

SALINE COUNTY, KANSAS

DECEMBER 31, 2018

SALINE COUNTY, KANSAS

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Roger W. Field, CPA
Gregory D. Daughettee, CPA
Todd V. Pflughoeft, CPA
Kenneth D. Hamby, CPA
Michael R. Meisenheimer, CPA
Nick L. Mueiting, 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

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, 2018, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

The Board of County Commissioners
Saline County, Kansas

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

As described in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions permitted in KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2018, 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, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions permitted in KMAAG, as described in Note 1.

Report on Supplementary Information

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

The Board of County Commissioners
Saline County, Kansas

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report, dated April 12, 2019, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control over financial reporting and compliance.

Lindburg Vogel Pierce Faris

Certified Public Accountants

Hutchinson, Kansas
April 12, 2019

SALINE COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2018

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	\$ 6,860,339	\$ -	\$ 19,176,226	\$ 19,776,654	\$ 6,259,911	\$ 732,329	\$ 6,992,240
SPECIAL PURPOSE FUNDS							
Road and Bridge	1,088,187	-	7,104,120	7,610,523	581,784	325,732	907,516
Special Bridge Building and Repair	428,229	28,502	1,541,534	1,050,626	947,639	419,134	1,366,773
Special Road Construction	-	-	563,317	298,973	264,344	-	264,344
Noxious Weed	25,806	-	332,093	308,109	49,790	7,919	57,709
Employee Benefits	3,578,578	-	4,397,551	5,039,768	2,936,361	87,166	3,023,527
Saline County Public Health	576,509	-	2,166,229	2,393,871	348,867	131,008	479,875
Health Capital Outlay	142,260	-	90,000	10,220	222,040	-	222,040
Special Parks and Recreation	2,254	-	14,083	14,820	1,517	-	1,517
Special Alcohol Programs	7,879	-	18,086	18,358	7,607	-	7,607
Noxious Weed - Capital Outlay	45,280	-	31,575	1,162	75,693	-	75,693
Capital Improvement Program	184,550	-	7,875	19,109	173,316	-	173,316
Saline County Capital Improvement Program	4,032,460	-	2,748,047	1,111,561	5,668,946	-	5,668,946
Fire District No. 1 - General	10,178	-	144,186	145,705	8,659	8,316	16,975
Fire District No. 2 - General	7,960	-	177,309	178,268	7,001	12,887	19,888
Fire District No. 3 - General	9,399	-	148,106	139,940	17,565	1,783	19,348
Fire District No. 4 - General	5,166	-	89,266	87,029	7,403	-	7,403
Fire District No. 5 - General	16,306	-	166,877	171,701	11,482	1,551	13,033
Fire District No. 6 - General	5,482	-	44,197	46,322	3,357	147	3,504
Fire District No. 7 - General	8,150	-	93,147	91,955	9,342	178	9,520
Kipp Sewer District - Operations	32,388	-	9,970	6,479	35,879	334	36,213
Fire District No. 1 - Special Equipment	94,290	-	28,000	52,276	70,014	6,071	76,085
Fire District No. 2 - Special Equipment	46,515	-	15,000	-	61,515	-	61,515
Fire District No. 3 - Special Equipment	32,660	-	28,000	-	60,660	-	60,660
Fire District No. 5 - Special Equipment	44,829	-	15,100	2,341	57,588	-	57,588
Fire District No. 6 - Special Equipment	72,878	-	14,000	-	86,878	-	86,878
Fire District No. 7 - Special Equipment	29,524	-	28,000	2,664	54,860	-	54,860
Fire District Communications Equipment	-	-	7,000	-	7,000	-	7,000

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, 2018

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	\$ 1,794,304	-	\$ 324,900	\$ 26,700	\$ 2,092,504	-	\$ 2,092,504
Special Highway Improvement	1,813,394	-	458,400	74,360	2,197,434	-	2,197,434
Water Well Road Tipping Fees	145,165	-	-	145,165	-	-	-
Motor Vehicle Operating	64,800	-	517,552	518,158	64,194	11,731	75,925
Register of Deeds Technology	150,710	-	54,946	67,782	137,874	-	137,874
Land Records Technology	71,674	-	35,000	28,809	77,865	-	77,865
County Treasurer Technology	1,166	-	13,145	11,847	2,464	-	2,464
County Clerk Technology	3,426	-	13,145	1,512	15,059	-	15,059
County Farm	180,882	-	85,090	76,193	189,779	-	189,779
Schilling Farm	97,420	-	250	7,385	90,285	-	90,285
Trash/Litter Grant	1,244	-	2,340	2,340	1,244	-	1,244
EM Homeland Security Grant	1,133	-	-	-	1,133	-	1,133
P.A.T.F.	2,664	-	6,745	7,795	1,614	-	1,614
County Attorney Worthless Check Trust	7,715	-	230	-	7,945	-	7,945
Special Prosecutor Trust	44,678	-	17,954	13,289	49,343	3,515	52,858
Crime Victim Reparation	17,194	-	2,931	15,451	4,674	3,197	7,871
District Court Grant	11,928	-	14,000	6,358	19,570	231	19,801
KDOC JS/SB 367 Incentives	250	-	-	-	250	-	250
Drug Project Director's Fund	42,578	-	58,986	13,564	88,000	-	88,000
D.A.R.E.	2,414	-	5,876	7,391	899	1,206	2,105
Sheriff's Registered Offender	29,612	-	24,806	45,780	8,638	6,589	15,227
Sheriff's Concealed Weapon Fees	9,194	-	3,608	1,627	11,175	-	11,175
VIN fees	11,653	-	52,700	59,457	4,896	300	5,196

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, 2018

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	\$ 498,755	\$ -	\$ 889,625	\$ 945,748	\$ 442,632	\$ 52,662	\$ 495,294
Juvenile Probation	244,255	-	307,239	312,568	238,926	11,542	250,468
KDOC Reinvestment	-	-	196,566	158,353	38,213	-	38,213
Case Management Agency	19,298	-	153,576	163,189	9,685	3,246	12,931
Behavioral Health	19,368	-	230,929	215,872	34,425	15,371	49,796
CIP Reset	7,201	-	1,540	1,482	7,259	421	7,680
KDOC JS/Title IIP	3,484	-	114,960	110,500	7,944	6,731	14,675
KDOC JS/Title II	(14,525)	-	40,198	25,673	-	-	-
Juvenile Intake and Assessment Grant	17,366	-	104,464	112,814	9,016	6,718	15,734
JJA Prevention Grant	242	-	38,697	38,939	-	-	-
Home Health Memorials	3,937	-	-	281	3,656	-	3,656
Maternal Child Health CHIP	24,340	-	-	6,310	18,030	-	18,030
Senior Services Donations	-	-	103,605	13,103	90,502	834	91,336
BOND AND INTEREST FUNDS							
Kipp Sewer Bond and Interest	2,771	-	13,709	13,658	2,822	-	2,822
TOTAL FINANCIAL REPORTING ENTITY	\$ 22,719,746	\$ 28,502	\$ 43,086,606	\$ 41,827,887	\$ 24,006,967	\$ 1,858,849	\$ 25,865,816

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, 2018

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COMPOSITION OF CASH

Deposits	
Checking accounts	\$ 25,028,241
Money Market accounts	67,395
Savings accounts	10,044
Certificates of deposit	8,650,000
Other accounts	
Inmate trust account - checking account	21,845
State of Kansas	
District Court - checking account	462,536
Law Library - checking account	101,099
Total deposits	<u>34,341,160</u>
Investments	
Kansas Municipal Investment Pool	37,008,110
Cash and cash items	<u>11,053</u>
TOTAL	71,360,323
AGENCY FUNDS (SCHEDULE 3)	<u>(45,494,507)</u>
TOTAL FINANCIAL REPORTING ENTITY	<u><u>\$ 25,865,816</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, 2018

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

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

Joint Venture

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

Fund Accounting

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

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

The following types of funds comprise the financial activities of the County for the year of 2018:

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 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, 2018.

