

BUTLER COUNTY, KANSAS

REGULATORY BASIS
FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2016

AND

INDEPENDENT AUDITOR'S REPORT



BUTLER COUNTY, KANSAS

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BUTLER COUNTY, KANSAS

**REGULATORY BASIS
FINANCIAL STATEMENTS**

Year Ended December 31, 2016

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BUTLER COUNTY, KANSAS

**REGULATORY BASIS
FINANCIAL STATEMENTS**

Year Ended December 31, 2016

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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, 2016 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; 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 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, 2016, or changes in financial position and cash flows thereof for the year then ended.

Unmodified 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, 2016, 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

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 April 18, 2017 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

April 18, 2017
Wichita, Kansas

BUTLER COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures, and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2016

	Beginning Unencumbered Cash Balance 1/1/2016	Receipts	Expenditures	Ending Unencumbered Cash Balance 12/31/2016	Add Encumbrances and Accounts Payable	Ending Cash Balance 12/31/2016
GOVERNMENTAL TYPE FUNDS:						
GENERAL FUND	\$ -	\$ 14,162,935	\$ 14,162,935	\$ -	\$ 290,808	\$ 290,808
SPECIAL PURPOSE FUNDS:						
Sales Tax	3,327,497	2,193,535	1,756,563	3,764,469	150,428	3,914,897
Emergency Medical Services	32,681	2,538,711	2,454,380	117,012	4,585	121,597
Road and Bridge	136,692	7,238,668	7,193,380	181,980	8,980	190,960
Bridge Building	3,798	1,320,589	1,193,943	130,444	667,734	798,178
Sheriff	190,729	3,204,758	3,295,830	99,657	958	100,615
Jail Operating	-	3,372,517	3,372,517	-	53	53
Department on Aging - Administration	-	527,942	527,942	-	73	73
911 Equipment Reserve	186,267	-	-	186,267	-	186,267
E 911 Wireless Tax	203,740	282,522	103,655	382,607	-	382,607
Special Alcohol	21,054	4,357	-	25,411	-	25,411
Special Parks and Recreation	16,307	2,278	-	18,585	-	18,585
Special Liability	225,499	227,438	144,329	308,608	-	308,608
Street Lighting	322	1,788	1,773	337	-	337
Wind Farms	143,971	-	80,669	63,302	-	63,302
Health Department - Administration	-	497,879	497,879	-	96	96
Economic Development	547,252	8,100	5,000	550,352	-	550,352
Sewer District Maintenance	331,042	137,746	94,381	374,407	-	374,407
Special Ambulance	268,847	247,767	270,283	246,331	125,000	371,331
Landfill Post Closure	1,802,675	1,285	-	1,803,960	-	1,803,960
Special Highway Improvement	1,653,216	730,597	591,244	1,792,569	-	1,792,569
Special Road Machinery	578,012	380,000	431,618	526,394	-	526,394
Special Law Enforcement	4,502	-	-	4,502	-	4,502
Jail Reserve	277,981	736	174,809	103,908	-	103,908
Dept. of Aging Reserve	395,158	1,326	70,000	326,484	-	326,484
800Mhz maintenance and upgrade	13,350	13,750	-	27,100	-	27,100
Conceal/Carry Permits	13,186	5,980	4,559	14,607	-	14,607
Health Department Reserve	228,550	2,509	59,900	171,159	-	171,159
Motor Vehicle Operating	30,741	663,242	622,880	71,103	-	71,103
Capital Improvements	2,501,616	974,620	247,388	3,228,848	-	3,228,848
Sheriff Capital Reserves	435,865	427,504	80,577	782,792	-	782,792
Election Reserve Fund	209,325	80,000	-	289,325	-	289,325
Drug Asset and Seizure	4,649	-	2,578	2,071	-	2,071
County Attorney Diversion Fees	27,158	58,971	31,622	54,507	116	54,623
Prosecutor's Training and Assistance	6,246	9,083	9,216	6,113	-	6,113
Juvenile Justice Diversion Fees	6,291	7,574	8,942	4,923	-	4,923
Juvenile Justice EMP Fees	11,865	41,860	21,719	32,006	-	32,006
Community Corrections	84,356	935,996	926,562	93,790	425	94,215
Court Services Diversion Fees	4,323	584	788	4,119	-	4,119
Child Support Enforcement	119,682	59,180	44,556	134,306	-	134,306
Register of Deeds - Technology	360,700	93,585	46,400	407,885	-	407,885
Clerks - Technology	22,334	23,328	24,906	20,756	-	20,756
Treasury - Technology	22,334	23,328	-	45,662	-	45,662
Department on Aging - Grants	101,510	517,220	523,802	94,928	3	94,931
Health Department - Grants	78,583	629,581	587,755	120,409	171	120,580
Federal and State Assistance	294,859	193,043	158,894	329,008	-	329,008
TOTAL SPECIAL PURPOSE FUNDS	14,924,765	27,681,477	25,663,239	16,943,003	958,622	17,901,625
CAPITAL PROJECTS FUNDS:						
Capital Projects	70,769	122,421	122,421	70,769	-	70,769
TOTAL CAPITAL PROJECTS FUNDS	70,769	122,421	122,421	70,769	-	70,769
BOND AND INTEREST FUNDS:						
Bond and Interest	268,425	4,164,759	4,076,703	356,481	-	356,481
TOTAL BOND AND INTEREST FUNDS	268,425	4,164,759	4,076,703	356,481	-	356,481
BUSINESS FUNDS:						
Self-Insurance	650,239	3,387,632	3,729,988	307,883	413,223	721,106
Landfill Operating	406,189	1,860,536	1,903,640	363,085	10,667	373,752
Landfill Capital Improvements	2,200,193	821,622	168,825	2,852,990	-	2,852,990
TOTAL BUSINESS FUNDS	3,256,621	6,069,790	5,802,453	3,523,958	423,890	3,947,848
TOTAL COUNTY	18,520,580	52,201,382	49,827,751	20,894,211	1,673,320	22,567,531

BUTLER COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures, and Unencumbered Cash
 Regulatory Basis
 (Continued)
 For the Year Ended December 31, 2016

	Beginning Unencumbered Cash Balance 1/1/2015	Receipts	Expenditures	Ending Unencumbered Cash Balance 12/31/2016	Add Encumbrances and Accounts Payable	Ending Cash Balance 12/31/2016
RELATED MUNICIPAL ENTITIES:						
Butler County Extension Council	\$ 44,633	\$ 405,448	\$ 405,305	\$ 44,776	\$ -	\$ 44,776
Butler County Public Building Commission	10,217	2,330,335	2,330,330	10,222	-	10,222
TOTAL RELATED MUNICIPAL ENTITIES	<u>54,850</u>	<u>2,735,783</u>	<u>2,735,635</u>	<u>54,998</u>	<u>-</u>	<u>54,998</u>
TOTAL REPORTING ENTITY (Excluding Agency Funds)	<u>\$ 18,575,430</u>	<u>\$ 54,937,165</u>	<u>\$ 52,563,386</u>	<u>\$ 20,949,209</u>	<u>\$ 1,673,320</u>	<u>\$ 22,622,529</u>

