

***BUTLER COUNTY, KANSAS***

REGULATORY BASIS  
FINANCIAL STATEMENT

YEAR ENDED DECEMBER 31, 2019

AND

INDEPENDENT AUDITOR'S REPORT



BUTLER COUNTY, KANSAS  
REGULATORY BASIS  
FINANCIAL STATEMENT  
YEAR ENDED DECEMBER 31, 2019  
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**BUTLER COUNTY, KANSAS**

REGULATORY BASIS  
FINANCIAL STATEMENT

Year Ended December 31, 2019

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**BUTLER COUNTY, KANSAS**

**REGULATORY BASIS  
FINANCIAL STATEMENT**

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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, 2019 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 statement 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 contained 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 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 opinion.

#### *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, 2019, 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, 2019, 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 21, 2020 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

April 21, 2020  
Wichita, Kansas

**BUTLER COUNTY, KANSAS**  
 Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	Beginning Unencumbered Cash Balance 1/1/2019	Receipts	Expenditures	Ending Unencumbered Cash Balance 12/31/2019	Add Encumbrances and Accounts Payable	Ending Cash Balance 12/31/2019
<b>GOVERNMENTAL TYPE FUNDS:</b>						
GENERAL FUND	\$ 1,055,417	\$ 17,062,739	\$ 18,118,156	\$ -	\$ 192,253	\$ 192,253
<b>SPECIAL PURPOSE FUNDS:</b>						
Sales Tax	-	6,369	-	6,369	-	6,369
Emergency Medical Services	151,959	2,638,362	2,724,714	65,607	63	65,670
Road and Bridge	-	7,583,001	7,459,300	123,701	13,271	136,972
Bridge Building	510,061	1,394,662	1,131,222	773,501	385,307	1,158,808
Sheriff	51,401	3,392,823	3,444,224	-	15,944	15,944
Jail Operating	14,553	4,385,986	4,331,212	69,327	948	70,275
Department on Aging - Administration	-	541,697	541,697	-	147	147
911 Equipment Reserve	84,087	1,535	4,585	81,037	4,585	85,622
E 911 Wireless Tax	353,392	287,385	271,656	369,121	44,263	413,384
Special Alcohol	20,360	4,719	-	25,079	-	25,079
Special Parks and Recreation	10,919	2,467	-	13,386	-	13,386
Special Liability	191,985	86,472	50,071	228,386	-	228,386
Street Lighting	476	3,245	1,298	2,423	-	2,423
Wind Farms	48,852	-	-	48,852	-	48,852
Health Department - Administration	4,050	593,541	557,530	40,061	620	40,681
Economic Development	156,881	60,155	8,808	208,228	-	208,228
Sewer Districts' Maintenance	445,484	156,738	156,199	446,023	7,956	453,979
Special Ambulance	132,780	306,508	121,215	318,073	121,215	439,288
Landfill Post Closure	2,406,312	17,350	-	2,423,662	-	2,423,662
Special Highway Improvement	3,765,312	1,511,956	1,148,804	4,128,464	1,189,049	5,317,513
Special Road Machinery	488,385	520,550	323,581	685,354	112,227	797,581
Special Law Enforcement	6,181	2,252	-	8,433	-	8,433
Jail Reserve	154,293	333,779	80,501	407,571	-	407,571
Dept. of Aging Reserve	251,799	21,925	33,792	239,932	-	239,932
800Mhz Maintenance and Upgrade	100,300	1,082,996	222,777	960,519	-	960,519
Conceal/Carry Permits	14,816	3,315	6,059	12,072	-	12,072
Health Department Reserve	266,468	200	6,736	259,932	-	259,932
Motor Vehicle Operating	12,032	713,997	720,153	5,876	284	6,160
Capital Improvements	3,578,840	1,916,256	1,511,744	3,983,352	261,455	4,244,807
Sheriff Capital Reserves	584,082	322,500	497,520	409,062	-	409,062
Election Reserve Fund	449,325	80,000	448,635	80,690	-	80,690
Drug Asset and Seizure	1,872	-	1,527	345	-	345
County Attorney Diversion Fees	93,730	98,000	53,282	138,448	96	138,544
Prosecutor's Training and Assistance	5,410	6,982	4,619	7,773	-	7,773
Juvenile Justice EMP Fees	59,097	39,157	33,473	64,781	-	64,781
Community Corrections	105,106	971,041	940,284	135,863	565	136,428
Court Services Diversion Fees	4,293	553	590	4,256	-	4,256
Child Support Enforcement	163,277	61,619	46,551	178,345	-	178,345
Register of Deeds - Technology	469,395	95,489	80,983	483,901	-	483,901
Clerks - Technology	32,309	23,002	27,600	27,711	-	27,711
Treasury - Technology	14,119	25,546	25,694	13,971	-	13,971
Department on Aging - Grants	111,720	631,393	607,504	135,609	1,579	137,188
Health Department - Grants	87,683	589,808	558,763	118,728	-	118,728
Federal and State Assistance	415,918	228,597	219,649	424,866	-	424,866
<b>TOTAL SPECIAL PURPOSE FUNDS</b>	<b>15,819,314</b>	<b>30,743,928</b>	<b>28,404,552</b>	<b>18,158,690</b>	<b>2,159,574</b>	<b>20,318,264</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	194,743	2,160,129	2,249,385	105,487	-	105,487
<b>TOTAL BOND AND INTEREST FUNDS</b>	<b>194,743</b>	<b>2,160,129</b>	<b>2,249,385</b>	<b>105,487</b>	<b>-</b>	<b>105,487</b>
<b>BUSINESS FUNDS:</b>						
Self-Insurance	1,276,469	4,127,520	3,727,781	1,676,208	340,000	2,016,208
Landfill Operating	216,980	2,459,056	2,660,078	15,958	64,388	80,346
Landfill Capital Improvements	2,838,199	1,062,195	259,210	3,641,184	-	3,641,184
<b>TOTAL BUSINESS FUNDS</b>	<b>4,331,648</b>	<b>7,648,771</b>	<b>6,647,069</b>	<b>5,333,350</b>	<b>404,388</b>	<b>5,737,738</b>
<b>TOTAL COUNTY</b>	<b>21,471,891</b>	<b>57,615,567</b>	<b>55,419,162</b>	<b>23,668,296</b>	<b>2,756,215</b>	<b>26,424,511</b>

**BUTLER COUNTY, KANSAS**  
 Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
 Regulatory Basis  
 (Continued)  
 For the Year Ended December 31, 2019

	Beginning Unencumbered Cash Balance 1/1/2019	Receipts	Expenditures	Ending Unencumbered Cash Balance 12/31/2019	Add Encumbrances and Accounts Payable	Ending Cash Balance 12/31/2019
RELATED MUNICIPAL ENTITIES:						
Butler County Extension Council	\$ 155,241	\$ 405,934	\$ 361,303	\$ 199,872	\$ -	\$ 199,872
Butler County Public Building Commission	14,371	2,154,113	2,154,101	14,383	-	14,383
TOTAL RELATED MUNICIPAL ENTITIES	<u>169,612</u>	<u>2,560,047</u>	<u>2,515,404</u>	<u>214,255</u>	<u>-</u>	<u>214,255</u>
TOTAL REPORTING ENTITY (Excluding Agency Funds)	<u>\$ 21,641,503</u>	<u>\$ 60,175,614</u>	<u>\$ 57,934,566</u>	<u>\$ 23,882,551</u>	<u>\$ 2,756,215</u>	<u>\$ 26,638,766</u>
Composition of Cash:						
Petty Cash						\$ 20,389
Checking Account - Intrust (Public Building Commission)						12,211
Checking Account - Intrust Holding						14,083,870
Checking Account - Intrust Depository						288,093
Checking Account - Intrust Disbursement						(415,087)
Checking Account - Intrust Bank Inmate Fund						24,790
Certificates of Deposit - Intrust						82,000,000
Certificates of Deposit - Towanda State Bank						250,000
Certificates of Deposit - Community National Bank Extension Council						250,000 <u>199,872</u>
Total Cash						96,714,138
Less Agency Funds per Schedule 3						(70,075,372)
Total Reporting Entity (Excluding Agency Funds)						<u>\$ 26,638,766</u>

