

BUTLER COUNTY, KANSAS

SPECIAL PURPOSE
FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2011

AND

INDEPENDENT AUDITORS' REPORT

BUTLER COUNTY, KANSAS
SPECIAL PURPOSE
FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011
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INDEPENDENT AUDITORS' REPORT

BUTLER COUNTY, KANSAS

**SPECIAL PURPOSE
FINANCIAL STATEMENTS**

Year Ended December 31, 2011

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**SPECIAL PURPOSE
FINANCIAL STATEMENTS**

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Butler County, Kansas

We have audited the summary of cash receipts, expenditures, and unencumbered cash balances of the primary government of Butler County, Kansas, the Butler County Public Building Commission and the Butler County Extension Council (collectively "the County") as of and for the year ended December 31, 2011 which collectively comprise the County's special purpose financial statement. This special purpose financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the special purpose financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note IA and IB, the County has prepared this special purpose financial statement using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the special purpose 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 County as of December 31, 2011, or the respective changes in financial position and changes in cash flows, where applicable, for the year then ended.

In our opinion, the special purpose financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2011 and the aggregate cash receipts and disbursements for the year then ended, on the basis of accounting described in Note IA and IB.

In accordance with *Government Auditing Standards*, we have also issued a report, dated March 1, 2012, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the special purpose financial statement. The supplementary information as listed on the table of contents is presented for the purposes of additional analysis, as required by the Kansas Municipal Audit Guide, and is not a required part of the special purpose financial statement. 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 special purpose financial statement. The information has been subjected to the auditing procedures applied in the audit of the special purpose financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the special purpose financial statement or the 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 special purpose financial statement as a whole.

Allen, Gibbs & Houlik, L.C.
CERTIFIED PUBLIC ACCOUNTANTS

March 1, 2012
Wichita, Kansas

BUTLER COUNTY, KANSAS
 Summary of Cash Receipts, Expenditures, and Unencumbered Cash
 For the Year Ended December 31, 2011

	Beginning Unencumbered Cash Balance 1/1/2011	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance 12/31/2011	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance 12/31/2011
GOVERNMENTAL TYPE FUNDS:						
GENERAL FUND	<u>\$ 51,293</u>	<u>\$ 15,621,903</u>	<u>\$ 15,673,196</u>	<u>\$ -</u>	<u>\$ 82,828</u>	<u>\$ 82,828</u>
SPECIAL REVENUE FUNDS:						
Bridge Building	808,094	928,798	1,039,127	697,765	42,990	740,755
Department on Aging - Administration	-	533,237	533,237	-	67	67
E 911 Wireless Tax	93,247	95,798	181,678	7,367	-	7,367
Emergency Medical Services	-	2,354,812	2,354,812	-	2,588	2,588
Health Department - Administration	87,110	449,146	439,100	97,156	1,709	98,865
Jail	119,079	3,663,120	3,261,177	521,022	25,667	546,689
NoFund Warrant Ser 2003	18	6	-	24	-	24
NoFund Warrant Ser 2003B	41	20	-	61	-	61
Road and Bridge	696,129	6,747,505	7,443,634	-	664,324	664,324
Sewer District Maintenance	292,049	54,416	137,917	208,548	-	208,548
Sheriff	31,034	3,177,926	3,208,960	-	30,306	30,306
Special Alcohol	67,992	3,256	-	71,248	-	71,248
Special Liability	66,456	40,243	24,111	82,588	-	82,588
Special Parks and Recreation	16,747	708	-	17,455	-	17,455
Street Lighting	2,175	893	2,964	104	-	104
Wind Farms	147,264	49,999	76,413	120,850	-	120,850
911 Equipment Reserve	52,311	266,116	134,061	184,366	-	184,366
Sales Tax	1,037,761	1,879,482	2,001,464	915,779	-	915,779
Motor Vehicle Operating Fund	63,282	566,959	573,986	56,255	-	56,255
Capital Improvements	1,329,609	732,114	311,027	1,750,696	16,139	1,766,835
Community Corrections	114,126	877,311	936,982	54,455	1,869	56,324
Sheriff Capital Reserves	359,858	198,200	164,142	393,916	-	393,916
Court Services Diversion Fees	3,039	3,759	2,605	4,193	-	4,193
Department on Aging - Grants	117,494	277,390	303,462	91,422	65	91,487
Drug Asset and Seizure	21,987	435	8,085	14,337	-	14,337
Federal and State Assistance	116,283	254,357	182,713	187,927	-	187,927
Health Department Reserve	365,998	37,466	149,944	253,520	-	253,520
Health Department - Grants	170,382	615,838	672,768	113,452	513	113,965
Prosecutor's Training and Assistance	8,460	8,607	12,686	4,381	-	4,381
Register of Deeds - Technology	250,517	91,041	116,443	225,115	1,550	226,665
Special Ambulance	112,924	141,137	34,150	219,911	-	219,911
Special Highway Improvement	608,161	971,289	69,317	1,510,133	53,666	1,563,799
Special Law Enforcement	12,024	-	-	12,024	-	12,024
Special Road Machinery	39,701	355,235	-	394,936	-	394,936
Economic Development	323,657	421,826	165,854	579,629	-	579,629
Conceal/Carry Permits	30,101	14,770	36,861	8,010	-	8,010
Dept. of Aging Reserve	430,295	141,974	70,205	502,064	-	502,064
SCARF	12,000	-	6,000	6,000	-	6,000
Child Support Enforcement	81,920	68,330	90,736	59,514	-	59,514
County Attorney Diversion Fees	69,116	56,592	46,988	78,720	26	78,746
Juvenile Justice Diversion Fees	15,944	12,013	9,623	18,334	-	18,334
Juvenile Justice EMP Fees	10,918	82,770	96,068	(2,380)	-	(2,380)
Landfill Post Closure	-	300,115	-	300,115	-	300,115
TOTAL SPECIAL REVENUE FUNDS	<u>8,185,303</u>	<u>26,475,009</u>	<u>24,899,300</u>	<u>9,761,012</u>	<u>841,479</u>	<u>10,602,491</u>
CAPITAL PROJECTS FUNDS:						
Capital Projects	<u>1,352,936</u>	<u>824,610</u>	<u>2,090,888</u>	<u>86,658</u>	<u>-</u>	<u>86,658</u>
DEBT SERVICE FUNDS:						
Bond Indebtedness Reserve	185,302	-	-	185,302	-	185,302
Bond and Interest	<u>53,302</u>	<u>34,241</u>	<u>66,702</u>	<u>20,841</u>	<u>-</u>	<u>20,841</u>
TOTAL DEBT SERVICE FUNDS	<u>238,604</u>	<u>34,241</u>	<u>66,702</u>	<u>206,143</u>	<u>-</u>	<u>206,143</u>
PROPRIETARY TYPE FUNDS:						
Landfill Operating	239,964	1,658,089	1,898,053	-	95,881	95,881
Landfill Capital Improvements	<u>671,554</u>	<u>783,953</u>	<u>400,011</u>	<u>1,055,496</u>	<u>-</u>	<u>1,055,496</u>
TOTAL PROPRIETARY FUNDS	<u>911,518</u>	<u>2,442,042</u>	<u>2,298,064</u>	<u>1,055,496</u>	<u>95,881</u>	<u>1,151,377</u>
TOTAL PRIMARY GOVERNMENT	<u>10,739,654</u>	<u>45,397,805</u>	<u>45,028,150</u>	<u>11,109,309</u>	<u>1,020,188</u>	<u>12,129,497</u>

BUTLER COUNTY, KANSAS
 Summary of Cash Receipts, Expenditures, and Unencumbered Cash
 (Continued)
 For the Year Ended December 31, 2011

	Beginning Unencumbered Cash Balance 1/1/2011	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance 12/31/2011	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance 12/31/2011
COMPONENT UNITS:						
Butler County Extension Council	\$ 141,586	\$ 375,033	\$ 370,845	\$ 145,774	\$ -	\$ 145,774
Butler County Public Building Commission	10,201	2,662,190	2,662,190	10,201	-	10,201
TOTAL COMPONENT UNITS	<u>151,787</u>	<u>3,037,223</u>	<u>3,033,035</u>	<u>155,975</u>	<u>-</u>	<u>155,975</u>
	<u>\$ 10,891,441</u>	<u>\$ 48,435,028</u>	<u>\$ 48,061,185</u>	<u>\$ 11,265,284</u>	<u>\$ 1,020,188</u>	<u>\$ 12,285,472</u>

Composition of Cash:

Petty Cash	\$ 13,941
Checking Account - Community National Bank (Special Motor Vehicle)	56,254
Checking Account - Emprise (PBC)	12,155
Checking Account - Emprise	30,926,500
Checking Account - Emprise Bank (Payroll)	(38,971)
Checking Account - Emprise Bank (Checking)	1,751,020
Checking Account - Commerce Bank (Inmate Fund)	9,587
Certificates of Deposit - Towanda State Bank	100,000
Certificates of Deposit - State Bank of Leon	100,000
Certificates of Deposit - Rose Hill State Bank	100,000
Certificates of Deposit - Peabody State Bank	100,000
Certificates of Deposit - Community National Bank	100,000
Certificates of Deposit - Equity bank	25,000,000
Certificates of Deposit - Commerce Bank	8,000,000
Certificates of Deposit - Bank of Whitewater	100,000
Extension Council	145,773
Total Cash	<u>66,476,259</u>
Less Agency Funds per Statement 4	(54,190,787)
Total balance per Treasurer's reconciliation	<u>\$ 12,285,472</u>

The accompanying notes are an integral
part of these financial statements

BUTLER COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

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BUTLER COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. 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. These financial statements present the government and its component units, entities for which the County is considered to be financially accountable, except for the Butler County Fire Districts.

