

BUTLER COUNTY, KANSAS

REGULATORY BASIS
FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2013

AND

INDEPENDENT AUDITOR'S REPORT

BUTLER COUNTY, KANSAS
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INDEPENDENT AUDITOR'S REPORT

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FINANCIAL STATEMENTS

Year Ended December 31, 2013

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REGULATORY BASIS
FINANCIAL STATEMENTS

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Butler County, Kansas

Report on Financial Statements

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Butler County, Kansas and the related municipal entities of the Butler County Extension Council and Butler County Public Building Commission (collectively, the Butler County, Kansas Financial Reporting Entity), as of and for the year ended December 31, 2013 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits in *Government Auditing Standards* issued by the Comptroller General of the United States, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement 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 accounting policies used and the reasonableness of significant accounting 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 opinions.

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

As described in Note 1B of the financial statement, the financial statement is prepared by the Butler County, Kansas Financial Reporting Entity to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1B, 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 matter 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 conformity with accounting principles generally accepted in the United States of America, the financial position of the Butler County, Kansas Financial Reporting Entity as of December 31, 2013, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Butler County, Kansas Financial Reporting Entity as of December 31, 2013, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note IB.

Other Matters

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The supplementary information as listed in the table of contents is presented for analysis and is not a required part of the basic financial statement, however is required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and 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 IB.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 25, 2014 on our consideration of the Butler County, Kansas Financial Reporting Entity'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 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 Butler County, Kansas Financial Reporting Entity's internal control over financial reporting and compliance.

Allen, Gibbs & Houlik, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

February 25, 2014
Wichita, Kansas

BUTLER COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures, and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2013

	Beginning Unencumbered Cash Balance 1/1/2013	Receipts	Expenditures	Ending Unencumbered Cash Balance 12/31/2013	Add Encumbrances and Accounts Payable	Ending Cash Balance 12/31/2013
GOVERNMENTAL TYPE FUNDS:						
GENERAL FUND	\$ -	\$ 13,799,550	\$ 13,749,753	\$ 49,797	\$ 85,188	\$ 134,985
SPECIAL PURPOSE FUNDS:						
Bridge Building	363,693	1,179,796	1,178,962	364,527	544,776	909,303
Department on Aging - Administration	-	550,122	550,122	-	1,268	1,268
E 911 Wireless Tax	123,761	270,585	224,614	169,732	24,234	193,966
Emergency Medical Services	-	2,321,922	2,321,922	-	323	323
Health Department - Administration	26,653	477,709	485,970	18,392	5	18,397
Jail Operating	-	3,395,314	3,395,314	-	32,876	32,876
NoFund Warrant Series 2003	35	8	30	13	-	13
NoFund Warrant Series 2003B	101	22	30	93	-	93
Road and Bridge	-	7,196,948	7,153,840	43,108	307,229	350,337
Sewer District Maintenance	232,423	131,381	88,618	275,186	-	275,186
Sheriff	-	3,197,178	3,196,730	448	521	969
Special Alcohol	74,379	4,356	35,000	43,735	-	43,735
Special Liability	135,533	41,131	7,769	168,895	-	168,895
Special Parks and Recreation	9,091	2,277	-	11,368	-	11,368
Street Lighting	62	1,586	1,464	184	-	184
Wind Farms	130,024	50,000	19,296	160,728	-	160,728
911 Equipment Reserve	185,067	1,200	-	186,267	-	186,267
Sales Tax	1,241,357	2,109,323	1,632,668	1,718,012	-	1,718,012
Economic Development	593,931	58,381	113,589	538,723	-	538,723
Motor Vehicle Operating	37,065	619,063	564,470	91,658	-	91,658
Capital Improvements	2,171,316	372,641	294,770	2,249,187	38,450	2,287,637
Community Corrections	134,242	990,744	988,258	136,728	608	137,336
Sheriff Capital Reserves	537,019	247,628	381,837	402,810	-	402,810
Court Services Diversion Fees	4,723	2,589	2,131	5,181	-	5,181
Jail Reserve	1,070,191	28,559	311,877	786,873	-	786,873
Department on Aging - Grants	90,704	499,362	484,119	105,947	32	105,979
Drug Asset and Seizure	8,934	-	500	8,434	-	8,434
Federal and State Assistance	190,977	175,158	92,078	274,057	-	274,057
Health Department Reserve	275,881	44,943	62,981	257,843	-	257,843
Health Department - Grants	73,622	704,205	663,883	113,944	330	114,274
Prosecutor's Training and Assistance	4,098	8,204	7,371	4,931	-	4,931
Register of Deeds - Technology	244,925	102,631	65,485	282,071	-	282,071
Special Ambulance	212,683	91,801	216,148	88,336	-	88,336
Special Highway Improvement	1,512,464	901,386	809,271	1,604,579	3,339	1,607,918
Special Law Enforcement	12,830	-	2,231	10,599	-	10,599
Special Road Machinery	302,785	363,233	139,240	526,778	-	526,778
Conceal/Carry Permits	22,193	28,364	14,011	36,546	-	36,546
Dept. of Aging Reserve	571,385	152,736	112,226	611,895	-	611,895
Child Support Enforcement	71,397	63,737	47,262	87,872	-	87,872
County Attorney Diversion Fees	109,284	60,431	50,860	118,855	5	118,860
Juvenile Justice Diversion Fees	13,655	8,915	18,840	3,730	-	3,730
Juvenile Justice EMP Fees	237	72,626	63,031	9,832	-	9,832
Landfill Post Closure	600,564	600,750	-	1,201,314	-	1,201,314
Election Reserve Fund	-	200,000	-	200,000	-	200,000
TOTAL SPECIAL PURPOSE FUNDS	11,389,284	27,328,945	25,798,818	12,919,411	953,996	13,873,407
CAPITAL PROJECTS FUNDS:						
Capital Projects	-	245,006	85,115	159,891	44,024	203,915
BOND AND INTEREST FUNDS:						
Bond and Interest	188,040	4,238,951	4,310,243	116,748	-	116,748
TOTAL BOND AND INTEREST FUNDS	188,040	4,238,951	4,310,243	116,748	-	116,748
BUSINESS FUNDS:						
Landfill Operating	74,425	1,811,910	1,886,335	-	28,742	28,742
Landfill Capital Improvements	1,248,802	881,232	632,820	1,497,214	33,456	1,530,670
Self-Insurance	640,787	3,222,467	3,421,148	442,106	286,903	729,009
TOTAL BUSINESS FUNDS	1,964,014	5,915,609	5,940,303	1,939,320	349,101	2,288,421
TOTAL COUNTY	13,541,338	51,528,061	49,884,232	15,185,167	1,432,309	16,617,476

BUTLER COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures, and Unencumbered Cash
 Regulatory Basis
 (Continued)
 For the Year Ended December 31, 2013

	Beginning Unencumbered Cash Balance 1/1/2013	Receipts	Expenditures	Ending Unencumbered Cash Balance 12/31/2013	Add Encumbrances and Accounts Payable	Ending Cash Balance 12/31/2013
RELATED MUNICIPAL ENTITIES:						
Butler County Extension Council	\$ 103,401	\$ 369,130	\$ 384,472	\$ 88,059	\$ -	\$ 88,059
Butler County Public Building Commission	10,201	2,664,366	2,664,361	10,206	-	10,206
TOTAL RELATED MUNICIPAL ENTITIES	<u>113,602</u>	<u>3,033,496</u>	<u>3,048,833</u>	<u>98,265</u>	<u>-</u>	<u>98,265</u>
TOTAL REPORTING ENTITY (Excluding Agency Funds)	<u>\$ 13,654,940</u>	<u>\$ 54,561,557</u>	<u>\$ 52,933,065</u>	<u>\$ 15,283,432</u>	<u>\$ 1,432,309</u>	<u>\$ 16,715,741</u>
Composition of Cash:	Petty Cash					\$ 5,034
	Checking Account - Community National Bank (Motor Vehicle)					91,658
	Checking Account - Intrust (Public Building Commission)					12,161
	Checking Account - Intrust Holding					10,699,183
	Checking Account - Intrust Depository					524,374
	Checking Account - Intrust Disbursement					(737,695)
	Checking Account - Intrust Bank Inmate Fund					12,590
	Repurchase Agreement - Intrust					62,652,885
	Certificates of Deposit - Towanda State Bank					100,000
	Certificates of Deposit - Vintage Bank					100,000
	Certificates of Deposit - Rose Hill State Bank					100,000
	Certificates of Deposit - Peabody State Bank					100,000
	Certificates of Deposit - Community National Bank					100,000
	Certificates of Deposit - Bank of Whitewater Extension Council					<u>88,058</u>
	Total Cash					73,948,248
	Less Agency Funds per Schedule 3					(57,232,507)
	Total Reporting Entity (Excluding Agency Funds)					<u>\$ 16,715,741</u>

The accompanying notes are in integral part
of this financial statement.

BUTLER COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT

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BUTLER COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2013

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Municipal Financial Reporting Entity

Butler County, Kansas (County) is organized under the laws of the State of Kansas (Kansas or State) and is governed by an elected five-member board. This regulatory financial statement presents the County and certain of its related municipal entities. The related municipal entities are included in the County's reporting entity because they were established to benefit the County and/or its constituents.

