

BUTLER COUNTY, KANSAS

REGULATORY BASIS
FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2015

AND

INDEPENDENT AUDITOR'S REPORT



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YEAR ENDED DECEMBER 31, 2015
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BUTLER COUNTY, KANSAS

**REGULATORY BASIS
FINANCIAL STATEMENTS**

Year Ended December 31, 2015

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BUTLER COUNTY, KANSAS

REGULATORY BASIS
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, 2015 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, 2015, 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, 2015, 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.

Emphasis of Matter

As discussed in Note IIIC to the financial statement, for the year ended December 31, 2015, the County adopted new disclosures pertaining to its defined benefit pension plan, as prescribed by guidance in the *Kansas Municipal Audit and Accounting Guide*. Such required disclosures were deemed to enhance the user’s understanding of the financial statement. Our opinion is not modified with respect to this matter.

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 March 22, 2016 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

March 22, 2016
Wichita, Kansas

BUTLER COUNTY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2015

	Beginning Unencumbered Cash Balance 1/1/2015	Receipts	Expenditures	Ending Unencumbered Cash Balance 12/31/2015	Add Encumbrances and Accounts Payable	Ending Cash Balance 12/31/2015
GOVERNMENTAL TYPE FUNDS:						
GENERAL FUND	\$ -	\$ 13,891,104	\$ 13,891,104	\$ -	\$ 76,329	\$ 76,329
SPECIAL PURPOSE FUNDS:						
Sales Tax	2,521,060	2,260,250	1,453,813	3,327,497	-	3,327,497
Emergency Medical Services	-	2,521,841	2,489,160	32,681	-	32,681
Road and Bridge	39,577	7,248,755	7,151,640	136,692	65,173	201,865
Bridge Building	36,393	1,128,453	1,161,048	3,798	151,518	155,316
Sheriff	8,379	3,418,210	3,235,860	190,729	-	190,729
Jail Operating	-	3,272,865	3,272,865	-	-	-
Department on Aging - Administration	-	519,003	519,003	-	-	-
911 Equipment Reserve	186,267	-	-	186,267	-	186,267
E 911 Wireless Tax	196,958	253,602	246,820	203,740	84,100	287,840
Special Alcohol	14,702	6,352	-	21,054	-	21,054
Special Parks and Recreation	14,487	3,320	1,500	16,307	-	16,307
Special Liability	276,006	584,268	634,775	225,499	57,310	282,809
Street Lighting	124	1,814	1,616	322	-	322
Wind Farms	171,514	-	27,543	143,971	-	143,971
Health Department - Administration	-	451,358	451,358	-	-	-
Economic Development	628,152	13,700	94,600	547,252	-	547,252
Sewer District Maintenance	295,611	140,652	105,221	331,042	-	331,042
Special Ambulance	4,414	264,433	-	268,847	-	268,847
Landfill Post Closure	1,501,805	300,870	-	1,802,675	-	1,802,675
Special Highway Improvement	896,496	1,575,019	818,299	1,653,216	61,700	1,714,916
Special Road Machinery	526,778	543,560	492,326	578,012	485,899	1,063,911
Special Law Enforcement	5,553	-	1,051	4,502	-	4,502
Jail Reserve	317,201	30,925	70,145	277,981	-	277,981
Dept. of Aging Reserve	627,548	3,179	235,569	395,158	-	395,158
800Mhz maintenance and upgrade	-	13,350	-	13,350	-	13,350
Conceal/Carry Permits	12,098	6,635	5,547	13,186	-	13,186
Health Department Reserve	224,873	3,677	-	228,550	-	228,550
Motor Vehicle Operating	111,601	617,575	698,435	30,741	-	30,741
Capital Improvements	1,770,266	916,534	185,184	2,501,616	17,739	2,519,355
Sheriff Capital Reserves	403,470	390,616	358,221	435,865	-	435,865
Election Reserve Fund	109,325	100,000	-	209,325	-	209,325
Drug Asset and Seizure	8,434	-	3,785	4,649	-	4,649
County Attorney Diversion Fees	12,401	62,555	47,798	27,158	-	27,158
Prosecutor's Training and Assistance	6,994	8,720	9,468	6,246	-	6,246
Juvenile Justice Diversion Fees	4,412	7,261	5,382	6,291	-	6,291
Juvenile Justice EMP Fees	3,065	35,912	27,112	11,865	-	11,865
Community Corrections	96,424	983,662	995,730	84,356	-	84,356
Court Services Diversion Fees	3,878	1,007	562	4,323	-	4,323
Child Support Enforcement	103,103	62,510	45,931	119,682	-	119,682
Register of Deeds Technology	316,044	89,530	44,874	360,700	-	360,700
Clerks Technology	-	22,334	-	22,334	-	22,334
Treasury Technology	-	22,334	-	22,334	-	22,334
Department on Aging Grants	98,280	509,924	506,694	101,510	(193)	101,317
Health Department Grants	105,641	634,411	661,469	78,583	(3)	78,580
Federal and State Assistance	246,036	178,638	129,815	294,859	-	294,859
TOTAL SPECIAL PURPOSE FUNDS	11,905,370	29,209,614	26,190,219	14,924,765	923,243	15,848,008
CAPITAL PROJECTS FUNDS:						
Capital Projects	78,697	-	7,928	70,769	-	70,769
TOTAL CAPITAL PROJECTS FUNDS	78,697	-	7,928	70,769	-	70,769
BOND AND INTEREST FUNDS:						
Bond and Interest	191,302	4,454,244	4,377,121	268,425	-	268,425
TOTAL BOND AND INTEREST FUNDS	191,302	4,454,244	4,377,121	268,425	-	268,425
BUSINESS FUNDS:						
Self-Insurance	179,382	3,259,620	2,788,763	650,239	298,717	948,956
Landfill Operating	-	2,427,849	2,021,660	406,189	-	406,189
Landfill Capital Improvements	1,584,602	915,591	300,000	2,200,193	-	2,200,193
TOTAL BUSINESS FUNDS	1,763,984	6,603,060	5,110,423	3,256,621	298,717	3,555,338
TOTAL COUNTY	13,939,353	54,158,022	49,576,795	18,520,580	1,298,289	19,818,869

BUTLER COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures, and Unencumbered Cash
 Regulatory Basis
 (Continued)
 For the Year Ended December 31, 2015

	Beginning Unencumbered Cash Balance 1/1/2015	Receipts	Expenditures	Ending Unencumbered Cash Balance 12/31/2015	Add Encumbrances and Accounts Payable	Ending Cash Balance 12/31/2015
RELATED MUNICIPAL ENTITIES:						
Butler County Extension Council	\$ 67,880	\$ 388,918	\$ 412,165	\$ 44,633	\$ -	\$ 44,633
Butler County Public Building Commission	10,211	2,662,606	2,662,600	10,217	-	10,217
TOTAL RELATED MUNICIPAL ENTITIES	78,091	3,051,524	3,074,765	54,850	-	54,850
TOTAL REPORTING ENTITY (Excluding Agency Funds)	\$ 14,017,444	\$ 57,209,546	\$ 52,651,560	\$ 18,575,430	\$ 1,298,289	\$ 19,873,719
 Composition of Cash:						
Petty Cash					\$	7,580
Checking Account - Community National Bank (Motor Vehicle)						30,741
Checking Account - Intrust (Public Building Commission)						12,172
Checking Account - Intrust Holding						64,263,465
Checking Account - Intrust Depository						318,509
Checking Account - Intrust Disbursement						(320,657)
Checking Account - Intrust Bank Inmate Fund						15,199
Certificates of Deposit - Towanda State Bank						250,000
Certificates of Deposit - Vintage Bank						250,000
Certificates of Deposit - Rose Hill State Bank						250,000
Certificates of Deposit - Peabody State Bank						250,000
Certificates of Deposit - Community National Bank						250,000
Certificates of Deposit - Bank of Whitewater						250,000
Certificates of Deposit - Equity Bank						3,000,000
Certificates of Deposit - Corner Bank						10,500,000
Extension Council						44,629
Total Cash						79,371,638
Less Agency Funds per Schedule 3						(59,497,919)
Total Reporting Entity (Excluding Agency Funds)						\$ 19,873,719

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, 2015

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 receipts and expenditures for regulatory basis reporting purposes.

