

BUTLER COUNTY, KANSAS

REGULATORY BASIS
FINANCIAL STATEMENT

YEAR ENDED DECEMBER 31, 2018

AND

INDEPENDENT AUDITOR'S REPORT



BUTLER COUNTY, KANSAS

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BUTLER COUNTY, KANSAS

**REGULATORY BASIS
FINANCIAL STATEMENT**

Year Ended December 31, 2018

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BUTLER COUNTY, KANSAS

**REGULATORY BASIS
FINANCIAL STATEMENT**

Year Ended December 31, 2018

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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, 2018 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 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, 2018, 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, 2018, 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 May 24, 2019 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

May 24, 2019
Wichita, Kansas

BUTLER COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures, and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2018

	Beginning Unencumbered Cash Balance 1/1/2018	Receipts	Expenditures	Ending Unencumbered Cash Balance 12/31/2018	Add Encumbrances and Accounts Payable	Ending Cash Balance 12/31/2018
GOVERNMENTAL TYPE FUNDS:						
GENERAL FUND	\$ -	\$ 16,438,337	\$ 15,382,920	\$ 1,055,417	\$ 58,013	\$ 1,113,430
SPECIAL PURPOSE FUNDS:						
Sales Tax	4,025,245	1,522,860	5,548,105	-	-	-
Emergency Medical Services	268,600	2,426,989	2,543,630	151,959	770	152,729
Road and Bridge	-	7,194,390	7,194,390	-	186,336	186,336
Bridge Building	384,031	1,225,382	1,099,352	510,061	224,999	735,060
Sheriff	-	3,424,821	3,373,420	51,401	1,295	52,696
Jail Operating	211,885	3,697,308	3,894,640	14,553	48	14,601
Department on Aging - Administration	-	507,404	507,404	-	73	73
911 Equipment Reserve	123,913	39,891	79,717	84,087	22,990	107,077
E 911 Wireless Tax	367,539	269,878	284,025	353,392	-	353,392
Special Alcohol	38,913	18,857	37,410	20,360	-	20,360
Special Parks and Recreation	25,643	9,856	24,580	10,919	-	10,919
Special Liability	165,624	174,891	148,530	191,985	-	191,985
Street Lighting	275	1,894	1,693	476	-	476
Wind Farms	48,852	-	-	48,852	-	48,852
Health Department - Administration	-	549,120	545,070	4,050	245	4,295
Economic Development	442,984	36,871	322,974	156,881	-	156,881
Sewer District Maintenance	408,467	140,218	103,201	445,484	-	445,484
Special Ambulance	318,970	167,075	353,265	132,780	153,700	286,480
Landfill Post Closure	2,405,213	1,099	-	2,406,312	-	2,406,312
Special Highway Improvement	2,798,231	967,081	-	3,765,312	-	3,765,312
Special Road Machinery	594,494	497,375	603,484	488,385	447,284	935,669
Special Law Enforcement	6,181	-	-	6,181	-	6,181
Jail Reserve	19,147	135,484	338	154,293	-	154,293
Dept. of Aging Reserve	293,048	4,675	45,924	251,799	-	251,799
800Mhz maintenance and upgrade	62,100	38,200	-	100,300	-	100,300
Conceal/Carry Permits	16,560	2,639	4,383	14,816	-	14,816
Health Department Reserve	194,619	71,849	-	266,468	-	266,468
Motor Vehicle Operating	8,493	732,558	729,019	12,032	28,407	40,439
Capital Improvements	3,063,353	746,837	231,350	3,578,840	47,446	3,626,286
Sheriff Capital Reserves	711,963	260,865	388,746	584,082	-	584,082
Election Reserve Fund	369,325	80,000	-	449,325	-	449,325
Drug Asset and Seizure	2,071	-	199	1,872	-	1,872
County Attorney Diversion Fees	58,571	81,400	46,241	93,730	116	93,846
Prosecutor's Training and Assistance	5,715	8,490	8,795	5,410	-	5,410
Juvenile Justice Diversion Fees	2,797	6	2,803	-	-	-
Juvenile Justice EMP Fees	53,696	37,576	32,175	59,097	-	59,097
Community Corrections	81,575	982,261	958,730	105,106	425	105,531
Court Services Diversion Fees	4,112	620	439	4,293	-	4,293
Child Support Enforcement	151,892	60,607	49,222	163,277	-	163,277
Register of Deeds - Technology	437,803	81,034	49,442	469,395	-	469,395
Clerks - Technology	25,506	20,228	13,425	32,309	-	32,309
Treasury - Technology	53,962	20,325	60,168	14,119	13,688	27,807
Department on Aging - Grants	117,645	611,703	617,628	111,720	3	111,723
Health Department - Grants	116,167	522,020	550,504	87,683	171	87,854
Federal and State Assistance	314,120	280,324	178,526	415,918	-	415,918
TOTAL SPECIAL PURPOSE FUNDS	18,799,300	27,652,961	30,632,947	15,819,314	1,127,996	16,947,310
CAPITAL PROJECTS FUNDS:						
Capital Projects	70,769	-	-	70,769	-	70,769
TOTAL CAPITAL PROJECTS FUNDS	70,769	-	-	70,769	-	70,769
BOND AND INTEREST FUNDS:						
Bond and Interest	280,237	2,272,400	2,357,894	194,743	-	194,743
TOTAL BOND AND INTEREST FUNDS	280,237	2,272,400	2,357,894	194,743	-	194,743
BUSINESS FUNDS:						
Self-Insurance	804,228	4,257,363	3,785,122	1,276,469	432,000	1,708,469
Landfill Operating	-	2,246,630	2,029,650	216,980	28,598	245,578
Landfill Capital Improvements	3,147,427	404,378	713,606	2,838,199	612,073	3,450,272
TOTAL BUSINESS FUNDS	3,951,655	6,908,371	6,528,378	4,331,648	1,072,671	5,404,319
TOTAL COUNTY	23,101,961	53,272,069	54,902,139	21,471,891	2,258,680	23,730,571

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

BUTLER COUNTY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
(Continued)
For the Year Ended December 31, 2018

	Beginning Unencumbered Cash Balance 1/1/2018	Receipts	Expenditures	Ending Unencumbered Cash Balance 12/31/2018	Add Encumbrances and Accounts Payable	Ending Cash Balance 12/31/2018
RELATED MUNICIPAL ENTITIES:						
Butler County Extension Council	\$ 85,730	\$ 421,544	\$ 352,033	\$ 155,241	\$ -	\$ 155,241
Butler County Public Building Commission	10,233	10,515,825	10,511,687	14,371	-	14,371
TOTAL RELATED MUNICIPAL ENTITIES	95,963	10,937,369	10,863,720	169,612	-	169,612
TOTAL REPORTING ENTITY (Excluding Agency Funds)	\$ 23,197,924	\$ 64,209,438	\$ 65,765,859	\$ 21,641,503	\$ 2,258,680	\$ 23,900,183
 Composition of Cash:						
Petty Cash					\$	8,729
Checking Account - Intrust (Public Building Commission)						12,199
Checking Account - Intrust Holding						11,022,452
Checking Account - Intrust Depository						382,871
Checking Account - Intrust Disbursement						(632,824)
Checking Account - Intrust Bank Inmate Fund						15,286
Certificates of Deposit - Intrust						67,000,000
Certificates of Deposit - Towanda State Bank						250,000
Certificates of Deposit - Vintage Bank						250,000
Certificates of Deposit - American State Bank						250,000
Certificates of Deposit - Community National Bank						250,000
Certificates of Deposit - Commerce Bank						12,000,000
Extension Council						155,241
Total Cash						90,963,954
Less Agency Funds per Schedule 3						(67,063,771)
Total Reporting Entity (Excluding Agency Funds)						<u>\$ 23,900,183</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, 2018

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 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, 2018 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 \$90,963,954 and the bank balance was \$91,034,652.