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

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, 2018, the County's carrying amount of deposits was \$34,341,038 and the bank balance was \$34,388,229. The bank balance was held by seven banks, with 78% of the deposits held by one bank, resulting in a concentration of credit risk. Of the bank balance, \$1,613,615 was covered by FDIC insurance; \$32,774,614 was collateralized with irrevocable letters of credit in favor of the County and securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments

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

As of December 31, 2018, 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>\$ 37,008,110</u>	<u>\$ 37,008,110</u>	N/A

At December 31, 2018, the County had invested \$37,008,110 in the state's municipal investment pool. The municipal investment pool is under the oversight of the pooled money investment board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the United States government or any agency thereof, with maturities up to four years. No more than 10% of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Concentration of Credit Risk

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

NOTE 4—LONG-TERM DEBT

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

Issue	Date Issued	Interest Rate	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
Kipp sewer district				
Series 2008A	09/18/08	4.500%	\$ 131,300	09/25/48
Series 2008B	09/18/08	4.500%	82,700	09/25/48
Series 2008C	09/23/08	4.125%	46,000	09/25/48
Capital Leases				
County-City building				
HVAC equipment	12/20/12	3.430%	1,650,000	12/27/27
Fire District No. 2				
Building	01/24/17	3.120%	720,000	01/24/32
Fire District No. 3				
8 Self contained breathing apparatus' (SCBA)	05/10/16	2.730%	45,028	05/10/21
2010 International truck	06/07/16	2.900%	48,000	06/07/21
Fire District No. 5				
Pumper/tanker	10/18/07	4.550%	226,000	10/18/19
Engine	12/23/08	5.790%	185,000	02/01/24
2015 Squad truck	02/15/15	3.520%	75,000	02/15/23
Brush truck - 2007 International	09/08/17	3.174%	126,000	09/08/27
Fire District No. 7				
2 Cab/chassis trucks	07/01/16	3.760%	216,000	07/01/26

Changes in long-term debt of the County for the year ended December 31, 2018, 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	\$ 106,700	\$ -	\$ 1,857	\$ 104,843	\$ 4,801
Series 2008B	75,824	-	1,170	74,654	3,412
Series 2008C	41,885	-	690	41,195	1,728
	<u>224,409</u>	<u>-</u>	<u>3,717</u>	<u>220,692</u>	<u>9,941</u>
Capital Leases					
County-City building					
HVAC equipment	1,190,131	-	101,656	1,088,475	39,233
Fire District No. 1					
Building	17,514	-	17,514	-	701
Fire District No. 2					
Building	720,000	-	69,774	650,226	21,063
Fire District No. 3					
8 Self contained breathing apparatus' (SCBA)	36,507	-	8,757	27,750	1,009
2010 International truck	38,941	-	9,322	29,619	1,129
Fire District No. 5					
Pumper/tanker	46,512	-	22,739	23,773	2,116
Engine	106,450	-	12,775	93,675	6,131
2015 Squad truck	58,149	-	8,873	49,276	2,047
Brush truck - 2007 International	-	126,000	10,903	115,097	3,999
Fire District No. 7					
2 Cab/chassis trucks	197,805	-	18,880	178,925	7,434
	<u>2,412,009</u>	<u>126,000</u>	<u>281,193</u>	<u>2,256,816</u>	<u>84,862</u>
	<u>\$ 2,636,418</u>	<u>\$ 126,000</u>	<u>\$ 284,910</u>	<u>\$ 2,477,508</u>	<u>\$ 94,803</u>

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

General Obligation Bonds	Principal	Interest
2019	\$ 3,881	\$ 9,777
2020	4,025	9,605
2021	4,232	9,426
2022	4,419	9,239
2023	4,615	9,043
2024-2028	26,277	41,965
2029-2033	32,672	35,598
2034-2038	40,589	27,685
2039-2043	50,426	17,851
2044-2048	49,556	5,921
	\$ 220,692	\$ 176,110
Capital Leases	Principal	Interest
2019	\$ 240,436	\$ 77,406
2020	225,399	67,588
2021	233,348	59,639
2022	221,350	51,420
2023	229,296	43,474
2024-2028	922,071	101,550
2029-2032	184,916	12,603
	\$ 2,256,816	\$ 413,680

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, 2018, included the following:

<u>Purpose</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Amount</u>
Industrial Revenue Bonds Crestwood, Inc.	10/01/09	12/01/25	<u>\$ 1,756,017</u>
Educational Facility Bonds Kansas Wesleyan University	12/19/12	05/01/22	<u>\$ 2,070,000</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 8.39% for the year ended December 31, 2018. Contributions to the pension plan from the County for KPERS were \$1,288,918 for the year ended December 31, 2018.

Net Pension Liability

At December 31, 2018, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was \$10,526,933. The net pension liability for KPERS was measured as of June 30, 2018, and the total pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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 first paragraph.

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, 2018.

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, 2018, is estimated as follows:

	<u>Balance</u>
Compensated absences	
Vacation and sick leave	\$ 1,387,045
Sheriff department sick leave	<u>28,946</u>
	<u>\$ 1,415,991</u>

NOTE 9—INTERFUND TRANSFERS

Interfund transfers for the County during 2018 were as follows:

From Fund	To Fund	Amount	Authority
General	Saline County Capital Improvement Program	\$ 2,531,347	K.S.A. 19-120
Road and Bridge	Saline County Capital Improvement Program	216,700	K.S.A. 19-120
Road and Bridge	Special Road Machinery	324,900	K.S.A. 68-141g
Road and Bridge	Special Highway Improvement	458,400	K.S.A. 68-590
Noxious Weed	Noxious Weed Capital Outlay	30,000	K.S.A. 19-120
Register of Deeds Technology	Land Records Technology	35,000	K.S.A. 28-115a
Saline County Public Health	Health Capital Outlay	90,000	K.S.A. 65-204
Fire District No. 1 - General	Fire District No. 1 - Special Equipment	28,000	K.S.A. 19-3612c
Fire District No. 2 - General	Fire District No. 2 - Special Equipment	15,000	K.S.A. 19-3612c
Fire District No. 3 - General	Fire District No. 3 - Special Equipment	28,000	K.S.A. 19-3612c
Fire District No. 5 - General	Fire District No. 5 - Special Equipment	15,000	K.S.A. 19-3612c
Fire District No. 6 - General	Fire District No. 6 - Special Equipment	14,000	K.S.A. 19-3612c
Fire District No. 7 - General	Fire District No. 7 - Special Equipment	28,000	K.S.A. 19-3612c
Treasurer's Motor Vehicle	General	81,958	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, 2018, trust assets available to pay claims were \$2,821,772 and the liability for incurred but not reported claims was \$277,645.

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 2018, the County awarded bids for various road and bridge projects. At December 31, 2018, the balance remaining on these agreements was \$400,166, which was recorded in accounts payable and encumbrances.

SALINE COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
(BUDGET FUNDS ONLY)

For Year Ended December 31, 2018

Schedule 1

Fund	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Over (Under) Budget
GENERAL FUND	\$ 20,481,413	\$ -	\$ 20,481,413	\$ 19,776,654	\$ (704,759)
SPECIAL PURPOSE FUNDS					
Road and Bridge	7,627,103	10,166	7,637,269	7,610,523	(26,746)
Special Bridge Building and Repair	2,080,363	255,535	2,335,898	1,050,626	(1,285,272)
Special Road Construction	554,452	-	554,452	298,973	(255,479)
Noxious Weed	324,944	13,088	338,032	308,109	(29,923)
Employee Benefits	6,065,336	-	6,065,336	5,039,768	(1,025,568)
Saline County Public Health	2,397,338	-	2,397,338	2,393,871	(3,467)
Health Capital Outlay	110,452	-	110,452	10,220	(100,232)
Special Parks and Recreation	14,858	-	14,858	14,820	(38)
Special Alcohol Programs	18,576	-	18,576	18,358	(218)
Noxious Weed - Capital Outlay	45,280	-	45,280	1,162	(44,118)
Capital Improvement Program	157,425	-	157,425	19,109	(138,316)
Saline County Capital Improvement Program	2,518,348	-	2,518,348	1,111,561	(1,406,787)
Fire District No. 1 - General	145,000	1,826	146,826	145,705	(1,121)
Fire District No. 2 - General	178,405	503	178,908	178,268	(640)
Fire District No. 3 - General	140,000	1,186	141,186	139,940	(1,246)
Fire District No. 4 - General	91,455	-	91,455	87,029	(4,426)
Fire District No. 5 - General	172,154	480	172,634	171,701	(933)
Fire District No. 6 - General	47,100	-	47,100	46,322	(778)
Fire District No. 7 - General	93,915	-	93,915	91,955	(1,960)
Kipp Sewer District - Operations	32,778	-	32,778	6,479	(26,299)
BOND AND INTEREST FUNDS					
Kipp Sewer Bond and Interest	14,631	-	14,631	13,658	(973)

SALINE COUNTY, KANSAS
 GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-1
Page 1 of 6

