

**BUTLER COUNTY, KANSAS**

**FINANCIAL STATEMENT**

**FOR THE YEAR ENDED  
DECEMBER 31, 2022**



**LOYD GROUP, LLC**

---

Certified Public Accountants

**BUTLER COUNTY, KANSAS**  
**For the Year Ended December 31, 2022**

**BOARD OF COUNTY COMMISSIONERS**

Kelly Herzet  
Chairman

Jeff Masterson

Marc Murphy

Mike Wheeler

Dan Woydziak

**LIST OF PRINCIPAL OFFICIALS**

Tatum Stafford  
County Clerk  
and Election

Donna Farthing  
County Treasurer and  
Motor Vehicle

William H. Johnson Jr.  
County Administrator

Ryan Adkison  
Assistant County Administrator/  
Finance Director

Darryl C. Lutz  
Public Works  
Director

Darrin C. Devinney  
County Attorney

Monty Hughey  
Sheriff

Terrence Huelskamp  
County Counselor

Jamie Downs  
Health Administrator

Debra Studebaker  
County Appraiser

Jacque Roberts  
Register of Deeds

# **BUTLER COUNTY, KANSAS**

**For the Year Ended December 31, 2022**

## **TABLE OF CONTENTS**

### **Page Number**

Independent Auditor's Report.....	1 – 3
-----------------------------------	-------

### **FINANCIAL SECTION**

Statement 1	Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis .....	4 – 5
	Notes to Financial Statement.....	6 – 12

### **REGULATORY – REQUIRED SUPPLEMENTARY INFORMATION**

Schedule 1	Summary of Expenditures – Actual and Budget – Regulatory Basis .....	13
Schedule 2	Schedule of Receipts and Expenditures – Actual and Budget – Regulatory Basis	

### **General Fund**

2-1	General Fund .....	14 – 19
-----	--------------------	---------

### **Special Purpose Funds**

2-2	Sales Tax Fund .....	20
2-3	Emergency Medical Services Fund .....	21
2-4	Road and Bridge Fund .....	22
2-5	Bridge Building Fund .....	23
2-6	Sheriff Fund .....	24
2-7	Jail Operating Fund .....	25
2-8	Department of Aging – Administration Fund .....	26
2-9	911 Equipment Reserve Fund .....	27
2-10	E 911 Wireless Tax Fund .....	28
2-11	Special Alcohol Fund .....	29
2-12	Special Parks and Recreation Fund .....	30
2-13	Special Liability Fund .....	31
2-14	Street Lighting Fund .....	32
2-15	Wind Farms Fund .....	33
2-16	Health Department – Administration Fund .....	34
2-17	Economic Development Fund .....	35
2-18	Sewer Districts Maintenance Fund .....	36
2-19	Non-budgeted Special Purpose Funds .....	37 – 43

**BUTLER COUNTY, KANSAS**  
**For the Year Ended December 31, 2022**

**TABLE OF CONTENTS (CONT.)**

**REGULATORY – REQUIRED SUPPLEMENTARY INFORMATION (CONT.)**

**Page  
Number**

**Capital Project Fund**

2-20	Capital Project – Bridge Bonds Fund.....	44
------	--	----

**Bond and Interest Fund**

2-21	Bond and Interest Fund .....	45
------	------------------------------	----

**Business Funds**

2-22	Self Insurance Internal Service Fund.....	46
2-23	Landfill Operating Fund.....	47
2-24	Landfill Capital Improvements Fund .....	48

Schedule 3	Agency Funds – Schedule of Receipts and Disbursements - Regulatory Basis.....	49 – 50
Schedule 4	Related Municipal Entities Funds – Schedule of Receipts and Disbursements - Regulatory Basis.....	51

**OTHER SUPPLEMENTAL INFORMATION**

Schedule 5	Reconciliation of 2021 Tax Roll .....	53
------------	---------------------------------------	----

**SINGLE AUDIT SECTION**

	Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	54 – 55
	Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance ...	56 – 57
Schedule 6	Schedule of Expenditures of Federal Awards .....	58 – 60
Schedule 7	Schedule of Findings and Questioned Costs .....	61

---

## INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners  
Butler County, Kansas

### ***Adverse and Unmodified Opinions***

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Butler County, Kansas (County), a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2022, and the related notes to the financial statement.

#### ***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 and Unmodified Opinions section of our report, the accompanying 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, 2022, 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 accompanying 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, 2022, 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 1.

### ***Basis for Adverse and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

#### ***Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 of the financial statement, the financial statement is prepared by the County 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 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

## ***Responsibilities of Management 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 1; 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.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## ***Auditor's Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## ***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 summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts, expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds and schedules of regulatory basis receipts and expenditures-actual-related municipal entity (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are 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 accompanying supplementary 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 1.

Our audit was conducted for the purpose of forming an opinion on the financial statement of Butler County, Kansas. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is also not a required part of the basic 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 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 schedule of expenditures of federal awards 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 1.

#### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated May 1, 2023, on our consideration of Butler County'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 Butler County'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 Butler County's internal control over financial reporting and compliance.

Loyd Group, LLC

Loyd Group, LLC  
Galva, KS  
May 1, 2023

## BUTLER COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASHRegulatory Basis

For the Year Ended December 31, 2022

	Beginning	Prior Year			Ending	Add	
	Unencumbered	Cancelled			Unencumbered	Encumbrances	Ending
	Cash Balance	Encumbrances	Receipts	Expenditures	Cash Balance	Payable	Cash Balance
GOVERNMENTAL TYPE FUNDS:							
General Fund	\$ -	-	\$ 27,211,464	\$ 27,211,464	\$ -	\$ 47,859	\$ 47,859
SPECIAL PURPOSE FUNDS:							
Emergency Medical Services	-	-	3,086,493	3,086,493	-	-	-
Road and Bridge	67,582	-	8,398,452	8,466,034	-	284,606	284,606
Bridge Building	101,209	-	2,089,775	1,864,538	326,446	1,094,323	1,420,769
Sheriff	-	-	4,020,992	4,020,992	-	8,678	8,678
Jail Operating	-	-	4,797,133	4,797,017	116	7,982	8,098
Department on Aging - Administration	6,149	-	596,799	602,948	-	33	33
E 911 Wireless Tax	574,223	-	287,933	310,159	551,997	34,786	586,783
Special Alcohol	36,992	-	7,382	-	44,374	-	44,374
Special Parks and Recreation	19,614	-	3,858	-	23,472	-	23,472
Special Liability	221,025	-	-	19,204	201,821	-	201,821
Street Lighting	4,141	-	2,099	1,970	4,270	-	4,270
Wind Farms	39,352	-	-	5,137	34,215	-	34,215
Health Department - Administration	76,469	-	596,027	672,496	-	256	256
Economic Development	108,371	-	123,134	2,937	228,568	-	228,568
Sewer District Maintenance	490,594	-	325,248	178,385	637,457	-	637,457
Special Ambulance	427,754	-	30,504	314,069	144,189	318,501	462,690
Landfill Post Closure	3,034,991	-	45,025	-	3,080,016	-	3,080,016
Special Highway Improvement	2,188,348	-	1,264,959	107,310	3,345,997	532,083	3,878,080
Special Road Machinery	546,916	-	605,846	690,704	462,058	438,978	901,036
Special Law Enforcement	9,345	-	1,700	-	11,045	-	11,045
Jail Reserve	289,191	-	48,453	56,000	281,644	-	281,644
Dept. of Aging Reserve	315,638	-	50,373	97,294	268,717	44,000	312,717
800Mhz maintenance and upgrade	1,037,302	-	34,400	-	1,071,702	-	1,071,702
Conceal/Carry Permits	6,992	-	4,258	2,978	8,272	-	8,272
Health Department Reserve	428,111	-	47,780	17,637	458,254	-	458,254
Motor Vehicle Operating	2,164	-	720,108	719,266	3,006	348	3,354
Capital Improvements	5,518,939	-	10,721,556	1,127,000	15,113,495	411,617	15,525,112
Sheriff Capital Reserves	225,183	-	538,192	442,075	321,300	55,194	376,494
Election Reserve	190,690	-	30,000	-	220,690	-	220,690
Drug Asset and Seizure	12,345	-	5,000	927	16,418	-	16,418
County Attorney Diversion Fees	184,775	-	100,441	7,187	278,029	-	278,029
Prosecutor's Training and Assistance	13,387	-	7,355	3,160	17,582	-	17,582
Juvenile Justice EMP Fees	69,432	-	55,964	37,118	88,278	-	88,278
Community Corrections	82,301	-	1,241,510	1,110,732	213,079	468	213,547
Court Services Diversion Fees	4,409	-	180	820	3,769	-	3,769
Child Support Enforcement	207,816	-	61,118	38,529	230,405	-	230,405
Register of Deeds - Technology	601,826	-	103,912	26,736	679,002	-	679,002
Clerks - Technology	75,461	-	23,552	14,940	84,073	-	84,073
Treasury - Technology	11,244	-	23,552	32,702	2,094	-	2,094



## BUTLER COUNTY, KANSAS

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**Regulatory Basis

(Continued)