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



**BUTLER COUNTY, KANSAS**

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**BUTLER COUNTY, KANSAS**

**NOTES TO THE FINANCIAL STATEMENT**

**DECEMBER 31, 2019**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Municipal Financial Reporting Entity**

Butler County, Kansas (the 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** – These funds are 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, 2019 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 that 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 in the adoption 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 EMP Fees
Special Law Enforcement	Community Corrections
Jail Reserve	Court Services Diversion Fees
Dept. of Aging Reserve	Child Support Enforcement
800Mhz Maintenance and Upgrade	Register of Deeds Technology
Conceal/Carry Permits	Clerks Technology
Health Department Reserve	Treasury Technology
Motor Vehicle Operating	Department on Aging Grants
Capital Improvements	Health Department Grants
Sheriff Capital Reserves	Federal and State Assistance
Election Reserve	

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

### **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 \$96,714,138 and the bank balance was \$96,596,080.

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, 2019, the County was not exposed to custodial credit risk with its deposits since all were either covered by the federal deposit insurance corporation, or the collateral was held by a separate financial instruction in the County's name.

*Custodial Credit Risk – Investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

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

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

*Concentration of Credit Risk.* State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

**B. Long-Term Debt**

Changes in long-term debt for the County for the year ended December 31, 2019 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
<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	\$ 90,000	\$ -	\$ 45,000	\$ 45,000	\$ 3,690
Series 2007 A - Internal Improvements	4.2 - 6.45%	07/01/07	126,800	10/01/22	42,000	-	10,000	32,000	1,932
Series 2010 A - Internal Improvements	3.2 - 4.8%	06/01/10	295,000	10/01/25	160,000	-	20,000	140,000	6,650
Lease Purchase Agreement									
Rescue Vehicle Lease	2.172%	10/29/19	486,465	10/29/29	-	486,465	-	486,465	-
Total Butler County					292,000	486,465	75,000	703,465	12,272
<u>Related Municipal Entity - Butler County Public Building Commission:</u>									
Revenue Bonds:									
Series 2018 A - Refunding Bonds	4.0%	02/16/18	3,720,000	10/01/21	3,720,000	-	-	3,720,000	148,788
Series 2018 B - Refunding Bonds	1.88 - 2.40%	02/16/18	4,305,000	10/01/20	2,300,000	-	1,955,000	345,000	50,313
Total Related Municipal Entity					6,020,000	-	1,955,000	4,065,000	199,101
Total Long-Term Debt					\$ 6,312,000	\$ 486,465	\$ 2,030,000	\$ 4,768,465	\$ 211,373

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
	2020	2021	2022	2023	2024	2025-2029	
<b>PRINCIPAL:</b>							
Butler County:							
General Obligation Bonds:							
Series 2005 - Northridge Sewer Dist 19 Impr	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000
Series 2007 A - Paving Improvements	10,000	11,000	11,000	-	-	-	32,000
Series 2010 A - Internal Improvements	20,000	20,000	25,000	25,000	25,000	25,000	140,000
Lease Purchase Agreement							
Rescue Vehicle Lease	44,055	45,017	46,000	47,005	48,031	256,357	486,465
Total Principal - Butler County	119,055	76,017	82,000	72,005	73,031	281,357	703,465
Related Municipal Entity - Butler County Public Building Commission:							
Revenue Bonds:							
Series 2018A	1,650,000	2,070,000	-	-	-	-	3,720,000
Series 2018B	345,000	-	-	-	-	-	345,000
Total Principal - Related Municipal Entity	1,995,000	2,070,000	-	-	-	-	4,065,000
TOTAL PRINCIPAL	2,114,055	2,146,017	82,000	72,005	73,031	281,357	4,768,465
<b>INTEREST:</b>							
Butler County:							
General Obligation Bonds:							
Series 2005 - Northridge Sewer Dist 19 Imp.	1,845	-	-	-	-	-	1,845
Series 2007 A - Paving Improvements	1,472	1,012	506	-	-	-	2,990
Series 2010 A - Internal Improvements	5,850	5,050	4,250	3,188	2,125	1,062	21,525
Lease Purchase Agreement							
Rescue Vehicle Lease	10,328	9,366	8,383	7,378	6,352	15,561	57,368
Total Interest - Butler County	19,495	15,428	13,139	10,566	8,477	16,623	83,728
Related Municipal Entity - Butler County Public Building Commission:							
Revenue Bonds:							
Series 2018A	148,800	82,800	-	-	-	-	231,600
Series 2018B	8,280	-	-	-	-	-	8,280
TOTAL INTEREST	176,575	98,228	13,139	10,566	8,477	16,623	323,608
TOTAL PRINCIPAL AND INTEREST	\$ 2,290,630	\$ 2,244,245	\$ 95,139	\$ 82,571	\$ 81,508	\$ 297,980	\$ 5,092,073

**Conduit Debt** – The County has issued Industrial Revenue Bonds not directly obligated by the County. The total amount outstanding at December 31, 2019 was \$4,467,938 for the Industrial Revenue Bonds. 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, 2019 the County had a liability of \$1,869,073 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, 2019, all closure costs had been incurred, and the estimated post-closure cost was \$1,069,520 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, 2019, cell #1a was 92% full, cell #2a was 92% full, cell #1b was 92% full, and cell #2b was 92% full. The estimated closure cost for these areas was \$1,403,972, and the estimated post-closure cost was \$832,148 based on 36% usage of the open cells of the new Subtitle D landfill. These cells have a combined remaining useful life of approximately 2 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 69 years.

In addition, the County operates a household hazardous waste facility, composting facility, and a construction/demolition landfill with closure costs of \$7,684, \$17,203, and \$399,965, 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 \$3,730,491 as of December 31, 2019. It is estimated an additional \$1,581,766 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, \$5,312,257, 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, 2019. 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 for the Death and Disability Program) and the statutory contribution rate was 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from the County were \$1,634,351 for the year ended December 31, 2019.

#### Net Pension Liability

At December 31, 2019, the County's proportionate share of the collective net pension liability reported by KPERS was \$12,327,046. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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.

*Death and Disability Other Post Employment Benefits.* As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERs) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERs that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2019.

