5,476	-	45,938	45,932	5,482	128	5,610
Fire District No. 7 - General	9,259	-	90,918	92,027	8,150	2,295	10,445
Kipp Sewer District - Operations	28,312	-	9,862	5,786	32,388	329	32,717
Fire District No. 1 - Special Equipment	101,333	-	40,000	47,043	94,290	-	94,290
Fire District No. 2 - Special Equipment	36,515	-	10,000	-	46,515	-	46,515
Fire District No. 3 - Special Equipment	7,660	-	25,000	-	32,660	-	32,660
Fire District No. 5 - Special Equipment	44,718	-	25,674	25,563	44,829	-	44,829
Fire District No. 6 - Special Equipment	54,596	-	25,000	6,718	72,878	-	72,878
Fire District No. 7 - Special Equipment	22,424	-	7,100	-	29,524	-	29,524

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, 2017

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Fund	Beginning Unencumbered Cash Balance	Prior Year Encumbrances Canceled	Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
SPECIAL PURPOSE FUNDS (continued)							
Special Road Machinery	\$ 1,621,011	\$ -	\$ 350,000	\$ 176,707	\$ 1,794,304	\$ -	\$ 1,794,304
Special Highway Improvement	1,207,474	24,244	650,000	68,324	1,813,394	-	1,813,394
Water Well Road Tipping Fees	145,165	-	-	-	145,165	-	145,165
Motor Vehicle Operating	88,100	-	520,089	543,389	64,800	17,157	81,957
Register of Deeds Technology	118,702	-	60,194	28,186	150,710	-	150,710
Land Records Technology	109,605	-	20,000	57,931	71,674	-	71,674
County Treasurer Technology	1,600	-	14,785	15,219	1,166	-	1,166
County Clerk Technology	6,378	-	14,785	17,737	3,426	8,453	11,879
County Farm	134,582	-	74,089	27,789	180,882	-	180,882
Schilling Farm	101,113	-	9,584	13,277	97,420	-	97,420
Trash/Litter Grant	1,244	-	1,800	1,800	1,244	-	1,244
EM Homeland Security Grant	1,133	-	-	-	1,133	-	1,133
P.A.T.F.	4,598	-	6,863	8,797	2,664	-	2,664
County Attorney Worthless Check Trust	7,012	-	703	-	7,715	-	7,715
Special Prosecutor Trust	31,918	-	22,654	9,894	44,678	116	44,794
Crime Victim Reparation	25,053	-	3,371	11,230	17,194	-	17,194
District Court Grant	10,339	-	9,000	7,411	11,928	306	12,234
KDOC JS/SB 367 Incentives	-	-	250	-	250	-	250
Drug Project Director's Fund	8,110	-	43,530	9,062	42,578	-	42,578
DTF Federal Forfeiture	-	-	460	460	-	-	-
DTF Stamp Violation	5,143	-	-	5,143	-	-	-
D.A.R.E.	10,698	-	2,806	11,090	2,414	1,041	3,455
Sheriff's Registered Offender	17,152	-	23,765	11,305	29,612	100	29,712
Sheriff's Concealed Weapon Fees	12,200	-	3,445	6,451	9,194	-	9,194

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, 2017

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Fund	Beginning Unencumbered Cash Balance	Prior Year Encumbrances Canceled	Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
SPECIAL PURPOSE FUNDS (continued)							
Community Corrections							
Adult Probation	\$ 559,304	\$ -	\$ 852,828	\$ 913,377	\$ 498,755	\$ 32,319	\$ 531,074
Juvenile Probation	205,752	-	356,944	318,441	244,255	12,414	256,669
KDOC Tech Violator	(6,471)	-	6,471	-	-	-	-
Case Management Agency	4,825	-	283,208	268,735	19,298	8,774	28,072
Behavioral Health	23,686	-	197,738	202,056	19,368	4,695	24,063
CIP Reset	1,875	-	5,841	515	7,201	25	7,226
KDOC JS/Title IIP	-	-	17,517	14,033	3,484	4	3,488
KDOC JS II/Title II	-	-	-	14,525	(14,525)	-	(14,525)
JJA Juvenile Resource Coordinator	40,184	-	-	40,184	-	-	-
Juvenile Intake and Assessment Grant	5,944	-	44,546	33,124	17,366	1,592	18,958
JJA Prevention Grant	(9,432)	-	38,697	29,023	242	-	242
Home Health Memorials	4,394	-	-	457	3,937	-	3,937
Maternal Child Health CHIP	34,594	-	-	10,254	24,340	-	24,340
VIN fees	16,954	-	53,140	58,441	11,653	244	11,897
BOND AND INTEREST FUNDS							
Kipp Sewer Bond and Interest	2,344	-	14,085	13,658	2,771	-	2,771
TOTAL FINANCIAL REPORTING ENTITY	<u>\$ 21,622,369</u>	<u>\$ 39,244</u>	<u>\$ 40,751,323</u>	<u>\$ 39,693,190</u>	<u>\$ 22,719,746</u>	<u>\$ 2,182,646</u>	<u>\$ 24,902,392</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, 2017

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COMPOSITION OF CASH

Deposits	
Checking accounts	\$ 30,017,201
Money Market accounts	28,862
Savings accounts	7,832
Certificates of deposit	8,500,000
Other accounts	
Inmate trust account - checking account	19,031
State of Kansas	
District Court - checking account	154,073
Law Library - checking account	94,152
	<hr/>
Total deposits	38,821,151
Investments	
Kansas Municipal Investment Pool	30,004,932
Cash and cash items	13,449
	<hr/>
TOTAL	68,839,532
AGENCY FUNDS (SCHEDULE 3)	(43,937,140)
	<hr/>
TOTAL FINANCIAL REPORTING ENTITY	<u>\$ 24,902,392</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, 2017

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, and does not include the following related municipal entity:

Saline County Commission on Aging

Saline County Commission on Aging (Commission on Aging) provides programs for the elderly of the County. The Commission on Aging has a twelve-member board that is appointed by the County Commission. Financial statements for the Commission on Aging are available at their offices.

Joint Venture

Saline County-City Building Authority

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 were utilized in recording the financial activities of the County for the year of 2017:

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 tax levies and other 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 and the payment of, interest and principal on general long-term debt.

Agency Funds – used to account for assets held by a governmental unit as an agent for individuals, private organizations, other governmental units, and/or other funds.

Regulatory Basis of Accounting and Departures from Generally Accepted Accounting Principles

The regulatory basis of accounting as prescribed 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 statutory 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, 2017.

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.

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, Fiduciary 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 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

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, 2017, the County's carrying amount of deposits was \$38,821,151 and the bank balance was \$38,515,491. Of the bank balance, \$1,194,010 was covered by FDIC insurance; \$37,309,684 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, and the remaining \$11,797 was uncollateralized and was at risk.