Excluded Related Municipal Entities

The Butler County Fire Districts (Fire Districts), defined as separate taxing entities by applicable Kansas statutes, provide fire protection services to the unincorporated areas of the County. The costs of providing such services, including retirement of general long-term debt, are provided from property taxes assessed to property owners in the unincorporated areas of the County. For financial reporting, the financial activities of the Fire Districts have been excluded from the County's financial statements. The effects of their exclusion are not reasonably determinable. Financial statements for the Fire Districts may be obtained from the Butler County Department of Administration.

Included Related Municipal Entities

The Butler County Sewer Districts (Sewer Districts) are governed by the Butler County Board of County Commissioners acting as separate governing bodies. Their sole purpose is to provide sewage disposal services to County residents. They have a December 31 year-end. These entities, although legally separate entities, are in substance, part of the County's operations, and data from these entities are combined with data of the County and are accounted for as a special purpose fund in the County financial statements. As provided by Kansas statutes, resources required for the financing of utility plants are provided through the issuance of bonds of Butler County, Kansas. The debt service costs associated with the bonds are allocated to the property owners within the benefit district. Collections of such costs are recorded as revenue in the Sewer Districts' bond and interest fund from which the bonds are retired.

The Butler County Public Building Commission (BCPBC) was established to benefit the County and other governmental entities. The BCPBC consists of five members, those members being the Board of County Commissioners of Butler County. The BCPBC has the authority to issue revenue bonds to finance the cost of acquiring and/or constructing land and facilities operated for a public purpose by a governmental entity. The BCPBC finances the debt service of the revenue bonds by leasing the land

and facilities to the governmental entity that operates it. The operating governmental entity guarantees the rentals under the BCPBC lease. The BCPBC has no power to levy taxes, and revenue bonds issued by the BCPBC are not included in any legal debt limitations of the operating governmental entity.

The Butler County Extension Council provides services in such areas as agriculture, home economics, horticulture, and 4-H clubs, to all persons in the County. The Council is an 24-member elected board with a nine-member executive board. The County annually provides significant operating subsidies to the Council. Kansas State University provides the County Extension Council non-cash receipts and disbursements related to salaries for operations of the Council. Those non-cash receipts and disbursements are reflected as cash in and cash out for regulatory basis reporting purposes within the related municipal entity schedule.

B. Fund Types and Basis of Accounting

1. Regulatory Basis Fund Types

The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for separately. Funds are classified into three categories: governmental, fiduciary, and business. Within each of these three categories there are one or more fund types. The County uses the following regulatory basis fund types:

Governmental Fund Types

These are the funds through which most governmental functions typically are financed. The funds included in this category are as follows:

General Fund – This fund is the chief operating fund. This fund is established to account for resources devoted to financing the general services that the County performs for its citizens. General tax revenues and other sources of revenue used to finance the fundamental operations of the County are included in this fund. This fund is used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – These funds are established to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than tax levies for long-term debt and major capital projects) that intended for specified purposes.

Bond and Interest Funds – These funds are established for the purpose of accumulating resources, including tax levies, transfers from other funds and the payment of interest and principal on long-term general obligation debt, other than those payable from Enterprise Funds.

Capital Project Funds – These funds account for debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment which are not financed by Business funds.

Business Fund Types

Enterprise Funds – These funds are used to account for operations where it is the stated intent that costs of providing that service to the general public on a continuing basis is to be financed in whole or in part by fees charged to users of the goods or services.

Internal Service Funds – These funds are used to account for health and dental reserves, which are services provided to other departments on a cost-reimbursement basis.

Fiduciary Fund Types

Agency funds – Funds used to report assets held by the municipal reporting entity on a purely custodial capacity (county treasurer tax collection accounts, etc).

2. Regulatory Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting 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 the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in 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 KMAAG 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.

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

C. Deposits and Investments

The County maintains a cash and investment pool that is available for use by all funds. The pool has the general characteristics of demand deposit accounts in that each fund may deposit additional cash at any time and also effectively may withdraw cash at any time without prior notice or penalty. The pooled cash is invested to the extent available in authorized investments.

Earnings from the investments are allocated to the general fund. Investments for the County as of December 31, 2013 consisted of certificates of deposit, a repurchase agreement and a treasury note, which are recorded at cost.

The County's investment policy and Kansas law (K.S.A. 12-1675 – 12-1677) allow monies not otherwise regulated by statute to be invested in:

1. Temporary notes of Butler County, Kansas.
2. Time deposits, open accounts, or certificates of deposits with maturities of not more than two years.
3. Repurchase agreements with commercial banks, or state or federally chartered savings and loan associations that have offices located in Butler County, Kansas.
4. U.S. Treasury bills or notes with maturities not exceeding two years.
5. U.S. government agency securities with a maturity of not more than four years.
6. The municipal investment pool fund operated by the Kansas Treasurer. This pool is not an SEC registered pool. The Pooled Money Investment Board (PMIB) provides the regulatory oversight for this pool.
7. A municipal investment pool established through the trust department of commercial banks that have offices located in Butler County, Kansas.

The County's investment policy and Kansas law (K.S.A. 10-131) allow investment of the proceeds of bonds and temporary notes in the following in addition to those stated above:

1. U.S. government and agency obligations.
2. Time deposits with banks and trust companies in Butler County, Kansas.
3. FNMA, FHLB, and FHLMC obligations.
4. Collateralized repurchase agreements.
5. Investment agreements with financial institutions, including broker/dealers whose obligations are rated in one of the three highest rating categories by either Moody's or Standard & Poor's.
6. Mutual funds whose portfolio consists entirely of obligations of the U.S. government, U.S. government agencies, FLMA, FHLB, and FHLMC.
7. Certain Kansas municipal bonds.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Kansas statutes require 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. Although directory rather than mandatory, the statutes provide for the following sequence and timetable of the legal annual operating budget:

- * Preparation of the budget for the succeeding calendar year on or before August 1.
- * Publication of the proposed budget and notice of public hearing in the local newspaper on or before August 5.
- * Public hearing on or before August 15, but at least 10 days after publication of notice of hearing.
- * Adoption of the final budget on or before August 25.

The County has the following levels of budget control:

- * The legal level of control is established at the fund level by Kansas statutes.
- * As allowed by Kansas statute, the governing body can increase the fund level expenditures by amending the budget. An amendment may only be made for previously unbudgeted increases in regulatory receipts 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 10 days after publication, the hearing may be held and the governing body may amend the budget at that time.

Budget comparison schedules are presented for each budgeted fund showing actual receipts and expenditures compared to budgeted receipts and expenditures. These schedules are shown at the legal level of control, which is at the fund level. Budgetary data in the financial statements represent the amended budget amounts.

All legal operating budgets are prepared using the regulatory basis of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments for future payments and are supported by a document evidencing the commitment, such as purchase order or contract.

Any unused budget expenditure authority lapses at year-end except for capital project funds appropriations, which are carried forward until such time as the project is completed or terminated. Encumbered appropriations are not reappropriated in the ensuing year's budget but are carried forward until liquidated or canceled.

A legal operating budget is not required for capital project funds, the landfill capital improvements fund, the bond indebtedness reserve fund, and the following special purpose funds:

Motor Vehicle Operating Fund	Special Ambulance
Capital Improvements	Special Highway Improvement
Community Corrections	Special Law Enforcement
Sheriff Capital Reserves	Special Road Machinery
Court Services Diversion Fees	Conceal Carry Permits
Jail Reserve	Dept. on Aging Reserve
Department on Aging Grants	Child Support Enforcement
Drug Asset and Seizure	County Attorney Diversion Fees
Federal and State Assistance	Juvenile Justice Diversion Fees
Health Department Reserve	Juvenile Justice EMP Fees
Health Department Grants	Landfill Post Closure
Prosecutor's Training and Assistance	Election Reserve
Register of Deeds Technology	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

III. DETAILED NOTES ON THE FUNDS AND ACCOUNTS

A. Deposits and Investments

Deposits – At year end, the carrying amount of deposits for the County was \$11,290,329 and the bank balance was \$11,461,396.

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, or in an adjoining county if such institution has been designated as an official depository, 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 FDIC coverage. 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 federal depository 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, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not have a formal deposit policy for custodial credit risk. As of December 31, 2013, the County was not exposed to custodial credit risk with its deposits since all were either covered by the federal

deposit insurance corporation, or the collateral was held by a separate financial instruction 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 require investments to be adequately secured.

Credit Risk. State law limits the types of investments that the County may make. The County's investment policy does not add any further limitations.

Interest Rate Risk. State law and the County's investment policy limit investments in U.S. Treasury bills and agency securities or notes to those with maturities not exceeding two years.

As of December 31, 2013, the County had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in Years)		Rating U.S.
		Less than 1	1-2	
Repurchase Agreement	\$ 62,652,885	\$ 62,652,885	\$ --	Aaa – Moody's
Total Fair Value	\$ 62,652,885	\$ 62,652,885	\$ --	

Concentration of Credit Risk. 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's allocation of investments as of December 31, 2013 is as follows.