**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 \$150,000 per individual and aggregate claims over \$5,001,996. 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 \$340,000 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
Capital Improvements	Sewer Districts' Maintenance	K.S.A. 19-120	\$ 5,000
Community Corrections	Self Insurance Internal Service	K.S.A. 12-2615	119,716
Community Corrections	Federal and State Assistance	Operating Transfer	16,957
Department of Aging - Administration	Dept of Aging Reserve	Resolution 19-42	16,740
Department of Aging - Grants	Self Insurance Internal Service	K.S.A. 12-2615	6,370
Emergency Medical Services	Special Ambulance	K.S.A. 12-110d	299,008
General Fund	Capital Improvements	K.S.A. 19-120	1,868,464
General Fund	Self Insurance Internal Service	K.S.A. 12-2615	2,834,478
General Fund	Election Reserve	K.S.A. 19-119	80,000
General Fund	800Mhz Maintenance and Upgrade Fund	Resolution 19-42	1,040,680
General Fund	Federal and State Assistance	Operating Transfer	14,423
General Fund	Bond and Interest Fund	Operating Transfer	240,000
Health Department - Administration	General Fund	Adopted Budget	54,170
Health Department - Administration	Health Department Reserve	Resolution 19-42	200
Health Department - Grants	Self Insurance Internal Service	K.S.A. 12-2615	52,022
Jail Operating	Jail Reserve	Resolution 19-42	333,779
Landfill Operating	General Fund	K.S.A. 12-16, 102	184,110
Landfill Operating	Landfill Capital Improvements	K.S.A. 19-120	992,195
Landfill Operating	Self Insurance Internal Service	K.S.A. 12-2615	15,021
Motor Vehicle Operating	General Fund	K.S.A. 8-145	12,439
Motor Vehicle Operating	Self Insurance Internal Service	K.S.A. 12-2615	171,395
Road & Bridge	Special Road Machinery	K.S.A. 68-141(g)	488,000
Road & Bridge	Special Highway Improvement	K.S.A. 68-590	1,141,302
Sheriff	Sheriff Capital Reserve	K.S.A. 19-119	258,102
			<u>\$ 10,244,571</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 March 11, 2020, the World Health Organization declared COVID-19 a global pandemic and recommended worldwide mitigation measures. The extent of COVID-19's effect on the County's operational and financial performance will depend on future developments, including the duration, spread and intensity of the pandemic, all of which are uncertain and difficult to predict considering the rapidly evolving landscape. As a result, it is not currently possible to ascertain the overall impact of COVID-19 on the County's operation. However, if the pandemic continues to evolve, this could have a material adverse effect on the County's operation, and summary statement of receipts, expenditures and unencumbered cash.

REGULATORY – REQUIRED  
SUPPLEMENTARY INFORMATION

**BUTLER COUNTY, KANSAS**  
 Summary of Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	<u>Certified Budget</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
<b>GOVERNMENTAL TYPE FUNDS:</b>			
GENERAL FUND	\$ 18,287,477	\$ 18,118,156	\$ (169,321)
<b>SPECIAL PURPOSE FUNDS:</b>			
Sales Tax	-	-	-
Emergency Medical Services	2,724,714	2,724,714	-
Road and Bridge	7,459,300	7,459,300	-
Bridge Building	1,514,240	1,131,222	(383,018)
Sheriff	3,450,520	3,444,224	(6,296)
Jail Operating	4,331,212	4,331,212	-
Department on Aging - Administration	572,510	541,697	(30,813)
911 Equipment Reserve	123,910	4,585	(119,325)
E 911 Wireless Tax	284,040	271,656	(12,384)
Special Alcohol	13,500	-	(13,500)
Special Parks and Recreation	7,060	-	(7,060)
Special Liability	292,450	50,071	(242,379)
Street Lighting	2,000	1,298	(702)
Wind Farms	48,850	-	(48,850)
Health Department - Administration	557,530	557,530	-
Economic Development	210,630	8,808	(201,822)
Sewer Districts' Maintenance	462,700	156,199	(306,501)
<b>BOND AND INTEREST FUNDS:</b>			
Bond and Interest	2,353,460	2,249,385	(104,075)
<b>BUSINESS FUNDS:</b>			
Self Insurance	4,993,430	3,727,781	(1,265,649)
Landfill Operating	2,660,078	2,660,078	-

**BUTLER COUNTY, KANSAS**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019

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	\$ 11,760,587	\$ 12,176,302	\$ (415,715)
Delinquent tax	325,180	300,000	25,180
Motor vehicle tax	1,345,980	1,305,408	40,572
In lieu of tax	16,152	10,000	6,152
Interest and penalties	807,778	750,000	57,778
Total taxes	<u>14,255,677</u>	<u>14,541,710</u>	<u>(286,033)</u>
Licenses, fees, and permits:			
Licenses, permits & fees	775,633	726,350	49,283
Charges for services	252,675	60,000	192,675
Building permits	187,175	200,000	(12,825)
County office fees	58,913	69,000	(10,087)
Mortgage registration	13,196	-	13,196
Total licenses, fees, and permits	<u>1,287,592</u>	<u>1,055,350</u>	<u>232,242</u>
Use of money and property:			
Interest on idle funds	972,605	1,000,000	(27,395)
Total interest	<u>972,605</u>	<u>1,000,000</u>	<u>(27,395)</u>
Intergovernmental	29,276	10,000	19,276
Other:			
Rental income	46,616	5,000	41,616
Weed department receipts	210,690	240,000	(29,310)
Miscellaneous income	5,630	80,000	(74,370)
Transfers	250,719	300,000	(49,281)
Other	3,934	-	3,934
Total other	<u>517,589</u>	<u>625,000</u>	<u>(107,411)</u>
Total cash receipts	<u>17,062,739</u>	<u>17,232,060</u>	<u>(169,321)</u>
<b>Expenditures:</b>			
Non-departmental:			
Transfers	3,041,484	2,310,067	731,417
Miscellaneous	5,885	-	5,885
Total non-departmental	<u>3,047,369</u>	<u>2,310,067</u>	<u>737,302</u>
Administration:			
Personal services	545,267	533,640	11,627
Contractual services	786,813	749,650	37,163
Commodities	38,909	42,400	(3,491)
Capital outlay	5,600	5,450	150
Miscellaneous	8,031	-	8,031
Transfers	2,480	-	2,480
Total administration	<u>1,387,100</u>	<u>1,331,140</u>	<u>55,960</u>

**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
(Continued)  
For the Year Ended December 31, 2019

Schedule 2-1

<b><u>General Fund</u></b>			Variance- Over (Under)
	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<b>Appraisal:</b>			
Personal services	752,072	790,870	(38,798)
Contractual services	62,357	95,700	(33,343)
Commodities	17,381	27,600	(10,219)
Capital outlay	16,339	39,750	(23,411)
Transfers	18,750	-	18,750
Total appraisal	<u>866,899</u>	<u>953,920</u>	<u>(87,021)</u>
<b>Building inspection:</b>			
Personal services	54,601	80,180	(25,579)
Contractual services	2,594	7,600	(5,006)
Commodities	12,868	12,100	768
Capital outlay	-	10,880	(10,880)
Miscellaneous	891	-	891
Transfers	8,900	-	8,900
Total building inspection	<u>79,854</u>	<u>110,760</u>	<u>(30,906)</u>
<b>Building and grounds:</b>			
Personal services	364,396	364,010	386
Contractual services	190,319	167,340	22,979
Commodities	87,529	90,500	(2,971)
Capital outlay	-	10,000	(10,000)
Total building and grounds	<u>642,244</u>	<u>631,850</u>	<u>10,394</u>
<b>Capital improvements:</b>			
Contractual services	31,239	20,000	11,239
Commodities	2,563	-	2,563
Total capital improvements	<u>33,802</u>	<u>20,000</u>	<u>13,802</u>
<b>County Attorney:</b>			
Personal services	659,831	748,360	(88,529)
Contractual services	75,996	107,130	(31,134)
Commodities	12,278	12,400	(122)
Capital outlay	39,649	19,900	19,749
Transfers	19,324	-	19,324
Total County Attorney	<u>807,078</u>	<u>887,790</u>	<u>(80,712)</u>
<b>County Clerk:</b>			
Personal services	228,903	228,820	83
Contractual services	13,228	26,800	(13,572)
Commodities	3,394	6,400	(3,006)
Capital outlay	3,531	3,000	531
Miscellaneous	363	-	363
Total County Clerk	<u>249,419</u>	<u>265,020</u>	<u>(15,601)</u>
<b>Computer services:</b>			
Personal services	281,370	303,630	(22,260)
Contractual services	230,248	244,130	(13,882)
Commodities	9,160	13,800	(4,640)
Capital outlay	6,149	32,000	(25,851)
Total computer services	<u>526,927</u>	<u>593,560</u>	<u>(66,633)</u>