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, 2018, 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, 2018 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>
Butler County:									
General Obligation Bonds - Governmental Funds:									
Series 2005 - Northridge Sewer Dist 19 Improvements	3.60 - 4.75%	05/15/05	\$ 497,000	10/01/20	\$ 130,000	\$ -	\$ 40,000	\$ 90,000	\$ 5,330
Series 2007 A - Internal Improvements	4.2 - 6.45%	07/01/07	126,800	10/01/22	52,000	-	10,000	42,000	2,392
Series 2010 A - Internal Improvements	3.2 - 4.8%	06/01/10	295,000	10/01/25	180,000	-	20,000	160,000	7,390
Series 2010 B - Refunding Bonds	1.0 - 3.2%	12/29/10	610,000	08/01/18	35,000	-	35,000	-	1,120
Certificates of Participation:									
Series 2010 - Lease Purchase Agreement	2.0 - 4.0%	03/01/10	12,100,000	09/01/20	4,415,000	-	4,415,000	-	110,638
Total Butler County					4,812,000	-	4,520,000	292,000	126,870
Related Municipal Entity - Butler County Public Building Commission:									
Revenue Bonds:									
Series 2005 - Refunding Bonds	3.4 - 4.5%	04/01/05	19,345,000	10/01/21	8,035,000	-	8,035,000	-	135,590
Series 2007 - SC Mental Health Counseling Center, Inc.	4.0 - 4.10%	10/01/07	635,000	10/01/18	80,000	-	80,000	-	3,280
Series 2018 A - Refunding Bonds	4.0%	02/16/18	3,720,000	10/01/21	-	3,720,000	-	3,720,000	93,401
Series 2018 B - Refunding Bonds	1.88 - 2.40%	02/16/18	4,305,000	10/01/20	-	4,305,000	2,005,000	2,300,000	55,249
Total Related Municipal Entity					8,115,000	8,025,000	10,120,000	6,020,000	287,520
Total Long-Term Debt					\$ 12,927,000	\$ 8,025,000	\$ 14,640,000	\$ 6,312,000	\$ 414,390

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
	2019	2020	2021	2022	2023	2024-2027	
PRINCIPAL:							
Butler County:							
General Obligation Bonds:							
Series 2005 - Northridge Sewer Dist 19 Impr	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000
Series 2007 A - Paving Improvements	10,000	10,000	11,000	11,000	-	-	42,000
Series 2010 A - Internal Improvements	20,000	20,000	20,000	25,000	25,000	50,000	160,000
Total Principal - Butler County	75,000	75,000	31,000	36,000	25,000	50,000	292,000
Related Municipal Entity - Butler County Public Building Commission:							
Revenue Bonds:							
Series 2018A	-	1,650,000	2,070,000	-	-	-	3,720,000
Series 2018B	1,955,000	345,000	-	-	-	-	2,300,000
Total Principal - Related Municipal Entity	1,955,000	1,995,000	2,070,000	-	-	-	6,020,000
TOTAL PRINCIPAL	2,030,000	2,070,000	2,101,000	36,000	25,000	50,000	6,312,000
INTEREST:							
Butler County:							
General Obligation Bonds:							
Series 2005 - Northridge Sewer Dist 19 Imp.	3,690	1,845	-	-	-	-	5,535
Series 2007 A - Paving Improvements	1,932	1,472	1,012	506	-	-	4,922
Series 2010 A - Internal Improvements	6,650	5,850	5,050	4,250	3,188	3,188	28,176
Total Interest - Butler County	12,272	9,167	6,062	4,756	3,188	3,188	38,633
Related Municipal Entity - Butler County Public Building Commission:							
Revenue Bonds:							
Series 2018A	148,800	148,800	82,800	-	-	-	380,400
Series 2018B	50,313	8,280	-	-	-	-	58,593
TOTAL INTEREST	211,385	166,247	88,862	4,756	3,188	3,188	477,626
TOTAL PRINCIPAL AND INTEREST	\$ 2,241,385	\$ 2,236,247	\$ 2,189,862	\$ 40,756	\$ 28,188	\$ 53,188	\$ 6,789,626

On February 15, 2018, the Butler County Public Building Commission (BCPBC) issued \$3,860,000 Refunding Revenue Bonds, Series 2018A with an interest rate of 4% and \$4,305,000 Taxable Refunding Revenue Bonds, Series 2018B with interest rates ranging from 1.88%-2.40%. The proceeds of both issues were used to refund \$8,035,000 of outstanding Series 2005 Refunding which had an interest rate of 4.5%.

The BCPBC refunded this bond to achieve interest cost savings, to reduce debt service requirements for certain years, to restructure the debt payments on the Refunded Bonds and to provide an orderly plan of finance for the BCPBC. The economic gain is approximately \$331,000.

Conduit Debt - The County has issued Industrial Revenue Bonds not directly obligated by the County. The total amount outstanding at December 31, 2018 was \$7,143,241 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, 2018 the County had a liability of \$1,793,408 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, 2018, all closure costs had been incurred, and the estimated post-closure cost was \$1,048,549 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, 2018, cell #1a was 90% full, cell #2a was 90% full, cell #1b was 88% full, and cell #2b was 84% full. The estimated closure cost for these areas was \$1,316,193, and the estimated post-closure cost was \$780,121 based on 35% usage of the open cells of the new Subtitle D landfill. These cells have a combined remaining useful life of approximately 3 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 70 years.

In addition, the County operates a household hazardous waste facility, composting facility, and a construction/demolition landfill with closure costs of \$7,625, \$17,186, and \$392,123, 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 \$3,561,797 as of December 31, 2018. It is estimated an additional \$1,646,711 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, \$5,208,507, 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, 2018. Actual cost of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. The closure and post-closure will be financed by user fees and may potentially require the sale of bonds.

Financial assurance for closure and post-closure care costs of the landfill has been demonstrated by the local government financial test, as specified in 40 CFR 258.74(f), adopted by reference for use in Kansas by K.A.R. 28-29-2110.

3. Defined Benefit Pension Plan

General Information about the Pension Plan

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publically available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from the County were \$1,521,118 for the year ended December 31, 2018.