Composition of Cash:	Petty Cash	\$ 7,539
	Checking Account - Community National Bank (Motor Vehicle)	71,103
	Checking Account - Intrust (Public Building Commission)	12,177
	Checking Account - Intrust Holding	65,143,201
	Checking Account - Intrust Depository	421,992
	Checking Account - Intrust Disbursement	(541,740)
	Checking Account - Intrust Bank Inmate Fund	16,022
	Investment Account - Kansas Municipal Investment Pool	3,000,000
	Certificates of Deposit - Intrust	6,000,000
	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 - Community National Bank	250,000
	Certificates of Deposit - Bank of Whitewater	250,000
	Certificates of Deposit - Equity Bank	5,000,000
	Certificates of Deposit - Commerce Bank	4,000,000
	Extension Council	<u>44,772</u>
	Total Cash	84,425,066
	Less Agency Funds per Schedule 3	(61,802,537)
	Total Reporting Entity (Excluding Agency Funds)	<u><u>\$ 22,622,529</u></u>

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

BUTLER COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT

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BUTLER COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2016

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, business, and fiduciary. 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, 2016 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 \$81,425,066 and the bank balance was \$81,654,859.

Investments - As of December 31, 2016, the County had the following investments and maturities.

Investment Type	Fair Value	Investment Maturity (at cost)	Percentage of Investments	Rating
		Less than 1 Year		
Kansas Municipal Investment Pool	\$ 3,000,000	\$ 3,000,000	100%	AAAf/S1+
Total Fair Value	\$ 3,000,000	\$ 3,000,000		

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, 2016, 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.

At December 31, 2016, the County had invested \$3,000,000 in the State’s municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

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.

B. Long-Term Debt

Changes in long-term debt for the County for the year ended December 31, 2016 were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Butler County:									
General Obligation Bonds - Governmental Funds:									
Series 2005 - Northridge Sewer Dist 19 Improvements	3.60 - 4.75%	05/15/05	\$ 497,000	10/01/20	\$ 210,000	\$ -	\$ 40,000	\$ 170,000	\$ 8,530
Series 2007 A - Internal Improvements	4.2 - 6.45%	07/01/07	126,800	10/01/22	70,000	-	9,000	61,000	3,184
Series 2010 A - Internal Improvements	3.2 - 4.8%	06/01/10	295,000	10/01/25	220,000	-	20,000	200,000	8,710
Series 2010 B - Refunding Bonds	1.0 - 3.2%	12/29/10	610,000	08/01/18	225,000	-	95,000	130,000	6,345
Certificates of Participation:									
Series 2010 - Lease Purchase Agreement	2.0 - 4.0%	03/01/10	12,100,000	09/01/20	6,960,000	-	1,235,000	5,725,000	248,712
Total Bonded Indebtedness					7,685,000	-	1,399,000	6,286,000	275,481
Kansas Department of Transportation Revolving Loan	3.78%	07/07/09	1,760,000	08/01/16	150,459	-	150,459	-	5,687
Total Butler County					7,835,459	-	1,549,459	6,286,000	281,168
Related Municipal Entity - Butler County Public Building Commission:									
Revenue Bonds:									
Series 2005 - Refunding Bonds	3.4 - 4.5%	04/01/05	19,345,000	10/01/21	11,585,000	-	1,740,000	9,845,000	505,695
Series 2007 - SC Mental Health Counseling Center, Inc.	4.0 - 4.10%	10/01/07	635,000	10/01/18	235,000	-	75,000	160,000	9,635
Total Related Municipal Entity					11,820,000	-	1,815,000	10,005,000	515,330
Total Long-Term Debt					\$ 19,655,459	\$ -	\$ 3,364,459	\$ 16,291,000	\$ 796,498

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
	2017	2018	2019	2020	2021	2022-2026	
PRINCIPAL:							
Butler County:							
General Obligation Bonds:							
Series 2005 - Northridge Sewer Dist 19 Impr	\$ 40,000	\$ 40,000	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ 170,000
Series 2007 A - Paving Improvements	9,000	10,000	10,000	10,000	11,000	11,000	61,000
Series 2010 A - Internal Improvements	20,000	20,000	20,000	20,000	20,000	100,000	200,000
Series 2010 B - Refunding Bonds	95,000	35,000	-	-	-	-	130,000
Certificates of Participation:							
Series 2010 - Lease Purchase Agreement	1,310,000	1,385,000	1,470,000	1,560,000	-	-	5,725,000
Total Principal - Butler County	1,474,000	1,490,000	1,545,000	1,635,000	31,000	111,000	6,286,000
Related Municipal Entity - Butler County Public Building Commission:							
Revenue Bonds:							
Series 2005 Refunding	1,810,000	1,875,000	1,960,000	2,055,000	2,145,000	-	9,845,000
Series 2007-Mental Health Counseling Ctr	80,000	80,000	-	-	-	-	160,000
Total Principal - Related Municipal Entity	1,890,000	1,955,000	1,960,000	2,055,000	2,145,000	-	10,005,000
TOTAL PRINCIPAL	3,364,000	3,445,000	3,505,000	3,690,000	2,176,000	111,000	16,291,000
INTEREST:							
Butler County:							
General Obligation Bonds:							
Series 2005 - Northridge Sewer Dist 19 Imp.	6,930	5,330	3,690	1,845	-	-	17,795
Series 2007 A - Paving Improvements	2,806	2,392	1,932	1,472	1,012	506	10,120
Series 2010 A - Internal Improvements	8,070	7,390	6,650	5,850	5,050	10,625	43,635
Series 2010 B - Refunding Bonds	3,875	1,120	-	-	-	-	4,995
Certificates of Participation:							
Series 2010 - Lease Purchase Agreement	208,575	166,000	117,525	62,400	-	-	554,500
Kansas Dept of Transportation Revolving Loan	-	-	-	-	-	-	-
Total Interest - Butler County	230,256	182,232	129,797	71,567	6,062	11,131	631,045
Related Municipal Entity - Butler County Public Building Commission:							
Revenue Bonds:							
Series 2005 Refunding	433,975	361,575	277,200	189,000	96,525	-	1,358,275
Series 2007-Mental Health Counseling Ctr	6,560	3,280	-	-	-	-	9,840
TOTAL INTEREST	670,791	547,087	406,997	260,567	102,587	11,131	1,999,160
TOTAL PRINCIPAL AND INTEREST	\$ 4,034,791	\$ 3,992,087	\$ 3,911,997	\$ 3,950,567	\$ 2,278,587	\$ 122,131	\$ 18,290,160

Conduit Debt – The County has issued Industrial Revenue Bonds not directly obligated by the County. The total amount outstanding at December 31, 2016 was \$179,459 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, 2016 the County had a liability of \$1,573,452 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, 2016, all closure costs had been incurred, and the estimated post-closure cost was \$1,067,346 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, 2016, cell #1a was 88% full, cell #2a was 88% full, cell #1b was 80% full, and cell #2b was 69% full. The estimated closure cost for these areas was \$1,186,739, and the estimated post-closure cost was \$732,596 based on 32% usage of the open cells of the new Subtitle D landfill. These cells have a combined remaining useful life of approximately 5 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 72 years.

