

***BUTLER COUNTY, KANSAS***

REGULATORY BASIS  
FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2017

AND

INDEPENDENT AUDITOR'S REPORT



BUTLER COUNTY, KANSAS  
REGULATORY BASIS  
FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2017  
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**BUTLER COUNTY, KANSAS**

REGULATORY BASIS  
FINANCIAL STATEMENTS

Year Ended December 31, 2017

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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, 2017 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, 2017, 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, 2017, 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 March 27, 2018 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Butler County, Kansas Financial Reporting Entity’s 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 27, 2018  
Wichita, Kansas

**BUTLER COUNTY, KANSAS**  
 Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended December 31, 2017

	Beginning Unencumbered Cash Balance 1/1/2017	Receipts	Expenditures	Ending Unencumbered Cash Balance 12/31/2017	Add Encumbrances and Accounts Payable	Ending Cash Balance 12/31/2017
<b>GOVERNMENTAL TYPE FUNDS:</b>						
<b>GENERAL FUND</b>	\$ -	\$ 14,762,968	\$ 14,762,968	\$ -	\$ 38,525	\$ 38,525
<b>SPECIAL PURPOSE FUNDS:</b>						
Sales Tax	3,764,469	2,212,017	1,951,241	4,025,245	86,533	4,111,778
Emergency Medical Services	117,012	2,652,338	2,500,750	268,600	770	269,370
Road and Bridge	181,980	6,959,498	7,141,478	-	205,134	205,134
Bridge Building	130,444	1,223,406	969,819	384,031	210,264	594,295
Sheriff	99,657	3,144,746	3,244,403	-	958	958
Jail Operating	-	3,782,825	3,570,940	211,885	39	211,924
Department on Aging - Administration	-	532,082	532,082	-	73	73
911 Equipment Reserve	186,267	-	62,354	123,913	39,891	163,804
E 911 Wireless Tax	382,607	268,900	283,968	367,539	-	367,539
Special Alcohol	25,411	13,502	-	38,913	-	38,913
Special Parks and Recreation	18,585	7,058	-	25,643	-	25,643
Special Liability	308,608	17,206	160,190	165,624	6,204	171,828
Street Lighting	337	1,743	1,805	275	-	275
Wind Farms	63,302	-	14,450	48,852	-	48,852
Health Department - Administration	-	541,299	541,299	-	96	96
Economic Development	550,352	3,401	110,769	442,984	-	442,984
Sewer Districts Maintenance	374,407	145,273	111,213	408,467	-	408,467
Special Ambulance	246,331	276,496	203,857	318,970	-	318,970
Landfill Post Closure	1,803,960	601,253	-	2,405,213	-	2,405,213
Special Highway Improvement	1,792,569	1,158,619	152,957	2,798,231	-	2,798,231
Special Road Machinery	526,394	675,178	607,078	594,494	-	594,494
Special Law Enforcement	4,502	1,900	221	6,181	-	6,181
Jail Reserve	103,908	47,099	131,860	19,147	4,050	23,197
Dept. of Aging Reserve	326,484	13,831	47,267	293,048	-	293,048
800Mhz maintenance and upgrade	27,100	35,000	-	62,100	-	62,100
Conceal/Carry Permits	14,607	4,128	2,175	16,560	-	16,560
Health Department Reserve	171,159	58,217	34,757	194,619	-	194,619
Motor Vehicle Operating	71,103	680,894	743,504	8,493	58	8,551
Capital Improvements	3,228,848	514,804	680,299	3,063,353	133,314	3,196,667
Sheriff Capital Reserves	782,792	183,202	254,031	711,963	-	711,963
Election Reserve Fund	289,325	80,000	-	369,325	-	369,325
Drug Asset and Seizure	2,071	-	-	2,071	-	2,071
County Attorney Diversion Fees	54,507	53,193	49,129	58,571	116	58,687
Prosecutor's Training and Assistance	6,113	8,293	8,691	5,715	-	5,715
Juvenile Justice Diversion Fees	4,923	3,637	5,763	2,797	-	2,797
Juvenile Justice EMP Fees	32,006	45,995	24,305	53,696	-	53,696
Community Corrections	93,790	961,824	974,039	81,575	425	82,000
Court Services Diversion Fees	4,119	681	688	4,112	-	4,112
Child Support Enforcement	134,306	58,885	41,299	151,892	-	151,892
Register of Deeds - Technology	407,885	85,339	55,421	437,803	-	437,803
Clerks - Technology	20,756	21,261	16,511	25,506	-	25,506
Treasury - Technology	45,662	21,261	12,961	53,962	-	53,962
Department on Aging - Grants	94,928	573,196	550,479	117,645	2	117,647
Health Department - Grants	120,409	528,002	532,244	116,167	171	116,338
Federal and State Assistance	329,008	144,389	159,277	314,120	-	314,120
<b>TOTAL SPECIAL PURPOSE FUNDS</b>	<b>16,943,003</b>	<b>28,341,871</b>	<b>26,485,574</b>	<b>18,799,300</b>	<b>688,098</b>	<b>19,487,398</b>
<b>CAPITAL PROJECTS FUNDS:</b>						
Capital Projects	70,769	-	-	70,769	-	70,769
<b>TOTAL CAPITAL PROJECTS FUNDS</b>	<b>70,769</b>	<b>-</b>	<b>-</b>	<b>70,769</b>	<b>-</b>	<b>70,769</b>
<b>BOND AND INTEREST FUNDS:</b>						
Bond and Interest	356,481	3,871,983	3,948,227	280,237	-	280,237
<b>TOTAL BOND AND INTEREST FUNDS</b>	<b>356,481</b>	<b>3,871,983</b>	<b>3,948,227</b>	<b>280,237</b>	<b>-</b>	<b>280,237</b>
<b>BUSINESS FUNDS:</b>						
Self-Insurance	307,883	3,850,610	3,354,265	804,228	337,541	1,141,769
Landfill Operating	363,085	1,941,346	2,304,431	-	187	187
Landfill Capital Improvements	2,852,990	1,110,875	816,438	3,147,427	-	3,147,427
<b>TOTAL BUSINESS FUNDS</b>	<b>3,523,958</b>	<b>6,902,831</b>	<b>6,475,134</b>	<b>3,951,655</b>	<b>337,728</b>	<b>4,289,383</b>
<b>TOTAL COUNTY</b>	<b>20,894,211</b>	<b>53,879,653</b>	<b>51,671,903</b>	<b>23,101,961</b>	<b>1,064,351</b>	<b>24,166,312</b>

**BUTLER COUNTY, KANSAS**  
Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
(Continued)  
For the Year Ended December 31, 2017

