

***BUTLER COUNTY, KANSAS***

REGULATORY BASIS  
FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2014

AND

INDEPENDENT AUDITOR'S REPORT

BUTLER COUNTY, KANSAS  
REGULATORY BASIS  
FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014  
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**BUTLER COUNTY, KANSAS**

REGULATORY BASIS  
FINANCIAL STATEMENTS

Year Ended December 31, 2014

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FINANCIAL STATEMENTS

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## INDEPENDENT AUDITOR'S REPORT



Board of County Commissioners  
**Butler County, Kansas**

### **Report on Financial Statement**

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, 2014 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 this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note IB 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 IB 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 IB, 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, 2014, 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, 2014, 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 24, 2015 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.C.*  
CERTIFIED PUBLIC ACCOUNTANTS

February 24, 2015  
Wichita, Kansas

**BUTLER COUNTY, KANSAS**  
 Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended December 31, 2014

	Beginning Unencumbered Cash Balance 1/1/2014	Receipts	Expenditures	Ending Unencumbered Cash Balance 12/31/2014	Add Encumbrances and Accounts Payable	Ending Cash Balance 12/31/2014
<b>GOVERNMENTAL TYPE FUNDS:</b>						
<b>GENERAL FUND</b>	\$ 49,797	\$ 13,541,864	\$ 13,591,661	\$ -	\$ 80,421	\$ 80,421
<b>SPECIAL PURPOSE FUNDS:</b>						
Sales Tax	1,718,012	2,224,611	1,421,563	2,521,060	-	2,521,060
Emergency Medical Services	-	2,078,977	2,078,977	-	-	-
Road and Bridge	43,108	7,126,179	7,129,710	39,577	628,634	668,211
Bridge Building	364,527	1,072,752	1,400,886	36,393	684,731	721,124
Sheriff	448	3,206,281	3,198,350	8,379	3,190	11,569
Jail Operating	-	3,311,623	3,311,623	-	-	-
NoFund Warrant Series 2003	13	5	18	-	-	-
NoFund Warrant Series 2003B	93	14	107	-	-	-
Department on Aging - Administration	-	495,665	495,665	-	-	-
911 Equipment Reserve	186,267	-	-	186,267	-	186,267
E 911 Wireless Tax	169,732	253,911	226,685	196,958	-	196,958
Special Alcohol	43,735	5,967	35,000	14,702	-	14,702
Special Parks and Recreation	11,368	3,119	-	14,487	-	14,487
Special Liability	168,895	114,928	7,817	276,006	-	276,006
Street Lighting	184	1,575	1,635	124	-	124
Wind Farms	160,728	50,000	39,214	171,514	-	171,514
Health Department - Administration	18,392	452,125	470,517	-	-	-
Economic Development	538,723	99,350	9,921	628,152	-	628,152
Sewer District Maintenance	275,186	137,304	116,879	295,611	-	295,611
Special Ambulance	88,336	-	83,922	4,414	-	4,414
Landfill Post Closure	1,201,314	300,491	-	1,501,805	-	1,501,805
Special Highway Improvement	1,604,579	540,858	1,248,941	896,496	6,600	903,096
Special Road Machinery	526,778	-	-	526,778	-	526,778
Special Law Enforcement	10,599	1,488	6,534	5,553	-	5,553
Jail Reserve	786,873	167,253	636,925	317,201	14,510	331,711
Dept. of Aging Reserve	611,895	26,816	11,163	627,548	-	627,548
Conceal/Carry Permits	36,546	13,293	37,741	12,098	8,255	20,353
Health Department Reserve	257,843	6,148	39,118	224,873	-	224,873
Motor Vehicle Operating	91,658	655,705	635,762	111,601	-	111,601
Capital Improvements	2,249,187	432,918	911,839	1,770,266	98,241	1,868,507
Sheriff Capital Reserves	402,810	253,026	252,366	403,470	6,162	409,632
Election Reserve Fund	200,000	-	90,675	109,325	-	109,325
Drug Asset and Seizure	8,434	-	-	8,434	-	8,434
County Attorney Diversion Fees	118,855	63,683	170,137	12,401	106,400	118,801
Prosecutor's Training and Assistance	4,931	9,305	7,242	6,994	-	6,994
Juvenile Justice Diversion Fees	3,730	6,267	5,585	4,412	-	4,412
Juvenile Justice EMP Fees	9,832	58,457	65,224	3,065	-	3,065
Community Corrections	136,728	943,447	983,751	96,424	-	96,424
Court Services Diversion Fees	5,181	1,262	2,565	3,878	-	3,878
Child Support Enforcement	87,872	61,784	46,553	103,103	-	103,103
Register of Deeds - Technology	282,071	81,903	47,930	316,044	-	316,044
Department on Aging - Grants	105,947	474,296	481,963	98,280	(194)	98,086
Health Department - Grants	113,944	617,912	626,215	105,641	(3)	105,638
Federal and State Assistance	274,057	144,806	172,827	246,036	18,080	264,116
<b>TOTAL SPECIAL PURPOSE FUNDS</b>	<b>12,919,411</b>	<b>25,495,504</b>	<b>26,509,545</b>	<b>11,905,370</b>	<b>1,574,606</b>	<b>13,479,976</b>
<b>CAPITAL PROJECTS FUNDS:</b>						
Capital Projects	159,891	44,024	125,218	78,697	-	78,697
<b>TOTAL CAPITAL PROJECTS FUNDS</b>	<b>159,891</b>	<b>44,024</b>	<b>125,218</b>	<b>78,697</b>	<b>-</b>	<b>78,697</b>
<b>BOND AND INTEREST FUNDS:</b>						
Bond and Interest	116,748	4,420,360	4,345,806	191,302	-	191,302
<b>TOTAL BOND AND INTEREST FUNDS</b>	<b>116,748</b>	<b>4,420,360</b>	<b>4,345,806</b>	<b>191,302</b>	<b>-</b>	<b>191,302</b>
<b>BUSINESS FUNDS:</b>						
Self-Insurance	442,106	3,318,763	3,581,487	179,382	357,177	536,559
Landfill Operating	-	1,716,424	1,716,424	-	416	416
Landfill Capital Improvements	1,497,214	656,730	569,342	1,584,602	229,910	1,814,512
<b>TOTAL BUSINESS FUNDS</b>	<b>1,939,320</b>	<b>5,691,917</b>	<b>5,867,253</b>	<b>1,763,984</b>	<b>587,503</b>	<b>2,351,487</b>
<b>TOTAL COUNTY</b>	<b>15,185,167</b>	<b>49,193,669</b>	<b>50,439,483</b>	<b>13,939,353</b>	<b>2,242,530</b>	<b>16,181,883</b>

**BUTLER COUNTY, KANSAS**  
 Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
 Regulatory Basis  
 (Continued)  
 For the Year Ended December 31, 2014

	Beginning Unencumbered Cash Balance 1/1/2014	Receipts	Expenditures	Ending Unencumbered Cash Balance 12/31/2014	Add Encumbrances and Accounts Payable	Ending Cash Balance 12/31/2014
RELATED MUNICIPAL ENTITIES:						
Butler County Extension Council	\$ 88,059	\$ 380,706	\$ 400,885	\$ 67,880	\$ -	\$ 67,880
Butler County Public Building Commission	10,206	2,662,235	2,662,230	10,211	-	10,211
<b>TOTAL RELATED MUNICIPAL ENTITIES</b>	<b>98,265</b>	<b>3,042,941</b>	<b>3,063,115</b>	<b>78,091</b>	<b>-</b>	<b>78,091</b>
<b>TOTAL REPORTING ENTITY (Excluding Agency Funds)</b>	<b>\$ 15,283,432</b>	<b>\$ 52,236,610</b>	<b>\$ 53,502,598</b>	<b>\$ 14,017,444</b>	<b>\$ 2,242,530</b>	<b>\$ 16,259,974</b>
Composition of Cash:						
Petty Cash						\$ 9,248
Checking Account - Community National Bank (Motor Vehicle)						111,601
Checking Account - Intrust (Public Building Commission)						12,166
Checking Account - Intrust Holding						4,477,169
Checking Account - Intrust Depository						983,641
Checking Account - Intrust Disbursement						(650,431)
Checking Account - Intrust Bank Inmate Fund						6,841
Repurchase Agreement - Intrust						57,243,882
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						100,000
Certificates of Deposit - Equity Bank						12,000,000
Extension Council						67,880
<b>Total Cash</b>						<b>74,861,997</b>
Less Agency Funds per Schedule 3						(58,602,023)
<b>Total Reporting Entity (Excluding Agency Funds)</b>						<b>\$ 16,259,974</b>

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, 2014**

**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 a 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 are 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 Enterprise 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 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, 2014 consisted of certificates of deposit and a repurchase agreement, 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 and the following special purpose funds:

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

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.