Investments	Percentage Of Investments
Repurchase Agreement	100%

B. Long-Term Debt

Changes in long-term debt were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/Payments	Balance End of Year	Interest Paid
Butler County:									
General Obligation Bonds - Governmental Funds:									
Series 2005 - Northridge Sewer Dist 19 Improvements	3.60 - 4.75%	05/15/05	\$ 497,000	10/01/20	\$ 315,000	\$ -	\$ 35,000	\$ 280,000	\$ 12,555
Series 2007 A - Internal Improvements	4.2 - 6.45%	07/01/07	126,800	10/01/22	94,000	-	8,000	86,000	4,372
Series 2010 A - Internal Improvements	3.2 - 4.8%	06/01/10	295,000	10/01/25	270,000	-	15,000	255,000	11,110
Series 2010 B - Refunding Bonds	1.0 - 3.2%	12/29/10	610,000	08/01/18	490,000	-	85,000	405,000	11,220
Certificates of Participation:									
Series 2010 - Lease Purchase Agreement	2.0 - 4.0%	03/01/10	12,100,000	09/01/20	10,295,000	-	1,055,000	9,240,000	332,662
Total Bonded Indebtedness					11,464,000	-	1,198,000	10,266,000	371,919
Kansas Department of Transportation Revolving Loan					573,505	-	135,482	438,023	21,678
Total Butler County					12,037,505	-	1,333,482	10,704,023	393,597
Related Municipal Entity - Butler County Public Building Commission:									
Revenue Bonds:									
Series 2005-2 - Courthouse Project	3.25 - 5.0%	06/01/05	2,700,000	10/01/15	950,000	-	305,000	645,000	35,810
Series 2005 - Refunding Bonds	3.5 - 4.5%	04/01/05	19,345,000	10/01/21	16,405,000	-	1,545,000	14,860,000	695,920
Series 2007 - SC Mental Health Counseling Center, Inc.	4.0 - 4.10%	10/01/07	635,000	10/01/18	435,000	-	65,000	370,000	17,631
Total Related Municipal Entity					17,790,000	-	1,915,000	15,875,000	749,361
Total Long-Term Debt					\$ 29,827,505	\$ -	\$ 3,248,482	\$ 26,579,023	\$ 1,142,958

Maturities of long-term debt are as follows:

	YEAR							Total
	2014	2015	2016	2017	2018	2019-2023	2024-2028	
PRINCIPAL:								
Butler County:								
General Obligation Bonds:								
Series 2005 - Northridge Sewer Dist 19 Impr	\$ 35,000	\$ 35,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 90,000	\$ -	\$ 280,000
Series 2007 A - Paving Improvements	8,000	8,000	9,000	9,000	10,000	42,000	-	86,000
Series 2010 A - Internal Improvements	15,000	20,000	20,000	20,000	20,000	110,000	50,000	255,000
Series 2010 B - Refunding Bonds	90,000	90,000	95,000	95,000	35,000	-	-	405,000
Certificates of Participation:								
Series 2010 - Lease Purchase Agreement	1,110,000	1,170,000	1,235,000	1,310,000	1,385,000	3,030,000	-	9,240,000
Kansas Dept of Transportation Revolving Loan	140,278	145,932	151,813	-	-	-	-	438,023
Total Principal - Butler County	1,398,278	1,468,932	1,550,813	1,474,000	1,490,000	3,272,000	50,000	10,704,023
Related Municipal Entity - Butler County Public Building Commission:								
Revenue Bonds:								
Series 2005-2 Courthouse Project	315,000	330,000	-	-	-	-	-	645,000
Series 2005 Refunding	1,610,000	1,665,000	1,740,000	1,810,000	1,875,000	6,160,000	-	14,860,000
Series 2007-Mental Health Counseling Ctr	65,000	70,000	75,000	80,000	80,000	-	-	370,000
TOTAL PRINCIPAL	3,388,278	3,533,932	3,365,813	3,364,000	3,445,000	9,432,000	50,000	26,579,023
INTEREST:								
Butler County:								
General Obligation Bonds:								
Series 2005 - Northridge Sewer Dist 19 Imp.	11,260	9,930	8,530	6,930	5,330	5,535	-	47,515
Series 2007 A - Paving Improvements	3,856	3,520	3,184	2,806	2,392	4,922	-	20,680
Series 2010 A - Internal Improvements	10,390	9,670	8,710	8,070	7,390	24,988	3,187	72,405
Series 2010 B - Refunding Bonds	9,945	8,325	6,345	3,875	1,120	-	-	29,610
Certificates of Participation:								
Series 2010 - Lease Purchase Agreement	311,563	283,813	248,713	208,575	166,000	179,925	-	1,398,589
Kansas Dept of Transportation Revolving Loan	17,652	11,999	6,118	-	-	-	-	35,769
Total Interest - Butler County	364,666	327,257	281,600	230,256	182,232	215,370	3,187	1,604,568
Related Municipal Entity - Butler County Public Building Commission:								
Revenue Bonds:								
Series 2005-2 Courthouse Project	24,525	12,870	-	-	-	-	-	37,395
Series 2005 Refunding	632,675	572,300	505,700	433,975	361,575	562,725	-	3,068,950
Series 2007-Mental Health Counseling Ctr	15,035	12,435	9,635	6,560	3,280	-	-	46,945
TOTAL INTEREST	1,036,901	924,862	796,935	670,791	547,087	778,095	3,187	4,757,858
TOTAL PRINCIPAL AND INTEREST	\$ 4,425,179	\$ 4,458,794	\$ 4,162,748	\$ 4,034,791	\$ 3,992,087	\$ 10,210,095	\$ 53,187	\$ 31,336,881

Conduit Debt – The County has issued Industrial Revenue Bonds not directly obligated by the County. The total amount outstanding at December 31, 2013 was \$18,984,593 for the Industrial Revenue Bonds. These bonds do not constitute an indebtedness or pledge of the faith and credit of the County.

State Transportation Revolving Loan Fund – On July 7, 2010, the County entered into a loan agreement not to exceed \$1,760,000 with the Kansas Department of Transportation. The proceeds of the loan will be applied to pay project costs for street improvements. Proceeds of the loan shall be disbursed after submitting requests for reimbursement. As of the date of the audit report, \$1,003,432 of expenditures have been reimbursed to the County.

C. Other Long-Term Obligations From Operations

1. *Compensated Absences*

It is the County's policy to permit employees to accumulate vacation to a maximum of 200 hours (5 weeks) for 8 hour employees, 212.5 hours (5 week equivalent) for 8.5 hour employees and 281 hours (5 week equivalent) for 12 hour employees. Upon termination or resignation from service to the County, employees who have completed at least 6 months of employment are entitled to payment for all accrued vacation earned prior to their termination or resignation. During the first 5 years of employment, employees earn vacation at the rate of 2 weeks (or its equivalent) per year; 6-10 years, employees earn the equivalent of 2 weeks and 2 days; 11-20 years, employees earn the equivalent of 3 weeks per year; and after 20 years, the equivalent of 4 weeks of vacation is earned each year.

All full-time equivalent employees earn sick leave at the rate of one calendar day per month. Upon retirement or termination, any employee in good standing, employed for two years or more, shall be compensated for accrued sick leave up to a maximum of 1,040 hours at the rate of one-half of his or her regular rate of pay. Employees with hire dates on or after April 2003 will be compensated for accrued sick leave at the rate of one-fourth of his or her regular rate of pay.

At December 31, 2013 the County had a liability of \$1,404,239 for compensated absences.

2. *Landfill*

Closure and post-closure costs – Kansas and federal laws and regulations require the County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. The Butler County Landfill #1 was closed on October 5, 1996 and stopped accepting waste. As of December 31, 2013, all closure costs had been incurred, and the estimated post-closure cost was \$1,327,221 based on 100% usage.

On October 5, 1996, the County opened a new 70-acre Subtitle D landfill and began filling 7.5-acre area #1a. On September 1, 1999, the County opened additional 7.5-acre area #2a. In July 2011, the County opened additional 7.5-acre area #2b. As of December 31, 2013, cell #1a was 92% full, cell #2a was 91% full, cell #1b was 90% full, and cell #2b was 29% full. The estimated closure cost for these areas was \$1,368,922, and the estimated post-closure cost was \$845,060 based on 30% usage of the open cells of the new Subtitle D landfill. These cells have a combined remaining useful life of approximately 8 years; however, will not be filled to capacity for several years until the footprint of the landfill area in use is big enough to allow landfill operations to continue in a vertical direction. The entire 70-acre Subtitle D landfill is expected to reach capacity in 41 years.

In addition, the County operates a household hazardous waste facility, composting facility, and a construction/demolition landfill with closure costs of \$5,168, \$26,020 and \$295,138, respectively. There are no post-closure care costs associated with these facilities.

The recognition of these landfill closure and post-closure care costs is based on the amount of the landfill used during the year. The estimated liability for landfill closure and post-closure care costs was \$3,867,529 as of December 31, 2013. It is estimated an additional \$2,448,329 will be recognized as closure and post-closure care expenses between the date of the financial statements and the date the landfill is expected to be filled to capacity. The estimated total current cost of the landfill closure and post-closure care, \$6,315,859, is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2013. Actual cost of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. The closure and post-closure will be financed by user fees and may potentially require the sale of bonds.

Financial assurance for closure and post-closure care costs of the landfill has been demonstrated by the local government financial test, as specified in 40 CFR 258.74(f), adopted by reference for use in Kansas by K.A.R. 28-29-2110.

3. *Other Post Employment Benefits*

As provided by K.S.A. 12-5040, Butler County 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 this financial statement. Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependent. 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.

4. *Self-Insurance Claims*

The County established a limited risk management program for employees' health care insurance as of November 1, 2012. The program includes a stop-loss provision for claims over \$100,000 per individual and aggregate claims over \$2,900,000. The estimated liability for payment of incurred (both reported and unreported) but unpaid claims are recorded in the Self-Insurance Internal Service Fund. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amounts of payouts, and other economic and social factors. Liabilities related to risks of loss are reported when it is probable that a loss has occurred and the amount of loss can be reasonably estimated. The County has \$286,903 reserved for encumbrances and accounts payable in the Self-Insurance Fund for future health claims.