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 insurance 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, 2015 consisted of certificates of deposits, 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 1st.
- * Publication in a local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- * Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- * Adoption of the final budget on or before August 25th.

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 ten days after publication, the hearing may be held and the governing body may amend the budget at that time.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each 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, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances with disbursements being adjusted for prior year's accounts payable and

encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as 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. of Aging Reserve	Court Services Diversion Fees
800Mhz maintenance and upgrade	Child Support Enforcement
Conceal/Carry Permits	Register of Deeds Technology
Health Department Reserve	Clerks Technology
Motor Vehicle Operating	Treasury Technology
Capital Improvements	Department on Aging Grants
Sheriff Capital Reserves	Health Department Grants
Election Reserve	Federal and State Assistance

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 \$79,371,638 and the bank balance was \$79,304,108.

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, 2015, 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.

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 had no investments as of December 31, 2015.

B. Long-Term Debt

Changes in long-term debt for the County for the year ended December 31, 2015 were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<u>Butler County:</u>									
General Obligation Bonds - Governmental Funds:									
Series 2005 - Northridge Sewer Dist 19 Improvements	3.60 - 4.75%	05/15/05	\$ 497,000	10/01/20	\$ 245,000	\$ -	\$ 35,000	\$ 210,000	\$ 9,930
Series 2007 A - Internal Improvements	4.2 - 6.45%	07/01/07	126,800	10/01/22	78,000	-	8,000	70,000	3,520
Series 2010 A - Internal Improvements	3.2 - 4.8%	06/01/10	295,000	10/01/25	240,000	-	20,000	220,000	9,670
Series 2010 B - Refunding Bonds	1.0 - 3.2%	12/29/10	610,000	08/01/18	315,000	-	90,000	225,000	8,325
Certificates of Participation:									
Series 2010 - Lease Purchase Agreement	2.0 - 4.0%	03/01/10	12,100,000	09/01/20	8,130,000	-	1,170,000	6,960,000	283,806
Total Bonded Indebtedness					9,008,000	-	1,323,000	7,685,000	315,251
Kansas Department of Transportation Revolving Loan	3.78%	7/7/2009	1,760,000	8/1/2016	297,081	-	146,622	150,459	11,230
Total Butler County					9,305,081	-	1,469,622	7,835,459	326,481
<u>Related Municipal Entity - Butler County Public Building Commission:</u>									
Revenue Bonds:									
Series 2005-2 - Courthouse Project	3.25 - 5.0%	06/01/05	2,700,000	10/01/15	330,000	-	330,000	-	12,870
Series 2005 - Refunding Bonds	3.4 - 4.5%	04/01/05	19,345,000	10/01/21	13,250,000	-	1,665,000	11,585,000	572,300
Series 2007 - SC Mental Health Counseling Center, Inc.	4.0 - 4.10%	10/01/07	635,000	10/01/18	305,000	-	70,000	235,000	12,435
Total Related Municipal Entity					13,885,000	-	2,065,000	11,820,000	597,605
Total Long-Term Debt					\$ 23,190,081	\$ -	\$ 3,534,622	\$ 19,655,459	\$ 924,086

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

	YEAR							Total
	2016	2017	2018	2019	2020	2021-2025	2026-2030	
PRINCIPAL:								
Butler County:								
General Obligation Bonds:								
Series 2005 - Northridge Sewer Dist 19 Impr	\$ 40,000	\$ 40,000	\$ 40,000	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ 210,000
Series 2007 A - Paving Improvements	9,000	9,000	10,000	10,000	10,000	22,000	-	70,000
Series 2010 A - Internal Improvements	20,000	20,000	20,000	20,000	20,000	120,000	-	220,000
Series 2010 B - Refunding Bonds	95,000	95,000	35,000	-	-	-	-	225,000
Certificates of Participation:								
Series 2010 - Lease Purchase Agreement	1,235,000	1,310,000	1,385,000	1,470,000	1,560,000	-	-	6,960,000
Kansas Dept of Transportation Revolving Loan	150,459	-	-	-	-	-	-	150,459
Total Principal - Butler County	1,549,459	1,474,000	1,490,000	1,545,000	1,635,000	142,000	-	7,835,459
Related Municipal Entity - Butler County Public Building Commission:								
Revenue Bonds:								
Series 2005 Refunding	1,740,000	1,810,000	1,875,000	1,960,000	2,055,000	2,145,000	-	11,585,000
Series 2007-Mental Health Counseling Ctr	75,000	80,000	80,000	-	-	-	-	235,000
TOTAL PRINCIPAL	3,364,459	3,364,000	3,445,000	3,505,000	3,690,000	2,287,000	-	19,655,459
INTEREST:								
Butler County:								
General Obligation Bonds:								
Series 2005 - Northridge Sewer Dist 19 Imp.	8,530	6,930	5,330	3,690	1,845	-	-	26,325
Series 2007 A - Paving Improvements	3,184	2,806	2,392	1,932	1,472	1,518	-	13,304
Series 2010 A - Internal Improvements	8,710	8,070	7,390	6,650	5,850	15,675	-	52,345
Series 2010 B - Refunding Bonds	6,345	3,875	1,120	-	-	-	-	11,340
Certificates of Participation:								
Series 2010 - Lease Purchase Agreement	248,713	208,575	166,000	117,525	62,400	-	-	803,213
Kansas Dept of Transportation Revolving Loan	6,063	-	-	-	-	-	-	6,063
Total Interest - Butler County	281,545	230,256	182,232	129,797	71,567	17,193	-	912,590
Related Municipal Entity - Butler County Public Building Commission:								
Revenue Bonds:								
Series 2005 Refunding	505,700	433,975	361,575	277,200	189,000	96,525	-	1,863,975
Series 2007-Mental Health Counseling Ctr	9,635	6,560	3,280	-	-	-	-	19,475
TOTAL INTEREST	796,880	670,791	547,087	406,997	260,567	113,718	-	2,796,040
TOTAL PRINCIPAL AND INTEREST	\$ 4,161,339	\$ 4,034,791	\$ 3,992,087	\$ 3,911,997	\$ 3,950,567	\$ 2,400,718	\$ -	\$ 22,451,499

Conduit Debt – The County has issued Industrial Revenue Bonds not directly obligated by the County. The total amount outstanding at December 31, 2015 was \$20,530,380 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, 2015 the County had a liability of \$1,402,090 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, 2015, all closure costs had been incurred, and the estimated post-closure cost was \$1,046,418 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 April 2005, the County opened additional 7.5-acre area #1b. In July 2011, the County opened additional 7.5-acre area #2b. During fiscal year 2015, the Kansas Department of Health & Environment approved a permit change that increased the permitted disposal area footprint for the landfill and increased the fill height. This change will significantly increase the planned life expectancy of the landfill compared to prior years' estimates. As of December 31, 2015, cell #1a was 88% full, cell #2a was 88% full, cell #1b was 80% full, and cell #2b was 56% full. The estimated closure cost for these areas was \$1,116,250, and the estimated post-closure cost was \$689,081 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 73 years.