Excluded Component Units

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.

Blended Component Units

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 blended component units, although legally separate entities, are in substance, part of the County's operations, and data from these units are combined with data of the primary government and are accounted for as a special revenue fund in the County financial statements. As provided by Kansas statutes, resources required for the financing of utility plants are provided through the issuance of bonds of Butler County, Kansas. The debt service costs associated with the bonds are allocated to the property owners within the benefit district. Collections of such costs are recorded as revenue in the Sewer Districts' bond and interest fund from which the bonds are retired.

Discretely Presented Component Units

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 youth 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, in addition to funding from Kansas State University.

B. Measurement Focus, Basis of Accounting, and Basis of Presentation

1. Measurement Focus

The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for separately. Funds are classified into three categories: governmental, fiduciary, and proprietary. Within each of these three categories there are one or more fund types. The County uses the following 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 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 charged with all costs of operating the government for which a separate fund has not been established.

Special Revenue Funds – These funds are established to account for the proceeds of specific revenue sources other than special assessments or major capital projects that are legally restricted to expenditures for specified purposes.

Debt Service Funds – These funds are established for the purpose of accumulating resources for 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 financial resources to be used for the acquisition or construction of major capital facilities which are not financed by Proprietary and Fiduciary funds.

Proprietary 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 or recovered primarily through user charges.

Fiduciary Fund Types

Agency funds – These funds are used to account for assets received for, held for, and disclosed to individuals, other state and local government unit funds, or other governmental or private sector organizations.

2. *Statutory Basis of Accounting*

The County prepares its financial statements on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services and are usually evidenced by a purchase order or written contract.

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 statutory basis of accounting.

3. *Basis of Presentation*

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances and expenditures compared to budget. Balance sheets that would have shown noncash assets, such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year-end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. Capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statements. Also, long-term debt such as general obligation bonds, capital leases and compensated absences are not presented in the financial statements.

C. *Deposits and Investments, and Long-Term Liabilities*

1. *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, 2011 consisted of certificates of deposit, 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.

2. *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.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Kansas statutes require an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise 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 1.
- * Publication of the proposed budget and notice of public hearing in the local newspaper on or before August 5.
- * Public hearing on or before August 15, but at least 10 days after publication of notice of hearing.
- * Adoption of the final budget on or before August 25.

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 revenue other than ad valorem taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after the publication, the hearing may be held and the governing body may amend the budget at that time.

Budget comparison statements are presented for each budgeted fund showing actual receipts and expenditures compared to budgeted receipts and expenditures. These statements 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 statutory basis of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments for future payments and are supported by a document evidencing the commitment, such as purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse 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, fiduciary funds, the landfill capital improvements proprietary fund, the bond indebtedness reserve fund, and the following special revenue funds:

Motor Vehicle Operating Fund	Special Highway Improvement
Capital Improvements	Special Law Enforcement
Community Corrections	Special Road Machinery
Sheriff Capital Reserves	Economic Development
Court Services Diversion Fees	Conceal Carry Permits
Department on Aging Grants	Dept. on Aging Reserve
Drug Asset and Seizure	SCARF
Federal and State Assistance	Child Support Enforcement
Health Department Reserve	County Attorney Diversion Fees
Health Department Grants	Juvenile Justice Diversion Fees
Prosecutor's Training and Assistance	Juvenile Justice EMP Fees
Register of Deeds Technology	Landfill Post Closure
Special Ambulance	

Controls over spending in the above non-budgeted funds that are not subject to the legal budget requirements are maintained by the review process established by management.

B. Deficit Cash

The Juvenile Justice EMP Fee Fund has a \$2,380 deficit balance in unencumbered cash as of December 31, 2011. The deficit cash and expenditures is due to overspending. The funds will be recovered by future revenues or transfers.

III. DETAILED NOTES ON THE FUNDS AND ACCOUNTS

A. Cash and Investments

Deposits – At year end, the carrying amount of deposits for the County was \$66,462,318 and the bank balance was \$65,043,308.

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, 2011, 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.

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.

B. Long-Term Liabilities

Changes in long-term liabilities were as follows:

BUTLER COUNTY, KANSAS
Statement of Changes in Long-Term Liabilities
For the Year Ended December 31, 2011

<u>Issue</u>	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>Primary Government:</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	\$ 375,000	\$ -	\$ 30,000	\$ 345,000	\$ 14,835
Series 2007 A - Internal Improvements	4.2 - 6.45%	07/01/07	126,800	10/01/22	108,000	-	7,000	101,000	5,275
Series 2010 A - Internal Improvements	3.2 - 4.8%	06/01/10	295,000	10/01/25	295,000	-	10,000	285,000	16,413
Series 2010 B - Refunding Bonds	1.0 - 3.2%	12/29/10	610,000	08/01/18	610,000	-	40,000	570,000	7,432
Certificates of Participation:									
Series 2010 - Lease Purchase Agreement	2.0 - 4.0%	03/01/10	12,100,000	09/01/20	12,100,000	-	800,000	11,300,000	553,144
Total Bonded Indebtedness					13,488,000	-	887,000	12,601,000	597,099
Capital Lease - Phone System Upgrade	4.82%	07/16/09	353,292	09/15/12	213,969	-	120,057	93,912	7,689
Compensated Absences	N/A	N/A	N/A	N/A	1,439,911	-	119,588	1,320,323	N/A
Landfill Closure and Post Closure Care	N/A	N/A	N/A	N/A	4,009,671	305,265	-	4,314,936	N/A
Kansas Department of Transportation Revolving Loan	3.78%	7/7/2009	1,760,000	8/1/2016	949,766	-	298,815	650,951	29,707
Total Primary Government					20,101,317	305,265	1,425,460	18,981,122	634,495
<u>Component Unit - Butler County Public Building Commission:</u>									
Revenue Bonds:									
Series 2005-2 - Courthouse Project	3.25 - 5.0%	06/01/05	2,700,000	10/01/15	1,520,000	-	280,000	1,240,000	55,760
Series 2005 - Refunding Bonds	3.5 - 4.5%	04/01/05	19,345,000	10/01/21	19,345,000	-	1,440,000	17,905,000	803,995
Series 2007 - SC Mental Health Counseling Center, Inc.	4.0 - 4.10%	10/01/07	635,000	10/01/18	555,000	-	60,000	495,000	22,435
Total Component Unit					21,420,000	-	1,780,000	19,640,000	882,190
Total Long-Term Liabilities					\$ 41,521,317	\$ 305,265	\$ 3,205,460	\$ 38,621,122	\$ 1,516,685

Maturities of long-term debt are as follows:

	YEAR							Total
	2012	2013	2014	2015	2016	2017-2021	2022-2026	
PRINCIPAL:								
Primary Government:								
General Obligation Bonds:								
Series 2005 - Northridge Sewer Dist 19 Impr	\$ 30,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 40,000	\$ 170,000	\$ -	\$ 345,000
Series 2007 A - Paving Improvements	7,000	8,000	8,000	8,000	9,000	50,000	11,000	101,000
Series 2010 A - Internal Improvements	15,000	15,000	15,000	20,000	20,000	100,000	100,000	285,000
Series 2010 B - Refunding Bonds	80,000	85,000	90,000	90,000	95,000	130,000	-	570,000
Certificates of Participation:								
Series 2010 - Lease Purchase Agreement	1,005,000	1,055,000	1,110,000	1,170,000	1,235,000	5,725,000	-	11,300,000
Capital Lease	93,912	-	-	-	-	-	-	93,912
Kansas Dept of Transportation Revolving Loan	120,063	124,926	129,985	135,250	140,727	-	-	650,951
Total Principal - Primary Government	1,350,975	1,322,926	1,387,985	1,458,250	1,539,727	6,175,000	111,000	13,345,863
Component Unit - Butler County Public Building Commission:								
Revenue Bonds:								
Series 2005-2 Courthouse Project	290,000	305,000	315,000	330,000	-	-	-	1,240,000
Series 2005 Refunding	1,500,000	1,545,000	1,610,000	1,665,000	1,740,000	9,845,000	-	17,905,000
Series 2007-Mental Health Counseling Ctr	60,000	65,000	65,000	70,000	75,000	160,000	-	495,000
TOTAL PRINCIPAL	3,200,975	3,237,926	3,377,985	3,523,250	3,354,727	16,180,000	111,000	32,985,863
INTEREST:								
Primary Government:								
General Obligation Bonds:								
Series 2005 - Northridge Sewer Dist 19 Impr	13,635	12,555	11,260	9,930	8,530	17,785	-	73,695
Series 2007 A - Paving Improvements	4,824	4,372	3,856	3,520	3,184	12,798	506	33,060
Series 2010 A - Internal Improvements	11,830	11,110	10,390	9,670	8,710	33,010	10,625	95,345
Series 2010 B - Refunding Bonds	12,220	11,220	9,945	8,325	6,345	4,995	-	53,050
Certificates of Participation:								
Series 2010 - Lease Purchase Agreement	352,763	332,663	311,563	283,813	248,713	554,500	-	2,084,015
Capital Leases	1,897	-	-	-	-	-	-	1,897
Kansas Dept of Transportation Revolving Loan	32,808	27,340	21,872	16,404	16,404	16,404	-	131,232
Total Interest - Primary Government	429,977	399,260	368,886	331,662	291,886	639,492	11,131	2,472,294
Component Unit - Butler County Public Building Commission:								
Revenue Bonds:								
Series 2005-2 Courthouse Project	45,960	35,810	24,525	12,870	-	-	-	119,165
Series 2005 Refunding	753,420	695,920	632,675	572,300	505,700	1,358,275	-	4,518,290
Series 2007-Mental Health Counseling Ctr	20,035	17,635	15,035	12,435	9,635	9,840	-	84,615
TOTAL INTEREST	1,249,392	1,148,625	1,041,121	929,267	807,221	2,007,607	11,131	7,194,364
TOTAL PRINCIPAL AND INTEREST	\$4,450,367	\$ 4,386,551	\$ 4,419,106	\$ 4,452,517	\$ 4,161,948	\$ 18,187,607	\$ 122,131	\$ 40,180,227

Conduit Debt – The County has issued Industrial Revenue Bonds not directly obligated by the County. The total amount outstanding at December 31, 2011 was \$11,728,809 for the Industrial Revenue Bonds. These bonds do not constitute an indebtedness or pledge of the faith and credit of the County.

State Transportation Revolving Loan Fund – On July 7, 2010, the County entered into a loan agreement not to exceed \$1,760,000 with the Kansas Department of Transportation. The proceeds of the loan will be applied to pay project costs for street improvements. Proceeds of the loan shall be disbursed after submitting requests for reimbursement. As of the date of the audit report, \$949,766 of expenditures have been reimbursed to the County.

C. Landfill

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, 2011, all closure costs had been incurred, and the estimated post-closure cost was \$993,774 based on 100% usage.

On October 5, 1996, the County opened a new 70-acre Subtitle D landfill and began filling 7.5-acre area #1a. On September 1, 1999, the County opened additional 7.5-acre area #2a. In July 2011, the County opened additional 7.5-acre area #2b. As of December 31, 2011, cell #1a was 92% full, cell #2a was 91% full, cell #1b was 90% full, and cell #2b was 5% full. The estimated closure cost for these areas was \$2,602,364, and the estimated post-closure cost was \$581,642 based on 29% usage of the open cells of the new Subtitle D landfill. These cells have a combined remaining useful life of approximately 9 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 70-acre Subtitle D landfill is expected to reach capacity in 43 years.

In addition, the County operates a household hazardous waste facility, composting facility, and a construction/demolition landfill with closure costs of \$5,168, \$17,000 and \$114,998, 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 \$4,314,936 as of December 31, 2011. It is estimated an additional \$2,614,668 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, \$6,929,604, 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, 2011. 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.

D. Leases

The County has a lease purchase agreement between Butler County (Lessee) and Kay Government Finance, Inc. (Lessor) for an IP phone system. The total amount financed was \$353,292. The terms of the lease purchase agreement consist of 36 monthly payments of \$10,645.45 at 4.82% interest. The first payment was due October 2009 and the last payment is due September 2012. Total payments by the County over the life of the lease equal \$383,236 which includes \$59,286 of maintenance and is net of \$29,945 paid by Cisco Systems, Inc. as a special financing promotion. The purchase option price, after all lease payments have been made will be \$1.

E. Interfund Transfers

A summary of interfund transfers is as follows:

To	From														Total			
	Department of Aging - Admin	911 Wireless	EMS	Health Department Admin	Road and Bridge	Motor Vehicle Operating	Sheriff	Community Corrections	Capital Improvements	Juvenile Justice Diversion	Sales Tax	Federal & State Assistance	Health Department Grants	Special Highway		Landfill Operating	Landfill Capital Improvements	General Fund
General Fund						63,282												\$ 63,282
Sewer District														447				447
Sheriff Capital Reserve							183,200											183,200
Federal and State Assistance								2,709										2,709
Health Department Reserve				32,116														32,116
Health Department Grants												8,255						8,255
Special Ambulance			132,337															132,337
Special Highway Improvement					931,201													931,201
Special Road Machinery					300,000													300,000
Department of Aging Reserve	105,650																	105,650
Capital Improvements Reserve																	538,926	538,926
Health Department Admin													1,623					1,623
911 Equipment Reserve		139,239																139,239
Juvenile Justice EMP									4,000									4,000
Juvenile Justice Diversion								1,692										1,692
Landfill Capital Improvements														734,363				734,363
Landfill Post Closure																300,000		300,000
Public Safety Communication										522,878								522,878
County Sheriff Donations									289									289
												652						652
Total	\$ 105,650	\$ 139,239	\$ 132,337	\$ 32,116	\$ 1,231,201	\$ 63,282	\$ 183,200	\$ 4,401	\$ 289	\$ 4,000	\$ 522,878	\$ 8,907	\$ 1,623	\$ 447	\$ 734,363	\$ 300,000	\$ 538,926	\$ 4,002,658

IV. OTHER INFORMATION

A. Contingent Liabilities

1. 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.

2. Defined Benefit Pension Plans

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. KPERs provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERs, (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy - K.S.A. 74-4919 and K.S.A. 74-49,210 establishes the KPERs member-employee contribution rates. Effective July 1, 2009 benefits and funding is based on a two tier schedule. Tier 1 members are active and contributing members hired prior to July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. The KPERs member-employee contribution rates are 4% of covered salary for Tier 1 members and 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. Kansas law provides the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERs is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the contribution rates for KPERs employers. The employer rate established by statute for calendar year 2011 was 7.74%. There was a moratorium on the 1% contribution for Group Death and Disability Insurance from April 1 to June 30th during which the rate was 6.74%. The County contributions to KPERs for the years ended December 31, 2011, 2010, and 2009, were \$1,078,828, \$1,023,999 and \$769,531, respectively, equal to the required contributions for each year as set forth by the legislature.

3. 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.