D. Interfund Transfers

A summary of interfund transfers is as follows:

From	To	Authority	Amount
Capital Improvements	Emergency Medical Services	K.S.A. 19-120	\$ 60,000
Capital Improvements	Street Lighting Fund	K.S.A. 19-120	200
Community Corrections	Federal and State Assistance	N/A	28,271
Community Corrections	Self-Insurance Fund	K.S.A. 12-2615	88,100
Department of Aging - Administration	Dept of Aging Reserve	K.S.A. 19-119	53,808
Department on Aging - Grants	Self-Insurance Fund	K.S.A. 12-2615	4,127
Emergency Medical Services	Special Ambulance	K.S.A. 12-110d	88,098
Federal and State Assistance	General Fund	N/A	1,254
General Fund	911 Wireless	N/A	11,500
General Fund	Capital Improvements	K.S.A. 19-120	328,917
General Fund	Election Reserve Fund	K.S.A. 19-119	200,000
General Fund	Self-Insurance Fund	K.S.A. 12-1615	2,419,189
Health Department - Administration	General Fund	Adopted Budget	28,110
Health Department - Administration	Health Dept Reserve	K.S.A. 19-119	44,943
Health Department - Grants	Health Department - Administration	N/A	34,655
Health Department - Grants	Self-Insurance Fund	K.S.A. 12-2615	45,267
Jail Operating	Jail Reserve	N/A	16,309
Jail Reserve Fund	Jail Operating	N/A	280,000
Juvenile Justice Diversion Fees	Juvenile Justice EMP Fees	N/A	3,000
Landfill Fund	Landfill Capital Improvements	K.S.A. 19-120	878,732
Landfill Capital Improvements Fund	Landfill Postclosure Fund	K.S.A. 19-120	600,000
Motor Vehicle Operating	General Fund	K.S.A. 8-145	37,064
No Fund Warrant Series 2003	General Fund	K.S.A. 79-2958	30
No Fund Warrant Series 2003B	General Fund	K.S.A. 79-2958	30
Road & Bridge	Bond and Interest	N/A	158,595
Road & Bridge	Special Highway Improvement	K.S.A. 68-590	649,031
Road & Bridge	Special Road Machinery	K.S.A. 68-141(g)	326,000
Sales Tax Fund	Bond and Interest	Resolution 09-55	1,387,662
Sales Tax Fund	Capital Project	Resolution 09-55	245,006
Sheriff	Sheriff Capital Reserve	K.S.A. 19-119	209,834
Special Alcohol	Sheriff	Adopted Budget	35,000
Special Ambulance	Emergency Medical Services	N/A	61,000
			<u>\$ 8,323,732</u>

IV. OTHER INFORMATION

A. Litigation

The County is a defendant in various legal actions pending or in process for tax appeals, property damage, and miscellaneous claims. The ultimate liability that might result from the final resolution of the above 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 statements.

B. Defined Benefit Pension Plans

Plan description - The County participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law. KPERs provides retirement benefits, life insurance, disability income benefits, and death

benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS, (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy - K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 benefits and funding is based on a two tier schedule. Tier 1 members are active and contributing members hired prior to July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rates at 4% of covered salary for Tier 1 members and 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. Kansas law provides the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established by statute for calendar year 2013 was 8.94%. There was a moratorium on the 1% contribution for Group Death and Disability Insurance from April 1 to June 30th during which the rate was 7.94%. The County contributions to KPERS for the years ended December 31, 2013, 2012, and 2011, were \$1,238,751, \$1,169,196, and \$1,078,828, respectively, equal to the required contributions for each year as set forth by the legislature.

C. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County carries commercial coverage for buildings and personal property, general liability, automobile fleet, inland marine, public official and employee errors and omissions, workers' compensation, medical professional liability, boiler and machinery, and law enforcement liability. Claims have not exceeded coverage in any of the last three years, and coverage has not been reduced substantially from the prior year.

D. Capital Projects

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are disclosed at the bottom of schedule 2-22.

REGULATORY - REQUIRED
SUPPLEMENTARY INFORMATION

BUTLER COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

	<u>Certified Budget</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
GOVERNMENTAL TYPE FUNDS:			
GENERAL FUND	\$ 13,795,780	\$ 13,749,753	\$ (46,027)
SPECIAL PURPOSE FUNDS:			
Bridge Building	1,473,490	1,178,962	(294,528)
Department on Aging - Administration	561,570	550,122	(11,448)
E 911 Wireless Tax	284,040	224,614	(59,426)
Emergency Medical Services	2,430,920	2,321,922	(108,998)
Health Department - Administration	485,970	485,970	-
Jail	3,402,690	3,395,314	(7,376)
NoFund Warrant Series 2003	30	30	-
NoFund Warrant Series 2003B	30	30	-
Road and Bridge	7,153,840	7,153,840	-
Sewer District Maintenance	290,560	88,618	(201,942)
Sheriff	3,196,730	3,196,730	-
Special Alcohol	35,000	35,000	-
Special Liability	35,000	7,769	(27,231)
Special Parks and Recreation	18,880	-	(18,880)
Street Lighting	1,600	1,464	(136)
Wind Farms	35,000	19,296	(15,704)
911 Equipment Reserve	70,000	-	(70,000)
Sales Tax	1,632,670	1,632,668	(2)
Economic Development	379,620	113,589	(266,031)
BOND AND INTEREST FUNDS:			
Bond and Interest	4,474,540	4,310,243	(164,297)
BUSINESS FUNDS:			
Landfill Operating	2,026,490	1,886,335	(140,155)
Self Insurance	3,600,000	3,421,148	(178,852)

BUTLER COUNTY, KANSAS
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2013

Schedule 2-1

	<u>General Fund</u>		
	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Cash receipts:			
Taxes:			
Ad valorem property tax	\$ 9,098,422	\$ 9,528,324	\$ (429,902)
Delinquent tax	423,520	450,000	(26,480)
Motor vehicle tax	1,408,620	1,385,440	23,180
In lieu of tax	14,533	11,000	3,533
Other taxes	-	500	(500)
Interest and penalties	552,239	527,000	25,239
Total taxes	<u>11,497,334</u>	<u>11,902,264</u>	<u>(404,930)</u>
Licenses, fees, and permits:			
Licenses, permits & fees	310,566	189,000	121,566
Charges for services	250,422	211,500	38,922
Building permits	202,692	-	202,692
County office fees	48,146	120,000	(71,854)
Mortgage registration	941,180	1,020,000	(78,820)
Total licenses, fees, and permits	<u>1,753,006</u>	<u>1,540,500</u>	<u>212,506</u>
Use of money and property:			
Interest on idle funds	41,071	45,000	(3,929)
Total interest	<u>41,071</u>	<u>45,000</u>	<u>(3,929)</u>
Intergovernmental	40,633	126,340	(85,707)
Other:			
Rental income	158,726	148,200	10,526
Weed department receipts	225,390	190,000	35,390
Miscellaneous income	11,627	21,000	(9,373)
Transfers	66,488	100,000	(33,512)
Other	5,275	-	5,275
Total other	<u>467,506</u>	<u>459,200</u>	<u>8,306</u>
Total cash receipts	<u>13,799,550</u>	<u>14,073,304</u>	<u>(273,754)</u>
Expenditures:			
Non-departmental:			
Transfers	649,167	-	649,167
Miscellaneous	19,681	-	19,681
Total non-departmental	<u>668,848</u>	<u>-</u>	<u>668,848</u>
Administration:			
Personal services	438,546	365,370	73,176
Contractual services	706,935	698,400	8,535
Commodities	47,929	53,800	(5,871)
Capital outlay	555	5,000	(4,445)
Vehicle operating expense	6,490	-	6,490
Transfers	2,500	-	2,500
Total administration	<u>1,202,955</u>	<u>1,122,570</u>	<u>80,385</u>

BUTLER COUNTY, KANSAS

Schedule 2-1

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

(Continued)

For the Year Ended December 31, 2013

General Fund

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Appraisal:			
Personal services	638,577	707,810	(69,233)
Contractual services	85,961	116,150	(30,189)
Commodities	15,641	31,200	(15,559)
Capital outlay	30,013	42,300	(12,287)
Transfers	16,800	-	16,800
Total appraisal	<u>786,992</u>	<u>897,460</u>	<u>(110,468)</u>
Building inspection:			
Personal services	68,447	68,660	(213)
Contractual services	3,342	6,250	(2,908)
Commodities	14,437	16,100	(1,663)
Capital outlay	-	11,000	(11,000)
Miscellaneous	473	-	473
Transfers	11,000	-	11,000
Total building inspection	<u>97,699</u>	<u>102,010</u>	<u>(4,311)</u>
Building and grounds:			
Personal services	270,513	269,680	833
Contractual services	120,405	130,900	(10,495)
Commodities	73,613	82,000	(8,387)
Capital outlay	15,582	15,000	582
Total building and grounds	<u>480,113</u>	<u>497,580</u>	<u>(17,467)</u>
Capital improvements:			
Contractual services	45,877	20,000	25,877
Total capital improvements	<u>45,877</u>	<u>20,000</u>	<u>25,877</u>
County Attorney:			
Personal services	612,980	623,630	(10,650)
Contractual services	66,338	108,300	(41,962)
Commodities	3,252	8,900	(5,648)
Capital outlay	13,845	9,600	4,245
Transfers	10,000	-	10,000
Total county attorney	<u>706,415</u>	<u>750,430</u>	<u>(44,015)</u>
County Clerk:			
Personal services	193,097	288,900	(95,803)
Contractual services	13,028	16,300	(3,272)
Commodities	5,078	10,500	(5,422)
Capital outlay	3,437	3,000	437
Miscellaneous	341	-	341
Total county clerk	<u>214,981</u>	<u>318,700</u>	<u>(103,719)</u>
Computer services:			
Personal services	229,833	228,940	893
Contractual services	164,183	158,550	5,633
Commodities	9,862	17,000	(7,138)
Capital outlay	15,910	18,300	(2,390)
Total computer services	<u>419,788</u>	<u>422,790</u>	<u>(3,002)</u>