For the Year Ended December 31, 2022

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
SPECIAL PURPOSE FUNDS (CONT.):							
Department on Aging - Grants	\$ 135,434	\$ -	\$ 577,721	\$ 598,957	\$ 114,198	\$ (44)	\$ 114,154
Health Department - Grants	(692)	-	899,138	810,111	88,335	13,268	101,603
Federal and State Assistance	372,847	-	206,738	134,869	444,716	-	444,716
CARES Act	4,360,190	-	6,498,339	10,858,529	-	-	-
Total Special Project Funds	22,098,060	-	48,282,999	41,277,960	29,103,099	3,245,077	32,348,176
CAPITAL PROJECTS FUNDS:							
Capital Projects	70,769	-	-	-	70,769	-	70,769
BOND AND INTEREST FUNDS:							
Bond and Interest	62,660	-	257,713	95,140	225,233	-	225,233
BUSINESS FUNDS:							
Self-Insurance	1,801,226	-	4,581,406	4,832,467	1,550,165	395,000	1,945,165
Landfill Operating	32,671	11,250	3,236,389	3,115,925	164,385	(606)	163,779
Landfill Capital Improvements	2,370,070	-	1,451,613	208,611	3,613,072	197,876	3,810,948
Total Business Funds	4,203,967	11,250	9,269,408	8,157,003	5,327,622	592,270	5,919,892
Total County	26,435,456	11,250	85,021,584	76,741,567	34,726,723	3,885,206	38,611,929
RELATED MUNICIPAL ENTITIES:							
Butler County Extension Council	326,229	-	420,390	380,137	366,482	-	366,482
Butler County Public Building Commission	14,402	-	23	-	14,425	-	14,425
Total Related Municipal Entities	340,631	-	420,413	380,137	380,907	-	380,907
Total Reporting Entity (Excluding Agency Funds)	\$ 26,776,087	\$ 11,250	\$ 85,441,997	\$ 77,121,704	\$ 35,107,630	\$ 3,885,206	\$ 38,992,836
Composition of Cash:							
Cash Items							\$ 6,683
Checking Account - Intrust Holding							105,046,415
Checking Account - Intrust Depository							213,813
Checking Account - Intrust Disbursement							(2,508,359)
Checking Account - Intrust Bank Inmate Fund							64,767
Certificates of Deposit - Vintage Bank							250,000
Certificates of Deposit - Community National Bank							250,000
Certificates of Deposit - Intrust Bank							15,000,000
Checking Account - Intrust (Butler County Public Building Commission)							12,253
Butler County Extension Council							366,482
Total Cash							118,702,054
Less Agency Funds per Schedule 3							(79,709,218)
Total Reporting Entity (Excluding Agency Funds)							\$ 38,992,836

The notes to the financial statement are an integral part of this statement.

# **BUTLER COUNTY, KANSAS**

## **NOTES TO FINANCIAL STATEMENT**

**For the Year Ended December 31, 2022**

### **1. 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 Public Building Commission (BCPBC) was established to benefit the County and other governmental entities. The BCPBC consists of five members, those members being the Board of County Commissioners of Butler County. The BCPBC has the authority to issue revenue bonds to finance the cost of acquiring and/or constructing land and facilities operated for a public purpose by a governmental entity. The BCPBC finances the debt service of the revenue bonds by leasing the land and facilities to the governmental entity that operates it. The operating governmental entity guarantees the rentals under the BCPBC lease. The BCPBC has no power to levy taxes, and revenue bonds issued by the BCPBC are not included in any legal debt limitations of the operating governmental entity.

The Butler County Extension Council (Council) provides services in such areas as agriculture, home economics, horticulture, and 4-H clubs, to all persons in the County. The Council is a 24-member elected board with a nine-member executive board. The County annually provides significant operating subsidies to the Council. Kansas State University provides the County Extension Council non-cash receipts and disbursements related to salaries for operations of the Council. Those non-cash receipts and disbursements are reflected as receipts and expenditures for regulatory basis reporting purposes.

#### **(b) *Regulatory Basis Fund Types***

**General Fund** – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

**Special Purpose Fund** – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

**Bond and Interest Fund** – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

### **(b) Regulatory Basis Fund Types (Cont.)**

**Capital Project Fund** – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

**Business Fund** – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.).

**Trust Fund** – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

**Agency Fund** – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (i.e. payroll clearing fund, county treasurer tax collection accounts, etc.).

### **(c) 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 receipts 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 County 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 County to use the regulatory basis of accounting.

### **(d) Budgetary Information**

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute) and Bond and Interest Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- 1) Preparation of the budget for the succeeding calendar year on or before August 1st.
- 2) Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing of the budget.
- 3) Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- 4) Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget 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. There was a budget amendment for the year 2022 for the following funds: General Fund, Emergency Medical Services Fund, Sheriff Fund, Jail

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

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 statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual 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 disbursements, accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment such as a purchase order or contract. Any unused budget expenditure authority lapse at year end.

A legal operating budget is not required for Capital Project Funds, Agency Funds, Trust Funds and certain Special Purpose Funds as noted in the presentation of the appropriate Schedule 2.

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

## 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

### ***Compliance with Kansas Statutes***

Inventory of personal property, and a comprehensive inventory for all departments, is compiled in the software, however, the board did not view and check these inventory lists as required in K.S.A. 19-2687.

## 3. DEPOSITS AND INVESTMENTS

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.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

*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.

*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. All deposits were legally secured at December 31, 2022.

At December 31, 2022, the County's carrying amount of deposits was \$118,698,134 and the bank balance was \$121,043,637. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$1,500,000 was covered by federal depository insurance, and the remaining \$119,543,637 was collateralized with securities held by the pledging financial institutions' agents in the County's name and a letter of credit.

*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.

#### 4. LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2022, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions of Principal	Balance End of Year	Interest Paid
<u>Butler County, KS:</u>									
General Obligation Bonds - Governmental Funds:									
Series 2007 A - Internal Improvements	4.2 - 6.45%	07-01-07	\$ 126,800	10-01-22	\$ 11,000	\$ -	\$ 11,000	\$ -	\$ 506
Series 2010 A - Internal Improvements	3.2 - 4.8%	06-01-10	295,000	10-01-25	100,000	-	25,000	75,000	4,250
Total General Obligation Bonds					111,000	-	36,000	75,000	4,756
Lease Purchase Agreement:									
Rescue Vehicle Lease	2.47%	10-29-19	486,465	02-01-20	397,393	-	46,000	351,393	8,383
Total Butler County, KS					508,393	-	82,000	426,393	13,139
Total Long-Term Debt					\$ 508,393	\$ -	\$ 82,000	\$ 426,393	\$ 13,139

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	Year						
	2023	2024	2025	2026	2027	2028-2029	Total
PRINCIPAL:							
General Obligation Bonds:							
Series 2010 A - Internal Improvements	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ 75,000
Total General Obligation Bonds	25,000	25,000	25,000	-	-	-	75,000
Lease Purchase Agreement:							
Rescue Vehicle Lease	47,006	48,031	49,081	50,152	51,247	105,876	351,393
TOTAL PRINCIPAL	72,006	73,031	74,081	50,152	51,247	105,876	426,393
INTEREST:							
General Obligation Bonds:							
Series 2010 A - Internal Improvements	3,188	2,125	1,062	-	-	-	6,375
Total General Obligation Bonds	3,188	2,125	1,062	-	-	-	6,375
Lease Purchase Agreement:							
Rescue Vehicle Lease	7,378	6,352	5,303	4,231	3,136	2,890	29,290
TOTAL INTEREST	10,566	8,477	6,365	4,231	3,136	2,890	35,665
TOTAL PRINCIPAL AND INTEREST	\$ 82,572	\$ 81,508	\$ 80,446	\$ 54,383	\$ 54,383	\$ 108,766	\$ 462,058

## 5. DEFINED BENEFIT 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 publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1 and 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 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were \$1,706,144 for the year ended December 31, 2022.

**Net Pension Liability.** At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was \$18,301,996. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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 this financial statement.

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

## 6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

### (a) *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.

## **6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)**

### **(b) 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.

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. In January 2021, the County opened additional 5.2 -acre area #5. During fiscal year 2015 and again in fiscal year 2020, 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, 2021, cell #1a was 76% full, cell #2a was 76% full, cell #1b was 69% full, cell #2b was 68% full, and cell #5 was 15% full. The entire 75-acre Subtitle D landfill is expected to reach capacity in 65 years. The currently developed cells have an estimated remaining life of 18 years.

In addition, the County operates a household hazardous waste facility, composting facility, and a construction/demolition landfill with closure costs of \$8,631, \$18,151, and \$461,218, respectively. There are no post-closure care costs associated with these facilities.

The estimated total current cost of the landfill closure and post-closure care, \$6,169,088, 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, 2022. 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.

## **7. CLAIMS AND JUDGMENTS**

The County participates in Federal, State and County programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of the date of this report, the grant expenditures have not been audited, but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the County.

The County is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The County has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2021 to 2022 and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations, the County is a party to various claims, legal actions and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material impact on the County.

## 8. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Self Insurance	K.S.A. 68-141g	\$ 3,174,937
Landfill Operating	Self Insurance	K.S.A. 68-141g	67,830
Motor Vehicle Oper	Self Insurance	K.S.A. 68-141g	144,661
Community Corrections	Self Insurance	K.S.A. 68-141g	118,607
HD Grants	Self Insurance	K.S.A. 68-141g	80,336
Federal & St Asst	Self Insurance	K.S.A. 68-141g	724
Cares Fund	General Fund	K.S.A. 68-141g	10,000,000
Cares Fund	Jail Operating	K.S.A. 68-141g	323,836
General Fund	Jail Operating	K.S.A. 68-141g	222,000
General Fund	Emergency Medical Services	K.S.A. 68-141g	220,000
General Fund	Motor Vehicle Operating	K.S.A. 68-141g	28,000
General Fund	800 MHz Maintenance and Upgrade	K.S.A. 68-141g	20,000
General Fund	Capital Improvements	K.S.A. 68-141g	10,714,441
General Fund	Election Reserve	K.S.A. 68-141g	30,000
HD Administration	General	K.S.A. 68-141g	57,728
HD Administration	HD Reserve	K.S.A. 68-141g	47,780
Jail Operating	Jail Reserve	K.S.A. 68-141g	48,453
Dept on Aging Reserve	Dept of Aging Admin	K.S.A. 68-141g	25,000
Dept of Aging Admin	Dept on Aging Reserve	K.S.A. 68-141g	50,373
Community Corrections	Federal & St Asst	K.S.A. 68-141g	15,323
Emergency Medical Services	Special Ambulance	K.S.A. 68-141g	25,938
Road and Bridge	Special Highway Improvement	K.S.A. 68-141g	700,000
Road and Bridge	Special Road Machinery	K.S.A. 68-141g	490,498
Landfill Operating	Landfill Capital Improvements	K.S.A. 68-141g	1,447,313
Sheriff	Sheriff Capital Reserves	K.S.A. 68-141g	303,188

## 9. 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 \$175,000 per individual and aggregate claims over \$4,687,224. 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 \$395,000 recorded as accounts payable in the Self-Insurance Fund for incurred but unpaid health claims.

## 11. SUBSEQUENT EVENTS

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.