Custodial Credit Risk – Investments

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

As of December 31, 2017, 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>\$ 30,004,932</u>	<u>\$ 30,004,932</u>	N/A

At December 31, 2017, the County had invested \$30,004,932 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. 1				
Building	08/26/11	3.950%	168,616	10/03/18
Fire District No. 2				
Building	01/24/17	3.120%	720,000	01/24/32
Fire District No. 3				
8 Self contained breathing apparatus' (SCBA)	05/10/16	2.730%	45,028	05/10/21
2010 International truck	06/07/16	2.900%	48,000	06/07/21
Fire District No. 5				
Pumper/tanker	10/18/07	4.550%	226,000	10/18/19
Engine	12/23/08	5.790%	185,000	02/01/24
Squad truck	02/15/15	3.520%	75,000	02/15/23
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, 2017, 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	\$ 108,477	\$ -	\$ 1,777	\$ 106,700	\$ 4,881
Series 2008B	76,944	-	1,120	75,824	3,462
Series 2008C	42,548	-	663	41,885	1,755
	227,969	-	3,560	224,409	10,098
Capital Leases					
County-City building					
HVAC equipment	1,288,364	-	98,233	1,190,131	42,656
Fire District No. 1					
Building	44,023	-	26,509	17,514	1,763
Fire District No. 2					
Pumper	64,511	-	64,511	-	2,194
Building	-	720,000	-	720,000	-
Fire District No. 3					
8 Self contained breathing apparatus' (SCBA)	45,028	-	8,521	36,507	1,245
2010 International truck	48,000	-	9,059	38,941	1,392
Fire District No. 5					
Pumper/tanker	68,262	-	21,750	46,512	3,106
Engine	118,529	-	12,079	106,450	6,827
Squad truck	66,720	-	8,571	58,149	2,349
Fire District No. 7					
2010 tanker	47,927	-	47,927	-	-
2 Cab/chassis trucks	216,000	-	18,195	197,805	8,119
	2,007,364	720,000	315,355	2,412,009	69,651
	\$ 2,235,333	\$ 720,000	\$ 318,915	\$ 2,636,418	\$ 79,749

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
2018	\$ 3,717	\$ 9,941
2019	3,881	9,777
2020	4,025	9,605
2021	4,232	9,426
2022	4,419	9,239
2023-2027	25,184	43,081
2028-2032	31,263	36,984
2033-2037	38,866	29,408
2038-2042	48,285	19,993
2043-2047	53,561	8,292
2048	6,976	305
	\$ 224,409	\$ 186,051
Capital Leases	Principal	Interest
2018	\$ 238,889	\$ 82,267
2019	229,419	73,521
2020	212,892	65,193
2021	220,439	57,645
2022	208,027	49,840
2023-2027	1,024,681	136,359
2028-2032	277,662	26,521
	\$ 2,412,009	\$ 491,346

NOTE 5—CONDUIT DEBT OBLIGATIONS

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

Outstanding industrial revenue bonds and educational facility bonds at December 31, 2017, included the following:

<u>Purpose</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Amount</u>
Industrial Revenue Bonds: Crestwood, Inc.	10/01/09	12/01/25	<u>\$ 2,063,914</u>
Educational Facility Bonds: Kansas Wesleyan University	12/19/12	05/01/22	<u>\$ 2,610,000</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. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. 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 8.46% for the year ended December 31, 2017. Contributions to the pension plan from the County for KPERS were \$1,156,169 for the year ended December 31, 2017.

Net Pension Liability

At December 31, 2017, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was \$10,705,868. The net pension liability for KPERS was measured as of June 30, 2017, and the total pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and non-employer 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 first paragraph above.

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

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.

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, 2017, is estimated as follows:

	<u>Balance</u>
Compensated absences	
Vacation and sick leave	\$ 1,370,144
Sheriff department sick leave	<u>16,416</u>
	<u>\$ 1,386,560</u>

NOTE 9—INTERFUND TRANSFERS

Interfund transfers for the County during 2017 were as follows:

From Fund	To Fund	Amount	Statutory Authority
General	Saline County Capital Improvement Program	\$ 1,467,440	K.S.A. 19-120
Road and Bridge	Saline County Capital Improvement Program	500,000	K.S.A. 19-120
Road and Bridge	Special Road Machinery	350,000	K.S.A. 68-141g
Road and Bridge	Special Highway Improvement	650,000	K.S.A. 68-590
Noxious Weed	Capital Improvement Program	35,000	K.S.A. 19-120
Saline County Public Health	Health Capital Outlay	30,000	K.S.A. 65-204
Fire District No. 1 - General	Fire District No. 1 - Special Equipment	40,000	K.S.A. 19-3612c
Fire District No. 2 - General	Fire District No. 2 - Special Equipment	10,000	K.S.A. 19-3612c
Fire District No. 3 - General	Fire District No. 3 - Special Equipment	25,000	K.S.A. 19-3612c
Fire District No. 5 - General	Fire District No. 5 - Special Equipment	8,000	K.S.A. 19-3612c
Fire District No. 6 - General	Fire District No. 6 - Special Equipment	25,000	K.S.A. 19-3612c
Fire District No. 7 - General	Fire District No. 7 - Special Equipment	7,000	K.S.A. 19-3612c
Treasurer's Motor Vehicle	General	98,502	K.S.A. 8-145

NOTE 10—RISK MANAGEMENT

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

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

Medical benefits are provided to employees and their eligible dependents through a self-funded plan. The plan is funded by contributions from participants and from the County as the employer. Payments of medical claims are processed by a third-party administrator and paid from a trust fund. An excess insurance contract, executed with an insurance carrier, covered claims in excess of \$75,000 per individual. At December 31, 2017, trust assets available to pay claims were \$2,653,217 and the liability for incurred but not reported claims was \$367,253.

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 2017, the County awarded bids for various road and bridge projects. At December 31, 2017, the balance remaining on these agreements was \$908,231, which was recorded in accounts payable and encumbrances.

NOTE 12—SUBSEQUENT EVENTS

On January 1, 2018, the County assumed responsibility for operations of the Saline County Commission on Aging by creation of a new Department of Senior Services.

On January 11, 2018, the County Commission approved an agreement for the construction of a shop building for the Road and Bridge Department. The contract amount approved as \$869,180.

SALINE COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 (BUDGET FUNDS ONLY)
 For Year Ended December 31, 2017

Schedule 1

Fund	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Over (Under) Budget
GENERAL FUND	\$ 19,489,744	\$ -	\$ 19,489,744	\$ 17,985,401	\$ (1,504,343)
SPECIAL PURPOSE FUNDS					
Road and Bridge	7,666,045	36,822	7,702,867	7,586,293	(116,574)
Special Bridge Building and Repair	2,529,508	313,484	2,842,992	1,767,738	(1,075,254)
Noxious Weed	315,421	7,036	322,457	317,466	(4,991)
Employee Benefits	6,058,807	-	6,058,807	4,569,722	(1,489,085)
Saline County Public Health	2,343,425	-	2,343,425	2,338,982	(4,443)
Health Capital Outlay	126,555	-	126,555	4,192	(122,363)
Special Parks and Recreation	20,424	-	20,424	12,890	(7,534)
Special Alcohol Programs	29,988	-	29,988	16,380	(13,608)
Noxious Weed - Capital Outlay	37,869	-	37,869	1,080	(36,789)
Capital Improvement Program	115,740	-	115,740	35,694	(80,046)
Saline County Capital Improvement Program	4,039,583	-	4,039,583	1,164,953	(2,874,630)
Fire District No. 1 - General	120,000	22,354	142,354	139,686	(2,668)
Fire District No. 2 - General	174,405	6,831	181,236	181,217	(19)
Fire District No. 3 - General	140,000	11,927	151,927	147,393	(4,534)
Fire District No. 4 - General	86,403	-	86,403	86,403	-
Fire District No. 5 - General	166,525	1,056	167,581	166,606	(975)
Fire District No. 6 - General	47,100	-	47,100	45,932	(1,168)
Fire District No. 7 - General	92,115	-	92,115	92,027	(88)
Kipp Sewer District - Operations	29,253	-	29,253	5,786	(23,467)
BOND AND INTEREST FUNDS					
Kipp Sewer Bond and Interest	14,767	-	14,767	13,658	(1,109)