BUTLER COUNTY, KANSAS

Schedule 2-1

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

(Continued)

For the Year Ended December 31, 2013

General Fund

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
District Court:			
Contractual services	447,905	539,900	(91,995)
Commodities	40,391	35,000	5,391
Capital outlay	24,884	16,000	8,884
Total district court	<u>513,180</u>	<u>590,900</u>	<u>(77,720)</u>
Economic development:			
Personal services	108,480	108,480	-
Contractual services	20,631	27,650	(7,019)
Commodities	5,400	5,650	(250)
Total economic development	<u>134,511</u>	<u>141,780</u>	<u>(7,269)</u>
Elections:			
Personal services	33,126	91,550	(58,424)
Contractual services	48,148	86,600	(38,452)
Commodities	10,744	32,800	(22,056)
Capital outlay	-	3,500	(3,500)
Reimbursed expenses	(24,020)	-	(24,020)
Miscellaneous	375	-	375
Total elections	<u>68,373</u>	<u>214,450</u>	<u>(146,077)</u>
Emergency communication:			
Personal services	721,084	778,490	(57,406)
Contractual services	6,225	11,850	(5,625)
Commodities	4,689	9,300	(4,611)
Capital outlay	14,678	-	14,678
Total emergency communication	<u>746,676</u>	<u>799,640</u>	<u>(52,964)</u>
Emergency management:			
Personal services	125,429	120,620	4,809
Contractual services	31,080	49,600	(18,520)
Commodities	17,547	23,750	(6,203)
Capital outlay	9,813	13,000	(3,187)
Miscellaneous	1,521	-	1,521
Transfers	18,000	-	18,000
Total emergency management	<u>203,390</u>	<u>206,970</u>	<u>(3,580)</u>
Employee benefits:			
Personal services	2,655,199	2,741,190	(85,991)
Contractual services	123,058	45,000	78,058
Miscellaneous	19,980	-	19,980
Transfers	2,219,189	2,219,920	(731)
Total employee benefits	<u>5,017,426</u>	<u>5,006,110</u>	<u>11,316</u>
Environmental health:			
Personal services	40,966	41,970	(1,004)
Contractual services	3,540	11,750	(8,210)
Commodities	3,479	5,950	(2,471)
Capital outlay	-	6,000	(6,000)
Transfers	6,000	-	6,000
Total environmental health	<u>53,985</u>	<u>65,670</u>	<u>(11,685)</u>

BUTLER COUNTY, KANSAS

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

(Continued)

For the Year Ended December 31, 2013

General Fund

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Extension council:			
Contractual services	300,000	300,000	-
Total extension council	<u>300,000</u>	<u>300,000</u>	<u>-</u>
Fair association:			
Contractual services	15,500	15,500	-
Total fair association	<u>15,500</u>	<u>15,500</u>	<u>-</u>
Flint Hills Services:			
Contractual services	200,000	200,000	-
Total Flint Hills Services	<u>200,000</u>	<u>200,000</u>	<u>-</u>
GIS/Mapping:			
Personal services	141,970	145,620	(3,650)
Contractual services	21,681	28,350	(6,669)
Commodities	5,537	7,250	(1,713)
Capital outlay	1,981	24,250	(22,269)
Miscellaneous expenditure	131	-	131
Transfers	21,750	-	21,750
Total GIS/mapping	<u>193,050</u>	<u>205,470</u>	<u>(12,420)</u>
Historical society:			
Contractual services	38,194	35,500	2,694
Total historical society	<u>38,194</u>	<u>35,500</u>	<u>2,694</u>
Juvenile intake:			
Personal services	172,905	264,720	(91,815)
Contractual services	98,622	101,000	(2,378)
Commodities	6,393	6,100	293
Capital outlay	7,254	2,000	5,254
Miscellaneous	340	-	340
Total juvenile intake	<u>285,514</u>	<u>373,820</u>	<u>(88,306)</u>
Leadership Butler:			
Contractual services	20,000	20,000	-
Total Leadership Butler	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Mid-Kap			
Contractual services	5,000	5,000	-
Total Mid-Kap	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Noxious weeds:			
Personal services	106,819	113,430	(6,611)
Contractual services	11,565	15,350	(3,785)
Commodities	283,422	246,150	37,272
Capital outlay	-	26,200	(26,200)
Miscellaneous	2,742	-	2,742
Total noxious weeds	<u>404,548</u>	<u>401,130</u>	<u>3,418</u>

BUTLER COUNTY, KANSAS

Schedule 2-1

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

(Continued)

For the Year Ended December 31, 2013

General Fund

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Planning and zoning:			
Personal services	156,343	157,300	(957)
Contractual services	11,766	23,400	(11,634)
Commodities	3,234	6,400	(3,166)
Capital outlay	3,135	3,000	135
Miscellaneous	43	-	43
Transfers	2,700	-	2,700
Total planning and zoning	<u>177,221</u>	<u>190,100</u>	<u>(12,879)</u>
Register of Deeds:			
Personal services	169,176	169,350	(174)
Contractual services	3,673	3,780	(107)
Commodities	1,481	2,050	(569)
Miscellaneous	22	-	22
Total register of deeds	<u>174,352</u>	<u>175,180</u>	<u>(828)</u>
Rescue squad:			
Contractual services	3,381	5,350	(1,969)
Commodities	9,517	9,950	(433)
Capital outlay	7,920	13,500	(5,580)
Total rescue squad	<u>20,818</u>	<u>28,800</u>	<u>(7,982)</u>
Soil conservation:			
Contractual services	39,600	39,600	-
Total soil conservation	<u>39,600</u>	<u>39,600</u>	<u>-</u>
Strategic Communications Plan:			
Personal services	55,850	55,850	-
Contractual services	162,159	241,630	(79,471)
Commodities	8,189	8,250	(61)
Capital outlay	1,339	10,000	(8,661)
Total strategic communications plan	<u>227,537</u>	<u>315,730</u>	<u>(88,193)</u>
Treasurer:			
Personal services	215,283	239,090	(23,807)
Contractual services	42,689	59,150	(16,461)
Commodities	3,658	10,650	(6,992)
Capital outlay	3,080	4,000	(920)
Transfer	2,500	-	2,500
Total treasurer	<u>267,210</u>	<u>312,890</u>	<u>(45,680)</u>
Youth programs and services:			
Contractual services	20,000	20,000	-
Total youth programs and services	<u>20,000</u>	<u>20,000</u>	<u>-</u>
 Total expenditures	 <u>\$ 13,749,753</u>	 <u>\$ 13,795,780</u>	 <u>\$ (46,027)</u>
Receipts over (under) expenditures	49,797		
Unencumbered cash, beginning	-		
Unencumbered cash, ending	<u>\$ 49,797</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2013

Special Purpose Fund - Bridge Building

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 979,049	\$ 1,028,122	\$ (49,073)
Delinquent tax	31,070	34,000	(2,930)
Motor vehicle tax	93,173	91,360	1,813
In lieu of tax	1,507	-	1,507
Intergovernmental	43	-	43
Miscellaneous	74,954	-	74,954
	<u> </u>	<u> </u>	<u> </u>
Total receipts	<u>\$ 1,179,796</u>	<u>\$ 1,153,482</u>	<u>\$ 26,314</u>
Expenditures:			
Personal services	\$ 62,517	\$ 62,520	\$ (3)
Contractual services	-	3,000	(3,000)
Commodities	10,845	22,500	(11,655)
Capital outlay	2,475	30,000	(27,525)
Capital projects	1,103,024	1,355,470	(252,446)
Miscellaneous	101	-	101
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	<u>\$ 1,178,962</u>	<u>\$ 1,473,490</u>	<u>\$ (294,528)</u>
Receipts over (under) expenditures	834		
Unencumbered cash, beginning	<u>363,693</u>		
Unencumbered cash, ending	<u>\$ 364,527</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2013

Special Purpose Fund - Department of Aging - Administration

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 456,299	\$ 478,878	\$ (22,579)
Delinquent tax	17,420	20,000	(2,580)
Motor vehicle tax	54,630	53,640	990
Charges for service	7,927	-	7,927
In lieu of tax	714	-	714
Intergovernmental	25	-	25
Miscellaneous	13,107	23,000	(9,893)
	<u>\$ 550,122</u>	<u>\$ 575,518</u>	<u>\$ (25,396)</u>
Total receipts			
Expenditures:			
Personal services	\$ 74,519	\$ 72,920	\$ 1,599
Contractual services	410,831	181,200	229,631
Commodities	4,214	3,700	514
Capital outlay	6,750	273,750	(267,000)
Transfers	53,808	30,000	23,808
	<u>\$ 550,122</u>	<u>\$ 561,570</u>	<u>\$ (11,448)</u>
Total expenditures			
Receipts over (under) expenditures	-		
Unencumbered cash, beginning	<u>-</u>		
Unencumbered cash, ending	<u>\$ -</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2013

