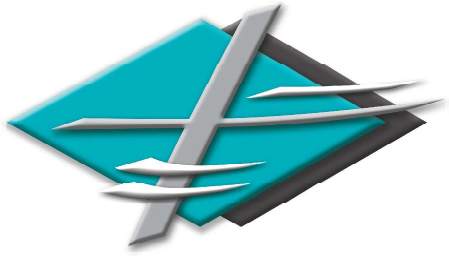
BUTLER COUNTY, KANSAS

FINANCIAL STATEMENT

FOR THE YEAR ENDED
DECEMBER 31, 2023



LOYD GROUP, LLC

Certified Public Accountants

BUTLER COUNTY, KANSAS

For the Year Ended December 31, 2023

BOARD OF COUNTY COMMISSIONERS

Kelly Herzet
Chairman

Jeff Masterson

Marc Murphy

Darren Jackson

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, 2023

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BUTLER COUNTY, KANSAS

For the Year Ended December 31, 2023

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LOYD GROUP, LLC

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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, 2023, 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, 2023, 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, 2023, 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Butler County, Kansas as of and for the year ended December 31, 2022 (not presented herein), and have issued their report thereon dated May 1, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and their accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipalservices. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2023 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2022, 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 April 5, 2024, 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
April 5, 2024

BUTLER COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2023

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS:							
General Fund	$ -	2,588	$ 19,215,664	$ 19,218,252	$ -	$ 21,500	$ 21,500
SPECIAL PURPOSE FUNDS:							
Emergency Medical Services Fund	-	30	4,222,084	4,222,114	-	764	764
Road and Bridge Fund	-	7,190	9,050,515	9,057,705	-	296,739	296,739
Bridge Building Fund	326,446	(81,294)	2,475,033	2,201,967	518,218	1,085,801	1,604,019
Sheriff Fund	-	-	4,458,339	4,458,339	-	2,470	2,470
Jail Operating Fund	116	-	6,725,367	6,489,420	236,063	951	237,014
Department on Aging - Administration Fund	-	-	636,132	636,132	-	34	34
E 911 Wireless Tax Fund	551,997	1,066	289,174	277,487	564,750	-	564,750
Special Alcohol Fund	44,374	-	7,715	-	52,089	-	52,089
Special Parks and Recreation Fund	23,472	-	4,034	-	27,506	-	27,506
Special Liability Fund	201,821	-	160,316	37,022	325,115	-	325,115
Street Lighting Fund	4,270	-	2,336	1,961	4,645	-	4,645
Wind Farms Fund	34,215	-	-	-	34,215	-	34,215
Health Department - Administration Fund	-	-	588,530	588,530	-	256	256
Economic Development Fund	228,568	-	138,950	6,418	361,100	-	361,100
Sewer District Maintenance Fund	637,457	-	140,434	111,451	666,440	-	666,440
Special Ambulance Fund	144,189	209,417	811,259	657,667	507,198	718,413	1,225,611
Landfill Post Closure Fund	3,080,016	-	160,995	-	3,241,011	-	3,241,011
Special Highway Improvement Fund	3,345,997	156,032	1,626,392	(41,229)	5,169,650	188,172	5,357,822
Special Road Machinery Fund	462,058	-	656,690	-	1,118,748	-	1,118,748
Special Law Enforcement Fund	11,045	-	-	989	10,056	-	10,056
Jail Reserve Fund	281,644	-	1,277,479	567,796	991,327	358,991	1,350,318
Dept. of Aging Reserve Fund	268,717	-	17,635	58,792	227,560	44,000	271,560
800Mhz Maintenance and Upgrade Fund	1,071,702	-	27,600	-	1,099,302	-	1,099,302
Conceal/Carry Permits Fund	8,272	-	4,096	2,099	10,269	-	10,269
Health Department Reserve Fund	458,254	-	6,651	10,458	454,447	-	454,447
Motor Vehicle Operating Fund	3,006	-	715,281	717,538	749	348	1,097
Capital Improvements Fund	15,113,495	347,906	1,770,732	1,331,527	15,900,606	(143,792)	15,756,814
Sheriff Capital Reserves Fund	321,300	12,558	596,126	466,875	463,109	-	463,109
Election Reserve Fund	220,690	-	30,000	-	250,690	-	250,690
Drug Asset and Seizure Fund	16,418	-	-	-	16,418	-	16,418
County Attorney Diversion Fees Fund	278,029	-	106,082	27,751	356,360	-	356,360
Prosecutor's Training and Assistance Fund	17,582	-	7,662	4,452	20,792	-	20,792
Juvenile Justice EMP Fees Fund	88,278	-	53,799	35,780	106,297	-	106,297
Community Corrections Fund	213,079	-	1,589,430	1,434,667	367,842	1,497	369,339
Court Services Diversion Fees Fund	3,769	-	1,163	1,528	3,404	-	3,404
Child Support Enforcement Fund	230,405	-	56,959	43,816	243,548	-	243,548
Register of Deeds - Technology Fund	679,002	-	115,907	130,114	664,795	-	664,795
Clerks - Technology Fund	84,073	-	20,841	19,533	85,381	-	85,381
Treasury - Technology Fund	2,094	-	20,841	22,520	415	-	415
Department on Aging - Grants Fund	114,198	33	720,486	709,352	125,365	(40)	125,325

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

BUTLER COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis (Continued)
For the Year Ended December 31, 2023

	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.):							
Health Department - Grants Fund	$ 88,335	$ -	$ 693,254	$ 760,780	$ 20,809	$ 243	$ 21,052
Federal and State Assistance Fund	444,716	-	176,395	108,537	512,574	(494)	512,080
Total Special Purpose Funds	28,988,901	652,905	39,442,228	34,450,536	34,633,498	2,554,393	37,313,216
CAPITAL PROJECTS FUNDS:							
Capital Projects Fund	70,769	-	-	-	70,769	-	70,769
TOTAL CAPITAL PROJECTS FUNDS	70,769	-	-	-	70,769	-	70,769
BOND AND INTEREST FUNDS:							
Bond and Interest Fund	225,233	-	72,536	82,571	215,198	-	215,198
TOTAL BOND AND INTEREST FUNDS	225,233	-	72,536	82,571	215,198	-	215,198
BUSINESS FUNDS:							
Self-Insurance Fund	1,550,165	12,000	4,426,605	4,277,495	1,711,275	391,000	2,102,275
Landfill Operating Fund	164,385	-	3,707,753	3,508,200	363,938	(514)	363,424
Landfill Capital Improvements Fund	3,613,072	110	1,310,654	1,994,298	2,929,538	108,780	3,038,318
Total Business Funds	5,327,622	12,110	9,445,012	9,779,993	5,004,751	499,266	5,504,017
Total County Funds	34,612,525	667,603	68,175,440	63,531,352	39,924,216	3,075,159	43,124,700
RELATED MUNICIPAL ENTITIES:							
Butler County Extension Council	366,482	-	423,153	394,546	395,089	-	395,089
Butler County Public Building Commission	14,425	-	199	-	14,624	-	14,624
Total Related Municipal Entities	380,907	-	423,352	394,546	409,713	-	409,713
Total Reporting Entity (Excluding Agency Funds)	$ 34,993,432	$ 667,603	$ 68,598,792	$ 63,925,898	$ 40,333,929	$ 3,075,159	$ 43,534,413
Composition of Cash:							
Cash Items							$ 2,046
Checking Account - Intrust Holding							118,516,909
Checking Account - Intrust Depository							113,759
Checking Account - Intrust Disbursement							(1,136,188)
Checking Account - Intrust Bank Inmate Fund							125,617
Certificates of Deposit - Vintage Bank							250,000
Certificates of Deposit - Community National Bank							10,250,000
Checking Account - Intrust (Butler County Public Building Commission)							12,452
Butler County Extension Council							395,094
Total Cash							128,529,689
Less Agency Funds per Schedule 3							(84,995,276)
Total Reporting Entity (Excluding Agency Funds)							$ 43,534,413

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, 2023

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 respective fire districts 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 of the respective fire districs. 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 cash in and cash out for regulatory basis reporting purposes within the related municipal entity schedule.