Net Pension Liability

At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERS was \$12,341,300. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in the financial statement.

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

4. Other Post-Employment Benefits

As provided by K.S.A. 12-5040, Butler County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement. Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

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, 2018.

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 \$432,000 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
Community Corrections	Self Insurance Internal Service	K.S.A. 12-2615	\$ 113,999
Community Corrections	Federal and State Assistance	Operating Transfer	5,433
Department of Aging - Administration	Dept of Aging Reserve	Resolution 18-37	4,675
Emergency Medical Services	Special Ambulance	K.S.A. 12-110d	167,075
Federal and State Assistance	Self Insurance Internal Service	K.S.A. 12-2615	584
General Fund	Capital Improvements	K.S.A. 19-120	579,427
General Fund	Self Insurance Internal Service	K.S.A. 12-2615	2,710,449
General Fund	County's Election Reserve Fund	K.S.A. 19-119	80,000
General Fund	800Mhz Maintenance and Upgrade Fund	Resolution 18-37	20,000
General Fund	Federal and State Assistance	Operating Transfer	23,777
Health Department - Administration	General Fund	Adopted Budget	50,860
Health Department - Administration	Health Dept Reserve	K.S.A. 19-119	64,849
Health Department - Grants	Self Insurance Internal Service	K.S.A. 12-2615	55,492
Jail Operating	Jail Reserve	Resolution 18-37	135,020
Landfill Operating	General Fund	K.S.A. 12-16, 102	185,610
Landfill Operating	Landfill Capital Improvements	K.S.A. 19-120	383,378
Motor Vehicle Operating	General Fund	K.S.A. 8-145	8,551
Motor Vehicle Operating	Self Insurance Internal Service	K.S.A. 12-1615	133,064
Road & Bridge	Special Road Machinery	K.S.A. 68-141(g)	397,000
Road & Bridge	Special Highway Improvement	K.S.A. 68-590	262,118
Sales Tax	Bond and Interest Fund	Resolution 09-55	83,000
Sales Tax	General Fund	Resolution 18-37	1,020,680
Sheriff	Sheriff Capital Reserve	K.S.A. 19-119	202,665
Special Alcohol	Sheriff	Adopted Budget	37,410
Special Parks and Recreation	General Fund	Adopted Budget	24,580
			<u>\$ 6,749,696</u>

IV. OTHER INFORMATION

A. Litigation

The County is a defendant in various legal actions pending or in process for tax appeals, property damage, and miscellaneous claims. The ultimate liability that might result from the final resolution of the above matters is not presently determinable. Management and the County's counsel are of the opinion that the final outcome of the cases will not have an adverse material effect on the County's financial statements.

B. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County carries commercial coverage for buildings and personal property, general liability, automobile fleet, inland marine, public official and employee errors and omissions, workers' compensation, medical professional liability, boiler and machinery, and law enforcement liability. Claims have not exceeded coverage in any of the last three years, and coverage has not been reduced substantially from the prior year.

REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION

BUTLER COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018

	<u>Certified Budget</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
GOVERNMENTAL TYPE FUNDS:			
GENERAL FUND	\$ 15,382,920	\$ 15,382,920	\$ -
SPECIAL PURPOSE FUNDS:			
Sales Tax	6,732,160	5,548,105	(1,184,055)
Emergency Medical Services	2,543,630	2,543,630	-
Road and Bridge	7,348,260	7,194,390	(153,870)
Bridge Building	1,330,810	1,099,352	(231,458)
Sheriff	3,373,420	3,373,420	-
Jail Operating	3,894,640	3,894,640	-
Department on Aging - Administration	557,100	507,404	(49,696)
911 Equipment Reserve	186,260	79,717	(106,543)
E 911 Wireless Tax	284,040	284,025	(15)
Special Alcohol	37,410	37,410	-
Special Parks and Recreation	24,580	24,580	-
Special Liability	408,600	148,530	(260,070)
Street Lighting	2,000	1,693	(307)
Wind Farms	63,300	-	(63,300)
Health Department - Administration	545,070	545,070	-
Economic Development	545,350	322,974	(222,376)
Sewer District Maintenance	425,830	103,201	(322,629)
BOND AND INTEREST FUNDS:			
Bond and Interest	3,992,090	2,357,894	(1,634,196)
BUSINESS FUNDS:			
Self Insurance	4,131,860	3,785,122	(346,738)
Landfill Operating	2,029,650	2,029,650	-

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

Schedule 2-1

<u>General Fund</u>		Variance- Over (Under)	
	Actual	Budget	
Cash receipts:			
Taxes:			
Ad valorem property tax	\$ 10,847,514	\$ 11,253,698	\$ (406,184)
Delinquent tax	309,324	375,000	(65,676)
Motor vehicle tax	1,324,496	1,274,234	50,262
In lieu of tax	14,247	10,000	4,247
Interest and penalties	542,815	525,000	17,815
Total taxes	13,038,396	13,437,932	(399,536)
Licenses, fees, and permits:			
Licenses, permits & fees	698,921	668,780	30,141
Charges for services	164,209	94,000	70,209
Building permits	192,596	180,000	12,596
County office fees	45,206	69,000	(23,794)
Mortgage registration	211,885	171,730	40,155
Total licenses, fees, and permits	1,312,817	1,183,510	129,307
Use of money and property:			
Interest on idle funds	316,175	70,000	246,175
Total interest	316,175	70,000	246,175
Intergovernmental	30,293	105,000	(74,707)
Other:			
Rental income	133,853	90,000	43,853
Weed department receipts	304,789	250,000	54,789
Miscellaneous income	6,493	80,000	(73,507)
Transfers	1,290,281	481,480	808,801
Other	5,240	-	5,240
Total other	1,740,656	901,480	839,176
Total cash receipts	16,438,337	15,697,922	740,415
Expenditures:			
Non-departmental:			
Transfers	488,697	-	488,697
Miscellaneous	36,758	-	36,758
Total non-departmental	525,455	-	525,455
Administration:			
Personal services	531,488	526,900	4,588
Contractual services	806,301	694,020	112,281
Commodities	31,689	45,400	(13,711)
Capital outlay	9,052	5,450	3,602
Miscellaneous	8,216	-	8,216
Transfers	2,480	-	2,480
Total administration	1,389,226	1,271,770	117,456

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
(Continued)
For the Year Ended December 31, 2018