Special Purpose Fund - E 911 Wireless Tax

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
911 tax	\$ 259,085	\$ 155,000	\$ 104,085
Transfers	11,500	-	11,500
	<u> </u>	<u> </u>	<u> </u>
Total receipts	<u>\$ 270,585</u>	<u>\$ 155,000</u>	<u>\$ 115,585</u>
Expenditures:			
Contractual services	\$ 151,983	\$ 278,040	\$ (126,057)
Commodities	33,294	6,000	27,294
Capital outlay	39,337	-	39,337
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	<u>\$ 224,614</u>	<u>\$ 284,040</u>	<u>\$ (59,426)</u>
Receipts over (under) expenditures	45,971		
Unencumbered cash, beginning	<u>123,761</u>		
Unencumbered cash, ending	<u>\$ 169,732</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2013

Special Purpose Fund - Emergency Medical Services

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 369,956	\$ 388,279	\$ (18,323)
Delinquent tax	16,542	15,000	1,542
Motor vehicle tax	55,586	54,790	796
In lieu of tax	591	-	591
Charges for services	1,758,178	1,984,160	(225,982)
Intergovernmental	26	-	26
Miscellaneous	43	-	43
Transfers	121,000	-	121,000
	<u>2,321,922</u>	<u>2,442,229</u>	<u>(120,307)</u>
Total receipts	<u>\$ 2,321,922</u>	<u>\$ 2,442,229</u>	<u>\$ (120,307)</u>
Expenditures:			
Personal services	\$ 1,758,573	\$ 1,726,570	\$ 32,003
Contractual services	165,019	194,850	(29,831)
Commodities	296,068	289,500	6,568
Capital outlay	3,150	30,000	(26,850)
Miscellaneous	11,014	-	11,014
Transfers	88,098	190,000	(101,902)
	<u>2,321,922</u>	<u>2,430,920</u>	<u>(108,998)</u>
Total expenditures	<u>\$ 2,321,922</u>	<u>\$ 2,430,920</u>	<u>\$ (108,998)</u>
Receipts over (under) expenditures	-		
Unencumbered cash, beginning	<u>-</u>		
Unencumbered cash, ending	<u>\$ -</u>		

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

Special Purpose Fund - Health Department - Administration

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 312,049	\$ 327,465	\$ (15,416)
Delinquent tax	10,797	11,000	(203)
Motor vehicle tax	34,061	33,510	551
In lieu of tax	485	300	185
Charges for services	60,458	60,000	458
Intergovernmental	25,184	38,000	(12,816)
Miscellaneous	20	6,000	(5,980)
Transfers	34,655	-	34,655
	<u>\$ 477,709</u>	<u>\$ 476,275</u>	<u>\$ 1,434</u>
Total receipts			
Expenditures:			
Personal services	\$ 134,877	\$ 146,110	\$ (11,233)
Contractual services	247,852	296,150	(48,298)
Commodities	26,444	13,600	12,844
Capital outlay	3,069	2,000	1,069
Miscellaneous	675	-	675
Transfers	73,053	28,110	44,943
	<u>\$ 485,970</u>	<u>\$ 485,970</u>	<u>\$ -</u>
Total expenditures			
Receipts over (under) expenditures	(8,261)		
Unencumbered cash, beginning	<u>26,653</u>		
Unencumbered cash, ending	<u>\$ 18,392</u>		

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

Special Purpose Fund - Jail Operating

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 580,553	\$ 609,853	\$ (29,300)
Delinquent tax	29,806	30,000	(194)
Motor vehicle tax	102,357	100,860	1,497
In lieu of tax	943	700	243
Charges for services	2,391,370	2,679,040	(287,670)
Miscellaneous	8,603	-	8,603
Intergovernmental	1,682	-	1,682
Transfers	280,000	-	280,000
	<u>\$ 3,395,314</u>	<u>\$ 3,420,453</u>	<u>\$ (25,139)</u>
Total receipts			
Expenditures:			
Personal services	\$ 2,058,709	\$ 2,033,160	\$ 25,549
Contractual services	730,743	712,910	17,833
Commodities	468,103	549,110	(81,007)
Capital outlay	109,645	107,510	2,135
Miscellaneous	11,805	-	11,805
Transfers	16,309	-	16,309
	<u>\$ 3,395,314</u>	<u>\$ 3,402,690</u>	<u>\$ (7,376)</u>
Total expenditures			
Receipts over (under) expenditures	-		
Unencumbered cash, beginning	<u>-</u>		
Unencumbered cash, ending	<u>\$ -</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2013

Special Purpose Fund - No Fund Warrant Series 2003

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Delinquent tax	<u>\$ 8</u>	<u>\$ 30</u>	<u>\$ (22)</u>
Total receipts	<u><u>\$ 8</u></u>	<u><u>\$ 30</u></u>	<u><u>\$ (22)</u></u>
Expenditures:			
Transfers	<u>\$ 30</u>	<u>\$ 30</u>	<u>\$ -</u>
Total expenditures	<u><u>\$ 30</u></u>	<u><u>\$ 30</u></u>	<u><u>\$ -</u></u>
Receipts over (under) expenditures	(22)		
Unencumbered cash, beginning	<u>35</u>		
Unencumbered cash, ending	<u><u>\$ 13</u></u>		

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

Special Purpose Fund - No Fund Warrant Series 2003B

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Delinquent tax	\$ 22	\$ 30	\$ (8)
Total receipts	<u>\$ 22</u>	<u>\$ 30</u>	<u>\$ (8)</u>
Expenditures:			
Transfers	\$ 30	\$ 30	\$ -
Total expenditures	<u>\$ 30</u>	<u>\$ 30</u>	<u>\$ -</u>
Receipts over (under) expenditures	(8)		
Unencumbered cash, beginning	<u>101</u>		
Unencumbered cash, ending	<u>\$ 93</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2013

Special Purpose Fund - Road and Bridge

	Actual	Budget	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 4,624,629	\$ 4,854,977	\$ (230,348)
Delinquent tax	167,144	190,000	(22,856)
Motor vehicle tax	520,652	511,330	9,322
In lieu of tax	7,201	-	7,201
Charges for services	35,280	77,000	(41,720)
Intergovernmental	1,771,411	1,661,940	109,471
Miscellaneous	70,631	-	70,631
	\$ 7,196,948	\$ 7,295,247	\$ (98,299)
Expenditures:			
Personal services	\$ 1,814,203	\$ 1,764,870	\$ 49,333
Contractual services	248,910	161,800	87,110
Commodities	3,223,152	3,059,500	163,652
Capital outlay	717,298	1,867,670	(1,150,372)
Miscellaneous	16,651	-	16,651
Transfers	1,133,626	300,000	833,626
	\$ 7,153,840	\$ 7,153,840	\$ -
Receipts over (under) expenditures	43,108		
Unencumbered cash, beginning	-		
Unencumbered cash, ending	\$ 43,108		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2013

Special Purpose Fund - Sewer District Maintenance

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Special assessments	\$ 127,512	\$ 147,060	\$ (19,548)
Licenses, permits and fees	3,869	-	3,869
	<u> </u>	<u> </u>	<u> </u>
Total receipts	<u>\$ 131,381</u>	<u>\$ 147,060</u>	<u>\$ (15,679)</u>
Expenditures:			
Contractual services	\$ 79,990	\$ 290,560	\$ (210,570)
Commodities	2,645	-	2,645
Capital outlay	210	-	210
Miscellaneous	5,773	-	5,773
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	<u>\$ 88,618</u>	<u>\$ 290,560</u>	<u>\$ (201,942)</u>
Receipts over (under) expenditures	42,763		
Unencumbered cash, beginning	<u>232,423</u>		
Unencumbered cash, ending	<u>\$ 275,186</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2013

Special Purpose Fund - Sheriff

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 2,341,202	\$ 2,458,033	\$ (116,831)
Delinquent tax	93,183	102,000	(8,817)
Motor vehicle tax	297,964	292,930	5,034
In lieu of tax	3,681	-	3,681
Licenses, permits, and fees	305	-	305
Charges for services	365,827	378,360	(12,533)
Intergovernmental	3,019	-	3,019
Miscellaneous	458	2,000	(1,542)
Other	56,086	-	56,086
Reimbursements	453	-	453
Transfers	35,000	35,000	-
	<u>\$ 3,197,178</u>	<u>\$ 3,268,323</u>	<u>\$ (71,145)</u>
Total receipts			
Expenditures:			
Personal services	\$ 2,520,461	\$ 2,468,740	\$ 51,721
Contractual services	106,592	83,000	23,592
Commodities	306,125	349,000	(42,875)
Capital outlay	34,858	26,990	7,868
Miscellaneous	18,860	-	18,860
Transfers	209,834	269,000	(59,166)
	<u>\$ 3,196,730</u>	<u>\$ 3,196,730</u>	<u>\$ -</u>
Total expenditures			
Receipts over (under) expenditures	448		
Unencumbered cash, beginning	<u>-</u>		
Unencumbered cash, ending	<u>\$ 448</u>		