In addition, the County operates a household hazardous waste facility, composting facility, and a construction/demolition landfill with closure costs of \$7,501, \$27,560, and \$401,902, 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 \$3,423,644 as of December 31, 2016. It is estimated an additional \$1,830,079 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, \$5,253,723, 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, 2016. 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 1% contribution rate through March 31, 2016 with a 0% moratorium until June 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 9.18% for the fiscal year ended December 31, 2016. Contributions to the pension plan from the County were \$1,367,661 for the year ended December 31, 2016.

Net Pension Liability

At December 31, 2016, the County's proportionate share of the collective net pension liability reported by KPERS was \$13,157,038. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015, which was rolled forward to June 30, 2016. 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 \$413,223 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
Aging Reserve	Dept of Aging-Admin	Adopted Budget	\$ 70,000
Community Corrections	Self-Insurance	K.S.A. 12-2615	103,573
County Attorney Diversion Fees	Self-insurance	K.S.A. 12-2615	1,975
Department of Aging - Administration	Dept of Aging Reserve	Resolution 16-34	1,326
Department on Aging - Grants	Self-insurance	K.S.A. 12-2615	13,576
Emergency Medical Services	Special Ambulance	K.S.A. 12-110d	237,467
Federal and State Assistance	Self-insurance	K.S.A. 12-2615	780
General Fund	County Capital Imprv Rsv	K.S.A. 19-120	813,895
General Fund	Self-Insurance	K.S.A. 12-2615	2,345,597
General Fund	County's Election Reserve Fund	K.S.A. 19-119	80,000
Health Department - Administration	General Fund	Adopted Budget	48,988
Health Department - Administration	Health Dept Reserve	K.S.A. 19-119	2,509
Health Department - Grants	Self-insurance	K.S.A. 12-2615	49,638
Health Dept Reserve	Health Department - Administration	Adopted Budget	59,900
Jail Operating	Jail Reserve	Resolution 16-34	736
Jail Reserve	Jail Operating	N/A	100,000
Landfill	General Fund	K.S.A. 12-16, 102	159,290
Landfill	Landfill Capital Improvements	K.S.A. 19-120	821,622
Motor Vehicle	General Fund	K.S.A. 8-145	30,741
Road & Bridge	Debt Service	Adopted Budget	156,333
Road & Bridge	Special Road Machinery	K.S.A. 68-141(g)	380,000
Road & Bridge	Special Highway Improvement	K.S.A. 68-590	222,878
Sales Tax	Debt Service	Resolution 09-55	1,483,714
Sales Tax	Capital Project Fund	Resolution 09-55	122,421
Sheriff	Sheriff Capital Reserve	K.S.A. 19-119	427,504
			<u>\$ 7,734,463</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, 2016

	Certified Budget	Expenditures Chargeable to Current Year	Variance - Over (Under)
GOVERNMENTAL TYPE FUNDS:			
GENERAL FUND	\$ 14,431,660	\$ 14,162,935	\$ (268,725)
SPECIAL PURPOSE FUNDS:			
Sales Tax	1,760,000	1,756,563	(3,437)
Emergency Medical Services	2,454,380	2,454,380	-
Road and Bridge	7,193,380	7,193,380	-
Bridge Building	1,209,670	1,193,943	(15,727)
Sheriff	3,295,830	3,295,830	-
Jail Operating	3,452,400	3,372,517	(79,883)
Department on Aging - Administration	548,420	527,942	(20,478)
911 Equipment Reserve	186,260	-	(186,260)
E 911 Wireless Tax	284,040	103,655	(180,385)
Special Alcohol	23,200	-	(23,200)
Special Parks and Recreation	16,310	-	(16,310)
Special Liability	207,640	144,329	(63,311)
Street Lighting	1,900	1,773	(127)
Wind Farms	230,000	80,669	(149,331)
Health Department - Administration	532,900	497,879	(35,021)
Economic Development	428,150	5,000	(423,150)
Sewer District Maintenance	343,510	94,381	(249,129)
BOND AND INTEREST FUNDS:			
Bond and Interest	4,161,360	4,076,703	(84,657)
BUSINESS FUNDS:			
Self Insurance	3,963,740	3,729,988	(233,752)
Landfill Operating	1,903,640	1,903,640	-

BUTLER COUNTY, KANSAS

Schedule 2-1

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2016

General Fund

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Cash receipts:			
Taxes:			
Ad valorem property tax	\$ 9,975,455	\$ 10,330,248	\$ (354,793)
Delinquent tax	313,205	415,000	(101,795)
Motor vehicle tax	1,217,981	1,157,620	60,361
In lieu of tax	8,522	18,000	(9,478)
Interest and penalties	408,199	605,000	(196,801)
Total taxes	<u>11,923,362</u>	<u>12,525,868</u>	<u>(602,506)</u>
Licenses, fees, and permits:			
Licenses, permits & fees	531,915	354,000	177,915
Charges for services	112,203	104,000	8,203
Building permits	182,677	190,000	(7,323)
County office fees	70,569	75,000	(4,431)
Mortgage registration	633,971	513,860	120,111
Total licenses, fees, and permits	<u>1,531,335</u>	<u>1,236,860</u>	<u>294,475</u>
Use of money and property:			
Interest on idle funds	102,249	61,000	41,249
Total interest	<u>102,249</u>	<u>61,000</u>	<u>41,249</u>
Intergovernmental	21,667	123,000	(101,333)
Other:			
Rental income	90,139	106,320	(16,181)
Weed department receipts	241,017	260,000	(18,983)
Miscellaneous income	10,567	120,000	(109,433)
Transfers	239,019	369,680	(130,661)
Other	3,580	12,000	(8,420)
Total other	<u>584,322</u>	<u>868,000</u>	<u>(283,678)</u>
Total cash receipts	<u>14,162,935</u>	<u>14,814,728</u>	<u>(651,793)</u>
Expenditures:			
Non-departmental:			
Transfers	815,285	-	815,285
Miscellaneous	17,621	-	17,621
Total non-departmental	<u>832,906</u>	<u>-</u>	<u>832,906</u>
Administration:			
Personal services	467,543	455,490	12,053
Contractual services	692,636	668,850	23,786
Commodities	35,332	45,400	(10,068)
Capital outlay	3,397	5,450	(2,053)
Miscellaneous	7,011	-	7,011
Transfers	2,530	-	2,530
Total administration	<u>1,208,449</u>	<u>1,175,190</u>	<u>33,259</u>

BUTLER COUNTY, KANSAS

Schedule 2-1

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

(Continued)