SALINE COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

Schedule 2-1
Page 1 of 6

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 9,866,052	\$ 9,763,623	\$ 102,429
Delinquent tax	168,765	80,000	88,765
Interest and charges on delinquent taxes	234,994	200,000	34,994
Motor vehicle tax	1,148,019	1,118,988	29,031
Recreational vehicle tax	17,015	16,408	607
16/20M truck tax	12,521	15,586	(3,065)
Commercial motor vehicle fees	71,692	72,736	(1,044)
Watercraft tax	-	4,643	(4,643)
Local alcoholic liquor tax	12,890	15,656	(2,766)
Mineral tax	1,056	1,060	(4)
In lieu of tax	53	5,700	(5,647)
Local retail sales tax	4,501,505	4,300,000	201,505
Licenses and fees			
Mortgage registration tax	287,504	250,000	37,504
Officers' fees	549,657	320,000	229,657
Transfer from - Motor Vehicle Operating fund	98,502	-	98,502
Antique tag registration fees	13,065	8,000	5,065
Planning and zoning fees	93,450	80,000	13,450
Environmental contracts and fees	38,000	-	38,000
Uses of money and property			
Interest on invested funds	308,968	80,000	228,968
Rents and leases	154,163	80,000	74,163
Reimbursements and other			
Sheriff and jail	54,659	32,000	22,659
Shared jail expenses	418,572	445,000	(26,428)
Inmate housing	32,828	20,000	12,828
Sheriff's work release	10,600	5,000	5,600
Law enforcement contracts	10,800	10,000	800
Inmate commissary and phone commissions	19,009	32,000	(12,991)
Municipal Court - inmate transportation	22,248	30,000	(7,752)
Emergency management	-	30,000	(30,000)
Grant reimbursements	24,349	12,000	12,349
Diversion fees	4,721	5,000	(279)
Reimbursements			
Postage	73,892	90,000	(16,108)
Other	50,978	11,500	39,478
Miscellaneous	54,180	-	54,180
Sale of surplus property	12,720	-	12,720
TOTAL RECEIPTS	18,367,427	17,134,900	1,232,527

SALINE COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

Schedule 2-1
Page 2 of 6

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
County Commission			
Personal services	\$ 93,810	\$ 143,832	\$ (50,022)
Contractual services	8,548	16,500	(7,952)
Commodities	1,138	900	238
Contingency	183,647	100,000	83,647
Department total	287,143	261,232	25,911
County Clerk			
Personal services	175,848	197,098	(21,250)
Contractual services	7,527	4,244	3,283
Commodities	2,469	1,736	733
Department total	185,844	203,078	(17,234)
County Treasurer			
Personal services	212,358	214,038	(1,680)
Contractual services	4,262	3,625	637
Commodities	4,097	8,600	(4,503)
Department total	220,717	226,263	(5,546)
County Attorney			
Personal services	927,728	968,311	(40,583)
Contractual services	89,906	67,270	22,636
Commodities	6,988	9,000	(2,012)
Department total	1,024,622	1,044,581	(19,959)
Register of Deeds			
Personal services	199,702	202,939	(3,237)
Contractual services	7,767	7,950	(183)
Commodities	2,367	4,417	(2,050)
Department total	209,836	215,306	(5,470)
Sheriff			
Personal services	2,299,413	2,375,421	(76,008)
Contractual services	183,818	151,350	32,468
Commodities	180,161	238,550	(58,389)
Department total	2,663,392	2,765,321	(101,929)

SALINE COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

Schedule 2-1
Page 3 of 6

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Jail			
Personal services	\$ 2,142,255	\$ 2,219,952	\$ (77,697)
Contractual services	2,405,345	1,641,136	764,209
Commodities	248,542	199,000	49,542
Department total	4,796,142	4,060,088	736,054
Juvenile Center operations	406,680	403,255	3,425
Unified Court			
Contractual services	462,560	442,500	20,060
Commodities	21,115	41,060	(19,945)
Department total	483,675	483,560	115
Courthouse general			
Personal services	45,915	142,516	(96,601)
Contractual services	1,787,749	2,210,108	(422,359)
Commodities	1,495	1,500	(5)
Capital outlay	-	22,142	(22,142)
Stabilization reserve	-	1,945,986	(1,945,986)
Department total	1,835,159	4,322,252	(2,487,093)
Emergency management			
Personal services	125,890	137,803	(11,913)
Contractual services	13,915	16,500	(2,585)
Commodities	7,851	16,456	(8,605)
Capital outlay	5,215	-	5,215
Department total	152,871	170,759	(17,888)
County Administrator			
Personal services	212,223	211,671	552
Contractual services	4,687	7,646	(2,959)
Commodities	195	2,500	(2,305)
Department total	217,105	221,817	(4,712)

SALINE COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

Schedule 2-1
Page 4 of 6

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Human Resources			
Personal services	\$ 171,209	\$ 172,889	\$ (1,680)
Contractual services	12,339	13,006	(667)
Commodities	630	1,229	(599)
Department total	<u>184,178</u>	<u>187,124</u>	<u>(2,946)</u>
Finance			
Contractual services	8,808	13,739	(4,931)
Commodities	526	1,500	(974)
Department total	<u>9,334</u>	<u>15,239</u>	<u>(5,905)</u>
Coroner			
Contractual services	128,766	126,000	2,766
Election			
Personal services	18,529	32,400	(13,871)
Contractual services	11,297	14,800	(3,503)
Commodities	4,236	1,800	2,436
Department total	<u>34,062</u>	<u>49,000</u>	<u>(14,938)</u>
Appraiser's cost			
Personal services	562,419	595,474	(33,055)
Contractual services	67,200	59,719	7,481
Commodities	3,056	15,500	(12,444)
Department total	<u>632,675</u>	<u>670,693</u>	<u>(38,018)</u>
Livestock and Expo Center			
Personal services	194,291	230,409	(36,118)
Contractual services	100,014	54,060	45,954
Commodities	10,766	54,858	(44,092)
Department total	<u>305,071</u>	<u>339,327</u>	<u>(34,256)</u>
Ambulance			
Appropriation	795,000	795,000	-
Appropriation - Equipment	200,000	200,000	-
Department total	<u>995,000</u>	<u>995,000</u>	<u>-</u>

SALINE COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

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	3,500	3,500	-
Enterprise zone	-	5,000	(5,000)
Military Affairs Council	5,000	5,000	-
Air fare subsidy	-	50,000	(50,000)
Other economic development	20,000	20,000	-
Department total	58,500	113,500	(55,000)
Planning			
Personal services	224,913	225,625	(712)
Contractual services	22,923	25,356	(2,433)
Commodities	4,154	2,900	1,254
Department total	251,990	253,881	(1,891)
GIS			
Personal services	99,891	99,174	717
Contractual services	5,322	6,900	(1,578)
Commodities	1,336	2,000	(664)
Department total	106,549	108,074	(1,525)
Computer Technology			
Personal services	188,031	187,330	701
Contractual services	2,889	3,150	(261)
Commodities	132	200	(68)
Department total	191,052	190,680	372
Drug Court			
Personal services	116,026	104,469	11,557
Contractual services	9,776	15,437	(5,661)
Department total	125,802	119,906	5,896

SALINE COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

Schedule 2-1
Page 6 of 6

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Other			
Animal Shelter	\$ 31,800	\$ 31,827	\$ (27)
Conservation District	19,789	19,789	-
Mental Health	256,836	256,836	-
Occupational Center	198,000	198,000	-
Commission on Aging	305,000	305,000	-
Commission on Aging - Capital outlay	18,653	18,653	-
Commission on Aging - Grant matching	4,827	4,827	-
Equipment Improvement Program	161,891	185,040	(23,149)
Access TV	15,000	15,000	-
Transfer to - Saline County Capital Improvement Program	1,467,440	908,836	558,604
Department total	2,479,236	1,943,808	535,428
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	17,985,401	19,489,744	(1,504,343)
RECEIPTS OVER (UNDER) EXPENDITURES	382,026	(2,354,844)	2,736,870
UNENCUMBERED CASH, JANUARY 1	6,478,313	3,269,844	3,208,469
UNENCUMBERED CASH, DECEMBER 31	\$ 6,860,339	\$ 915,000	\$ 5,945,339