In addition, the County operates a household hazardous waste facility, composting facility, and a construction/demolition landfill with closure costs of \$5,239, \$27,560, and \$394,021, 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 \$3,278,568 as of December 31, 2015. It is estimated an additional \$1,870,566 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, \$5,149,134, 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, 2015. 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. Defined Benefit Pension Plan

General Information about the Pension Plan

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 K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publically available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 0.85% contribution rate for Death and Disability Program) and the statutory contribution rate was 9.48% for the fiscal year ended December 31, 2015. Contributions to the pension plan from the County were \$1,523,843 for the year ended December 31, 2015.

Net Pension Liability

At December 31, 2015, the County's proportionate share of the collective net pension liability reported by KPERS was \$11,283,750. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014, which was rolled forward to June 30, 2015. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in the financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

4. 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 the COBRA program.

5. 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 \$3,694,000. The estimated liability for payment of incurred (both reported and unreported) but unpaid claims are recorded in the Self-Insurance 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 \$298,717 recorded as accounts payable in the Self-Insurance Fund for incurred but unpaid health claims.

D. Interfund Transfers

A summary of interfund transfers is as follows:

From	To	Authority	Amount
Community Corrections	Federal and State Assistance	Adopted Budget	\$ 3,892
Community Corrections	Self Insurance	K.S.A. 12-2615	108,021
Department of Aging - Administration	Dept of Aging Reserve	K.S.A. 19-119	3,179
Department on Aging - Grants	Self Insurance	K.S.A. 12-2615	19,481
Dept of Aging Reserve	Department of Aging - Administration	Adopted Budget	230,000
Federal and State Assistance	Self Insurance	K.S.A. 12-2615	5,179
General Fund	Self Insurance	K.S.A. 12-2615	2,236,789
General Fund	County's Election Reserve Fund	K.S.A. 19-119	100,000
General Fund	Capital Improvements	K.S.A.19-120	766,176
General Fund	Federal and State Assistance	N/A	5,000
Health Department - Administration	General Fund	Adopted Budget	41,296
Health Department - Administration	Health Dept Reserve	K.S.A. 19-119	3,677
Health Department - Grants	Self Insurance	K.S.A. 12-2615	56,612
Health Department - Grants	Health Department - Administration	Adopted Budget	18,459
Jail Operating	Jail Reserve	Resolution 15-38	30,925
Landfill Capital Improvements	Landfill Postclosure	K.S.A.19-120	300,000
Landfill	Landfill Capital Improvements	K.S.A. 19-120	884,957
Landfill	General Fund	K.S.A.12-16,102	136,617
Motor Vehicle Operating	General Fund	K.S.A. 8-145	111,601
Road & Bridge	Bond and Interest	Adopted Budget	158,595
Road & Bridge	Special Highway Improvement	K.S.A. 68-590	1,072,684
Road & Bridge	Special Road Machinery	K.S.A. 68-141(g)	369,000
Sales Tax	Bond and Interest	Resolution 09-55	1,453,813
Sheriff	Sheriff Capital Reserve	K.S.A. 19-119	390,091
Emergency Medical Services	Special Ambulance	K.S.A. 12-110d	264,433
			<u>\$ 8,770,477</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. 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, 2015

	<u>Certified Budget</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
GOVERNMENTAL TYPE FUNDS:			
GENERAL FUND	\$ 14,234,210	\$ 13,891,104	\$ (343,106)
SPECIAL PURPOSE FUNDS:			
Sales Tax	1,453,820	1,453,813	(7)
Emergency Medical Services	2,489,160	2,489,160	-
Road and Bridge	7,151,640	7,151,640	-
Bridge Building	1,284,110	1,161,048	(123,062)
Sheriff	3,235,860	3,235,860	-
Jail Operating	3,404,770	3,272,865	(131,905)
Department on Aging - Administration	550,260	519,003	(31,257)
911 Equipment Reserve	71,200	-	(71,200)
E 911 Wireless Tax	284,040	246,820	(37,220)
Special Alcohol	15,430	-	(15,430)
Special Parks and Recreation	2,670	1,500	(1,170)
Special Liability	700,000	634,775	(65,225)
Street Lighting	1,700	1,616	(84)
Wind Farms	225,720	27,543	(198,177)
Health Department - Administration	511,860	451,358	(60,502)
Economic Development	338,720	94,600	(244,120)
Sewer District Maintenance	309,680	105,221	(204,459)
BOND AND INTEREST FUNDS:			
Bond and Interest	4,514,200	4,377,121	(137,079)
BUSINESS FUNDS:			
Self Insurance	3,948,855	2,788,763	(1,160,092)
Landfill Operating	2,021,660	2,021,660	-

BUTLER COUNTY, KANSAS

Schedule 2-1

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2015

		<u>General Fund</u>		Variance-
		Actual	Budget	Over
				(Under)
Cash receipts:				
Taxes:				
Ad valorem property tax	\$	9,469,017	\$ 9,800,336	\$ (331,319)
Delinquent tax		414,770	415,000	(230)
Motor vehicle tax		1,232,432	1,132,836	99,596
In lieu of tax		17,537	15,000	2,537
Other taxes		-	-	-
Interest and penalties		534,259	525,000	9,259
Total taxes		<u>11,668,015</u>	<u>11,888,172</u>	<u>(220,157)</u>
Licenses, fees, and permits:				
Licenses, permits & fees		414,776	341,200	73,576
Charges for services		132,188	101,500	30,688
Building permits		158,671	175,000	(16,329)
County office fees		49,366	82,000	(32,634)
Mortgage registration		702,116	745,400	(43,284)
Total licenses, fees, and permits		<u>1,457,117</u>	<u>1,445,100</u>	<u>12,017</u>
Use of money and property:				
Interest on idle funds		50,292	45,000	5,292
Total interest		<u>50,292</u>	<u>45,000</u>	<u>5,292</u>
Intergovernmental		<u>31,374</u>	<u>123,000</u>	<u>(91,626)</u>
Other:				
Rental income		94,333	105,820	(11,487)
Weed department receipts		271,144	260,000	11,144
Miscellaneous income		6,346	120,000	(113,654)
Transfers		289,514	546,760	(257,246)
Other		22,969	10,000	12,969
Total other		<u>684,306</u>	<u>1,042,580</u>	<u>(358,274)</u>
Total cash receipts		<u>13,891,104</u>	<u>14,543,852</u>	<u>(652,748)</u>
Expenditures:				
Non-departmental:				
Transfers		787,616	-	787,616
Miscellaneous		23,339	-	23,339
Total non-departmental		<u>810,955</u>	<u>-</u>	<u>810,955</u>
Administration:				
Personal services		438,799	447,090	(8,291)
Contractual services		720,467	668,850	51,617
Commodities		37,189	45,400	(8,211)
Capital outlay		5,623	5,450	173
Miscellaneous		5,627	-	5,627
Transfers		2,480	-	2,480
Total administration		<u>1,210,185</u>	<u>1,166,790</u>	<u>43,395</u>