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 9,798,046	\$ 9,701,291	\$ 96,755
Delinquent tax	215,085	80,000	135,085
Interest and charges on delinquent taxes	292,340	230,000	62,340
Motor vehicle tax	1,169,719	1,140,185	29,534
Commercial motor vehicle fees	68,799	64,044	4,755
Recreational vehicle tax	18,556	16,711	1,845
16/20M truck tax	14,261	15,562	(1,301)
Watercraft tax	-	5,744	(5,744)
Local alcoholic liquor tax	14,083	15,656	(1,573)
Mineral tax	1,316	800	516
In lieu of tax	-	5,700	(5,700)
Local retail sales tax	4,699,008	4,350,000	349,008
Licenses and fees			
Mortgage registration tax	117,766	250,000	(132,234)
Officers' fees	598,599	503,680	94,919
Transfer from: Motor Vehicle Operating fund	81,958	-	81,958
Antique tag registration fees	13,405	11,000	2,405
Planning and zoning fees	84,205	80,000	4,205
Environmental contracts and fees	38,000	-	38,000
Uses of money and property			
Interest on invested funds	593,733	105,220	488,513
Rents and leases	96,405	59,544	36,861
Reimbursements and other			
Sheriff and jail	37,138	32,000	5,138
Shared jail expenses	482,053	454,345	27,708
Inmate housing	78,970	25,000	53,970
Sheriff's work release	14,256	7,000	7,256
Law enforcement contracts	10,900	10,000	900
Inmate commissary and phone commissions	16,560	20,000	(3,440)
Municipal Court - inmate transportation	20,824	30,000	(9,176)
Emergency management	32,618	30,000	2,618
Grant reimbursements	20,787	12,000	8,787
Diversion fees	5,950	4,000	1,950
Senior Services			
Meal and other reimbursements	314,327	-	314,327
Donations and miscellaneous	23,918	-	23,918
Reimbursements			
Postage	76,455	81,000	(4,545)
Other	97,528	11,500	86,028
Miscellaneous	24,566	-	24,566
Sale of surplus property	4,092	-	4,092
TOTAL RECEIPTS	19,176,226	17,351,982	1,824,244

SALINE COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-1
Page 2 of 6

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
County Commission			
Personal services	\$ 93,856	\$ 96,305	\$ (2,449)
Contractual services	5,531	16,000	(10,469)
Commodities	1,225	1,400	(175)
Contingency	10,774	100,000	(89,226)
Department total	111,386	213,705	(102,319)
County Clerk			
Personal services	191,164	191,123	41
Contractual services	4,492	4,244	248
Commodities	1,382	1,736	(354)
Department total	197,038	197,103	(65)
County Treasurer			
Personal services	225,810	226,760	(950)
Contractual services	4,800	4,825	(25)
Commodities	3,944	7,400	(3,456)
Department total	234,554	238,985	(4,431)
County Attorney			
Personal services	985,603	986,787	(1,184)
Contractual services	90,471	76,270	14,201
Commodities	8,244	13,000	(4,756)
Department total	1,084,318	1,076,057	8,261
Register of Deeds			
Personal services	204,929	209,515	(4,586)
Contractual services	6,914	7,950	(1,036)
Commodities	4,024	4,417	(393)
Department total	215,867	221,882	(6,015)
Sheriff			
Personal services	2,356,827	2,407,642	(50,815)
Contractual services	191,048	207,154	(16,106)
Commodities	188,834	214,350	(25,516)
Department total	2,736,709	2,829,146	(92,437)

SALINE COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-1
Page 3 of 6

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Jail			
Personal services	\$ 2,233,879	\$ 2,316,168	\$ (82,289)
Contractual services	2,405,932	2,616,750	(210,818)
Commodities	<u>215,697</u>	<u>214,400</u>	<u>1,297</u>
Department total	<u>4,855,508</u>	<u>5,147,318</u>	<u>(291,810)</u>
Juvenile Center operations	<u>359,199</u>	<u>360,230</u>	<u>(1,031)</u>
Unified Court			
Contractual services	428,766	458,940	(30,174)
Commodities	<u>35,274</u>	<u>41,060</u>	<u>(5,786)</u>
Department total	<u>464,040</u>	<u>500,000</u>	<u>(35,960)</u>
Courthouse general			
Personal services	124,398	142,516	(18,118)
Contractual services	1,848,290	2,255,076	(406,786)
Commodities	1,683	1,500	183
Capital outlay	-	22,142	(22,142)
Stabilization reserve	<u>-</u>	<u>1,945,986</u>	<u>(1,945,986)</u>
Department total	<u>1,974,371</u>	<u>4,367,220</u>	<u>(2,392,849)</u>
Emergency management			
Personal services	132,503	131,868	635
Contractual services	10,231	14,806	(4,575)
Commodities	5,609	16,456	(10,847)
Capital outlay	<u>4,578</u>	<u>-</u>	<u>4,578</u>
Department total	<u>152,921</u>	<u>163,130</u>	<u>(10,209)</u>
County Administrator			
Personal services	151,195	219,577	(68,382)
Contractual services	2,538	7,646	(5,108)
Commodities	<u>258</u>	<u>2,500</u>	<u>(2,242)</u>
Department total	<u>153,991</u>	<u>229,723</u>	<u>(75,732)</u>

SALINE COUNTY, KANSAS
 GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-1
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	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Human Resources			
Personal services	\$ 178,732	\$ 178,347	\$ 385
Contractual services	14,423	13,006	1,417
Commodities	966	1,229	(263)
Department total	<u>194,121</u>	<u>192,582</u>	<u>1,539</u>
Finance			
Personal services	143,376	65,000	78,376
Contractual services	4,267	13,739	(9,472)
Commodities	348	1,500	(1,152)
Department total	<u>147,991</u>	<u>80,239</u>	<u>67,752</u>
Coroner			
Contractual services	131,469	126,000	5,469
Election			
Personal services	43,274	46,000	(2,726)
Contractual services	38,031	63,700	(25,669)
Commodities	21,986	15,800	6,186
Department total	<u>103,291</u>	<u>125,500</u>	<u>(22,209)</u>
Appraiser's cost			
Personal services	612,668	624,438	(11,770)
Contractual services	62,549	59,719	2,830
Commodities	10,991	15,500	(4,509)
Department total	<u>686,208</u>	<u>699,657</u>	<u>(13,449)</u>
Livestock and Expo Center			
Personal services	193,823	246,371	(52,548)
Contractual services	92,753	54,060	38,693
Commodities	14,673	54,858	(40,185)
Department total	<u>301,249</u>	<u>355,289</u>	<u>(54,040)</u>
Ambulance			
Appropriation	795,000	795,000	-
Appropriation - Equipment	-	200,000	(200,000)
Transfer to: Saline County Capital Improvement Program	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, 2018

Schedule 2-1
Page 5 of 6

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Economic development			
Chamber of Commerce	\$ 30,417	\$ 30,000	\$ 417
North Central Regional Planning Commission	3,500	3,500	-
Enterprise zone	2,721	5,000	(2,279)
Military Affairs Council	4,583	5,000	(417)
Air fare subsidy	50,000	50,000	-
Other economic development	20,000	20,000	-
Department total	111,221	113,500	(2,279)
Planning			
Personal services	214,504	234,552	(20,048)
Contractual services	22,952	25,356	(2,404)
Commodities	1,325	2,900	(1,575)
Department total	238,781	262,808	(24,027)
GIS			
Personal services	106,440	104,146	2,294
Contractual services	3,953	6,900	(2,947)
Commodities	759	2,000	(1,241)
Department total	111,152	113,046	(1,894)
Computer Technology			
Personal services	228,538	233,204	(4,666)
Contractual services	2,114	3,150	(1,036)
Commodities	72	200	(128)
Department total	230,724	236,554	(5,830)
Drug Court			
Personal services	123,652	127,714	(4,062)
Contractual services	9,324	9,272	52
Department total	132,976	136,986	(4,010)

SALINE COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-1
Page 6 of 6

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Senior Services			
Personal services	\$ 173,842	\$ -	\$ 173,842
Food service	344,171	-	344,171
Contractual services	106,932	-	106,932
Matching funds	36,992	-	36,992
Commodities	12,204	-	12,204
Capital outlay	10,253	-	10,253
Department total	<u>684,394</u>	<u>-</u>	<u>684,394</u>
Other			
Animal Shelter	32,781	32,782	(1)
Conservation District	19,789	19,789	-
Mental Health	278,455	278,455	-
Occupational Center	207,900	207,900	-
Commission on Aging	-	305,000	(305,000)
Commission on Aging			
Capital outlay	-	18,653	(18,653)
Grant matching	-	4,827	(4,827)
Equipment Improvement Program	282,903	286,000	(3,097)
Access TV	15,000	15,000	-
Transfer to: Saline County Capital Improvement Program	2,331,347	331,347	2,000,000
Department total	<u>3,168,175</u>	<u>1,499,753</u>	<u>1,668,422</u>
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>19,776,654</u>	<u>20,481,413</u>	<u>(704,759)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(600,428)	(3,129,431)	2,529,003
UNENCUMBERED CASH, JANUARY 1	<u>6,860,339</u>	<u>4,123,469</u>	<u>2,736,870</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 6,259,911</u>	<u>\$ 994,038</u>	<u>\$ 5,265,873</u>