SALINE COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
Schedule 2-2			
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 5,391,261	\$ 5,335,346	\$ 55,915
Delinquent tax	97,059	37,000	60,059
Motor vehicle tax	626,364	610,528	15,836
Recreational vehicle tax	9,284	8,952	332
16/20M truck tax	8,416	8,504	(88)
Commercial motor vehicle fees	39,376	39,685	(309)
Watercraft tax	-	2,534	(2,534)
In lieu of tax	28	3,800	(3,772)
Special highway fuel tax	1,287,764	1,186,374	101,390
Permits	480	1,000	(520)
Reimbursements	47,822	11,000	36,822
	<u>7,507,854</u>	<u>7,244,723</u>	<u>263,131</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	2,162,660	2,346,039	(183,379)
Contractual services	256,045	237,341	18,704
Commodities	1,106,084	3,782,665	(2,676,581)
Capital outlay	628,280	500,000	128,280
Construction	1,933,224	800,000	1,133,224
Transfer to:			
Special Road Machinery Fund	350,000	-	350,000
Special Highway Improvement Fund	650,000	-	650,000
Saline County Capital Improvement Fund	500,000	-	500,000
	<u>7,586,293</u>	<u>7,666,045</u>	<u>(79,752)</u>
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>7,586,293</u>	<u>7,666,045</u>	<u>(79,752)</u>
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	<u>-</u>	<u>36,822</u>	<u>(36,822)</u>
TOTAL FOR COMPARISON	<u>7,586,293</u>	<u>7,702,867</u>	<u>(116,574)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(78,439)	(421,322)	342,883
UNENCUMBERED CASH, JANUARY 1	<u>1,166,626</u>	<u>421,322</u>	<u>745,304</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 1,088,187</u>	<u>\$ -</u>	<u>\$ 1,088,187</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, 2017

	<u>Actual</u>	<u>Budget</u>	Schedule 2-3 <u>Over (Under) Budget</u>
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 1,096,670	\$ 1,085,056	\$ 11,614
Delinquent tax	19,807	-	19,807
Motor vehicle tax	126,530	123,325	3,205
Recreational vehicle tax	1,875	1,808	67
16/20M truck tax	1,675	1,718	(43)
Commercial motor vehicle fees	7,950	8,016	(66)
Watercraft tax	-	512	(512)
In lieu of tax	6	-	6
Reimbursements	<u>313,484</u>	<u>-</u>	<u>313,484</u>
TOTAL RECEIPTS	<u>1,567,997</u>	<u>1,220,435</u>	<u>347,562</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bridge construction/maintenance	1,767,738	2,529,508	(761,770)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	<u>-</u>	<u>313,484</u>	<u>(313,484)</u>
TOTAL FOR COMPARISON	<u>1,767,738</u>	<u>2,842,992</u>	<u>(1,075,254)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(199,741)	(1,309,073)	1,109,332
PRIOR YEAR ENCUMBRANCE CANCELED	15,000	-	15,000
UNENCUMBERED CASH, JANUARY 1	<u>612,970</u>	<u>1,309,073</u>	<u>(696,103)</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 428,229</u>	<u>\$ -</u>	<u>\$ 428,229</u>

SALINE COUNTY, KANSAS

NOXIOUS WEED FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

Schedule 2-4

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 187,388	\$ 185,147	\$ 2,241
Delinquent tax	4,007	-	4,007
Motor vehicle tax	25,091	24,440	651
Recreational vehicle tax	372	358	14
16/20M truck tax	393	340	53
Commercial motor vehicle fees	1,587	1,589	(2)
Watercraft tax	-	101	(101)
In lieu of tax	1	200	(199)
Sale of chemicals and other reimbursements	92,036	85,000	7,036
Miscellaneous	875	-	875
	<u>311,750</u>	<u>297,175</u>	<u>14,575</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	135,680	126,382	9,298
Contractual services	14,486	19,972	(5,486)
Commodities	4,583	109,067	(104,484)
Chemical	127,717	60,000	67,717
Transfer to - Capital Improvement Program Fund	35,000	-	35,000
	<u>317,466</u>	<u>315,421</u>	<u>2,045</u>
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	<u>-</u>	<u>7,036</u>	<u>(7,036)</u>
TOTAL FOR COMPARISON	<u>317,466</u>	<u>322,457</u>	<u>(4,991)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(5,716)	(18,246)	12,530
UNENCUMBERED CASH, JANUARY 1	<u>31,522</u>	<u>18,246</u>	<u>13,276</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 25,806</u>	<u>\$ -</u>	<u>\$ 25,806</u>

SALINE COUNTY, KANSAS
 EMPLOYEE BENEFITS FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

	Actual	Budget	Over (Under) Budget
Schedule 2-5			
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 3,369,574	\$ 3,334,407	\$ 35,167
Delinquent tax	70,549	-	70,549
Motor vehicle tax	396,257	386,226	10,031
Recreational vehicle tax	5,873	5,663	210
16/20M truck tax	7,637	5,380	2,257
Commercial motor vehicle fees	25,292	25,105	187
Watercraft tax	-	1,603	(1,603)
In lieu of tax	18	-	18
Reimbursements	127,976	-	127,976
TOTAL RECEIPTS	4,003,176	3,758,384	244,792
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Health insurance	2,444,983	3,705,578	(1,260,595)
Social Security	877,442	919,090	(41,648)
KPERS	1,027,305	1,136,547	(109,242)
Workers' compensation	204,514	279,578	(75,064)
Unemployment tax	11,548	12,014	(466)
Flex-benefits	3,930	6,000	(2,070)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	4,569,722	6,058,807	(1,489,085)
RECEIPTS OVER (UNDER) EXPENDITURES	(566,546)	(2,300,423)	1,733,877
UNENCUMBERED CASH, JANUARY 1	4,145,124	2,300,423	1,844,701
UNENCUMBERED CASH, DECEMBER 31	\$ 3,578,578	\$ -	\$ 3,578,578

SALINE COUNTY, KANSAS

SALINE COUNTY PUBLIC HEALTH FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

Schedule 2-6

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 522,838	\$ 517,522	\$ 5,316
Delinquent tax	12,909	-	12,909
Motor vehicle tax	84,773	82,593	2,180
Recreational vehicle tax	1,256	1,211	45
16/20M truck tax	1,094	1,150	(56)
Commercial motor vehicle fees	5,322	5,369	(47)
Watercraft tax	-	343	(343)
In lieu of tax	3	1,500	(1,497)
Grants and reimbursements	829,322	773,968	55,354
User fees	764,948	631,939	133,009
Miscellaneous	8,853	-	8,853
	<u>2,231,318</u>	<u>2,015,595</u>	<u>215,723</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	1,635,321	1,726,511	(91,190)
Contractual services	367,606	419,764	(52,158)
Commodities	178,114	197,150	(19,036)
Reimbursement to Employee Benefit Fund	127,941	-	127,941
Transfer to - Health Capital Outlay Fund	30,000	-	30,000
	<u>2,338,982</u>	<u>2,343,425</u>	<u>(4,443)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(107,664)	(327,830)	220,166
UNENCUMBERED CASH, JANUARY 1	<u>684,173</u>	<u>327,830</u>	<u>356,343</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 576,509</u>	<u>\$ -</u>	<u>\$ 576,509</u>

SALINE COUNTY, KANSAS
HEALTH CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2017