	Beginning Unencumbered Cash Balance 1/1/2017	Receipts	Expenditures	Ending Unencumbered Cash Balance 12/31/2017	Add Encumbrances and Accounts Payable	Ending Cash Balance 12/31/2017
<b>RELATED MUNICIPAL ENTITIES:</b>						
Butler County Extension Council	\$ 44,776	\$ 401,351	\$ 360,397	\$ 85,730	\$ -	\$ 85,730
Butler County Public Building Commission	<u>10,222</u>	<u>2,330,535</u>	<u>2,330,524</u>	<u>10,233</u>	<u>-</u>	<u>10,233</u>
<b>TOTAL RELATED MUNICIPAL ENTITIES</b>	<u>54,998</u>	<u>2,731,886</u>	<u>2,690,921</u>	<u>95,963</u>	<u>-</u>	<u>95,963</u>
<b>TOTAL REPORTING ENTITY (Excluding Agency Funds)</b>	<u>\$ 20,949,209</u>	<u>\$ 56,611,539</u>	<u>\$ 54,362,824</u>	<u>\$ 23,197,924</u>	<u>\$ 1,064,351</u>	<u>\$ 24,262,275</u>
Composition of Cash:						
	Petty Cash					\$ 14,455
	Checking Account - Intrust (Public Building Commission)					12,188
	Checking Account - Intrust Holding					37,819,736
	Checking Account - Intrust Depository					517,851
	Checking Account - Intrust Disbursement					(896,862)
	Checking Account - Intrust Bank Inmate Fund					14,466
	Certificates of Deposit - Intrust					40,750,000
	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 - Equity Bank					11,000,000
	Extension Council					<u>85,730</u>
	<b>Total Cash</b>					<b>90,317,564</b>
	Less Agency Funds per Schedule 3					(66,055,289)
	<b>Total Reporting Entity (Excluding Agency Funds)</b>					<u><u>\$ 24,262,275</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, 2017**

**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 maintenance costs and 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' maintenance fund and bond and interest fund from which the bonds are retired, respectively.

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 (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, 2017 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 \$90,317,564 and the bank balance was \$90,581,924.

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, 2017, 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, 2017, the County no longer had any funds invested 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, 2017 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	\$ 170,000	\$ -	\$ 40,000	\$ 130,000	\$ 6,930
Series 2007 A - Internal Improvements	4.2 - 6.45%	07/01/07	126,800	10/01/22	61,000	-	9,000	52,000	2,806
Series 2010 A - Internal Improvements	3.2 - 4.8%	06/01/10	295,000	10/01/25	200,000	-	20,000	180,000	8,070
Series 2010 B - Refunding Bonds	1.0 - 3.2%	12/29/10	610,000	08/01/18	130,000	-	95,000	35,000	3,875
Certificates of Participation:									
Series 2010 - Lease Purchase Agreement	2.0 - 4.0%	03/01/10	12,100,000	09/01/20	5,725,000	-	1,310,000	4,415,000	208,574
Total Butler County					<u>6,286,000</u>	<u>-</u>	<u>1,474,000</u>	<u>4,812,000</u>	<u>230,255</u>
<u>Related Municipal Entity - Butler County Public Building Commission:</u>									
Revenue Bonds:									
Series 2005 - Refunding Bonds	3.4 - 4.5%	04/01/05	19,345,000	10/01/21	9,845,000	-	1,810,000	8,035,000	433,964
Series 2007 - SC Mental Health Counseling Center, Inc.	4.0 - 4.10%	10/01/07	635,000	10/01/18	160,000	-	80,000	80,000	6,560
Total Related Municipal Entity					<u>10,005,000</u>	<u>-</u>	<u>1,890,000</u>	<u>8,115,000</u>	<u>440,524</u>
Total Long-Term Debt					<u>\$ 16,291,000</u>	<u>\$ -</u>	<u>\$ 3,364,000</u>	<u>\$ 12,927,000</u>	<u>\$ 670,779</u>

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
	2018	2019	2020	2021	2022	2023-2026	
<b>PRINCIPAL:</b>							
Butler County:							
General Obligation Bonds:							
Series 2005 - Northridge Sewer Dist 19 Impr	\$ 40,000	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ -	\$ 130,000
Series 2007 A - Paving Improvements	10,000	10,000	10,000	11,000	11,000	-	52,000
Series 2010 A - Internal Improvements	20,000	20,000	20,000	20,000	25,000	75,000	180,000
Series 2010 B - Refunding Bonds	35,000	-	-	-	-	-	35,000
Certificates of Participation:							
Series 2010 - Lease Purchase Agreement	1,385,000	1,470,000	1,560,000	-	-	-	4,415,000
Total Principal - Butler County	1,490,000	1,545,000	1,635,000	31,000	36,000	75,000	4,812,000
Related Municipal Entity - Butler County Public Building Commission:							
Revenue Bonds:							
Series 2005 Refunding	1,875,000	1,960,000	2,055,000	2,145,000	-	-	8,035,000
Series 2007-Mental Health Counseling Ctr	80,000	-	-	-	-	-	80,000
Total Principal - Related Municipal Entity	1,955,000	1,960,000	2,055,000	2,145,000	-	-	8,115,000
TOTAL PRINCIPAL	3,445,000	3,505,000	3,690,000	2,176,000	36,000	75,000	12,927,000
<b>INTEREST:</b>							
Butler County:							
General Obligation Bonds:							
Series 2005 - Northridge Sewer Dist 19 Imp.	5,330	3,690	1,845	-	-	-	10,865
Series 2007 A - Paving Improvements	2,392	1,932	1,472	1,012	506	-	7,314
Series 2010 A - Internal Improvements	7,390	6,650	5,850	5,050	4,250	6,375	35,565
Series 2010 B - Refunding Bonds	1,120	-	-	-	-	-	1,120
Certificates of Participation:							
Series 2010 - Lease Purchase Agreement	166,000	117,525	62,400	-	-	-	345,925
Total Interest - Butler County	182,232	129,797	71,567	6,062	4,756	6,375	400,789
Related Municipal Entity - Butler County Public Building Commission:							
Revenue Bonds:							
Series 2005 Refunding	361,575	277,200	189,000	96,525	-	-	924,300
Series 2007-Mental Health Counseling Ctr	3,280	-	-	-	-	-	3,280
TOTAL INTEREST	547,087	406,997	260,567	102,587	4,756	6,375	1,328,369
TOTAL PRINCIPAL AND INTEREST	\$ 3,992,087	\$ 3,911,997	\$ 3,950,567	\$ 2,278,587	\$ 40,756	\$ 81,375	\$ 14,255,369

*Conduit Debt* – The County has issued Industrial Revenue Bonds not directly obligated by the County. The final Industrial Revenue bond was paid off in the current year and as of December 31, 2017 the remaining balance was \$0. These bonds did not constitute an indebtedness or pledge of the faith and credit of 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, 2017 the County had a liability of \$1,552,971 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, 2017, all closure costs had been incurred, and the estimated post-closure cost was \$1,082,082 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 significantly increased the planned life expectancy of the landfill compared to prior years' estimates. As of December 31, 2017, cell #1a was 88% full, cell #2a was 88% full, cell #1b was 85% full, and cell #2b was 77% full. The estimated closure cost for these areas was \$1,251,956, and the estimated post-closure cost was \$772,854 based on 33% usage of the open cells of the new Subtitle D landfill. These cells have a combined remaining useful life of approximately 4 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 71 years.

In addition, the County operates a household hazardous waste facility, composting facility, and a construction/demolition landfill with closure costs of \$7,568, \$17,170, and \$407,451, 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 \$3,539,081 as of December 31, 2017. It is estimated an additional \$1,776,372 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, \$5,315,453, 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, 2017. 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](http://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 from October 1, 2017 to December 31, 2017 for the Death and Disability Program) and the statutory contribution rate was 8.46% for the fiscal year ended December 31, 2017. Contributions to the pension plan from the County were \$1,341,238 for the year ended December 31, 2017.