(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 2023 for the following funds: General Fund, Emergency Medical Services Fund, Landfill Fund, and the Jail Operating Fund.

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

There were outstanding checks over two years in one of the County's bank accounts, this is a violation of K.S.A. 10-815.

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, 2023.

At December 31, 2023, the County's carrying amount of deposits was $128,530,403 and the bank balance was $129,599,482. 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 $128,099,482 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, 2023, 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
Butler County, KS:									
General Obligation Bonds - Governmental Funds:									
Series 2010 A - Internal Improvements	3.2 - 4.8%	06-01-10	295,000	10-01-25	75,000	-	25,000	50,000	3,188
Total General Obligation Bonds					75,000	-	25,000	50,000	3,188
Lease Purchase Agreement:									
Rescue Vehicle Lease	2.17%	10-29-19	486,465	10-29-29	351,392	-	47,005	304,387	7,378
Total Long-Term Debt					$ 426,392	$ -	$ 72,005	$ 354,387	$ 10,566

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

	Year						
	2024	2025	2026	2027	2028	2029	Total
PRINCIPAL:							
General Obligation Bonds:							
Series 2010 A - Internal Improvements	$ 25,000	$ 25,000	$ -	$ -	$ -	$ -	$ 50,000
Total General Obligation Bonds	25,000	25,000	-	-	-	-	50,000
Lease Purchase Agreement:							
Rescue Vehicle Lease	48,031	49,081	50,152	51,247	52,366	53,510	304,387
TOTAL PRINCIPAL	73,031	74,081	50,152	51,247	52,366	53,510	354,387
INTEREST:							
General Obligation Bonds:							
Series 2010 A - Internal Improvements	3,188	3,188	-	-	-	-	6,375
Total General Obligation Bonds	3,188	3,188	-	-	-	-	6,375
Lease Purchase Agreement:							
Rescue Vehicle Lease	6,352	5,303	4,231	3,136	2,017	873	21,912
TOTAL INTEREST	9,540	8,490	4,231	3,136	2,017	873	28,287
TOTAL PRINCIPAL AND INTEREST	$ 82,571	$ 82,571	$ 54,383	$ 54,383	$ 54,383	$ 54,383	$ 382,674

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 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 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $1,759,239 for the year ended December 31, 2023.

Net Pension Liability. At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $20,109,929. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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 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. Estimated value of this possible liability is $1,868,505.

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, 2023, cell #1a was 76% full, cell #2a was 76% full, cell #1b was 69% full, cell #2b was 68% full, and cell #5 was 32% full. The entire 75-acre Subtitle D landfill is expected to reach capacity in 64 years. The currently developed cells have an estimated remaining life of 17 years.

In addition, the County operates a household hazardous waste facility, composting facility, and a construction/demolition landfill with closure costs of $11,570, $22,552, and $479,667, 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, $6,422,120, 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, 2023. 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 2022 to 2023 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	Motor Vehicle	Operating Transfer	$ 6,000
General Fund	Self Insurance	K.S.A. 12-2615	3,159,497
Landfill Operating	Self Insurance	K.S.A. 12-2615	77,548
Motor Vehicle Operating	Self Insurance	K.S.A. 12-2615	125,098
Community Corrections	Self Insurance	K.S.A. 12-2615	111,020
HD Grants	Self Insurance	K.S.A. 12-2615	78,077
General Fund	Special Ambulance	K.S.A. 19-119	125,000
General Fund	Special Liability	K.S.A. 19-119	122,978
General Fund	800 MHz Maintenance and Upgrade	Resolution 23-52	20,000
General Fund	Capital Improvements	K.S.A. 19-120	1,763,232
General Fund	Election Reserve	K.S.A. 19-119	30,000
HD Administration	HD Reserve	Resolution 23-52	6,651
HD Administration	General	Adopted Budget	55,800
Jail Operating	Jail Reserve	Resolution 23-52	1,281,479
Dept on Aging Reserve	Dept of Aging Admin	Resolution 23-52	25,000
Dept of Aging Admin	Dept on Aging Reserve	Resolution 23-52	17,635
Community Corrections	Federal & St Asst	Operating Transfer	16,500
Emergency Medical Services	Special Ambulance	K.S.A. 12-110d	686,259
Road and Bridge	Special Highway Improvement	K.S.A. 68-590	1,250,000
Road and Bridge	Special Road Machinery	K.S.A. 68-141g	656,677
Landfill Operating	Landfill Capital Improvements	K.S.A. 19-120	1,224,604
Sheriff	Sheriff Capital Reserves	K.S.A. 19-119	465,704
Federal and State Assistance	Self Insurance	K.S.A. 12-2615	4,412
			$ 11,309,171

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 $3,679,776. 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 $391,000 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, 2023

BUTLER COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2023

	Certified Budget	Expenditures Chargeable to Current Year	Variance - Over (Under)
GOVERNMENTAL TYPE FUNDS:			
General Fund	$ 20,422,490	$ 19,218,252	$ (1,204,238)
SPECIAL PURPOSE FUNDS:			
Emergency Medical Services Fund	4,284,420	4,222,114	(62,306)
Road and Bridge Fund	9,320,010	9,057,705	(262,305)
Bridge Building Fund	2,468,000	2,201,967	(266,033)
Sheriff Fund	4,689,720	4,458,339	(231,381)
Jail Operating Fund	6,489,420	6,489,420	-
Department on Aging - Administration Fund	643,190	636,132	(7,058)
E 911 Wireless Tax Fund	312,050	277,487	(34,563)
Special Alcohol Fund	47,990	-	(47,990)
Special Parks and Recreation Fund	31,610	-	(31,610)
Special Liability Fund	271,020	37,022	(233,998)
Street Lighting Fund	6,540	1,961	(4,579)
Wind Farms Fund	39,350	-	(39,350)
Health Department - Administration Fund	702,520	588,530	(113,990)
Economic Development Fund	328,370	6,418	(321,952)
Sewer District Maintenance Fund	599,280	111,451	(487,829)
BOND AND INTEREST FUNDS:			
Bond and Interest Fund	82,580	82,571	(9)
BUSINESS FUNDS:			
Self Insurance Fund	6,560,070	4,277,495	(2,282,575)
Landfill Operating Fund	3,508,200	3,508,200	-