For the Year Ended December 31, 2016

General Fund

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Appraisal:			
Personal services	\$ 687,033	\$ 722,440	\$ (35,407)
Contractual services	73,137	101,560	(28,423)
Commodities	17,717	28,600	(10,883)
Capital outlay	19,174	38,820	(19,646)
Transfers	17,820	-	17,820
Total appraisal	<u>814,881</u>	<u>891,420</u>	<u>(76,539)</u>
Building inspection:			
Personal services	52,480	69,660	(17,180)
Contractual services	3,875	7,600	(3,725)
Commodities	6,513	14,300	(7,787)
Capital outlay	-	10,880	(10,880)
Miscellaneous	470	-	470
Transfers	8,900	-	8,900
Total building inspection	<u>72,238</u>	<u>102,440</u>	<u>(30,202)</u>
Building and grounds:			
Personal services	313,948	335,080	(21,132)
Contractual services	123,704	135,500	(11,796)
Commodities	80,724	84,000	(3,276)
Capital outlay	12,302	8,500	3,802
Total building and grounds	<u>530,678</u>	<u>563,080</u>	<u>(32,402)</u>
Capital improvements:			
Contractual services	19,023	20,000	(977)
Total capital improvements	<u>19,023</u>	<u>20,000</u>	<u>(977)</u>
County Attorney:			
Personal services	646,273	707,220	(60,947)
Contractual services	91,187	91,300	(113)
Commodities	6,463	7,900	(1,437)
Capital outlay	7,586	20,400	(12,814)
Transfers	9,900	-	9,900
Total county attorney	<u>761,409</u>	<u>826,820</u>	<u>(65,411)</u>
County Clerk:			
Personal services	187,942	187,430	512
Contractual services	13,178	16,350	(3,172)
Commodities	1,979	5,600	(3,621)
Capital outlay	-	3,000	(3,000)
Total county clerk	<u>203,099</u>	<u>212,380</u>	<u>(9,281)</u>
Computer services:			
Personal services	239,368	240,100	(732)
Contractual services	171,711	180,420	(8,709)
Commodities	13,985	13,500	485
Capital outlay	6,670	22,000	(15,330)
Total computer services	<u>431,734</u>	<u>456,020</u>	<u>(24,286)</u>

BUTLER COUNTY, KANSAS

Schedule 2-1

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

(Continued)

For the Year Ended December 31, 2016

General Fund

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
District Court:			
Contractual services	\$ 509,173	\$ 534,240	\$ (25,067)
Commodities	48,138	43,000	5,138
Capital outlay	12,673	32,220	(19,547)
Total district court	<u>569,984</u>	<u>609,460</u>	<u>(39,476)</u>
Economic development:			
Contractual services	27,294	25,100	2,194
Commodities	4,572	1,300	3,272
Capital outlay	-	3,500	(3,500)
Total economic development	<u>31,866</u>	<u>29,900</u>	<u>1,966</u>
Elections:			
Personal services	57,433	44,050	13,383
Contractual services	154,611	105,900	48,711
Commodities	15,114	21,300	(6,186)
Capital outlay	12,206	83,000	(70,794)
Reimbursed expenses	(33,116)	-	(33,116)
Miscellaneous	4,687	-	4,687
Total elections	<u>210,935</u>	<u>254,250</u>	<u>(43,315)</u>
Emergency communication:			
Personal services	718,432	785,480	(67,048)
Contractual services	11,515	11,850	(335)
Commodities	7,641	9,300	(1,659)
Capital outlay	1,349	-	1,349
Total emergency communication	<u>738,937</u>	<u>806,630</u>	<u>(67,693)</u>
Emergency management:			
Personal services	119,196	124,200	(5,004)
Contractual services	34,749	40,400	(5,651)
Commodities	13,256	32,700	(19,444)
Capital outlay	-	15,840	(15,840)
Miscellaneous	951	-	951
Transfers	13,860	-	13,860
Total emergency management	<u>182,012</u>	<u>213,140</u>	<u>(31,128)</u>
Employee benefits:			
Personal services	2,614,284	2,833,120	(218,836)
Contractual services	6,564	-	6,564
Miscellaneous	16,980	-	16,980
Transfers	2,345,597	2,601,980	(256,383)
Total employee benefits	<u>4,983,425</u>	<u>5,435,100</u>	<u>(451,675)</u>
Environmental health:			
Personal services	7,883	31,010	(23,127)
Contractual services	3,414	9,300	(5,886)
Commodities	2,633	6,250	(3,617)
Capital outlay	-	5,460	(5,460)
Miscellaneous	308	-	308
Transfers	3,960	-	3,960
Total environmental health	<u>18,198</u>	<u>52,020</u>	<u>(33,822)</u>

BUTLER COUNTY, KANSAS

Schedule 2-1

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

(Continued)

For the Year Ended December 31, 2016

General Fund

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Extension council:			
Contractual services	\$ 318,000	\$ 318,000	\$ -
Total extension council	<u>318,000</u>	<u>318,000</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	163,773	162,490	1,283
Contractual services	20,308	27,900	(7,592)
Commodities	2,375	7,300	(4,925)
Capital outlay	3,548	20,500	(16,952)
Miscellaneous	353	-	353
Transfers	16,500	-	16,500
Total GIS/mapping	<u>206,857</u>	<u>218,190</u>	<u>(11,333)</u>
Historical society:			
Contractual services	38,190	38,190	-
Total historical society	<u>38,190</u>	<u>38,190</u>	<u>-</u>
Juvenile intake:			
Personal services	204,961	261,910	(56,949)
Contractual services	106,098	101,500	4,598
Commodities	5,403	8,050	(2,647)
Capital outlay	1,980	1,980	-
Miscellaneous	109	-	109
Total juvenile intake	<u>318,551</u>	<u>373,440</u>	<u>(54,889)</u>
Leadership Butler:			
Contractual services	20,000	20,000	-
Total Leadership Butler	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Mid-Kap			
Contractual services	5,000	5,000	-
Total Mid-Kap	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Noxious weeds:			
Personal services	106,239	121,460	(15,221)
Contractual services	13,932	13,850	82
Commodities	257,959	279,400	(21,441)
Capital outlay	1,858	32,600	(30,742)
Miscellaneous	1,431	-	1,431
Total noxious weeds	<u>381,419</u>	<u>447,310</u>	<u>(65,891)</u>

BUTLER COUNTY, KANSAS

Schedule 2-1

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

(Continued)

For the Year Ended December 31, 2016

General Fund

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Planning and zoning:			
Personal services	\$ 158,940	\$ 158,870	\$ 70
Contractual services	8,187	17,600	(9,413)
Commodities	3,152	7,400	(4,248)
Capital outlay	889	5,640	(4,751)
Miscellaneous	258	-	258
Transfers	2,670	-	2,670
Total planning and zoning	<u>174,096</u>	<u>189,510</u>	<u>(15,414)</u>
Register of Deeds:			
Personal services	179,641	181,770	(2,129)
Contractual services	3,136	3,780	(644)
Commodities	1,035	1,800	(765)
Miscellaneous	180	-	180
Total register of deeds	<u>183,992</u>	<u>187,350</u>	<u>(3,358)</u>
Rescue squad:			
Personal services	-	200	(200)
Contractual services	799	5,150	(4,351)
Commodities	10,506	9,950	556
Capital outlay	7,698	13,360	(5,662)
Total rescue squad	<u>19,003</u>	<u>28,660</u>	<u>(9,657)</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	49,798	52,400	(2,602)
Contractual services	220,705	233,630	(12,925)
Commodities	4,281	10,250	(5,969)
Capital outlay	10,353	20,000	(9,647)
Total strategic communications plan	<u>285,137</u>	<u>316,280</u>	<u>(31,143)</u>
Treasurer:			
Personal services	227,709	240,910	(13,201)
Contractual services	83,218	83,050	168
Commodities	2,973	6,350	(3,377)
Capital outlay	5,446	30,470	(25,024)
Transfers	2,470	-	2,470
Total treasurer	<u>321,816</u>	<u>360,780</u>	<u>(38,964)</u>
Youth programs and services:			
Contractual services	26,000	26,000	-
Total youth programs and services	<u>26,000</u>	<u>26,000</u>	<u>-</u>
 Total expenditures	 <u>\$ 14,162,935</u>	 <u>\$ 14,431,660</u>	 <u>\$ (268,725)</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, 2016