## **B. Budget Violation**

At year-end, the Street Lighting fund actual expenditures exceeded budgeted expenditures by \$35.

## **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 \$17,618,115 and the bank balance was \$17,389,908.

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, 2014, 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, 2014, 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	\$ 57,243,882	\$ 57,243,882	\$ --	Aaa – Moody's
Total Fair Value	\$ 57,243,882	\$ 57,243,882	\$ --	

*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, 2014 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
<b>Butler County:</b>									
General Obligation Bonds - Governmental Funds:									
Series 2005 - Northridge Sewer Dist 19 Improvements	3.60 - 4.75%	05/15/05	\$ 497,000	10/01/20	\$ 280,000	\$ -	\$ 35,000	\$ 245,000	\$ 11,260
Series 2007 A - Internal Improvements	4.2 - 6.45%	07/01/07	126,800	10/01/22	86,000	-	8,000	78,000	3,856
Series 2010 A - Internal Improvements	3.2 - 4.8%	06/01/10	295,000	10/01/25	255,000	-	15,000	240,000	10,390
Series 2010 B - Refunding Bonds	1.0 - 3.2%	12/29/10	610,000	08/01/18	405,000	-	90,000	315,000	9,945
Certificates of Participation:									
Series 2010 - Lease Purchase Agreement	2.0 - 4.0%	03/01/10	12,100,000	09/01/20	9,240,000	-	1,110,000	8,130,000	311,561
Total Bonded Indebtedness					10,266,000	-	1,258,000	9,008,000	347,012
Kansas Department of Transportation Revolving Loan									
Total Butler County	3.78%	7/7/2009	1,760,000	8/1/2016	438,023	-	140,942	297,081	16,557
					10,704,023	-	1,398,942	9,305,081	363,569
<b>Related Municipal Entity - Butler County Public Building Commission:</b>									
Revenue Bonds:									
Series 2005-2 - Courthouse Project	3.25 - 5.0%	06/01/05	2,700,000	10/01/15	645,000	-	315,000	330,000	24,525
Series 2005 - Refunding Bonds	3.4 - 4.5%	04/01/05	19,345,000	10/01/21	14,860,000	-	1,610,000	13,250,000	632,670
Series 2007 - SC Mental Health Counseling Center, Inc.	4.0 - 4.10%	10/01/07	635,000	10/01/18	370,000	-	65,000	305,000	15,035
Total Related Municipal Entity					15,875,000	-	1,990,000	13,885,000	672,230
Total Long-Term Debt					\$ 26,579,023	\$ -	\$ 3,388,942	\$ 23,190,081	\$ 1,035,799

Maturities of long-term debt are as follows:

	YEAR							Total
	2015	2016	2017	2018	2019	2020-2023	2024-2028	
<b>PRINCIPAL:</b>								
Butler County:								
General Obligation Bonds:								
Series 2005 - Northridge Sewer Dist 19 Impr	\$ 35,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 45,000	\$ 45,000	\$ -	\$ 245,000
Series 2007 A - Paving Improvements	8,000	9,000	9,000	10,000	10,000	32,000	-	78,000
Series 2010 A - Internal Improvements	20,000	20,000	20,000	20,000	20,000	115,000	25,000	240,000
Series 2010 B - Refunding Bonds	90,000	95,000	95,000	35,000	-	-	-	315,000
Certificates of Participation:								
Series 2010 - Lease Purchase Agreement	1,170,000	1,235,000	1,310,000	1,385,000	1,470,000	1,560,000	-	8,130,000
Kansas Dept of Transportation Revolving Loan	145,606	151,475	-	-	-	-	-	297,081
Total Principal - Butler County	1,468,606	1,550,475	1,474,000	1,490,000	1,545,000	1,752,000	25,000	9,305,081
Related Municipal Entity - Butler County Public Building Commission:								
Revenue Bonds:								
Series 2005-2 Courthouse Project	330,000	-	-	-	-	-	-	330,000
Series 2005 Refunding	1,665,000	1,740,000	1,810,000	1,875,000	1,960,000	4,200,000	-	13,250,000
Series 2007-Mental Health Counseling Ctr	70,000	75,000	80,000	80,000	-	-	-	305,000
TOTAL PRINCIPAL	3,533,606	3,365,475	3,364,000	3,445,000	3,505,000	5,952,000	25,000	23,190,081
<b>INTEREST:</b>								
Butler County:								
General Obligation Bonds:								
Series 2005 - Northridge Sewer Dist 19 Imp.	9,930	8,530	6,930	5,330	3,690	1,845	-	36,255
Series 2007 A - Paving Improvements	3,520	3,184	2,806	2,392	1,932	2,990	-	16,824
Series 2010 A - Internal Improvements	9,670	8,710	8,070	7,390	6,650	20,463	1,063	62,016
Series 2010 B - Refunding Bonds	8,325	6,345	3,875	1,120	-	-	-	19,665
Certificates of Participation:								
Series 2010 - Lease Purchase Agreement	283,813	248,713	208,575	166,000	117,525	62,400	-	1,087,026
Kansas Dept of Transportation Revolving Loan	11,972	6,104	-	-	-	-	-	18,076
Total Interest - Butler County	327,230	281,586	230,256	182,232	129,797	87,698	1,063	1,239,862
Related Municipal Entity - Butler County Public Building Commission:								
Revenue Bonds:								
Series 2005-2 Courthouse Project	12,870	-	-	-	-	-	-	12,870
Series 2005 Refunding	572,300	505,700	433,975	361,575	277,200	285,525	-	2,436,275
Series 2007-Mental Health Counseling Ctr	12,435	9,635	6,560	3,280	-	-	-	31,910
TOTAL INTEREST	924,835	796,921	670,791	547,087	406,997	373,223	1,063	3,720,917
TOTAL PRINCIPAL AND INTEREST	\$ 4,458,441	\$ 4,162,396	\$ 4,034,791	\$ 3,992,087	\$ 3,911,997	\$ 6,325,223	\$ 26,063	\$ 26,910,998

*Conduit Debt* – The County has issued Industrial Revenue Bonds not directly obligated by the County. The total amount outstanding at December 31, 2014 was \$19,373,873 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, 2014 the County had a liability of \$1,303,006 for compensated absences.

### **2. *Landfills***

*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, 2014, all closure costs had been incurred, and the estimated post-closure cost was \$1,030,363 based on 100% usage.

On October 5, 1996, the County opened a new 75-acre Subtitle D landfill and began filling 7.4-acre area #1a. On September 1, 1999, the County opened additional 7.2-acre area #2a. In July 2011, the County opened additional 7.5-acre area #2b. As of December 31, 2014, cell #1a was 92% full, cell #2a was 91% full, cell #1b was 90% full, and cell #2b was 43% full. The estimated closure cost for these areas was \$1,112,811, and the estimated post-closure cost was \$686,958 based on 31% usage of the open cells of the new Subtitle D landfill. These cells have a combined remaining useful life of approximately 6 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 75-acre Subtitle D landfill is expected to reach capacity in 40 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 \$387,969, 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 \$3,249,289 as of December 31, 2014. It is estimated an additional \$1,819,731 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, \$5,069,020, 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, 2014. 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 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.