SALINE COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2018

Schedule 2-2

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 4,944,764	\$ 4,896,117	\$ 48,647
Delinquent tax	116,022	37,000	79,022
Motor vehicle tax	639,179	623,056	16,123
Commercial motor vehicle fees	37,594	34,996	2,598
Recreational vehicle tax	10,140	9,132	1,008
16/20M truck tax	7,781	8,504	(723)
Watercraft tax	-	3,139	(3,139)
In lieu of tax	-	3,700	(3,700)
Special highway fuel tax	1,326,138	1,217,849	108,289
Permits	300	480	(180)
Reimbursements	21,166	11,000	10,166
Miscellaneous	1,036	-	1,036
	<u>7,104,120</u>	<u>6,844,973</u>	<u>259,147</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	2,184,137	2,312,097	(127,960)
Contractual services	915,762	547,336	368,426
Commodities	1,162,842	3,567,670	(2,404,828)
Capital outlay	556,049	500,000	56,049
Construction	1,791,733	700,000	1,091,733
Transfer to:			
Special Road Machinery Fund	324,900	-	324,900
Special Highway Improvement Fund	458,400	-	458,400
Saline County Capital Improvement Fund	216,700	-	216,700
	<u>7,610,523</u>	<u>7,627,103</u>	<u>(16,580)</u>
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>7,610,523</u>	<u>7,627,103</u>	<u>(16,580)</u>
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	<u>-</u>	<u>10,166</u>	<u>(10,166)</u>
TOTAL FOR COMPARISON	<u>7,610,523</u>	<u>7,637,269</u>	<u>(26,746)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(506,403)	(782,130)	275,727
UNENCUMBERED CASH, JANUARY 1	<u>1,088,187</u>	<u>782,130</u>	<u>306,057</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 581,784</u>	<u>\$ -</u>	<u>\$ 581,784</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, 2018

	<u>Actual</u>	<u>Budget</u>	Schedule 2-3 Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 1,120,489	\$ 1,108,904	\$ 11,585
Delinquent tax	24,209	-	24,209
Motor vehicle tax	130,019	126,712	3,307
Commercial motor vehicle fees	7,647	7,117	530
Recreational vehicle tax	2,063	1,857	206
16/20M truck tax	1,572	1,730	(158)
Watercraft tax	-	638	(638)
Reimbursements	255,535	-	255,535
	<u>1,541,534</u>	<u>1,246,958</u>	<u>294,576</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bridge construction/maintenance	1,050,626	2,080,363	(1,029,737)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	<u>-</u>	<u>255,535</u>	<u>(255,535)</u>
TOTAL FOR COMPARISON	<u>1,050,626</u>	<u>2,335,898</u>	<u>(1,285,272)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	490,908	(833,405)	1,324,313
PRIOR YEAR ENCUMBRANCE CANCELED	28,502	-	28,502
UNENCUMBERED CASH, JANUARY 1	<u>428,229</u>	<u>833,405</u>	<u>(405,176)</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 947,639</u>	<u>\$ -</u>	<u>\$ 947,639</u>

SALINE COUNTY, KANSAS
 SPECIAL ROAD CONSTRUCTION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Schedule 2-4 <u>Over (Under) Budget</u>
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 560,294	\$ 554,452	\$ 5,842
Delinquent tax	3,023	-	3,023
Motor vehicle tax	-	-	-
Commercial motor vehicle fees	-	-	-
Recreational vehicle tax	-	-	-
16/20M truck tax	-	-	-
Watercraft tax	-	-	-
Reimbursements	-	-	-
	<u>563,317</u>	<u>554,452</u>	<u>8,865</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Road improvements and reconstruction	298,973	554,452	(255,479)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	<u>-</u>	<u>-</u>	<u>-</u>
	<u>298,973</u>	<u>554,452</u>	<u>(255,479)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	264,344	-	264,344
PRIOR YEAR ENCUMBRANCE CANCELED	-	-	-
UNENCUMBERED CASH, JANUARY 1	<u>-</u>	<u>-</u>	<u>-</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 264,344</u>	<u>\$ -</u>	<u>\$ 264,344</u>

SALINE COUNTY, KANSAS
 NOXIOUS WEED FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-5

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 205,422	\$ 202,912	\$ 2,510
Delinquent tax	4,391	-	4,391
Motor vehicle tax	22,219	21,621	598
Commercial motor vehicle fees	1,307	1,214	93
Recreational vehicle tax	352	317	35
16/20M truck tax	312	295	17
Watercraft tax	-	109	(109)
In lieu of tax	-	200	(200)
Sale of chemicals and other reimbursements	98,088	85,000	13,088
Miscellaneous	2	-	2
	<u>332,093</u>	<u>311,668</u>	<u>20,425</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	144,914	135,905	9,009
Contractual services	15,219	19,972	(4,753)
Commodities	13,197	109,067	(95,870)
Chemical	104,779	60,000	44,779
Transfer to: Noxious Weed Capital Outlay Fund	30,000	-	30,000
	<u>308,109</u>	<u>324,944</u>	<u>(16,835)</u>
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	<u>-</u>	<u>13,088</u>	<u>(13,088)</u>
TOTAL FOR COMPARISON	<u>308,109</u>	<u>338,032</u>	<u>(29,923)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	23,984	(13,276)	37,260
UNENCUMBERED CASH, JANUARY 1	<u>25,806</u>	<u>13,276</u>	<u>12,530</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 49,790</u>	<u>\$ -</u>	<u>\$ 49,790</u>

SALINE COUNTY, KANSAS
 EMPLOYEE BENEFITS FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-6

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 3,834,872	\$ 3,796,391	\$ 38,481
Delinquent tax	78,234	-	78,234
Motor vehicle tax	399,488	389,389	10,099
Commercial motor vehicle fees	23,496	21,871	1,625
Recreational vehicle tax	6,337	5,707	630
16/20M truck tax	4,924	5,315	(391)
Watercraft tax	-	1,962	(1,962)
Reimbursements	50,200	-	50,200
TOTAL RECEIPTS	4,397,551	4,220,635	176,916
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Health insurance	2,607,740	3,650,909	(1,043,169)
Social Security	963,778	946,826	16,952
KPERs	1,217,725	1,170,846	46,879
Workers' compensation	234,521	279,578	(45,057)
Unemployment tax	11,310	12,377	(1,067)
Flex-benefits	4,694	4,800	(106)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	5,039,768	6,065,336	(1,025,568)
RECEIPTS OVER (UNDER) EXPENDITURES	(642,217)	(1,844,701)	1,202,484
UNENCUMBERED CASH, JANUARY 1	3,578,578	1,844,701	1,733,877
UNENCUMBERED CASH, DECEMBER 31	\$ 2,936,361	\$ -	\$ 2,936,361

SALINE COUNTY, KANSAS
 SALINE COUNTY PUBLIC HEALTH FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-7

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 424,129	\$ 419,873	\$ 4,256
Delinquent tax	12,056	-	12,056
Motor vehicle tax	62,006	60,436	1,570
Commercial motor vehicle fees	3,647	3,395	252
Recreational vehicle tax	984	886	98
16/20M truck tax	1,053	825	228
Watercraft tax	-	304	(304)
In lieu of tax	-	-	-
Grants and reimbursements	906,019	848,476	57,543
User fees	744,502	706,800	37,702
Miscellaneous	11,833	-	11,833
	<u>2,166,229</u>	<u>2,040,995</u>	<u>125,234</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	1,698,940	1,785,297	(86,357)
Contractual services	399,278	395,881	3,397
Commodities	151,727	216,160	(64,433)
Capital outlay	3,726	-	3,726
Reimbursement to: Employee Benefit Fund	50,200	-	50,200
Transfer to: Health Capital Outlay Fund	90,000	-	90,000
	<u>2,393,871</u>	<u>2,397,338</u>	<u>(3,467)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(227,642)	(356,343)	128,701
UNENCUMBERED CASH, JANUARY 1	<u>576,509</u>	<u>356,343</u>	<u>220,166</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 348,867</u>	<u>\$ -</u>	<u>\$ 348,867</u>

SALINE COUNTY, KANSAS
 HEALTH CAPITAL OUTLAY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-8

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from: Saline County Public Health Fund	\$ 90,000	\$ -	\$ 90,000
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	10,220	110,452	(100,232)
RECEIPTS OVER (UNDER) EXPENDITURES	79,780	(110,452)	190,232
UNENCUMBERED CASH, JANUARY 1	142,260	110,452	31,808
UNENCUMBERED CASH, DECEMBER 31	\$ 222,040	\$ -	\$ 222,040