**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
(Continued)  
For the Year Ended December 31, 2019

Schedule 2-1

**General Fund**

	Actual	Budget	Variance- Over (Under)
District Court:			
Contractual services	508,540	553,700	(45,160)
Commodities	35,047	72,500	(37,453)
Capital outlay	238	-	238
Total District Court	<u>543,825</u>	<u>626,200</u>	<u>(82,375)</u>
Economic development:			
Contractual services	14,564	25,000	(10,436)
Commodities	3,760	4,800	(1,040)
Total economic development	<u>18,324</u>	<u>29,800</u>	<u>(11,476)</u>
Elections:			
Personal services	45,868	48,200	(2,332)
Contractual services	79,482	142,120	(62,638)
Commodities	7,491	17,000	(9,509)
Capital outlay	3,837	83,000	(79,163)
Reimbursed expenses	(13,131)	-	(13,131)
Transfers	80,000	-	80,000
Total elections	<u>203,547</u>	<u>290,320</u>	<u>(86,773)</u>
Emergency communication:			
Personal services	877,743	937,250	(59,507)
Contractual services	14,956	11,910	3,046
Commodities	9,066	9,300	(234)
Total emergency communication	<u>901,765</u>	<u>958,460</u>	<u>(56,695)</u>
Emergency management:			
Personal services	102,568	131,700	(29,132)
Contractual services	41,999	47,600	(5,601)
Commodities	9,228	27,200	(17,972)
Capital outlay	-	23,000	(23,000)
Miscellaneous	361	-	361
Transfers	23,000	-	23,000
Total emergency management	<u>177,156</u>	<u>229,500</u>	<u>(52,344)</u>
Employee benefits:			
Personal services	3,062,008	2,955,720	106,288
Contractual services	8,145	-	8,145
Miscellaneous	36,915	-	36,915
Transfers	2,834,477	3,189,490	(355,013)
Total employee benefits	<u>5,941,545</u>	<u>6,145,210</u>	<u>(203,665)</u>
Environmental health:			
Personal services	15,315	34,450	(19,135)
Contractual services	3,859	9,300	(5,441)
Commodities	1,874	5,850	(3,976)
Capital outlay	-	5,460	(5,460)
Miscellaneous	143	-	143
Transfers	3,960	-	3,960
Total environmental health	<u>25,151</u>	<u>55,060</u>	<u>(29,909)</u>

**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
(Continued)  
For the Year Ended December 31, 2019

Schedule 2-1

**General Fund**

	Actual	Budget	Variance- Over (Under)
Extension council:			
Contractual services	346,000	346,000	-
Total extension council	<u>346,000</u>	<u>346,000</u>	<u>-</u>
Fair association:			
Contractual services	19,000	19,000	-
Total fair association	<u>19,000</u>	<u>19,000</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	182,185	186,070	(3,885)
Contractual services	22,990	25,100	(2,110)
Commodities	5,141	7,300	(2,159)
Capital outlay	469	22,000	(21,531)
Miscellaneous	96	-	96
Transfers	18,000	-	18,000
Total GIS/mapping	<u>228,881</u>	<u>240,470</u>	<u>(11,589)</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	189,847	209,640	(19,793)
Contractual services	117,999	110,850	7,149
Commodities	9,981	11,400	(1,419)
Miscellaneous	386	-	386
Transfers	5,000	-	5,000
Total juvenile intake	<u>323,213</u>	<u>331,890</u>	<u>(8,677)</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	6,500	6,500	-
Total Mid-Kap	<u>6,500</u>	<u>6,500</u>	<u>-</u>
Noxious weeds:			
Personal services	111,870	132,500	(20,630)
Contractual services	13,371	16,400	(3,029)
Commodities	205,529	275,100	(69,571)
Capital outlay	27,250	32,800	(5,550)
Miscellaneous	2,497	-	2,497
Total noxious weeds	<u>360,517</u>	<u>456,800</u>	<u>(96,283)</u>

**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
(Continued)  
For the Year Ended December 31, 2019

Schedule 2-1

<u>General Fund</u>			Variance- Over (Under)
	Actual	Budget	
Planning and zoning:			
Personal services	155,225	165,810	(10,585)
Contractual services	8,277	17,050	(8,773)
Commodities	3,636	7,700	(4,064)
Capital outlay	-	5,640	(5,640)
Miscellaneous	525	-	525
Transfers	2,670	-	2,670
Total planning and zoning	<u>170,333</u>	<u>196,200</u>	<u>(25,867)</u>
Register of Deeds:			
Personal services	185,625	188,500	(2,875)
Contractual services	2,388	4,030	(1,642)
Commodities	1,231	1,700	(469)
Miscellaneous	156	-	156
Total Register of Deeds	<u>189,400</u>	<u>194,230</u>	<u>(4,830)</u>
Rescue squad:			
Personal services	-	200	(200)
Contractual services	4,554	5,150	(596)
Commodities	5,379	9,950	(4,571)
Capital outlay	58,549	38,360	20,189
Total rescue squad	<u>68,482</u>	<u>53,660</u>	<u>14,822</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	45,755	53,400	(7,645)
Contractual services	231,972	221,780	10,192
Commodities	1,288	7,250	(5,962)
Capital outlay	750	45,000	(44,250)
Transfers	20,000	-	20,000
Total Strategic Communications Plan	<u>299,765</u>	<u>327,430</u>	<u>(27,665)</u>
Treasurer:			
Personal services	246,212	260,250	(14,038)
Contractual services	74,061	72,600	1,461
Commodities	2,341	7,500	(5,159)
Capital outlay	12,642	17,500	(4,858)
Miscellaneous	14	-	14
Total treasurer	<u>335,270</u>	<u>357,850</u>	<u>(22,580)</u>
Youth programs and services:			
Contractual services	21,000	21,000	-
Total youth programs and services	<u>21,000</u>	<u>21,000</u>	<u>-</u>
 Total expenditures	 <u>\$ 18,118,156</u>	 <u>\$ 18,287,477</u>	 <u>\$ (169,321)</u>
 Receipts over (under) expenditures	 (1,055,417)		
 Unencumbered cash, beginning	 1,055,417		
 Unencumbered cash, ending	 <u>\$ -</u>		