## Net Pension Liability

At December 31, 2017, the County's proportionate share of the collective net pension liability reported by KPERS was \$12,285,424. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. 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](http://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 \$125,000 per individual and aggregate claims over \$3,866,580. 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 \$337,541 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	\$ 35,000
Community Corrections	Self-Insurance	K.S.A. 12-2615	116,746
Community Corrections	Federal and State Assistance	Operating Transfer	10,738
County Capital Imprv Rsv	Sewer Districts Maintenance	K.S.A. 19-120	5,000
Department of Aging - Administration	Dept of Aging Reserve	Resolution 17-35	7,631
Department on Aging - Grants	Self-insurance	K.S.A. 12-2615	11,608
Emergency Medical Services	Special Ambulance	K.S.A. 12-110d	137,276
Federal and State Assistance	Self-insurance	K.S.A. 12-2615	623
General Fund	County Capital Imprv Rsv	K.S.A. 19-120	320,082
General Fund	Self-Insurance	K.S.A. 12-2615	2,659,237
General Fund	County's Election Reserve Fund	K.S.A. 19-119	80,000
General Fund	Jail Operating	Operating Transfer	570,000
General Fund	800Mhz Maintenance and Upgrade	K.S.A. 19-120	20,000
General Fund	Department on Aging - Grants	Operating Transfer	3,696
General Fund	Federal and State Assistance	Operating Transfer	6,685
Health Department - Administration	General Fund	Adopted Budget	45,480
Health Department - Administration	Health Dept Reserve	K.S.A. 19-119	58,217
Health Department - Administration	Health Department - Grants	Operating Transfer	8,000
Health Department - Grants	Self-insurance	K.S.A. 12-2615	52,231
Jail Operating	Jail Reserve	Resolution 17-35	47,099
Jail Reserve	Jail Operating	Operating Transfer	103,908
Landfill	General Fund	K.S.A. 12-16, 102	165,730
Landfill	Landfill Capital Improvements	K.S.A. 19-120	1,044,125
Landfill Capital Improvements	Landfill Post Closure	K.S.A. 19-120	600,000
Motor Vehicle	General Fund	K.S.A. 8-145	71,103
Motor Vehicle	Self-Insurance	K.S.A. 12-1615	119,969
Road & Bridge	Special Road Machinery	K.S.A. 68-141(g)	545,000
Road & Bridge	Special Highway Improvement	K.S.A. 68-590	723,664
Sales Tax	Debt Service	Resolution 09-55	1,518,575
Sheriff	Sheriff Capital Reserve	K.S.A. 19-119	170,552
			<u>\$9,257,975</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.

**C. Subsequent Events**

On February 15, 2018, the Public Building Commission issued Series 2018A Refunding Revenue bonds for \$3,720,000 and Series 2018B Taxable Refunding Revenue Bonds for \$4,305,000 to current refund the outstanding amounts of the Series 2005 bonds.

REGULATORY – REQUIRED  
SUPPLEMENTARY INFORMATION

**BUTLER COUNTY, KANSAS**  
 Summary of Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017

	<u>Certified Budget</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
<b>GOVERNMENTAL TYPE FUNDS:</b>			
GENERAL FUND	\$ 14,947,880	\$ 14,762,968	\$ (184,912)
<b>SPECIAL PURPOSE FUNDS:</b>			
Sales Tax	1,968,580	1,951,241	(17,339)
Emergency Medical Services	2,500,750	2,500,750	-
Road and Bridge	7,198,430	7,141,478	(56,952)
Bridge Building	1,193,850	969,819	(224,031)
Sheriff	3,369,430	3,244,403	(125,027)
Jail Operating	3,570,940	3,570,940	-
Department on Aging - Administration	553,130	532,082	(21,048)
911 Equipment Reserve	186,260	62,354	(123,906)
E 911 Wireless Tax	284,040	283,968	(72)
Special Alcohol	32,000	-	(32,000)
Special Parks and Recreation	19,800	-	(19,800)
Special Liability	300,000	160,190	(139,810)
Street Lighting	1,900	1,805	(95)
Wind Farms	83,970	14,450	(69,520)
Health Department - Administration	541,860	541,299	(561)
Economic Development	542,252	110,769	(431,483)
Sewer Districts Maintenance	396,480	111,213	(285,267)
<b>BOND AND INTEREST FUNDS:</b>			
Bond and Interest	4,034,800	3,948,227	(86,573)
<b>BUSINESS FUNDS:</b>			
Self Insurance	4,247,210	3,354,265	(892,945)
Landfill Operating	2,430,548	2,304,431	(126,117)

**BUTLER COUNTY, KANSAS**  
 Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017

Schedule 2-1

	<u>General Fund</u>		Variance- Over (Under)
	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<b>Cash receipts:</b>			
Taxes:			
Ad valorem property tax	\$ 10,416,620	\$ 10,793,004	\$ (376,384)
Delinquent tax	283,254	415,000	(131,746)
Motor vehicle tax	1,278,406	1,231,329	47,077
In lieu of tax	12,641	18,000	(5,359)
Interest and penalties	442,502	550,000	(107,498)
Total taxes	<u>12,433,423</u>	<u>13,007,333</u>	<u>(573,910)</u>
Licenses, fees, and permits:			
Licenses, permits and fees	606,705	454,000	152,705
Charges for services	83,540	106,000	(22,460)
Building permits	207,929	180,000	27,929
County office fees	47,065	75,000	(27,935)
Mortgage registration	358,659	343,460	15,199
Total licenses, fees, and permits	<u>1,303,898</u>	<u>1,158,460</u>	<u>145,438</u>
Use of money and property:			
Interest on idle funds	251,618	61,000	190,618
Total interest	<u>251,618</u>	<u>61,000</u>	<u>190,618</u>
Intergovernmental	26,900	118,000	(91,100)
Other:			
Rental income	115,145	106,320	8,825
Weed department receipts	228,012	265,000	(36,988)
Miscellaneous income	117,547	170,000	(52,453)
Transfers	282,313	377,680	(95,367)
Other	4,112	10,000	(5,888)
Total other	<u>747,129</u>	<u>929,000</u>	<u>(181,871)</u>
Total cash receipts	<u>14,762,968</u>	<u>15,273,793</u>	<u>(510,825)</u>
<b>Expenditures:</b>			
Non-departmental:			
Transfers	799,382	-	799,382
Miscellaneous	7,362	-	7,362
Total non-departmental	<u>806,744</u>	<u>-</u>	<u>806,744</u>
Administration:			
Personal services	510,728	512,620	(1,892)
Contractual services	761,106	676,100	85,006
Commodities	36,075	45,400	(9,325)
Capital outlay	1,946	5,450	(3,504)
Miscellaneous	5,868	-	5,868
Transfers	2,480	-	2,480
Total administration	<u>1,318,203</u>	<u>1,239,570</u>	<u>78,633</u>