**BUTLER COUNTY, KANSAS**  
**REGULATORY – REQUIRED**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

## BUTLER COUNTY, KANSAS

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET****Regulatory Basis****(Budgeted Funds Only)****For the Year Ended December 31, 2022**

	<b><u>Certified Budget</u></b>	<b><u>Expenditures Chargeable to Current Year</u></b>	<b><u>Variance - Over (Under)</u></b>
GOVERNMENTAL TYPE FUNDS:			
General Fund	\$ 27,616,360	\$ 27,211,464	\$ (404,896)
SPECIAL PURPOSE FUNDS:			
Sales Tax	5,000	-	(5,000)
Emergency Medical Services	3,672,740	3,086,493	(586,247)
Road and Bridge	8,508,760	8,466,034	(42,726)
Bridge Building	2,306,120	1,864,538	(441,582)
Sheriff	4,272,350	4,020,992	(251,358)
Jail Operating	5,464,160	4,797,017	(667,143)
Department on Aging - Administration	604,420	602,948	(1,472)
911 Equipment Reserve	79,970	-	(79,970)
E 911 Wireless Tax	312,050	310,159	(1,891)
Special Alcohol	34,060	-	(34,060)
Special Parks and Recreation	21,470	-	(21,470)
Special Liability	411,160	19,204	(391,956)
Street Lighting	6,140	1,970	(4,170)
Wind Farms	48,870	5,137	(43,733)
Health Department - Administration	690,190	672,496	(17,694)
Economic Development	374,610	2,937	(371,673)
Sewer District Maintenance	499,480	178,385	(321,095)
BOND AND INTEREST FUNDS:			
Bond and Interest	97,530	95,140	(2,390)
BUSINESS FUNDS:			
Self Insurance	6,911,930	4,832,467	(2,079,463)
Landfill Operating	3,116,130	3,115,925	(205)

## BUTLER COUNTY, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance- Over (Under)
		Actual	Budget	
Receipts				
Taxes -				
Ad valorem property tax	\$ 12,281,543	\$ 12,545,734	\$ 12,510,270	\$ 35,464
Delinquent tax	436,109	323,413	300,000	23,413
Motor vehicle tax	1,406,042	1,206,666	1,375,470	(168,804)
In lieu of tax	24,547	28,111	20,000	8,111
Interest and penalties	878,417	570,112	700,000	(129,888)
Total Taxes	15,026,658	14,674,036	14,905,740	(231,704)
Licenses, Fees, and Permits -				
Recording Fees	930,544	679,924	827,000	(147,076)
Building permits	262,552	294,053	240,000	54,053
Total Licenses, Fees, and Permits	1,193,096	973,977	1,067,000	(93,023)
Intergovernmental	15,000	70,000	-	70,000
Other -				
Rent, and Sale of Fixed Assets	87,725	116,200	59,000	57,200
Interest income	19,380	722,802	100,000	622,802
Noxious Weed Department Receipts	277,563	248,389	375,000	(126,611)
Transfers In	68,568	10,057,728	10,778,590	(720,862)
Miscellaneous	434,207	348,332	404,500	(56,168)
Total Other	887,443	11,493,451	11,717,090	(223,639)
Total Receipts	17,122,197	27,211,464	\$ 27,689,830	\$ (478,366)
Expenditures				
Non-departmental -				
Transfers	1,679,547	11,022,351	\$ 10,000,000	\$ 1,022,351
Miscellaneous	4,833	1,778	-	1,778
Total Non-Departmental	1,684,380	11,024,129	10,000,000	1,024,129
Administration -				
Personnel services	605,658	643,498	632,510	10,988
Contractual services	772,277	910,090	870,190	39,900
Commodities	48,504	54,637	45,700	8,937
Capital outlay	676	-	5,000	(5,000)
Transfers	2,480	3,130	3,130	-
Total Administration	1,429,595	1,611,355	1,556,530	54,825

## BUTLER COUNTY, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2022			Variance- Over (Under)
	2021 Actual	Actual	Budget	
Expenditures (cont.)				
Appraisal -				
Personnel services	\$ 731,354	\$ 766,834	\$ 861,960	\$ (95,126)
Contractual services	60,752	62,532	95,200	(32,668)
Commodities	18,451	18,819	23,100	(4,281)
Capital outlay	6,532	-	21,000	(21,000)
Transfers	19,690	1,800	18,000	(16,200)
Total Appraisal	836,779	849,985	1,019,260	(169,275)
Building Inspection -				
Personnel services	83,781	93,470	97,210	(3,740)
Contractual services	6,599	4,046	7,100	(3,054)
Commodities	12,172	12,289	11,700	589
Capital outlay	-	-	1,980	(1,980)
Transfers	8,900	8,900	8,900	-
Total Building Inspection	111,452	118,705	126,890	(8,185)
Building and Grounds -				
Personnel services	387,496	400,326	439,050	(38,724)
Contractual services	227,307	207,963	210,730	(2,767)
Commodities	87,069	95,786	90,500	5,286
Transfers	10,000	12,320	12,320	-
Total Building and Grounds	711,872	716,395	752,600	(36,205)
Capital Improvements -				
Contractual services	18,735	20,927	20,000	927
Commodities	-	999	-	999
Total Capital Improvements	18,735	21,926	20,000	1,926
County Attorney -				
Personnel services	751,786	700,508	796,730	(96,222)
Contractual services	65,487	83,694	109,400	(25,706)
Commodities	10,938	24,273	9,400	14,873
Capital outlay	6,122	-	5,000	(5,000)
Transfers	9,900	8,020	8,020	-
Total County Attorney	844,233	816,495	928,550	(112,055)

## BUTLER COUNTY, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2022			Variance- Over (Under)
	2021 Actual	Actual	Budget	
Expenditures (cont.)				
County Clerk -				
Personnel services	\$ 168,865	\$ 180,729	\$ 212,770	\$ (32,041)
Contractual services	5,148	8,209	26,500	(18,291)
Commodities	2,251	6,656	7,100	(444)
Capital outlay	-	5,543	1,500	4,043
Total County Clerk	176,264	201,137	247,870	(46,733)
Computer Services -				
Personnel services	268,204	371,891	374,420	(2,529)
Contractual services	255,328	284,497	362,180	(77,683)
Commodities	6,192	(57,093)	13,800	(70,893)
Capital outlay	6,329	10,429	22,000	(11,571)
Transfers	10,000	12,050	12,050	-
Total Computer Services	546,053	621,774	784,450	(162,676)
District Court -				
Contractual services	509,919	598,448	557,800	40,648
Commodities	108,228	61,290	81,440	(20,150)
Capital outlay	15	-	-	-
Total District Court	618,162	659,738	639,240	20,498
Economic Development -				
Contractual services	2,401	20,555	25,000	(4,445)
Commodities	87	2,878	4,800	(1,922)
Total Economic Development	2,488	23,433	29,800	(6,367)
Elections -				
Personnel services	49,523	53,509	55,660	(2,151)
Contractual services	109,818	104,078	184,440	(80,362)
Commodities	10,356	24,281	17,000	7,281
Capital outlay	1,441	6,290	3,000	3,290
Transfers	30,000	60,000	30,000	30,000
Total Elections	195,815	248,158	290,100	(41,942)
Emergency Communication -				
Personnel services	821,344	886,699	978,220	(91,521)
Contractual services	7,627	24,481	24,410	71
Commodities	4,064	4,924	7,300	(2,376)
Total Emergency Communication	833,035	916,104	1,009,930	(93,826)

## BUTLER COUNTY, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2022</u>			<u>Variance- Over (Under)</u>
	<u>2021 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Expenditures (cont.)				
Emergency Management -				
Personnel services	\$ 124,918	\$ 141,479	\$ 141,450	\$ 29
Contractual services	32,256	33,549	46,900	(13,351)
Commodities	7,219	12,078	24,900	(12,822)
Transfers	23,000	20,750	20,750	-
Total Emergency Management	187,393	207,856	234,000	(26,144)
Employee Benefits -				
Personnel services	2,863,255	3,106,444	3,470,910	(364,466)
Contractual services	4,373	5,287	5,000	287
Transfers	3,249,602	3,174,937	3,465,270	(290,333)
Total Employee Benefits	6,117,230	6,286,668	6,941,180	(654,512)
Environmental Health -				
Personnel services	13,839	-	35,880	(35,880)
Contractual services	1,582	1,043	9,300	(8,257)
Commodities	1,391	799	5,350	(4,551)
Capital outlay	-	-	1,500	(1,500)
Transfers	3,960	3,960	3,960	-
Total Environmental Health	20,772	5,802	55,990	(50,188)
Extension Council -				
Contractual services	349,188	354,510	354,510	-
Total Extension Council	349,188	354,510	354,510	-
Fair Association -				
Contractual services	19,000	15,993	19,000	(3,007)
Flint Hills Services -				
Contractual services	210,000	210,000	210,000	-
GIS/Mapping -				
Personnel services	193,717	193,967	208,480	(14,513)
Contractual services	22,034	25,566	28,100	(2,534)
Commodities	3,583	3,769	7,300	(3,531)
Capital outlay	4,702	-	4,000	(4,000)
Miscellaneous				-
Transfers	18,000	17,320	17,320	-
Total GIS/Mapping	242,036	240,622	265,200	(24,578)

## BUTLER COUNTY, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2022			Variance- Over (Under)
	2021 Actual	Actual	Budget	
Expenditures (cont.)				
Historical Society -				
Contractual services	\$ 38,360	\$ 38,360	\$ 38,360	\$ -
Juvenile Intake -				
Personnel services	105,245	84,179	114,980	(30,801)
Contractual services	120,270	151,364	107,050	44,314
Commodities	1,003	1,368	4,400	(3,032)
Transfers	-	2,000	2,000	-
Total Juvenile Intake	226,518	238,911	228,430	10,481
Leadership Butler -				
Contractual services	15,000	15,000	15,000	-
Mid-Kap -				
Contractual services	6,500	10,000	10,000	-
Noxious Weeds -				
Personnel services	173,714	202,155	213,860	(11,705)
Contractual services	16,558	32,766	18,950	13,816
Commodities	338,589	334,005	322,900	11,105
Capital outlay	5,264	8,288	5,000	3,288
Miscellaneous	1,897	3,072	3,500	(428)
Transfers	-	11,850	11,850	-
Total Noxious Weeds	536,022	592,136	576,060	16,076
Planning and Zoning -				
Personnel services	138,067	149,098	182,310	(33,212)
Contractual services	8,891	9,289	17,050	(7,761)
Commodities	3,396	3,000	6,200	(3,200)
Capital outlay	-	-	500	(500)
Transfers	2,670	4,990	4,990	-
Total Planning and Zoning	153,024	166,377	211,050	(44,673)
Register of Deeds -				
Personnel services	183,324	196,622	196,790	(168)
Contractual services	2,733	3,688	4,330	(642)
Commodities	2,098	1,605	2,300	(695)
Capital Outlay	99	-	-	-
Total Register of Deeds	188,254	201,915	203,420	(1,505)