**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019

**Special Purpose Fund - Sales Tax**

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Sales tax	\$ 6,369	\$ -	\$ 6,369
Total receipts	<u>\$ 6,369</u>	<u>\$ -</u>	<u>\$ 6,369</u>
Expenditures:			
Transfers	\$ -	\$ -	\$ -
Total expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Receipts over (under) expenditures	6,369		
Unencumbered cash, beginning	<u>-</u>		
Unencumbered cash, ending	<u>\$ 6,369</u>		

**BUTLER COUNTY, KANSAS**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019

**Special Purpose Fund - Emergency Medical Services**

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 494,770	\$ 514,862	\$ (20,092)
Delinquent tax	16,959	17,000	(41)
Motor vehicle tax	67,455	65,123	2,332
In lieu of tax	683	-	683
Charges for services	2,046,572	1,975,000	71,572
Intergovernmental	11	-	11
Miscellaneous	11,912	-	11,912
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total receipts	<u>\$ 2,638,362</u>	<u>\$ 2,571,985</u>	<u>\$ 66,377</u>
Expenditures:			
Personal services	\$ 1,993,347	\$ 1,898,170	\$ 95,177
Contractual services	174,576	182,000	(7,424)
Commodities	251,045	250,850	195
Capital outlay	3,325	-	3,325
Miscellaneous	3,413	-	3,413
Transfers	299,008	393,694	(94,686)
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total expenditures	<u>\$ 2,724,714</u>	<u>\$ 2,724,714</u>	<u>\$ -</u>
Receipts over (under) expenditures	(86,352)		
Unencumbered cash, beginning	<u>151,959</u>		
Unencumbered cash, ending	<u>\$ 65,607</u>		

**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019

**Special Purpose Fund - Road and Bridge**

	Actual	Budget	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 5,035,496	\$ 5,238,402	\$ (202,906)
Delinquent tax	146,286	145,000	1,286
Motor vehicle tax	604,430	586,473	17,957
In lieu of tax	6,949	5,000	1,949
Charges for services	193,404	97,000	96,404
Intergovernmental	1,546,489	1,540,000	6,489
Miscellaneous	49,947	-	49,947
	<u>\$ 7,583,001</u>	<u>\$ 7,611,875</u>	<u>\$ (28,874)</u>
Total receipts			
Expenditures:			
Personal services	\$ 1,979,711	\$ 1,968,500	\$ 11,211
Contractual services	231,327	231,300	27
Commodities	2,889,920	3,155,500	(265,580)
Capital outlay	725,593	2,104,000	(1,378,407)
Miscellaneous	3,447	-	3,447
Transfers	1,629,302	-	1,629,302
	<u>\$ 7,459,300</u>	<u>\$ 7,459,300</u>	<u>\$ -</u>
Total expenditures			
Receipts over (under) expenditures	123,701		
Unencumbered cash, beginning	-		
Unencumbered cash, ending	\$ 123,701		

**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019

**Special Purpose Fund - Bridge Building**

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 1,092,162	\$ 1,135,955	\$ (43,793)
Delinquent tax	31,304	32,000	(696)
Motor vehicle tax	128,364	124,284	4,080
In lieu of tax	1,507	1,500	7
Charges for service	280	-	280
Intergovernmental	20	-	20
Miscellaneous	141,025	-	141,025
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total receipts	<u>\$ 1,394,662</u>	<u>\$ 1,293,739</u>	<u>\$ 100,923</u>
Expenditures:			
Personal services	\$ 74,082	\$ 73,850	\$ 232
Contractual services	-	2,000	(2,000)
Commodities	6,620	22,500	(15,880)
Capital outlay	14,024	1,415,890	(1,401,866)
Capital projects	1,036,493	-	1,036,493
Miscellaneous	3	-	3
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total expenditures	<u>\$ 1,131,222</u>	<u>\$ 1,514,240</u>	<u>\$ (383,018)</u>
Receipts over (under) expenditures	263,440		
Unencumbered cash, beginning	<u>510,061</u>		
Unencumbered cash, ending	<u>\$ 773,501</u>		

**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019

**Special Purpose Fund - Sheriff**

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 2,505,537	\$ 2,606,506	\$ (100,969)
Delinquent tax	74,567	80,000	(5,433)
Motor vehicle tax	305,769	296,432	9,337
In lieu of tax	3,457	3,000	457
Licenses, permits, and fees	93	-	93
Charges for services	451,886	536,000	(84,114)
Intergovernmental	49	-	49
Miscellaneous	48,570	4,500	44,070
Reimbursements	2,895	-	2,895
	<u>\$ 3,392,823</u>	<u>\$ 3,526,438</u>	<u>\$ (133,615)</u>
Total receipts			
Expenditures:			
Personal services	\$ 2,785,910	\$ 2,876,100	\$ (90,190)
Contractual services	106,683	135,600	(28,917)
Commodities	268,033	312,100	(44,067)
Capital outlay	18,025	-	18,025
Miscellaneous	7,471	-	7,471
Transfers	258,102	126,720	131,382
	<u>\$ 3,444,224</u>	<u>\$ 3,450,520</u>	<u>\$ (6,296)</u>
Total expenditures			
Receipts over (under) expenditures	(51,401)		
Unencumbered cash, beginning	<u>51,401</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, 2019

**Special Purpose Fund - Jail Operating**

	Actual	Budget	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 1,399,854	\$ 1,455,909	\$ (56,055)
Delinquent tax	33,700	25,000	8,700
Motor vehicle tax	149,543	146,202	3,341
In lieu of tax	1,932	1,000	932
Charges for services	2,789,685	2,688,500	101,185
Miscellaneous	11,248	-	11,248
Intergovernmental	24	-	24
	<u>\$ 4,385,986</u>	<u>\$ 4,316,611</u>	<u>\$ 69,375</u>
Expenditures:			
Personal services	\$ 2,577,983	\$ 2,539,960	\$ 38,023
Contractual services	802,828	865,230	(62,402)
Commodities	535,485	536,800	(1,315)
Capital outlay	77,536	-	77,536
Miscellaneous	3,601	-	3,601
Transfers	333,779	389,222	(55,443)
	<u>\$ 4,331,212</u>	<u>\$ 4,331,212</u>	<u>\$ -</u>
Receipts over (under) expenditures	54,774		
Unencumbered cash, beginning	14,553		
Unencumbered cash, ending	\$ 69,327		

**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019

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

	Actual	Budget	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 467,566	\$ 486,500	\$ (18,934)
Delinquent tax	12,760	12,500	260
Motor vehicle tax	52,855	51,180	1,675
Charges for service	7,863	11,000	(3,137)
In lieu of tax	645	500	145
Intergovernmental	8	-	8
Transfers	-	25,000	(25,000)
	<u>\$ 541,697</u>	<u>\$ 586,680</u>	<u>\$ (44,983)</u>
Total receipts			
Expenditures:			
Personal services	\$ 86,399	\$ 89,340	\$ (2,941)
Contractual services	433,060	183,500	249,560
Commodities	2,659	3,960	(1,301)
Capital outlay	2,839	295,710	(292,871)
Transfers	16,740	-	16,740
	<u>\$ 541,697</u>	<u>\$ 572,510</u>	<u>\$ (30,813)</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, 2019