SALINE COUNTY, KANSAS
 SPECIAL PARKS AND RECREATION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Schedule 2-9 <u>Over (Under) Budget</u>
RECEIPTS			
Private club liquor tax	\$ 14,083	\$ 14,858	\$ (775)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriations	<u>14,820</u>	<u>14,858</u>	<u>(38)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(737)	-	(737)
UNENCUMBERED CASH, JANUARY 1	<u>2,254</u>	<u>-</u>	<u>2,254</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 1,517</u>	<u>\$ -</u>	<u>\$ 1,517</u>

SALINE COUNTY, KANSAS
 SPECIAL ALCOHOL PROGRAMS FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-10

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	\$ 18,086	\$ 18,576	\$ (490)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriations	18,358	18,576	(218)
RECEIPTS OVER (UNDER) EXPENDITURES	(272)	-	(272)
UNENCUMBERED CASH, JANUARY 1	7,879	-	7,879
UNENCUMBERED CASH, DECEMBER 31	\$ 7,607	\$ -	\$ 7,607

SALINE COUNTY, KANSAS
 NOXIOUS WEED CAPITAL OUTLAY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-11

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from: Noxious Weed Fund	\$ 30,000	\$ -	\$ 30,000
Sale of surplus equipment	1,575	-	1,575
TOTAL RECEIPTS	31,575	-	31,575
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	1,162	45,280	(44,118)
RECEIPTS OVER (UNDER) EXPENDITURES	30,413	(45,280)	75,693
UNENCUMBERED CASH, JANUARY 1	45,280	45,280	-
UNENCUMBERED CASH, DECEMBER 31	\$ 75,693	\$ -	\$ 75,693

SALINE COUNTY, KANSAS
 CAPITAL IMPROVEMENT PROGRAM FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

	Schedule 2-12		
	Actual	Budget	Over (Under) Budget
RECEIPTS			
Rentals and other	\$ 7,875	\$ 7,875	\$ -
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital improvements	19,109	157,425	(138,316)
RECEIPTS OVER (UNDER) EXPENDITURES	(11,234)	(149,550)	138,316
UNENCUMBERED CASH, JANUARY 1	184,550	149,550	35,000
UNENCUMBERED CASH, DECEMBER 31	\$ 173,316	\$ -	\$ 173,316

SALINE COUNTY, KANSAS

SALINE COUNTY CAPITAL IMPROVEMENT PROGRAM FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-13

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from:			
General Fund	\$ 2,531,347	\$ 331,347	\$ 2,200,000
Road and Bridge Fund	216,700	-	216,700
TOTAL RECEIPTS	2,748,047	331,347	2,416,700
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital improvements	1,111,561	2,518,348	(1,406,787)
RECEIPTS OVER (UNDER) EXPENDITURES	1,636,486	(2,187,001)	3,823,487
UNENCUMBERED CASH, JANUARY 1	4,032,460	2,187,001	1,845,459
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 5,668,946</u>	<u>\$ -</u>	<u>\$ 5,668,946</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, 2018

Schedule 2-14

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 130,596	\$ 130,949	\$ (353)
Delinquent tax	863	-	863
Motor vehicle tax	8,936	9,020	(84)
Commercial motor vehicle fees	871	549	322
Recreational vehicle tax	281	222	59
16/20M truck tax	813	996	(183)
Watercraft tax	-	97	(97)
Reimbursements	1,826	-	1,826
TOTAL RECEIPTS	<u>144,186</u>	<u>141,833</u>	<u>2,353</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Communications	1,990	12,000	(10,010)
Insurance	11,006	15,000	(3,994)
Maintenance			
Building	8,661	10,000	(1,339)
Vehicle	6,811	12,000	(5,189)
Training	2,823	4,500	(1,677)
Utilities	8,656	10,000	(1,344)
Gasoline and oil	1,498	10,000	(8,502)
Parts and supplies	8,297	8,000	297
Capital outlay and equipment	65,730	55,000	10,730
First responder medical equipment	91	2,500	(2,409)
Miscellaneous	2,142	6,000	(3,858)
Transfer to: Special Equipment Fund	28,000	-	28,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>145,705</u>	<u>145,000</u>	<u>705</u>
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	<u>-</u>	<u>1,826</u>	<u>(1,826)</u>
TOTAL FOR COMPARISON	<u>145,705</u>	<u>146,826</u>	<u>(1,121)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(1,519)	(3,167)	1,648
UNENCUMBERED CASH, JANUARY 1	<u>10,178</u>	<u>3,167</u>	<u>7,011</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 8,659</u>	<u>\$ -</u>	<u>\$ 8,659</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, 2018

Schedule 2-15

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 162,899	\$ 161,498	\$ 1,401
Delinquent tax	949	-	949
Motor vehicle tax	11,146	10,102	1,044
Commercial motor vehicle fees	1,148	996	152
Recreational vehicle tax	302	242	60
16/20M truck tax	362	340	22
Watercraft tax	-	76	(76)
Grants	500	-	500
Reimbursements	3	-	3
	<u>177,309</u>	<u>173,254</u>	<u>4,055</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Salaries and wages	3,270	3,000	270
Payroll taxes	-	400	(400)
Fire runs	9,225	9,500	(275)
Communications	251	6,500	(6,249)
Insurance	16,358	20,000	(3,642)
Dues and subscriptions	402	500	(98)
Maintenance			
Building	8,532	8,000	532
Vehicle	5,301	15,000	(9,699)
Training	127	3,000	(2,873)
Utilities	12,394	9,500	2,894
Gasoline and oil	867	5,500	(4,633)
Parts and supplies	684	9,500	(8,816)
Capital outlay and equipment	11,581	83,005	(71,424)
Capital lease payment - building	90,836	-	90,836
Miscellaneous	3,440	5,000	(1,560)
Transfer to: Special Equipment Fund	15,000	-	15,000
	<u>178,268</u>	<u>178,405</u>	<u>(137)</u>
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT			
	<u>-</u>	<u>503</u>	<u>(503)</u>
TOTAL FOR COMPARISON			
	<u>178,268</u>	<u>178,908</u>	<u>(640)</u>
RECEIPTS OVER (UNDER) EXPENDITURES			
	(959)	(5,151)	4,192
UNENCUMBERED CASH, JANUARY 1			
	<u>7,960</u>	<u>5,151</u>	<u>2,809</u>
UNENCUMBERED CASH, DECEMBER 31			
	<u>\$ 7,001</u>	<u>\$ -</u>	<u>\$ 7,001</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, 2018

Schedule 2-16

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 123,891	\$ 123,778	\$ 113
Delinquent tax	2,535	-	2,535
Motor vehicle tax	11,945	11,100	845
Commercial motor vehicle fees	713	731	(18)
Recreational vehicle tax	386	328	58
16/20M truck tax	864	1,035	(171)
Watercraft tax	-	96	(96)
Grants	4,966	-	4,966
Reimbursements	1,186	-	1,186
Sale of surplus equipment	1,500	-	1,500
Miscellaneous	120	-	120
TOTAL RECEIPTS	148,106	137,068	11,038
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Salaries and wages	12,593	14,000	(1,407)
Payroll taxes	985	1,100	(115)
Fire runs	10,000	10,000	-
Communications	3,351	4,000	(649)
Insurance	15,915	15,000	915
Maintenance			
Building	7,554	4,000	3,554
Vehicle	4,510	6,400	(1,890)
Training	-	2,000	(2,000)
Utilities	18,695	12,000	6,695
Gasoline and oil	6,993	11,000	(4,007)
Medical supplies	-	1,000	(1,000)
Parts and supplies	3,825	2,500	1,325
Protective clothing	2,321	5,000	(2,679)
Capital outlay and equipment	23,282	44,000	(20,718)
Truck refurbish	-	5,000	(5,000)
Miscellaneous	1,916	3,000	(1,084)
Transfer to: Special Equipment Fund	28,000	-	28,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	139,940	140,000	(60)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	1,186	(1,186)
TOTAL FOR COMPARISON	139,940	141,186	(1,246)
RECEIPTS OVER (UNDER) EXPENDITURES	8,166	(2,932)	11,098
UNENCUMBERED CASH, JANUARY 1	9,399	2,932	6,467
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 17,565</u>	<u>\$ -</u>	<u>\$ 17,565</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, 2018

Schedule 2-17

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 83,781	\$ 82,651	\$ 1,130
Delinquent tax	-	-	-
Motor vehicle tax	2,421	3,704	(1,283)
Commercial motor vehicle fees	3,026	2,246	780
Recreational vehicle tax	16	40	(24)
16/20M truck tax	22	40	(18)
Watercraft tax	-	18	(18)
TOTAL RECEIPTS	89,266	88,699	567
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Contract with the City of Salina	87,029	91,455	(4,426)
RECEIPTS OVER (UNDER) EXPENDITURES	2,237	(2,756)	4,993
UNENCUMBERED CASH, JANUARY 1	5,166	2,756	2,410
UNENCUMBERED CASH, DECEMBER 31	\$ 7,403	\$ -	\$ 7,403