**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
(Continued)  
For the Year Ended December 31, 2017

Schedule 2-1

<b>General Fund</b>			Variance- Over (Under)
	Actual	Budget	
<b>Appraisal:</b>			
Personal services	710,580	756,740	(46,160)
Contractual services	56,013	102,150	(46,137)
Commodities	14,933	27,600	(12,667)
Capital outlay	12,176	38,820	(26,644)
Transfers	17,820	-	17,820
<b>Total appraisal</b>	<b>811,522</b>	<b>925,310</b>	<b>(113,788)</b>
<b>Building inspection:</b>			
Personal services	36,870	71,620	(34,750)
Contractual services	2,642	7,600	(4,958)
Commodities	7,803	14,300	(6,497)
Capital outlay	1,402	10,880	(9,478)
Miscellaneous	2,274	-	2,274
Transfers	8,900	-	8,900
<b>Total building inspection</b>	<b>59,891</b>	<b>104,400</b>	<b>(44,509)</b>
<b>Building and grounds:</b>			
Personal services	316,157	341,870	(25,713)
Contractual services	129,628	133,500	(3,872)
Commodities	84,895	85,500	(605)
Capital outlay	1,005	8,000	(6,995)
<b>Total building and grounds</b>	<b>531,685</b>	<b>568,870</b>	<b>(37,185)</b>
<b>Capital improvements:</b>			
Contractual services	19,863	20,000	(137)
<b>Total capital improvements</b>	<b>19,863</b>	<b>20,000</b>	<b>(137)</b>
<b>County Attorney:</b>			
Personal services	683,902	733,210	(49,308)
Contractual services	94,299	92,800	1,499
Commodities	8,010	9,400	(1,390)
Capital outlay	8,296	20,400	(12,104)
Transfers	16,173	-	16,173
<b>Total county attorney</b>	<b>810,680</b>	<b>855,810</b>	<b>(45,130)</b>
<b>County Clerk:</b>			
Personal services	197,918	199,890	(1,972)
Contractual services	16,098	23,600	(7,502)
Commodities	4,228	6,800	(2,572)
Capital outlay	3,760	3,000	760
Miscellaneous	423	-	423
<b>Total county clerk</b>	<b>222,427</b>	<b>233,290</b>	<b>(10,863)</b>
<b>Computer services:</b>			
Personal services	247,768	247,140	628
Contractual services	173,925	180,420	(6,495)
Commodities	15,541	13,500	2,041
Capital outlay	3,719	22,000	(18,281)
<b>Total computer services</b>	<b>440,953</b>	<b>463,060</b>	<b>(22,107)</b>

**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
(Continued)  
For the Year Ended December 31, 2017

Schedule 2-1

**General Fund**

	Actual	Budget	Variance- Over (Under)
District Court:			
Contractual services	512,826	544,520	(31,694)
Commodities	66,769	72,460	(5,691)
Capital outlay	15,546	-	15,546
Total district court	<u>595,141</u>	<u>616,980</u>	<u>(21,839)</u>
Economic development:			
Contractual services	19,027	25,100	(6,073)
Commodities	4,373	4,800	(427)
Total economic development	<u>23,400</u>	<u>29,900</u>	<u>(6,500)</u>
Elections:			
Personal services	46,500	47,170	(670)
Contractual services	114,099	110,400	3,699
Commodities	10,983	19,300	(8,317)
Capital outlay	-	83,000	(83,000)
Reimbursed expenses	(29,510)	-	(29,510)
Miscellaneous	147	-	147
Transfers	80,000	-	80,000
Total elections	<u>222,219</u>	<u>259,870</u>	<u>(37,651)</u>
Emergency communication:			
Personal services	774,296	813,430	(39,134)
Contractual services	10,994	10,350	644
Commodities	8,213	9,300	(1,087)
Total emergency communication	<u>793,503</u>	<u>833,080</u>	<u>(39,577)</u>
Emergency management:			
Personal services	131,886	128,340	3,546
Contractual services	34,912	40,400	(5,488)
Commodities	12,816	32,700	(19,884)
Capital outlay	-	23,000	(23,000)
Miscellaneous	2,232	-	2,232
Transfers	23,000	-	23,000
Total emergency management	<u>204,846</u>	<u>224,440</u>	<u>(19,594)</u>
Employee benefits:			
Personal services	2,672,105	2,852,710	(180,605)
Contractual services	3,908	-	3,908
Miscellaneous	16,065	-	16,065
Transfers	2,663,345	2,836,780	(173,435)
Total employee benefits	<u>5,355,423</u>	<u>5,689,490</u>	<u>(334,067)</u>
Environmental health:			
Personal services	11,409	32,860	(21,451)
Contractual services	2,531	9,300	(6,769)
Commodities	2,583	6,250	(3,667)
Capital outlay	-	5,460	(5,460)
Miscellaneous	200	-	200
Transfers	3,960	-	3,960
Total environmental health	<u>20,683</u>	<u>53,870</u>	<u>(33,187)</u>

**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
(Continued)  
For the Year Ended December 31, 2017

Schedule 2-1

**General Fund**

	Actual	Budget	Variance- Over (Under)
Extension council:			
Contractual services	334,000	334,000	-
Total extension council	<u>334,000</u>	<u>334,000</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	169,370	169,910	(540)
Contractual services	23,953	24,900	(947)
Commodities	3,458	7,300	(3,842)
Capital outlay	1,830	23,500	(21,670)
Miscellaneous	288	-	288
Transfers	19,500	-	19,500
Total GIS/mapping	<u>218,399</u>	<u>225,610</u>	<u>(7,211)</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	197,247	271,680	(74,433)
Contractual services	102,935	102,600	335
Commodities	4,638	9,050	(4,412)
Capital outlay	575	1,980	(1,405)
Miscellaneous	170	-	170
Total juvenile intake	<u>305,565</u>	<u>385,310</u>	<u>(79,745)</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	120,577	123,550	(2,973)
Contractual services	21,746	14,250	7,496
Commodities	207,296	277,400	(70,104)
Capital outlay	1,475	32,800	(31,325)
Miscellaneous	4,142	-	4,142
Total noxious weeds	<u>355,236</u>	<u>448,000</u>	<u>(92,764)</u>

**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
(Continued)  
For the Year Ended December 31, 2017

Schedule 2-1

<u>General Fund</u>			Variance- Over (Under)
	Actual	Budget	
Planning and zoning:			
Personal services	159,124	165,710	(6,586)
Contractual services	11,828	17,600	(5,772)
Commodities	1,391	6,400	(5,009)
Capital outlay	1,824	5,640	(3,816)
Miscellaneous	20	-	20
Transfers	2,670	-	2,670
Total planning and zoning	176,857	195,350	(18,493)
Register of Deeds:			
Personal services	186,772	186,350	422
Contractual services	3,800	4,230	(430)
Commodities	938	1,700	(762)
Miscellaneous	200	-	200
Total register of deeds	191,710	192,280	(570)
Rescue squad:			
Personal services	-	200	(200)
Contractual services	1,918	5,150	(3,232)
Commodities	18,396	9,950	8,446
Capital outlay	4,360	13,360	(9,000)
Total rescue squad	24,674	28,660	(3,986)
Soil conservation:			
Contractual services	39,600	39,600	-
Total soil conservation	39,600	39,600	-
Strategic Communications Plan:			
Personal services	52,137	54,710	(2,573)
Contractual services	183,265	221,780	(38,515)
Commodities	8,095	7,250	845
Capital outlay	-	20,000	(20,000)
Transfers	20,000	-	20,000
Total strategic communications plan	263,497	303,740	(40,243)
Treasurer:			
Personal services	243,568	251,940	(8,372)
Contractual services	73,459	92,760	(19,301)
Commodities	1,842	6,500	(4,658)
Capital outlay	-	26,500	(26,500)
Miscellaneous	2,718	-	2,718
Transfers	2,470	-	2,470
Total treasurer	324,057	377,700	(53,643)
Youth programs and services:			
Contractual services	13,500	21,000	(7,500)
Total youth programs and services	13,500	21,000	(7,500)
 Total expenditures	<b>\$ 14,762,968</b>	<b>\$ 14,947,880</b>	<b>\$ (184,912)</b>
 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, 2017