### **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 \$357,177 recorded as 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
Community Corrections	Federal and State Assistance	N/A	\$ 34,758
Community Corrections	Self Insurance	K.S.A. 12-2615	138,659
Department of Aging - Administration	Dept of Aging Reserve	K.S.A. 19-119	2,901
Department on Aging - Grants	Self Insurance	K.S.A. 12-2615	7,848
General Fund	Self Insurance	K.S.A.12-1615	2,487,865
General Fund	Capital Improvements	K.S.A.19-120	427,918
General Fund	Federal and State Assistance	N/A	5,000
Health Department - Administration	General Fund	Adopted Budget	31,390
Health Department - Administration	Health Dept Reserve	K.S.A. 19-119	3,648
Health Department - Grants	Self Insurance	K.S.A. 12-2615	48,533
Health Department - Grants	Health Department - Administration	N/A	20,236
Jail Operating	Jail Reserve	Resolution 14-30	67,253
Jail Reserve	Jail Operating	N/A	500,000
Landfill Capital Improvements	Landfill Postclosure	K.S.A.19-120	300,000
Landfill	Landfill Capital Improvements	K.S.A. 19-120	649,274
Motor Vehicle Operating	General Fund	K.S.A.8-145	91,658
No Fund Warrant Series 2003	General Fund	K.S.A. 79-2958	18
No Fund Warrant Series 2003B	General Fund	K.S.A. 79-2958	107
Road & Bridge	Bond and Interest	N/A	158,595
Road & Bridge	Special Highway Improvement	K.S.A. 68-590	9,896
Sales Tax	Bond and Interest	Resolution 09-55	1,421,563
Sheriff	Jail Reserve	K.S.A. 19-119	100,000
Sheriff	Sheriff Capital Reserve	K.S.A. 19-119	175,176
Special Alcohol	Sheriff	Adopted Budget	35,000
Special Ambulance	Emergency Medical Services	N/A	4,200
			<u>\$6,721,496</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 5% 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 2014 was 9.69%. The County contributions to KPERS for the years ended December 31, 2014, 2013, and 2012, were \$1,367,697, \$1,238,751, and \$1,169,196, 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.

REGULATORY – REQUIRED  
SUPPLEMENTARY INFORMATION

**BUTLER COUNTY, KANSAS**  
 Summary of Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2014

	Certified Budget	Expenditures Chargeable to Current Year	Variance - Over (Under)
<b>GOVERNMENTAL TYPE FUNDS:</b>			
GENERAL FUND	\$ 14,025,270	\$ 13,591,661	\$ (433,609)
<b>SPECIAL PURPOSE FUNDS:</b>			
Sales Tax	1,521,570	1,421,563	(100,007)
Emergency Medical Services	2,438,090	2,078,977	(359,113)
Road and Bridge	7,129,710	7,129,710	-
Bridge Building	1,543,770	1,400,886	(142,884)
Sheriff	3,198,350	3,198,350	-
Jail	3,355,760	3,311,623	(44,137)
NoFund Warrant Series 2003	70	18	(52)
NoFund Warrant Series 2003B	130	107	(23)
Department on Aging - Administration	553,460	495,665	(57,795)
911 Equipment Reserve	115,067	-	(115,067)
E 911 Wireless Tax	284,040	226,685	(57,355)
Special Alcohol	35,000	35,000	-
Special Parks and Recreation	12,290	-	(12,290)
Special Liability	100,530	7,817	(92,713)
Street Lighting	1,600	1,635	35
Wind Farms	195,020	39,214	(155,806)
Health Department - Administration	496,200	470,517	(25,683)
Economic Development	393,930	9,921	(384,009)
Sewer District Maintenance	282,920	116,879	(166,041)
<b>BOND AND INTEREST FUNDS:</b>			
Bond and Interest	4,377,450	4,345,806	(31,644)
<b>BUSINESS FUNDS:</b>			
Landfill Operating	2,225,640	1,716,424	(509,216)
Self Insurance	3,869,600	3,581,487	(288,113)

**BUTLER COUNTY, KANSAS**  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2014

Schedule 2-1

	<u>General Fund</u>		
	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
<b>Cash receipts:</b>			
Taxes:			
Ad valorem property tax	\$ 9,250,819	\$ 9,809,192	\$ (558,373)
Delinquent tax	359,940	400,000	(40,060)
Motor vehicle tax	1,143,434	1,022,530	120,904
In lieu of tax	17,967	12,500	5,467
Other taxes	-	1,500	(1,500)
Interest and penalties	610,709	510,000	100,709
Total taxes	<u>11,382,869</u>	<u>11,755,722</u>	<u>(372,853)</u>
Licenses, fees, and permits:			
Licenses, permits & fees	233,090	216,000	17,090
Charges for services	298,131	153,500	144,631
Building permits	191,319	-	191,319
County office fees	56,121	92,000	(35,879)
Mortgage registration	734,449	1,150,000	(415,551)
Total licenses, fees, and permits	<u>1,513,110</u>	<u>1,611,500</u>	<u>(98,390)</u>
Use of money and property:			
Interest on idle funds	22,200	45,000	(22,800)
Total interest	<u>22,200</u>	<u>45,000</u>	<u>(22,800)</u>
Intergovernmental	40,775	95,000	(54,225)
Other:			
Rental income	155,116	148,200	6,916
Weed department receipts	256,315	230,800	25,515
Miscellaneous income	42,275	100,000	(57,725)
Transfers	123,173	370,760	(247,587)
Other	6,031	-	6,031
Total other	<u>582,910</u>	<u>849,760</u>	<u>(266,850)</u>
Total cash receipts	<u>13,541,864</u>	<u>14,356,982</u>	<u>(815,118)</u>
<b>Expenditures:</b>			
Non-departmental:			
Transfers	747,288	-	747,288
Miscellaneous	38,554	-	38,554
Total non-departmental	<u>785,842</u>	<u>-</u>	<u>785,842</u>
Administration:			
Personal services	423,922	452,110	(28,188)
Contractual services	681,894	743,250	(61,356)
Commodities	40,177	45,400	(5,223)
Capital outlay	3,754	5,450	(1,696)
Vehicle operating expense	4,095	-	4,095
Transfers	2,480	-	2,480
Total administration	<u>1,156,322</u>	<u>1,246,210</u>	<u>(89,888)</u>

**BUTLER COUNTY, KANSAS**

Schedule 2-1

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

(Continued)

For the Year Ended December 31, 2014

**General Fund**

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Appraisal:			
Personal services	651,411	710,000	(58,589)
Contractual services	99,041	98,250	791
Commodities	19,291	31,100	(11,809)
Capital outlay	9,901	41,890	(31,989)
Transfers	17,820	-	17,820
Total appraisal	<u>797,464</u>	<u>881,240</u>	<u>(83,776)</u>
Building inspection:			
Personal services	70,647	71,470	(823)
Contractual services	2,455	7,700	(5,245)
Commodities	12,262	16,100	(3,838)
Capital outlay	34	10,890	(10,856)
Miscellaneous	406	-	406
Transfers	8,910	-	8,910
Total building inspection	<u>94,714</u>	<u>106,160</u>	<u>(11,446)</u>
Building and grounds:			
Personal services	305,592	312,400	(6,808)
Contractual services	122,861	128,000	(5,139)
Commodities	92,411	85,500	6,911
Capital outlay	17,469	19,360	(1,891)
Total building and grounds	<u>538,333</u>	<u>545,260</u>	<u>(6,927)</u>
Capital improvements:			
Contractual services	24,974	26,000	(1,026)
Commodities	639	-	639
Total capital improvements	<u>25,613</u>	<u>26,000</u>	<u>(387)</u>
County Attorney:			
Personal services	629,468	671,760	(42,292)
Contractual services	73,123	98,300	(25,177)
Commodities	3,795	8,900	(5,105)
Capital outlay	13,370	19,400	(6,030)
Transfers	9,900	-	9,900
Total county attorney	<u>729,656</u>	<u>798,360</u>	<u>(68,704)</u>
County Clerk:			
Personal services	177,130	193,770	(16,640)
Contractual services	11,618	15,800	(4,182)
Commodities	3,977	9,550	(5,573)
Capital outlay	4,373	2,970	1,403
Miscellaneous	4,577	-	4,577
Total county clerk	<u>201,675</u>	<u>222,090</u>	<u>(20,415)</u>
Computer services:			
Personal services	231,846	235,740	(3,894)
Contractual services	121,529	176,250	(54,721)
Commodities	8,097	16,000	(7,903)
Capital outlay	57,152	11,190	45,962
Total computer services	<u>418,624</u>	<u>439,180</u>	<u>(20,556)</u>