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

Special Purpose Fund - Special Alcohol

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Intergovernmental	\$ 4,356	\$ 3,200	\$ 1,156
Total receipts	<u>\$ 4,356</u>	<u>\$ 3,200</u>	<u>\$ 1,156</u>
Expenditures:			
Transfers	\$ 35,000	\$ 35,000	-
Total expenditures	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>-</u>
Receipts over (under) expenditures	(30,644)		
Unencumbered cash, beginning	<u>74,379</u>		
Unencumbered cash, ending	<u>\$ 43,735</u>		

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

Special Purpose Fund - Special Liability

	Actual	Budget	Variance- Over (Under)
Receipts:			
Delinquent tax	\$ 9	\$ -	\$ 9
Miscellaneous	41,122	-	41,122
Total receipts	\$ 41,131	\$ -	\$ 41,131
Expenditures:			
Contractual services	\$ 7,769	\$ 35,000	\$ (27,231)
Total fund expenditures	\$ 7,769	\$ 35,000	\$ (27,231)
Receipts over (under) expenditures	33,362		
Unencumbered cash, beginning	135,533		
Unencumbered cash, ending	\$ 168,895		

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

Special Purpose Fund - Special Parks and Recreation

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Intergovernmental	\$ 2,277	\$ 720	\$ 1,557
Total receipts	<u>\$ 2,277</u>	<u>\$ 720</u>	<u>\$ 1,557</u>
Expenditures:			
Contractual services	\$ -	\$ 18,880	\$ (18,880)
Total expenditures	<u>\$ -</u>	<u>\$ 18,880</u>	<u>\$ (18,880)</u>
Receipts over (under) expenditures	2,277		
Unencumbered cash, beginning	<u>9,091</u>		
Unencumbered cash, ending	<u>\$ 11,368</u>		

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

Special Purpose Fund - Street Lighting

	Actual	Budget	Variance- Over (Under)
Receipts:			
Special assessments	\$ 1,386	\$ 1,600	\$ (214)
Transfers	200	-	200
	<u>\$ 1,586</u>	<u>\$ 1,600</u>	<u>\$ (14)</u>
Total receipts			
Expenditures:			
Contractual services	\$ 1,464	\$ 1,600	\$ (136)
	<u>\$ 1,464</u>	<u>\$ 1,600</u>	<u>\$ (136)</u>
Total expenditures			
Receipts over (under) expenditures	122		
Unencumbered cash, beginning	62		
Unencumbered cash, ending	<u>\$ 184</u>		

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

Special Purpose Fund - Wind Farms

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Receipts:			
Charges for service	\$ 50,000	\$ 50,000	\$ -
Total receipts	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ -</u>
Expenditures:			
Contractual services	\$ 13,296	\$ 35,000	\$ (21,704)
Miscellaneous	6,000	-	6,000
Total expenditures	<u>\$ 19,296</u>	<u>\$ 35,000</u>	<u>\$ (15,704)</u>
Receipts over (under) expenditures	30,704		
Unencumbered cash, beginning	<u>130,024</u>		
Unencumbered cash, ending	<u>\$ 160,728</u>		

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

Special Purpose Fund - 911 Equipment Reserve

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
911 tax	\$ 1,200	\$ -	\$ 1,200
Total receipts	<u>\$ 1,200</u>	<u>\$ -</u>	<u>\$ 1,200</u>
Expenditures:			
Contractual services	\$ -	\$ 70,000	\$ (70,000)
Total expenditures	<u>\$ -</u>	<u>\$ 70,000</u>	<u>\$ (70,000)</u>
Receipts over (under) expenditures	1,200		
Unencumbered cash, beginning	<u>185,067</u>		
	<u>\$ 186,267</u>		

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

Special Purpose Fund - Sales Tax

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Sales tax	\$ 2,109,323	\$ 2,081,000	\$ 28,323
Total receipts	<u>\$ 2,109,323</u>	<u>\$ 2,081,000</u>	<u>\$ 28,323</u>
Expenditures:			
Transfers	\$ 1,632,668	\$ 1,632,670	\$ (2)
Total expenditures	<u>\$ 1,632,668</u>	<u>\$ 1,632,670</u>	<u>\$ (2)</u>
Receipts over (under) expenditures	476,655		
Unencumbered cash, beginning	<u>1,241,357</u>		
Unencumbered cash, ending	<u>\$ 1,718,012</u>		

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

Special Purpose Fund - Economic Development

	Actual	Budget	Variance- Over (Under)
Receipts:			
Special assessments	\$ 7,481	\$ -	\$ 7,481
Miscellaneous	50,900	-	50,900
	<u>\$ 58,381</u>	<u>\$ -</u>	<u>\$ 58,381</u>
Total receipts			
Expenditures:			
Contractual services	\$ 113,589	\$ 379,620	\$ (266,031)
	<u>\$ 113,589</u>	<u>\$ 379,620</u>	<u>\$ (266,031)</u>
Total expenditures			
Receipts over (under) expenditures	(55,208)		
Unencumbered cash, beginning	593,931		
Unencumbered cash, ending	\$ 538,723		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2013

Schedule 2-21

Non-budgeted Special Purpose Funds

	Motor Vehicle Operating	Capital Improvements	Community Corrections	Sheriff Capital Reserves	Court Services Diversion Fees	Jail Reserve	Department on Aging Grants	Drug Asset and Seizure	Federal and State Assistance
Receipts:									
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,510	\$ -	\$ 69,805
Licenses, permits, and fees	617,323	-	12,508	-	2,589	-	-	-	2,000
County office fees	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	977,288	4,494	-	-	457,375	-	67,733
Special assessments	-	-	-	-	-	-	-	-	-
Miscellaneous	-	43,724	948	33,300	-	12,250	14,997	-	5,616
Other	1,740	-	-	-	-	-	16,480	-	1,733
Transfers	-	328,917	-	209,834	-	16,309	-	-	28,271
Total receipts	619,063	372,641	990,744	247,628	2,589	28,559	499,362	-	175,158
Expenditures:									
Personal services	480,873	-	716,698	-	-	-	227,193	-	30,625
Contractual services	-	165,815	112,333	-	1,713	14,000	143,000	-	38,475
Commodities	-	303	37,817	-	418	-	88,291	-	17,664
Capital outlay	-	68,452	-	381,837	-	17,877	30	500	1,689
Miscellaneous	46,533	-	5,039	-	-	-	21,478	-	2,371
Transfers	37,064	60,200	116,371	-	-	280,000	4,127	-	1,254
Total expenditures	564,470	294,770	988,258	381,837	2,131	311,877	484,119	500	92,078
Receipts over (under) expenditures	54,593	77,871	2,486	(134,209)	458	(283,318)	15,243	(500)	83,080
Unencumbered cash, beginning	37,065	2,171,316	134,242	537,019	4,723	1,070,191	90,704	8,934	190,977
Unencumbered cash, ending	\$ 91,658	\$ 2,249,187	\$ 136,728	\$ 402,810	\$ 5,181	\$ 786,873	\$ 105,947	\$ 8,434	\$ 274,057

(Continued)

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2013

Schedule 2-21

Non-budgeted Special Purpose Funds (continued)

	Health Department Reserve	Health Department Grants	Prosecutor's Training and Assistance	Register of Deeds Technology	Special Ambulance	Special Highway Improvement	Special Law Enforcement	Special Road Machinery
Receipts:								
Charges for services	\$ -	\$ 26,368	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and fees	-	-	8,204	102,418	-	-	-	-
County office fees	-	-	-	-	-	-	-	-
Intergovernmental	-	675,001	-	-	-	35,754	-	-
Special assessments	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	3,703	216,601	-	37,233
Other	-	2,836	-	213	-	-	-	-
Transfers	44,943	-	-	-	88,098	649,031	-	326,000
Total receipts	44,943	704,205	8,204	102,631	91,801	901,386	-	363,233
Expenditures:								
Personal services	-	395,156	-	-	-	-	-	-
Contractual services	47,462	94,742	2,885	40,226	-	-	-	-
Commodities	-	74,248	-	335	-	-	2,231	-
Capital outlay	15,519	17,619	-	24,924	155,148	809,271	-	139,240
Miscellaneous	-	2,196	4,486	-	-	-	-	-
Transfers	-	79,922	-	-	61,000	-	-	-
Total expenditures	62,981	663,883	7,371	65,485	216,148	809,271	2,231	139,240
Receipts over (under) expenditures	(18,038)	40,322	833	37,146	(124,347)	92,115	(2,231)	223,993
Unencumbered cash, beginning	275,881	73,622	4,098	244,925	212,683	1,512,464	12,830	302,785
Unencumbered cash, ending	<u>\$ 257,843</u>	<u>\$ 113,944</u>	<u>\$ 4,931</u>	<u>\$ 282,071</u>	<u>\$ 88,336</u>	<u>\$ 1,604,579</u>	<u>\$ 10,599</u>	<u>\$ 526,778</u>

(Continued)

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2013

Schedule 2-21

Non-budgeted Special Purpose Funds (continued)