**Special Purpose Fund - Sales Tax**

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Sales tax	\$ 2,205,811	\$ 2,374,680	\$ (168,869)
Miscellaneous income	<u>6,206</u>	<u>-</u>	<u>6,206</u>
Total receipts	<u>\$ 2,212,017</u>	<u>\$ 2,374,680</u>	<u>\$ (162,663)</u>
Expenditures:			
Contractual services	\$ 432,666	\$ -	\$ 432,666
Transfers	<u>1,518,575</u>	<u>1,968,580</u>	<u>(450,005)</u>
Total expenditures	<u>\$ 1,951,241</u>	<u>\$ 1,968,580</u>	<u>\$ (17,339)</u>
Receipts over (under) expenditures	260,776		
Unencumbered cash, beginning	<u>3,764,469</u>		
Unencumbered cash, ending	<u>\$ 4,025,245</u>		

**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017

**Special Purpose Fund - Emergency Medical Services**

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 569,694	\$ 592,952	\$ (23,258)
Delinquent tax	16,639	17,000	(361)
Motor vehicle tax	81,506	78,407	3,099
In lieu of tax	697	-	697
Charges for services	1,977,163	1,800,000	177,163
Intergovernmental	10	-	10
Miscellaneous	6,629	-	6,629
	<u>\$ 2,652,338</u>	<u>\$ 2,488,359</u>	<u>\$ 163,979</u>
Total receipts			
Expenditures:			
Personal services	\$ 1,842,162	\$ 1,782,900	\$ 59,262
Contractual services	178,430	188,100	(9,670)
Commodities	274,199	244,750	29,449
Capital outlay	62,750	-	62,750
Miscellaneous	5,933	-	5,933
Transfers	137,276	285,000	(147,724)
	<u>\$ 2,500,750</u>	<u>\$ 2,500,750</u>	<u>\$ -</u>
Total expenditures			
Receipts over (under) expenditures	151,588		
Unencumbered cash, beginning	<u>117,012</u>		
Unencumbered cash, ending	<u>\$ 268,600</u>		

**BUTLER COUNTY, KANSAS**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017

**Special Purpose Fund - Road and Bridge**

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 4,603,043	\$ 4,790,273	\$ (187,230)
Delinquent tax	133,348	170,000	(36,652)
Motor vehicle tax	603,658	581,150	22,508
In lieu of tax	5,619	-	5,619
Charges for services	88,967	118,000	(29,033)
Intergovernmental	1,519,245	1,565,230	(45,985)
Miscellaneous	5,618	-	5,618
	<u>\$ 6,959,498</u>	<u>\$ 7,224,653</u>	<u>\$ (265,155)</u>
Total receipts			
Expenditures:			
Personal services	\$ 1,808,417	\$ 1,885,300	\$ (76,883)
Contractual services	207,866	246,200	(38,334)
Commodities	2,962,765	2,987,500	(24,735)
Capital outlay	891,481	2,079,430	(1,187,949)
Miscellaneous	2,285	-	2,285
Transfers	1,268,664	-	1,268,664
	<u>\$ 7,141,478</u>	<u>\$ 7,198,430</u>	<u>\$ (56,952)</u>
Total expenditures			
Receipts over (under) expenditures	(181,980)		
Unencumbered cash, beginning	<u>181,980</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, 2017

**Special Purpose Fund - Bridge Building**

	Actual	Budget	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 1,033,513	\$ 1,075,277	\$ (41,764)
Delinquent tax	28,053	33,200	(5,147)
Motor vehicle tax	126,306	121,735	4,571
In lieu of tax	1,260	-	1,260
Intergovernmental	515	-	515
Miscellaneous	33,759	-	33,759
	<u>\$ 1,223,406</u>	<u>\$ 1,230,212</u>	<u>\$ (6,806)</u>
Total receipts			
Expenditures:			
Personal services	\$ 69,437	\$ 68,800	\$ 637
Contractual services	-	2,000	(2,000)
Commodities	9,960	32,500	(22,540)
Capital outlay	-	1,090,550	(1,090,550)
Capital projects	888,475	-	888,475
Miscellaneous	1,947	-	1,947
	<u>\$ 969,819</u>	<u>\$ 1,193,850</u>	<u>\$ (224,031)</u>
Total expenditures			
Receipts over (under) expenditures	253,587		
Unencumbered cash, beginning	130,444		
Unencumbered cash, ending	\$ 384,031		



**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017

**Special Purpose Fund - Sheriff**

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 2,377,519	\$ 2,474,071	\$ (96,552)
Delinquent tax	70,110	90,000	(19,890)
Motor vehicle tax	310,700	297,726	12,974
In lieu of tax	2,902	4,500	(1,598)
Licenses, permits, and fees	75	-	75
Charges for services	328,342	465,860	(137,518)
Intergovernmental	37	-	37
Miscellaneous	54,628	-	54,628
Reimbursements	433	-	433
	<u>\$ 3,144,746</u>	<u>\$ 3,332,157</u>	<u>\$ (187,411)</u>
Total receipts			
Expenditures:			
Personal services	\$ 2,710,866	\$ 2,646,180	\$ 64,686
Contractual services	101,609	112,000	(10,391)
Commodities	231,509	336,600	(105,091)
Capital outlay	22,162	-	22,162
Miscellaneous	7,705	-	7,705
Transfers	170,552	274,650	(104,098)
	<u>\$ 3,244,403</u>	<u>\$ 3,369,430</u>	<u>\$ (125,027)</u>
Total expenditures			
Receipts over (under) expenditures	(99,657)		
Unencumbered cash, beginning	<u>99,657</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, 2017

**Special Purpose Fund - Jail Operating**

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 934,780	\$ 972,738	\$ (37,958)
Delinquent tax	22,439	27,000	(4,561)
Motor vehicle tax	105,936	102,387	3,549
In lieu of tax	1,137	-	1,137
Charges for services	2,038,997	2,500,710	(461,713)
Miscellaneous	5,615	-	5,615
Intergovernmental	13	1,000	(987)
Transfers	673,908	-	673,908
	<u>\$ 3,782,825</u>	<u>\$ 3,603,835</u>	<u>\$ 178,990</u>
 Expenditures:			
Personal services	\$ 2,186,117	\$ 2,163,490	\$ 22,627
Contractual services	857,247	788,240	69,007
Commodities	461,796	505,110	(43,314)
Capital outlay	11,266	-	11,266
Miscellaneous	7,415	-	7,415
Transfers	47,099	114,100	(67,001)
	<u>\$ 3,570,940</u>	<u>\$ 3,570,940</u>	<u>\$ -</u>
 Receipts over (under) expenditures	211,885		
 Unencumbered cash, beginning	<u>-</u>		
 Unencumbered cash, ending	<u>\$ 211,885</u>		

**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017

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

	Actual	Budget	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 420,945	\$ 438,236	\$ (17,291)
Delinquent tax	10,971	17,000	(6,029)
Motor vehicle tax	51,572	50,714	858
Charges for service	13,075	27,000	(13,925)
In lieu of tax	513	-	513
Intergovernmental	6	-	6
Transfers	35,000	35,000	\$ -
Total receipts	\$ 532,082	\$ 567,950	\$ (35,868)
Expenditures:			
Personal services	\$ 78,235	\$ 75,060	\$ 3,175
Contractual services	438,249	185,000	253,249
Commodities	4,064	4,160	(96)
Capital outlay	3,903	288,910	(285,007)
Transfers	7,631	-	7,631
Total expenditures	\$ 532,082	\$ 553,130	\$ (21,048)
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, 2017