**BUTLER COUNTY, KANSAS**

Schedule 2-1

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

(Continued)

For the Year Ended December 31, 2014

**General Fund**

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
District Court:			
Contractual services	488,292	538,900	(50,608)
Commodities	43,553	35,000	8,553
Capital outlay	15,900	15,840	60
Total district court	<u>547,745</u>	<u>589,740</u>	<u>(41,995)</u>
Economic development:			
Contractual services	15,941	27,500	(11,559)
Commodities	2,994	5,650	(2,656)
Total economic development	<u>18,935</u>	<u>33,150</u>	<u>(14,215)</u>
Elections:			
Personal services	42,189	86,520	(44,331)
Contractual services	104,516	125,900	(21,384)
Commodities	17,173	33,200	(16,027)
Capital outlay	-	3,460	(3,460)
Reimbursed expenses	(2,722)	-	(2,722)
Miscellaneous	145	-	145
Total elections	<u>161,301</u>	<u>249,080</u>	<u>(87,779)</u>
Emergency communication:			
Personal services	730,686	774,220	(43,534)
Contractual services	8,276	11,850	(3,574)
Commodities	7,186	9,300	(2,114)
Capital outlay	147	-	147
Total emergency communication	<u>746,295</u>	<u>795,370</u>	<u>(49,075)</u>
Emergency management:			
Personal services	118,546	121,230	(2,684)
Contractual services	36,870	47,600	(10,730)
Commodities	29,199	33,650	(4,451)
Capital outlay	-	1,980	(1,980)
Miscellaneous	1,261	-	1,261
Transfers	13,860	13,860	-
Total emergency management	<u>199,736</u>	<u>218,320</u>	<u>(18,584)</u>
Employee benefits:			
Personal services	2,593,187	2,852,920	(259,733)
Contractual services	(6,552)	-	(6,552)
Miscellaneous	19,800	-	19,800
Transfers	2,087,865	2,280,380	(192,515)
Total employee benefits	<u>4,694,300</u>	<u>5,133,300</u>	<u>(439,000)</u>
Environmental health:			
Personal services	8,240	42,330	(34,090)
Contractual services	10,816	11,700	(884)
Commodities	125	5,950	(5,825)
Capital outlay	-	5,940	(5,940)
Miscellaneous	100	-	100
Transfers	3,960	-	3,960
Total environmental health	<u>23,241</u>	<u>65,920</u>	<u>(42,679)</u>

**BUTLER COUNTY, KANSAS**

Schedule 2-1

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

(Continued)

For the Year Ended December 31, 2014

**General Fund**

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Extension council:			
Contractual services	307,500	307,500	-
Total extension council	<u>307,500</u>	<u>307,500</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	137,952	148,370	(10,418)
Contractual services	22,217	28,350	(6,133)
Commodities	6,130	7,250	(1,120)
Capital outlay	3,384	24,010	(20,626)
Miscellaneous	53	-	53
Transfers	18,560	-	18,560
Total GIS/mapping	<u>188,296</u>	<u>207,980</u>	<u>(19,684)</u>
Historical society:			
Contractual services	38,194	38,190	4
Total historical society	<u>38,194</u>	<u>38,190</u>	<u>4</u>
Juvenile intake:			
Personal services	173,161	267,580	(94,419)
Contractual services	87,790	101,000	(13,210)
Commodities	5,057	2,100	2,957
Capital outlay	1,827	4,000	(2,173)
Miscellaneous	293	1,980	(1,687)
Transfers	5,000	-	5,000
Total juvenile intake	<u>273,128</u>	<u>376,660</u>	<u>(103,532)</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	107,935	112,500	(4,565)
Contractual services	13,929	14,850	(921)
Commodities	230,600	245,600	(15,000)
Capital outlay	12,846	25,950	(13,104)
Miscellaneous	3,568	-	3,568
Total noxious weeds	<u>368,878</u>	<u>398,900</u>	<u>(30,022)</u>

**BUTLER COUNTY, KANSAS**

Schedule 2-1

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

(Continued)

For the Year Ended December 31, 2014

**General Fund**

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Planning and zoning:			
Personal services	163,311	157,010	6,301
Contractual services	10,127	20,700	(10,573)
Commodities	3,233	6,400	(3,167)
Capital outlay	32	5,640	(5,608)
Miscellaneous	734	-	734
Transfers	2,670	-	2,670
Total planning and zoning	<u>180,107</u>	<u>189,750</u>	<u>(9,643)</u>
Register of Deeds:			
Personal services	173,096	173,570	(474)
Contractual services	3,034	3,730	(696)
Commodities	1,649	1,800	(151)
Miscellaneous	193	-	193
Total register of deeds	<u>177,972</u>	<u>179,100</u>	<u>(1,128)</u>
Rescue squad:			
Personal services	-	200	(200)
Contractual services	5,462	5,150	312
Commodities	6,744	9,950	(3,206)
Capital outlay	7,735	13,360	(5,625)
Total rescue squad	<u>19,941</u>	<u>28,660</u>	<u>(8,719)</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	48,725	56,530	(7,805)
Contractual services	216,521	246,130	(29,609)
Commodities	5,852	8,250	(2,398)
Capital outlay	25,500	9,900	15,600
Total strategic communications plan	<u>296,598</u>	<u>320,810</u>	<u>(24,212)</u>
Treasurer:			
Personal services	218,278	237,500	(19,222)
Contractual services	74,796	74,650	146
Commodities	3,651	9,650	(5,999)
Capital outlay	1,956	6,440	(4,484)
Transfers	2,470	-	2,470
Total treasurer	<u>301,151</u>	<u>328,240</u>	<u>(27,089)</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>\$ 13,591,661</u>	 <u>\$ 14,025,270</u>	 <u>\$ (433,609)</u>
 Receipts over (under) expenditures	 (49,797)		
 Unencumbered cash, beginning	 49,797		
 Unencumbered cash, ending	 <u>\$ -</u>		

**BUTLER COUNTY, KANSAS**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2014

**Special Purpose Fund - Sales Tax**

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Sales tax	<u>\$ 2,224,611</u>	<u>\$ 1,970,070</u>	<u>\$ 254,541</u>
Total receipts	<u><u>\$ 2,224,611</u></u>	<u><u>\$ 1,970,070</u></u>	<u><u>\$ 254,541</u></u>
Expenditures:			
Transfers	<u>\$ 1,421,563</u>	<u>\$ 1,521,570</u>	<u>\$ (100,007)</u>
Total expenditures	<u><u>\$ 1,421,563</u></u>	<u><u>\$ 1,521,570</u></u>	<u><u>\$ (100,007)</u></u>
Receipts over (under) expenditures	803,048		
Unencumbered cash, beginning	<u>1,718,012</u>		
Unencumbered cash, ending	<u><u>\$ 2,521,060</u></u>		