4. Other Post Employment Benefits

As provided by K.S.A. 12-5040, the 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 these financial statements. Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

BUTLER COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 For the Year Ended December 31, 2011

	Certified Budget	Expenditures Chargeable to Current Year	Variance - Over (Under)
GOVERNMENTAL TYPE FUNDS:			
GENERAL FUND	\$ 16,600,470	\$ 15,673,196	\$ (927,274)
SPECIAL REVENUE FUNDS:			
Bridge Building	1,325,260	1,039,127	(286,133)
Department on Aging - Administration	548,540	533,237	(15,303)
E 911 Wireless Tax	227,950	181,678	(46,272)
Emergency Medical Services	2,401,500	2,354,812	(46,688)
Health Department - Administration	439,100	439,100	-
Jail	3,870,280	3,261,177	(609,103)
NoFund Warrant Series 2003	150	-	(150)
NoFund Warrant Series 2003B	300	-	(300)
Road and Bridge	7,605,220	7,443,634	(161,586)
Sewer District Maintenance	286,160	137,917	(148,243)
Sheriff	3,288,230	3,208,960	(79,270)
Special Alcohol	30,000	-	(30,000)
Special Liability	36,000	24,111	(11,889)
Special Parks and Recreation	7,000	-	(7,000)
Street Lighting	3,130	2,964	(166)
Wind Farms	123,000	76,413	(46,587)
911 Equipment Reserve	160,600	134,061	(26,539)
Sales Tax	2,002,070	2,001,464	(606)
DEBT SERVICE FUNDS:			
Bond and Interest	179,270	66,702	(112,568)
PROPRIETARY TYPE FUNDS:			
Landfill Operating	1,933,840	1,898,053	(35,787)

BUTLER COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

<u>General Fund</u>			Variance- Over (Under)
	Actual	Budget	(Under)
Cash receipts:			
Taxes:			
Ad valorem property tax	\$ 11,159,813	\$ 11,576,688	\$ (416,875)
Delinquent tax	468,177	315,000	153,177
Motor vehicle tax	1,329,682	1,460,210	(130,528)
In lieu of tax	11,855	10,000	1,855
Other taxes	-	7,000	(7,000)
Interest and penalties	527,625	520,000	7,625
Total taxes	<u>13,497,152</u>	<u>13,888,898</u>	<u>(391,746)</u>
Licenses, fees, and permits:			
Licenses, permits & fees	273,991	94,300	179,691
Charges for services	164,343	-	164,343
Building permits	176,994	150,000	26,994
County office fees	40,275	107,000	(66,725)
Mortgage registration	836,971	950,000	(113,029)
Total licenses, fees, and permits	<u>1,492,574</u>	<u>1,301,300</u>	<u>191,274</u>
Use of money and property:			
Interest on idle funds	31,319	200,000	(168,681)
Total interest	<u>31,319</u>	<u>200,000</u>	<u>(168,681)</u>
Intergovernmental	182,323	128,430	53,893
Other:			
Rental income	153,150	135,300	17,850
Weed department receipts	179,654	300,000	(120,346)
Miscellaneous income	15,932	-	15,932
Transfers	63,282	606,100	(542,818)
Other	6,517	29,500	(22,983)
Total other	<u>418,535</u>	<u>1,070,900</u>	<u>(652,365)</u>
Total cash receipts	<u>\$ 15,621,903</u>	<u>\$ 16,589,528</u>	<u>\$ (967,625)</u>
Expenditures:			
Non-departmental:			
Transfers	538,926	-	538,926
Miscellaneous	28,920	-	28,920
Total non-departmental	<u>567,846</u>	<u>-</u>	<u>567,846</u>
Administration:			
Personal services	323,912	330,820	(6,908)
Contractual services	624,122	695,970	(71,848)
Commodities	49,396	60,300	(10,904)
Capital outlay	23,614	27,000	(3,386)
Miscellaneous	5,534	-	5,534
Total administration	<u>1,026,578</u>	<u>1,114,090</u>	<u>(87,512)</u>

BUTLER COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
(Continued)
For the Year Ended December 31, 2011

General Fund

	Actual	Budget	Variance- Over (Under)
Appraisal:			
Personal services	664,199	740,680	(76,481)
Contractual services	101,484	160,050	(58,566)
Commodities	24,159	38,300	(14,141)
Capital outlay	2,175	-	2,175
Total appraisal	<u>792,017</u>	<u>939,030</u>	<u>(147,013)</u>
Bond and interest:			
Direct financing lease	2,579,755	2,579,760	(5)
Miscellaneous	-	5,000	(5,000)
Total bond and interest	<u>2,579,755</u>	<u>2,584,760</u>	<u>(5,005)</u>
Building inspection:			
Personal services	71,089	76,330	(5,241)
Contractual services	3,340	6,800	(3,460)
Commodities	15,982	14,000	1,982
Capital outlay	11,000	11,000	-
Miscellaneous	148	-	148
Total building inspection	<u>101,559</u>	<u>108,130</u>	<u>(6,571)</u>
Building and grounds:			
Personal services	235,598	236,670	(1,072)
Contractual services	125,350	115,400	9,950
Commodities	86,273	83,500	2,773
Capital outlay	9,921	16,000	(6,079)
Total building and grounds	<u>457,142</u>	<u>451,570</u>	<u>5,572</u>
Capital improvements:			
Contractual services	157,044	222,750	(65,706)
Total capital improvements	<u>157,044</u>	<u>222,750</u>	<u>(65,706)</u>
County Attorney:			
Personal services	611,601	684,020	(72,419)
Contractual services	90,223	112,500	(22,277)
Commodities	2,341	8,400	(6,059)
Capital outlay	10,344	6,000	4,344
Miscellaneous	380	-	380
Total county attorney	<u>714,889</u>	<u>810,920</u>	<u>(96,031)</u>
County Clerk:			
Personal services	277,210	278,010	(800)
Contractual services	13,188	17,000	(3,812)
Commodities	5,258	11,400	(6,142)
Capital outlay	5,187	3,000	2,187
Miscellaneous	533	-	533
Total county clerk	<u>301,376</u>	<u>309,410</u>	<u>(8,034)</u>

BUTLER COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
(Continued)
For the Year Ended December 31, 2011

<u>General Fund</u>			Variance- Over (Under)
	Actual	Budget	
Computer services:			
Personal services	223,486	222,120	1,366
Contractual services	160,757	188,190	(27,433)
Commodities	12,936	18,500	(5,564)
Capital outlay	20,564	35,000	(14,436)
Total computer services	<u>417,743</u>	<u>463,810</u>	<u>(46,067)</u>
District Court:			
Contractual services	486,245	529,100	(42,855)
Commodities	35,439	36,000	(561)
Capital outlay	11,536	14,000	(2,464)
Total district court	<u>533,220</u>	<u>579,100</u>	<u>(45,880)</u>
Economic development:			
Personal services	106,028	106,210	(182)
Contractual services	22,625	39,400	(16,775)
Commodities	7,529	6,850	679
Miscellaneous	40	-	40
Total economic development	<u>136,222</u>	<u>152,460</u>	<u>(16,238)</u>
Elections:			
Personal services	76,073	87,220	(11,147)
Contractual services	66,579	80,700	(14,121)
Commodities	26,749	40,800	(14,051)
Capital outlay	3,592	3,500	92
Reimbursed expenses	(2,317)	-	(2,317)
Miscellaneous	230	-	230
Total elections	<u>170,906</u>	<u>212,220</u>	<u>(41,314)</u>
Emergency communication:			
Personal services	728,677	753,210	(24,533)
Contractual services	4,798	13,050	(8,252)
Commodities	5,807	9,300	(3,493)
Capital outlay	4,461	11,000	(6,539)
Total emergency communication	<u>743,743</u>	<u>786,560</u>	<u>(42,817)</u>
Emergency management:			
Personal services	119,666	116,460	3,206
Contractual services	42,065	49,140	(7,075)
Commodities	20,450	21,650	(1,200)
Capital outlay	17,089	13,500	3,589
Miscellaneous	1,736	-	1,736
Total emergency management	<u>201,006</u>	<u>200,750</u>	<u>256</u>
Employee benefits:			
Personal services	4,376,503	4,895,670	(519,167)
Contractual services	46,022	5,000	41,022
Miscellaneous	23,625	-	23,625
Total employee benefits	<u>4,446,150</u>	<u>4,900,670</u>	<u>(454,520)</u>

BUTLER COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
(Continued)
For the Year Ended December 31, 2011

<u>General Fund</u>			Variance- Over (Under)
	Actual	Budget	
Environmental health:			
Personal services	40,058	41,220	(1,162)
Contractual services	4,020	12,200	(8,180)
Commodities	4,394	6,650	(2,256)
Capital outlay	9,000	9,000	-
Miscellaneous	7	-	7
Total environmental health	<u>57,479</u>	<u>69,070</u>	<u>(11,591)</u>
Extension council:			
Contractual services	301,800	301,800	-
Total extension council	<u>301,800</u>	<u>301,800</u>	<u>-</u>
Fair association:			
Contractual services	13,250	13,250	-
Total fair association	<u>13,250</u>	<u>13,250</u>	<u>-</u>
Flint Hills Services:			
Contractual services	205,800	205,800	-
Total Flint Hills Services	<u>205,800</u>	<u>205,800</u>	<u>-</u>
GIS/Mapping:			
Personal services	140,719	144,270	(3,551)
Contractual services	29,779	30,900	(1,121)
Commodities	4,182	8,250	(4,068)
Capital outlay	28,729	24,250	4,479
Total GIS/mapping	<u>203,409</u>	<u>207,670</u>	<u>(4,261)</u>
Historical society:			
Contractual services	35,500	35,500	-
Total historical society	<u>35,500</u>	<u>35,500</u>	<u>-</u>
Juvenile intake:			
Personal services	195,362	237,260	(41,898)
Contractual services	77,837	101,000	(23,163)
Commodities	4,555	8,600	(4,045)
Capital outlay	2,050	1,500	550
Miscellaneous	167	-	167
Total juvenile intake	<u>279,971</u>	<u>348,360</u>	<u>(68,389)</u>
Leadership Butler:			
Contractual services	20,000	20,000	-
Total Leadership Butler	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Mental health:			
Contractual services	-	110,000	(110,000)
Total mental health	<u>-</u>	<u>110,000</u>	<u>(110,000)</u>
Mid-Kap:			
Contractual services	10,000	10,000	-
Total Mid-Kap	<u>10,000</u>	<u>10,000</u>	<u>-</u>