BUTLER COUNTY, KANSAS

Schedule 2-1

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

(Continued)

For the Year Ended December 31, 2015

General Fund

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Appraisal:			
Personal services	683,478	717,500	(34,022)
Contractual services	88,132	97,560	(9,428)
Commodities	19,708	28,600	(8,892)
Capital outlay	11,545	41,890	(30,345)
Transfers	17,820	-	17,820
Total appraisal	<u>820,683</u>	<u>885,550</u>	<u>(64,867)</u>
Building inspection:			
Personal services	38,936	72,340	(33,404)
Contractual services	4,205	7,600	(3,395)
Commodities	10,851	16,100	(5,249)
Capital outlay	-	10,880	(10,880)
Miscellaneous	210	-	210
Transfers	8,900	-	8,900
Total building inspection	<u>63,102</u>	<u>106,920</u>	<u>(43,818)</u>
Building and grounds:			
Personal services	305,942	319,890	(13,948)
Contractual services	122,842	134,300	(11,458)
Commodities	91,401	84,000	7,401
Capital outlay	-	13,000	(13,000)
Total building and grounds	<u>520,185</u>	<u>551,190</u>	<u>(31,005)</u>
Capital improvements:			
Contractual services	24,995	26,000	(1,005)
Total capital improvements	<u>24,995</u>	<u>26,000</u>	<u>(1,005)</u>
County Attorney:			
Personal services	666,980	702,270	(35,290)
Contractual services	89,491	91,300	(1,809)
Commodities	5,764	7,900	(2,136)
Capital outlay	12,033	19,400	(7,367)
Transfers	9,900	-	9,900
Total county attorney	<u>784,168</u>	<u>820,870</u>	<u>(36,702)</u>
County Clerk:			
Personal services	176,213	206,920	(30,707)
Contractual services	13,341	13,400	(59)
Commodities	5,022	7,700	(2,678)
Capital outlay	4,076	2,970	1,106
Miscellaneous	133	-	133
Total county clerk	<u>198,785</u>	<u>230,990</u>	<u>(32,205)</u>
Computer services:			
Personal services	235,536	239,850	(4,314)
Contractual services	137,675	176,850	(39,175)
Commodities	21,532	13,500	8,032
Capital outlay	4,381	11,100	(6,719)
Total computer services	<u>399,124</u>	<u>441,300</u>	<u>(42,176)</u>

BUTLER COUNTY, KANSAS

Schedule 2-1

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

(Continued)

For the Year Ended December 31, 2015

General Fund

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
District Court:			
Contractual services	527,000	526,900	100
Commodities	33,782	35,000	(1,218)
Capital outlay	6,022	15,840	(9,818)
Total district court	<u>566,804</u>	<u>577,740</u>	<u>(10,936)</u>
Economic development:			
Contractual services	8,349	27,100	(18,751)
Commodities	3,351	4,800	(1,449)
Total economic development	<u>11,700</u>	<u>31,900</u>	<u>(20,200)</u>
Elections:			
Personal services	41,338	70,870	(29,532)
Contractual services	72,123	133,200	(61,077)
Commodities	9,161	30,700	(21,539)
Capital outlay	1,822	3,460	(1,638)
Reimbursed expenses	(24,703)	-	(24,703)
Miscellaneous	281	-	281
Total elections	<u>100,022</u>	<u>238,230</u>	<u>(138,208)</u>
Emergency communication:			
Personal services	679,394	793,200	(113,806)
Contractual services	5,271	11,850	(6,579)
Commodities	8,274	8,800	(526)
Capital outlay	377	500	(123)
Total emergency communication	<u>693,316</u>	<u>814,350</u>	<u>(121,034)</u>
Emergency management:			
Personal services	120,926	121,130	(204)
Contractual services	36,336	44,650	(8,314)
Commodities	23,080	32,700	(9,620)
Capital outlay	-	15,840	(15,840)
Miscellaneous	1,701	-	1,701
Transfers	13,860	-	13,860
Total emergency management	<u>195,903</u>	<u>214,320</u>	<u>(18,417)</u>
Employee benefits:			
Personal services	2,759,661	2,875,900	(116,239)
Contractual services	8,666	-	8,666
Miscellaneous	19,410	-	19,410
Transfers	2,236,789	2,484,740	(247,951)
Total employee benefits	<u>5,024,526</u>	<u>5,360,640</u>	<u>(336,114)</u>
Environmental health:			
Personal services	-	35,890	(35,890)
Contractual services	3,472	6,800	(3,328)
Commodities	1,845	5,950	(4,105)
Capital outlay	-	5,940	(5,940)
Transfers	3,960	-	3,960
Total environmental health	<u>9,277</u>	<u>54,580</u>	<u>(45,303)</u>

BUTLER COUNTY, KANSAS

Schedule 2-1

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

(Continued)

For the Year Ended December 31, 2015

General Fund

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Extension council:			
Contractual services	312,000	312,000	-
Total extension council	<u>312,000</u>	<u>312,000</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	143,774	151,750	(7,976)
Contractual services	22,933	28,450	(5,517)
Commodities	3,518	7,300	(3,782)
Capital outlay	-	21,950	(21,950)
Miscellaneous	57	-	57
Transfers	16,500	-	16,500
Total GIS/mapping	<u>186,782</u>	<u>209,450</u>	<u>(22,668)</u>
Historical societies:			
Contractual services	38,190	38,190	-
Total historical society	<u>38,190</u>	<u>38,190</u>	<u>-</u>
Juvenile intake:			
Personal services	180,906	257,560	(76,654)
Contractual services	99,949	101,000	(1,051)
Commodities	7,295	7,600	(305)
Capital outlay	-	1,980	(1,980)
Miscellaneous	371	-	371
Transfers	5,000	-	5,000
Total juvenile intake	<u>293,521</u>	<u>368,140</u>	<u>(74,619)</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	108,131	114,050	(5,919)
Contractual services	11,687	13,750	(2,063)
Commodities	261,405	282,900	(21,495)
Capital outlay	5,448	26,200	(20,752)
Miscellaneous	2,355	-	2,355
Total noxious weeds	<u>389,026</u>	<u>436,900</u>	<u>(47,874)</u>

BUTLER COUNTY, KANSAS

Schedule 2-1

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

(Continued)

For the Year Ended December 31, 2015

General Fund

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Planning and zoning:			
Personal services	173,430	163,790	9,640
Contractual services	11,234	17,600	(6,366)
Commodities	995	9,400	(8,405)
Capital outlay	-	5,640	(5,640)
Miscellaneous	545	-	545
Transfers	2,670	-	2,670
Total planning and zoning	<u>188,874</u>	<u>196,430</u>	<u>(7,556)</u>
Register of Deeds:			
Personal services	176,722	177,930	(1,208)
Contractual services	2,712	5,580	(2,868)
Commodities	1,601	-	1,601
Miscellaneous	200	-	200
Total register of deeds	<u>181,235</u>	<u>183,510</u>	<u>(2,275)</u>
Rescue squad:			
Personal services	-	200	(200)
Contractual services	3,132	5,150	(2,018)
Commodities	12,407	9,950	2,457
Capital outlay	9,378	13,360	(3,982)
Total rescue squad	<u>24,917</u>	<u>28,660</u>	<u>(3,743)</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	47,883	57,820	(9,937)
Contractual services	176,084	233,630	(57,546)
Commodities	661	10,250	(9,589)
Capital outlay	4,383	20,000	(15,617)
Total strategic communications plan	<u>229,011</u>	<u>321,700</u>	<u>(92,689)</u>
Treasurer:			
Personal services	224,250	232,720	(8,470)
Contractual services	82,825	70,950	11,875
Commodities	4,173	7,650	(3,477)
Capital outlay	-	6,440	(6,440)
Transfers	2,470	-	2,470
Total treasurer	<u>313,718</u>	<u>317,760</u>	<u>(4,042)</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>\$ 13,891,104</u>	<u>\$ 14,234,210</u>	<u>\$ (343,106)</u>
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, 2015