**Special Purpose Fund - 911 Equipment Reserve**

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Miscellaneous	\$ 1,535	\$ -	\$ 1,535
Total receipts	<u>\$ 1,535</u>	<u>\$ -</u>	<u>\$ 1,535</u>
Expenditures:			
Commodities	\$ 4,585	\$ 123,910	\$ (119,325)
Total expenditures	<u>\$ 4,585</u>	<u>\$ 123,910</u>	<u>\$ (119,325)</u>
Receipts over (under) expenditures	(3,050)		
Unencumbered cash, beginning	<u>84,087</u>		
	<u>\$ 81,037</u>		

**BUTLER COUNTY, KANSAS**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019

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

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
911 tax	\$ 287,385	\$ 275,000	\$ 12,385
Total receipts	<u>\$ 287,385</u>	<u>\$ 275,000</u>	<u>\$ 12,385</u>
Expenditures:			
Contractual services	\$ 199,271	\$ 266,802	\$ (67,531)
Commodities	38,640	2,000	36,640
Capital outlay	33,745	15,238	18,507
Total expenditures	<u>\$ 271,656</u>	<u>\$ 284,040</u>	<u>\$ (12,384)</u>
Receipts over (under) expenditures	15,729		
Unencumbered cash, beginning	<u>353,392</u>		
Unencumbered cash, ending	<u>\$ 369,121</u>		

**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019

**Special Purpose Fund - Special Alcohol**

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Intergovernmental	\$ 4,719	\$ 6,000	\$ (1,281)
Total receipts	<u>\$ 4,719</u>	<u>\$ 6,000</u>	<u>\$ (1,281)</u>
Expenditures:			
Transfers	\$ -	\$ 13,500	\$ (13,500)
Total expenditures	<u>\$ -</u>	<u>\$ 13,500</u>	<u>\$ (13,500)</u>
Receipts over (under) expenditures	4,719		
Unencumbered cash, beginning	<u>20,360</u>		
Unencumbered cash, ending	<u>\$ 25,079</u>		

**BUTLER COUNTY, KANSAS**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019

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

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Intergovernmental	\$ 2,467	\$ 3,000	\$ (533)
Total receipts	<u>\$ 2,467</u>	<u>\$ 3,000</u>	<u>\$ (533)</u>
Expenditures:			
Contractual services	\$ -	\$ 7,060	\$ (7,060)
Total expenditures	<u>\$ -</u>	<u>\$ 7,060</u>	<u>\$ (7,060)</u>
Receipts over (under) expenditures	2,467		
Unencumbered cash, beginning	<u>10,919</u>		
Unencumbered cash, ending	<u>\$ 13,386</u>		

**BUTLER COUNTY, KANSAS**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019

**Special Purpose Fund - Special Liability**

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Miscellaneous	\$ 86,472	\$ 100,000	\$ (13,528)
Total receipts	<u>\$ 86,472</u>	<u>\$ 100,000</u>	<u>\$ (13,528)</u>
Expenditures:			
Contractual services	\$ 39,131	\$ 292,450	\$ (253,319)
Commodities	925	-	925
Miscellaneous	10,015	-	10,015
Total fund expenditures	<u>\$ 50,071</u>	<u>\$ 292,450</u>	<u>\$ (242,379)</u>
Receipts over (under) expenditures	36,401		
Unencumbered cash, beginning	<u>191,985</u>		
Unencumbered cash, ending	<u>\$ 228,386</u>		

**BUTLER COUNTY, KANSAS**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019

**Special Purpose Fund - Street Lighting**

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Special assessments	\$ 3,245	\$ 2,000	\$ 1,245
Total receipts	<u>\$ 3,245</u>	<u>\$ 2,000</u>	<u>\$ 1,245</u>
Expenditures:			
Contractual services	\$ 1,298	\$ 2,000	\$ (702)
Total expenditures	<u>\$ 1,298</u>	<u>\$ 2,000</u>	<u>\$ (702)</u>
Receipts over (under) expenditures	1,947		
Unencumbered cash, beginning	<u>476</u>		
Unencumbered cash, ending	<u>\$ 2,423</u>		



**BUTLER COUNTY, KANSAS**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019

**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	\$ -	\$ 48,850	\$ (48,850)
Total expenditures	<u>\$ -</u>	<u>\$ 48,850</u>	<u>\$ (48,850)</u>
Receipts over (under) expenditures	-		
Unencumbered cash, beginning	<u>48,852</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, 2019

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

	Actual	Budget	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 389,385	\$ 405,290	\$ (15,905)
Delinquent tax	11,235	10,000	1,235
Motor vehicle tax	47,704	46,145	1,559
In lieu of tax	537	-	537
Charges for services	103,196	76,000	27,196
Intergovernmental	39,175	31,900	7,275
Miscellaneous	2,309	-	2,309
	<u>\$ 593,541</u>	<u>\$ 569,335</u>	<u>\$ 24,206</u>
Expenditures:			
Personal services	\$ 153,670	\$ 168,570	\$ (14,900)
Contractual services	334,694	298,300	36,394
Commodities	10,308	36,700	(26,392)
Capital outlay	3,374	-	3,374
Miscellaneous	1,114	-	1,114
Transfers	54,370	53,960	410
	<u>\$ 557,530</u>	<u>\$ 557,530</u>	<u>\$ -</u>
Receipts over (under) expenditures	36,011		
Unencumbered cash, beginning	4,050		
Unencumbered cash, ending	\$ 40,061		

**BUTLER COUNTY, KANSAS**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019

**Special Purpose Fund - Economic Development**

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Special assessments	\$ 60,155	\$ 47,570	\$ 12,585
Total receipts	<u>\$ 60,155</u>	<u>\$ 47,570</u>	<u>\$ 12,585</u>
Expenditures:			
Contractual services	\$ 8,808	\$ 210,630	\$ (201,822)
Total expenditures	<u>\$ 8,808</u>	<u>\$ 210,630</u>	<u>\$ (201,822)</u>
Receipts over (under) expenditures	51,347		
Unencumbered cash, beginning	<u>156,881</u>		
Unencumbered cash, ending	<u>\$ 208,228</u>		

**BUTLER COUNTY, KANSAS**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019

**Special Purpose Fund - Sewer Districts' Maintenance**

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Special assessments	\$ 151,738	\$ 126,310	\$ 25,428
Licenses, permits and fees	-	11,520	(11,520)
Transfers	5,000	-	5,000
	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total receipts	<u>\$ 156,738</u>	<u>\$ 137,830</u>	<u>\$ 18,908</u>
Expenditures:			
Contractual services	\$ 102,206	\$ 104,320	\$ (2,114)
Commodities	34,269	11,650	22,619
Capital outlay	17,911	346,730	(328,819)
Miscellaneous	1,813	-	1,813
	<u>1,813</u>	<u>-</u>	<u>1,813</u>
Total expenditures	<u>\$ 156,199</u>	<u>\$ 462,700</u>	<u>\$ (306,501)</u>
Receipts over (under) expenditures	539		
Unencumbered cash, beginning	<u>445,484</u>		
Unencumbered cash, ending	<u>\$ 446,023</u>		