BUTLER COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
(Continued)
For the Year Ended December 31, 2011

General Fund

	Actual	Budget	Variance- Over (Under)
Noxious weeds:			
Personal services	111,079	123,040	(11,961)
Contractual services	10,303	18,850	(8,547)
Commodities	221,732	297,600	(75,868)
Capital outlay	14,000	25,040	(11,040)
Miscellaneous	1,200	-	1,200
Total noxious weeds	<u>358,314</u>	<u>464,530</u>	<u>(106,216)</u>
Planning and zoning:			
Personal services	153,323	152,900	423
Contractual services	14,761	43,750	(28,989)
Commodities	837	6,400	(5,563)
Capital outlay	1,869	3,000	(1,131)
Miscellaneous	396	-	396
Total planning and zoning	<u>171,186</u>	<u>206,050</u>	<u>(34,864)</u>
Register of Deeds:			
Personal services	164,061	167,810	(3,749)
Contractual services	2,991	4,230	(1,239)
Commodities	1,782	2,920	(1,138)
Miscellaneous	138	-	138
Total register of deeds	<u>168,972</u>	<u>174,960</u>	<u>(5,988)</u>
Rescue squad:			
Contractual services	5,390	5,350	40
Commodities	13,256	10,200	3,056
Capital outlay	3,779	13,500	(9,721)
Total rescue squad	<u>22,425</u>	<u>29,050</u>	<u>(6,625)</u>
Soil conservation:			
Contractual services	33,000	33,000	-
Total soil conservation	<u>33,000</u>	<u>33,000</u>	<u>-</u>
Strategic Communications Plan:			
Personal services	106,726	109,380	(2,654)
Contractual services	14,760	71,790	(57,030)
Commodities	4,407	9,500	(5,093)
Capital outlay	14,604	27,000	(12,396)
Total strategic communications plan	<u>140,497</u>	<u>217,670</u>	<u>(77,173)</u>
Treasurer:			
Personal services	226,562	229,130	(2,568)
Contractual services	51,868	51,150	718
Commodities	4,593	9,750	(5,157)
Capital outlay	1,134	7,500	(6,366)
Miscellaneous	240	-	240
Total treasurer	<u>284,397</u>	<u>297,530</u>	<u>(13,133)</u>

BUTLER COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
(Continued)
For the Year Ended December 31, 2011

	<u>General Fund</u>		Variance- Over (Under)
	Actual	Budget	
Youth programs and services:			
Contractual services	20,000	20,000	-
Total youth programs and services	20,000	20,000	-
Total expenditures	\$ 15,673,196	\$ 16,600,470	\$ (927,274)
Receipts over (under) expenditures	(51,293)		
Unencumbered cash, beginning	51,293		
Unencumbered cash, ending	\$ -		

BUTLER COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

Special Revenue Fund - Bridge Building

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
Ad valorem property tax	\$ 785,245	\$ 816,230	\$ (30,985)
Delinquent tax	34,286	-	34,286
Motor vehicle tax	102,490	112,890	(10,400)
In lieu of tax	836	-	836
Intergovernmental	106	-	106
Miscellaneous	5,835	-	5,835
	<u>\$ 928,798</u>	<u>\$ 929,120</u>	<u>\$ (322)</u>
Total cash receipts			
Expenditures:			
Personal services	\$ 60,569	\$ 61,620	\$ (1,051)
Contractual services	-	4,000	(4,000)
Commodities	11,658	23,500	(11,842)
Capital outlay	966,900	1,236,140	(269,240)
	<u>\$ 1,039,127</u>	<u>\$ 1,325,260</u>	<u>\$ (286,133)</u>
Total expenditures			
Receipts over (under) expenditures	(110,329)		
Unencumbered cash, beginning	808,094		
Unencumbered cash, ending	\$ 697,765		

BUTLER COUNTY, KANSASStatement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011**Special Revenue Fund - Department of Aging - Administration**

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Cash receipts:			
Ad valorem property tax	\$ 451,711	\$ 469,660	\$ (17,949)
Delinquent tax	20,195	12,000	8,195
Motor vehicle tax	57,643	63,190	(5,547)
In lieu of tax	481	-	481
Intergovernmental	61	-	61
Miscellaneous	3,146	3,690	(544)
	<u>\$ 533,237</u>	<u>\$ 548,540</u>	<u>\$ (15,303)</u>
Total cash receipts			
Expenditures:			
Personal services	\$ 66,534	\$ 78,910	\$ (12,376)
Contractual services	352,636	455,030	(102,394)
Commodities	3,098	4,000	(902)
Capital outlay	5,319	10,600	(5,281)
Transfers	105,650	-	105,650
	<u>\$ 533,237</u>	<u>\$ 548,540</u>	<u>\$ (15,303)</u>
Total expenditures			
Receipts over (under) expenditures	-		
Unencumbered cash, beginning	<u>-</u>		
Unencumbered cash, ending	<u>\$ -</u>		

BUTLER COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

Special Revenue Fund - E 911 Wireless Tax

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
911 tax	\$ 95,798	\$ 85,000	\$ 10,798
Total cash receipts	\$ 95,798	\$ 85,000	\$ 10,798
Expenditures:			
Contractual services	\$ 44,388	\$ 77,950	\$ (33,562)
Commodities	-	50,000	(50,000)
Capital outlay	(1,949)	100,000	(101,949)
Transfers	139,239	-	139,239
Total expenditures	\$ 181,678	\$ 227,950	\$ (46,272)
Receipts over (under) expenditures	(85,880)		
Unencumbered cash, beginning	93,247		
Unencumbered cash, ending	\$ 7,367		

BUTLER COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

Special Revenue Fund - Emergency Medical Services

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
Ad valorem property tax	\$ 414,132	\$ 430,320	\$ (16,188)
Delinquent tax	15,232	-	15,232
Motor vehicle tax	49,408	55,680	(6,272)
In lieu of tax	441	-	441
Charges for services	1,875,544	1,865,500	10,044
Intergovernmental	55	-	55
Miscellaneous	-	50,000	(50,000)
	<u>\$ 2,354,812</u>	<u>\$ 2,401,500</u>	<u>\$ (46,688)</u>
Total cash receipts			
Expenditures:			
Personal services	\$ 1,727,397	\$ 1,763,980	\$ (36,583)
Contractual services	175,715	211,940	(36,225)
Commodities	267,670	287,300	(19,630)
Capital outlay	40,129	38,800	1,329
Miscellaneous	11,564	-	11,564
Transfers	132,337	99,480	32,857
	<u>\$ 2,354,812</u>	<u>\$ 2,401,500</u>	<u>\$ (46,688)</u>
Total expenditures			
Receipts over (under) expenditures	-		
Unencumbered cash, beginning	-		
Unencumbered cash, ending	\$ -		

BUTLER COUNTY, KANSASStatement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011**Special Revenue Fund - Health Department - Administration**

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Cash receipts:			
Ad valorem property tax	\$ 267,285	\$ 277,903	\$ (10,618)
Delinquent tax	11,542	-	11,542
Motor vehicle tax	33,464	36,740	(3,276)
In lieu of tax	284	300	(16)
Charges for services	60,254	87,200	(26,946)
Intergovernmental	48,877	5,000	43,877
Miscellaneous	25,195	-	25,195
Other	622	-	622
Transfers	1,623	-	1,623
	<u>\$ 449,146</u>	<u>\$ 407,143</u>	<u>\$ 42,003</u>
Total cash receipts			
Expenditures:			
Personal services	\$ 208,277	\$ 182,020	\$ 26,257
Contractual services	178,624	208,170	(29,546)
Commodities	11,603	14,800	(3,197)
Capital outlay	7,375	6,000	1,375
Miscellaneous	1,105	-	1,105
Transfers	32,116	28,110	4,006
	<u>\$ 439,100</u>	<u>\$ 439,100</u>	<u>\$ -</u>
Total expenditures			
Receipts over (under) expenditures	10,046		
Unencumbered cash, beginning	<u>87,110</u>		
Unencumbered cash, ending	<u>\$ 97,156</u>		