Schedule 2-1

<u>General Fund</u>			Variance- Over (Under)
	<u>Actual</u>	<u>Budget</u>	
Appraisal:			
Personal services	732,908	786,990	(54,082)
Contractual services	59,212	96,700	(37,488)
Commodities	17,463	27,600	(10,137)
Capital outlay	7,483	38,820	(31,337)
Transfers	17,820	-	17,820
Total appraisal	<u>834,886</u>	<u>950,110</u>	<u>(115,224)</u>
Building inspection:			
Personal services	29,852	76,080	(46,228)
Contractual services	3,160	7,600	(4,440)
Commodities	7,526	11,300	(3,774)
Capital outlay	-	10,880	(10,880)
Miscellaneous	4,899	-	4,899
Transfers	8,900	-	8,900
Total building inspection	<u>54,337</u>	<u>105,860</u>	<u>(51,523)</u>
Building and grounds:			
Personal services	337,343	357,320	(19,977)
Contractual services	167,464	139,840	27,624
Commodities	99,657	90,000	9,657
Capital outlay	6,697	8,000	(1,303)
Total building and grounds	<u>611,161</u>	<u>595,160</u>	<u>16,001</u>
Capital improvements:			
Contractual services	25,496	20,000	5,496
Commodities	1,033	-	1,033
Total capital improvements	<u>26,529</u>	<u>20,000</u>	<u>6,529</u>
County Attorney:			
Personal services	711,129	737,200	(26,071)
Contractual services	83,258	102,730	(19,472)
Commodities	8,349	11,900	(3,551)
Capital outlay	10,483	20,400	(9,917)
Transfers	18,677	-	18,677
Total county attorney	<u>831,896</u>	<u>872,230</u>	<u>(40,334)</u>
County Clerk:			
Personal services	214,609	202,900	11,709
Contractual services	15,210	26,800	(11,590)
Commodities	9,088	6,400	2,688
Capital outlay	1,666	3,000	(1,334)
Miscellaneous	450	-	450
Total county clerk	<u>241,023</u>	<u>239,100</u>	<u>1,923</u>
Computer services:			
Personal services	298,041	321,270	(23,229)
Contractual services	196,097	210,530	(14,433)
Commodities	13,284	13,800	(516)
Capital outlay	18,769	32,000	(13,231)
Total computer services	<u>526,191</u>	<u>577,600</u>	<u>(51,409)</u>

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
(Continued)
For the Year Ended December 31, 2018

Schedule 2-1

General Fund

	Actual	Budget	Variance- Over (Under)
District Court:			
Contractual services	510,822	544,450	(33,628)
Commodities	69,641	72,530	(2,889)
Total district court	<u>580,463</u>	<u>616,980</u>	<u>(36,517)</u>
Economic development:			
Contractual services	16,212	25,000	(8,788)
Commodities	4,655	4,800	(145)
Total economic development	<u>20,867</u>	<u>29,800</u>	<u>(8,933)</u>
Elections:			
Personal services	48,614	49,720	(1,106)
Contractual services	106,497	142,120	(35,623)
Commodities	9,421	17,000	(7,579)
Capital outlay	60,715	83,000	(22,285)
Miscellaneous	100	-	100
Transfers	80,000	-	80,000
Total elections	<u>305,347</u>	<u>291,840</u>	<u>13,507</u>
Emergency communication:			
Personal services	855,595	893,030	(37,435)
Contractual services	6,681	9,710	(3,029)
Commodities	5,640	9,300	(3,660)
Total emergency communication	<u>867,916</u>	<u>912,040</u>	<u>(44,124)</u>
Emergency management:			
Personal services	133,794	132,920	874
Contractual services	33,792	40,400	(6,608)
Commodities	8,600	29,700	(21,100)
Capital outlay	-	23,000	(23,000)
Miscellaneous	402	-	402
Transfers	23,000	-	23,000
Total emergency management	<u>199,588</u>	<u>226,020</u>	<u>(26,432)</u>
Employee benefits:			
Personal services	2,910,090	2,757,710	152,380
Contractual services	11,657	-	11,657
Miscellaneous	16,575	-	16,575
Transfers	2,710,449	2,999,810	(289,361)
Total employee benefits	<u>5,648,771</u>	<u>5,757,520</u>	<u>(108,749)</u>
Environmental health:			
Personal services	14,260	32,890	(18,630)
Contractual services	3,215	9,300	(6,085)
Commodities	474	5,350	(4,876)
Capital outlay	-	5,460	(5,460)
Transfers	3,960	-	3,960
Total environmental health	<u>21,909</u>	<u>53,000</u>	<u>(31,091)</u>

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
(Continued)
For the Year Ended December 31, 2018

Schedule 2-1

General Fund

	Actual	Budget	Variance- Over (Under)
Extension council:			
Contractual services	342,500	342,500	-
Total extension council	<u>342,500</u>	<u>342,500</u>	<u>-</u>
Fair association:			
Contractual services	17,500	17,500	-
Total fair association	<u>17,500</u>	<u>17,500</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	178,645	182,230	(3,585)
Contractual services	21,799	24,600	(2,801)
Commodities	3,829	7,300	(3,471)
Capital outlay	3,220	23,500	(20,280)
Miscellaneous	166	-	166
Transfers	19,500	-	19,500
Total GIS/mapping	<u>227,159</u>	<u>237,630</u>	<u>(10,471)</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	210,107	278,570	(68,463)
Contractual services	128,415	103,850	24,565
Commodities	5,277	8,550	(3,273)
Miscellaneous	136	-	136
Transfers	15,000	-	15,000
Total juvenile intake	<u>358,935</u>	<u>390,970</u>	<u>(32,035)</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	122,087	133,010	(10,923)
Contractual services	13,861	15,040	(1,179)
Commodities	268,996	275,100	(6,104)
Capital outlay	11,461	32,800	(21,339)
Miscellaneous	1,652	-	1,652
Total noxious weeds	<u>418,057</u>	<u>455,950</u>	<u>(37,893)</u>

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
(Continued)
For the Year Ended December 31, 2018

Schedule 2-1

<u>General Fund</u>			Variance- Over (Under)
	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Planning and zoning:			
Personal services	168,271	171,790	(3,519)
Contractual services	7,950	16,900	(8,950)
Commodities	3,179	6,400	(3,221)
Capital outlay	-	5,640	(5,640)
Miscellaneous	1,056	-	1,056
Transfers	2,670	-	2,670
Total planning and zoning	<u>183,126</u>	<u>200,730</u>	<u>(17,604)</u>
Register of Deeds:			
Personal services	191,236	194,710	(3,474)
Contractual services	2,511	3,960	(1,449)
Commodities	1,652	1,700	(48)
Total register of deeds	<u>195,399</u>	<u>200,370</u>	<u>(4,971)</u>
Rescue squad:			
Personal services	-	200	(200)
Contractual services	2,308	5,150	(2,842)
Commodities	12,990	9,950	3,040
Capital outlay	12,735	13,360	(625)
Total rescue squad	<u>28,033</u>	<u>28,660</u>	<u>(627)</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	52,428	52,950	(522)
Contractual services	204,320	221,780	(17,460)
Commodities	1,186	7,250	(6,064)
Capital outlay	-	20,000	(20,000)
Transfers	20,000	-	20,000
Total strategic communications plan	<u>277,934</u>	<u>301,980</u>	<u>(24,046)</u>
Treasurer:			
Personal services	242,777	249,810	(7,033)
Contractual services	77,079	81,000	(3,921)
Commodities	2,653	6,500	(3,847)
Capital outlay	-	26,500	(26,500)
Miscellaneous	(87)	-	(87)
Transfers	2,500	-	2,500
Total treasurer	<u>324,922</u>	<u>363,810</u>	<u>(38,888)</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>\$ 15,382,920</u>	 <u>\$ 15,382,920</u>	 <u>\$ -</u>
 Receipts over (under) expenditures	 1,055,417		
 Unencumbered cash, beginning	 -		
 Unencumbered cash, ending	 <u>\$ 1,055,417</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