Schedule 2-7

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS			
Transfer from - Saline County Public Health Fund	\$ 30,000	\$ -	\$ 30,000
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	<u>4,192</u>	<u>126,555</u>	<u>(122,363)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	25,808	(126,555)	152,363
UNENCUMBERED CASH, JANUARY 1	<u>116,452</u>	<u>126,555</u>	<u>(10,103)</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 142,260</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 142,260</u></u>

SALINE COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Schedule 2-8 <u>Over (Under) Budget</u>
RECEIPTS			
Private club liquor tax	\$ 12,890	\$ 17,050	\$ (4,160)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriations	<u>12,890</u>	<u>20,424</u>	<u>(7,534)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	-	(3,374)	3,374
UNENCUMBERED CASH, JANUARY 1	<u>2,254</u>	<u>3,374</u>	<u>(1,120)</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 2,254</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,254</u></u>

SALINE COUNTY, KANSAS
 SPECIAL ALCOHOL PROGRAMS FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Schedule 2-9 <u>Over (Under) Budget</u>
RECEIPTS			
Private club liquor tax	\$ 16,380	\$ 20,900	\$ (4,520)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriations	<u>16,380</u>	<u>29,988</u>	<u>(13,608)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	-	(9,088)	9,088
UNENCUMBERED CASH, JANUARY 1	<u>7,879</u>	<u>9,088</u>	<u>(1,209)</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 7,879</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 7,879</u></u>

SALINE COUNTY, KANSAS
 NOXIOUS WEED CAPITAL OUTLAY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

Schedule 2-10

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS	\$ -	\$ -	\$ -
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	<u>1,080</u>	<u>37,869</u>	<u>(36,789)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(1,080)	(37,869)	36,789
UNENCUMBERED CASH, JANUARY 1	<u>46,360</u>	<u>37,869</u>	<u>8,491</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 45,280</u>	<u>\$ -</u>	<u>\$ 45,280</u>

SALINE COUNTY, KANSAS

CAPITAL IMPROVEMENT PROGRAM FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

Schedule 2-11

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Rentals and other	\$ 7,875	\$ 7,875	\$ -
Transfer from - Noxious Weed Fund	35,000	-	35,000
TOTAL RECEIPTS	42,875	7,875	35,000
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital improvements	-	115,740	(115,740)
Capital outlay	35,694	-	35,694
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	35,694	115,740	(80,046)
RECEIPTS OVER (UNDER) EXPENDITURES	7,181	(107,865)	115,046
UNENCUMBERED CASH, JANUARY 1	177,369	107,865	69,504
UNENCUMBERED CASH, DECEMBER 31	\$ 184,550	\$ -	\$ 184,550

SALINE COUNTY, KANSAS

SALINE COUNTY CAPITAL IMPROVEMENT PROGRAM FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2017

Schedule 2-12

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from:			
General Fund	\$ 1,467,440	\$ 908,836	\$ 558,604
Road and Bridge Fund	500,000	-	500,000
TOTAL RECEIPTS	1,967,440	908,836	1,058,604
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital improvements	1,164,953	4,039,583	(2,874,630)
RECEIPTS OVER (UNDER) EXPENDITURES	802,487	(3,130,747)	3,933,234
UNENCUMBERED CASH, JANUARY 1	3,229,973	3,130,747	99,226
UNENCUMBERED CASH, DECEMBER 31	\$ 4,032,460	\$ -	\$ 4,032,460

SALINE COUNTY, KANSAS
 FIRE DISTRICT NO. 1 - GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

Schedule 2-13

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 103,201	\$ 102,760	\$ 441
Delinquent tax	1,150	-	1,150
Motor vehicle tax	10,456	9,529	927
Recreational vehicle tax	224	214	10
16/20M truck tax	968	1,111	(143)
Commercial motor vehicle fees	983	836	147
Watercraft tax	-	83	(83)
Officer fees	833	-	833
Reimbursements	22,354	-	22,354
Miscellaneous	1,061	-	1,061
TOTAL RECEIPTS	141,230	114,533	26,697
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Communications	3,245	10,000	(6,755)
Insurance	11,031	13,000	(1,969)
Maintenance			
Building	417	6,000	(5,583)
Vehicle	6,227	10,000	(3,773)
Training	60	2,000	(1,940)
Utilities	6,858	9,000	(2,142)
Gasoline and oil	3,531	10,000	(6,469)
Parts and supplies	4,116	5,000	(884)
Capital outlay and equipment	56,370	48,000	8,370
First responder medical equipment	683	2,000	(1,317)
Miscellaneous	7,148	5,000	2,148
Transfer to - Special Equipment Fund	40,000	-	40,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	139,686	120,000	19,686
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	22,354	(22,354)
TOTAL FOR COMPARISON	139,686	142,354	(2,668)
RECEIPTS OVER (UNDER) EXPENDITURES	1,544	(5,467)	7,011
UNENCUMBERED CASH, JANUARY 1	8,634	5,467	3,167
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 10,178</u>	<u>\$ -</u>	<u>\$ 10,178</u>

SALINE COUNTY, KANSAS

FIRE DISTRICT NO. 2 - GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

Schedule 2-14

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 156,218	\$ 154,809	\$ 1,409
Delinquent tax	1,051	-	1,051
Motor vehicle tax	10,488	10,148	340
Recreational vehicle tax	288	284	4
16/20M truck tax	337	433	(96)
Commercial motor vehicle fees	1,253	1,931	(678)
Watercraft tax	-	86	(86)
In lieu of tax	13	-	13
Officer fees	833	-	833
Reimbursements	6,831	-	6,831
	<u>177,312</u>	<u>167,691</u>	<u>9,621</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Salaries and wages	3,000	3,000	-
Payroll taxes	-	400	(400)
Fire runs	8,579	8,500	79
Communications	3,984	5,500	(1,516)
Insurance	16,168	18,000	(1,832)
Dues and subscriptions	446	500	(54)
Maintenance			
Building	8,169	8,000	169
Vehicle	6,376	15,000	(8,624)
Training	129	3,000	(2,871)
Utilities	7,755	9,500	(1,745)
Gasoline and oil	1,280	5,500	(4,220)
Parts and supplies	3,303	9,500	(6,197)
Capital outlay and equipment	63,909	83,005	(19,096)
Capital lease payment - building	44,051	-	44,051
Miscellaneous	4,068	5,000	(932)
Transfer to - Special Equipment Fund	10,000	-	10,000
	<u>181,217</u>	<u>174,405</u>	<u>6,812</u>
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	<u>-</u>	<u>6,831</u>	<u>(6,831)</u>
TOTAL FOR COMPARISON	<u>181,217</u>	<u>181,236</u>	<u>(19)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>(3,905)</u>	<u>(6,714)</u>	<u>2,809</u>
UNENCUMBERED CASH, JANUARY 1	<u>11,865</u>	<u>6,714</u>	<u>5,151</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 7,960</u>	<u>\$ -</u>	<u>\$ 7,960</u>