Special Purpose Fund - Sales Tax

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Sales tax	\$ 2,260,250	\$ 2,232,870	\$ 27,380
Total receipts	<u>\$ 2,260,250</u>	<u>\$ 2,232,870</u>	<u>\$ 27,380</u>
Expenditures:			
Transfers	\$ 1,453,813	\$ 1,453,820	\$ (7)
Total expenditures	<u>\$ 1,453,813</u>	<u>\$ 1,453,820</u>	<u>\$ (7)</u>
Receipts over (under) expenditures	806,437		
Unencumbered cash, beginning	<u>2,521,060</u>		
Unencumbered cash, ending	<u>\$ 3,327,497</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

Special Purpose Fund - Emergency Medical Services

	Actual	Budget	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 618,878	\$ 644,150	\$ (25,272)
Delinquent tax	18,661	17,000	1,661
Motor vehicle tax	53,541	49,793	3,748
In lieu of tax	1,141	-	1,141
Charges for services	1,812,677	1,800,000	12,677
Intergovernmental	15,943	-	15,943
Miscellaneous	1,000	-	1,000
	<u>\$ 2,521,841</u>	<u>\$ 2,510,943</u>	<u>\$ 10,898</u>
Total receipts			
Expenditures:			
Personal services	\$ 1,752,389	\$ 1,752,260	\$ 129
Contractual services	206,196	210,700	(4,504)
Commodities	185,677	258,500	(72,823)
Capital outlay	76,548	40,000	36,548
Miscellaneous	3,917	-	3,917
Transfers	264,433	227,700	36,733
	<u>\$ 2,489,160</u>	<u>\$ 2,489,160</u>	<u>\$ -</u>
Total expenditures			
Receipts over (under) expenditures	32,681		
Unencumbered cash, beginning	<u>-</u>		
Unencumbered cash, ending	<u>\$ 32,681</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

Special Purpose Fund - Road and Bridge

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 4,505,512	\$ 4,683,871	\$ (178,359)
Delinquent tax	189,568	153,000	36,568
Motor vehicle tax	580,700	543,283	37,417
In lieu of tax	8,390	-	8,390
Charges for services	95,801	80,000	15,801
Intergovernmental	1,844,638	1,806,770	37,868
Miscellaneous	24,146	-	24,146
	<u>\$ 7,248,755</u>	<u>\$ 7,266,924</u>	<u>\$ (18,169)</u>
Total receipts			
Expenditures:			
Personal services	\$ 1,809,663	\$ 1,775,840	\$ 33,823
Contractual services	256,391	225,400	30,991
Commodities	3,021,219	3,112,500	(91,281)
Capital outlay	453,590	2,037,900	(1,584,310)
Miscellaneous	10,498	-	10,498
Transfers	1,600,279	-	1,600,279
	<u>\$ 7,151,640</u>	<u>\$ 7,151,640</u>	<u>\$ -</u>
Total expenditures			
Receipts over (under) expenditures	97,115		
Unencumbered cash, beginning	<u>39,577</u>		
Unencumbered cash, ending	<u>\$ 136,692</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

Special Purpose Fund - Bridge Building

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 917,588	\$ 953,648	\$ (36,060)
Delinquent tax	38,245	25,000	13,245
Motor vehicle tax	119,460	112,711	6,749
In lieu of tax	1,710	-	1,710
Intergovernmental	51	225,000	(224,949)
Miscellaneous	51,399	-	51,399
	<u>\$ 1,128,453</u>	<u>\$ 1,316,359</u>	<u>\$ (187,906)</u>
Total receipts			
Expenditures:			
Personal services	\$ 64,893	\$ 64,490	\$ 403
Contractual services	-	2,000	(2,000)
Commodities	8,941	32,500	(23,559)
Capital outlay	-	20,000	(20,000)
Capital projects	1,087,214	1,165,120	(77,906)
	<u>\$ 1,161,048</u>	<u>\$ 1,284,110</u>	<u>\$ (123,062)</u>
Total expenditures			
Receipts over (under) expenditures	(32,595)		
Unencumbered cash, beginning	<u>36,393</u>		
Unencumbered cash, ending	<u>\$ 3,798</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

Special Purpose Fund - Sheriff

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 2,550,456	\$ 2,651,725	\$ (101,269)
Delinquent tax	102,777	-	102,777
Motor vehicle tax	312,003	291,359	20,644
In lieu of tax	4,739	-	4,739
Licenses, permits, and fees	135	-	135
Charges for services	352,417	382,000	(29,583)
Intergovernmental	3,286	-	3,286
Miscellaneous	84,892	-	84,892
Reimbursements	7,505	-	7,505
	<u>\$ 3,418,210</u>	<u>\$ 3,325,084</u>	<u>\$ 93,126</u>
Total receipts			
Expenditures:			
Personal services	\$ 2,490,342	\$ 2,528,680	\$ (38,338)
Contractual services	104,051	110,900	(6,849)
Commodities	227,451	328,000	(100,549)
Capital outlay	16,834	26,720	(9,886)
Miscellaneous	7,091	-	7,091
Transfers	390,091	241,560	148,531
	<u>\$ 3,235,860</u>	<u>\$ 3,235,860</u>	<u>\$ -</u>
Total expenditures			
Receipts over (under) expenditures	182,350		
Unencumbered cash, beginning	<u>8,379</u>		
Unencumbered cash, ending	<u>\$ 190,729</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

Special Purpose Fund - Jail Operating

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 723,917	\$ 753,027	\$ (29,110)
Delinquent tax	27,518	27,000	518
Motor vehicle tax	76,885	69,358	7,527
In lieu of tax	1,341	700	641
Charges for services	2,421,837	2,580,150	(158,313)
Miscellaneous	20,122	-	20,122
Intergovernmental	1,245	-	1,245
	<u>\$ 3,272,865</u>	<u>\$ 3,430,235</u>	<u>\$ (157,370)</u>
Total receipts			
Expenditures:			
Personal services	\$ 2,003,133	\$ 2,047,960	\$ (44,827)
Contractual services	732,022	771,600	(39,578)
Commodities	483,854	496,110	(12,256)
Capital outlay	11,491	89,100	(77,609)
Miscellaneous	11,440	-	11,440
Transfers	30,925	-	30,925
	<u>\$ 3,272,865</u>	<u>\$ 3,404,770</u>	<u>\$ (131,905)</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, 2015