Special Purpose Fund - Sales Tax

	Actual	Budget	Variance- Over (Under)
Receipts:			
Sales tax	\$ 1,522,208	\$ 2,259,840	\$ (737,632)
Miscellaneous income	652	-	652
Total receipts	\$ 1,522,860	\$ 2,259,840	\$ (736,980)
Expenditures:			
Principal	\$ 4,415,000	\$ -	\$ 4,415,000
Interest	27,640	-	27,640
Contractual services	1,785	-	1,785
Transfers	1,103,680	6,732,160	(5,628,480)
Total expenditures	\$ 5,548,105	\$ 6,732,160	\$ (1,184,055)
Receipts over (under) expenditures	(4,025,245)		
Unencumbered cash, beginning	4,025,245		
Unencumbered cash, ending	\$ -		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

Special Purpose Fund - Emergency Medical Services

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 538,718	\$ 561,409	\$ (22,691)
Delinquent tax	17,358	17,000	358
Motor vehicle tax	73,253	70,004	3,249
In lieu of tax	711	-	711
Charges for services	1,777,987	1,827,000	(49,013)
Intergovernmental	1,512	-	1,512
Miscellaneous	17,450	-	17,450
	<u> </u>	<u> </u>	<u> </u>
Total receipts	<u>\$ 2,426,989</u>	<u>\$ 2,475,413</u>	<u>\$ (48,424)</u>
Expenditures:			
Personal services	\$ 1,896,133	\$ 1,825,780	\$ 70,353
Contractual services	191,980	188,100	3,880
Commodities	283,219	244,750	38,469
Miscellaneous	5,223	-	5,223
Transfers	167,075	285,000	(117,925)
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	<u>\$ 2,543,630</u>	<u>\$ 2,543,630</u>	<u>\$ -</u>
Receipts over (under) expenditures	(116,641)		
Unencumbered cash, beginning	<u>268,600</u>		
Unencumbered cash, ending	<u>\$ 151,959</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

Special Purpose Fund - Road and Bridge

	Actual	Budget	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 4,849,815	\$ 5,055,867	\$ (206,052)
Delinquent tax	141,036	160,000	(18,964)
Motor vehicle tax	589,468	565,548	23,920
In lieu of tax	6,401	-	6,401
Charges for services	28,694	87,000	(58,306)
Intergovernmental	1,543,753	1,580,890	(37,137)
Miscellaneous	35,223	-	35,223
	<u>\$ 7,194,390</u>	<u>\$ 7,449,305</u>	<u>\$ (254,915)</u>
Total receipts			
Expenditures:			
Personal services	\$ 1,921,986	\$ 1,947,940	\$ (25,954)
Contractual services	210,432	250,800	(40,368)
Commodities	2,207,377	3,053,500	(846,123)
Capital outlay	2,193,819	2,096,020	97,799
Miscellaneous	1,658	-	1,658
Transfers	659,118	-	659,118
	<u>\$ 7,194,390</u>	<u>\$ 7,348,260</u>	<u>\$ (153,870)</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, 2018

Special Purpose Fund - Bridge Building

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 1,027,478	\$ 1,071,424	\$ (43,946)
Delinquent tax	30,261	33,200	(2,939)
Motor vehicle tax	131,948	126,949	4,999
In lieu of tax	1,356	-	1,356
Intergovernmental	22	-	22
Miscellaneous	34,317	-	34,317
	<u>\$ 1,225,382</u>	<u>\$ 1,231,573</u>	<u>\$ (6,191)</u>
Total receipts			
Expenditures:			
Personal services	\$ 73,068	\$ 71,310	\$ 1,758
Contractual services	-	2,000	(2,000)
Commodities	41,261	22,500	18,761
Capital outlay	3,814	1,235,000	(1,231,186)
Capital projects	981,209	-	981,209
	<u>\$ 1,099,352</u>	<u>\$ 1,330,810</u>	<u>\$ (231,458)</u>
Total expenditures			
Receipts over (under) expenditures	126,030		
Unencumbered cash, beginning	<u>384,031</u>		
Unencumbered cash, ending	<u>\$ 510,061</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

Special Purpose Fund - Sheriff

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 2,451,234	\$ 2,555,482	\$ (104,248)
Delinquent tax	74,043	90,000	(15,957)
Motor vehicle tax	304,357	292,093	12,264
In lieu of tax	3,235	4,500	(1,265)
Licenses, permits, and fees	65	-	65
Charges for services	501,453	468,367	33,086
Intergovernmental	1,012	-	1,012
Miscellaneous	50,573	-	50,573
Reimbursements	1,439	-	1,439
Transfers	37,410	37,410	-
	<u>\$ 3,424,821</u>	<u>\$ 3,447,852</u>	<u>\$ (23,031)</u>
Total receipts			
Expenditures:			
Personal services	\$ 2,748,091	\$ 2,825,130	\$ (77,039)
Contractual services	121,432	114,970	6,462
Commodities	282,883	306,600	(23,717)
Capital outlay	10,194	-	10,194
Miscellaneous	8,155	-	8,155
Transfers	202,665	126,720	75,945
	<u>\$ 3,373,420</u>	<u>\$ 3,373,420</u>	<u>\$ -</u>
Total expenditures			
Receipts over (under) expenditures	51,401		
Unencumbered cash, beginning	<u>-</u>		
Unencumbered cash, ending	<u>\$ 51,401</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

Special Purpose Fund - Jail Operating

	Actual	Budget	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 1,209,082	\$ 1,260,386	\$ (51,304)
Delinquent tax	27,198	25,000	2,198
Motor vehicle tax	118,985	130,244	(11,259)
In lieu of tax	1,596	1,000	596
Charges for services	2,336,027	2,530,120	(194,093)
Miscellaneous	4,400	-	4,400
Intergovernmental	20	-	20
	<u>\$ 3,697,308</u>	<u>\$ 3,946,750</u>	<u>\$ (249,442)</u>
Expenditures:			
Personal services	\$ 2,415,475	\$ 2,358,930	\$ 56,545
Contractual services	823,043	818,610	4,433
Commodities	476,890	523,000	(46,110)
Capital outlay	38,028	-	38,028
Miscellaneous	6,184	-	6,184
Transfers	135,020	194,100	(59,080)
	<u>\$ 3,894,640</u>	<u>\$ 3,894,640</u>	<u>\$ -</u>
Receipts over (under) expenditures	(197,332)		
Unencumbered cash, beginning	211,885		
Unencumbered cash, ending	\$ 14,553		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