BUTLER COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes -				
Ad valorem property tax	$ 12,545,734	$ 12,042,706	$ 12,024,091	$ 18,615
Delinquent tax	323,413	224,182	400,000	(175,818)
Motor vehicle tax	1,206,666	1,536,104	1,384,396	151,708
In lieu of tax	28,111	31,195	25,000	6,195
Interest and penalties	570,112	525,696	800,000	(274,304)
Total Taxes	14,674,036	14,359,883	14,633,487	(273,604)
Licenses, Fees, and Permits -				
Recording Fees	679,924	619,143	800,000	(180,857)
Building permits	294,053	307,138	250,000	57,138
Total Licenses, Fees, and Permits	973,977	926,281	1,050,000	(123,719)
Intergovernmental	70,000	71,500	20,000	51,500
Other -				
Rent, and Sale of Fixed Assets	116,200	74,750	83,000	(8,250)
Interest income	722,802	3,093,752	2,988,000	105,752
Noxious Weed Department Receipts	248,389	283,114	375,000	(91,886)
Transfers In	10,057,728	55,800	820,000	(764,200)
Miscellaneous	348,332	350,584	453,000	(102,416)
Total Other	11,493,451	3,858,000	4,719,000	(861,000)
Total Receipts	27,211,464	19,215,664	$ 20,422,487	$ (1,206,823)
Expenditures				
Non-departmental -				
Transfers	11,022,351	1,770,180	$ 2,000,000	$ (229,820)
Miscellaneous	1,778	1,005	-	1,005
Total Non-Departmental	11,024,129	1,771,185	2,000,000	(228,815)
Administration -				
Personnel services	643,498	775,065	696,240	78,825
Contractual services	910,090	1,050,782	866,190	184,592
Commodities	54,637	50,385	45,700	4,685
Capital outlay	-	-	5,000	(5,000)
Transfers	3,130	3,130	3,130	-
Total Administration	1,611,355	1,879,362	1,616,260	263,102

BUTLER COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Expenditures (cont.)				
Appraisal -				
Personnel services	$ 766,834	$ 831,719	$ 921,220	$ (89,501)
Contractual services	62,532	69,979	95,050	(25,071)
Commodities	18,819	20,103	23,100	(2,997)
Capital outlay	-	13,500	25,790	(12,290)
Transfers	1,800	22,790	18,000	4,790
Total Appraisal	849,985	958,091	1,083,160	(125,069)
Building Inspection -				
Personnel services	93,470	129,134	103,690	25,444
Contractual services	4,046	1,391	8,220	(6,829)
Commodities	12,289	14,183	11,700	2,483
Capital outlay	-	-	1,980	(1,980)
Transfers	8,900	8,900	8,900	-
Total Building Inspection	118,705	153,608	134,490	19,118
Building and Grounds -				
Personnel services	400,326	454,089	455,080	(991)
Contractual services	207,963	190,431	227,800	(37,369)
Commodities	95,786	96,304	96,000	304
Transfers	12,320	12,320	12,320	-
Total Building and Grounds	716,395	753,144	791,200	(38,056)
Capital Improvements -				
Contractual services	20,927	19,815	20,000	(185)
Commodities	999	-	-	-
Total Capital Improvements	21,926	19,815	20,000	(185)
County Attorney -				
Personnel services	700,508	818,309	891,210	(72,901)
Contractual services	83,694	67,851	105,100	(37,249)
Commodities	24,273	7,831	10,200	(2,369)
Transfers	8,020	8,020	-	8,020
Total County Attorney	816,495	902,011	1,006,510	(104,499)

BUTLER COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Expenditures (cont.)				
County Clerk -				
Personnel services	$ 180,729	$ 184,587	$ 231,170	$ (46,583)
Contractual services	8,209	18,813	24,500	(5,687)
Commodities	6,656	3,134	7,100	(3,966)
Capital outlay	5,543	-	1,500	(1,500)
Total County Clerk	201,137	206,534	264,270	(57,736)
Computer Services -				
Personnel services	371,891	386,413	435,830	(49,417)
Contractual services	284,497	308,091	426,030	(117,939)
Commodities	(57,093)	10,328	16,500	(6,172)
Capital outlay	10,429	12,366	109,950	(97,584)
Transfers	12,050	100,000	12,050	87,950
Total Computer Services	621,774	817,198	1,000,360	(183,162)
District Court -				
Contractual services	598,448	647,860	641,200	6,660
Commodities	61,290	73,976	81,440	(7,464)
Total District Court	659,738	721,836	722,640	(804)
Economic Development -				
Contractual services	20,555	6,755	25,000	(18,245)
Commodities	2,878	2,904	4,800	(1,896)
Total Economic Development	23,433	9,659	29,800	(20,141)
Elections -				
Personnel services	53,509	76,982	60,020	16,962
Contractual services	109,250	130,707	184,440	(53,733)
Commodities	24,281	22,956	17,000	5,956
Capital outlay	6,290	-	3,000	(3,000)
Transfers	60,000	30,000	30,000	-
Total Elections	248,158	260,645	294,460	(33,815)
Emergency Communication -				
Personnel services	886,699	962,398	1,049,820	(87,422)
Contractual services	24,481	22,248	25,660	(3,412)
Commodities	4,924	9,367	7,300	2,067
Total Emergency Communication	916,104	994,013	1,082,780	(88,767)

BUTLER COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Expenditures (cont.)				
Emergency Management -				
Personnel services	$ 141,479	$ 151,482	$ 157,280	$ (5,798)
Contractual services	33,549	35,199	46,900	(11,701)
Commodities	12,078	8,678	23,900	(15,222)
Transfers	20,750	20,750	20,750	-
Total Emergency Management	207,856	216,109	248,830	(32,721)
Employee Benefits -				
Personnel services	3,106,444	3,452,813	3,579,440	(126,627)
Contractual services	5,287	8,209	5,000	3,209
Transfers	3,174,937	3,159,497	3,435,000	(275,503)
Total Employee Benefits	6,286,668	6,620,519	7,019,440	(398,921)
Environmental Health -				
Personnel services	-	64,984	39,310	25,674
Contractual services	1,043	1,604	9,300	(7,696)
Commodities	799	2,337	5,350	(3,013)
Capital outlay	-	-	1,500	(1,500)
Transfers	3,960	9,960	3,960	6,000
Total Environmental Health	5,802	78,885	59,420	19,465
Extension Council -				
Contractual services	354,510	354,510	354,510	-
Total Extension Council	354,510	354,510	354,510	-
Fair Association -				
Contractual services	15,993	22,968	19,000	3,968
Flint Hills Services -				
Contractual services	210,000	210,000	210,000	-
GIS/Mapping -				
Personnel services	193,967	209,425	217,890	(8,465)
Contractual services	25,566	41,366	28,100	13,266
Commodities	3,769	6,422	7,300	(878)
Capital outlay	-	-	4,000	(4,000)
Transfers	17,320	17,320	17,320	-
Total GIS/Mapping	240,622	274,533	274,610	(77)

BUTLER COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Expenditures (cont.)				
Historical Society -				
Contractual services	$ 38,360	$ 38,360	$ 38,360	$ -
Juvenile Intake -				
Personnel services	84,179	73,798	77,330	(3,532)
Contractual services	151,364	78,523	106,700	(28,177)
Commodities	1,368	431	4,400	(3,969)
Transfers	2,000	2,000	2,000	-
Total Juvenile Intake	238,911	158,135	190,430	(32,295)
Leadership Butler -				
Contractual services	15,000	15,000	15,000	-
Mid-Kap -				
Contractual services	10,000	15,000	10,000	5,000
Noxious Weeds -				
Personnel services	202,155	224,417	228,070	(3,653)
Contractual services	32,766	28,558	26,750	1,808
Commodities	334,005	251,712	343,100	(91,388)
Capital outlay	8,288	9,483	18,150	(8,667)
Miscellaneous	3,072	2,364	3,500	(1,136)
Transfers	11,850	11,850	11,850	-
Total Noxious Weeds	592,136	528,384	631,420	(103,036)
Planning and Zoning -				
Personnel services	149,098	147,705	151,300	(3,595)
Contractual services	9,289	12,474	17,700	(5,226)
Commodities	3,000	3,585	6,200	(2,615)
Capital outlay	-	-	500	(500)
Transfers	4,990	4,990	4,990	-
Total Planning and Zoning	166,377	168,754	180,690	(11,936)
Register of Deeds -				
Personnel services	196,622	216,106	216,980	(874)
Contractual services	3,688	4,228	4,330	(102)
Commodities	1,605	2,134	2,300	(166)
Total Register of Deeds	201,915	222,468	223,610	(1,142)