**Special Purpose Fund - 911 Equipment Reserve**

	Actual	Budget	Variance- Over (Under)
Receipts:			
911 tax	\$ -	\$ -	\$ -
Total receipts	\$ -	\$ -	\$ -
Expenditures:			
Contractual services	\$ 62,354	\$ -	\$ 62,354
Commodities	-	186,260	(186,260)
Total expenditures	\$ 62,354	\$ 186,260	\$ (123,906)
Receipts over (under) expenditures	(62,354)		
Unencumbered cash, beginning	186,267		
Unencumbered cash, ending	\$ 123,913		

**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017

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

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
911 tax	\$ 268,900	\$ 259,000	\$ 9,900
Total receipts	<u>\$ 268,900</u>	<u>\$ 259,000</u>	<u>\$ 9,900</u>
Expenditures:			
Contractual services	\$ 250,750	\$ 258,040	\$ (7,290)
Commodities	21,786	6,000	15,786
Capital outlay	11,432	20,000	(8,568)
Total expenditures	<u>\$ 283,968</u>	<u>\$ 284,040</u>	<u>\$ (72)</u>
Receipts over (under) expenditures	(15,068)		
Unencumbered cash, beginning	<u>382,607</u>		
Unencumbered cash, ending	<u>\$ 367,539</u>		

**BUTLER COUNTY, KANSAS**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017

**Special Purpose Fund - Special Alcohol**

	Actual	Budget	Variance- Over (Under)
Receipts:			
Intergovernmental	\$ 13,502	\$ 6,000	\$ 7,502
Total receipts	\$ 13,502	\$ 6,000	\$ 7,502
Expenditures:			
Transfers	\$ -	\$ 32,000	\$ (32,000)
Total expenditures	\$ -	\$ 32,000	\$ (32,000)
Receipts over (under) expenditures	13,502		
Unencumbered cash, beginning	25,411		
Unencumbered cash, ending	\$ 38,913		

**BUTLER COUNTY, KANSAS**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017

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

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Intergovernmental	\$ 7,058	\$ 3,000	\$ 4,058
Total receipts	<u>\$ 7,058</u>	<u>\$ 3,000</u>	<u>\$ 4,058</u>
Expenditures:			
Contractual services	\$ -	\$ 19,800	\$ (19,800)
Total expenditures	<u>\$ -</u>	<u>\$ 19,800</u>	<u>\$ (19,800)</u>
Receipts over (under) expenditures	7,058		
Unencumbered cash, beginning	<u>18,585</u>		
Unencumbered cash, ending	<u>\$ 25,643</u>		

**BUTLER COUNTY, KANSAS**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017

**Special Purpose Fund - Special Liability**

	Actual	Budget	Variance- Over (Under)
Receipts:			
Miscellaneous	\$ 17,206	\$ 100,000	\$ (82,794)
Total receipts	\$ 17,206	\$ 100,000	\$ (82,794)
Expenditures:			
Contractual services	\$ 126,569	\$ 300,000	\$ (173,431)
Capital outlay	32,224	-	32,224
Commodities	1,202	-	1,202
Miscellaneous	195	-	195
Total fund expenditures	\$ 160,190	\$ 300,000	\$ (139,810)
Receipts over (under) expenditures	(142,984)		
Unencumbered cash, beginning	308,608		
Unencumbered cash, ending	\$ 165,624		



**BUTLER COUNTY, KANSAS**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017

**Special Purpose Fund - Street Lighting**

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Special assessments	\$ 1,743	\$ 2,064	\$ (321)
Total receipts	<u>\$ 1,743</u>	<u>\$ 2,064</u>	<u>\$ (321)</u>
Expenditures:			
Contractual services	\$ 1,805	\$ 1,900	\$ (95)
Total expenditures	<u>\$ 1,805</u>	<u>\$ 1,900</u>	<u>\$ (95)</u>
Receipts over (under) expenditures	(62)		
Unencumbered cash, beginning	<u>337</u>		
Unencumbered cash, ending	<u>\$ 275</u>		

**BUTLER COUNTY, KANSAS**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017

**Special Purpose Fund - Wind Farms**

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Charges for service	\$ -	\$ -	\$ -
Total receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:			
Contractual services	\$ 14,450	\$ 83,970	\$ (69,520)
Total expenditures	<u>\$ 14,450</u>	<u>\$ 83,970</u>	<u>\$ (69,520)</u>
Receipts over (under) expenditures	(14,450)		
Unencumbered cash, beginning	<u>63,302</u>		
Unencumbered cash, ending	<u>\$ 48,852</u>		

**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017

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

	Actual	Budget	Variance- Over (Under)
<b>Receipts:</b>			
Ad valorem property tax	\$ 393,661	\$ 409,501	\$ (15,840)
Delinquent tax	9,222	11,500	(2,278)
Motor vehicle tax	39,248	37,707	1,541
In lieu of tax	478	300	178
Charges for services	65,953	71,500	(5,547)
Intergovernmental	30,690	25,200	5,490
Miscellaneous	2,047	-	2,047
	<u>\$ 541,299</u>	<u>\$ 555,708</u>	<u>\$ (14,409)</u>
<b>Expenditures:</b>			
Personal services	\$ 146,117	\$ 173,000	\$ (26,883)
Contractual services	276,921	277,100	(179)
Commodities	5,945	37,200	(31,255)
Capital outlay	80	-	80
Miscellaneous	539	-	539
Transfers	111,697	54,560	57,137
	<u>\$ 541,299</u>	<u>\$ 541,860</u>	<u>\$ (561)</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, 2017

**Special Purpose Fund - Economic Development**

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Special assessments	\$ 3,401	\$ -	\$ 3,401
Total receipts	<u>\$ 3,401</u>	<u>\$ -</u>	<u>\$ 3,401</u>
Expenditures:			
Contractual services	\$ 110,769	\$ 542,252	\$ (431,483)
Total expenditures	<u>\$ 110,769</u>	<u>\$ 542,252</u>	<u>\$ (431,483)</u>
Receipts over (under) expenditures	(107,368)		
Unencumbered cash, beginning	<u>550,352</u>		
Unencumbered cash, ending	<u>\$ 442,984</u>		

**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017

**Special Purpose Fund - Sewer Districts Maintenance**

	Actual	Budget	Variance- Over (Under)
Receipts:			
Special assessments	\$ 135,825	\$ 137,830	\$ (2,005)
Licenses, permits and fees	4,448	-	4,448
Transfers	5,000	-	5,000
	<u>\$ 145,273</u>	<u>\$ 137,830</u>	<u>\$ 7,443</u>
Expenditures:			
Contractual services	\$ 89,437	\$ 109,320	\$ (19,883)
Commodities	15,085	8,060	7,025
Capital outlay	6,377	279,100	(272,723)
Miscellaneous	314	-	314
	<u>\$ 111,213</u>	<u>\$ 396,480</u>	<u>\$ (285,267)</u>
Receipts over (under) expenditures	34,060		
Unencumbered cash, beginning	<u>374,407</u>		
Unencumbered cash, ending	<u>\$ 408,467</u>		