Special Purpose Fund - Department of Aging - Administration

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 209,137	\$ 216,660	\$ (7,523)
Delinquent tax	17,145	15,000	2,145
Motor vehicle tax	55,017	50,927	4,090
Charges for service	7,281	6,000	1,281
In lieu of tax	400	-	400
Intergovernmental	23	-	23
Transfers	230,000	269,000	(39,000)
	<u>\$ 519,003</u>	<u>\$ 557,587</u>	<u>\$ (38,584)</u>
Total receipts			
Expenditures:			
Personal services	\$ 75,072	\$ 79,450	\$ (4,378)
Contractual services	431,435	187,500	243,935
Commodities	3,032	4,200	(1,168)
Capital outlay	6,285	279,110	(272,825)
Transfers	3,179	-	3,179
	<u>\$ 519,003</u>	<u>\$ 550,260</u>	<u>\$ (31,257)</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, 2015

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	\$ -	\$ 71,200	\$ (71,200)
Total expenditures	<u>\$ -</u>	<u>\$ 71,200</u>	<u>\$ (71,200)</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, 2015

Special Purpose Fund - E 911 Wireless Tax

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
911 tax	\$ 253,602	\$ 254,770	\$ (1,168)
Total receipts	<u>\$ 253,602</u>	<u>\$ 254,770</u>	<u>\$ (1,168)</u>
Expenditures:			
Contractual services	\$ 146,391	\$ 258,040	\$ (111,649)
Commodities	93,814	6,000	87,814
Capital outlay	6,615	20,000	(13,385)
Total expenditures	<u>\$ 246,820</u>	<u>\$ 284,040</u>	<u>\$ (37,220)</u>
Receipts over (under) expenditures	6,782		
Unencumbered cash, beginning	<u>196,958</u>		
Unencumbered cash, ending	<u>\$ 203,740</u>		

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015

Special Purpose Fund - Special Alcohol

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Intergovernmental	\$ 6,352	\$ 3,500	\$ 2,852
Total receipts	<u>\$ 6,352</u>	<u>\$ 3,500</u>	<u>\$ 2,852</u>
Expenditures:			
Transfers	\$ -	\$ 15,430	\$ (15,430)
Total expenditures	<u>\$ -</u>	<u>\$ 15,430</u>	<u>\$ (15,430)</u>
Receipts over (under) expenditures	6,352		
Unencumbered cash, beginning	<u>14,702</u>		
Unencumbered cash, ending	<u>\$ 21,054</u>		

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015

Special Purpose Fund - Special Parks and Recreation

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Intergovernmental	\$ 3,320	\$ 2,000	\$ 1,320
Total receipts	<u>\$ 3,320</u>	<u>\$ 2,000</u>	<u>\$ 1,320</u>
Expenditures:			
Contractual services	\$ 1,500	\$ 2,670	\$ (1,170)
Total expenditures	<u>\$ 1,500</u>	<u>\$ 2,670</u>	<u>\$ (1,170)</u>
Receipts over (under) expenditures	1,820		
Unencumbered cash, beginning	<u>14,487</u>		
Unencumbered cash, ending	<u>\$ 16,307</u>		

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015

Special Purpose Fund - Special Liability

	Actual	Budget	Variance- Over (Under)
Receipts:			
Miscellaneous	\$ 584,268	\$ 579,909	\$ 4,359
Total receipts	\$ 584,268	\$ 579,909	\$ 4,359
Expenditures:			
Contractual services	\$ 634,775	\$ 700,000	\$ (65,225)
Total fund expenditures	\$ 634,775	\$ 700,000	\$ (65,225)
Receipts over (under) expenditures	(50,507)		
Unencumbered cash, beginning	276,006		
Unencumbered cash, ending	\$ 225,499		

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015

Special Purpose Fund - Street Lighting

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Special assessments	\$ 1,814	\$ 1,600	\$ 214
Total receipts	<u>\$ 1,814</u>	<u>\$ 1,600</u>	<u>\$ 214</u>
Expenditures:			
Contractual services	\$ 1,616	\$ 1,700	\$ (84)
Total expenditures	<u>\$ 1,616</u>	<u>\$ 1,700</u>	<u>\$ (84)</u>
Receipts over (under) expenditures	198		
Unencumbered cash, beginning	<u>124</u>		
Unencumbered cash, ending	<u>\$ 322</u>		

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015

Special Purpose Fund - Wind Farms

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
Receipts:			
Charges for service	\$ -	\$ 50,000	\$ (50,000)
Total receipts	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ (50,000)</u>
Expenditures:			
Contractual services	\$ 27,543	\$ 225,720	\$ (198,177)
Total expenditures	<u>\$ 27,543</u>	<u>\$ 225,720</u>	<u>\$ (198,177)</u>
Receipts over (under) expenditures	(27,543)		
Unencumbered cash, beginning	<u>171,514</u>		
Unencumbered cash, ending	<u>\$ 143,971</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

Special Purpose Fund - Health Department - Administration

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 304,233	\$ 316,255	\$ (12,022)
Delinquent tax	12,813	10,000	2,813
Motor vehicle tax	39,995	37,636	2,359
In lieu of tax	567	300	267
Charges for services	52,109	74,800	(22,691)
Intergovernmental	20,399	25,200	(4,801)
Miscellaneous	2,783	-	2,783
Transfers	18,459	56,930	(38,471)
	<u>\$ 451,358</u>	<u>\$ 521,121</u>	<u>\$ (69,763)</u>
Total receipts			
Expenditures:			
Personal services	\$ 163,227	\$ 171,860	\$ (8,633)
Contractual services	227,640	275,900	(48,260)
Commodities	12,397	14,650	(2,253)
Capital outlay	2,905	4,500	(1,595)
Miscellaneous	216	-	216
Transfers	44,973	44,950	23
	<u>\$ 451,358</u>	<u>\$ 511,860</u>	<u>\$ (60,502)</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, 2015

Special Purpose Fund - Economic Development

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Special assessments	\$ 13,700	\$ -	\$ 13,700
Total receipts	<u>\$ 13,700</u>	<u>\$ -</u>	<u>\$ 13,700</u>
Expenditures:			
Contractual services	\$ 94,600	\$ 338,720	\$ (244,120)
Total expenditures	<u>\$ 94,600</u>	<u>\$ 338,720</u>	<u>\$ (244,120)</u>
Receipts over (under) expenditures	(80,900)		
Unencumbered cash, beginning	<u>628,152</u>		
Unencumbered cash, ending	<u>\$ 547,252</u>		

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

Special Purpose Fund - Sewer District Maintenance

	Actual	Budget	Variance- Over (Under)
Receipts:			
Special assessments	\$ 140,242	\$ 145,560	\$ (5,318)
Licenses, permits and fees	410	1,700	(1,290)
Total receipts	<u>\$ 140,652</u>	<u>\$ 147,260</u>	<u>\$ (6,608)</u>
Expenditures:			
Contractual services	\$ 95,444	\$ 104,870	\$ (9,426)
Commodities	4,409	5,760	(1,351)
Capital outlay	1,278	199,050	(197,772)
Miscellaneous	4,090	-	4,090
Total expenditures	<u>\$ 105,221</u>	<u>\$ 309,680</u>	<u>\$ (204,459)</u>
Receipts over (under) expenditures	35,431		
Unencumbered cash, beginning	<u>295,611</u>		
Unencumbered cash, ending	<u>\$ 331,042</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