SALINE COUNTY, KANSAS
 FIRE DISTRICT NO. 5 - GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-18

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 143,194	\$ 141,782	\$ 1,412
Delinquent tax	2,154	-	2,154
Motor vehicle tax	18,294	17,013	1,281
Commercial motor vehicle fees	1,710	1,715	(5)
Recreational vehicle tax	566	502	64
16/20M truck tax	351	442	(91)
Watercraft tax	1	200	(199)
Reimbursements	480	-	480
Miscellaneous	127	-	127
TOTAL RECEIPTS	166,877	161,654	5,223
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Salaries and wages	7,556	7,500	56
Payroll taxes	646	750	(104)
Fire runs	15,778	17,500	(1,722)
Communications	843	7,000	(6,157)
Insurance	12,896	14,000	(1,104)
Maintenance			
Building	6,022	5,989	33
Vehicle	5,605	9,150	(3,545)
Training	2,286	7,000	(4,714)
Utilities	8,807	9,933	(1,126)
Gasoline and oil	4,506	7,500	(2,994)
Parts and supplies	1,777	2,400	(623)
Capital outlay and equipment	17,239	26,000	(8,761)
Capital lease payment	69,584	54,682	14,902
Miscellaneous	3,156	2,750	406
Transfer to: Special Equipment Fund	15,000	-	15,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	171,701	172,154	(453)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	480	(480)
TOTAL FOR COMPARISON	171,701	172,634	(933)
RECEIPTS OVER (UNDER) EXPENDITURES	(4,824)	(10,500)	5,676
UNENCUMBERED CASH, JANUARY 1	16,306	10,500	5,806
UNENCUMBERED CASH, DECEMBER 31	\$ 11,482	\$ -	\$ 11,482

SALINE COUNTY, KANSAS
 FIRE DISTRICT NO. 6 - GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-19

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 38,132	\$ 39,247	\$ (1,115)
Delinquent tax	508	-	508
Motor vehicle tax	5,109	4,776	333
Commercial motor vehicle fees	37	34	3
Recreational vehicle tax	140	158	(18)
16/20M truck tax	271	289	(18)
Watercraft tax	-	39	(39)
	<u>44,197</u>	<u>44,543</u>	<u>(346)</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Salaries and wages	1,200	1,200	-
Fire runs	2,525	5,000	(2,475)
Communications	576	4,500	(3,924)
Insurance	8,388	5,500	2,888
Workers' compensation	-	3,500	(3,500)
Maintenance			
Building	285	1,000	(715)
Vehicle	5,152	2,500	2,652
Education	-	500	(500)
Training	1,900	1,000	900
Utilities	3,242	3,500	(258)
Gasoline and oil	951	3,000	(2,049)
Parts and supplies	110	1,000	(890)
Protective clothing	2,710	3,500	(790)
Breathing apparatus	4,723	5,000	(277)
Capital outlay and equipment	366	5,900	(5,534)
Miscellaneous	194	500	(306)
Transfer to: Special Equipment Fund	14,000	-	14,000
	<u>46,322</u>	<u>47,100</u>	<u>(778)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(2,125)	(2,557)	432
UNENCUMBERED CASH, JANUARY 1	5,482	2,557	2,925
UNENCUMBERED CASH, DECEMBER 31	\$ 3,357	\$ -	\$ 3,357

SALINE COUNTY, KANSAS
 FIRE DISTRICT NO. 7 - GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-20

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 77,296	\$ 76,904	\$ 392
Delinquent tax	747	-	747
Motor vehicle tax	10,681	10,601	80
Commercial motor vehicle fees	1,428	1,028	400
Recreational vehicle tax	262	303	(41)
16/20M truck tax	313	279	34
Watercraft tax	-	117	(117)
Miscellaneous	2,420	-	2,420
TOTAL RECEIPTS	<u>93,147</u>	<u>89,232</u>	<u>3,915</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Salaries and wages	2,600	2,600	-
Fire runs	7,080	7,000	80
Communications	15	5,000	(4,985)
Insurance	12,529	15,000	(2,471)
Maintenance			
Building	1,038	500	538
Vehicle	2,510	3,000	(490)
Training	-	500	(500)
Utilities	3,299	3,500	(201)
Gasoline and oil	808	2,500	(1,692)
Parts and supplies	115	250	(135)
Protective clothing	1,900	4,000	(2,100)
First responder	272	500	(228)
Capital outlay	5,151	23,000	(17,849)
Capital lease payment	26,315	26,315	-
Miscellaneous	323	250	73
Transfer to: Special Equipment Fund	28,000	-	28,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>91,955</u>	<u>93,915</u>	<u>(1,960)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	1,192	(4,683)	5,875
UNENCUMBERED CASH, JANUARY 1	<u>8,150</u>	<u>4,683</u>	<u>3,467</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 9,342</u>	<u>\$ -</u>	<u>\$ 9,342</u>

SALINE COUNTY, KANSAS
 KIPP SEWER DISTRICT - OPERATIONS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-21

	Actual	Budget	Over (Under) Budget
RECEIPTS			
User fees	\$ 8,196	\$ 8,000	\$ 196
Special assessments - user fees	1,739	-	1,739
Delinquent charges	35	-	35
TOTAL RECEIPTS	<u>9,970</u>	<u>8,000</u>	<u>1,970</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Operations	4,669	3,246	1,423
Improvements	705	1,500	(795)
Insurance	-	120	(120)
Fees	522	500	22
Utilities	583	700	(117)
Capital outlay	-	5,468	(5,468)
Capital improvements	-	21,244	(21,244)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>6,479</u>	<u>32,778</u>	<u>(26,299)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	3,491	(24,778)	28,269
UNENCUMBERED CASH, JANUARY 1	<u>32,388</u>	<u>24,778</u>	<u>7,610</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 35,879</u>	<u>\$ -</u>	<u>\$ 35,879</u>

SALINE COUNTY, KANSAS
NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2018

Schedule 2-22
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	Fire District No. 1 Special Equipment	Fire District No. 2 Special Equipment	Fire District No. 3 Special Equipment	Fire District No. 5 Special Equipment	Fire District No. 6 Special Equipment	Fire District No. 7 Special Equipment	Fire District Communication Equipment
RECEIPTS							
Transfer from: Fire District General Fund	\$ 28,000	\$ 15,000	\$ 28,000	\$ 15,000	\$ 14,000	\$ 28,000	\$ -
Fees	-	-	-	-	-	-	7,000
Other	-	-	-	100	-	-	-
TOTAL RECEIPTS	28,000	15,000	28,000	15,100	14,000	28,000	7,000
EXPENDITURES AND TRANSFERS							
Capital outlay	52,276	-	-	2,341	-	2,664	-
RECEIPTS OVER (UNDER) EXPENDITURES	(24,276)	15,000	28,000	12,759	14,000	25,336	7,000
UNENCUMBERED CASH, JANUARY 1	94,290	46,515	32,660	44,829	72,878	29,524	-
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 70,014</u>	<u>\$ 61,515</u>	<u>\$ 60,660</u>	<u>\$ 57,588</u>	<u>\$ 86,878</u>	<u>\$ 54,860</u>	<u>\$ 7,000</u>

SALINE COUNTY, KANSAS
NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2018

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
RECEIPTS						
Motor vehicle registration fees	\$ -	\$ -	\$ -	\$ 397,953	\$ -	\$ -
Lienholder fees	-	-	-	9,505	-	-
Other fees	-	-	-	110,094	52,580	-
Interest earned	-	-	-	-	2,366	-
Reimbursements	-	-	-	-	-	-
Transfer from other funds	324,900	458,400	-	-	-	35,000
TOTAL RECEIPTS	<u>324,900</u>	<u>458,400</u>	<u>-</u>	<u>517,552</u>	<u>54,946</u>	<u>35,000</u>
EXPENDITURES AND TRANSFERS						
Salaries and wages	-	-	-	268,089	-	-
Employee benefits	-	-	-	118,197	-	-
Contractual services	-	-	-	41,310	19,782	28,809
Commodities	-	-	-	8,604	-	-
Capital outlay	26,700	-	-	-	13,000	-
Road improvements	-	74,360	145,165	-	-	-
Transfer to other funds	-	-	-	81,958	35,000	-
TOTAL EXPENDITURES AND TRANSFERS	<u>26,700</u>	<u>74,360</u>	<u>145,165</u>	<u>518,158</u>	<u>67,782</u>	<u>28,809</u>
RECEIPTS OVER (UNDER) EXPENDITURES	298,200	384,040	(145,165)	(606)	(12,836)	6,191
PRIOR YEAR ENCUMBRANCES CANCELED	-	-	-	-	-	-
UNENCUMBERED CASH, JANUARY 1	<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>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 2,092,504</u>	<u>\$ 2,197,434</u>	<u>\$ -</u>	<u>\$ 64,194</u>	<u>\$ 137,874</u>	<u>\$ 77,865</u>