BUTLER COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

Special Revenue Fund - Jail

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
Ad valorem property tax	\$ 772,180	\$ 802,106	\$ (29,926)
Delinquent tax	33,129	20,000	13,129
Motor vehicle tax	93,081	117,260	(24,179)
In lieu of tax	822	1,400	(578)
Charges for services	2,747,591	1,904,700	842,891
Miscellaneous	14,512	-	14,512
Intergovernmental	1,805	-	1,805
	\$ 3,663,120	\$ 2,845,466	\$ 817,654
Expenditures:			
Personal services	\$ 1,996,049	\$ 1,962,070	\$ 33,979
Contractual services	650,192	675,970	(25,778)
Commodities	458,712	524,280	(65,568)
Capital outlay	94,913	123,420	(28,507)
Miscellaneous	61,311	-	61,311
Transfers	-	584,540	(584,540)
	\$ 3,261,177	\$ 3,870,280	\$ (609,103)
Receipts over (under) expenditures	401,943		
Unencumbered cash, beginning	119,079		
Unencumbered cash, ending	\$ 521,022		

BUTLER COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

Special Revenue Fund - NoFund Warrant Series 2003

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
Delinquent tax	\$ 6	\$ 150	\$ (144)
Total cash receipts	\$ 6	\$ 150	\$ (144)
Expenditures:			
Transfers	\$ -	\$ 150	\$ (150)
Total expenditures	\$ -	\$ 150	\$ (150)
Receipts over (under) expenditures	6		
Unencumbered cash, beginning	18		
Unencumbered cash, ending	\$ 24		

BUTLER COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

Special Revenue Fund - NoFund Warrant Series 2003B

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Cash receipts:			
Delinquent tax	<u>\$ 20</u>	<u>\$ 300</u>	<u>\$ (280)</u>
Total cash receipts	<u><u>\$ 20</u></u>	<u><u>\$ 300</u></u>	<u><u>\$ (280)</u></u>
Expenditures:			
Transfers	<u>\$ -</u>	<u>\$ 300</u>	<u>\$ (300)</u>
Total expenditures	<u><u>\$ -</u></u>	<u><u>\$ 300</u></u>	<u><u>\$ (300)</u></u>
Receipts over (under) expenditures	20		
Unencumbered cash, beginning	<u>41</u>		
Unencumbered cash, ending	<u><u>\$ 61</u></u>		

BUTLER COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

Special Revenue Fund - Road and Bridge

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Cash receipts:			
Ad valorem property tax	\$ 4,246,107	\$ 4,413,262	\$ (167,155)
Delinquent tax	196,260	135,000	61,260
Motor vehicle tax	563,144	616,550	(53,406)
In lieu of tax	4,519	-	4,519
Charges for services	80,462	-	80,462
Intergovernmental	1,613,801	1,750,000	(136,199)
Miscellaneous	43,212	-	43,212
	<u>\$ 6,747,505</u>	<u>\$ 6,914,812</u>	<u>\$ (167,307)</u>
Total cash receipts			
Expenditures:			
Personal services	\$ 1,726,794	\$ 1,755,280	\$ (28,486)
Contractual services	157,510	150,000	7,510
Commodities	2,716,000	2,902,000	(186,000)
Capital outlay	1,275,518	1,870,590	(595,072)
Principal	298,816	186,940	111,876
Interest	29,707	-	29,707
Miscellaneous	8,088	-	8,088
Transfers	1,231,201	740,410	490,791
	<u>\$ 7,443,634</u>	<u>\$ 7,605,220</u>	<u>\$ (161,586)</u>
Total expenditures			
Receipts over (under) expenditures	(696,129)		
Unencumbered cash, beginning	<u>696,129</u>		
Unencumbered cash, ending	<u>\$ -</u>		

BUTLER COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

Special Revenue Fund - Sewer District Maintenance

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
Special assessments	\$ 53,559	\$ 150,515	\$ (96,956)
Licenses, permits and fees	410	1,500	(1,090)
Transfers	447	-	447
Total cash receipts	\$ 54,416	\$ 152,015	\$ (97,599)
Expenditures:			
Contractual services	\$ 88,794	\$ -	\$ 88,794
Commodities	2,451	-	2,451
Capital outlay	-	241,320	(241,320)
Principal	30,000	30,000	-
Interest	14,835	14,840	(5)
Miscellaneous	1,837	-	1,837
Total expenditures	\$ 137,917	\$ 286,160	\$ (148,243)
Receipts over (under) expenditures	(83,501)		
Unencumbered cash, beginning	292,049		
Unencumbered cash, ending	\$ 208,548		

BUTLER COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

Special Revenue Fund - Sheriff

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
Ad valorem property tax	\$ 2,380,946	\$ 2,474,059	\$ (93,113)
Delinquent tax	104,187	50,000	54,187
Motor vehicle tax	306,795	338,240	(31,445)
In lieu of tax	2,534	-	2,534
Licenses, permits, and fees	205	200	5
Charges for services	335,347	363,860	(28,513)
Intergovernmental	2,309	-	2,309
Miscellaneous	15,401	5,000	10,401
Other	28,197	-	28,197
Reimbursements	2,005	2,500	(495)
	<u>\$ 3,177,926</u>	<u>\$ 3,233,859</u>	<u>\$ (55,933)</u>
Total cash receipts			
Expenditures:			
Personal services	\$ 2,520,917	\$ 2,531,330	\$ (10,413)
Contractual services	88,546	95,000	(6,454)
Commodities	347,481	368,500	(21,019)
Capital outlay	48,403	43,400	5,003
Miscellaneous	20,413	-	20,413
Transfers	183,200	250,000	(66,800)
	<u>\$ 3,208,960</u>	<u>\$ 3,288,230</u>	<u>\$ (79,270)</u>
Total expenditures			
Receipts over (under) expenditures	(31,034)		
Unencumbered cash, beginning	31,034		
Unencumbered cash, ending	\$ -		

BUTLER COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

Special Revenue Fund - Special Alcohol

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Cash receipts:			
Intergovernmental	\$ 3,256	\$ 1,600	\$ 1,656
Total cash receipts	<u>\$ 3,256</u>	<u>\$ 1,600</u>	<u>\$ 1,656</u>
Expenditures:			
Contractual services	\$ -	\$ 30,000	\$ (30,000)
Total expenditures	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ (30,000)</u>
Receipts over (under) expenditures	3,256		
Unencumbered cash, beginning	<u>67,992</u>		
Unencumbered cash, ending	<u>\$ 71,248</u>		

BUTLER COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

Special Revenue Fund - Special Liability

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Cash receipts:			
Delinquent tax	\$ 7	\$ -	\$ 7
Miscellaneous	40,236	-	40,236
Total cash receipts	<u>\$ 40,243</u>	<u>\$ -</u>	<u>\$ 40,243</u>
Expenditures:			
Contractual services	\$ 24,111	\$ 36,000	\$ (11,889)
Total expenditures	<u>\$ 24,111</u>	<u>\$ 36,000</u>	<u>\$ (11,889)</u>
Receipts over (under) expenditures	16,132		
Unencumbered cash, beginning	<u>66,456</u>		
Unencumbered cash, ending	<u>\$ 82,588</u>		

BUTLER COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

Special Revenue Fund - Special Parks and Recreation

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
Intergovernmental	\$ 708	\$ 500	\$ 208
Total cash receipts	\$ 708	\$ 500	\$ 208
Expenditures:			
Contractual services	\$ -	\$ 7,000	\$ (7,000)
Total expenditures	\$ -	\$ 7,000	\$ (7,000)
Receipts over (under) expenditures	708		
Unencumbered cash, beginning	16,747		
Unencumbered cash, ending	\$ 17,455		

BUTLER COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

Special Revenue Fund - Street Lighting

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Cash receipts:			
Special assessments	\$ 604	\$ 950	\$ (346)
Transfers	289	-	289
Total cash receipts	<u>\$ 893</u>	<u>\$ 950</u>	<u>\$ (57)</u>
Expenditures:			
Contractual services	\$ 2,964	\$ 3,130	\$ (166)
Total expenditures	<u>\$ 2,964</u>	<u>\$ 3,130</u>	<u>\$ (166)</u>
Receipts over (under) expenditures	(2,071)		
Unencumbered cash, beginning	<u>2,175</u>		
Unencumbered cash, ending	<u>\$ 104</u>		