BUTLER COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Expenditures (cont.)				
Rescue Squad -				
Personnel services	$ 540	$ 2,578	$ 3,000	$ (422)
Contractual services	3,260	1,902	7,750	(5,848)
Commodities	15,449	8,302	12,900	(4,598)
Capital outlay	4,510	1,224	11,500	(10,276)
Transfers	25,000	25,000	25,000	-
Total Rescue Squad	48,759	39,006	60,150	(21,144)
Soil Conservation -				
Contractual services	40,400	44,440	44,440	-
Strategic Communications Plan -				
Personnel services	51,715	56,207	57,180	(973)
Contractual services	225,969	207,087	228,880	(21,793)
Commodities	886	993	7,250	(6,257)
Capital outlay	-	-	15,000	(15,000)
Transfers	20,000	20,000	20,000	-
Total Strategic Communications Plan	298,570	284,287	328,310	(44,023)
Treasurer -				
Personnel services	321,644	358,336	361,490	(3,154)
Contractual services	53,635	83,066	66,600	16,466
Commodities	4,972	5,832	9,500	(3,668)
Capital outlay	-	2,559	750	1,809
Total Treasurer	380,251	449,793	438,340	11,453
Youth Programs and Services -				
Contractual services	30,000	30,000	30,000	-
Total Expenditures	27,211,464	19,218,252	$ 20,422,490	$ (1,204,238)
Receipts Over (Under) Expenditures	-	(2,588)		
Unencumbered Cash, Beginning	-	-		
Prior Year Cancelled Encumbrances	-	2,588		
Unencumbered Cash, Ending	$ -	$ -		

BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUND

EMERGENCY MEDICAL SERVICES FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Ad valorem property tax	$ 1,117,844	$ 1,499,182	$ 1,499,061	$ 121
Delinquent tax	22,776	20,030	25,000	(4,970)
Motor vehicle tax	89,190	133,922	123,959	9,963
In lieu of tax	2,530	3,921	-	3,921
Charges for services	1,634,153	2,565,029	2,636,400	(71,371)
Transfers	220,000	-	-	-
Total Receipts	3,086,493	4,222,084	$ 4,284,420	$ (62,336)
Expenditures				
Personnel services	2,526,015	2,983,586	$ 2,928,970	$ 54,616
Contractual services	187,748	191,913	209,700	(17,787)
Commodities	339,845	352,621	379,100	(26,479)
Capital outlay	6,947	7,735	30,000	(22,265)
Transfers	25,938	686,259	600,250	86,009
Cash Forward	-	-	136,400	(136,400)
Total Expenditures	3,086,493	4,222,114	$ 4,284,420	$ (62,306)
Receipts Over (Under) Expenditures	-	(30)		
Unencumbered Cash, Beginning	-	-		
Prior Year Cancelled Encumbrances	-	30		
Unencumbered Cash, Ending	$ -	$ -		

BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUND

ROAD AND BRIDGE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Ad valorem property tax	$ 6,078,253	$ 6,551,151	$ 6,748,097	$ (196,946)
Delinquent tax	139,802	106,819	170,000	(63,181)
Motor vehicle tax	502,720	731,399	673,989	57,410
In lieu of tax	13,687	16,997	12,000	4,997
Charges for services	57,771	24,767	95,991	(71,224)
Intergovernmental	1,598,671	1,579,884	1,796,480	(216,596)
Miscellaneous	7,548	39,498	20,000	19,498
Total Receipts	8,398,452	9,050,515	$ 9,516,557	$ (466,042)
Expenditures				
Personnel services	2,123,286	2,290,470	$ 2,385,510	$ (95,040)
Contractual services	218,704	309,889	253,300	56,589
Commodities	2,830,382	3,196,359	3,832,600	(636,241)
Capital outlay	2,103,164	1,354,310	2,840,020	(1,485,710)
Transfers	1,190,498	1,906,677	8,580	1,898,097
Total Expenditures	8,466,034	9,057,705	$ 9,320,010	$ (262,305)
Receipts Over (Under) Expenditures	(67,582)	(7,190)		
Unencumbered Cash, Beginning	67,582	-		
Prior Year Cancelled Encumbrances	-	7,190		
Unencumbered Cash, Ending	$ -	$ -		

BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUND

BRIDGE BUILDING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Ad valorem property tax	$ 1,934,632	$ 2,212,107	$ 2,278,845	$ (66,738)
Delinquent tax	33,383	31,152	35,000	(3,848)
Motor vehicle tax	116,706	224,582	214,529	10,053
In lieu of tax	4,356	5,739	4,000	1,739
Intergovernmental	-	-	-	-
Miscellaneous	698	1,453	2,000	(547)
Total Receipts	2,089,775	2,475,033	$ 2,534,374	$ (59,341)
Expenditures				
Personnel services	84,425	91,052	$ 89,560	$ 1,492
Contractual services	-	-	2,400	(2,400)
Commodities	17,309	7,362	34,500	(27,138)
Capital outlay	1,762,804	2,103,553	1,943,500	160,053
Cash Forward	-	-	398,040	(398,040)
Total Expenditures	1,864,538	2,201,967	$ 2,468,000	$ (266,033)
Receipts Over (Under) Expenditures	225,237	273,066		
Unencumbered Cash, Beginning	101,209	326,446		
Prior Year Cancelled Encumbrances	-	(81,294)		
Unencumbered Cash, Ending	$ 326,446	$ 518,218		

BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUND

SHERIFF FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Ad valorem property tax	$ 3,114,641	$ 3,495,693	$ 3,601,218	$ (105,525)
Delinquent tax	71,504	55,055	85,000	(29,945)
Motor vehicle tax	261,485	375,660	345,372	30,288
In lieu of tax	7,013	9,070	3,000	6,070
Grants	1,313	114	-	114
Charges for services	563,986	522,372	744,020	(221,648)
Miscellaneous	266	324	16,000	(15,676)
Reimbursements	784	51	-	51
Total Receipts	4,020,992	4,458,339	$ 4,794,610	$ (336,271)
Expenditures				
Personnel services	3,066,269	3,457,441	$ 3,667,230	$ (209,789)
Contractual services	154,211	137,149	162,350	(25,201)
Commodities	448,194	380,901	400,400	(19,499)
Capital outlay	43,188	7,469	52,440	(44,971)
Miscellaneous	5,942	9,675	7,300	2,375
Transfers	303,188	465,704	400,000	65,704
Total Expenditures	4,020,992	4,458,339	$ 4,689,720	$ (231,381)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUND

JAIL OPERATING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Ad valorem property tax	$ 1,243,207	$ 2,343,400	$ 2,343,663	$ (263)
Delinquent tax	38,686	28,493	40,000	(11,507)
Motor vehicle tax	148,998	158,471	137,857	20,614
In lieu of tax	2,800	6,080	2,500	3,580
Grants	-	14,370	-	14,370
Charges for services	2,815,950	4,170,159	3,740,000	430,159
Miscellaneous	1,634	4,359	225,400	(221,041)
Intergovernmental	22	35	-	35
Transfers	545,836	-	-	-
Total Receipts	4,797,133	6,725,367	$ 6,489,420	$ 235,947
Expenditures				
Personnel services	2,888,785	3,246,471	$ 3,451,670	$ (205,199)
Contractual services	1,106,679	1,258,035	1,241,050	16,985
Commodities	660,384	618,719	671,300	(52,581)
Capital outlay	53,594	51,981	150,000	(98,019)
Miscellaneous	39,122	32,735	225,400	(192,665)
Transfers	48,453	1,281,479	750,000	531,479
Total Expenditures	4,797,017	6,489,420	$ 6,489,420	$ -
Receipts Over (Under) Expenditures	116	235,947		
Unencumbered Cash, Beginning	-	116		
Unencumbered Cash, Ending	$ 116	$ 236,063		

BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUND

DEPARTMENT OF AGING - ADMINISTRATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Ad valorem property tax	$ 507,185	$ 533,548	$ 549,978	$ (16,430)
Delinquent tax	12,861	9,200	12,500	(3,300)
Motor vehicle tax	47,629	62,136	56,231	5,905
Charges for services	2,982	4,864	15,000	(10,136)
In lieu of tax	1,142	1,384	500	884
Transfers	25,000	25,000	25,000	-
Total Receipts	596,799	636,132	$ 659,209	$ (23,077)
Expenditures				
Personnel services	101,359	108,470	$ 120,900	$ (12,430)
Contractual services	148,482	187,991	190,130	(2,139)
Commodities	1,656	4,048	4,000	48
Capital outlay	301,078	317,988	300,810	17,178
Transfers	50,373	17,635	27,350	(9,715)
Total Expenditures	602,948	636,132	$ 643,190	$ (7,058)
Receipts Over (Under) Expenditures	(6,149)	-		
Unencumbered Cash, Beginning	6,149	-		
Unencumbered Cash, Ending	$ -	$ -		

BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUND

E 911 WIRELESS TAX FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
911 tax	$ 280,099	$ 262,362	$ 310,000	$ (47,638)
Miscellaneous	7,834	26,812	-	26,812
Total Receipts	287,933	289,174	$ 310,000	$ (20,826)
Expenditures				
Contractual services	282,581	272,507	$ 294,810	$ (22,303)
Commodities	-	-	2,000	(2,000)
Capital outlay	27,578	4,980	15,240	(10,260)
Total Expenditures	310,159	277,487	$ 312,050	$ (34,563)
Receipts Over (Under) Expenditures	(22,226)	11,687		
Unencumbered Cash, Beginning	574,223	551,997		
Prior Year Cancelled Encumbrances	-	1,066		
Unencumbered Cash, Ending	$ 551,997	$ 564,750		

BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUND

SPECIAL ALCOHOL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Intergovernmental	$ 7,382	$ 7,715	$ 6,000	$ 1,715
Expenditures				
Transfers	-	-	$ 47,990	$ (47,990)
Receipts Over (Under) Expenditures	7,382	7,715		
Unencumbered Cash, Beginning	36,992	44,374		
Unencumbered Cash, Ending	$ 44,374	$ 52,089		

BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUND

SPECIAL PARKS AND RECREATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Intergovernmental	$ 3,858	$ 4,034	$ 6,000	$ (1,966)
Expenditures				
Transfers	-	-	$ 31,610	$ (31,610)
Receipts Over (Under) Expenditures	3,858	4,034		
Unencumbered Cash, Beginning	19,614	23,472		
Unencumbered Cash, Ending	$ 23,472	$ 27,506		

BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUND

SPECIAL LIABILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Transfers	$ -	$ 122,978	$ -	$ 122,978
Miscellaneous	-	37,338	50,000	(12,662)
Total Receipts	-	160,316	$ 50,000	$ 110,316
Expenditures				
Contractual services	17,497	35,236	$ 50,000	$ (14,764)
Commodities	1,357	1,411	-	1,411
Miscellaneous	350	375	-	375
Cash Forward	-	-	221,020	(221,020)
Total Expenditures	19,204	37,022	$ 271,020	$ (233,998)
Receipts Over (Under) Expenditures	(19,204)	123,294		
Unencumbered Cash, Beginning	221,025	201,821		
Unencumbered Cash, Ending	$ 201,821	$ 325,115		

BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUND

STREET LIGHTING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Special assessments	$ 2,099	$ 2,336	$ 2,400	$ (64)
Expenditures				
Contractual services	1,970	1,961	$ 2,100	$ (139)
Cash Forward	-	-	4,440	(4,440)
Total Expenditures	1,970	1,961	$ 6,540	$ (4,579)
Receipts Over (Under) Expenditures	129	375		
Unencumbered Cash, Beginning	4,141	4,270		
Unencumbered Cash, Ending	$ 4,270	$ 4,645		

BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUND

WIND FARM FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Building Permits	$ -	$ -	$ -	$ -
Expenditures				
Contractual services	5,137	-	$ 39,350	$ (39,350)
Receipts Over (Under) Expenditures	(5,137)	-		
Unencumbered Cash, Beginning	39,352	34,215		
Unencumbered Cash, Ending	$ 34,215	$ 34,215		

BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUND

HEALH DEPARTMENT - ADMINISTRATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Ad valorem property tax	$ 411,978	$ 413,070	$ 425,054	$ (11,984)
Delinquent tax	10,862	7,510	12,000	(4,490)
Motor vehicle tax	40,397	50,799	45,667	5,132
In lieu of tax	928	1,072	500	572
Charges for services	99,614	85,632	134,700	(49,068)
Intergovernmental	32,248	30,447	96,979	(66,532)
Total Receipts	596,027	588,530	$ 714,900	$ (126,370)
Expenditures				
Personnel services	171,987	189,174	$ 221,620	$ (32,446)
Contractual services	332,925	269,377	359,610	(90,233)
Commodities	57,068	67,528	94,930	(27,402)
Capital outlay	5,008	-	2,600	(2,600)
Transfers	105,508	62,451	23,760	38,691
Total Expenditures	672,496	588,530	$ 702,520	$ (113,990)
Receipts Over (Under) Expenditures	(76,469)	-		
Unencumbered Cash, Beginning	76,469	-		
Unencumbered Cash, Ending	$ -	$ -		

BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUND

ECONOMIC DEVELOPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Special assessments	$ 123,134	$ 138,950	$ 120,000	$ 18,950
Expenditures				
Contractual services	-	6,418	$ 328,370	$ (321,952)
Transfers	2,937	-	-	-
Total Expenditures	2,937	6,418	$ 328,370	$ (321,952)
Receipts Over (Under) Expenditures	120,197	132,532		
Unencumbered Cash, Beginning	108,371	228,568		
Unencumbered Cash, Ending	$ 228,568	$ 361,100		

BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUND

SEWER DISTRICTS MAINTENANCE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Special assessments	$ 143,917	$ 140,434	$ 142,770	$ (2,336)
Licenses, permits and fees	3,728	-	-	-
Grants	177,603	-	-	-
Total Receipts	325,248	140,434	$ 142,770	$ (2,336)
Expenditures				
Contractual services	160,373	101,341	$ 114,770	$ (13,429)
Commodities	15,221	2,199	12,800	(10,601)
Capital outlay	2,791	7,911	471,710	(463,799)
Total Expenditures	178,385	111,451	$ 599,280	$ (487,829)
Receipts Over (Under) Expenditures	146,863	28,983		
Unencumbered Cash, Beginning	490,594	637,457		
Unencumbered Cash, Ending	$ 637,457	$ 666,440		