SALINE COUNTY, KANSAS
NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2018

Schedule 2-22
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	County Treasurer Technology	County Clerk Technology	County Farm	Schilling Farm	Trash/Litter Grant	EM Homeland Security Grant
RECEIPTS						
Fees	\$ 13,145	\$ 13,145	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-	-
Rent/crop share	-	-	73,090	250	-	-
Reimbursements and other	-	-	12,000	-	2,340	-
TOTAL RECEIPTS	13,145	13,145	85,090	250	2,340	-
EXPENDITURES AND TRANSFERS						
Contractual services	11,448	165	-	-	-	-
Capital outlay	399	1,347	-	-	-	-
Farm expense	-	-	22,758	7,385	-	-
Scholarships	-	-	10,000	-	-	-
Appropriations	-	-	43,435	-	-	-
Program expenditures	-	-	-	-	2,340	-
TOTAL EXPENDITURES AND TRANSFERS	11,847	1,512	76,193	7,385	2,340	-
RECEIPTS OVER (UNDER) EXPENDITURES	1,298	11,633	8,897	(7,135)	-	-
UNENCUMBERED CASH, JANUARY 1	1,166	3,426	180,882	97,420	1,244	1,133
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 2,464</u>	<u>\$ 15,059</u>	<u>\$ 189,779</u>	<u>\$ 90,285</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, 2018

Schedule 2-22
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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	\$ -	\$ -	\$ -	\$ -	\$ 14,000	\$ -
Fees	6,745	230	-	2,931	-	-
Forfeitures	-	-	17,954	-	-	-
TOTAL RECEIPTS	6,745	230	17,954	2,931	14,000	-
EXPENDITURES AND TRANSFERS						
Salaries and wages	-	-	-	-	6,243	-
Employee benefits	-	-	-	-	115	-
Contractual services	7,795	-	13,289	-	-	-
Program expenditures	-	-	-	15,451	-	-
TOTAL EXPENDITURES AND TRANSFERS	7,795	-	13,289	15,451	6,358	-
RECEIPTS OVER (UNDER) EXPENDITURES	(1,050)	230	4,665	(12,520)	7,642	-
UNENCUMBERED CASH, JANUARY 1	2,664	7,715	44,678	17,194	11,928	250
UNENCUMBERED CASH, DECEMBER 31	\$ 1,614	\$ 7,945	\$ 49,343	\$ 4,674	\$ 19,570	\$ 250

SALINE COUNTY, KANSAS
NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2018

Schedule 2-22
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	Drug Project Director's Fund	D.A.R.E.	Sheriff's Registered Offender	Sheriff's Concealed Weapon Fees	VIN Fees
RECEIPTS					
Forfeitures and restitutions	\$ 58,986	\$ -	\$ -	\$ -	\$ -
Fees	-	-	24,806	3,608	52,700
Reimbursements and other	-	5,876	-	-	-
TOTAL RECEIPTS	<u>58,986</u>	<u>5,876</u>	<u>24,806</u>	<u>3,608</u>	<u>52,700</u>
EXPENDITURES AND TRANSFERS					
Contractual services	13,564	7,391	-	-	-
Commodities	-	-	45,780	1,627	-
Capital outlay	-	-	-	-	-
Program expenditures	-	-	-	-	59,457
TOTAL EXPENDITURES AND TRANSFERS	<u>13,564</u>	<u>7,391</u>	<u>45,780</u>	<u>1,627</u>	<u>59,457</u>
RECEIPTS OVER (UNDER) EXPENDITURES	45,422	(1,515)	(20,974)	1,981	(6,757)
UNENCUMBERED CASH, JANUARY 1	<u>42,578</u>	<u>2,414</u>	<u>29,612</u>	<u>9,194</u>	<u>11,653</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 88,000</u>	<u>\$ 899</u>	<u>\$ 8,638</u>	<u>\$ 11,175</u>	<u>\$ 4,896</u>

SALINE COUNTY, KANSAS
NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2018

Schedule 2-22
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	Community Corrections/ Adult Probation	Community Corrections/ Juvenile Probation	Community Corrections/ KDOC Reinvestment	Community Corrections/ Case Management Agency	Community Corrections/ Behavioral Health	Community Corrections/ CIP Reset
RECEIPTS						
Grants	\$ 828,900	\$ 292,618	\$ 196,566	\$ 152,741	\$ 223,961	\$ -
Fees and reimbursements	58,416	14,586	-	800	6,968	1,540
Sale of surplus equipment	2,122	-	-	-	-	-
Miscellaneous	187	35	-	35	-	-
TOTAL RECEIPTS	889,625	307,239	196,566	153,576	230,929	1,540
EXPENDITURES AND TRANSFERS						
Salaries and wages	506,121	192,458	-	90,339	102,752	-
Employee benefits	179,188	69,615	-	35,413	34,583	-
Contractual services	223,192	38,752	158,353	30,983	78,537	1,437
Commodities	13,018	6,110	-	920	-	45
Capital outlay	24,229	5,633	-	5,534	-	-
TOTAL EXPENDITURES AND TRANSFERS	945,748	312,568	158,353	163,189	215,872	1,482
RECEIPTS OVER (UNDER) EXPENDITURES	(56,123)	(5,329)	38,213	(9,613)	15,057	58
UNENCUMBERED CASH, JANUARY 1	498,755	244,255	-	19,298	19,368	7,201
UNENCUMBERED CASH, DECEMBER 31	\$ 442,632	\$ 238,926	\$ 38,213	\$ 9,685	\$ 34,425	\$ 7,259

SALINE COUNTY, KANSAS
NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2018

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	Community Corrections/ KDOC JS Title IIP	Community Corrections/ KDOC JS Title II	Juvenile Intake and Assessment Grant	JJA Prevention Grant	Home Health Memorials	Maternal Child Health CHIP Grant	Senior Services Donations
RECEIPTS							
Grants	\$ 113,638	\$ 40,198	\$ 104,457	\$ 38,697	\$ -	\$ -	\$ 2,315
Fees and reimbursements	1,322	-	7	-	-	-	-
Donations	-	-	-	-	-	-	101,290
Miscellaneous	-	-	-	-	-	-	-
TOTAL RECEIPTS	114,960	40,198	104,464	38,697	-	-	103,605
EXPENDITURES AND TRANSFERS							
Salaries and wages	73,963	-	73,766	-	-	1,795	-
Employee benefits	23,050	-	23,747	-	-	-	-
Contractual services	12,039	22,595	13,979	-	-	4,515	-
Commodities	977	3,078	542	-	281	-	-
Capital outlay	471	-	780	-	-	-	-
Program expenditures	-	-	-	38,939	-	-	13,103
TOTAL EXPENDITURES AND TRANSFERS	110,500	25,673	112,814	38,939	281	6,310	13,103
RECEIPTS OVER (UNDER) EXPENDITURES	4,460	14,525	(8,350)	(242)	(281)	(6,310)	90,502
UNENCUMBERED CASH, JANUARY 1	3,484	(14,525)	17,366	242	3,937	24,340	-
UNENCUMBERED CASH, DECEMBER 31	\$ 7,944	\$ -	\$ 9,016	\$ -	\$ 3,656	\$ 18,030	\$ 90,502

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, 2018

Schedule 2-23

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS			
Special assessments	\$ 13,709	\$ 13,000	\$ 709
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bond principal	3,717	2,994	723
Interest on bonds	9,941	10,664	(723)
Commission and postage	-	55	(55)
Reserve for future payments	-	918	(918)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>13,658</u>	<u>14,631</u>	<u>(973)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	51	(1,631)	1,682
UNENCUMBERED CASH, JANUARY 1	<u>2,771</u>	<u>1,631</u>	<u>1,140</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 2,822</u>	<u>\$ -</u>	<u>\$ 2,822</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, 2018

Schedule 3
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FUNDS	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable funds				
Current tax	\$ 41,167,801	\$ 72,690,082	\$ 71,465,720	\$ 42,392,163
Interest	-	9,854	9,854	-
Redemptions	683,169	1,367,950	1,440,642	610,477
Delinquent personal property tax	13,125	136,590	144,810	4,905
Advance tax	-	530	530	-
Escrow payments	241,510	115,806	28,086	329,230
Motor vehicle tax	1,146,169	6,946,911	6,908,262	1,184,818
Motor vehicle excise tax	33,342	67,060	68,081	32,321
Commercial vehicle fees	2,455	732,478	731,641	3,292
Recreational vehicle tax	17,017	102,586	102,885	16,718
Mineral tax	464	2,168	2,632	-
In lieu of tax	-	-	-	-
City/county highway	-	1,490,724	1,490,724	-
Tax increment financing	-	270,439	270,439	-
Salina Downtown TIF	-	134,867	134,867	-
Total distributable funds	43,305,052	84,068,045	82,799,173	44,573,924
State funds				
State educational building	-	647,220	647,220	-
State institutional building	-	323,609	323,609	-
Motor vehicle registration	5,149	2,739,037	2,742,324	1,862
Commercial vehicle registration	-	529,982	528,853	1,129
Sales and compensating tax	135,946	1,703,922	1,733,536	106,332
Game licenses	(309)	15,707	15,705	(307)
Heritage trust	17,758	26,290	27,307	16,741
Total state funds	158,544	5,985,767	6,018,554	125,757