**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2019

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,316
Licenses, permits, and fees	-	-	-	-	-	-	-	-
County office fees	-	-	-	-	-	-	-	-
Intergovernmental	-	-	368,753	-	-	-	-	-
Miscellaneous	7,500	17,350	1,901	32,550	2,252	-	-	-
Other	-	-	-	-	-	-	5,185	-
Transfers	299,008	-	1,141,302	488,000	-	333,779	16,740	1,040,680
<b>Total receipts</b>	<b>306,508</b>	<b>17,350</b>	<b>1,511,956</b>	<b>520,550</b>	<b>2,252</b>	<b>333,779</b>	<b>21,925</b>	<b>1,082,996</b>
Expenditures:								
Personal services	-	-	-	-	-	-	-	-
Contractual services	-	-	60,559	-	-	-	33,792	-
Commodities	-	-	-	-	-	-	-	-
Capital outlay	121,215	-	1,088,245	323,581	-	80,501	-	222,777
Miscellaneous	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>121,215</b>	<b>-</b>	<b>1,148,804</b>	<b>323,581</b>	<b>-</b>	<b>80,501</b>	<b>33,792</b>	<b>222,777</b>
Receipts over (under) expenditures	185,293	17,350	363,152	196,969	2,252	253,278	(11,867)	860,219
Unencumbered cash, beginning	132,780	2,406,312	3,765,312	488,385	6,181	154,293	251,799	100,300
<b>Unencumbered cash, ending</b>	<b>\$ 318,073</b>	<b>\$ 2,423,662</b>	<b>\$ 4,128,464</b>	<b>\$ 685,354</b>	<b>\$ 8,433</b>	<b>\$ 407,571</b>	<b>\$ 239,932</b>	<b>\$ 960,519</b>

(Continued)

**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2019

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	-	-	713,749	-	-	-	-	72,020
County office fees	3,315	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	698	-	-	-
Miscellaneous	-	-	-	47,792	63,700	-	-	25,980
Other	-	-	248	-	-	-	-	-
Transfers	-	200	-	1,868,464	258,102	80,000	-	-
<b>Total receipts</b>	<b>3,315</b>	<b>200</b>	<b>713,997</b>	<b>1,916,256</b>	<b>322,500</b>	<b>80,000</b>	<b>-</b>	<b>98,000</b>
Expenditures:								
Personal services	-	-	503,239	-	-	-	-	42,603
Contractual services	-	2,901	24,006	764,770	-	-	-	-
Commodities	-	-	6,316	56,055	1,645	-	-	509
Capital outlay	6,059	3,835	2,758	685,919	495,875	448,635	1,527	-
Miscellaneous	-	-	-	-	-	-	-	10,170
Transfers	-	-	183,834	5,000	-	-	-	-
<b>Total expenditures</b>	<b>6,059</b>	<b>6,736</b>	<b>720,153</b>	<b>1,511,744</b>	<b>497,520</b>	<b>448,635</b>	<b>1,527</b>	<b>53,282</b>
Receipts over (under) expenditures	(2,744)	(6,536)	(6,156)	404,512	(175,020)	(368,635)	(1,527)	44,718
Unencumbered cash, beginning	14,816	266,468	12,032	3,578,840	584,082	449,325	1,872	93,730
Unencumbered cash, ending	<u>\$ 12,072</u>	<u>\$ 259,932</u>	<u>\$ 5,876</u>	<u>\$ 3,983,352</u>	<u>\$ 409,062</u>	<u>\$ 80,690</u>	<u>\$ 345</u>	<u>\$ 138,448</u>

(Continued)

**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2019

Schedule 2-19

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

	Prosecutor's Training and Assistance	Juvenile Justice EMP Fees	Community Corrections	Court Services Diversion Fees	Child Support Enforcement	Register of Deeds Technology
Receipts:						
Charges for services	\$ -	\$ -	\$ 4,125	\$ -	\$ -	\$ -
Licenses, permits, and fees	6,982	39,157	10,758	553	61,619	92,006
County office fees	-	-	-	-	-	-
Intergovernmental	-	-	948,334	-	-	-
Miscellaneous	-	-	700	-	-	-
Other	-	-	7,124	-	-	3,483
Transfers	-	-	-	-	-	-
<b>Total receipts</b>	<b>6,982</b>	<b>39,157</b>	<b>971,041</b>	<b>553</b>	<b>61,619</b>	<b>95,489</b>
Expenditures:						
Personal services	-	-	637,718	-	-	-
Contractual services	1,248	26,791	125,534	545	46,195	76,759
Commodities	-	5,436	20,681	45	356	50
Capital outlay	-	-	-	-	-	4,174
Miscellaneous	3,371	1,246	19,678	-	-	-
Transfers	-	-	136,673	-	-	-
<b>Total expenditures</b>	<b>4,619</b>	<b>33,473</b>	<b>940,284</b>	<b>590</b>	<b>46,551</b>	<b>80,983</b>
Receipts over (under) expenditures	2,363	5,684	30,757	(37)	15,068	14,506
Unencumbered cash, beginning	5,410	59,097	105,106	4,293	163,277	469,395
<b>Unencumbered cash, ending</b>	<b>\$ 7,773</b>	<b>\$ 64,781</b>	<b>\$ 135,863</b>	<b>\$ 4,256</b>	<b>\$ 178,345</b>	<b>\$ 483,901</b>

(Continued)

**BUTLER COUNTY, KANSAS**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2019

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	\$ -	\$ -	\$ 29,787	\$ 12,606	\$ 96,011	\$ 184,845
Licenses, permits, and fees	23,002	23,002	-	-	19,600	1,062,448
County office fees	-	-	-	-	-	3,315
Intergovernmental	-	-	571,078	576,843	75,469	2,541,175
Miscellaneous	-	2,544	11,177	215	-	213,661
Other	-	-	19,351	144	6,137	41,672
Transfers	-	-	-	-	31,380	5,557,655
	<u>23,002</u>	<u>25,546</u>	<u>631,393</u>	<u>589,808</u>	<u>228,597</u>	<u>9,604,771</u>
Total receipts						
Expenditures:						
Personal services	-	-	285,745	452,211	113,426	2,034,942
Contractual services	27,600	11,584	155,603	14,962	25,200	1,398,049
Commodities	-	-	132,848	32,501	17,696	274,138
Capital outlay	-	14,110	-	6,944	62,866	3,569,021
Miscellaneous	-	-	26,938	123	461	61,987
Transfers	-	-	6,370	52,022	-	383,899
	<u>27,600</u>	<u>25,694</u>	<u>607,504</u>	<u>558,763</u>	<u>219,649</u>	<u>7,722,036</u>
Total expenditures						
Receipts over (under) expenditures	(4,598)	(148)	23,889	31,045	8,948	1,882,735
Unencumbered cash, beginning	<u>32,309</u>	<u>14,119</u>	<u>111,720</u>	<u>87,683</u>	<u>415,918</u>	<u>13,774,854</u>
Unencumbered cash, ending	<u>\$ 27,711</u>	<u>\$ 13,971</u>	<u>\$ 135,609</u>	<u>\$ 118,728</u>	<u>\$ 424,866</u>	<u>\$ 15,657,589</u>



**BUTLER COUNTY, KANSAS**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019

**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, 2019

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

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Special assessments	\$ 290,126	\$ 190,000	\$ 100,126
Ad valorem property tax	1,269,298	1,547,906	(278,608)
In lieu of tax	2,053	-	2,053
Delinquent tax	54,658	65,000	(10,342)
Motor vehicle tax	223,143	215,617	7,526
Intergovernmental	35	-	35
Rental income	80,816	83,820	(3,004)
Transfers	240,000	-	240,000
	<u>\$ 2,160,129</u>	<u>\$ 2,102,343</u>	<u>\$ 57,786</u>
Expenditures:			
Contractual services	\$ 2,162,113	\$ -	\$ 2,162,113
Principal	75,000	2,030,000	(1,955,000)
Interest	12,272	211,390	(199,118)
Miscellaneous	-	112,070	(112,070)
	<u>\$ 2,249,385</u>	<u>\$ 2,353,460</u>	<u>\$ (104,075)</u>
Receipts over (under) expenditures	(89,256)		
Unencumbered cash, beginning	<u>194,743</u>		
Unencumbered cash, ending	<u>\$ 105,487</u>		