Special Purpose Fund - Sales Tax

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Sales tax	\$ 2,193,535	\$ 2,337,230	\$ (143,695)
Total receipts	<u>\$ 2,193,535</u>	<u>\$ 2,337,230</u>	<u>\$ (143,695)</u>
Expenditures:			
Contractual services	\$ 150,428	\$ -	\$ 150,428
Transfers	1,606,135	1,760,000	(153,865)
Total expenditures	<u>\$ 1,756,563</u>	<u>\$ 1,760,000</u>	<u>\$ (3,437)</u>
Receipts over (under) expenditures	436,972		
Unencumbered cash, beginning	<u>3,327,497</u>		
Unencumbered cash, ending	<u>\$ 3,764,469</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

Special Purpose Fund - Emergency Medical Services

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 632,379	\$ 657,798	\$ (25,419)
Delinquent tax	17,214	17,000	214
Motor vehicle tax	78,874	76,088	2,786
In lieu of tax	543	-	543
Charges for services	1,798,821	1,725,500	73,321
Intergovernmental	7,112	-	7,112
Miscellaneous	3,768	-	3,768
	<u>\$ 2,538,711</u>	<u>\$ 2,476,386</u>	<u>\$ 62,325</u>
Total receipts			
Expenditures:			
Personal services	\$ 1,764,096	\$ 1,698,180	\$ 65,916
Contractual services	181,185	207,000	(25,815)
Commodities	238,773	234,200	4,573
Capital outlay	30,702	-	30,702
Miscellaneous	2,157	15,000	(12,843)
Transfers	237,467	300,000	(62,533)
	<u>\$ 2,454,380</u>	<u>\$ 2,454,380</u>	<u>\$ -</u>
Total expenditures			
Receipts over (under) expenditures	84,331		
Unencumbered cash, beginning	<u>32,681</u>		
Unencumbered cash, ending	<u>\$ 117,012</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

Special Purpose Fund - Road and Bridge

	Actual	Budget	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 4,687,408	\$ 4,875,567	\$ (188,159)
Delinquent tax	148,255	153,000	(4,745)
Motor vehicle tax	582,216	553,262	28,954
In lieu of tax	4,022	-	4,022
Charges for services	50,319	98,000	(47,681)
Intergovernmental	1,679,258	1,677,500	1,758
Miscellaneous	87,190	-	87,190
	<u>\$ 7,238,668</u>	<u>\$ 7,357,329</u>	<u>\$ (118,661)</u>
Total receipts			
Expenditures:			
Personal services	\$ 1,768,620	\$ 1,797,830	\$ (29,210)
Contractual services	223,691	236,300	(12,609)
Commodities	3,351,532	3,037,500	314,032
Capital outlay	1,085,153	2,112,840	(1,027,687)
Miscellaneous	5,173	8,910	(3,737)
Transfers	759,211	-	759,211
	<u>\$ 7,193,380</u>	<u>\$ 7,193,380</u>	<u>\$ -</u>
Total expenditures			
Receipts over (under) expenditures	45,288		
Unencumbered cash, beginning	136,692		
Unencumbered cash, ending	\$ 181,980		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

Special Purpose Fund - Bridge Building

	Actual	Budget	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 981,950	\$ 1,021,298	\$ (39,348)
Delinquent tax	30,405	25,000	5,405
Motor vehicle tax	118,667	112,646	6,021
In lieu of tax	843	-	843
Intergovernmental	160,024	-	160,024
Miscellaneous	28,700	-	28,700
	<u>\$ 1,320,589</u>	<u>\$ 1,158,944</u>	<u>\$ 161,645</u>
 Expenditures:			
Personal services	\$ 66,962	\$ 66,330	\$ 632
Contractual services	-	2,000	(2,000)
Commodities	13,890	32,500	(18,610)
Capital outlay	7,539	1,108,840	(1,101,301)
Capital projects	1,105,241	-	1,105,241
Miscellaneous	311	-	311
	<u>\$ 1,193,943</u>	<u>\$ 1,209,670</u>	<u>\$ (15,727)</u>
 Receipts over (under) expenditures	 126,646		
 Unencumbered cash, beginning	 3,798		
 Unencumbered cash, ending	 \$ 130,444		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

Special Purpose Fund - Sheriff

	Actual	Budget	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 2,401,652	\$ 2,497,780	\$ (96,128)
Delinquent tax	80,404	85,000	(4,596)
Motor vehicle tax	328,858	313,223	15,635
In lieu of tax	2,061	4,500	(2,439)
Licenses, permits, and fees	65	-	65
Charges for services	330,753	410,000	(79,247)
Intergovernmental	66	-	66
Miscellaneous	60,718	-	60,718
Reimbursements	181	-	181
	<u>\$ 3,204,758</u>	<u>\$ 3,310,503</u>	<u>\$ (105,745)</u>
Expenditures:			
Personal services	\$ 2,515,571	\$ 2,533,550	\$ (17,979)
Contractual services	110,604	110,900	(296)
Commodities	220,613	334,600	(113,987)
Capital outlay	13,873	-	13,873
Miscellaneous	7,665	18,370	(10,705)
Transfers	427,504	298,410	129,094
	<u>\$ 3,295,830</u>	<u>\$ 3,295,830</u>	<u>\$ -</u>
Receipts over (under) expenditures	(91,072)		
Unencumbered cash, beginning	<u>190,729</u>		
Unencumbered cash, ending	<u>\$ 99,657</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

Special Purpose Fund - Jail Operating

	Actual	Budget	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 825,746	\$ 858,981	\$ (33,235)
Delinquent tax	22,662	27,000	(4,338)
Motor vehicle tax	92,753	88,948	3,805
In lieu of tax	709	-	709
Charges for services	2,324,247	2,505,710	(181,463)
Miscellaneous	5,630	-	5,630
Intergovernmental	770	700	70
Transfers	100,000	-	100,000
	<u>\$ 3,372,517</u>	<u>\$ 3,481,339</u>	<u>\$ (108,822)</u>
Total receipts			
Expenditures:			
Personal services	\$ 2,057,478	\$ 2,039,100	\$ 18,378
Contractual services	788,193	773,240	14,953
Commodities	512,766	496,110	16,656
Capital outlay	7,646	-	7,646
Miscellaneous	5,698	29,850	(24,152)
Transfers	736	114,100	(113,364)
	<u>\$ 3,372,517</u>	<u>\$ 3,452,400</u>	<u>\$ (79,883)</u>
Total expenditures			
Receipts over (under) expenditures	-		
Unencumbered cash, beginning	-		
Unencumbered cash, ending	\$ -		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