Special Purpose Fund - Department of Aging - Administration

	Actual	Budget	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 423,278	\$ 441,213	\$ (17,935)
Delinquent tax	11,706	15,000	(3,294)
Motor vehicle tax	53,789	51,738	2,051
Charges for service	18,063	27,000	(8,937)
In lieu of tax	559	-	559
Intergovernmental	9	-	9
Transfers	-	35,000	(35,000)
	<u>\$ 507,404</u>	<u>\$ 569,951</u>	<u>\$ (62,547)</u>
Total receipts			
Expenditures:			
Personal services	\$ 84,637	\$ 75,700	\$ 8,937
Contractual services	414,607	183,500	231,107
Commodities	3,485	3,960	(475)
Capital outlay	-	293,940	(293,940)
Transfers	4,675	-	4,675
	<u>\$ 507,404</u>	<u>\$ 557,100</u>	<u>\$ (49,696)</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, 2018

Special Purpose Fund - 911 Equipment Reserve

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Miscellaneous	\$ 39,891	\$ -	\$ 39,891
Total receipts	<u>\$ 39,891</u>	<u>\$ -</u>	<u>\$ 39,891</u>
Expenditures:			
Contractual services	\$ 79,717	\$ -	\$ 79,717
Commodities	-	186,260	(186,260)
Total expenditures	<u>\$ 79,717</u>	<u>\$ 186,260</u>	<u>\$ (106,543)</u>
Receipts over (under) expenditures	(39,826)		
Unencumbered cash, beginning	<u>123,913</u>		
	<u>\$ 84,087</u>		

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018

Special Purpose Fund - E 911 Wireless Tax

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
911 tax	\$ 269,878	\$ 275,000	\$ (5,122)
Total receipts	<u>\$ 269,878</u>	<u>\$ 275,000</u>	<u>\$ (5,122)</u>
Expenditures:			
Contractual services	\$ 271,076	\$ 266,802	\$ 4,274
Commodities	12,765	2,000	10,765
Capital outlay	184	15,238	(15,054)
Total expenditures	<u>\$ 284,025</u>	<u>\$ 284,040</u>	<u>\$ (15)</u>
Receipts over (under) expenditures	(14,147)		
Unencumbered cash, beginning	<u>367,539</u>		
Unencumbered cash, ending	<u>\$ 353,392</u>		

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018

Special Purpose Fund - Special Alcohol

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Intergovernmental	\$ 18,857	\$ 6,000	\$ 12,857
Total receipts	<u>\$ 18,857</u>	<u>\$ 6,000</u>	<u>\$ 12,857</u>
Expenditures:			
Transfers	\$ 37,410	\$ 37,410	\$ -
Total expenditures	<u>\$ 37,410</u>	<u>\$ 37,410</u>	<u>\$ -</u>
Receipts over (under) expenditures	(18,553)		
Unencumbered cash, beginning	<u>38,913</u>		
Unencumbered cash, ending	<u>\$ 20,360</u>		

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018

Special Purpose Fund - Special Parks and Recreation

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Intergovernmental	\$ 9,856	\$ 3,000	\$ 6,856
Total receipts	<u>\$ 9,856</u>	<u>\$ 3,000</u>	<u>\$ 6,856</u>
Expenditures:			
Contractual services	\$ -	\$ 24,580	\$ (24,580)
Transfers	24,580	-	24,580
Total expenditures	<u>\$ 24,580</u>	<u>\$ 24,580</u>	<u>\$ -</u>
Receipts over (under) expenditures	(14,724)		
Unencumbered cash, beginning	<u>25,643</u>		
Unencumbered cash, ending	<u>\$ 10,919</u>		

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018

Special Purpose Fund - Special Liability

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Miscellaneous	\$ 174,891	\$ 100,000	\$ 74,891
Total receipts	<u>\$ 174,891</u>	<u>\$ 100,000</u>	<u>\$ 74,891</u>
Expenditures:			
Contractual services	\$ 146,475	\$ 408,600	\$ (262,125)
Capital outlay	948	-	948
Commodities	793	-	793
Miscellaneous	314	-	314
Total fund expenditures	<u>\$ 148,530</u>	<u>\$ 408,600</u>	<u>\$ (260,070)</u>
Receipts over (under) expenditures	26,361		
Unencumbered cash, beginning	<u>165,624</u>		
Unencumbered cash, ending	<u>\$ 191,985</u>		

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018

Special Purpose Fund - Street Lighting

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Special assessments	\$ 1,894	\$ 2,000	\$ (106)
Total receipts	<u>\$ 1,894</u>	<u>\$ 2,000</u>	<u>\$ (106)</u>
Expenditures:			
Contractual services	\$ 1,693	\$ 2,000	\$ (307)
Total expenditures	<u>\$ 1,693</u>	<u>\$ 2,000</u>	<u>\$ (307)</u>
Receipts over (under) expenditures	201		
Unencumbered cash, beginning	<u>275</u>		
Unencumbered cash, ending	<u>\$ 476</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

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	\$ -	\$ 63,300	\$ (63,300)
Total expenditures	<u>\$ -</u>	<u>\$ 63,300</u>	<u>\$ (63,300)</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, 2018

Special Purpose Fund - Health Department - Administration

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 381,420	\$ 397,810	\$ (16,390)
Delinquent tax	10,781	11,500	(719)
Motor vehicle tax	49,860	48,347	1,513
In lieu of tax	503	-	503
Charges for services	63,223	66,500	(3,277)
Intergovernmental	39,069	32,500	6,569
Miscellaneous	4,264	-	4,264
	<u>\$ 549,120</u>	<u>\$ 556,657</u>	<u>\$ (7,537)</u>
Total receipts			
Expenditures:			
Personal services	\$ 115,508	\$ 176,110	\$ (60,602)
Contractual services	305,304	277,700	27,604
Commodities	6,013	36,700	(30,687)
Capital outlay	1,174	-	1,174
Miscellaneous	1,362	-	1,362
Transfers	115,709	54,560	61,149
	<u>\$ 545,070</u>	<u>\$ 545,070</u>	<u>\$ -</u>
Total expenditures			
Receipts over (under) expenditures	4,050		
Unencumbered cash, beginning	<u>-</u>		
Unencumbered cash, ending	<u>\$ 4,050</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

Special Purpose Fund - Economic Development

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Special assessments	\$ 36,871	\$ -	\$ 36,871
Total receipts	<u>\$ 36,871</u>	<u>\$ -</u>	<u>\$ 36,871</u>
Expenditures:			
Contractual services	\$ 322,974	\$ 545,350	\$ (222,376)
Total expenditures	<u>\$ 322,974</u>	<u>\$ 545,350</u>	<u>\$ (222,376)</u>
Receipts over (under) expenditures	(286,103)		
Unencumbered cash, beginning	<u>442,984</u>		
Unencumbered cash, ending	<u>\$ 156,881</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