## BUTLER COUNTY, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2022</u>			<u>Variance- Over (Under)</u>
	<u>2021 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Expenditures (cont.)				
Rescue Squad -				
Personnel services	\$ 540	\$ 540	\$ 500	\$ 40
Contractual services	9,499	3,260	5,750	(2,490)
Commodities	6,752	15,449	11,150	4,299
Capital outlay	5,043	4,510	12,500	(7,990)
Transfers	25,000	25,000	25,000	-
Total Rescue Squad	46,834	48,759	54,900	(6,141)
Soil Conservation -				
Contractual services	39,600	40,400	40,400	-
Strategic Communications Plan -				
Personnel services	49,627	51,715	52,940	(1,225)
Contractual services	195,274	225,969	224,180	1,789
Commodities	2,538	886	7,250	(6,364)
Capital outlay	-	-	15,000	(15,000)
Transfers	40,000	20,000	20,000	-
Total Strategic Communications Plan	287,439	298,570	319,370	(20,800)
Treasurer -				
Personnel services	308,269	321,644	329,420	(7,776)
Contractual services	99,820	53,635	65,600	(11,965)
Commodities	6,427	4,972	8,500	(3,528)
Capital outlay	-	-	750	(750)
Total Treasurer	414,516	380,251	404,270	(24,019)
Youth Programs and Services -				
Contractual services	30,000	30,000	30,000	-
Total Expenditures	17,136,549	27,211,464	\$ 27,616,360	\$ (404,896)
Receipts Over (Under) Expenditures	(14,352)	-		
Unencumbered Cash, Beginning	-	-		
Prior Year Cancelled Encumbrances	14,352	-		
Unencumbered Cash, Ending	\$ -	\$ -		



## BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUNDSALES TAX FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022</u>		<u>Variance- Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Sales tax	\$ 1,652	\$ -	\$ 5,000	\$ (5,000)
Expenditures				
Transfers	1,761	-	\$ 5,000	\$ (5,000)
Receipts Over (Under) Expenditures	(109)	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ (109)	\$ -		

## BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUNDEMERGENCY MEDICAL SERVICES FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance-</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Ad valorem property tax	\$ 902,503	\$ 1,117,844	\$ 1,120,180	\$ (2,336)
Delinquent tax	29,268	22,776	6,947	15,829
Motor vehicle tax	103,525	89,190	6,947	82,243
In lieu of tax	1,831	2,530	6,947	(4,417)
Charges for services	1,688,324	1,634,153	2,000,000	(365,847)
Transfers	-	220,000	332,771	(112,771)
Total Receipts	<u>2,725,451</u>	<u>3,086,493</u>	<u>\$ 3,473,792</u>	<u>\$ (387,299)</u>
Expenditures				
Personnel services	2,040,946	2,526,015	\$ 2,700,000	\$ (173,985)
Contractual services	164,453	187,748	203,150	(15,402)
Commodities	244,698	339,845	315,500	24,345
Capital outlay	30,232	6,947	30,000	(23,053)
Transfers	248,082	25,938	424,090	(398,152)
Total Expenditures	<u>2,728,411</u>	<u>3,086,493</u>	<u>\$ 3,672,740</u>	<u>\$ (586,247)</u>
Receipts Over (Under) Expenditures	(2,960)	-		
Unencumbered Cash, Beginning	-	-		
Prior Year Cancelled Encumbrances	<u>2,960</u>	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

## BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUNDROAD AND BRIDGE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance- Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 5,075,388	\$ 6,078,253	\$ 6,090,580	\$ (12,327)
Delinquent tax	191,712	139,802	145,000	(5,198)
Motor vehicle tax	621,944	502,720	571,160	(68,440)
In lieu of tax	10,193	13,687	5,000	8,687
Charges for services	61,503	57,771	77,000	(19,229)
Intergovernmental	1,715,462	1,598,671	1,600,000	(1,329)
Miscellaneous	7,246	7,548	20,000	(12,452)
Total Receipts	7,683,448	8,398,452	\$ 8,508,740	\$ (110,288)
Expenditures				
Personnel services	2,012,933	2,123,286	\$ 2,202,860	\$ (79,574)
Contractual services	226,801	218,704	223,300	(4,596)
Commodities	2,919,159	2,830,382	3,295,000	(464,618)
Capital outlay	1,525,040	2,103,164	2,779,020	(675,856)
Transfers	939,227	1,190,498	8,580	1,181,918
Total Expenditures	7,623,160	8,466,034	\$ 8,508,760	\$ (42,726)
Receipts Over (Under) Expenditures	60,288	(67,582)		
Unencumbered Cash, Beginning	-	67,582		
Prior Year Cancelled Encumbrances	7,294	-		
Unencumbered Cash, Ending	\$ 67,582	\$ -		

## BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUNDBRIDGE BUILDING FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2022</u>			<u>Variance-</u>
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Receipts				
Ad valorem property tax	\$ 1,181,267	\$ 1,934,632	\$ 1,938,610	\$ (3,978)
Delinquent tax	42,366	33,383	31,000	2,383
Motor vehicle tax	137,661	116,706	132,870	(16,164)
In lieu of tax	2,372	4,356	1,500	2,856
Intergovernmental	150,000	-	-	-
Miscellaneous	3,477	698	-	698
Total Receipts	<u>1,517,143</u>	<u>2,089,775</u>	<u>\$ 2,103,980</u>	<u>\$ (14,205)</u>
Expenditures				
Personnel services	78,612	84,425	\$ 83,330	\$ 1,095
Contractual services	504	-	2,000	(2,000)
Commodities	25,429	17,309	32,500	(15,191)
Capital outlay	1,618,573	1,762,804	1,970,000	(207,196)
Transfer out	-	-	218,290	(218,290)
Total Expenditures	<u>1,723,118</u>	<u>1,864,538</u>	<u>\$ 2,306,120</u>	<u>\$ (441,582)</u>
Receipts Over (Under) Expenditures	(205,975)	225,237		
Unencumbered Cash, Beginning	306,874	101,209		
Prior Year Cancelled Encumbrances	<u>310</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 101,209</u>	<u>\$ 326,446</u>		

## BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUNDSHERIFF FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance- Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 2,647,459	\$ 3,114,641	\$ 3,120,990	\$ (6,349)
Delinquent tax	95,760	71,504	75,000	(3,496)
Motor vehicle tax	307,199	261,485	297,900	(36,415)
In lieu of tax	5,317	7,013	3,000	4,013
Grants	-	1,313	-	1,313
Charges for services	436,059	563,986	600,620	(36,634)
Intergovernmental	1,652	-	5,000	(5,000)
Miscellaneous	445	266	2,500	(2,234)
Reimbursements	374	784	-	784
Transfers	-	-	163,968	(163,968)
Total Receipts	<u>3,494,265</u>	<u>4,020,992</u>	<u>\$ 4,268,978</u>	<u>\$ (247,986)</u>
Expenditures				
Personnel services	2,850,826	3,066,269	\$ 3,300,000	\$ (233,731)
Contractual services	109,938	154,211	150,350	3,861
Commodities	316,878	448,194	349,400	98,794
Capital outlay	19,534	43,188	22,000	21,188
Miscellaneous	15,882	5,942	50,600	(44,658)
Transfers	193,698	303,188	400,000	(96,812)
Total Expenditures	<u>3,506,756</u>	<u>4,020,992</u>	<u>\$ 4,272,350</u>	<u>\$ (251,358)</u>
Receipts Over (Under) Expenditures	(12,491)	-		
Unencumbered Cash, Beginning	-	-		
Prior Year Cancelled Encumbrances	<u>12,491</u>	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

## BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUNDJAIL OPERATING FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance- Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 1,507,774	\$ 1,243,207	\$ 1,245,760	\$ (2,553)
Delinquent tax	52,788	38,686	30,000	8,686
Motor vehicle tax	176,482	148,998	169,680	(20,682)
In lieu of tax	3,028	2,800	2,500	300
Charges for services	2,666,689	2,815,950	3,296,000	(480,050)
Miscellaneous	2,921	1,634	117,160	(115,526)
Intergovernmental	34	22	-	22
Transfers	100,000	545,836	603,041	(57,205)
Total Receipts	<u>4,509,716</u>	<u>4,797,133</u>	<u>\$ 5,464,141</u>	<u>\$ (667,008)</u>
Expenditures				
Personnel services	3,045,662	2,888,785	\$ 3,000,000	\$ (111,215)
Contractual services	838,061	1,106,679	1,200,000	(93,321)
Commodities	516,242	660,384	685,000	(24,616)
Capital outlay	75,510	53,594	80,000	(26,406)
Miscellaneous	168	39,122	50,000	(10,878)
Transfers	137,033	48,453	449,160	(400,707)
Total Expenditures	<u>4,612,676</u>	<u>4,797,017</u>	<u>\$ 5,464,160</u>	<u>\$ (667,143)</u>
Receipts Over (Under) Expenditures	(102,960)	116		
Unencumbered Cash, Beginning	101,839	-		
Prior Year Cancelled Encumbrances	<u>1,121</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 116</u>		

## BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUNDDEPARTMENT OF AGING - ADMINISTRATION FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance- Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 482,056	\$ 507,185	\$ 508,130	\$ (945)
Delinquent tax	17,416	12,861	11,500	1,361
Motor vehicle tax	56,373	47,629	54,250	(6,621)
Charges for services	6,396	2,982	15,000	(12,018)
In lieu of tax	968	1,142	500	642
Transfers	25,000	25,000	15,000	10,000
Total Receipts	588,209	596,799	\$ 604,380	\$ (7,581)
Expenditures				
Personnel services	92,881	101,359	\$ 112,810	\$ (11,451)
Contractual services	134,686	148,482	183,290	(34,808)
Commodities	1,504	1,656	3,760	(2,104)
Capital outlay	285,814	301,078	300,810	268
Transfers	67,335	50,373	3,750	46,623
Total Expenditures	582,220	602,948	\$ 604,420	\$ (1,472)
Receipts Over (Under) Expenditures	5,989	(6,149)		
Unencumbered Cash, Beginning	-	6,149		
Prior Year Cancelled Encumbrances	160	-		
Unencumbered Cash, Ending	\$ 6,149	\$ -		

## BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUND911 EQUIPMENT RESERVE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance- Over (Under)
		Actual	Budget	
Receipts				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Expenditures				
Contractual services	79,972	-	\$ -	\$ -
Capital outlay	-	-	79,970	(79,970)
Total Expenditures	79,972	-	\$ 79,970	\$ (79,970)
Receipts Over (Under) Expenditures	(79,972)	-		
Unencumbered Cash, Beginning	79,972	-		
Unencumbered Cash, Ending	\$ -	\$ -		



## BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUNDE 911 WIRELESS TAX FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022</u>		<u>Variance- Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
911 tax	\$ 310,870	\$ 280,099	\$ 320,000	\$ (39,901)
Miscellaneous	257	7,834	-	7,834
Total Receipts	<u>311,127</u>	<u>287,933</u>	<u>\$ 320,000</u>	<u>\$ (32,067)</u>
Expenditures				
Contractual services	195,540	282,581	\$ 294,810	\$ (12,229)
Commodities	-	-	2,000	(2,000)
Capital outlay	-	27,578	15,240	12,338
Total Expenditures	<u>195,540</u>	<u>310,159</u>	<u>\$ 312,050</u>	<u>\$ (1,891)</u>
Receipts Over (Under) Expenditures	115,587	(22,226)		
Unencumbered Cash, Beginning	<u>458,636</u>	<u>574,223</u>		
Unencumbered Cash, Ending	<u>\$ 574,223</u>	<u>\$ 551,997</u>		

## BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUNDSPECIAL ALCOHOL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022</u>		<u>Variance- Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Intergovernmental	\$ 7,927	\$ 7,382	\$ 5,000	\$ 2,382
Expenditures				
Transfers	-	-	\$ 34,060	\$ (34,060)
Receipts Over (Under) Expenditures	7,927	7,382		
Unencumbered Cash, Beginning	29,065	36,992		
Unencumbered Cash, Ending	\$ 36,992	\$ 44,374		

## BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUNDSPECIAL PARKS AND RECREATION FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2022</u>			<u>Variance- Over (Under)</u>
	<u>2021 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Receipts				
Intergovernmental	\$ 4,144	\$ 3,858	<u>\$ 6,000</u>	<u>\$ (2,142)</u>
Expenditures				
Transfers	<u>-</u>	<u>-</u>	<u>\$ 21,470</u>	<u>\$ (21,470)</u>
Receipts Over (Under) Expenditures	4,144	3,858		
Unencumbered Cash, Beginning	<u>15,470</u>	<u>19,614</u>		
Unencumbered Cash, Ending	<u>\$ 19,614</u>	<u>\$ 23,472</u>		

## BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUNDSPECIAL LIABILITY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022</u>		<u>Variance- Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Delinquent tax	\$ 2	\$ -	\$ -	\$ -
Miscellaneous	<u>55,965</u>	<u>-</u>	<u>150,000</u>	<u>(150,000)</u>
Total Receipts	<u>55,967</u>	<u>-</u>	<u>\$ 150,000</u>	<u>\$ (150,000)</u>
Expenditures				
Contractual services	44,556	17,497	\$ 411,160	\$ (393,663)
Commodities	1,352	1,357	-	1,357
Miscellaneous	<u>200</u>	<u>350</u>	<u>-</u>	<u>350</u>
Total Expenditures	<u>46,108</u>	<u>19,204</u>	<u>\$ 411,160</u>	<u>\$ (391,956)</u>
Receipts Over (Under) Expenditures	9,859	(19,204)		
Unencumbered Cash, Beginning	<u>211,166</u>	<u>221,025</u>		
Unencumbered Cash, Ending	<u>\$ 221,025</u>	<u>\$ 201,821</u>		

## BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUNDSTREET LIGHTING FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022</u>		<u>Variance- Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Special assessments	\$ 2,722	\$ 2,099	\$ 2,100	\$ (1)
Expenditures				
Contractual services	<u>1,928</u>	<u>1,970</u>	<u>\$ 6,140</u>	<u>\$ (4,170)</u>
Receipts Over (Under) Expenditures	794	129		
Unencumbered Cash, Beginning	<u>3,347</u>	<u>4,141</u>		
Unencumbered Cash, Ending	<u>\$ 4,141</u>	<u>\$ 4,270</u>		

## BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUNDWIND FARM FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022</u>		<u>Variance- Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Building Permits	\$ -	\$ -	\$ -	\$ -
Expenditures				
Contractual services	<u>9,500</u>	<u>5,137</u>	<u>\$ 48,870</u>	<u>\$ (43,733)</u>
Receipts Over (Under) Expenditures	(9,500)	(5,137)		
Unencumbered Cash, Beginning	<u>48,852</u>	<u>39,352</u>		
Unencumbered Cash, Ending	<u>\$ 39,352</u>	<u>\$ 34,215</u>		

## BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUNDHEALTH DEPARTMENT - ADMINISTRATION FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance- Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 408,900	\$ 411,978	\$ 412,670	\$ (692)
Delinquent tax	14,907	10,862	11,000	(138)
Motor vehicle tax	47,699	40,397	45,980	(5,583)
In lieu of tax	821	928	400	528
Charges for services	102,858	99,614	94,500	5,114
Intergovernmental	238,112	32,248	99,610	(67,362)
Total Receipts	813,297	596,027	\$ 664,160	\$ (68,133)
Expenditures				
Personnel services	227,249	171,987	\$ 106,820	\$ 65,167
Contractual services	268,235	332,925	349,000	(16,075)
Commodities	68,274	57,068	53,980	3,088
Capital outlay	964	5,008	2,300	2,708
Transfers	172,448	105,508	178,090	(72,582)
Total Expenditures	737,170	672,496	\$ 690,190	\$ (17,694)
Receipts Over (Under) Expenditures	76,127	(76,469)		
Unencumbered Cash, Beginning	-	76,469		
Prior Year Cancelled Encumbrances	342	-		
Unencumbered Cash, Ending	\$ 76,469	\$ -		

## BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUNDECONOMIC DEVELOPMENT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022</u>		<u>Variance- Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Special assessments	\$ 65,006	\$ 123,134	\$ 59,155	\$ 63,979
Expenditures				
Contractual services	225,087	2,937	\$ 374,610	\$ (374,610)
Transfers	-	-	-	2,937
Total Expenditures	<u>225,087</u>	<u>2,937</u>	<u>\$ 374,610</u>	<u>\$ (371,673)</u>
Receipts Over (Under) Expenditures	(160,081)	120,197		
Unencumbered Cash, Beginning	<u>268,452</u>	<u>108,371</u>		
Unencumbered Cash, Ending	<u>\$ 108,371</u>	<u>\$ 228,568</u>		



## BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUNDSEWER DISTRICTS MAINTENANCE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<b>2021 Actual</b>	<b>2022</b>		<b>Variance- Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
Receipts				
Special assessments	\$ 139,560	\$ 143,917	\$ 141,122	\$ 2,795
Licenses, permits and fees	1,270	3,728	-	3,728
Grants	-	177,603	-	177,603
Total Receipts	<u>140,830</u>	<u>325,248</u>	<u>\$ 141,122</u>	<u>\$ 184,126</u>
Expenditures				
Contractual services	106,060	160,373	\$ 107,670	\$ 52,703
Commodities	15,533	15,221	11,150	4,071
Capital outlay	3,259	2,791	380,660	(377,869)
Total Expenditures	<u>124,852</u>	<u>178,385</u>	<u>\$ 499,480</u>	<u>\$ (321,095)</u>
Receipts Over (Under) Expenditures	15,978	146,863		
Unencumbered Cash, Beginning	<u>474,616</u>	<u>490,594</u>		
Unencumbered Cash, Ending	<u>\$ 490,594</u>	<u>\$ 637,457</u>		

## BUTLER COUNTY, KANSAS

**NON-BUDGETED SPECIAL PURPOSE FUNDS****SCHEDULE OF RECEIPTS AND EXPENDITURES****Regulatory Basis**

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>
	<u>Special Ambulance</u>	<u>Special Ambulance</u>	<u>Landfill Post Closure</u>	<u>Landfill Post Closure</u>	<u>Special Highway Improvement</u>	<u>Special Highway Improvement</u>	<u>Special Road Machinery</u>	<u>Special Road Machinery</u>
Receipts								
Charges for services	\$ -	\$ 4,566	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and fees	-	-	-	-	-	-	-	-
County office fees	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	398,723	433,969	-	-
Miscellaneous	13,656	-	2,040	45,025	58,787	130,990	232,254	115,348
Transfers	248,082	25,938	-	-	539,227	700,000	400,000	490,498
Total Receipts	<u>261,738</u>	<u>30,504</u>	<u>2,040</u>	<u>45,025</u>	<u>996,737</u>	<u>1,264,959</u>	<u>632,254</u>	<u>605,846</u>
Expenditures								
Personal services	-	-	-	-	-	-	-	-
Contractual services	-	-	-	-	-	-	-	-
Commodities	-	135	-	-	-	-	-	-
Capital outlay	267,120	313,934	-	-	1,873,799	107,310	524,961	690,704
Miscellaneous	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Total Expenditures	<u>267,120</u>	<u>314,069</u>	<u>-</u>	<u>-</u>	<u>1,873,799</u>	<u>107,310</u>	<u>524,961</u>	<u>690,704</u>
Receipts Over (Under) Expenditures	(5,382)	(283,565)	2,040	45,025	(877,062)	1,157,649	107,293	(84,858)
Unencumbered Cash, Beginning	<u>433,136</u>	<u>427,754</u>	<u>3,032,951</u>	<u>3,034,991</u>	<u>3,065,410</u>	<u>2,188,348</u>	<u>439,623</u>	<u>546,916</u>
Unencumbered Cash, Ending	<u>\$ 427,754</u>	<u>\$ 144,189</u>	<u>\$ 3,034,991</u>	<u>\$ 3,080,016</u>	<u>\$ 2,188,348</u>	<u>\$ 3,345,997</u>	<u>\$ 546,916</u>	<u>\$ 462,058</u>