BUTLER COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

Special Revenue Fund - Wind Farms

	Actual	Budget	Variance- Favorable (Unfavorable)
Cash receipts:			
Charges for service	\$ 49,999	\$ 50,000	\$ (1)
Total cash receipts	\$ 49,999	\$ 50,000	\$ (1)
Expenditures:			
Contractual services	\$ 71,940	\$ 23,000	\$ 48,940
Miscellaneous	4,473	-	4,473
Transfers	-	100,000	(100,000)
Total expenditures	\$ 76,413	\$ 123,000	\$ (46,587)
Receipts over (under) expenditures	(26,414)		
Unencumbered cash, beginning	147,264		
Unencumbered cash, ending	\$ 120,850		

BUTLER COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

Special Revenue Fund - 911 Equipment Reserve

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
Special assessments	\$ 1,363	\$ -	\$ 1,363
911 tax	125,514	150,000	(24,486)
Transfers	139,239	-	139,239
Total cash receipts	\$ 266,116	\$ 150,000	\$ 116,116
Expenditures:			
Contractual services	\$ 122,886	\$ 115,600	\$ 7,286
Commodities	263	10,000	(9,737)
Capital outlay	2,808	35,000	(32,192)
Miscellaneous	8,104	-	8,104
Total expenditures	\$ 134,061	\$ 160,600	\$ (26,539)
Receipts over (under) expenditures	132,055		
Unencumbered cash, beginning	52,311		
Unencumbered cash, ending	\$ 184,366		

BUTLER COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

Special Revenue Fund - Sales Tax

	Actual	Budget	Variance- Over (Under)
Cash receipts:			
Sales tax	\$ 1,879,482	\$ 1,874,380	\$ 5,102
Total cash receipts	\$ 1,879,482	\$ 1,874,380	\$ 5,102
Expenditures:			
Contractual services	\$ 136,063	\$ -	\$ 136,063
Principal	800,000	800,000	-
Interest	542,523	553,150	(10,627)
Transfers	522,878	648,920	(126,042)
Total expenditures	\$ 2,001,464	\$ 2,002,070	\$ (606)
Receipts over (under) expenditures	(121,982)		
Unencumbered cash, beginning	1,037,761		
Unencumbered cash, ending	\$ 915,779		

BUTLER COUNTY, KANSAS
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2011

Non-budgeted Special Revenue Funds

	Motor Vehicle Operating Fund	Capital Improvements	Community Corrections	Sheriff Capital Reserves	Court Services Diversion Fees	Department on Aging Grants	Drug Asset and Seizure	Federal and State Assistance
Cash receipts:								
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,019	\$ -	\$ 4,981
Licenses, permits, and fees	564,963	-	11,202	-	3,759	-	-	2,947
County office fees	-	48,200	-	-	-	-	-	-
Intergovernmental	-	46,848	863,875	-	-	249,646	-	243,720
Special assessments	-	-	-	-	-	-	-	-
Rental Income	-	-	-	-	-	-	-	-
Miscellaneous	-	98,140	2,234	15,000	-	5,635	435	-
Other	1,996	-	-	-	-	15,090	-	-
Transfers	-	538,926	-	183,200	-	-	-	2,709
Total cash receipts	566,959	732,114	877,311	198,200	3,759	277,390	435	254,357
Expenditures:								
Personal services	463,554	-	738,684	-	-	189,763	-	14,765
Contractual services	-	200,743	161,736	-	2,226	33,020	-	122,791
Commodities	-	2,793	19,228	-	379	63,070	-	14,990
Capital outlay	-	83,794	-	164,142	-	121	8,085	18,285
Miscellaneous	47,150	23,408	12,933	-	-	17,488	-	2,975
Transfers	63,282	289	4,401	-	-	-	-	8,907
Total expenditures	573,986	311,027	936,982	164,142	2,605	303,462	8,085	182,713
Receipts over (under) expenditures	(7,027)	421,087	(59,671)	34,058	1,154	(26,072)	(7,650)	71,644
Unencumbered cash, beginning	63,282	1,329,609	114,126	359,858	3,039	117,494	21,987	116,283
Unencumbered cash, ending	\$ 56,255	\$ 1,750,696	\$ 54,455	\$ 393,916	\$ 4,193	\$ 91,422	\$ 14,337	\$ 187,927

BUTLER COUNTY, KANSAS
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2011

Non-budgeted Special Revenue Funds (continued)

	Health Department Reserve	Health Department Grants	Prosecutor's Training and Assistance	Register of Deeds Technology	Special Ambulance	Special Highway Improvement	Special Law Enforcement	Special Road Machinery	Economic Development
Cash receipts:									
Charges for services	\$ -	\$ 24,285	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and fees	-	-	8,607	90,957	-	-	-	-	-
County office fees	5,350	-	-	-	1,500	-	-	-	-
Intergovernmental	-	570,470	-	-	-	-	-	-	107,066
Special assessments	-	-	-	-	-	-	-	-	4,393
Rental Income	-	-	-	-	-	-	-	-	-
Miscellaneous	-	12,828	-	-	7,300	14,940	-	55,235	310,367
Other	-	-	-	84	-	25,148	-	-	-
Transfers	32,116	8,255	-	-	132,337	931,201	-	300,000	-
Total cash receipts	37,466	615,838	8,607	91,041	141,137	971,289	-	355,235	421,826
Expenditures:									
Personal services	-	480,586	-	-	-	-	-	-	-
Contractual services	141,692	79,910	8,247	80,824	-	-	-	-	165,854
Commodities	-	91,650	-	121	-	-	-	-	-
Capital outlay	8,252	18,416	-	35,498	34,150	68,870	-	-	-
Miscellaneous	-	583	4,439	-	-	-	-	-	-
Transfers	-	1,623	-	-	-	447	-	-	-
Total expenditures	149,944	672,768	12,686	116,443	34,150	69,317	-	-	165,854
Receipts over (under) expenditures	(112,478)	(56,930)	(4,079)	(25,402)	106,987	901,972	-	355,235	255,972
Unencumbered cash, beginning	365,998	170,382	8,460	250,517	112,924	608,161	12,024	39,701	323,657
Unencumbered cash, ending	<u>\$ 253,520</u>	<u>\$ 113,452</u>	<u>\$ 4,381</u>	<u>\$ 225,115</u>	<u>\$ 219,911</u>	<u>\$ 1,510,133</u>	<u>\$ 12,024</u>	<u>\$ 394,936</u>	<u>\$ 579,629</u>

BUTLER COUNTY, KANSAS
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2011

Non-budgeted Special Revenue Funds (continued)

	Conceal and Carry Permits	Department on Aging Reserve	SCARF	Child Support Enforcement	County Attorney Diversion Fees	Juvenile Justice Diversion Fees	Juvenile Justice EMP Fees	Landfill Post Closure	Total
Cash receipts:									
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,285
Licenses, permits, and fees	-	-	-	68,330	46,450	10,321	78,770	-	886,306
County office fees	14,770	5,000	-	-	-	-	-	-	74,820
Intergovernmental	-	28,324	-	-	-	-	-	-	2,109,949
Special assessments	-	-	-	-	-	-	-	-	4,393
Rental Income	-	3,000	-	-	-	-	-	-	3,000
Miscellaneous	-	-	-	-	10,142	-	-	115	532,371
Other	-	-	-	-	-	-	-	-	42,318
Transfers	-	105,650	-	-	-	1,692	4,000	300,000	2,540,086
Total cash receipts	14,770	141,974	-	68,330	56,592	12,013	82,770	300,115	6,229,528
Expenditures:									
Personal services	-	-	-	-	23,693	(2,496)	(2,304)	-	1,906,245
Contractual services	-	34,800	6,000	90,238	111	346	85,022	-	1,213,560
Commodities	-	-	-	498	16,413	5,208	5,455	-	219,805
Capital outlay	36,861	35,405	-	-	-	-	-	-	511,879
Miscellaneous	-	-	-	-	6,771	2,565	7,895	-	126,207
Transfers	-	-	-	-	-	4,000	-	-	82,949
Total expenditures	36,861	70,205	6,000	90,736	46,988	9,623	96,068	-	4,060,645
Receipts over (under) expenditures	(22,091)	71,769	(6,000)	(22,406)	9,604	2,390	(13,298)	300,115	2,168,883
Unencumbered cash, beginning	30,101	430,295	12,000	81,920	69,116	15,944	10,918	-	4,667,796
Unencumbered cash, ending	<u>\$ 8,010</u>	<u>\$ 502,064</u>	<u>\$ 6,000</u>	<u>\$ 59,514</u>	<u>\$ 78,720</u>	<u>\$ 18,334</u>	<u>\$ (2,380)</u>	<u>\$ 300,115</u>	<u>\$ 6,836,679</u>