BUTLER COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023	2022	2023	2022	2023	2022	2023
	Special Ambulance	Special Ambulance	Landfill Post Closure	Landfill Post Closure	Special Highway Improvement	Special Highway Improvement	Special Road Machinery	Special Road Machinery
Receipts								
Charges for services	$ 4,566	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Licenses, permits, and fees	-	-	-	-	-	-	-	-
County office fees	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	433,969	320,015	-	-
Miscellaneous	-	-	45,025	160,995	130,990	56,377	115,348	13
Transfers	25,938	811,259	-	-	700,000	1,250,000	490,498	656,677
Total Receipts	30,504	811,259	45,025	160,995	1,264,959	1,626,392	605,846	656,690
Expenditures								
Personal services	-	-	-	-	-	-	-	-
Contractual services	-	-	-	-	-	771	-	-
Commodities	135	-	-	-	-	-	-	-
Capital outlay	313,934	657,667	-	-	107,310	(42,000)	690,704	-
Miscellaneous	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Total Expenditures	314,069	657,667	-	-	107,310	(41,229)	690,704	-
Receipts Over (Under) Expenditures	(283,565)	153,592	45,025	160,995	1,157,649	1,667,621	(84,858)	656,690
Unencumbered Cash, Beginning	427,754	144,189	3,034,991	3,080,016	2,188,348	3,345,997	546,916	462,058
Prior Year Canceled Encumbrances	-	209,417	-	-	-	156,032	-	-
Unencumbered Cash, Ending	$ 144,189	$ 507,198	$ 3,080,016	$ 3,241,011	$ 3,345,997	$ 5,169,650	$ 462,058	$ 1,118,748

BUTLER COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023	2022	2023	2022	2023	2022	2023
	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	$ -	$ -	$ -	$ -	$ -	$ -	$ 14,400	$ 7,600
Licenses, permits, and fees	-	-	-	-	-	-	-	-
County office fees	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Miscellaneous	1,700	-	-	(4,000)	-	-	-	-
Transfers	-	-	48,453	1,281,479	50,373	17,635	20,000	20,000
Total Receipts	1,700	-	48,453	1,277,479	50,373	17,635	34,400	27,600
Expenditures								
Personal services	-	-	-	-	-	-	-	-
Contractual services	-	-	-	7,700	-	33,792	-	-
Commodities	-	989	-	-	-	-	-	-
Capital outlay	-	-	56,000	560,096	72,294	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	25,000	25,000	-	-
Total Expenditures	-	989	56,000	567,796	97,294	58,792	-	-
Receipts Over (Under) Expenditures	1,700	(989)	(7,547)	709,683	(46,921)	(41,157)	34,400	27,600
Unencumbered Cash, Beginning	9,345	11,045	289,191	281,644	315,638	268,717	1,037,302	1,071,702
Prior Year Canceled Encumbrances	-	-	-	-	-	-	-	-
Unencumbered Cash, Ending	$ 11,045	$ 10,056	$ 281,644	$ 991,327	$ 268,717	$ 227,560	$ 1,071,702	$ 1,099,302

(Continued)

BUTLER COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023	2022	2023	2022	2023	2022	2023
	Conceal/ Carry Permits	Conceal/ Carry Permits	Health Department Reserve	Health Department Reserve	Motor Vehicle Operating	Motor Vehicle Operating	Capital Improvements	Capital Improvements
Receipts								
Charges for services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Licenses, permits, and fees	-	-	-	-	692,108	704,000	-	-
County office fees	4,258	4,096	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	5,281	7,115	7,500
Transfers	-	-	47,780	6,651	28,000	6,000	10,714,441	1,763,232
Total Receipts	4,258	4,096	47,780	6,651	720,108	715,281	10,721,556	1,770,732
Expenditures								
Personal services	-	-	-	-	544,757	561,604	-	-
Contractual services	-	-	1,145	10,458	26,000	26,882	152,798	187,678
Commodities	-	-	-	-	3,848	3,954	-	29,924
Capital outlay	2,978	2,099	16,492	-	-	-	974,202	1,113,925
Miscellaneous	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	144,661	125,098	-	-
Total Expenditures	2,978	2,099	17,637	10,458	719,266	717,538	1,127,000	1,331,527
Receipts Over (Under) Expenditures	1,280	1,997	30,143	(3,807)	842	(2,257)	9,594,556	439,205
Unencumbered Cash, Beginning	6,992	8,272	428,111	458,254	2,164	3,006	5,518,939	15,113,495
Prior Year Canceled Encumbrances	-	-	-	-	-	-	-	347,906
Unencumbered Cash, Ending	$ 8,272	$ 10,269	$ 458,254	$ 454,447	$ 3,006	$ 749	$ 15,113,495	$ 15,900,606

(Continued)

BUTLER COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023	2022	2023	2022	2023	2022	2023
	Sheriff Capital Reserves	Sheriff Capital Reserves	Election Reserve	Election Reserve	Drug Asset and Seizure	Drug Asset and Seizure	County Attorney Diversion Fees	County Attorney Diversion Fees
Receipts								
Charges for services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Licenses, permits, and fees	-	-	-	-	-	-	63,891	70,615
County office fees	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Miscellaneous	235,004	130,422	-	-	5,000	-	36,550	35,467
Transfers	303,188	465,704	30,000	30,000	-	-	-	-
Total Receipts	538,192	596,126	30,000	30,000	5,000	-	100,441	106,082
Expenditures								
Personal services	-	-	-	-	-	-	-	-
Contractual services	55,194	-	-	-	-	-	839	6,975
Commodities	19,419	2,121	-	-	-	-	6,348	20,776
Capital outlay	367,462	464,754	-	-	927	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Total Expenditures	442,075	466,875	-	-	927	-	7,187	27,751
Receipts Over (Under) Expenditures	96,117	129,251	30,000	30,000	4,073	-	93,254	78,331
Unencumbered Cash, Beginning	225,183	321,300	190,690	220,690	12,345	16,418	184,775	278,029
Prior Year Canceled Encumbrances	-	12,558	-	-	-	-	-	-
Unencumbered Cash, Ending	$ 321,300	$ 463,109	$ 220,690	$ 250,690	$ 16,418	$ 16,418	$ 278,029	$ 356,360

(Continued)

BUTLER COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023	2022	2023	2022	2023	2022	2023
	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	7,355	7,662	55,964	53,799	20,663	19,977	180	1,163
County office fees	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	1,220,847	1,569,453	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Total Receipts	7,355	7,662	55,964	53,799	1,241,510	1,589,430	180	1,163
Expenditures								
Personal services	-	-	-	-	734,265	804,639	-	-
Contractual services	-	-	36,663	35,316	239,921	496,016	-	11
Commodities	-	-	318	412	2,616	6,492	820	1,517
Capital outlay	-	-	137	52	-	-	-	-
Miscellaneous	3,158	4,452	-	-	-	-	-	-
Transfers	-	-	-	-	133,930	127,520	-	-
Total Expenditures	3,158	4,452	37,118	35,780	1,110,732	1,434,667	820	1,528
Receipts Over (Under) Expenditures	4,197	3,210	18,846	18,019	130,778	154,763	(640)	(365)
Unencumbered Cash, Beginning	13,385	17,582	69,432	88,278	82,301	213,079	4,409	3,769
Prior Year Canceled Encumbrances	-	-	-	-	-	-	-	-
Unencumbered Cash, Ending	$ 17,582	$ 20,792	$ 88,278	$ 106,297	$ 213,079	$ 367,842	$ 3,769	$ 3,404

(Continued)