**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2014

**Special Purpose Fund - Emergency Medical Services**

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 405,738	\$ 431,160	\$ (25,422)
Delinquent tax	14,580	12,000	2,580
Motor vehicle tax	46,531	41,670	4,861
In lieu of tax	790	-	790
Charges for services	1,588,448	1,967,840	(379,392)
Intergovernmental	19	-	19
Miscellaneous	18,671	-	18,671
Transfers	4,200	-	4,200
	<u>\$ 2,078,977</u>	<u>\$ 2,452,670</u>	<u>\$ (373,693)</u>
Total receipts			
Expenditures:			
Personal services	\$ 1,654,336	\$ 1,701,340	\$ (47,004)
Contractual services	174,792	189,850	(15,058)
Commodities	240,311	289,500	(49,189)
Capital outlay	5,169	29,700	(24,531)
Miscellaneous	4,369	-	4,369
Transfers	-	227,700	(227,700)
	<u>\$ 2,078,977</u>	<u>\$ 2,438,090</u>	<u>\$ (359,113)</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, 2014

**Special Purpose Fund - Road and Bridge**

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 4,424,081	\$ 4,704,282	\$ (280,201)
Delinquent tax	161,836	151,000	10,836
Motor vehicle tax	572,977	521,010	51,967
In lieu of tax	8,617	-	8,617
Charges for services	101,434	80,000	21,434
Intergovernmental	1,822,772	1,832,500	(9,728)
Miscellaneous	34,462	-	34,462
	<u>\$ 7,126,179</u>	<u>\$ 7,288,792</u>	<u>\$ (162,613)</u>
Total receipts			
Expenditures:			
Personal services	\$ 1,748,687	\$ 1,773,780	\$ (25,093)
Contractual services	238,416	183,700	54,716
Commodities	2,823,991	2,982,500	(158,509)
Capital outlay	2,136,382	2,031,130	105,252
Miscellaneous	13,743	-	13,743
Transfers	168,491	158,600	9,891
	<u>\$ 7,129,710</u>	<u>\$ 7,129,710</u>	<u>\$ -</u>
Total expenditures			
Receipts over (under) expenditures	(3,531)		
Unencumbered cash, beginning	<u>43,108</u>		
Unencumbered cash, ending	<u>\$ 39,577</u>		

**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2014

**Special Purpose Fund - Bridge Building**

	Actual	Budget	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 918,049	\$ 975,964	\$ (57,915)
Delinquent tax	32,306	25,000	7,306
Motor vehicle tax	120,458	110,340	10,118
In lieu of tax	1,788	-	1,788
Intergovernmental	51	-	51
Miscellaneous	100	-	100
	<u>\$ 1,072,752</u>	<u>\$ 1,111,304</u>	<u>\$ (38,552)</u>
Total receipts			
Expenditures:			
Personal services	\$ 63,106	\$ 63,010	\$ 96
Contractual services	-	3,000	(3,000)
Commodities	14,068	32,500	(18,432)
Capital outlay	48	20,000	(19,952)
Capital projects	1,323,664	1,425,260	(101,596)
	<u>\$ 1,400,886</u>	<u>\$ 1,543,770</u>	<u>\$ (142,884)</u>
Total expenditures			
Receipts over (under) expenditures	(328,134)		
Unencumbered cash, beginning	364,527		
Unencumbered cash, ending	\$ 36,393		

**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2014

**Special Purpose Fund - Sheriff**

	Actual	Budget	Variance- Over (Under)
<b>Receipts:</b>			
Ad valorem property tax	\$ 2,372,371	\$ 2,522,875	\$ (150,504)
Delinquent tax	86,378	80,000	6,378
Motor vehicle tax	291,766	263,790	27,976
In lieu of tax	4,621	-	4,621
Licenses, permits, and fees	255	-	255
Charges for services	346,339	382,000	(35,661)
Intergovernmental	1,789	-	1,789
Miscellaneous	6,691	-	6,691
Other	60,770	-	60,770
Reimbursements	301	-	301
Transfers	35,000	35,000	-
	<u>\$ 3,206,281</u>	<u>\$ 3,283,665</u>	<u>\$ (77,384)</u>
<b>Expenditures:</b>			
Personal services	\$ 2,492,927	\$ 2,498,070	\$ (5,143)
Contractual services	104,076	104,000	76
Commodities	289,881	328,000	(38,119)
Capital outlay	29,749	26,720	3,029
Miscellaneous	6,541	-	6,541
Transfers	275,176	241,560	33,616
	<u>\$ 3,198,350</u>	<u>\$ 3,198,350</u>	<u>\$ -</u>
Receipts over (under) expenditures	7,931		
Unencumbered cash, beginning	<u>448</u>		
Unencumbered cash, ending	<u>\$ 8,379</u>		



**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2014

**Special Purpose Fund - Jail Operating**

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 564,786	\$ 600,579	\$ (35,793)
Delinquent tax	23,977	23,000	977
Motor vehicle tax	73,760	65,450	8,310
In lieu of tax	1,100	700	400
Charges for services	2,107,273	2,616,740	(509,467)
Miscellaneous	39,541	-	39,541
Intergovernmental	1,186	-	1,186
Transfers	500,000	69,600	430,400
	<u>\$ 3,311,623</u>	<u>\$ 3,376,069</u>	<u>\$ (64,446)</u>
Total receipts			
Expenditures:			
Personal services	\$ 2,019,576	\$ 2,039,980	\$ (20,404)
Contractual services	746,052	722,570	23,482
Commodities	464,213	504,110	(39,897)
Capital outlay	3,938	89,100	(85,162)
Miscellaneous	10,591	-	10,591
Transfers	67,253	-	67,253
	<u>\$ 3,311,623</u>	<u>\$ 3,355,760</u>	<u>\$ (44,137)</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, 2014

**Special Purpose Fund - No Fund Warrant Series 2003**

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Delinquent tax	<u>\$          5</u>	<u>\$          40</u>	<u>\$          (35)</u>
Total receipts	<u><u>\$          5</u></u>	<u><u>\$          40</u></u>	<u><u>\$          (35)</u></u>
Expenditures:			
Transfers	<u>\$          18</u>	<u>\$          70</u>	<u>\$          (52)</u>
Total expenditures	<u><u>\$          18</u></u>	<u><u>\$          70</u></u>	<u><u>\$          (52)</u></u>
Receipts over (under) expenditures	(13)		
Unencumbered cash, beginning	<u>13</u>		
Unencumbered cash, ending	<u><u>\$          -</u></u>		

**BUTLER COUNTY, KANSAS**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2014

**Special Purpose Fund - No Fund Warrant Series 2003B**

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Delinquent tax	<u>\$ 14</u>	<u>\$ 30</u>	<u>\$ (16)</u>
Total receipts	<u><u>\$ 14</u></u>	<u><u>\$ 30</u></u>	<u><u>\$ (16)</u></u>
Expenditures:			
Transfers	<u>\$ 107</u>	<u>\$ 130</u>	<u>\$ (23)</u>
Total expenditures	<u><u>\$ 107</u></u>	<u><u>\$ 130</u></u>	<u><u>\$ (23)</u></u>
Receipts over (under) expenditures	(93)		
Unencumbered cash, beginning	<u>93</u>		
Unencumbered cash, ending	<u><u>\$ -</u></u>		

**BUTLER COUNTY, KANSAS**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2014

**Special Purpose Fund - Department of Aging - Administration**

	Actual	Budget	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 414,636	\$ 440,980	\$ (26,344)
Delinquent tax	16,188	15,000	1,188
Motor vehicle tax	56,691	51,390	5,301
Charges for service	6,786	29,000	(22,214)
In lieu of tax	808	-	808
Intergovernmental	24	-	24
Transfers	-	32,000	(32,000)
Miscellaneous	532	-	532
	<u>\$ 495,665</u>	<u>\$ 568,370</u>	<u>\$ (72,705)</u>
Total receipts			
Expenditures:			
Personal services	\$ 74,564	\$ 71,660	\$ 2,904
Contractual services	413,606	200,140	213,466
Commodities	2,856	4,200	(1,344)
Capital outlay	1,738	277,460	(275,722)
Transfers	2,901	-	2,901
	<u>\$ 495,665</u>	<u>\$ 553,460</u>	<u>\$ (57,795)</u>
Total expenditures			
Receipts over (under) expenditures	-		
Unencumbered cash, beginning	-		
Unencumbered cash, ending	<u>\$ -</u>		