Special Purpose Fund - Department of Aging - Administration

	Actual	Budget	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 408,776	\$ 425,471	\$ (16,695)
Delinquent tax	11,114	15,000	(3,886)
Motor vehicle tax	28,164	25,592	2,572
Charges for service	9,532	27,000	(17,468)
In lieu of tax	351	-	351
Intergovernmental	5	-	5
Transfers	70,000	65,000	5,000
	<u>\$ 527,942</u>	<u>\$ 558,063</u>	<u>\$ (30,121)</u>
Total receipts			
Expenditures:			
Personal services	\$ 79,943	\$ 75,460	\$ 4,483
Contractual services	438,025	182,850	255,175
Commodities	3,326	4,600	(1,274)
Capital outlay	5,322	285,510	(280,188)
Transfers	1,326	-	1,326
	<u>\$ 527,942</u>	<u>\$ 548,420</u>	<u>\$ (20,478)</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, 2016

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:			
Commodities	\$ -	\$ 186,260	\$ (186,260)
Total expenditures	<u>\$ -</u>	<u>\$ 186,260</u>	<u>\$ (186,260)</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, 2016

Special Purpose Fund - E 911 Wireless Tax

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
911 tax	\$ 282,522	\$ 259,000	\$ 23,522
Total receipts	<u>\$ 282,522</u>	<u>\$ 259,000</u>	<u>\$ 23,522</u>
Expenditures:			
Contractual services	\$ 175,243	\$ 258,040	\$ (82,797)
Commodities	(71,587)	6,000	(77,587)
Capital outlay	(1)	20,000	(20,001)
Total expenditures	<u>\$ 103,655</u>	<u>\$ 284,040</u>	<u>\$ (180,385)</u>
Receipts over (under) expenditures	178,867		
Unencumbered cash, beginning	<u>203,740</u>		
Unencumbered cash, ending	<u>\$ 382,607</u>		

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

Special Purpose Fund - Special Alcohol

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Intergovernmental	\$ 4,357	\$ 5,000	\$ (643)
Total receipts	<u>\$ 4,357</u>	<u>\$ 5,000</u>	<u>\$ (643)</u>
Expenditures:			
Transfers	\$ -	\$ 23,200	\$ (23,200)
Total expenditures	<u>\$ -</u>	<u>\$ 23,200</u>	<u>\$ (23,200)</u>
Receipts over (under) expenditures	4,357		
Unencumbered cash, beginning	<u>21,054</u>		
Unencumbered cash, ending	<u>\$ 25,411</u>		

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

Special Purpose Fund - Special Parks and Recreation

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Intergovernmental	\$ 2,278	\$ 2,500	\$ (222)
Total receipts	<u>\$ 2,278</u>	<u>\$ 2,500</u>	<u>\$ (222)</u>
Expenditures:			
Contractual services	\$ -	\$ 16,310	\$ (16,310)
Total expenditures	<u>\$ -</u>	<u>\$ 16,310</u>	<u>\$ (16,310)</u>
Receipts over (under) expenditures	2,278		
Unencumbered cash, beginning	<u>16,307</u>		
Unencumbered cash, ending	<u>\$ 18,585</u>		

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

Special Purpose Fund - Special Liability

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Intergovernmental	\$ 37,500	\$ -	\$ 37,500
Miscellaneous	189,938	-	189,938
	<u>\$ 227,438</u>	<u>\$ -</u>	<u>\$ 227,438</u>
Total receipts			
Expenditures:			
Contractual services	\$ 125,059	\$ 207,640	\$ (82,581)
Capital outlay	19,270	-	19,270
	<u>\$ 144,329</u>	<u>\$ 207,640</u>	<u>\$ (63,311)</u>
Total fund expenditures			
Receipts over (under) expenditures	83,109		
Unencumbered cash, beginning	<u>225,499</u>		
Unencumbered cash, ending	<u>\$ 308,608</u>		

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

Special Purpose Fund - Street Lighting

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Special assessments	\$ 1,788	\$ 1,900	\$ (112)
Total receipts	<u>\$ 1,788</u>	<u>\$ 1,900</u>	<u>\$ (112)</u>
Expenditures:			
Contractual services	\$ 1,773	\$ 1,900	\$ (127)
Total expenditures	<u>\$ 1,773</u>	<u>\$ 1,900</u>	<u>\$ (127)</u>
Receipts over (under) expenditures	15		
Unencumbered cash, beginning	<u>322</u>		
Unencumbered cash, ending	<u>\$ 337</u>		

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

Special Purpose Fund - Wind Farms

	Actual	Budget	Variance- Over (Under)
Receipts:			
Charges for service	\$ -	\$ 50,000	\$ (50,000)
Total receipts	\$ -	\$ 50,000	\$ (50,000)
Expenditures:			
Contractual services	\$ 80,669	\$ 230,000	\$ (149,331)
Total expenditures	\$ 80,669	\$ 230,000	\$ (149,331)
Receipts over (under) expenditures	(80,669)		
Unencumbered cash, beginning	143,971		
Unencumbered cash, ending	\$ 63,302		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

Special Purpose Fund - Health Department - Administration

	Actual	Budget	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 304,221	\$ 316,350	\$ (12,129)
Delinquent tax	9,970	10,000	(30)
Motor vehicle tax	39,355	37,356	1,999
In lieu of tax	261	-	261
Charges for services	42,991	98,500	(55,509)
Intergovernmental	40,072	21,300	18,772
Miscellaneous	1,109	-	1,109
Transfers	59,900	59,900	-
	<u>\$ 497,879</u>	<u>\$ 543,406</u>	<u>\$ (45,527)</u>
Expenditures:			
Personal services	\$ 162,267	\$ 170,170	\$ (7,903)
Contractual services	263,555	277,000	(13,445)
Commodities	15,299	39,000	(23,701)
Capital outlay	3,831	-	3,831
Miscellaneous	1,430	870	560
Transfers	51,497	45,860	5,637
	<u>\$ 497,879</u>	<u>\$ 532,900</u>	<u>\$ (35,021)</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, 2016

Special Purpose Fund - Economic Development

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Special assessments	\$ 8,100	\$ -	\$ 8,100
Total receipts	<u>\$ 8,100</u>	<u>\$ -</u>	<u>\$ 8,100</u>
Expenditures:			
Contractual services	\$ 5,000	\$ 428,150	\$ (423,150)
Total expenditures	<u>\$ 5,000</u>	<u>\$ 428,150</u>	<u>\$ (423,150)</u>
Receipts over (under) expenditures	3,100		
Unencumbered cash, beginning	<u>547,252</u>		
Unencumbered cash, ending	<u>\$ 550,352</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