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, 2018

Schedule 3
Page 2 of 2

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
FUNDS (CONTINUED)				
Subdivision funds				
Cities	\$ 42,337	\$ 14,751,042	\$ 14,609,768	\$ 183,611
Townships	2,164	31,787	32,464	1,487
School districts	-	32,934,119	33,011,222	(77,103)
Joint fire districts	-	31,688	31,688	-
Cemeteries	-	15,172	15,172	-
Drainage districts	654	4,005	3,058	1,601
Falun improvement district	13,072	12,354	12,742	12,684
Central Kansas library system	-	344,725	344,725	-
Salina free library	-	2,846,215	2,854,633	(8,418)
Salina airport authority	-	2,341,696	2,348,701	(7,005)
Central Kansas Extension District	-	952,612	954,686	(2,074)
Total subdivision funds	<u>58,227</u>	<u>54,265,415</u>	<u>54,218,859</u>	<u>104,783</u>
Other Agency Funds				
Unclaimed legacies	935	-	-	935
Commission on Aging:				
KPERs	1,069	-	898	171
Opt. Group Life	113	-	7	106
Group insurance	110,953	151,357	194,003	68,307
Change checks	-	211,616	211,616	-
Memorials				
Rural Fire District No. 1	4,426	-	-	4,426
Rural Fire District No. 3	500	100	59	541
Rural Fire District No. 5	430	-	-	430
Rural Fire District No. 6	550	100	-	650
MVL long and short	28,974	73	50	28,997
Register of Deeds regional meeting	111	-	111	-
Sheriff's department - inmate trust	19,031	481,260	478,446	21,845
Clerk of District Court	154,073	3,706,581	3,398,118	462,536
Law Library	94,152	46,956	40,009	101,099
Total other Agency Funds	<u>415,317</u>	<u>4,598,043</u>	<u>4,323,317</u>	<u>690,043</u>
TOTAL AGENCY FUNDS	<u>\$ 43,937,140</u>	<u>\$ 148,917,270</u>	<u>\$ 147,359,903</u>	<u>\$ 45,494,507</u>

Roger W. Field, CPA
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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the Kansas Municipal Audit and Accounting Guides, the regulatory basis summary statement of receipts, expenditures, and unencumbered cash of Saline County, Kansas (the County) as of and for the year ended December 31, 2018, and the related notes to the financial statement, which collectively comprise the County's basic financial statement, and have issued our report thereon dated April 12, 2019, which was modified because the financial statement is prepared on the regulatory basis of accounting.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Other Reports

We noted certain items that we reported to management of the County in a separate letter dated April 12, 2019.

Purpose of this Report

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



Certified Public Accountants

Hutchinson, Kansas
April 12, 2019

SALINE COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended December 31, 2018

Page 1 of 2

Programs	Federal CFDA Number	Grant I.D. Number	Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
State of Kansas pass-through programs			
<u>Kansas Department of Health and Environment</u>			
Special Supplemental Nutrition Programs for Women, Infants, and Children	10.557	201716W100343	\$ 334,573
Special Supplemental Nutrition Programs for Women, Infants, and Children	10.557	201818W100343	73,901
<u>Kansas State University</u>			
Cooperative Forestry Assistance	10.664	1872813	1,170
TOTAL U.S. DEPARTMENT OF DEFENSE			<u>409,644</u>
U.S. DEPARTMENT OF JUSTICE			
Bulletproof Vest Partnership Program	16.607		2,320
Bulletproof Vest Partnership Program	16.607		7,082
State of Kansas pass-through programs			
<u>Kansas Department of Corrections</u>			
Juvenile Justice and Delinquency Prevention Grant	16.540	ATD-2018-02-01	40,198
<u>Kansas Governor's Office - Kansas Criminal Justice Coordinating Council</u>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	19-JAG-30	14,023
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>63,623</u>
U.S. DEPARTMENT OF TRANSPORTATION			
State of Kansas pass-through programs			
<u>Kansas Department of Transportation</u>			
Highway Safety Cluster:			
State and Community Highway Safety	20.600	PT-0988-18	7,204
State and Community Highway Safety	20.600	PT-0988-19	1,817
National Priority Safety Programs	20.616	AL-9097-18	6,502
Total Highway Safety Cluster			<u>15,523</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>15,523</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
State of Kansas pass-through programs			
<u>Kansas Department of Health and Environment</u>			
CCDF Cluster / 477 Cluster:			
Child Care and Development Block Grant	93.575	3028-2643450H	27,465
Child Care and Development Block Grant	93.575	3028-2643450G	20,811
Total CCDF Cluster / 477 Cluster			48,276
Public Health Emergency Preparedness	93.069	NU90TP921936-02	29,437
Public Health Emergency Preparedness	93.069	U90TP000523-06	20,402
Family Planning Services	93.217	FPHPA076219-04	13,868
Family Planning Services	93.217	FPHPA076219-03	23,564
Immunization Cooperative Agreements	93.268	H23IP000748-05	1,158
Immunization Cooperative Agreements	93.268	H23IP000748-04-01	1,794
Preventative Services Block	93.758	NB01OT009173-01	3,400
HIV Care Formula Grant	93.917	2X07HA00034	45,393
HIV Care Formula Grant	93.917	2X07HA00034	41,586
Maternal and Child Health Services Block Grant	93.994	B04MC31488-01	40,562
Maternal and Child Health Services Block Grant	93.994	B04MC30614-01	8,162
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>277,602</u>
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-2018-EP-00005	32,222
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>32,222</u>
TOTAL			<u>\$ 798,614</u>

See accompanying notes to the schedule of expenditures of federal awards.

SALINE COUNTY, KANSAS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended December 31, 2018

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, 2018, and is presented on the regulatory basis of accounting in accordance with the Kansas Municipal Audit and Accounting Guide. Expenditures include disbursements, accounts payable, and encumbrances. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the cash and unencumbered cash balances and its cash receipts, expenditures, and budgetary results for the year then ended on the regulatory basis of accounting.

NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C—INDIRECT COSTS

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

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

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

Report on Compliance for Each Major Federal Program

We have audited Saline County, Kansas (the County) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2018. 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, 2018.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and are described in the accompanying schedule of findings and questioned costs as item 2018-001. Our opinion on each major federal program is not modified with respect to this matter.

The County's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on the response.


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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we identified a deficiency in internal control over compliance that we consider to be a significant deficiency.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2018-001 to be a significant deficiency.

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



Certified Public Accountants

Hutchinson, Kansas
April 12, 2019

SALINE COUNTY, KANSAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For Year Ended December 31, 2018

SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unmodified opinion on the financial statement of the County prepared on the regulatory basis of accounting in accordance with the cash basis and budget laws of the State of Kansas prescribed by the Kansas Municipal Audit and Accounting Guide described in Note 1 to the financial statement.
2. No significant deficiencies relating to the audit of the financial statement 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 were disclosed during the audit.
4. No deficiencies material to major federal award programs was disclosed during the audit.
5. The auditors' report on compliance for the major federal award programs expressed an unmodified opinion.
6. Audit findings that are required to be reported in accordance with Section 2 CFR 200.516(a) are included in this schedule.
7. The programs tested as major programs include:

	CFDA No.
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557

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

FINDINGS – FINANCIAL STATEMENT AUDIT

There were no findings.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

2018-001

Condition

The County did not have written policies, procedures, and standards of conduct (policies) in place as required by 2 CFR 200, Subparts D and E.

Criteria

2 CFR 200, Subpart D requires written policies to implement the requirements of section 200.305 Payment (cash management) to minimize the time elapsing between receiving an advance and disbursement. Written policies are also required for determining the allowability of costs in accordance with Subpart E – Cost Principles.

Cause

The County was not aware of the requirement to have these written policies.

Recommendation

We recommend the County develop and implement written policies, procedures, and standards of conduct, as required by 2 CFR 200, Subparts D and E.

Management's Response

Saline County accepts the recommendation as presented and will implement said policies, procedures, and standards of conduct in 2019.

SALINE COUNTY, KANSAS
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
For Year Ended December 31, 2018

There were no prior year findings required to be reported.