SALINE COUNTY, KANSAS

FIRE DISTRICT NO. 3 - GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

Schedule 2-15

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 119,546	\$ 120,238	\$ (692)
Delinquent tax	2,192	-	2,192
Motor vehicle tax	10,093	10,496	(403)
Recreational vehicle tax	255	296	(41)
16/20M truck tax	1,165	1,106	59
Commercial motor vehicle fees	645	581	64
Watercraft tax	-	79	(79)
Officer fees	833	-	833
Reimbursements	11,927	-	11,927
	<u>146,656</u>	<u>132,796</u>	<u>13,860</u>
TOTAL RECEIPTS			
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Salaries and wages	12,539	14,000	(1,461)
Payroll taxes	983	1,100	(117)
Fire runs	9,998	10,000	(2)
Communications	5,077	4,000	1,077
Insurance	14,482	15,000	(518)
Maintenance			
Building	7,123	4,000	3,123
Vehicle	11,223	6,400	4,823
Training	-	2,000	(2,000)
Utilities	11,711	12,000	(289)
Gasoline and oil	3,955	11,000	(7,045)
Medical supplies	-	1,000	(1,000)
Parts and supplies	3,480	2,500	980
Protective clothing	7,760	5,000	2,760
Capital outlay and equipment	28,597	44,000	(15,403)
Truck refurbish	263	5,000	(4,737)
Miscellaneous	5,202	3,000	2,202
Transfer to - Special Equipment Fund	25,000	-	25,000
	<u>147,393</u>	<u>140,000</u>	<u>7,393</u>
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	11,927	(11,927)
	<u>147,393</u>	<u>151,927</u>	<u>(4,534)</u>
TOTAL FOR COMPARISON			
RECEIPTS OVER (UNDER) EXPENDITURES	(737)	(7,204)	6,467
UNENCUMBERED CASH, JANUARY 1	10,136	7,204	2,932
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 9,399</u>	<u>\$ -</u>	<u>\$ 9,399</u>

SALINE COUNTY, KANSAS

FIRE DISTRICT NO. 4 - GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

Schedule 2-16

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 75,387	\$ 75,578	\$ (191)
Delinquent tax	3,366	-	3,366
Motor vehicle tax	1,830	3,196	(1,366)
Recreational vehicle tax	61	41	20
16/20M truck tax	39	-	39
Commercial motor vehicle fees	3,694	3,135	559
Watercraft tax	-	17	(17)
TOTAL RECEIPTS	84,377	81,967	2,410
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Contract with the City of Salina	86,403	86,403	-
RECEIPTS OVER (UNDER) EXPENDITURES	(2,026)	(4,436)	2,410
UNENCUMBERED CASH, JANUARY 1	7,192	4,436	2,756
UNENCUMBERED CASH, DECEMBER 31	\$ 5,166	\$ -	\$ 5,166

SALINE COUNTY, KANSAS

FIRE DISTRICT NO. 5 - GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

Schedule 2-17

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 134,048	\$ 133,442	\$ 606
Delinquent tax	2,177	-	2,177
Motor vehicle tax	19,007	17,888	1,119
Recreational vehicle tax	590	527	63
16/20M truck tax	436	466	(30)
Commercial motor vehicle fees	1,813	1,568	245
Watercraft tax	1	183	(182)
Officer fees	833	-	833
Grants and reimbursements	1,056	-	1,056
TOTAL RECEIPTS	159,961	154,074	5,887
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Salaries and wages	7,508	6,220	1,288
Payroll taxes	663	618	45
Fire runs	7,889	17,500	(9,611)
Communications	13,606	5,000	8,606
Insurance	12,519	14,000	(1,481)
Maintenance			
Building	3,459	5,445	(1,986)
Vehicle	7,551	9,150	(1,599)
Training	5,961	7,000	(1,039)
Utilities	8,620	9,460	(840)
Gasoline and oil	3,790	7,500	(3,710)
Parts and supplies	2,167	2,200	(33)
Capital outlay and equipment	27,470	25,000	2,470
Capital lease payment	54,682	54,682	-
Miscellaneous	2,721	2,750	(29)
Transfer to - Special Equipment Fund	8,000	-	8,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	166,606	166,525	81
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	1,056	(1,056)
TOTAL FOR COMPARISON	166,606	167,581	(975)
RECEIPTS OVER (UNDER) EXPENDITURES	(6,645)	(12,451)	5,806
UNENCUMBERED CASH, JANUARY 1	22,951	12,451	10,500
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 16,306</u>	<u>\$ -</u>	<u>\$ 16,306</u>

SALINE COUNTY, KANSAS
 FIRE DISTRICT NO. 6 - GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

Schedule 2-18

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 38,774	\$ 38,448	\$ 326
Delinquent tax	462	-	462
Motor vehicle tax	5,349	5,100	249
Recreational vehicle tax	206	156	50
16/20M truck tax	276	323	(47)
Commercial motor vehicle fees	38	109	(71)
Watercraft tax	-	45	(45)
Officer fees	833	-	833
	<u>45,938</u>	<u>44,181</u>	<u>1,757</u>
TOTAL RECEIPTS			
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Salaries and wages	1,200	1,200	-
Fire runs	3,935	5,000	(1,065)
Communications	963	4,500	(3,537)
Insurance	8,380	5,500	2,880
Workers' compensation	-	3,500	(3,500)
Maintenance			
Building	275	1,000	(725)
Vehicle	1,443	2,500	(1,057)
Education	-	500	(500)
Training	129	1,000	(871)
Utilities	3,012	3,500	(488)
Gasoline and oil	524	3,000	(2,476)
Parts and supplies	420	1,000	(580)
Protective clothing	33	3,500	(3,467)
Breathing apparatus	115	5,000	(4,885)
Capital outlay and equipment	225	5,900	(5,675)
Miscellaneous	278	500	(222)
Transfer to - Special Equipment Fund	25,000	-	25,000
	<u>45,932</u>	<u>47,100</u>	<u>(1,168)</u>
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
RECEIPTS OVER (UNDER) EXPENDITURES	6	(2,919)	2,925
UNENCUMBERED CASH, JANUARY 1	<u>5,476</u>	<u>2,919</u>	<u>2,557</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 5,482</u>	<u>\$ -</u>	<u>\$ 5,482</u>

SALINE COUNTY, KANSAS

FIRE DISTRICT NO. 7 - GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

Schedule 2-19

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 75,304	\$ 74,777	\$ 527
Delinquent tax	1,750	-	1,750
Motor vehicle tax	10,481	10,837	(356)
Recreational vehicle tax	320	280	40
16/20M truck tax	258	276	(18)
Commercial motor vehicle fees	1,208	1,252	(44)
Watercraft tax	-	117	(117)
Officer fees	833	-	833
Miscellaneous	764	-	764
TOTAL RECEIPTS	90,918	87,539	3,379
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Salaries and wages	2,200	2,200	-
Fire runs	6,856	7,000	(144)
Communications	5,294	5,000	294
Insurance	12,476	15,000	(2,524)
Maintenance			
Building	549	500	49
Vehicle	3,307	3,000	307
Training	854	500	354
Utilities	2,912	3,500	(588)
Gasoline and oil	2,150	2,500	(350)
Parts and supplies	106	250	(144)
Protective clothing	950	3,000	(2,050)
First responder	477	500	(23)
Capital outlay	20,246	22,600	(2,354)
Capital lease payment	26,315	26,315	-
Miscellaneous	335	250	85
Transfer to - Special Equipment Fund	7,000	-	7,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	92,027	92,115	(88)
RECEIPTS OVER (UNDER) EXPENDITURES	(1,109)	(4,576)	3,467
UNENCUMBERED CASH, JANUARY 1	9,259	4,576	4,683
UNENCUMBERED CASH, DECEMBER 31	\$ 8,150	\$ -	\$ 8,150

SALINE COUNTY, KANSAS

KIPP SEWER DISTRICT - OPERATIONS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

Schedule 2-20

	Actual	Budget	Over (Under) Budget
RECEIPTS			
User fees	\$ 8,217	\$ 8,000	\$ 217
Special assessments - user fees	1,645	-	1,645
TOTAL RECEIPTS	<u>9,862</u>	<u>8,000</u>	<u>1,862</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Operations	3,507	3,246	261
Improvements	600	1,500	(900)
Insurance	-	120	(120)
Fees	575	500	75
Utilities	1,104	700	404
Capital Outlay	-	5,468	(5,468)
Capital improvements	-	17,719	(17,719)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>5,786</u>	<u>29,253</u>	<u>(23,467)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	4,076	(21,253)	25,329
UNENCUMBERED CASH, JANUARY 1	<u>28,312</u>	<u>21,253</u>	<u>7,059</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 32,388</u>	<u>\$ -</u>	<u>\$ 32,388</u>