**BUTLER COUNTY, KANSAS**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2014

**Special Purpose Fund - 911 Equipment Reserve**

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
911 tax	\$ -	\$ -	\$ -
Total receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:			
Contractual services	\$ -	\$ 115,067	\$ (115,067)
Total expenditures	<u>\$ -</u>	<u>\$ 115,067</u>	<u>\$ (115,067)</u>
Receipts over (under) expenditures	-		
Unencumbered cash, beginning	<u>186,267</u>		
	<u>\$ 186,267</u>		

**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2014

**Special Purpose Fund - E 911 Wireless Tax**

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
911 tax	\$ 253,911	\$ 284,000	\$ (30,089)
Total receipts	<u>\$ 253,911</u>	<u>\$ 284,000</u>	<u>\$ (30,089)</u>
Expenditures:			
Contractual services	\$ 109,402	\$ 264,040	\$ (154,638)
Commodities	25,157	-	25,157
Capital outlay	92,126	20,000	72,126
Total expenditures	<u>\$ 226,685</u>	<u>\$ 284,040</u>	<u>\$ (57,355)</u>
Receipts over (under) expenditures	27,226		
Unencumbered cash, beginning	<u>169,732</u>		
Unencumbered cash, ending	<u>\$ 196,958</u>		

**BUTLER COUNTY, KANSAS**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2014

**Special Purpose Fund - Special Alcohol**

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Intergovernmental	\$ 5,967	\$ 3,200	\$ 2,767
Total receipts	<u>\$ 5,967</u>	<u>\$ 3,200</u>	<u>\$ 2,767</u>
Expenditures:			
Transfers	\$ 35,000	\$ 35,000	\$ -
Total expenditures	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>\$ -</u>
Receipts over (under) expenditures	(29,033)		
Unencumbered cash, beginning	<u>43,735</u>		
Unencumbered cash, ending	<u>\$ 14,702</u>		

**BUTLER COUNTY, KANSAS**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2014

**Special Purpose Fund - Special Parks and Recreation**

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Intergovernmental	\$ 3,119	\$ 1,600	\$ 1,519
Total receipts	<u>\$ 3,119</u>	<u>\$ 1,600</u>	<u>\$ 1,519</u>
Expenditures:			
Contractual services	\$ -	\$ 12,290	\$ (12,290)
Total expenditures	<u>\$ -</u>	<u>\$ 12,290</u>	<u>\$ (12,290)</u>
Receipts over (under) expenditures	3,119		
Unencumbered cash, beginning	<u>11,368</u>		
Unencumbered cash, ending	<u>\$ 14,487</u>		



**BUTLER COUNTY, KANSAS**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2014

**Special Purpose Fund - Special Liability**

	Actual	Budget	Variance- Over (Under)
Receipts:			
Delinquent tax	\$ 4	\$ -	\$ 4
Miscellaneous	114,924	-	114,924
Total receipts	\$ 114,928	\$ -	\$ 114,928
Expenditures:			
Contractual services	\$ 7,817	\$ 100,530	\$ (92,713)
Total fund expenditures	\$ 7,817	\$ 100,530	\$ (92,713)
Receipts over (under) expenditures	107,111		
Unencumbered cash, beginning	168,895		
Unencumbered cash, ending	\$ 276,006		

**BUTLER COUNTY, KANSAS**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2014

**Special Purpose Fund - Street Lighting**

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Special assessments	\$ 1,575	\$ 1,600	\$ (25)
Total receipts	<u>\$ 1,575</u>	<u>\$ 1,600</u>	<u>\$ (25)</u>
Expenditures:			
Contractual services	\$ 1,635	\$ 1,600	\$ 35
Total expenditures	<u>\$ 1,635</u>	<u>\$ 1,600</u>	<u>\$ 35</u>
Receipts over (under) expenditures	(60)		
Unencumbered cash, beginning	<u>184</u>		
Unencumbered cash, ending	<u>\$ 124</u>		

**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2014

**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	\$ 39,214	\$ 195,020	\$ (155,806)
Total expenditures	<u>\$ 39,214</u>	<u>\$ 195,020</u>	<u>\$ (155,806)</u>
Receipts over (under) expenditures	10,786		
Unencumbered cash, beginning	<u>160,728</u>		
Unencumbered cash, ending	<u>\$ 171,514</u>		

**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2014

**Special Purpose Fund - Health Department - Administration**

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 306,221	\$ 325,893	\$ (19,672)
Delinquent tax	10,732	9,000	1,732
Motor vehicle tax	38,612	35,140	3,472
In lieu of tax	596	300	296
Charges for services	53,501	68,500	(14,999)
Intergovernmental	22,197	25,500	(3,303)
Miscellaneous	30	-	30
Transfers	20,236	25,930	(5,694)
	<u>          </u>	<u>          </u>	<u>          </u>
Total receipts	<u>\$ 452,125</u>	<u>\$ 490,263</u>	<u>\$ (38,138)</u>
Expenditures:			
Personal services	\$ 156,132	\$ 151,770	\$ 4,362
Contractual services	258,305	283,950	(25,645)
Commodities	19,836	13,550	6,286
Capital outlay	-	1,980	(1,980)
Miscellaneous	1,206	-	1,206
Transfers	35,038	44,950	(9,912)
	<u>          </u>	<u>          </u>	<u>          </u>
Total expenditures	<u>\$ 470,517</u>	<u>\$ 496,200</u>	<u>\$ (25,683)</u>
Receipts over (under) expenditures	(18,392)		
Unencumbered cash, beginning	<u>18,392</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, 2014

**Special Purpose Fund - Economic Development**

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Special assessments	\$ 9,350	\$ -	\$ 9,350
Miscellaneous	90,000	-	90,000
	<u>99,350</u>	<u>-</u>	<u>99,350</u>
Total receipts	<u>\$ 99,350</u>	<u>\$ -</u>	<u>\$ 99,350</u>
Expenditures:			
Contractual services	\$ 9,921	\$ 393,930	\$ (384,009)
	<u>9,921</u>	<u>393,930</u>	<u>(384,009)</u>
Total expenditures	<u>\$ 9,921</u>	<u>\$ 393,930</u>	<u>\$ (384,009)</u>
Receipts over (under) expenditures	89,429		
Unencumbered cash, beginning	<u>538,723</u>		
Unencumbered cash, ending	<u>\$ 628,152</u>		

**BUTLER COUNTY, KANSAS**  
 Schedule of Receipts and Expenditures - Actual and Budget  
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**Special Purpose Fund - Sewer District Maintenance**

	Actual	Budget	Variance- Over (Under)
Receipts:			
Special assessments	\$ 137,304	\$ 147,060	\$ (9,756)
Total receipts	\$ 137,304	\$ 147,060	\$ (9,756)
Expenditures:			
Contractual services	\$ 111,872	\$ 282,920	\$ (171,048)
Commodities	1,851	-	1,851
Capital outlay	1,000	-	1,000
Miscellaneous	2,156	-	2,156
Total expenditures	\$ 116,879	\$ 282,920	\$ (166,041)
Receipts over (under) expenditures	20,425		
Unencumbered cash, beginning	275,186		
Unencumbered cash, ending	\$ 295,611		

**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures  
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For the Year Ended December 31, 2014