BUTLER COUNTY, KANSAS
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2011

Capital Project Funds

	<u>Prairie Creek Road Paving</u>	<u>Public Safety Communications</u>	<u>Total</u>
Receipts and other sources:			
Intergovernmental	\$ -	\$ 288,954	\$ 288,954
Special assessments	12,715	-	12,715
Interest on idle funds	-	63	63
Transfers	-	522,878	522,878
	<u>12,715</u>	<u>811,895</u>	<u>824,610</u>
Total receipts and other sources	<u>\$ 12,715</u>	<u>\$ 811,895</u>	<u>\$ 824,610</u>
Expenditures:			
Contractual services	\$ -	\$ 854,528	\$ 854,528
Principal	10,000	-	10,000
Interest	16,413	10,626	27,039
Capital outlay	-	1,199,321	1,199,321
	<u>26,413</u>	<u>2,064,475</u>	<u>2,090,888</u>
Total expenditures	<u>\$ 26,413</u>	<u>\$ 2,064,475</u>	<u>\$ 2,090,888</u>
Receipts and other sources over (under) expenditures	(13,698)	(1,252,580)	(1,266,278)
Unencumbered cash, beginning	<u>13,003</u>	<u>1,339,933</u>	<u>1,352,936</u>
Unencumbered cash, ending	<u>\$ (695)</u>	<u>\$ 87,353</u>	<u>\$ 86,658</u>
Total project authorization	371,510	13,090,878	13,462,388
Payments through 12/31/2011	<u>353,311</u>	<u>13,090,878</u>	<u>13,444,189</u>
Remaining balance on project	<u>\$ 18,199</u>	<u>\$ -</u>	<u>\$ 18,199</u>

BUTLER COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

Debt Service Fund - Bond and Interest Fund

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Cash receipts:			
Special assessments	\$ 34,236	\$ 179,270	\$ (145,034)
Delinquent tax	5	-	-
Total cash receipts	<u>\$ 34,241</u>	<u>\$ 179,270</u>	<u>\$ (145,034)</u>
Expenditures:			
Contractual services	\$ 6,995	\$ -	\$ 6,995
Principal	47,000	117,000	(70,000)
Interest	12,707	62,270	(49,563)
Total expenditures	<u>\$ 66,702</u>	<u>\$ 179,270</u>	<u>\$ (112,568)</u>
Receipts over (under) expenditures	(32,461)		
Unencumbered cash, beginning	<u>53,302</u>		
Unencumbered cash, ending	<u>\$ 20,841</u>		

Debt Service Fund - Bond Indebtedness Reserve

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Cash receipts:			
Total cash receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:			
Total expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Receipts over (under) expenditures	-		
Unencumbered cash, beginning	<u>185,302</u>		
Unencumbered cash, ending	<u>\$ 185,302</u>		

BUTLER COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011

Enterprise Fund - Landfill

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
Cash receipts:			
Ad valorem property tax	\$ (116)	\$ -	\$ (116)
Delinquent tax	1,803	-	1,803
Motor vehicle tax	4,659	5,350	(691)
Charges for services	1,627,677	1,840,220	(212,543)
Intergovernmental	10,002	-	10,002
Rental income	14,044	14,000	44
Miscellaneous	20	6,000	(5,980)
	<u>\$ 1,658,089</u>	<u>\$ 1,865,570</u>	<u>\$ (207,481)</u>
Total cash receipts			
Expenditures:			
Personal services	\$ 466,987	\$ 461,590	\$ 5,397
Contractual services	286,848	299,000	(12,152)
Commodities	177,455	171,500	5,955
Capital outlay	189,226	494,100	(304,874)
Miscellaneous	43,174	-	43,174
Transfers	734,363	507,650	226,713
	<u>\$ 1,898,053</u>	<u>\$ 1,933,840</u>	<u>\$ (35,787)</u>
Total expenditures			
Receipts over (under) expenditures	(239,964)		
Unencumbered cash, beginning	<u>239,964</u>		
Unencumbered cash, ending	<u>\$ -</u>		

Enterprise Fund - Landfill Capital Improvements

	<u>Actual</u>
Cash receipts:	
Miscellaneous	\$ 49,590
Transfers	734,363
	<u>\$ 783,953</u>
Total cash receipts	
Expenditures:	
Capital outlay	\$ 100,011
Transfers	300,000
	<u>\$ 400,011</u>
Total expenditures	
Receipts over (under) expenditures	383,942
Unencumbered cash, beginning	<u>671,554</u>
Unencumbered cash, ending	<u>\$ 1,055,496</u>

BUTLER COUNTY, KANSAS
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2011

Agency Funds

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Distributable Funds:				
Advance tax	\$ (1)	\$ 18,603	\$ 18,603	\$ (1)
Current tax	46,471,468	86,342,214	84,130,095	48,683,587
Delinquent tax	902,827	3,825,813	3,616,890	1,111,750
Federal Land Net Holding	-	39,671	39,671	-
In lieu of tax	48,306	99,361	96,611	51,056
Motor license hold	29,527	3,615,425	3,615,425	29,527
Motor vehicle sales tax	119,581	1,824,289	1,820,260	123,610
Motor vehicle tax	247,437	8,947,608	8,930,561	264,484
NRP- Tax holding fund	-	388,665	388,665	-
Rental Excise Tax Holding	-	4,395	4,395	-
RV Tax Holding	1,838	145,138	144,528	2,448
Severance tax holding	(1)	57,360	57,360	(1)
Special City/County Highway Holding	-	1,991,629	1,991,629	-
Specials Holding	-	3,741,934	-	3,741,934
Tax and motor vehicle over/short	-	221,301	221,301	-
Tax sales	(12,614)	4,400	14,160	(22,374)
Total Distributable Funds	47,808,368	111,267,806	105,090,154	53,986,020
State Funds:				
State educational building tax	2	669,591	669,591	2
State institutional building tax	(2)	334,794	334,794	(2)
Total State Funds	-	1,004,385	1,004,385	-
Subdivision Funds:				
Butler County Community College	-	12,025,300	12,025,300	-
Cities	2,959,524	17,744,055	20,662,333	41,246
Regional Library - general	-	360,683	360,683	-
Regional Library - employee benefits	-	20,831	20,831	-
School districts	(2)	36,419,604	36,419,602	-
Townships	-	5,776,561	5,776,561	-
Watershed districts	1,749	396,812	396,704	1,857
Total Subdivision Funds	2,961,271	72,743,846	75,662,014	43,103
Other Agency Funds:				
Cereal malt beverage licenses	400	225	200	425
County sheriff donations	9,013	652	2,142	7,523
EMS donations	939	10,000	-	10,939
Employee association	10,740	20,474	22,177	9,037
Fish and game licenses	122	2,101	2,203	20
Inmate funds	15,580	271,436	277,430	9,586
Mid-Kansas Community Action	-	10,263	10,263	-
Miscellaneous drug dealer stamp	3,965	725	-	4,690
Procurement card clearing	(56,283)	-	22,742	(79,025)
Register of Deeds - Heritage fund	8,165	34,326	34,509	7,982
Rescue Squad donations	6,911	-	-	6,911
Treasurer's special vehicle	7,606	509,690	511,756	5,540
Stray animals	880	1,845	1,921	804
Fire Districts	39,621	1,528,031	1,440,475	127,177
Flex Account	50,928	172,676	173,549	50,055
Total Other Agency Funds	98,587	2,562,444	2,499,367	161,664
Total Agency Funds	\$ 50,868,226	\$ 187,578,481	\$ 184,255,920	\$ 54,190,787

BUTLER COUNTY, KANSAS
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2011

Component Unit - Butler County Extension Council

	Actual
Cash Receipts:	
County appropriation	\$ 301,800
KSU salary participation	56,610
Educational services	16,174
Interest and miscellaneous	449
Total cash receipts	\$ 375,033
Expenditures:	
Audit, printing and treasury bond	3,752
Telephone	3,545
Utilities	5,004
Supplies	12,203
Equipment	3,604
Miscellaneous	4,304
Travel	6,556
Subsistence	4,912
Salaries and wages	280,410
Employer contribution	41,657
Educational reimbursable expenditures	4,898
Total expenditures	\$ 370,845
Receipts over expenditures	4,188
Unencumbered cash, beginning	141,586
Unencumbered cash, ending	\$ 145,774

Component Unit - Butler County Public Building Commission

	Actual
Payments from:	
Direct financing lease	\$ 2,662,190
Total cash receipts	\$ 2,662,190
Expenditures:	
Principal	\$ 1,780,000
Interest	882,190
Total expenditures	\$ 2,662,190
Receipts (under) expenditures	-
Unencumbered cash, beginning	10,201
Unencumbered cash, ending	\$ 10,201