**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Licenses, permits and fees	-	-	-	-	-	-	-	-
County office fees	-	-	-	-	-	-	-	-
Intergovernmental	-	-	434,405	-	-	-	-	-
Miscellaneous	139,220	1,253	550	130,178	1,900	-	-	-
Other	-	-	-	-	-	-	6,200	-
Transfers	137,276	600,000	723,664	545,000	-	47,099	7,631	20,000
<b>Total receipts</b>	<b>276,496</b>	<b>601,253</b>	<b>1,158,619</b>	<b>675,178</b>	<b>1,900</b>	<b>47,099</b>	<b>13,831</b>	<b>35,000</b>
Expenditures:								
Personal services	-	-	-	-	-	-	-	-
Contractual services	-	-	-	-	-	4,050	-	-
Commodities	-	-	-	-	221	-	-	-
Capital outlay	203,857	-	152,957	607,078	-	23,902	12,267	-
Miscellaneous	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	103,908	35,000	-
<b>Total expenditures</b>	<b>203,857</b>	<b>-</b>	<b>152,957</b>	<b>607,078</b>	<b>221</b>	<b>131,860</b>	<b>47,267</b>	<b>-</b>
Receipts over (under) expenditures	72,639	601,253	1,005,662	68,100	1,679	(84,761)	(33,436)	35,000
Unencumbered cash, beginning	246,331	1,803,960	1,792,569	526,394	4,502	103,908	326,484	27,100
<b>Unencumbered cash, ending</b>	<b>\$ 318,970</b>	<b>\$ 2,405,213</b>	<b>\$ 2,798,231</b>	<b>\$ 594,494</b>	<b>\$ 6,181</b>	<b>\$ 19,147</b>	<b>\$ 293,048</b>	<b>\$ 62,100</b>

**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017

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	-	-	680,842	-	-	-	-	34,241
County office fees	4,128	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	194,722	12,650	-	-	15,462
Other	-	-	52	-	-	-	-	3,490
Transfers	-	58,217	-	320,082	170,552	80,000	-	-
<b>Total receipts</b>	<b>4,128</b>	<b>58,217</b>	<b>680,894</b>	<b>514,804</b>	<b>183,202</b>	<b>80,000</b>	<b>-</b>	<b>53,193</b>
Expenditures:								
Personal services	-	-	511,651	-	-	-	-	38,838
Contractual services	-	-	-	347,544	-	-	-	-
Commodities	-	-	-	-	317	-	-	4,831
Capital outlay	2,175	34,757	-	327,755	253,714	-	-	-
Miscellaneous	-	-	40,781	-	-	-	-	5,460
Transfers	-	-	191,072	5,000	-	-	-	-
<b>Total expenditures</b>	<b>2,175</b>	<b>34,757</b>	<b>743,504</b>	<b>680,299</b>	<b>254,031</b>	<b>-</b>	<b>-</b>	<b>49,129</b>
Receipts over (under) expenditures	1,953	23,460	(62,610)	(165,495)	(70,829)	80,000	-	4,064
Unencumbered cash, beginning	14,607	171,159	71,103	3,228,848	782,792	289,325	2,071	54,507
<b>Unencumbered cash, ending</b>	<b>\$ 16,560</b>	<b>\$ 194,619</b>	<b>\$ 8,493</b>	<b>\$ 3,063,353</b>	<b>\$ 711,963</b>	<b>\$ 369,325</b>	<b>\$ 2,071</b>	<b>\$ 58,571</b>

**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017

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	\$ -	\$ -	\$ -	\$ 1,600	\$ -	\$ -	\$ -
Licenses, permits and fees	8,293	3,637	45,995	12,094	681	58,885	85,042
County office fees	-	-	-	-	-	-	-
Intergovernmental	-	-	-	947,201	-	-	-
Miscellaneous	-	-	-	929	-	-	-
Other	-	-	-	-	-	-	297
Transfers	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>8,293</b>	<b>3,637</b>	<b>45,995</b>	<b>961,824</b>	<b>681</b>	<b>58,885</b>	<b>85,339</b>
Expenditures:							
Personal services	-	-	-	724,516	-	-	-
Contractual services	4,171	1,797	14,420	101,387	572	40,968	47,798
Commodities	-	1,665	8,637	20,498	116	331	1,215
Capital outlay	-	-	-	-	-	-	6,408
Miscellaneous	4,520	2,301	1,248	154	-	-	-
Transfers	-	-	-	127,484	-	-	-
<b>Total expenditures</b>	<b>8,691</b>	<b>5,763</b>	<b>24,305</b>	<b>974,039</b>	<b>688</b>	<b>41,299</b>	<b>55,421</b>
Receipts over (under) expenditures	(398)	(2,126)	21,690	(12,215)	(7)	17,586	29,918
Unencumbered cash, beginning	6,113	4,923	32,006	93,790	4,119	134,306	407,885
<b>Unencumbered cash, ending</b>	<b>\$ 5,715</b>	<b>\$ 2,797</b>	<b>\$ 53,696</b>	<b>\$ 81,575</b>	<b>\$ 4,112</b>	<b>\$ 151,892</b>	<b>\$ 437,803</b>



**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017

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	\$ -	\$ -	\$ 18,575	\$ 17,332	\$ 68,124	\$ 120,631
Licenses, permits and fees	21,261	21,261	-	-	12,753	984,985
County office fees	-	-	-	-	-	4,128
Intergovernmental	-	-	523,809	502,333	35,989	2,443,737
Miscellaneous	-	-	10,182	59	-	507,105
Other	-	-	16,934	278	10,100	37,351
Transfers	-	-	3,696	8,000	17,423	2,738,640
	<u>21,261</u>	<u>21,261</u>	<u>573,196</u>	<u>528,002</u>	<u>144,389</u>	<u>6,836,577</u>
Total receipts						
Expenditures:						
Personal services	-	-	255,509	402,713	61,561	1,994,788
Contractual services	16,475	4,633	171,216	23,935	46,332	825,298
Commodities	-	-	82,075	40,472	24,537	184,915
Capital outlay	36	8,328	-	12,707	14,134	1,660,075
Miscellaneous	-	-	30,071	186	12,090	96,811
Transfers	-	-	11,608	52,231	623	526,926
	<u>16,511</u>	<u>12,961</u>	<u>550,479</u>	<u>532,244</u>	<u>159,277</u>	<u>5,288,813</u>
Total expenditures						
Receipts over (under) expenditures	4,750	8,300	22,717	(4,242)	(14,888)	1,547,764
Unencumbered cash, beginning	<u>20,756</u>	<u>45,662</u>	<u>94,928</u>	<u>120,409</u>	<u>329,008</u>	<u>10,739,565</u>
Unencumbered cash, ending	<u>\$ 25,506</u>	<u>\$ 53,962</u>	<u>\$ 117,645</u>	<u>\$ 116,167</u>	<u>\$ 314,120</u>	<u>\$12,287,329</u>

**BUTLER COUNTY, KANSAS**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017

**Capital Project Funds**

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

**BUTLER COUNTY, KANSAS**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017

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

	Actual	Budget	Variance- Over (Under)
Receipts:			
Special assessments	\$ 436,779	\$ 185,680	\$ 251,099
Ad valorem property tax	1,610,512	1,943,750	(333,238)
In lieu of tax	2,279	-	2,279
Delinquent tax	59,101	90,000	(30,899)
Motor VehicleTax	244,708	232,834	11,874
Intergovernmental	29	-	29
Transfers	1,518,575	1,518,580	(5)
	<b>\$ 3,871,983</b>	<b>\$ 3,970,844</b>	<b>\$ (98,861)</b>
Total receipts			
Expenditures:			
Contractual services	\$ 2,243,972	\$ -	\$ 2,243,972
Principal	1,474,000	3,364,000	(1,890,000)
Interest	230,255	670,800	(440,545)
	<b>\$ 3,948,227</b>	<b>\$ 4,034,800</b>	<b>\$ (86,573)</b>
Total expenditures			
Receipts over (under) expenditures	(76,244)		
Unencumbered cash, beginning	356,481		
Unencumbered cash, ending	<b>\$ 280,237</b>		