SALINE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2017

Schedule 2-21
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	Fire District No. 1 Special Equipment	Fire District No. 2 Special Equipment	Fire District No. 3 Special Equipment	Fire District No. 5 Special Equipment	Fire District No. 6 Special Equipment	Fire District No. 7 Special Equipment
RECEIPTS						
Transfer from - Fire District General Fund	\$ 40,000	\$ 10,000	\$ 25,000	\$ 8,000	\$ 25,000	\$ 7,000
Sale of surplus equipment	-	-	-	17,674	-	100
	<u>40,000</u>	<u>10,000</u>	<u>25,000</u>	<u>25,674</u>	<u>25,000</u>	<u>7,100</u>
TOTAL RECEIPTS						
EXPENDITURES AND TRANSFERS						
Capital outlay	47,043	-	-	25,563	6,718	-
	<u>47,043</u>	<u>-</u>	<u>-</u>	<u>25,563</u>	<u>6,718</u>	<u>-</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(7,043)	10,000	25,000	111	18,282	7,100
UNENCUMBERED CASH, JANUARY 1	101,333	36,515	7,660	44,718	54,596	22,424
	<u>101,333</u>	<u>36,515</u>	<u>7,660</u>	<u>44,718</u>	<u>54,596</u>	<u>22,424</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 94,290</u>	<u>\$ 46,515</u>	<u>\$ 32,660</u>	<u>\$ 44,829</u>	<u>\$ 72,878</u>	<u>\$ 29,524</u>

SALINE COUNTY, KANSAS
NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2017

Schedule 2-21
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	Special Road Machinery	Special Highway Improvement	Water Well Road Tipping Fees	Motor Vehicle Operating	Register of Deeds Technology	Land Records Technology
RECEIPTS						
Motor vehicle registration fees	\$ -	\$ -	\$ -	\$ 399,731	\$ -	\$ -
Lienholder fees	-	-	-	10,173	-	-
Other fees	-	-	-	110,081	59,138	-
Interest earned	-	-	-	-	1,056	-
Reimbursements	-	-	-	104	-	20,000
Transfer from other funds	350,000	650,000	-	-	-	-
TOTAL RECEIPTS	350,000	650,000	-	520,089	60,194	20,000
EXPENDITURES AND TRANSFERS						
Salaries and wages	-	-	-	282,013	-	-
Employee benefits	-	-	-	117,111	-	-
Contractual services	-	68,324	-	37,579	28,186	57,931
Commodities	-	-	-	8,184	-	-
Capital outlay	176,707	-	-	-	-	-
Road improvements	-	-	-	-	-	-
Transfer to other funds	-	-	-	98,502	-	-
TOTAL EXPENDITURES AND TRANSFERS	176,707	68,324	-	543,389	28,186	57,931
RECEIPTS OVER (UNDER) EXPENDITURES	173,293	581,676	-	(23,300)	32,008	(37,931)
PRIOR YEAR ENCUMBRANCES CANCELED	-	24,244	-	-	-	-
UNENCUMBERED CASH, JANUARY 1	1,621,011	1,207,474	145,165	88,100	118,702	109,605
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 1,794,304</u>	<u>\$ 1,813,394</u>	<u>\$ 145,165</u>	<u>\$ 64,800</u>	<u>\$ 150,710</u>	<u>\$ 71,674</u>

SALINE COUNTY, KANSAS
NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2017

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	County Treasurer Technology	County Clerk Technology	County Farm	Schilling Farm	Trash/Litter Grant	EM Homeland Security Grant
RECEIPTS						
Fees	\$ 14,785	\$ 14,785	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-	-
Rent/crop share	-	-	74,089	9,584	-	-
Reimbursements and other	-	-	-	-	1,800	-
TOTAL RECEIPTS	<u>14,785</u>	<u>14,785</u>	<u>74,089</u>	<u>9,584</u>	<u>1,800</u>	<u>-</u>
EXPENDITURES AND TRANSFERS						
Contractual services	-	8,226	-	-	-	-
Capital outlay	15,219	9,511	-	-	-	-
Farm expense	-	-	11,289	13,277	-	-
Scholarships	-	-	12,000	-	-	-
Appropriation - Conservation District	-	-	4,500	-	-	-
Program expenditures	-	-	-	-	1,800	-
TOTAL EXPENDITURES AND TRANSFERS	<u>15,219</u>	<u>17,737</u>	<u>27,789</u>	<u>13,277</u>	<u>1,800</u>	<u>-</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(434)	(2,952)	46,300	(3,693)	-	-
UNENCUMBERED CASH, JANUARY 1	<u>1,600</u>	<u>6,378</u>	<u>134,582</u>	<u>101,113</u>	<u>1,244</u>	<u>1,133</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 1,166</u>	<u>\$ 3,426</u>	<u>\$ 180,882</u>	<u>\$ 97,420</u>	<u>\$ 1,244</u>	<u>\$ 1,133</u>

SALINE COUNTY, KANSAS
NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2017

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	P.A.T.F.	County Attorney Worthless Check Trust	Special Prosecutor Trust	Crime Victim Reparation	District Court Grant	KDOC JS/ SB 367 Incentives
RECEIPTS						
Grants	\$ -	\$ -	\$ -	\$ -	\$ 9,000	\$ 250
Fees	6,863	703	-	3,371	-	-
Forfeitures	-	-	22,654	-	-	-
TOTAL RECEIPTS	6,863	703	22,654	3,371	9,000	250
EXPENDITURES AND TRANSFERS						
Salaries and wages	-	-	-	-	7,295	-
Employee benefits	-	-	-	-	116	-
Contractual services	8,797	-	9,894	-	-	-
Program expenditures	-	-	-	11,230	-	-
TOTAL EXPENDITURES AND TRANSFERS	8,797	-	9,894	11,230	7,411	-
RECEIPTS OVER (UNDER) EXPENDITURES	(1,934)	703	12,760	(7,859)	1,589	250
UNENCUMBERED CASH, JANUARY 1	4,598	7,012	31,918	25,053	10,339	-
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 2,664</u>	<u>\$ 7,715</u>	<u>\$ 44,678</u>	<u>\$ 17,194</u>	<u>\$ 11,928</u>	<u>\$ 250</u>

SALINE COUNTY, KANSAS
NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2017

Schedule 2-21
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	Drug Project Director's Fund	DTF Federal Forfeiture	DTF Stamp Violation	D.A.R.E.	Sheriff's Registered Offender	Sheriff's Concealed Weapon Fees
RECEIPTS						
Forfeitures and restitutions	\$ 43,530	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	-	-	-	-	23,765	3,445
Reimbursements and other	-	460	-	2,806	-	-
TOTAL RECEIPTS	43,530	460	-	2,806	23,765	3,445
EXPENDITURES AND TRANSFERS						
Contractual services	9,062	-	-	11,090	-	-
Commodities	-	-	-	-	11,305	6,451
Capital outlay	-	-	-	-	-	-
Program expenditures	-	460	5,143	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	9,062	460	5,143	11,090	11,305	6,451
RECEIPTS OVER (UNDER) EXPENDITURES	34,468	-	(5,143)	(8,284)	12,460	(3,006)
UNENCUMBERED CASH, JANUARY 1	8,110	-	5,143	10,698	17,152	12,200
UNENCUMBERED CASH, DECEMBER 31	\$ 42,578	\$ -	\$ -	\$ 2,414	\$ 29,612	\$ 9,194