Schedule 2-21

**Non-budgeted Special Purpose Funds**

	Special Ambulance	Landfill Post Closure	Special Highway Improvement	Special Road Machinery	Special Law Enforcement	Jail Reserve	Dept. on Aging Reserve	Conceal/ Carry Permits	Health Department Reserve
Receipts:									
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and fees	-	-	-	-	-	-	-	-	-
County office fees	-	-	-	-	-	-	-	13,293	-
Intergovernmental	-	-	-	-	-	-	-	-	2,500
Special assessments	-	-	223,011	-	-	-	-	-	-
Miscellaneous	-	491	307,951	-	1,488	-	-	-	-
Other	-	-	-	-	-	-	23,915	-	-
Transfers	-	300,000	9,896	-	-	167,253	2,901	-	3,648
<b>Total receipts</b>	<b>-</b>	<b>300,491</b>	<b>540,858</b>	<b>-</b>	<b>1,488</b>	<b>167,253</b>	<b>26,816</b>	<b>13,293</b>	<b>6,148</b>
Expenditures:									
Personal services	-	-	-	-	-	-	-	-	-
Contractual services	-	-	-	-	-	11,464	-	-	39,118
Commodities	-	-	-	-	6,477	-	-	-	-
Capital outlay	79,722	-	1,248,941	-	-	125,461	11,163	37,741	-
Miscellaneous	-	-	-	-	57	-	-	-	-
Transfers	4,200	-	-	-	-	500,000	-	-	-
<b>Total expenditures</b>	<b>83,922</b>	<b>-</b>	<b>1,248,941</b>	<b>-</b>	<b>6,534</b>	<b>636,925</b>	<b>11,163</b>	<b>37,741</b>	<b>39,118</b>
Receipts over (under) expenditures	(83,922)	300,491	(708,083)	-	(5,046)	(469,672)	15,653	(24,448)	(32,970)
Unencumbered cash, beginning	88,336	1,201,314	1,604,579	526,778	10,599	786,873	611,895	36,546	257,843
Unencumbered cash, ending	<u>\$ 4,414</u>	<u>\$ 1,501,805</u>	<u>\$ 896,496</u>	<u>\$ 526,778</u>	<u>\$ 5,553</u>	<u>\$ 317,201</u>	<u>\$ 627,548</u>	<u>\$ 12,098</u>	<u>\$ 224,873</u>

(Continued)

**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2014

Schedule 2-21

**Non-budgeted Special Purpose Funds (continued)**

	Motor Vehicle Operating	Capital Improvements	Sheriff Capital Reserves	Election Reserve	Drug Asset and Seizure	County Attorney Diversion Fees	Prosecutor's Training and Assistance	Juvenile Justice Diversion Fees
Receipts:								
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and fees	654,126	-	-	-	-	43,889	9,305	6,267
County office fees	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-
Miscellaneous	-	5,000	77,850	-	-	19,794	-	-
Other	1,579	-	-	-	-	-	-	-
Transfers	-	427,918	175,176	-	-	-	-	-
<b>Total receipts</b>	<b>655,705</b>	<b>432,918</b>	<b>253,026</b>	<b>-</b>	<b>-</b>	<b>63,683</b>	<b>9,305</b>	<b>6,267</b>
Expenditures:								
Personal services	502,747	-	-	-	-	32,744	-	-
Contractual services	-	24,500	-	-	-	9,296	2,712	1,003
Commodities	-	-	-	-	-	9,782	-	1,498
Capital outlay	-	887,339	252,366	90,675	-	106,400	-	-
Miscellaneous	41,357	-	-	-	-	11,915	4,530	3,084
Transfers	91,658	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>635,762</b>	<b>911,839</b>	<b>252,366</b>	<b>90,675</b>	<b>-</b>	<b>170,137</b>	<b>7,242</b>	<b>5,585</b>
Receipts over (under) expenditures	19,943	(478,921)	660	(90,675)	-	(106,454)	2,063	682
Unencumbered cash, beginning	91,658	2,249,187	402,810	200,000	8,434	118,855	4,931	3,730
Unencumbered cash, ending	<u>\$ 111,601</u>	<u>\$ 1,770,266</u>	<u>\$ 403,470</u>	<u>\$ 109,325</u>	<u>\$ 8,434</u>	<u>\$ 12,401</u>	<u>\$ 6,994</u>	<u>\$ 4,412</u>

(Continued)



**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2014

Schedule 2-21

**Non-budgeted Special Purpose Funds (continued)**

	Juvenile Justice EMP Fees	Community Corrections	Court Services Diversion Fees	Child Support Enforcement	Register of Deeds Technology	Department on Aging Grants	Health Department Grants	Federal and State Assistance	Total
Receipts:									
Charges for services	\$ -	\$ 383	\$ -	\$ -	\$ -	\$ 13,505	\$ 17,022	\$ 69,252	\$ 100,162
Licenses, permits, and fees	58,457	13,409	1,262	61,784	81,778	-	-	3,180	933,457
County office fees	-	-	-	-	-	-	-	-	13,293
Intergovernmental	-	917,918	-	-	-	426,023	600,134	29,698	1,976,273
Special assessments	-	-	-	-	-	-	-	-	223,011
Miscellaneous	-	11,737	-	-	-	19,502	-	-	443,813
Other	-	-	-	-	125	15,266	756	2,918	44,559
Transfers	-	-	-	-	-	-	-	39,758	1,126,550
<b>Total receipts</b>	<b>58,457</b>	<b>943,447</b>	<b>1,262</b>	<b>61,784</b>	<b>81,903</b>	<b>474,296</b>	<b>617,912</b>	<b>144,806</b>	<b>4,861,118</b>
Expenditures:									
Personal services	-	716,793	-	-	-	216,225	376,539	30,320	1,875,368
Contractual services	55,052	61,030	525	46,418	40,403	150,851	64,778	32,632	539,782
Commodities	5,316	31,926	341	95	168	85,531	73,850	25,258	240,242
Capital outlay	-	-	1,699	-	7,359	-	42,279	79,921	2,971,066
Miscellaneous	4,856	585	-	40	-	21,508	-	4,696	92,628
Transfers	-	173,417	-	-	-	7,848	68,769	-	845,892
<b>Total expenditures</b>	<b>65,224</b>	<b>983,751</b>	<b>2,565</b>	<b>46,553</b>	<b>47,930</b>	<b>481,963</b>	<b>626,215</b>	<b>172,827</b>	<b>6,564,978</b>
Receipts over (under) expenditures	(6,767)	(40,304)	(1,303)	15,231	33,973	(7,667)	(8,303)	(28,021)	(1,703,860)
Unencumbered cash, beginning	9,832	136,728	5,181	87,872	282,071	105,947	113,944	274,057	9,220,000
Unencumbered cash, ending	<u>\$ 3,065</u>	<u>\$ 96,424</u>	<u>\$ 3,878</u>	<u>\$ 103,103</u>	<u>\$ 316,044</u>	<u>\$ 98,280</u>	<u>\$ 105,641</u>	<u>\$ 246,036</u>	<u>\$ 7,516,140</u>

**BUTLER COUNTY, KANSAS**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2014

**Capital Project Funds**

	<u>Public Safety Communications</u>
Receipts and other sources:	
Miscellaneous	<u>\$ 44,024</u>
Total receipts and other sources	<u><u>\$ 44,024</u></u>
Expenditures:	
Contractual services	\$ 98,850
Capital outlay	<u>26,368</u>
Total expenditures	<u><u>\$ 125,218</u></u>
Receipts and other sources over (under) expenditures	(81,194)
Unencumbered cash, beginning	<u>159,891</u>
Unencumbered cash, ending	<u><u>\$ 78,697</u></u>