Schedule 2-19

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	800Mhz Maintenance and Upgrade
Receipts:								
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,350
Licenses, permits, and fees	-	-	-	-	-	-	-	-
County office fees	-	-	-	-	-	-	-	-
Intergovernmental	-	-	502,335	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-
Miscellaneous	-	870	-	174,560	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers	264,433	300,000	1,072,684	369,000	-	30,925	3,179	-
Total receipts	264,433	300,870	1,575,019	543,560	-	30,925	3,179	13,350
Expenditures:								
Personal services	-	-	-	-	-	-	-	-
Contractual services	-	-	-	-	-	-	-	-
Commodities	-	-	-	-	851	-	-	-
Capital outlay	-	-	818,299	492,326	-	70,145	5,569	-
Miscellaneous	-	-	-	-	200	-	-	-
Transfers	-	-	-	-	-	-	230,000	-
Total expenditures	-	-	818,299	492,326	1,051	70,145	235,569	-
Receipts over (under) expenditures	264,433	300,870	756,720	51,234	(1,051)	(39,220)	(232,390)	13,350
Unencumbered cash, beginning	4,414	1,501,805	896,496	526,778	5,553	317,201	627,548	-
Unencumbered cash, ending	<u>\$ 268,847</u>	<u>\$ 1,802,675</u>	<u>\$ 1,653,216</u>	<u>\$ 578,012</u>	<u>\$ 4,502</u>	<u>\$ 277,981</u>	<u>\$ 395,158</u>	<u>\$ 13,350</u>

(Continued)

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

Schedule 2-19

Non-budgeted Special Purpose Funds (continued)

	Conceal/ Carry Permits	Health Department Reserve	Motor Vehicle Operating	Capital Improvements	Sheriff Capital Reserves	Election Reserve	Drug Asset and Seizure	County Attorney Diversion Fees
Receipts:								
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and fees	-	-	615,920	-	-	-	-	42,209
County office fees	6,635	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	150,358	525	-	-	20,346
Other	-	-	1,655	-	-	-	-	-
Transfers	-	3,677	-	766,176	390,091	100,000	-	-
Total receipts	6,635	3,677	617,575	916,534	390,616	100,000	-	62,555
Expenditures:								
Personal services	-	-	541,643	-	-	-	-	33,524
Contractual services	-	-	-	-	-	-	-	7,233
Commodities	-	-	-	-	9,537	-	-	4,918
Capital outlay	5,547	-	-	185,184	348,684	-	-	1,833
Miscellaneous	-	-	45,191	-	-	-	3,785	290
Transfers	-	-	111,601	-	-	-	-	-
Total expenditures	5,547	-	698,435	185,184	358,221	-	3,785	47,798
Receipts over (under) expenditures	1,088	3,677	(80,860)	731,350	32,395	100,000	(3,785)	14,757
Unencumbered cash, beginning	12,098	224,873	111,601	1,770,266	403,470	109,325	8,434	12,401
Unencumbered cash, ending	<u>\$ 13,186</u>	<u>\$ 228,550</u>	<u>\$ 30,741</u>	<u>\$ 2,501,616</u>	<u>\$ 435,865</u>	<u>\$ 209,325</u>	<u>\$ 4,649</u>	<u>\$ 27,158</u>

(Continued)

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

Schedule 2-19

Non-budgeted Special Purpose Funds (continued)

	Prosecutor's Training and Assistance	Juvenile Justice Diversion Fees	Juvenile Justice EMP Fees	Community Corrections	Court Services Diversion Fees	Child Support Enforcement	Register of Deeds Technology
Receipts:							
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and fees	8,720	7,261	35,912	11,392	1,007	62,510	89,332
County office fees	-	-	-	-	-	-	-
Intergovernmental	-	-	-	970,651	-	-	-
Special assessments	-	-	-	-	-	-	-
Miscellaneous	-	-	-	1,619	-	-	-
Other	-	-	-	-	-	-	198
Transfers	-	-	-	-	-	-	-
Total receipts	8,720	7,261	35,912	983,662	1,007	62,510	89,530
Expenditures:							
Personal services	-	-	-	728,049	-	-	-
Contractual services	5,021	1,358	18,605	107,161	443	45,931	44,521
Commodities	-	102	7,761	33,836	119	-	-
Capital outlay	-	-	-	11,243	-	-	353
Miscellaneous	4,447	3,922	746	3,528	-	-	-
Transfers	-	-	-	111,913	-	-	-
Total expenditures	9,468	5,382	27,112	995,730	562	45,931	44,874
Receipts over (under) expenditures	(748)	1,879	8,800	(12,068)	445	16,579	44,656
Unencumbered cash, beginning	6,994	4,412	3,065	96,424	3,878	103,103	316,044
Unencumbered cash, ending	<u>\$ 6,246</u>	<u>\$ 6,291</u>	<u>\$ 11,865</u>	<u>\$ 84,356</u>	<u>\$ 4,323</u>	<u>\$ 119,682</u>	<u>\$ 360,700</u>

(Continued)

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015

Schedule 2-19

Non-budgeted Special Purpose Funds (continued)

	Clerks Technology	Treasury Technology	Department on Aging Grants	Health Department Grants	Federal and State Assistance	Total
Receipts:						
Charges for services	\$ -	\$ -	\$ 14,462	\$ 7,627	\$ 62,692	\$ 98,131
Licenses, permits, and fees	22,334	22,334	-	-	1,017	919,948
County office fees	-	-	-	-	-	6,635
Intergovernmental	-	-	472,165	625,873	102,668	2,673,692
Special assessments	-	-	-	-	-	-
Miscellaneous	-	-	9,020	-	-	357,298
Other	-	-	14,277	911	3,369	20,410
Transfers	-	-	-	-	8,892	3,309,057
Total receipts	<u>22,334</u>	<u>22,334</u>	<u>509,924</u>	<u>634,411</u>	<u>178,638</u>	<u>7,385,171</u>
Expenditures:						
Personal services	-	-	240,833	395,564	32,063	1,971,676
Contractual services	-	-	148,373	137,677	53,818	570,141
Commodities	-	-	76,453	53,157	10,959	197,693
Capital outlay	-	-	-	-	24,412	1,963,595
Miscellaneous	-	-	21,554	-	3,384	87,047
Transfers	-	-	19,481	75,071	5,179	553,245
Total expenditures	<u>-</u>	<u>-</u>	<u>506,694</u>	<u>661,469</u>	<u>129,815</u>	<u>5,343,397</u>
Receipts over (under) expenditures	22,334	22,334	3,230	(27,058)	48,823	2,041,774
Unencumbered cash, beginning	-	-	98,280	105,641	246,036	7,516,140
Unencumbered cash, ending	<u>\$ 22,334</u>	<u>\$ 22,334</u>	<u>\$ 101,510</u>	<u>\$ 78,583</u>	<u>\$ 294,859</u>	<u>\$ 9,557,914</u>

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015

Capital Project Funds - Capital Project Funds

	Public Safety Communications
Receipts and other sources:	
Miscellaneous	\$ -
Total receipts and other sources	\$ -
Expenditures:	
Contractual services	\$ 4,502
Capital outlay	3,426
Total expenditures	\$ 7,928
Receipts and other sources over (under) expenditures	(7,928)
Unencumbered cash, beginning	78,697
Unencumbered cash, ending	\$ 70,769