BUTLER COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023	2022	2023	2022	2023	2022	2023
	Child Support Enforcement	Child Support Enforcement	Register of Deeds Technology	Register of Deeds Technology	Clerks Technology	Clerks Technology	Treasury Technology	Treasury Technology
Receipts								
Charges for services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Licenses, permits, and fees	61,118	56,959	94,206	83,364	23,552	20,841	23,552	20,841
County office fees	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Miscellaneous	-	-	9,706	32,543	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Total Receipts	61,118	56,959	103,912	115,907	23,552	20,841	23,552	20,841
Expenditures								
Personal services	-	-	-	-	-	-	-	-
Contractual services	38,529	42,170	23,574	126,449	14,940	15,302	32,177	21,320
Commodities	-	1,646	27	3,412	-	4,231	525	1,200
Capital outlay	-	-	3,135	253	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Total Expenditures	38,529	43,816	26,736	130,114	14,940	19,533	32,702	22,520
Receipts Over (Under) Expenditures	22,589	13,143	77,176	(14,207)	8,612	1,308	(9,150)	(1,679)
Unencumbered Cash, Beginning	207,816	230,405	601,826	679,002	75,461	84,073	11,244	2,094
Prior Year Canceled Encumbrances	-	-	-	-	-	-	-	-
Unencumbered Cash, Ending	$ 230,405	$ 243,548	$ 679,002	$ 664,795	$ 84,073	$ 85,381	$ 2,094	$ 415

(Continued)

BUTLER COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Department on Aging Grants	2023 Department on Aging Grants	2022 Health Department Grants	2023 Health Department Grants	2022 Federal and State Assistance	2023 Federal and State Assistance	2022 CARES Act	2023 CARES Act
Receipts								
Charges for services	$ 56,203	$ 69,277	$ 16,288	$ 15,895	$ 7,719	$ 6,215	$ -	$ -
Licenses, permits, and fees	-	-	-	-	-	-	-	-
County office fees	-	-	-	-	-	-	-	-
Intergovernmental	521,518	651,209	882,850	677,359	65,712	98,153	6,498,339	-
Miscellaneous	-	-	-	-	117,984	55,527	-	-
Transfers	-	-	-	-	15,323	16,500	-	-
Total Receipts	577,721	720,486	899,138	693,254	206,738	176,395	6,498,339	-
Expenditures								
Personal services	344,831	385,972	597,535	604,856	72,139	52,796	534,468	-
Contractual services	127,105	171,315	54,231	43,629	30,390	19,742	225	-
Commodities	127,021	152,065	62,773	31,844	31,616	21,962	-	-
Capital outlay	-	-	15,236	2,374	-	9,625	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Transfers	-	-	80,336	78,077	724	4,412	10,323,836	-
Total Expenditures	598,957	709,352	810,111	760,780	134,869	108,537	10,858,529	-
Receipts Over (Under) Expenditures	(21,236)	11,134	89,027	(67,526)	71,869	67,858	(4,360,190)	-
Unencumbered Cash, Beginning	135,434	114,198	(692)	88,335	372,847	444,716	4,360,190	-
Prior Year Canceled Encumbrances	-	33	-	-	-	-	-	-
Unencumbered Cash, Ending	$ 114,198	$ 125,365	$ 88,335	$ 20,809	$ 444,716	$ 512,574	$ -	$ -

(Continued)

BUTLER COUNTY, KANSAS

CAPITAL PROJECT FUND

CAPITAL PROJECT FUND - BRIDGE BONDS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
Receipts and Other Sources:		
Intergovernmental	$ -	$ -
Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	70,769	70,769
Unencumbered Cash, Ending	$ 70,769	$ 70,769

BUTLER COUNTY, KANSAS

BOND AND INTEREST FUND

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance- Over (Under)
Receipts				
Special assessments	$ 41,992	$ 26,968	$ 15,000	$ 11,968
Ad valorem property tax	(748)	(47)	-	(47)
Delinquent tax	41,586	12,345	30,000	(17,655)
Motor VehicleTax	174,857	33,267	-	33,267
Rental income	-	-	-	-
Miscellaneous	26	3	-	3
Total Receipts	257,713	72,536	$ 45,000	$ 27,536
Expenditures				
Contractual services	1	-	$ 54,390	$ (54,390)
Principal	82,000	79,383	25,000	54,383
Interest	13,139	3,188	3,190	(2)
Total Expenditures	95,140	82,571	$ 82,580	$ (9)
Receipts Over (Under) Expenditures	162,573	(10,035)		
Unencumbered Cash, Beginning	62,660	225,233		
Unencumbered Cash, Ending	$ 225,233	$ 215,198		

BUTLER COUNTY, KANSAS

BUSINESS FUNDS

SELF INSURANCE INTERNAL SERVICE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Charges for services	$ 973,503	$ 865,219	1,023,200	$ (157,981)
Miscellaneous	20,808	5,734	5,000	734
Transfers	3,587,095	3,555,652	3,915,270	(359,618)
Total Receipts	4,581,406	4,426,605	$ 4,943,470	$ (516,865)
Expenditures				
Contractual services	4,832,467	4,277,495	$ 5,113,000	$ (835,505)
Cash Forward	-	-	1,447,070	(1,447,070)
Total Expenditures	4,832,467	4,277,495	$ 6,560,070	$ (2,282,575)
Receipts Over (Under) Expenditures	(251,061)	149,110		
Unencumbered Cash, Beginning	1,801,226	1,550,165		
Prior Year Canceled Encumbrances	-	12,000		
Unencumbered Cash, Ending	$ 1,550,165	$ 1,711,275		

BUTLER COUNTY, KANSAS

BUSINESS FUNDS

LANDFILL OPERATING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Delinquent tax	$ 3	$ 3	$ -	$ 3
Charges for services	3,222,067	3,693,106	3,493,700	199,406
Rental income	14,319	14,644	14,500	144
Total Receipts	3,236,389	3,707,753	$ 3,508,200	$ 199,553
Expenditures				
Personal services	775,317	868,593	$ 911,900	$ (43,307)
Contractual services	321,961	467,182	372,500	94,682
Commodities	439,407	620,897	572,200	48,697
Capital outlay	64,097	249,376	1,280,400	(1,031,024)
Transfers	1,515,143	1,302,152	371,200	930,952
Total Expenditures	3,115,925	3,508,200	$ 3,508,200	$ -
Receipts Over (Under) Expenditures	120,464	199,553		
Unencumbered Cash, Beginning	32,671	164,385		
Prior Year Canceled Encumbrances	11,250	-		
Unencumbered Cash, Ending	$ 164,385	$ 363,938		

BUTLER COUNTY, KANSAS

BUSINESS FUNDS

LANDFILL CAPITAL IMPROVEMENTS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Receipts		
Miscellaneous	$ 4,300	$ 86,050
Transfers	1,447,313	1,224,604
Total Receipts	1,451,613	1,310,654
Expenditures		
Capital outlay	208,611	1,994,298
Total Expenditures	208,611	1,994,298
Receipts Over (Under) Expenditures	1,243,002	(683,644)
Unencumbered Cash, Beginning	2,370,070	3,613,072
Prior Year Canceled Encumbrances	-	110
Unencumbered Cash, Ending	$ 3,613,072	$ 2,929,538

BUTLER COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended December 31, 2023