SALINE COUNTY, KANSAS
NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2017

Schedule 2-21
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	Community Corrections/ Adult Probation	Community Corrections/ Juvenile Probation	Community Corrections/ KDOC Tech Violator	Community Corrections/ Case Management Agency	Community Corrections/ Behavioral Health	Community Corrections/ CIP Reset	Community Corrections/ KDOC JS Title IIP	Community Corrections/ KDOC JS Title II
RECEIPTS								
Grants	\$ 789,709	\$ 328,758	\$ -	\$ 283,120	\$ 190,273	\$ -	\$ 17,517	\$ -
Fees and reimbursements	63,119	22,678	-	88	7,465	5,841	-	-
Miscellaneous	-	5,508	6,471	-	-	-	-	-
Transfer from other funds	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	852,828	356,944	6,471	283,208	197,738	5,841	17,517	-
EXPENDITURES AND TRANSFERS								
Salaries and wages	546,858	210,939	-	172,999	105,955	-	10,791	-
Employee benefits	183,362	69,697	-	60,661	33,194	-	3,108	-
Contractual services	171,680	35,103	-	32,372	62,907	515	25	14,525
Commodities	3,172	746	-	747	-	-	109	-
Capital outlay	8,305	1,956	-	1,956	-	-	-	-
Matching contributions	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	913,377	318,441	-	268,735	202,056	515	14,033	14,525
RECEIPTS OVER (UNDER) EXPENDITURES	(60,549)	38,503	6,471	14,473	(4,318)	5,326	3,484	(14,525)
UNENCUMBERED CASH, JANUARY 1	559,304	205,752	(6,471)	4,825	23,686	1,875	-	-
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 498,755</u>	<u>\$ 244,255</u>	<u>\$ -</u>	<u>\$ 19,298</u>	<u>\$ 19,368</u>	<u>\$ 7,201</u>	<u>\$ 3,484</u>	<u>\$ (14,525)</u>

SALINE COUNTY, KANSAS
NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2017

Schedule 2-21
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	JJA Juvenile Resource Coordinator	Juvenile Intake and Assessment Grant	JJA Prevention Grant	Home Health Memorials	Maternal Child Health CHIP Grant	VIN Fees
RECEIPTS						
Grants	\$ -	\$ 44,546	\$ 38,697	\$ -	\$ -	\$ -
Fees	-	-	-	-	-	53,140
Donations	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Matching contributions received	-	-	-	-	-	-
TOTAL RECEIPTS	-	44,546	38,697	-	-	53,140
EXPENDITURES AND TRANSFERS						
Salaries and wages	25,523	23,096	-	-	2,794	-
Employee benefits	9,153	7,619	-	-	-	-
Contractual services	-	1,966	-	457	7,460	-
Commodities	-	443	-	-	-	-
Matching contributions	-	-	-	-	-	-
Program expenditures	5,508	-	29,023	-	-	58,441
Transfer to other funds	-	-	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	40,184	33,124	29,023	457	10,254	58,441
RECEIPTS OVER (UNDER) EXPENDITURES	(40,184)	11,422	9,674	(457)	(10,254)	(5,301)
UNENCUMBERED CASH, JANUARY 1	40,184	5,944	(9,432)	4,394	34,594	16,954
UNENCUMBERED CASH, DECEMBER 31	\$ -	\$ 17,366	\$ 242	\$ 3,937	\$ 24,340	\$ 11,653

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, 2017

Schedule 2-22

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS			
Special assessments	\$ 14,085	\$ 13,000	\$ 1,085
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bond principal	3,559	3,559	-
Interest on bonds	10,099	10,099	-
Commission and postage	-	55	(55)
Reserve for future payments	-	1,054	(1,054)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>13,658</u>	<u>14,767</u>	<u>(1,109)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	427	(1,767)	2,194
UNENCUMBERED CASH, JANUARY 1	<u>2,344</u>	<u>1,767</u>	<u>577</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 2,771</u>	<u>\$ -</u>	<u>\$ 2,771</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, 2017

Schedule 3
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	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
FUNDS				
Distributable funds				
Current tax	\$ 40,367,425	\$ 70,865,416	\$ 70,065,040	\$ 41,167,801
Interest	-	102,141	102,141	-
Redemptions	650,790	1,185,591	1,153,212	683,169
Delinquent personal property tax	9,539	131,870	128,284	13,125
Advance tax	-	236	236	-
Escrow payments	336,007	805,198	899,695	241,510
Motor vehicle tax	1,216,661	6,823,811	6,894,303	1,146,169
Motor vehicle excise tax	30,929	72,165	69,752	33,342
Commercial vehicle fees	23,130	752,274	772,949	2,455
Recreational vehicle tax	14,958	96,552	94,493	17,017
Mineral tax	464	2,112	2,112	464
In lieu of tax	300	-	300	-
City/county highway	-	1,463,368	1,463,368	-
Tax increment financing	-	360,099	360,099	-
Salina Downtown TIF	(284)	96,019	95,735	-
	<u>42,649,919</u>	<u>82,756,852</u>	<u>82,101,719</u>	<u>43,305,052</u>
Total distributable funds				
State funds				
State educational building	-	628,198	628,198	-
State institutional building	-	314,099	314,099	-
Motor vehicle registration	9,666	2,732,436	2,736,953	5,149
Commercial vehicle registration	7,077	574,394	581,471	-
Sales and compensating tax	134,526	1,484,257	1,482,837	135,946
Game licenses	(311)	15,972	15,970	(309)
Heritage trust	16,484	29,569	28,295	17,758
	<u>167,442</u>	<u>5,778,925</u>	<u>5,787,823</u>	<u>158,544</u>
Total state funds				

SALINE COUNTY, KANSAS

DISTRIBUTABLE FUNDS, STATE FUNDS, SUBDIVISION FUNDS, AND OTHER AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
 For Year Ended December 31, 2017

Schedule 3
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	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
FUNDS (CONTINUED)				
Subdivision funds				
Cities	\$ 38,394	\$ 18,429,093	\$ 18,425,150	\$ 42,337
Townships	10,673	23,338	31,847	2,164
School districts	254	31,743,701	31,743,955	-
Joint fire districts	-	29,585	29,585	-
Cemeteries	-	14,696	14,696	-
Drainage districts	657	3,997	4,000	654
Falun improvement district	12,847	11,369	11,144	13,072
Central Kansas library system	-	339,004	339,004	-
Salina free library	-	2,747,891	2,747,891	-
Salina airport authority	-	2,049,836	2,049,836	-
Central Kansas Extension District	-	942,176	942,176	-
Total subdivision funds	<u>62,825</u>	<u>56,334,686</u>	<u>56,339,284</u>	<u>58,227</u>
Other Agency Funds				
Unclaimed legacies	935	-	-	935
Commission on Aging:				
KPERs	1,178	23,944	24,053	1,069
Opt. Group Life	117	90	94	113
Group insurance	101,310	308,760	299,117	110,953
Change checks	(4,852)	147,565	142,713	-
Memorials				
Rural Fire District No. 1	3,145	1,281	-	4,426
Rural Fire District No. 3	500	-	-	500
Rural Fire District No. 5	430	-	-	430
Rural Fire District No. 6	450	100	-	550
MVL long and short	29,866	1,192	2,084	28,974
Register of Deeds regional meeting	111	-	-	111
Sheriff's department - inmate trust	18,076	477,128	476,173	19,031
Clerk of District Court	279,569	3,873,857	3,999,353	154,073
Law Library	85,473	51,924	43,245	94,152
Total other Agency Funds	<u>516,308</u>	<u>4,885,841</u>	<u>4,986,832</u>	<u>415,317</u>
TOTAL AGENCY FUNDS	<u><u>\$ 43,396,494</u></u>	<u><u>\$ 149,756,304</u></u>	<u><u>\$ 149,215,658</u></u>	<u><u>\$ 43,937,140</u></u>