Special Purpose Fund - Sewer District Maintenance

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Special assessments	\$ 134,980	\$ 137,830	\$ (2,850)
Licenses, permits and fees	2,766	-	2,766
	<u>137,746</u>	<u>137,830</u>	<u>(84)</u>
Total receipts	<u>\$ 137,746</u>	<u>\$ 137,830</u>	<u>\$ (84)</u>
Expenditures:			
Contractual services	\$ 76,202	\$ 108,120	\$ (31,918)
Commodities	14,186	5,560	8,626
Capital outlay	2,538	229,830	(227,292)
Miscellaneous	1,455	-	1,455
	<u>94,381</u>	<u>343,510</u>	<u>(249,129)</u>
Total expenditures	<u>\$ 94,381</u>	<u>\$ 343,510</u>	<u>\$ (249,129)</u>
Receipts over (under) expenditures	43,365		
Unencumbered cash, beginning	<u>331,042</u>		
Unencumbered cash, ending	<u>\$ 374,407</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,750
Licenses, permits, and fees	-	-	-	-	-	-	-	-
County office fees	-	-	-	-	-	-	-	-
Intergovernmental	-	-	507,719	-	-	-	-	-
Miscellaneous	10,300	1,285	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers	237,467	-	222,878	380,000	-	736	1,326	-
Total receipts	247,767	1,285	730,597	380,000	-	736	1,326	13,750
Expenditures:								
Personal services	-	-	-	-	-	-	-	-
Contractual services	-	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-	-
Capital outlay	270,283	-	591,244	431,618	-	74,809	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	100,000	70,000	-
Total expenditures	270,283	-	591,244	431,618	-	174,809	70,000	-
Receipts over (under) expenditures	(22,516)	1,285	139,353	(51,618)	-	(174,073)	(68,674)	13,750
Unencumbered cash, beginning	268,847	1,802,675	1,653,216	578,012	4,502	277,981	395,158	13,350
Unencumbered cash, ending	<u>\$ 246,331</u>	<u>\$ 1,803,960</u>	<u>\$ 1,792,569</u>	<u>\$ 526,394</u>	<u>\$ 4,502</u>	<u>\$ 103,908</u>	<u>\$ 326,484</u>	<u>\$ 27,100</u>

(Continued)

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016

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	-	-	661,778	-	-	-	-	43,180
County office fees	5,980	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	160,725	-	-	-	15,791
Other	-	-	1,464	-	-	-	-	-
Transfers	-	2,509	-	813,895	427,504	80,000	-	-
Total receipts	5,980	2,509	663,242	974,620	427,504	80,000	-	58,971
Expenditures:								
Personal services	-	-	561,095	-	-	-	-	28,555
Contractual services	-	-	-	70,157	-	-	-	(2,700)
Commodities	-	-	-	-	577	-	-	3,134
Capital outlay	4,559	-	-	177,231	80,000	-	2,578	-
Miscellaneous	-	-	31,044	-	-	-	-	658
Transfers	-	59,900	30,741	-	-	-	-	1,975
Total expenditures	4,559	59,900	622,880	247,388	80,577	-	2,578	31,622
Receipts over (under) expenditures	1,421	(57,391)	40,362	727,232	346,927	80,000	(2,578)	27,349
Unencumbered cash, beginning	13,186	228,550	30,741	2,501,616	435,865	209,325	4,649	27,158
Unencumbered cash, ending	<u>\$ 14,607</u>	<u>\$ 171,159</u>	<u>\$ 71,103</u>	<u>\$ 3,228,848</u>	<u>\$ 782,792</u>	<u>\$ 289,325</u>	<u>\$ 2,071</u>	<u>\$ 54,507</u>

(Continued)

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016

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	9,083	7,574	41,860	14,428	584	59,180	93,312
County office fees	-	-	-	-	-	-	-
Intergovernmental	-	-	-	917,271	-	-	-
Miscellaneous	-	-	-	4,297	-	-	-
Other	-	-	-	-	-	-	273
Transfers	-	-	-	-	-	-	-
Total receipts	9,083	7,574	41,860	935,996	584	59,180	93,585
Expenditures:							
Personal services	-	-	-	721,739	-	-	-
Contractual services	4,484	1,516	7,345	92,752	439	44,169	43,397
Commodities	380	-	6,906	7,383	349	387	-
Capital outlay	-	-	-	-	-	-	3,003
Miscellaneous	4,352	7,426	7,468	1,115	-	-	-
Transfers	-	-	-	103,573	-	-	-
Total expenditures	9,216	8,942	21,719	926,562	788	44,556	46,400
Receipts over (under) expenditures	(133)	(1,368)	20,141	9,434	(204)	14,624	47,185
Unencumbered cash, beginning	6,246	6,291	11,865	84,356	4,323	119,682	360,700
Unencumbered cash, ending	\$ 6,113	\$ 4,923	\$ 32,006	\$ 93,790	\$ 4,119	\$ 134,306	\$ 407,885

(Continued)

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016

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	\$ -	\$ -	\$ 11,257	\$ 8,579	\$ 87,056	\$ 120,642
Licenses, permits, and fees	23,328	23,328	-	-	4,847	982,482
County office fees	-	-	-	-	-	5,980
Intergovernmental	-	-	470,612	620,652	92,671	2,608,925
Miscellaneous	-	-	15,320	90	-	207,808
Other	-	-	20,031	260	8,469	30,497
Transfers	-	-	-	-	-	2,166,315
Total receipts	23,328	23,328	517,220	629,581	193,043	6,122,649
Expenditures:						
Personal services	-	-	238,023	388,561	17,245	1,955,218
Contractual services	750	-	162,702	87,814	46,738	559,563
Commodities	24,156	-	78,194	39,331	21,628	182,425
Capital outlay	-	-	-	22,351	67,217	1,724,893
Miscellaneous	-	-	31,307	60	5,286	88,716
Transfers	-	-	13,576	49,638	780	430,183
Total expenditures	24,906	-	523,802	587,755	158,894	4,940,998
Receipts over (under) expenditures	(1,578)	23,328	(6,582)	41,826	34,149	1,181,651
Unencumbered cash, beginning	22,334	22,334	101,510	78,583	294,859	9,557,914
Unencumbered cash, ending	\$ 20,756	\$ 45,662	\$ 94,928	\$ 120,409	\$ 329,008	\$ 10,739,565

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016

Capital Project Funds

	<u>Public Safety Communications</u>
Receipts and other sources:	
Transfers	\$ 122,421
Total receipts and other sources	<u>\$ 122,421</u>
Expenditures:	
Contractual services	\$ 122,421
Total expenditures	<u>\$ 122,421</u>
Receipts and other sources over (under) expenditures	-
Unencumbered cash, beginning	<u>70,769</u>
Unencumbered cash, ending	<u>\$ 70,769</u>