## BUTLER COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDSSCHEDULE OF RECEIPTS AND EXPENDITURESRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022	2021	2022	2021	2022	2021	2022
	Special Law Enforcement	Special Law Enforcement	Jail Reserve	Jail Reserve	Dept. on Aging Reserve	Dept. on Aging Reserve	800Mhz Maintenance and Upgrade	800Mhz Maintenance and Upgrade
Receipts								
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,951	\$ 14,400
Licenses, permits, and fees	-	-	-	-	-	-	-	-
County office fees	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Miscellaneous	665	1,700	-	-	-	-	-	-
Transfers	-	-	137,033	48,453	67,335	50,373	20,993	20,000
Total Receipts	665	1,700	137,033	48,453	67,335	50,373	39,944	34,400
Expenditures								
Personal services	-	-	-	-	-	-	-	-
Contractual services	-	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	56,000	-	72,294	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Transfers	-	-	100,000	-	25,000	25,000	-	-
Total Expenditures	-	-	100,000	56,000	25,000	97,294	-	-
Receipts Over (Under) Expenditures	665	1,700	37,033	(7,547)	42,335	(46,921)	39,944	34,400
Unencumbered Cash, Beginning	8,680	9,345	252,158	289,191	273,303	315,638	997,358	1,037,302
Unencumbered Cash, Ending	\$ 9,345	\$ 11,045	\$ 289,191	\$ 281,644	\$ 315,638	\$ 268,717	\$ 1,037,302	\$ 1,071,702

(Continued)

## BUTLER COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDSSCHEDULE OF RECEIPTS AND EXPENDITURESRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>
	<u>Conceal/ Carry Permits</u>	<u>Conceal/ Carry Permits</u>	<u>Health Department Reserve</u>	<u>Health Department Reserve</u>	<u>Motor Vehicle Operating</u>	<u>Motor Vehicle Operating</u>	<u>Capital Improvements</u>	<u>Capital Improvements</u>
Receipts								
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and fees	-	-	-	-	699,757	692,108	-	-
County office fees	4,275	4,258	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	18,870	7,115
Transfers	-	-	116,648	47,780	14,000	28,000	1,819,147	10,714,441
	<u>-</u>	<u>-</u>	<u>116,648</u>	<u>47,780</u>	<u>14,000</u>	<u>28,000</u>	<u>1,819,147</u>	<u>10,714,441</u>
Total Receipts	<u>4,275</u>	<u>4,258</u>	<u>116,648</u>	<u>47,780</u>	<u>713,757</u>	<u>720,108</u>	<u>1,838,017</u>	<u>10,721,556</u>
Expenditures								
Personal services	-	-	-	-	540,561	544,757	-	-
Contractual services	-	-	-	1,145	28,252	26,000	1,486,548	152,798
Commodities	-	-	-	-	11,437	3,848	35,319	-
Capital outlay	7,276	2,978	8,528	16,492	-	-	973,238	974,202
Miscellaneous	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	164,185	144,661	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>164,185</u>	<u>144,661</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>7,276</u>	<u>2,978</u>	<u>8,528</u>	<u>17,637</u>	<u>744,435</u>	<u>719,266</u>	<u>2,495,105</u>	<u>1,127,000</u>
Receipts Over (Under) Expenditures	(3,001)	1,280	108,120	30,143	(30,678)	842	(657,088)	9,594,556
Unencumbered Cash, Beginning	<u>9,993</u>	<u>6,992</u>	<u>319,991</u>	<u>428,111</u>	<u>32,321</u>	<u>2,164</u>	<u>6,176,027</u>	<u>5,518,939</u>
Unencumbered Cash, Ending	<u>\$ 6,992</u>	<u>\$ 8,272</u>	<u>\$ 428,111</u>	<u>\$ 458,254</u>	<u>\$ 2,164</u>	<u>\$ 3,006</u>	<u>\$ 5,518,939</u>	<u>\$ 15,113,495</u>

(Continued)

## BUTLER COUNTY, KANSAS

**NON-BUDGETED SPECIAL PURPOSE FUNDS****SCHEDULE OF RECEIPTS AND EXPENDITURES****Regulatory Basis**

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>
	<b>Sheriff Capital Reserves</b>	<b>Sheriff Capital Reserves</b>	<b>Election Reserve</b>	<b>Election Reserve</b>	<b>Drug Asset and Seizure</b>	<b>Drug Asset and Seizure</b>	<b>County Attorney Diversion Fees</b>	<b>County Attorney Diversion Fees</b>
Receipts								
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and fees	-	-	-	-	-	-	51,140	63,891
County office fees	-	-	-	-	-	-	-	-
Intergovernmental	4,419	-	-	-	-	-	-	-
Miscellaneous	119,191	235,004	-	-	15,000	5,000	24,425	36,550
Transfers	193,698	303,188	30,000	30,000	-	-	-	-
Total Receipts	317,308	538,192	30,000	30,000	15,000	5,000	75,565	100,441
Expenditures								
Personal services	-	-	-	-	-	-	-	-
Contractual services	236,863	55,194	-	-	3,000	-	20,809	839
Commodities	1,067	19,419	-	-	-	-	30,597	6,348
Capital outlay	112,787	367,462	-	-	-	927	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Total Expenditures	350,717	442,075	-	-	3,000	927	51,406	7,187
Receipts Over (Under) Expenditures	(33,409)	96,117	30,000	30,000	12,000	4,073	24,159	93,254
Unencumbered Cash, Beginning	258,592	225,183	160,690	190,690	345	12,345	160,500	184,775
Unencumbered Cash, Ending	\$ 225,183	\$ 321,300	\$ 190,690	\$ 220,690	\$ 12,345	\$ 16,418	\$ 184,775	\$ 278,029

(Continued)

## BUTLER COUNTY, KANSAS

**NON-BUDGETED SPECIAL PURPOSE FUNDS****SCHEDULE OF RECEIPTS AND EXPENDITURES****Regulatory Basis**

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022	2021	2022	2021	2022	2021	2022
	Prosecutor's Training and Assistance	Prosecutor's Training and Assistance	Juvenile Justice EMP Fees	Juvenile Justice EMP Fees	Community Corrections	Community Corrections	Court Services Diversion Fees	Court Services Diversion Fees
Receipts								
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and fees	6,171	7,355	59,621	55,964	19,745	20,663	-	180
County office fees	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	1,149,418	1,220,847	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Total Receipts	6,171	7,355	59,621	55,964	1,169,163	1,241,510	-	180
Expenditures								
Personal services	-	-	-	-	704,562	734,265	-	-
Contractual services	-	-	49,755	36,663	260,356	239,921	-	-
Commodities	-	-	778	318	11,948	2,616	-	820
Capital outlay	-	-	-	137	-	-	-	-
Miscellaneous	3,015	3,160	-	-	-	-	-	-
Transfers	-	-	-	-	155,348	133,930	-	-
Total Expenditures	3,015	3,160	50,533	37,118	1,132,214	1,110,732	-	820
Receipts Over (Under) Expenditures	3,156	4,195	9,088	18,846	36,949	130,778	-	(640)
Unencumbered Cash, Beginning	10,229	13,385	60,344	69,432	44,173	82,301	4,409	4,409
Unencumbered Cash, Ending	\$ 13,385	\$ 17,580	\$ 69,432	\$ 88,278	\$ 82,301	\$ 213,079	\$ 4,409	\$ 3,769

(Continued)

## BUTLER COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDSSCHEDULE OF RECEIPTS AND EXPENDITURESRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>
	<u>Child Support Enforcement</u>	<u>Child Support Enforcement</u>	<u>Register of Deeds Technology</u>	<u>Register of Deeds Technology</u>	<u>Clerks Technology</u>	<u>Clerks Technology</u>	<u>Treasury Technology</u>	<u>Treasury Technology</u>
Receipts								
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and fees	57,314	61,118	132,148	94,206	33,037	23,552	33,037	23,552
County office fees	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Miscellaneous	-	-	375	9,706	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Total Receipts	<u>57,314</u>	<u>61,118</u>	<u>132,523</u>	<u>103,912</u>	<u>33,037</u>	<u>23,552</u>	<u>33,037</u>	<u>23,552</u>
Expenditures								
Personal services	-	-	-	-	-	-	-	-
Contractual services	43,832	38,529	49,555	23,574	14,424	14,940	34,006	32,177
Commodities	735	-	1,571	27	-	-	1,704	525
Capital outlay	-	-	324	3,135	-	-	2,316	-
Miscellaneous	-	-	-	-	-	-	-	-
Transfers	-	-	12,000	-	-	-	-	-
Total Expenditures	<u>44,567</u>	<u>38,529</u>	<u>63,450</u>	<u>26,736</u>	<u>14,424</u>	<u>14,940</u>	<u>38,026</u>	<u>32,702</u>
Receipts Over (Under) Expenditures	12,747	22,589	69,073	77,176	18,613	8,612	(4,989)	(9,150)
Unencumbered Cash, Beginning	<u>195,069</u>	<u>207,816</u>	<u>532,753</u>	<u>601,826</u>	<u>56,848</u>	<u>75,461</u>	<u>16,233</u>	<u>11,244</u>
Unencumbered Cash, Ending	<u>\$ 207,816</u>	<u>\$ 230,405</u>	<u>\$ 601,826</u>	<u>\$ 679,002</u>	<u>\$ 75,461</u>	<u>\$ 84,073</u>	<u>\$ 11,244</u>	<u>\$ 2,094</u>

(Continued)