Special Purpose Fund - Sewer District Maintenance

	Actual	Budget	Variance- Over (Under)
Receipts:			
Special assessments	\$ 139,808	\$ 137,830	\$ 1,978
Licenses, permits and fees	410	-	410
	<u>\$ 140,218</u>	<u>\$ 137,830</u>	<u>\$ 2,388</u>
Total receipts			
Expenditures:			
Contractual services	\$ 69,260	\$ 107,320	\$ (38,060)
Commodities	24,054	11,650	12,404
Capital outlay	9,567	306,860	(297,293)
Miscellaneous	320	-	320
	<u>\$ 103,201</u>	<u>\$ 425,830</u>	<u>\$ (322,629)</u>
Total expenditures			
Receipts over (under) expenditures	37,017		
Unencumbered cash, beginning	408,467		
Unencumbered cash, ending	<u>\$ 445,484</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,200
Licenses, permits, and fees	-	-	-	-	-	-	-	-
County office fees	-	-	-	-	-	-	-	-
Intergovernmental	-	-	699,913	-	-	-	-	-
Miscellaneous	-	1,099	600	100,375	-	464	-	3,000
Other	-	-	4,450	-	-	-	-	-
Transfers	167,075	-	262,118	397,000	-	135,020	4,675	20,000
Total receipts	167,075	1,099	967,081	497,375	-	135,484	4,675	38,200
Expenditures:								
Personal services	-	-	-	-	-	-	-	-
Contractual services	-	-	-	-	-	-	33,792	-
Commodities	-	-	-	-	-	-	-	-
Capital outlay	353,265	-	-	603,484	-	338	12,132	-
Miscellaneous	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Total expenditures	353,265	-	-	603,484	-	338	45,924	-
Receipts over (under) expenditures	(186,190)	1,099	967,081	(106,109)	-	135,146	(41,249)	38,200
Unencumbered cash, beginning	318,970	2,405,213	2,798,231	594,494	6,181	19,147	293,048	62,100
Unencumbered cash, ending	<u>\$ 132,780</u>	<u>\$ 2,406,312</u>	<u>\$ 3,765,312</u>	<u>\$ 488,385</u>	<u>\$ 6,181</u>	<u>\$ 154,293</u>	<u>\$ 251,799</u>	<u>\$ 100,300</u>

(Continued)

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018

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	-	-	732,148	-	-	-	-	53,400
County office fees	2,639	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Miscellaneous	-	7,000	-	167,410	58,200	-	-	28,000
Other	-	-	410	-	-	-	-	-
Transfers	-	64,849	-	579,427	202,665	80,000	-	-
Total receipts	2,639	71,849	732,558	746,837	260,865	80,000	-	81,400
Expenditures:								
Personal services	-	-	518,650	-	-	-	-	39,656
Contractual services	-	-	27,070	99,053	24,780	-	-	707
Commodities	-	-	12,179	9,499	2,323	-	-	2,104
Capital outlay	4,383	-	29,505	122,798	361,643	-	-	-
Miscellaneous	-	-	-	-	-	-	199	3,774
Transfers	-	-	141,615	-	-	-	-	-
Total expenditures	4,383	-	729,019	231,350	388,746	-	199	46,241
Receipts over (under) expenditures	(1,744)	71,849	3,539	515,487	(127,881)	80,000	(199)	35,159
Unencumbered cash, beginning	16,560	194,619	8,493	3,063,353	711,963	369,325	2,071	58,571
Unencumbered cash, ending	<u>\$ 14,816</u>	<u>\$ 266,468</u>	<u>\$ 12,032</u>	<u>\$ 3,578,840</u>	<u>\$ 584,082</u>	<u>\$ 449,325</u>	<u>\$ 1,872</u>	<u>\$ 93,730</u>

(Continued)

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018

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	\$ -	\$ -	\$ -	\$ 3,875	\$ -	\$ -	\$ -
Licenses, permits, and fees	8,490	6	37,576	8,694	620	60,607	80,813
County office fees	-	-	-	-	-	-	-
Intergovernmental	-	-	-	969,266	-	-	-
Miscellaneous	-	-	-	426	-	-	-
Other	-	-	-	-	-	-	221
Transfers	-	-	-	-	-	-	-
Total receipts	8,490	6	37,576	982,261	620	60,607	81,034
Expenditures:							
Personal services	-	-	-	670,303	-	-	-
Contractual services	4,575	348	17,443	128,624	252	48,864	43,560
Commodities	-	104	9,034	15,715	187	358	1,643
Capital outlay	-	-	-	-	-	-	4,239
Miscellaneous	4,220	2,351	5,698	24,656	-	-	-
Transfers	-	-	-	119,432	-	-	-
Total expenditures	8,795	2,803	32,175	958,730	439	49,222	49,442
Receipts over (under) expenditures	(305)	(2,797)	5,401	23,531	181	11,385	31,592
Unencumbered cash, beginning	5,715	2,797	53,696	81,575	4,112	151,892	437,803
Unencumbered cash, ending	\$ 5,410	\$ -	\$ 59,097	\$ 105,106	\$ 4,293	\$ 163,277	\$ 469,395

(Continued)

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018

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	\$ -	\$ -	\$ 22,310	\$ 13,526	\$ 87,883	\$ 142,794
Licenses, permits, and fees	20,228	20,325	-	-	3,141	1,026,048
County office fees	-	-	-	-	-	2,639
Intergovernmental	-	-	563,013	508,044	143,634	2,883,870
Miscellaneous	-	-	6,301	262	-	373,137
Other	-	-	20,079	188	16,456	41,804
Transfers	-	-	-	-	29,210	1,942,039
	<u>20,228</u>	<u>20,325</u>	<u>611,703</u>	<u>522,020</u>	<u>280,324</u>	<u>6,412,331</u>
Total receipts						
Expenditures:						
Personal services	-	-	287,262	439,209	71,533	2,026,613
Contractual services	13,425	43,472	180,238	20,991	26,508	713,702
Commodities	-	659	119,033	32,437	20,881	226,156
Capital outlay	-	16,037	-	2,348	55,911	1,566,083
Miscellaneous	-	-	31,095	27	3,109	75,129
Transfers	-	-	-	55,492	584	317,123
	<u>13,425</u>	<u>60,168</u>	<u>617,628</u>	<u>550,504</u>	<u>178,526</u>	<u>4,924,806</u>
Total expenditures						
Receipts over (under) expenditures	6,803	(39,843)	(5,925)	(28,484)	101,798	1,487,525
Unencumbered cash, beginning	<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>
Unencumbered cash, ending	<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>

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018

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, 2018

Bond and Interest Funds - Bond and Interest Funds

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Special assessments	\$ 349,459	\$ 190,000	\$ 159,459
Ad valorem property tax	1,539,535	1,858,793	(319,258)
In lieu of tax	2,353	-	2,353
Delinquent tax	58,973	70,000	(11,027)
Motor VehicleTax	239,038	229,483	9,555
Intergovernmental	42	-	42
Transfers	83,000	1,551,000	(1,468,000)
	<u>\$ 2,272,400</u>	<u>\$ 3,899,276</u>	<u>\$ (1,626,876)</u>
Total receipts			
Expenditures:			
Contractual services	\$ 2,153,664	\$ -	\$ 2,153,664
Principal	105,000	3,445,000	(3,340,000)
Interest	99,230	547,090	(447,860)
	<u>\$ 2,357,894</u>	<u>\$ 3,992,090</u>	<u>\$ (1,634,196)</u>
Total expenditures			
Receipts over (under) expenditures	(85,494)		
Unencumbered cash, beginning	<u>280,237</u>		
Unencumbered cash, ending	<u>\$ 194,743</u>		