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

Bond and Interest Funds - Bond and Interest Fund

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Special assessments	\$ 544,690	\$ 190,770	\$ 353,920
Ad valorem property tax	1,612,396	1,953,375	(340,979)
In lieu of tax	1,612	-	1,612
Delinquent tax	69,530	90,000	(20,470)
Motor VehicleTax	296,425	281,284	15,141
Intergovernmental	59	-	59
Transfers	<u>1,640,047</u>	<u>1,640,250</u>	<u>(203)</u>
Total receipts	<u>\$ 4,164,759</u>	<u>\$ 4,155,679</u>	<u>\$ 9,080</u>
Expenditures:			
Contractual services	\$ 2,246,076	\$ -	\$ 2,246,076
Principal	1,549,459	3,364,460	(1,815,001)
Interest	<u>281,168</u>	<u>796,900</u>	<u>(515,732)</u>
Total expenditures	<u>\$ 4,076,703</u>	<u>\$ 4,161,360</u>	<u>\$ (84,657)</u>
Receipts over (under) expenditures	88,056		
Unencumbered cash, beginning	<u>268,425</u>		
Unencumbered cash, ending	<u>\$ 356,481</u>		

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

Business Funds - Self Insurance Internal Service

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Charges for services	\$ 872,493	\$ 715,894	\$ 156,599
Transfers	<u>2,515,139</u>	<u>2,957,904</u>	<u>(442,765)</u>
Total receipts	<u>\$ 3,387,632</u>	<u>\$ 3,673,798</u>	<u>\$ (286,166)</u>
Expenditures:			
Contractual services	<u>\$ 3,729,988</u>	<u>\$ 3,963,740</u>	<u>\$ (233,752)</u>
Total expenditures	<u>\$ 3,729,988</u>	<u>\$ 3,963,740</u>	<u>\$ (233,752)</u>
Receipts over (under) expenditures	(342,356)		
Unencumbered cash, beginning	<u>650,239</u>		
Unencumbered cash, ending	<u>\$ 307,883</u>		

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

Business Funds - Landfill

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Delinquent tax	\$ 30	\$ -	\$ 30
Charges for services	1,848,199	1,900,000	(51,801)
Rental income	12,244	14,000	(1,756)
Miscellaneous	63	-	63
	<u>1,860,536</u>	<u>1,914,000</u>	<u>(53,464)</u>
Total receipts	<u>\$ 1,860,536</u>	<u>\$ 1,914,000</u>	<u>\$ (53,464)</u>
Expenditures:			
Personal services	\$ 439,667	\$ 460,450	\$ (20,783)
Contractual services	171,793	236,400	(64,607)
Commodities	178,476	174,000	4,476
Capital outlay	67,774	-	67,774
Miscellaneous	65,018	790	64,228
Transfers	980,912	1,032,000	(51,088)
	<u>1,903,640</u>	<u>1,903,640</u>	<u>-</u>
Total expenditures	<u>\$ 1,903,640</u>	<u>\$ 1,903,640</u>	<u>\$ -</u>
Receipts over (under) expenditures	\$ (43,104)		
Unencumbered cash, beginning	<u>406,189</u>		
Unencumbered cash, ending	<u>\$ 363,085</u>		

Business Funds - Landfill Capital Improvements

	<u>Actual</u>
Receipts:	
Transfers	<u>\$ 821,622</u>
Total receipts	<u>\$ 821,622</u>
Expenditures:	
Capital outlay	<u>\$ 168,825</u>
Total expenditures	<u>\$ 168,825</u>
Receipts over (under) expenditures	652,797
Unencumbered cash, beginning	<u>2,200,193</u>
Unencumbered cash, ending	<u>\$ 2,852,990</u>

BUTLER COUNTY, KANSAS
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2016

Agency Funds

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Advance tax	\$ -	\$ 15,364	\$ 15,364	\$ -
Commercial motor vehicle holding	979	(721)	-	258
Current tax	53,692,442	97,457,985	94,866,051	56,284,376
Delinquent tax	928,829	3,023,060	3,040,419	911,470
Federal Land Ent Holding	-	42,577	42,577	-
In lieu of tax	60,070	101,638	79,755	81,953
Motor license hold	-	640,696	640,696	-
Motor vehicle sales tax	178,774	6,582,005	6,564,122	196,657
Motor vehicle tax	324,084	10,199,173	10,195,235	328,022
NRP- Tax holding fund	-	864,203	864,203	-
Rental Excise Tax Holding	-	2,257	2,257	-
RV Tax Holding	3,533	154,594	154,399	3,728
Severance tax holding	3,468	9,273	12,741	-
Special City/County Highway Holding	-	2,073,013	2,073,013	-
Specials Holding	3,321,924	5,891,116	6,141,927	3,071,113
Tax and motor vehicle over/short	-	368,319	368,319	-
Tax sales	629	46,638	26,013	21,254
Total Distributable Funds	58,514,732	127,471,190	125,087,091	60,898,831
State Funds:				
State educational building tax	-	737,569	737,569	-
State institutional building tax	-	368,783	368,783	-
Total State Funds	-	1,106,352	1,106,352	-
Subdivision Funds:				
Butler County Community College	-	13,197,073	13,197,073	-
Cities	41,246	21,654,111	21,654,111	41,246
Regional Library - general	-	383,504	383,504	-
Regional Library - employee benefits	-	20,161	20,161	-
School districts	(4)	43,449,078	43,449,074	-
Townships	-	6,521,617	6,521,617	-
Watershed districts	5,852	656,220	655,399	6,673
Total Subdivision Funds	47,094	85,881,764	85,880,939	47,919
Other Agency Funds:				
Cereal malt beverage licenses	500	225	275	450
County sheriff donations	9,623	(11,694)	(5,594)	3,523
Civic plus holding fund	441	1,671	-	2,112
EMS donations	7,406	-	-	7,406
Employee association	12,665	21,630	20,187	14,108
Fish and game licenses	42	688	679	51
Inmate funds	15,199	304,816	303,994	16,021
Miscellaneous drug dealer stamp	22,494	222	3,315	19,401
Procurement card clearing	78	-	-	78
Register of Deeds - Heritage fund	14,604	27,821	30,000	12,425
Rescue Squad donations	7,756	-	-	7,756
Treasurer's special vehicle	5,000	593,102	592,731	5,371
Stray animals	3,439	-	3,239	200
Fire Districts	314,003	1,812,202	1,894,732	231,473
Flex Account	59,969	163,034	150,465	72,538
Oil and Gas Depletion Trust	462,874	-	-	462,874
Total Other Agency Funds	936,093	2,913,717	2,994,023	855,787
Total Agency Funds	\$ 59,497,919	\$ 217,373,023	\$ 215,068,405	\$ 61,802,537

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016

Related Municipal Entity - Butler County Extension Council

	Actual
Receipts:	
County appropriation	\$ 318,000
KSU salary participation	61,096
Educational services	26,319
Interest and miscellaneous	33
Total receipts	405,448
Expenditures:	
Personnel services	371,199
Contractual services	5,121
Commodities	14,056
Capital outlay	3,504
Miscellaneous	11,425
Total expenditures	405,305
Receipts over expenditures	143
Unencumbered cash, beginning	44,633
Unencumbered cash, ending	\$ 44,776

Related Municipal Entity - Butler County Public Building Commission

	Actual
Receipts:	
Rental income	\$ 2,330,335
Total receipts	2,330,335
Expenditures:	
Principal	1,815,000
Interest	515,330
Total expenditures	2,330,330
Receipts (under) expenditures	5
Unencumbered cash, beginning	10,217
Unencumbered cash, ending	\$ 10,222