**BUTLER COUNTY, KANSAS**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019

**Business Funds - Self Insurance Internal Service**

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Charges for services	\$ 928,518	\$ 963,520	\$ (35,002)
Transfers	<u>3,199,002</u>	<u>3,225,690</u>	<u>(26,688)</u>
Total receipts	<u>\$ 4,127,520</u>	<u>\$ 4,189,210</u>	<u>\$ (61,690)</u>
Expenditures:			
Contractual services	<u>\$ 3,727,781</u>	<u>\$ 4,993,430</u>	<u>\$ (1,265,649)</u>
Total expenditures	<u>\$ 3,727,781</u>	<u>\$ 4,993,430</u>	<u>\$ (1,265,649)</u>
Receipts over (under) expenditures	399,739		
Unencumbered cash, beginning	<u>1,276,469</u>		
Unencumbered cash, ending	<u>\$ 1,676,208</u>		

**BUTLER COUNTY, KANSAS**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019

**Business Funds - Landfill Operating**

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Delinquent tax	\$ 5	\$ -	\$ 5
Charges for services	2,445,057	2,200,000	245,057
Rental income	13,994	14,500	(506)
Miscellaneous	-	200,000	(200,000)
	<u>\$ 2,459,056</u>	<u>\$ 2,414,500</u>	<u>\$ 44,556</u>
Total receipts			
Expenditures:			
Personal services	\$ 492,788	\$ 524,370	\$ (31,582)
Contractual services	177,518	262,500	(84,982)
Commodities	245,531	200,000	45,531
Capital outlay	471,186	-	471,186
Miscellaneous	81,729	-	81,729
Transfers	1,191,326	1,673,208	(481,882)
	<u>\$ 2,660,078</u>	<u>\$ 2,660,078</u>	<u>\$ -</u>
Total expenditures			
Receipts over (under) expenditures	\$ (201,022)		
Unencumbered cash, beginning	<u>216,980</u>		
Unencumbered cash, ending	<u>\$ 15,958</u>		

**Business Funds - Landfill Capital Improvements**

	<u>Actual</u>
Receipts:	
Miscellaneous	\$ 70,000
Transfers	<u>992,195</u>
Total receipts	<u>\$ 1,062,195</u>
Expenditures:	
Capital outlay	<u>\$ 259,210</u>
Total expenditures	<u>\$ 259,210</u>
Receipts over (under) expenditures	802,985
Unencumbered cash, beginning	<u>2,838,199</u>
Unencumbered cash, ending	<u>\$ 3,641,184</u>

**BUTLER COUNTY, KANSAS**  
 Summary of Receipts and Disbursements  
 Regulatory Basis  
 For the Year Ended December 31, 2019

**Agency Funds**

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Distributable Funds:</b>				
Advance tax	\$ -	\$ 12,532	\$ 12,532	\$ -
Commercial motor vehicle holding	1,737	-	697	1,040
Current tax	62,104,901	113,361,347	110,825,269	64,640,979
Delinquent tax	759,132	3,309,973	3,132,279	936,826
Federal Land Ent Holding	-	46,307	45,421	886
In lieu of tax	74,297	201,362	161,864	113,795
Motor vehicle sales tax	181,868	6,590,722	6,561,730	210,860
Motor vehicle tax	313,087	11,307,909	11,187,613	433,383
NRP- Tax holding fund	-	1,101,238	1,101,238	-
Rental excise tax holding	-	2,017	2,017	-
RV tax holding	3,181	165,724	164,737	4,168
Severance tax holding	6,997	18,940	25,937	-
Special City/County highway holding	-	1,909,127	1,909,127	-
Specials holding	2,872,797	5,424,887	5,491,681	2,806,003
Tax and motor vehicle over/short	-	349,150	349,150	-
Tax sales	2,743	116,125	26,608	92,260
<b>Total Distributable Funds</b>	<b>66,320,740</b>	<b>143,917,360</b>	<b>140,997,900</b>	<b>69,240,200</b>
<b>State Funds:</b>				
State educational building tax	-	831,471	831,471	-
State institutional building tax	-	415,737	415,737	-
<b>Total State Funds</b>	<b>-</b>	<b>1,247,208</b>	<b>1,247,208</b>	<b>-</b>
<b>Subdivision Funds:</b>				
Butler County Community College	-	16,525,460	16,525,460	-
Cities	41,246	24,905,883	24,905,883	41,246
Regional Library - general	-	466,893	466,893	-
Regional Library - employee benefits	-	32,632	32,632	-
School districts	-	49,591,105	49,591,105	-
Townships	-	7,045,877	7,045,877	-
Watershed districts	1,630	384,947	385,063	1,514
<b>Total Subdivision Funds</b>	<b>42,876</b>	<b>98,952,797</b>	<b>98,952,913</b>	<b>42,760</b>
<b>Other Agency Funds:</b>				
Cereal malt beverage licenses	450	-	275	175
County sheriff donations	6,693	(8,849)	(12,544)	10,388
Civic plus holding fund	2,112	-	-	2,112
EMS donations	7,406	-	-	7,406
Employee association	15,793	20,054	17,893	17,954
Fish and game licenses	3	-	-	3
Inmate funds	15,286	451,070	441,566	24,790
Miscellaneous drug dealer stamp	2,538	-	2,538	-
Procurement card clearing	78	-	-	78
Register of Deeds - Heritage fund	9,803	33,737	30,000	13,540
Rescue Squad donations	12,431	2,000	-	14,431
Stray animals	200	-	-	200
Fire districts	97,706	2,105,231	2,038,094	164,843
Flex account	66,782	204,334	197,498	73,618
Oil and Gas Depletion Trust	462,874	-	-	462,874
<b>Total Other Agency Funds</b>	<b>700,155</b>	<b>2,807,577</b>	<b>2,715,320</b>	<b>792,412</b>
<b>Total Agency Funds</b>	<b>\$ 67,063,771</b>	<b>\$ 246,924,942</b>	<b>\$ 243,913,341</b>	<b>\$ 70,075,372</b>

**BUTLER COUNTY, KANSAS**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019

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

	Actual
Receipts:	
County appropriation	\$ 346,000
KSU salary participation	52,143
Educational services	6,908
Interest and miscellaneous	883
Total receipts	405,934
Expenditures:	
Personnel services	328,094
Contractual services	4,785
Commodities	14,732
Capital outlay	2,695
Miscellaneous	10,997
Total expenditures	361,303
Receipts over expenditures	44,631
Unencumbered cash, beginning	155,241
Unencumbered cash, ending	\$ 199,872

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

	Actual
Receipts:	
Rental income	\$ 2,154,113
Total receipts	2,154,113
Expenditures:	
Principal	1,955,000
Interest	199,101
Total expenditures	2,154,101
Receipts (under) expenditures	12
Unencumbered cash, beginning	14,371
Unencumbered cash, ending	\$ 14,383