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018

Business Funds - Self Insurance Internal Service

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Receipts:			
Charges for services	\$ 1,243,775	\$ 886,330	\$ 357,445
Transfers	<u>3,013,588</u>	<u>3,245,530</u>	<u>(231,942)</u>
Total receipts	<u>\$ 4,257,363</u>	<u>\$ 4,131,860</u>	<u>\$ 125,503</u>
Expenditures:			
Contractual services	<u>\$ 3,785,122</u>	<u>\$ 4,131,860</u>	<u>\$ (346,738)</u>
Total expenditures	<u>\$ 3,785,122</u>	<u>\$ 4,131,860</u>	<u>\$ (346,738)</u>
Receipts over (under) expenditures	472,241		
Unencumbered cash, beginning	<u>804,228</u>		
Unencumbered cash, ending	<u>\$ 1,276,469</u>		

BUTLER COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018

Business Funds - Landfill Operating

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts:			
Delinquent tax	\$ 37	\$ -	\$ 37
Charges for services	2,232,618	2,000,000	232,618
Rental income	13,975	12,500	1,475
	<u>\$ 2,246,630</u>	<u>\$ 2,012,500</u>	<u>\$ 234,130</u>
Total receipts			
Expenditures:			
Personal services	\$ 505,514	\$ 516,930	\$ (11,416)
Contractual services	184,803	251,500	(66,697)
Commodities	271,235	179,000	92,235
Capital outlay	428,659	-	428,659
Miscellaneous	70,451	-	70,451
Transfers	568,988	1,082,220	(513,232)
	<u>\$ 2,029,650</u>	<u>\$ 2,029,650</u>	<u>\$ -</u>
Total expenditures			
Receipts over (under) expenditures	\$ 216,980		
Unencumbered cash, beginning	<u>-</u>		
Unencumbered cash, ending	<u>\$ 216,980</u>		

Business Funds - Landfill Capital Improvements

	<u>Actual</u>
Receipts:	
Miscellaneous	\$ 21,000
Transfers	383,378
	<u>\$ 404,378</u>
Total receipts	
Expenditures:	
Capital outlay	\$ 713,606
	<u>\$ 713,606</u>
Total expenditures	
Receipts over (under) expenditures	(309,228)
Unencumbered cash, beginning	<u>3,147,427</u>
Unencumbered cash, ending	<u>\$ 2,838,199</u>

BUTLER COUNTY, KANSAS
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2018

Agency Funds

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Advance tax	\$ -	\$ 14,163	\$ 14,163	\$ -
Commercial motor vehicle holding	589	1,148	-	1,737
Current tax	60,242,852	107,039,400	105,177,351	62,104,901
Delinquent tax	1,034,606	2,732,271	3,007,745	759,132
Federal Land Ent Holding	-	44,436	44,436	-
In lieu of tax	86,325	129,366	141,394	74,297
Motor vehicle sales tax	212,383	6,573,882	6,604,397	181,868
Motor vehicle tax	331,415	10,875,992	10,894,320	313,087
NRP- Tax holding fund	-	1,058,088	1,058,088	-
Rental Excise Tax Holding	874	1,185	2,059	-
RV Tax Holding	3,818	169,380	170,017	3,181
Severance tax holding	-	20,755	13,758	6,997
Special City/County Highway Holding	-	1,905,741	1,905,741	-
Specials Holding	2,980,678	5,488,630	5,596,511	2,872,797
Tax and motor vehicle over/short	-	345,566	345,566	-
Tax sales	1,740	51,022	50,019	2,743
Total Distributable Funds	64,895,280	136,451,025	135,025,565	66,320,740
State Funds:				
State educational building tax	-	787,190	787,190	-
State institutional building tax	-	393,596	393,596	-
Total State Funds	-	1,180,786	1,180,786	-
Subdivision Funds:				
Butler County Community College	-	15,629,775	15,629,775	-
Cities	41,246	23,925,295	23,925,295	41,246
Regional Library - general	-	440,767	440,767	-
Regional Library - employee benefits	-	30,387	30,387	-
School districts	-	47,219,798	47,219,798	-
Townships	-	6,738,874	6,738,874	-
Watershed districts	6,241	359,310	363,921	1,630
Total Subdivision Funds	47,487	94,344,206	94,348,817	42,876
Other Agency Funds:				
Cereal malt beverage licenses	450	475	475	450
County sheriff donations	3,935	(10,044)	(12,802)	6,693
Civic plus holding fund	2,112	-	-	2,112
EMS donations	7,406	-	-	7,406
Employee association	13,568	18,079	15,854	15,793
Fish and game licenses	3	-	-	3
Inmate funds	14,466	350,100	349,280	15,286
Miscellaneous drug dealer stamp	4,021	176	1,659	2,538
Procurement card clearing	78	-	-	78
Register of Deeds - Heritage fund	10,738	29,065	30,000	9,803
Rescue Squad donations	10,341	2,090	-	12,431
Stray animals	200	-	-	200
Fire Districts	517,325	1,936,003	2,355,622	97,706
Flex Account	65,005	175,475	173,698	66,782
Oil and Gas Depletion Trust	462,874	-	-	462,874
Total Other Agency Funds	1,112,522	2,501,419	2,913,786	700,155
Total Agency Funds	\$ 66,055,289	\$ 234,477,436	\$ 233,468,954	\$ 67,063,771

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018

Related Municipal Entity - Butler County Extension Council

	Actual
Receipts:	
County appropriation	\$ 342,500
KSU salary participation	45,994
Educational services	32,706
Interest and miscellaneous	344
Total receipts	\$ 421,544
Expenditures:	
Personnel services	318,225
Contractual services	5,374
Commodities	13,392
Capital outlay	6,207
Miscellaneous	8,835
Total expenditures	\$ 352,033
Receipts over expenditures	69,511
Unencumbered cash, beginning	85,730
Unencumbered cash, ending	\$ 155,241

Related Municipal Entity - Butler County Public Building Commission

	Actual
Receipts:	
Rental income	\$ 2,236,942
Bond proceeds	8,025,000
Proceeds from bond premiums	253,883
Total receipts	\$ 10,515,825
Expenditures:	
Contractual services	77,865
Principal	2,085,000
Interest	151,930
Principal - refunded debt	8,035,000
Interest - refunded debt	135,590
Other	26,302
Total expenditures	\$ 10,511,687
Receipts (under) expenditures	4,138
Unencumbered cash, beginning	10,233
Unencumbered cash, ending	\$ 14,371