	Conceal/ Carry Permits	Dept. on Aging Reserve	Child Support Enforcement	County Attorney Diversion Fees	Juvenile Justice Diversion Fees	Juvenile Justice EMP Fees	Landfill Post Closure	Election Reserve	Total
Receipts:									
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106,683
Licenses, permits, and fees	-	-	63,737	41,601	8,915	69,626	-	-	928,921
County office fees	28,364	-	-	-	-	-	-	-	28,364
Intergovernmental	-	86,728	-	-	-	-	-	-	2,304,373
Special assessments	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	18,830	-	-	750	-	387,952
Other	-	12,200	-	-	-	-	-	-	35,202
Transfers	-	53,808	-	-	-	3,000	600,000	200,000	2,548,211
Total receipts	28,364	152,736	63,737	60,431	8,915	72,626	600,750	200,000	6,339,706
Expenditures:									
Personal services	-	-	-	32,189	-	-	-	-	1,882,734
Contractual services	-	-	46,120	84	975	56,572	-	-	764,402
Commodities	-	-	1,142	8,362	1,500	5,344	-	-	237,655
Capital outlay	14,011	112,226	-	-	-	-	-	-	1,758,343
Miscellaneous	-	-	-	10,225	13,365	1,115	-	-	106,808
Transfers	-	-	-	-	3,000	-	-	-	642,938
Total expenditures	14,011	112,226	47,262	50,860	18,840	63,031	-	-	5,392,880
Receipts over (under) expenditures	14,353	40,510	16,475	9,571	(9,925)	9,595	600,750	200,000	946,826
Unencumbered cash, beginning	22,193	571,385	71,397	109,284	13,655	237	600,564	-	8,273,174
Unencumbered cash, ending	<u>\$ 36,546</u>	<u>\$ 611,895</u>	<u>\$ 87,872</u>	<u>\$ 118,855</u>	<u>\$ 3,730</u>	<u>\$ 9,832</u>	<u>\$ 1,201,314</u>	<u>\$ 200,000</u>	<u>\$ 9,220,000</u>

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2013

Capital Project Funds

	<u>Public Safety Communications</u>
Receipts and other sources:	
Transfers	\$ 245,006
Total receipts and other sources	<u>\$ 245,006</u>
Expenditures:	
Contractual services	\$ 27,298
Capital outlay	57,817
Total expenditures	<u>\$ 85,115</u>
Receipts and other sources over (under) expenditures	159,891
Unencumbered cash, beginning	<u>-</u>
Unencumbered cash, ending	<u>\$ 159,891</u>
Total project authorization	13,307,970
Payments through 12/31/2013	<u>13,307,970</u>
Remaining balance on project	<u>\$ -</u>

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

Bond and Interest Funds - Bond and Interest Fund

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Special assessments	\$ 396,068	\$ 182,270	\$ 213,798
Ad valorem property tax	2,275,835	2,677,584	(401,749)
In lieu of tax	3,674	-	3,674
Delinquent tax	17,117	-	17,117
Transfers	1,546,257	1,717,670	(171,413)
	<u>\$ 4,238,951</u>	<u>\$ 4,577,524</u>	<u>\$ (338,573)</u>
Total receipts			
Expenditures:			
Contractual services	\$ 2,583,164	\$ 2,581,730	\$ 1,434
Principal	1,333,482	1,470,500	(137,018)
Interest	393,597	422,310	(28,713)
	<u>\$ 4,310,243</u>	<u>\$ 4,474,540</u>	<u>\$ (164,297)</u>
Total expenditures			
Receipts over (under) expenditures	(71,292)		
Unencumbered cash, beginning	<u>188,040</u>		
Unencumbered cash, ending	<u>\$ 116,748</u>		

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

Business Fund - Landfill

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Ad valorem property tax	\$ (1)	\$ -	\$ (1)
Delinquent tax	300	-	300
Charges for services	1,788,745	1,940,220	(151,475)
Intergovernmental	8,822	-	8,822
Rental income	14,044	14,000	44
	<u>\$ 1,811,910</u>	<u>\$ 1,954,220</u>	<u>\$ (142,310)</u>
Total receipts			
Expenditures:			
Personal services	\$ 410,628	\$ 441,020	\$ (30,392)
Contractual services	286,696	377,000	(90,304)
Commodities	175,490	238,000	(62,510)
Capital outlay	71,003	866,000	(794,997)
Miscellaneous	63,786	-	63,786
Transfers	878,732	104,470	774,262
	<u>\$ 1,886,335</u>	<u>\$ 2,026,490</u>	<u>\$ (140,155)</u>
Total expenditures			
Receipts over (under) expenditures	\$ (74,425)		
Unencumbered cash, beginning	<u>74,425</u>		
Unencumbered cash, ending	<u>\$ -</u>		

Business Fund - Landfill Capital Improvements

	<u>Actual</u>
Receipts:	
Miscellaneous	\$ 2,500
Transfers	878,732
	<u>\$ 881,232</u>
Total receipts	
Expenditures:	
Capital outlay	\$ 32,820
Transfers	600,000
	<u>\$ 632,820</u>
Total expenditures	
Receipts over (under) expenditures	248,412
Unencumbered cash, beginning	<u>1,248,802</u>
Unencumbered cash, ending	<u>\$ 1,497,214</u>

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2013

Business Fund - Self Insurance Internal Service

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Charges for services	\$ 665,784	\$ 592,920	\$ 72,864
Transfers	2,556,683	2,459,920	96,763
Total receipts	<u>\$ 3,222,467</u>	<u>\$ 3,052,840</u>	<u>\$ 169,627</u>
Expenditures:			
Contractual services	\$ 3,421,148	\$ 3,600,000	\$ (178,852)
Total expenditures	<u>\$ 3,421,148</u>	<u>\$ 3,600,000</u>	<u>\$ (178,852)</u>
Receipts over (under) expenditures	(198,681)		
Unencumbered cash, beginning	<u>640,787</u>		
Unencumbered cash, ending	<u>\$ 442,106</u>		

BUTLER COUNTY, KANSAS
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2013

Agency Funds

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Advance tax	\$ -	\$ 20,255	\$ 20,255	\$ -
Current tax	50,431,510	90,917,106	90,012,248	51,336,368
Delinquent tax	1,105,454	3,486,110	3,445,018	1,146,546
Federal Land Ent Holding	-	39,519	39,519	-
In lieu of tax	85,850	193,914	146,530	133,234
Motor license hold	29,350	559,274	588,624	-
Motor vehicle sales tax	127,586	5,412,346	5,420,600	119,332
Motor vehicle tax	265,321	9,559,599	9,505,781	319,139
NRP- Tax holding fund	-	466,149	466,149	-
Rental Excise Tax Holding	-	4,575	4,575	-
RV Tax Holding	3,675	138,888	139,978	2,585
Severance tax holding	13,217	52,141	51,709	13,649
Special City/County Highway Holding	-	2,186,633	2,186,633	-
Specials Holding	3,922,263	6,959,993	7,256,707	3,625,549
Tax and motor vehicle over/short	-	1,356,345	1,356,345	-
Tax sales	(22,655)	40,213	37,648	(20,090)
Total Distributable Funds	55,961,571	121,393,060	120,678,319	56,676,312
State Funds:				
State educational building tax	-	703,094	703,094	-
State institutional building tax	-	351,545	351,545	-
Total State Funds	-	1,054,639	1,054,639	-
Subdivision Funds:				
Butler County Community College	-	12,606,813	12,606,813	-
Cities	41,246	22,237,498	22,237,498	41,246
Regional Library - general	-	358,481	358,481	-
Regional Library - employee benefits	-	20,657	20,657	-
School districts	-	40,881,094	40,881,094	-
Townships	-	6,061,786	6,063,587	(1,801)
Watershed districts	1,765	616,615	616,779	1,601
Total Subdivision Funds	43,011	82,782,944	82,784,909	41,046
Other Agency Funds:				
Cereal malt beverage licenses	425	150	200	375
County sheriff donations	9,846	(10,780)	(9,399)	8,465
Civic plus holding fund	-	469	-	469
EMS donations	10,938	-	-	10,938
Employee association	8,875	17,829	13,596	13,108
Fish and game licenses	276	1,572	1,818	30
Inmate funds	26,777	332,405	346,980	12,202
Miscellaneous drug dealer stamp	5,264	-	-	5,264
Procurement card clearing	(51,358)	-	5,450	(56,808)
Register of Deeds - Heritage fund	8,303	37,999	35,085	11,217
Rescue Squad donations	6,911	200	-	7,111
Treasurer's special vehicle	4,749	527,221	526,715	5,255
Stray animals	650	-	-	650
Fire Districts	121,295	2,535,581	2,498,065	158,811
Flex Account	54,118	193,006	180,708	66,416
Oil and Gas Depletion Trust	227,290	44,356	-	271,646
Total Other Agency Funds	434,359	3,680,008	3,599,218	515,149
Total Agency Funds	\$ 56,438,941	\$ 208,910,651	\$ 208,117,085	\$ 57,232,507

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2013

Related Municipal Entity - Butler County Extension Council

	Actual
Receipts:	
County appropriation	\$ 300,000
KSU salary participation	10,121
Educational services	58,882
Interest and miscellaneous	127
Total receipts	369,130
Expenditures:	
Audit, printing and treasury bond	4,617
Telephone	2,930
Utilities	5,192
Supplies	9,590
Equipment	3,385
Miscellaneous	3,271
Travel	5,776
Subsistence	3,041
Salaries and wages	293,720
Employer contribution	46,833
Educational reimbursable expenditures	6,117
Total expenditures	384,472
Receipts over expenditures	(15,342)
Unencumbered cash, beginning	103,401
Unencumbered cash, ending	\$ 88,059

Related Municipal Entity - Butler County Public Building Commission

	Actual
Receipts:	
Rental income	\$ 2,664,366
Total receipts	2,664,366
Expenditures:	
Principal	1,915,000
Interest	749,361
Total expenditures	2,664,361
Receipts (under) expenditures	5
Unencumbered cash, beginning	10,201
Unencumbered cash, ending	\$ 10,206