**BUTLER COUNTY, KANSAS**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2014

**Bond and Interest Funds - Bond and Interest Funds**

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Special assessments	\$ 412,168	\$ 183,450	\$ 228,718
Ad valorem property tax	2,064,996	2,466,077	(401,081)
In lieu of tax	4,518	-	4,518
Delinquent tax	56,432	-	56,432
Motor vehicle tax	301,956	287,550	14,406
Intergovernmental	132	-	132
Transfers	1,580,158	1,580,160	(2)
Total receipts	<u>\$ 4,420,360</u>	<u>\$ 4,517,237</u>	<u>\$ (96,877)</u>
Expenditures:			
Contractual services	\$ 2,583,295	\$ 2,613,830	\$ (30,535)
Principal	1,398,942	1,393,490	5,452
Interest	363,569	370,130	(6,561)
Total expenditures	<u>\$ 4,345,806</u>	<u>\$ 4,377,450</u>	<u>\$ (31,644)</u>
Receipts over (under) expenditures	74,554		
Unencumbered cash, beginning	<u>116,748</u>		
Unencumbered cash, ending	<u>\$ 191,302</u>		

**BUTLER COUNTY, KANSAS**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2014

**Business Fund - Self Insurance Internal Service**

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Charges for services	\$ 635,858	\$ 666,300	\$ (30,442)
Transfers	<u>2,682,905</u>	<u>2,562,520</u>	<u>120,385</u>
Total receipts	<u>\$ 3,318,763</u>	<u>\$ 3,228,820</u>	<u>\$ 89,943</u>
Expenditures:			
Contractual services	<u>\$ 3,581,487</u>	<u>\$ 3,869,600</u>	<u>\$ (288,113)</u>
Total expenditures	<u>\$ 3,581,487</u>	<u>\$ 3,869,600</u>	<u>\$ (288,113)</u>
Receipts over (under) expenditures	(262,724)		
Unencumbered cash, beginning	<u>442,106</u>		
Unencumbered cash, ending	<u>\$ 179,382</u>		

**BUTLER COUNTY, KANSAS**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2014

**Business Fund - Landfill**

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Ad valorem property tax	\$ -	\$ -	\$ -
Delinquent tax	189	-	189
Charges for services	1,702,191	2,196,640	(494,449)
Intergovernmental	-	15,000	(15,000)
Rental income	14,044	14,000	44
	<u>\$ 1,716,424</u>	<u>\$ 2,225,640</u>	<u>\$ (509,216)</u>
Total receipts			
Expenditures:			
Personal services	\$ 426,223	\$ 480,620	\$ (54,397)
Contractual services	260,070	238,000	22,070
Commodities	204,815	232,000	(27,185)
Capital outlay	108,355	1,109,010	(1,000,655)
Miscellaneous	67,687	-	67,687
Transfers	649,274	166,010	483,264
	<u>\$ 1,716,424</u>	<u>\$ 2,225,640</u>	<u>\$ (509,216)</u>
Total expenditures			
Receipts over (under) expenditures	-		
Unencumbered cash, beginning	-		
Unencumbered cash, ending	<u>\$ -</u>		

**Business Fund - Landfill Capital Improvements**

	<u>Actual</u>
Receipts:	
Miscellaneous	\$ 7,456
Transfers	649,274
	<u>\$ 656,730</u>
Total receipts	
Expenditures:	
Capital outlay	\$ 269,342
Transfers	300,000
	<u>\$ 569,342</u>
Total expenditures	
Receipts over (under) expenditures	87,388
Unencumbered cash, beginning	1,497,214
Unencumbered cash, ending	<u>\$ 1,584,602</u>

**BUTLER COUNTY, KANSAS**  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2014

**Agency Funds**

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Distributable Funds:</b>				
Advance tax	\$ -	\$ 18,609	\$ 18,609	\$ -
Commercial motor vehicle holding	-	1,076	-	1,076
Current tax	51,336,368	91,288,395	90,407,273	52,217,490
Delinquent tax	1,146,546	3,765,629	3,255,430	1,656,745
Federal Land Ent Holding	-	42,300	42,300	-
In lieu of tax	133,234	91,506	182,617	42,123
Motor license hold	-	637,785	637,785	-
Motor vehicle sales tax	119,332	5,857,841	5,806,965	170,208
Motor vehicle tax	319,139	9,666,120	9,643,249	342,010
NRP- Tax holding fund	-	527,974	528,050	(76)
Rental Excise Tax Holding	-	4,438	4,438	-
RV Tax Holding	2,585	145,172	144,195	3,562
Severance tax holding	13,649	40,953	48,981	5,621
Special City/County Highway Holding	-	2,250,037	2,250,037	-
Specials Holding	3,625,549	6,472,271	6,737,576	3,360,244
Tax and motor vehicle over/short	-	350,076	350,076	-
Tax sales	(20,090)	79,498	76,970	(17,562)
<b>Total Distributable Funds</b>	<b>56,676,312</b>	<b>121,239,680</b>	<b>120,134,551</b>	<b>57,781,441</b>
<b>State Funds:</b>				
State educational building tax	-	698,146	698,146	-
State institutional building tax	-	349,073	349,073	-
<b>Total State Funds</b>	<b>-</b>	<b>1,047,219</b>	<b>1,047,219</b>	<b>-</b>
<b>Subdivision Funds:</b>				
Butler County Community College	-	12,520,075	12,520,075	-
Cities	41,246	21,692,317	21,692,317	41,246
Regional Library - general	-	356,002	356,002	-
Regional Library - employee benefits	-	20,406	20,406	-
School districts	-	41,504,937	41,504,937	-
Townships	(1,801)	6,237,664	6,257,847	(21,984)
Watershed districts	1,601	633,695	628,467	6,829
<b>Total Subdivision Funds</b>	<b>41,046</b>	<b>82,965,096</b>	<b>82,980,051</b>	<b>26,091</b>
<b>Other Agency Funds:</b>				
Cereal malt beverage licenses	375	350	200	525
County sheriff donations	8,465	(11,384)	(12,307)	9,388
Civic plus holding fund	469	495	-	964
EMS donations	10,938	-	3,532	7,406
Employee association	13,108	19,073	19,646	12,535
Fish and game licenses	30	950	977	3
Inmate funds	12,202	286,250	291,612	6,840
Miscellaneous drug dealer stamp	5,264	10,913	395	15,782
Procurement card clearing	(56,808)	-	(56,886)	78
Register of Deeds - Heritage fund	11,217	29,786	33,302	7,701
Rescue Squad donations	7,111	645	-	7,756
Treasurer's special vehicle	5,255	544,104	544,660	4,699
Stray animals	650	96	546	200
Fire Districts	158,811	1,667,780	1,585,998	240,593
Flex Account	66,416	162,678	159,832	69,262
Oil and Gas Depletion Trust	271,646	139,113	-	410,759
<b>Total Other Agency Funds</b>	<b>515,149</b>	<b>2,850,849</b>	<b>2,571,507</b>	<b>794,491</b>
<b>Total Agency Funds</b>	<b>\$ 57,232,507</b>	<b>\$ 208,102,844</b>	<b>\$ 206,733,328</b>	<b>\$ 58,602,023</b>

**BUTLER COUNTY, KANSAS**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2014

**Related Municipal Entity - Butler County Extension Council**

	Actual
Receipts:	
County appropriation	\$ 307,500
KSU salary participation	63,608
Educational services	9,512
Interest and miscellaneous	86
Total receipts	380,706
Expenditures:	
Audit, printing and treasury bond	5,116
Telephone	2,534
Utilities	5,756
Supplies	7,137
Equipment	1,747
Miscellaneous	3,498
Travel	7,407
Subsistence	2,711
Salaries and wages	308,800
Employer contribution	50,727
Educational reimbursable expenditures	5,452
Total expenditures	400,885
Receipts over expenditures	(20,179)
Unencumbered cash, beginning	88,059
Unencumbered cash, ending	\$ 67,880

**Related Municipal Entity - Butler County Public Building Commission**

	Actual
Receipts:	
Rental income	\$ 2,662,235
Total receipts	2,662,235
Expenditures:	
Principal	1,990,000
Interest	672,230
Total expenditures	2,662,230
Receipts (under) expenditures	5
Unencumbered cash, beginning	10,206
Unencumbered cash, ending	\$ 10,211