## BUTLER COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDSSCHEDULE OF RECEIPTS AND EXPENDITURESRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022	2021	2022	2021	2022	2021	2022
	Department on Aging Grants	Department on Aging Grants	Health Department Grants	Health Department Grants	Federal and State Assistance	Federal and State Assistance	CARES Act	CARES Act
Receipts								
Charges for services	\$ 37,017	\$ 56,203	\$ 21,468	\$ 16,288	\$ 4,316	\$ 7,719	\$ -	\$ -
Licenses, permits, and fees	-	-	-	-	-	-	-	-
County office fees	-	-	-	-	-	-	-	-
Intergovernmental	587,219	521,518	568,132	882,850	59,748	65,712	6,498,339	6,498,339
Miscellaneous	-	-	-	-	111,287	117,984	625	-
Transfers	-	-	-	-	13,732	15,323	-	-
Total Receipts	624,236	577,721	589,600	899,138	189,083	206,738	6,498,964	6,498,339
Expenditures								
Personal services	321,114	344,831	564,445	597,535	59,580	72,139	240,123	534,468
Contractual services	180,733	127,105	28,404	54,231	22,033	30,390	1,416	225
Commodities	108,789	127,021	46,271	62,773	87,150	31,616	1,897,235	-
Capital outlay	1,857	-	22,702	15,236	13,928	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Transfers	-	-	52,105	80,336	-	724	-	10,323,836
Total Expenditures	612,493	598,957	713,927	810,111	182,691	134,869	2,138,774	10,858,529
Receipts Over (Under) Expenditures	11,743	(21,236)	(124,327)	89,027	6,392	71,869	4,360,190	(4,360,190)
Unencumbered Cash, Beginning	123,617	135,434	123,307	(692)	366,405	372,847	-	4,360,190
Unencumbered Cash, Ending	\$ 135,434	\$ 114,198	\$ (692)	\$ 88,335	\$ 372,847	\$ 444,716	\$ 4,360,190	\$ -

(Continued)



## BUTLER COUNTY, KANSAS

CAPITAL PROJECT FUNDCAPITAL PROJECT FUND - BRIDGE BONDS FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021</u>	<u>2022</u>
	<u>Public Safety Communications</u>	<u>Public Safety Communications</u>
Receipts and Other Sources:		
Intergovernmental	\$ -	\$ -
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>70,769</u>	<u>70,769</u>
Unencumbered Cash, Ending	<u>\$ 70,769</u>	<u>\$ 70,769</u>

## BUTLER COUNTY, KANSAS

BOND AND INTEREST FUNDBOND AND INTEREST FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<b>2021 Actual</b>	<b>2022</b>		<b>Variance- Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
Receipts				
Special assessments	\$ 307,617	\$ 41,992	\$ 60,760	\$ (18,768)
Ad valorem property tax	1,499,330	(748)	-	(748)
In lieu of tax	3,541	-	-	-
Delinquent tax	67,406	41,586	25,000	16,586
Motor VehicleTax	218,631	174,857	198,390	(23,533)
Rental income	1	-	-	-
Miscellaneous	41	26	-	26
Total Receipts	<u>2,096,567</u>	<u>257,713</u>	<u>\$ 284,150</u>	<u>\$ (26,437)</u>
Expenditures				
Contractual services	2,155,539	1	\$ 56,770	\$ (56,769)
Principal	76,017	82,000	36,000	46,000
Interest	15,428	13,139	4,760	8,379
Total Expenditures	<u>2,246,984</u>	<u>95,140</u>	<u>\$ 97,530</u>	<u>\$ (2,390)</u>
Receipts Over (Under) Expenditures	(150,417)	162,573		
Unencumbered Cash, Beginning	<u>213,077</u>	<u>62,660</u>		
Unencumbered Cash, Ending	<u>\$ 62,660</u>	<u>\$ 225,233</u>		

## BUTLER COUNTY, KANSAS

BUSINESS FUNDSSELF INSURANCE INTERNAL SERVICE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2022</u>			
	<u>2021 Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Receipts				
Charges for services	\$ 941,933	\$ 973,503	\$ -	\$ 973,503
Miscellaneous	7,628	20,808	-	20,808
Transfers	<u>3,700,776</u>	<u>3,587,095</u>	<u>4,585,440</u>	<u>(998,345)</u>
Total Receipts	<u>4,650,337</u>	<u>4,581,406</u>	<u>\$ 4,585,440</u>	<u>\$ (4,034)</u>
Expenditures				
Contractual services	<u>4,464,006</u>	<u>4,832,467</u>	<u>\$ 6,911,930</u>	<u>\$ (2,079,463)</u>
Receipts Over (Under) Expenditures	186,331	(251,061)		
Unencumbered Cash, Beginning	<u>1,614,895</u>	<u>1,801,226</u>		
Unencumbered Cash, Ending	<u>\$ 1,801,226</u>	<u>\$ 1,550,165</u>		

## BUTLER COUNTY, KANSAS

BUSINESS FUNDSLANDFILL OPERATING FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2022</u>			<u>Variance- Over (Under)</u>
	<u>2021 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Receipts				
Delinquent tax	\$ 7	\$ 3	\$ -	\$ 3
Charges for services	3,057,358	3,222,067	3,026,000	196,067
Rental income	<u>15,294</u>	<u>14,319</u>	<u>14,500</u>	<u>(181)</u>
Total Receipts	<u>3,072,659</u>	<u>3,236,389</u>	<u>\$ 3,040,500</u>	<u>\$ 195,889</u>
Expenditures				
Personal services	753,452	775,317	\$ 727,420	\$ 47,897
Contractual services	297,765	321,961	332,000	(10,039)
Commodities	383,287	439,407	275,000	164,407
Capital outlay	273,803	64,097	1,610,500	(1,546,403)
Transfers	<u>1,332,173</u>	<u>1,515,143</u>	<u>171,210</u>	<u>1,343,933</u>
Total Expenditures	<u>3,040,480</u>	<u>3,115,925</u>	<u>\$ 3,116,130</u>	<u>\$ (205)</u>
Receipts Over (Under) Expenditures	32,179	120,464		
Unencumbered Cash, Beginning	-	32,671		
Prior Year Canceled Encumbrances	<u>11,250</u>	<u>11,250</u>		
Unencumbered Cash, Ending	<u>\$ 43,429</u>	<u>\$ 164,385</u>		

## BUTLER COUNTY, KANSAS

BUSINESS FUNDSLANDFILL CAPITAL IMPROVEMENTS FUNDSCHEDULE OF RECEIPTS AND EXPENDITURESRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Miscellaneous	\$ 7,750	\$ 4,300
Transfers	<u>1,240,328</u>	<u>1,447,313</u>
Total Receipts	1,248,078	1,451,613
Expenditures		
Capital outlay	<u>301,937</u>	<u>208,611</u>
Receipts Over (Under) Expenditures	946,141	1,243,002
Unencumbered Cash, Beginning	<u>1,423,929</u>	<u>2,370,070</u>
Unencumbered Cash, Ending	<u>\$ 2,370,070</u>	<u>\$ 3,613,072</u>

## BUTLER COUNTY, KANSAS

AGENCY FUNDSSUMMARY OF RECEIPTS AND DISBURSEMENTSRegulatory Basis

For the Year Ended December 31, 2022

	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Distributable Funds				
Advance tax	\$ -	\$ 14,839	\$ 14,839	\$ -
Commercial motor vehicle holding	3,117	357,261	357,720	2,658
Current tax	69,166,415	128,082,547	122,511,086	74,737,876
Delinquent tax	1,021,611	2,791,122	3,188,303	624,430
Federal Land Ent Holding	886	49,101	49,987	-
In lieu of tax	151,969	333,763	296,015	189,717
Motor vehicle sales tax	229,615	7,963,323	7,892,089	300,849
Motor vehicle tax	358,897	11,322,526	11,328,980	352,443
NRP - Tax holding fund	106	1,247,275	1,247,275	106
Rental Excise Tax Holding	-	1,877	1,877	-
RV Tax Holding	6,007	196,633	197,513	5,127
Severance tax holding	7,051	28,725	35,776	-
Special City/County Highway Holding	-	1,973,577	1,973,577	-
Specials Holding	2,728,601	4,832,060	5,121,630	2,439,031
Tax and motor vehicle over/short	-	333,646	333,646	-
Tax sales	208,016	39,953	52,970	194,999
Total Distributable Funds	<u>73,882,291</u>	<u>159,568,228</u>	<u>154,603,283</u>	<u>78,847,236</u>
State Funds				
State educational building tax	-	927,831	927,831	-
State institutional building tax	-	463,916	463,916	-
Total State Funds	<u>-</u>	<u>1,391,747</u>	<u>1,391,747</u>	<u>-</u>
Subdivision Funds				
Butler County Community College	-	14,301,699	14,301,699	-
Cities	41,246	27,709,733	27,709,733	41,246
Regional Library - general	-	520,147	520,147	-
Regional Library - employee benefits	-	36,699	36,699	-
School districts	-	56,206,352	56,206,352	-
Townships	-	8,351,447	8,341,471	9,976
Watershed districts	1,680	961,561	961,512	1,729
Total Subdivision Funds	<u>42,926</u>	<u>108,087,638</u>	<u>108,077,613</u>	<u>52,951</u>

## BUTLER COUNTY, KANSAS

AGENCY FUNDS (CONTINUED)SUMMARY OF RECEIPTS AND DISBURSEMENTSRegulatory Basis

For the Year Ended December 31, 2022

	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Other Agency Funds				
Cereal malt beverage licenses	\$ (50)	\$ 275	\$ 225	\$ -
County sheriff donations	24,612	26,130	23,406	27,336
Civic plus holding fund	2,112	-	-	2,112
EMS donations	7,406	-	16	7,390
Employee association	20,280	16,407	25,134	11,553
Fish and game licenses	3	-	-	3
Inmate funds	69,480	477,472	482,185	64,767
Mid-Kansas Community Action	-	12,529	-	12,529
Miscellaneous drug dealer stamp	25,839	5,946	140	31,645
Procurement card clearing	78	-	(1,556)	1,634
Register of Deeds - Heritage fund	14,907	24,833	30,000	9,740
Rescue Squad donations	19,421	25	-	19,446
Stray animals	200	-	-	200
Fire Districts	99,189	2,400,477	2,419,708	79,958
Flex Account	86,735	152,798	161,689	77,844
Oil and Gas Depletion Trust	462,874	-	-	462,874
Total Other Agency Funds	<u>833,086</u>	<u>3,116,892</u>	<u>3,140,947</u>	<u>809,031</u>
Total Agency Funds	<u>\$ 74,758,303</u>	<u>\$ 272,164,505</u>	<u>\$ 267,213,590</u>	<u>\$ 79,709,218</u>