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015

Bond and Interest Funds - Bond and Interest Fund

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Special assessments	\$ 448,677	\$ 184,445	\$ 264,232
Ad valorem property tax	2,025,974	2,381,330	(355,356)
In lieu of tax	4,273	-	4,273
Delinquent tax	78,745	15,000	63,745
Motor VehicleTax	284,038	284,799	(761)
Intergovernmental	129	-	129
Transfers	1,612,408	1,612,408	-
Total receipts	<u>\$ 4,454,244</u>	<u>\$ 4,477,982</u>	<u>\$ (23,738)</u>
Expenditures:			
Contractual services	\$ 2,581,013	\$ 2,692,800	\$ (111,787)
Principal	1,469,622	1,493,100	(23,478)
Interest	326,486	328,300	(1,814)
Total expenditures	<u>\$ 4,377,121</u>	<u>\$ 4,514,200</u>	<u>\$ (137,079)</u>
Receipts over (under) expenditures	77,123		
Unencumbered cash, beginning	<u>191,302</u>		
Unencumbered cash, ending	<u>\$ 268,425</u>		

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015

Business Funds - Self Insurance Internal Service

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Charges for services	\$ 833,538	\$ 681,900	\$ 151,638
Transfers	<u>2,426,082</u>	<u>2,817,100</u>	<u>(391,018)</u>
Total receipts	<u>\$ 3,259,620</u>	<u>\$ 3,499,000</u>	<u>\$ (239,380)</u>
Expenditures:			
Contractual services	<u>\$ 2,788,763</u>	<u>\$ 3,948,855</u>	<u>\$ (1,160,092)</u>
Total expenditures	<u>\$ 2,788,763</u>	<u>\$ 3,948,855</u>	<u>\$ (1,160,092)</u>
Receipts over (under) expenditures	470,857		
Unencumbered cash, beginning	<u>179,382</u>		
Unencumbered cash, ending	<u>\$ 650,239</u>		

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015

Business Funds - Landfill

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Delinquent tax	\$ 97	\$ -	\$ 97
Charges for services	2,414,092	2,196,640	217,452
Intergovernmental	-	15,000	(15,000)
Rental income	12,244	14,000	(1,756)
Miscellaneous	1,416	-	1,416
	<u>\$ 2,427,849</u>	<u>\$ 2,225,640</u>	<u>\$ 202,209</u>
Total receipts			
Expenditures:			
Personal services	\$ 442,267	\$ 467,820	\$ (25,553)
Contractual services	199,197	239,400	(40,203)
Commodities	172,335	198,000	(25,665)
Capital outlay	186,183	962,000	(775,817)
Miscellaneous	104	-	104
Transfers	1,021,574	154,440	867,134
	<u>\$ 2,021,660</u>	<u>\$ 2,021,660</u>	<u>\$ -</u>
Total expenditures			
Receipts over (under) expenditures	406,189		
Unencumbered cash, beginning	-		
Unencumbered cash, ending	<u>\$ 406,189</u>		

Business Funds - Landfill Capital Improvements

	<u>Actual</u>
Receipts:	
Miscellaneous	\$ 30,634
Transfers	884,957
	<u>\$ 915,591</u>
Total receipts	
Expenditures:	
Transfers	\$ 300,000
	<u>\$ 300,000</u>
Total expenditures	
Receipts over (under) expenditures	\$ 615,591
Unencumbered cash, beginning	1,584,602
Unencumbered cash, ending	<u>\$ 2,200,193</u>

BUTLER COUNTY, KANSAS
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2015

Agency Funds

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Advance tax	\$ -	\$ 12,750	\$ 12,750	\$ -
Commercial motor vehicle holding	1,076	(97)	-	979
Current tax	52,217,490	93,408,546	91,933,594	53,692,442
Delinquent tax	1,656,745	3,192,712	3,920,628	928,829
Federal Land Ent Holding	-	41,809	41,809	-
In lieu of tax	42,123	192,671	174,724	60,070
Motor license hold	-	601,954	601,954	-
Motor vehicle sales tax	170,208	6,149,273	6,140,707	178,774
Motor vehicle tax	342,010	10,188,687	10,206,613	324,084
NRP- Tax holding fund	(76)	840,701	840,625	-
Rental Excise Tax Holding	-	4,712	4,712	-
RV Tax Holding	3,562	144,933	144,962	3,533
Severance tax holding	5,621	27,844	29,997	3,468
Special City/County Highway Holding	-	2,277,028	2,277,028	-
Specials Holding	3,360,244	6,430,854	6,469,174	3,321,924
Tax and motor vehicle over/short	-	386,384	386,384	-
Tax sales	(17,562)	56,567	38,376	629
Total Distributable Funds	57,781,441	123,957,328	123,224,037	58,514,732
State Funds:				
State educational building tax	-	725,841	725,841	-
State institutional building tax	-	362,923	362,923	-
Total State Funds	-	1,088,764	1,088,764	-
Subdivision Funds:				
Butler County Community College	-	12,958,056	12,958,056	-
Cities	41,246	22,037,119	22,037,119	41,246
Regional Library - general	-	371,042	371,042	-
Regional Library - employee benefits	-	21,134	21,134	-
School districts	-	42,234,779	42,234,783	(4)
Townships	(21,984)	6,373,551	6,351,567	-
Watershed districts	6,829	648,240	649,217	5,852
Total Subdivision Funds	26,091	84,643,921	84,622,918	47,094
Other Agency Funds:				
Cereal malt beverage licenses	525	250	275	500
County sheriff donations	9,388	(11,749)	(11,984)	9,623
Civic plus holding fund	964	(523)	-	441
EMS donations	7,406	-	-	7,406
Employee association	12,535	16,818	16,688	12,665
Fish and game licenses	3	683	644	42
Inmate funds	6,840	268,181	259,822	15,199
Miscellaneous drug dealer stamp	15,782	17,128	10,416	22,494
Procurement card clearing	78	-	-	78
Register of Deeds - Heritage fund	7,701	37,079	30,176	14,604
Rescue Squad donations	7,756	-	-	7,756
Treasurer's special vehicle	4,699	586,884	586,583	5,000
Stray animals	200	3,239	-	3,439
Fire Districts	240,593	1,758,647	1,685,237	314,003
Flex Account	69,262	168,437	177,730	59,969
Oil and Gas Depletion Trust	410,759	52,115	-	462,874
Total Other Agency Funds	794,491	2,897,189	2,755,587	936,093
Total Agency Funds	\$ 58,602,023	\$ 212,587,202	\$ 211,691,306	\$ 59,497,919

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015

Related Municipal Entity - Butler County Extension Council

	Actual
Receipts:	
County appropriation	\$ 312,000
KSU salary participation	65,016
Educational services	11,848
Interest and miscellaneous	54
Total receipts	388,918
Expenditures:	
Personnel services	381,224
Contractual services	4,871
Commodities	14,656
Capital outlay	1,932
Miscellaneous	9,482
Total expenditures	412,165
Receipts over expenditures	(23,247)
Unencumbered cash, beginning	67,880
Unencumbered cash, ending	\$ 44,633

Related Municipal Entity - Butler County Public Building Commission

	Actual
Receipts:	
Rental income	\$ 2,662,606
Total receipts	2,662,606
Expenditures:	
Principal	2,065,000
Interest	597,600
Total expenditures	2,662,600
Receipts (under) expenditures	6
Unencumbered cash, beginning	10,211
Unencumbered cash, ending	\$ 10,217