**BUTLER COUNTY, KANSAS**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017

**Business Funds - Self Insurance Internal Service**

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Charges for services	\$ 890,196	\$ 831,400	\$ 58,796
Transfers	<u>2,960,414</u>	<u>3,090,980</u>	<u>(130,566)</u>
Total receipts	<u>\$ 3,850,610</u>	<u>\$ 3,922,380</u>	<u>\$ (71,770)</u>
Expenditures:			
Contractual services	<u>\$ 3,354,265</u>	<u>\$ 4,247,210</u>	<u>\$ (892,945)</u>
Total expenditures	<u>\$ 3,354,265</u>	<u>\$ 4,247,210</u>	<u>\$ (892,945)</u>
Receipts over (under) expenditures	496,345		
Unencumbered cash, beginning	<u>307,883</u>		
Unencumbered cash, ending	<u>\$ 804,228</u>		

**BUTLER COUNTY, KANSAS**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017

**Business Funds - Landfill**

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Delinquent tax	\$ 15	\$ -	\$ 15
Charges for services	1,926,879	2,000,000	(73,121)
Rental income	14,452	14,000	452
	<u>\$ 1,941,346</u>	<u>\$ 2,014,000</u>	<u>\$ (72,654)</u>
Total receipts			
Expenditures:			
Personal services	\$ 480,847	\$ 497,030	\$ (16,183)
Contractual services	216,737	247,500	(30,763)
Commodities	257,482	179,000	78,482
Capital outlay	63,202	-	63,202
Miscellaneous	76,308	-	76,308
Transfers	1,209,855	1,507,018	(297,163)
	<u>\$ 2,304,431</u>	<u>\$ 2,430,548</u>	<u>\$ (126,117)</u>
Total expenditures			
Receipts over (under) expenditures	\$ (363,085)		
Unencumbered cash, beginning	<u>363,085</u>		
Unencumbered cash, ending	<u>\$ -</u>		

**Business Funds - Landfill Capital Improvements**

	<u>Actual</u>
Receipts:	
Miscellaneous	\$ 66,750
Transfers	1,044,125
	<u>\$ 1,110,875</u>
Total receipts	
Expenditures:	
Capital outlay	\$ 216,438
Transfers	600,000
	<u>\$ 816,438</u>
Total expenditures	
Receipts over (under) expenditures	294,437
Unencumbered cash, beginning	<u>2,852,990</u>
Unencumbered cash, ending	<u>\$ 3,147,427</u>

**BUTLER COUNTY, KANSAS**  
 Summary of Receipts and Disbursements  
 Regulatory Basis  
 For the Year Ended December 31, 2017

**Agency Funds**

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Distributable Funds:</b>				
Advance tax	\$ -	\$ 19,834	\$ 19,834	\$ -
Commercial motor vehicle holding	258	331	-	589
Current tax	56,284,376	103,676,766	99,718,290	60,242,852
Delinquent tax	911,470	2,918,355	2,795,219	1,034,606
Federal Land Ent Holding	-	43,526	43,526	-
In lieu of tax	81,953	125,241	120,869	86,325
Motor license hold	-	585,348	585,348	-
Motor vehicle sales tax	196,657	6,824,377	6,808,651	212,383
Motor vehicle tax	328,022	10,461,181	10,457,788	331,415
NRP- Tax holding fund	-	914,858	914,858	-
Rental Excise Tax Holding	-	2,248	1,374	874
RV Tax Holding	3,728	162,704	162,614	3,818
Severance tax holding	-	13,261	13,261	-
Special City/County Highway Holding	-	1,875,523	1,875,523	-
Specials Holding	3,071,113	5,770,982	5,861,417	2,980,678
Tax and motor vehicle over/short	-	322,281	322,281	-
Tax sales	21,254	46,445	65,959	1,740
<b>Total Distributable Funds</b>	<b>60,898,831</b>	<b>133,763,261</b>	<b>129,766,812</b>	<b>64,895,280</b>
<b>State Funds:</b>				
State educational building tax	-	757,536	757,536	-
State institutional building tax	-	378,769	378,769	-
<b>Total State Funds</b>	<b>-</b>	<b>1,136,305</b>	<b>1,136,305</b>	<b>-</b>
<b>Subdivision Funds:</b>				
Butler County Community College	-	14,875,998	14,875,998	-
Cities	41,246	22,983,288	22,983,288	41,246
Regional Library - general	-	419,551	419,551	-
Regional Library - employee benefits	-	28,333	28,333	-
School districts	-	44,600,900	44,600,900	-
Townships	-	6,516,196	6,516,196	-
Watershed districts	6,673	439,609	440,041	6,241
<b>Total Subdivision Funds</b>	<b>47,919</b>	<b>89,863,875</b>	<b>89,864,307</b>	<b>47,487</b>
<b>Other Agency Funds:</b>				
Cereal malt beverage licenses	450	150	150	450
County sheriff donations	3,523	(6,671)	(7,083)	3,935
Civic plus holding fund	2,112	-	-	2,112
EMS donations	7,406	-	-	7,406
Employee association	14,108	19,328	19,868	13,568
Fish and game licenses	51	52	100	3
Inmate funds	16,021	303,278	304,833	14,466
Miscellaneous drug dealer stamp	19,401	118	15,498	4,021
Procurement card clearing	78	-	-	78
Register of Deeds - Heritage fund	12,425	28,313	30,000	10,738
Rescue Squad donations	7,756	2,615	30	10,341
Treasurer's special vehicle	5,371	-	5,371	-
Stray animals	200	-	-	200
Fire Districts	231,473	2,261,267	1,975,415	517,325
Flex Account	72,538	177,713	185,246	65,005
Oil and Gas Depletion Trust	462,874	-	-	462,874
<b>Total Other Agency Funds</b>	<b>855,787</b>	<b>2,786,163</b>	<b>2,529,428</b>	<b>1,112,522</b>
<b>Total Agency Funds</b>	<b>\$ 61,802,537</b>	<b>\$ 227,549,604</b>	<b>\$ 223,296,852</b>	<b>\$ 66,055,289</b>

**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017

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

	Actual
Receipts:	
County appropriation	\$ 334,000
KSU salary participation	48,941
Educational services	18,372
Interest and miscellaneous	38
Total receipts	401,351
Expenditures:	
Personnel services	329,838
Contractual services	4,650
Commodities	14,415
Capital outlay	1,812
Miscellaneous	9,682
Total expenditures	360,397
Receipts over expenditures	40,954
Unencumbered cash, beginning	44,776
Unencumbered cash, ending	\$ 85,730

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

	Actual
Receipts:	
Rental income	\$ 2,330,535
Total receipts	2,330,535
Expenditures:	
Principal	1,890,000
Interest	440,524
Total expenditures	2,330,524
Receipts (under) expenditures	11
Unencumbered cash, beginning	10,222
Unencumbered cash, ending	\$ 10,233