## BUTLER COUNTY, KANSAS

RELATED MUNICIPAL ENTITYBUTLER COUNTY EXTENSION COUNCILSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
County appropriation	\$ 349,188	\$ 354,518
KSU salary participation	42,089	52,811
Educational services	4,282	12,820
Interest and miscellaneous	<u>172</u>	<u>241</u>
Total Receipts	<u>395,731</u>	<u>420,390</u>
Expenditures		
Personnel services	268,238	306,712
Contractual services	6,180	6,013
Commodities	11,713	11,368
Capital outlay	722	41,742
Miscellaneous	<u>10,018</u>	<u>14,302</u>
Total Expenditures	<u>296,871</u>	<u>380,137</u>
Receipts Over (Under) Expenditures	98,860	40,253
Unencumbered Cash, Beginning	<u>227,369</u>	<u>326,229</u>
Unencumbered Cash, Ending	<u><u>\$ 326,229</u></u>	<u><u>\$ 366,482</u></u>



## BUTLER COUNTY, KANSAS

RELATED MUNICIPAL ENTITYBUTLER COUNTY PUBLIC BUILDING COMMISSIONSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Rental income	\$ 2,152,800	\$ -
Miscellaneous	7	23
	<u>2,152,807</u>	<u>23</u>
Total Receipts		
	<u>2,152,807</u>	<u>23</u>
Expenditures		
Principal	2,070,000	-
Interest	82,800	-
	<u>2,152,800</u>	<u>-</u>
Total Expenditures		
	<u>2,152,800</u>	<u>-</u>
Receipts Over (Under) Expenditures	7	23
Unencumbered Cash, Beginning	<u>14,395</u>	<u>14,402</u>
Unencumbered Cash, Ending	<u>\$ 14,402</u>	<u>\$ 14,425</u>

**BUTLER COUNTY, KANSAS**  
**OTHER SUPPLEMENTAL INFORMATION**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

## BUTLER COUNTY, KS

RECONCILIATION OF 2021 TAX ROLL

December 31, 2022

2021 Tax Roll - As Adjusted

County Clerk's abstract of 2021 tax roll	\$ 130,719,808
Adjustments to original tax roll:	
Added taxes	63,370
Abated taxes	<u>(1,169,180)</u>
Adjusted 2021 tax roll	<u>129,613,998</u>

2021 Tax Roll - Accounted For

First half 2021 tax roll	63,915,597
Second half 2021 tax roll	63,449,225
Deduct refunds and cancellations - 2021 and 2022	<u>(131,905)</u>
Net tax roll collections	127,232,917
Delinquent personal property taxes for which tax warrants were issued	271,388
Delinquent real estate taxes entered on the tax sale record	306,406
Outstanding personal property taxes	82,625
Outstanding real estate taxes	<u>1,720,662</u>
2021 tax roll accounted for	<u>129,613,998</u>
Difference	<u>\$ -</u>

## **SINGLE AUDIT SECTION**



520 S. Main Street  
P.O. Box 7  
Galva, KS 67443  
620-654-7565  
www.loyd-group.com

---

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT  
AUDITING STANDARDS**

Board of County Commissioners  
Butler County, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the Kansas Municipal Audit and Accounting Guide, the financial statement of Butler County, Kansas, (County) as of and for the year ended December 31, 2022, and the related notes to the financial statement which collectively comprise the County's basic financial statement, and have issued our report thereon dated May 1, 2023.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Loyd Group, LLC

Loyd Group, LLC  
Galva, KS  
May 1, 2023



520 S. Main Street  
P.O. Box 7  
Galva, KS 67443  
620-654-7565  
www.loyd-group.com

---

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH  
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of County Commissioners  
Butler County, Kansas

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Butler County, Kansas' (the County) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2022. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the *Kansas Municipal Audit and Accounting Guide*; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and

---

**D. Scot Loyd, CPA, CGFM, CFE, CGMA, CNC**

*"Creating Maneuverability in Government"*

the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Loyd Group, LLC

Loyd Group, LLC  
Galva, KS  
May 1, 2023



BUTLER COUNTY, KANSAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 2022**

<b>Federal Grantor/ Pass Through Grantor/ Program Title</b>	<b>Federal Assistance Number</b>	<b>Grant Number</b>	<b>Total Program Expenditures</b>
<u>U.S. Department of Agriculture</u>			
Passed through Kansas Department of Health & Environment:			
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557		\$ 190,313
WIC/Breast Feeding Peer Counseling	10.557		24,958
Total WIC Special Supplemental Nutrition Program for Women, Infants and Children			215,271
TOTAL U.S. DEPARTMENT OF AGRICULTURE			215,271
<u>U.S. Department of Justice</u>			
Passed through Kansas Governor's Office:			
Crime Victim Assistance	16.575		52,806
TOTAL U.S. DEPARTMENT OF JUSTICE			52,806
<u>U.S. Department of Transportation</u>			
Passed through City of Wichita, KS:			
Federal Transit Cluster			
Federal Transit Formula Grants	20.507		7,878
Total Federal Transit Cluster			7,878
Passed through Kansas Department of Transportation:			
Federal Grants for Other Than Urbanized Areas	20.509		167,516
Highway Safety Cluster			
Click It or Ticket Campaign STEP	20.600		1,313
Total Highway Safety Cluster			1,313
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			176,707
<u>U.S. Department of the Treasury</u>			
Direct Program:			
COVID-19 - Coronavirus State and Local Fiscal Recovery Fund	21.027		10,858,528
TOTAL DEPARTMENT OF THE TREASURY			10,858,528
<u>U.S. Department of Health and Human Services</u>			
Passed Through Central Plains Area Agency on Aging			
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		32,263
National Family Caregiver Support, Title III, Part E - Information	93.052		2,488
National Family Caregiver Support, Title III, Part E - Education & Training	93.052		4,436
National Family Caregiver Support, Title III, Part E - Respite	93.052		14,782
Total National Family Caregiver Support, Title III			21,706
Passed through Kansas Department of Health & Environment			
Public Health Emergency Preparedness - South Central Metro Group	93.074		6,766
Public Health Emergency Preparedness - Cities Readiness Initiative	93.074		19,538
Public Health Emergency Preparedness - Bioterrorism	93.074		40,126
Total Public Health Emergency Preparedness			66,430

**BUTLER COUNTY, KANSAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 2022**

Federal Grantor/ Pass Through Grantor/ Program Title	Federal Assistance Number	Grant Number	Total Program Expenditures
<u>U.S. Department of Health and Human Services (Cont.)</u>			
Passed through Kansas Department of Health & Environment (Cont.)			
Family Planning Services	93.217		38,914
Immunization Cooperative Agreements	93.268		3,152
Epidemiology and Laboratory Capacity for Infections Diseases (ELC)	93.323	NU50CK0006549-02	123,432
Child Care and Development Block Grant	93.575		33,917
Cancer Prevention and Control Programs	93.898	NU58DP006273-01	453
Maternal and Child Health Services Block Grant	93.994		32,565
Passed through National Assoc. Of County & City Health Officials:			
Medial Reserve Corps Small Grant Program	93.008	MRC 14-0936	44,484
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICE</b>			<b>397,316</b>
<u>Corporation for National and Community Service</u>			
Direct Programs:			
Retired and Senior Volunteer Program	94.002		56,787
Foster Grandparent Program	94.011		181,151
<b>TOTAL CORPORATION FOR NATIONAL/COMMUNITY SERVICE</b>			<b>237,938</b>
<u>Federal Emergency Management Agency</u>			
Passed through Kansas Adjutant General:			
Emergency Management Performance Grants	97.042		30,853
Passed through Kansas Department of Emergency Management			
Diaster Grants - Public Assistance	97.036	DR 4449-KS PW00745	82,489
Public Assistance Program	97.036	DR 4449-KS PW00711	156,709
Total Emergency Management			239,198
<b>TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY</b>			<b>270,051</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 12,208,617</b>

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Butler County, Kansas (the County), under programs of the federal government for the year ended December 31, 2022. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County. The Schedule is presented using a regulatory basis of accounting prescribed by the Kansas Municipal Audit and Accounting Guide (as described in Note 1 to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

BUTLER COUNTY, KANSAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 2022**

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONT.)

**Note 2 - Summary of Significant Accounting Policies**

(1) Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) The County has not elected to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

**Note 3 - Funds Expended**

Funds where Federal expenditures were receipted and expended:

Health Grants Fund	\$	533,659
Health Department Administration Fund		24,958
Federal and State Assistance Fund		63,660
Department on Aging Grants Fund		467,301
Sewer District Maintenance Fund		156,709
Special Highway Improvement Fund		82,489
Sheriff Fund		1,313
Cares Act Fund		10,858,528
General Fund		<u>20,000</u>
Total	\$	<u>12,208,617</u>

## BUTLER COUNTY, KANSAS

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended December 31, 2022**

**Section 1 – Summary of Auditor’s Results****Financial Statements**

- |   |         |
|---|---------|
| 1. Type of auditor's opinion issued on whether the financial statement audited were prepared in accordance with GAAP: | Adverse |
| 2. Internal control over financial reporting:   |         |
| a. Material weaknesses identified?  | No      |
| b. Significant deficiencies identified?   | No      |
| 3. Noncompliance material to the financial statements noted?  | No      |

**Federal Awards**

- |   |                       |
|---|-----------------------|
| 1. Internal control over major programs:  |                       |
| a. Material weaknesses identified?  | No                    |
| b. Significant deficiencies identified?   | No                    |
| 2. Type of auditor's report issued on compliance for major programs:  | Unmodified            |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? | No                    |
| 4. Identification of major programs:  |                       |
| <u>Name of Federal Program or Cluster</u>   | <u>CFDA    Number</u> |
| Coronavirus State and Local Fiscal Recovery Funds   | 21.027                |
| 5. Dollar threshold used to distinguish between Type A and Type B programs:                                   | \$750,000             |
| 6. Auditee qualified as a low-risk auditee?   | No                    |

**Section 2 – Findings – Financial Statement Audit**

No matters were reported.

**Section 3 – Findings and Questioned Costs – Major Federal Award Programs**

No matters were reported.