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Advance tax	$ -	$ 21,417	$ 21,417	$ -
Commercial motor vehicle holding	2,658	350,067	351,462	1,263
Current tax	74,737,876	136,973,577	131,907,551	79,803,902
Delinquent tax	624,430	2,470,438	2,294,818	800,050
Federal Land Ent Holding	-	52,548	52,548	-
In lieu of tax	189,717	413,162	371,287	231,592
Motor vehicle sales tax	300,849	8,161,708	8,221,335	241,222
Motor vehicle tax	352,443	11,346,642	11,353,538	345,547
NRP - Tax holding fund	106	1,277,872	1,233,247	44,731
Rental Excise Tax Holding	-	3,082	3,082	-
RV Tax Holding	5,127	195,795	196,675	4,247
Severance tax holding	-	22,635	22,635	-
Special City/County Highway Holding	-	1,950,266	1,950,266	-
Specials Holding	2,439,031	4,570,287	4,730,136	2,279,182
Tax and motor vehicle over/short	-	363,681	363,681	-
Tax sales	194,999	54,877	20,394	229,482
Total Distributable Funds	78,847,236	168,228,054	163,094,072	83,981,218
State Funds				
State educational building tax	-	1,034,358	1,034,358	-
State institutional building tax	-	517,179	517,179	-
Total State Funds	-	1,551,537	1,551,537	-
Subdivision Funds				
Butler County Community College	-	14,397,152	14,397,152	-
Cities	41,246	30,320,941	30,320,941	41,246
Regional Library - general	-	565,481	565,481	-
Regional Library - employee benefits	-	49,149	49,149	-
School districts	-	57,864,395	57,864,395	-
Townships	9,976	8,973,588	8,973,588	9,976
Watershed districts	1,729	505,745	496,982	10,492
Total Subdivision Funds	52,951	112,676,451	112,667,688	61,714

BUTLER COUNTY, KANSAS

AGENCY FUNDS (CONTINUED)

SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended December 31, 2023

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Agency Funds				
Cereal malt beverage licenses	$ -	$ 175	$ 175	$ -
County sheriff donations	27,336	24,773	20,303	31,806
Civic plus holding fund	2,112	-	-	2,112
EMS donations	7,390	-	-	7,390
Employee association	11,553	17,318	18,255	10,616
Fish and game licenses	3	-	-	3
Inmate funds	64,767	593,863	533,013	125,617
Mid-Kansas Community Action	12,529	115,618	5,381	122,766
Miscellaneous drug dealer stamp	31,645	-	9,245	22,400
Procurement card clearing	1,634	-	-	1,634
Register of Deeds - Heritage fund	9,740	30,243	30,000	9,983
Rescue Squad donations	19,446	500	4,895	15,051
Stray animals	200	-	-	200
Fire Districts	79,958	2,739,225	2,749,835	69,348
Flex Account	77,844	144,022	151,322	70,544
Oil and Gas Depletion Trust	462,874	-	-	462,874
Total Other Agency Funds	809,031	3,665,737	3,522,424	952,344
Total Agency Funds	$ 79,709,218	$ 286,121,779	$ 280,835,721	$ 84,995,276

BUTLER COUNTY, KANSAS

RELATED MUNICIPAL ENTITY

BUTLER COUNTY EXTENSION COUNCIL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Receipts		
County appropriation	$ 354,518	$ 354,510
KSU salary participation	52,811	52,244
Educational services	12,820	14,470
Interest and miscellaneous	241	1,929
Total Receipts	420,390	423,153
Expenditures		
Personnel services	306,712	321,811
Contractual services	6,013	5,735
Commodities	11,368	11,778
Capital outlay	41,742	38,683
Miscellaneous	14,302	16,539
Total Expenditures	380,137	394,546
Receipts Over (Under) Expenditures	40,253	28,607
Unencumbered Cash, Beginning	326,229	366,482
Unencumbered Cash, Ending	$ 366,482	$ 395,089

BUTLER COUNTY, KANSAS

RELATED MUNICIPAL ENTITY

BUTLER COUNTY PUBLIC BUILDING COMMISSION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Receipts		
Rental income	$ -	$ -
Miscellaneous	23	199
Total Receipts	23	199
Expenditures		
Principal	-	-
Interest	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	23	199
Unencumbered Cash, Beginning	14,402	14,425
Unencumbered Cash, Ending	$ 14,425	$ 14,624

BUTLER COUNTY, KANSAS

OTHER SUPPLEMENTAL INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2023

BUTLER COUNTY, KS

RECONCILIATION OF 2022 TAX ROLL
December 31, 2023

2022 Tax Roll - As Adjusted		
County Clerk's abstract of 2022 tax roll		$ 139,721,471
Adjustments to original tax roll:		
Added taxes		102,578
Abated taxes		(671,918)
Adjusted 2022 tax roll		139,152,131
2022 Tax Roll - Accounted For		
First half 2022 tax roll		68,433,248
Second half 2022 tax roll		67,935,101
Deduct refunds and cancellations - 2022 and 2023		(198,141)
Net tax roll collections		136,170,208
Delinquent personal property taxes for which tax warrants were issued	322,991	
Delinquent real estate taxes entered on the tax sale record	365,891	
Outstanding personal property taxes	193,633	
Outstanding real estate taxes	2,099,408	2,981,923
2022 tax roll accounted for		139,152,131
Difference		$ -

SINGLE AUDIT SECTION

LOYD GROUP, LLC

520 S. Main Street
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Galva, KS 67443
620-654-7565
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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, 2023, and the related notes to the financial statement which collectively comprise the County's basic financial statement, and have issued our report thereon dated April 5, 2024.

Report on 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.

Report on 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
April 5, 2024

LOYD GROUP, LLC

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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, 2023. 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, 2023.

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

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
April 5, 2024

BUTLER COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2023

Federal Grantor/ Pass Through Grantor/ Program Title	Federal Assistance Number	Grant Number	Total Program Expenditures
U.S. Department of Agriculture			
Passed through Kansas Department of Health & Environment:			
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557		$ 189,543
WIC/Breast Feeding Peer Counseling	10.557		22,843
Total WIC Special Supplemental Nutrition Program for Women, Infants and Children			212,386
TOTAL U.S. DEPARTMENT OF AGRICULTURE			212,386
U.S. Department of Justice			
Direct Program:			
State Criminal Alien Assistance Program	16.606		11,875
Passed through Kansas Governor's Office:			
Crime Victim Assistance	16.575		57,208
TOTAL U.S. DEPARTMENT OF JUSTICE			69,083
U.S. Department of Transportation			
Passed through City of Wichita, KS:			
Federal Transit Cluster			
Federal Transit Formula Grants	20.507	PT533918	21,074
Total Federal Transit Cluster			21,074
Passed through Kansas Department of Transportation:			
Federal Grants for Other Than Urbanized Areas	20.509		96,972
Highway Safety Cluster			
State and Community Highway Safety	20.600		114
Total Highway Safety Cluster			114
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			118,160
U.S. Department of the Treasury			
Direct Program:			
Local Assistance and Tribal Consistency	21.032		100,000
Passed Through Central Plains Area Agency on Aging			
Local Assistance and Tribal Consistency	21.032		65,643
TOTAL DEPARTMENT OF THE TREASURY			165,643
U.S. Department of Health and Human Services			
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		36,761
National Family Caregiver Support, Title III, Part E - Information	93.052	2001KSOAFC-00, 01	3,359
National Family Caregiver Support, Title III, Part E - Education & Training	93.052	2001KSOAFC-00, 01	4,029
National Family Caregiver Support, Title III, Part E - Respite	93.052		15,555
Total National Family Caregiver Support, Title III			22,943
Passed through Kansas Department of Health & Environment			
Public Health Emergency Preparedness - South Central Metro Group	93.074		5,819
Public Health Emergency Preparedness - Cities Readiness Initiative	93.074		21,115
Public Health Emergency Preparedness - Bioterrorism	93.074		45,248
Total Public Health Emergency Preparedness			72,182

BUTLER COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2023

Federal Grantor/ Pass Through Grantor/ Program Title	Federal Assistance Number	Grant Number	Total Program Expenditures
U.S. Department of Health and Human Services (Cont.)			
Direct Programs:			
Special Programs fo the Aging, Title IV, & Title II, Discretionary Projects	93.048		$ 19,434
Passed through Kansas Department of Health & Environment (Cont.)			
Family Planning Services	93.217		43,418
Immunization Cooperative Agreements	93.268		4,344
Epidemiology and Laboratory Capacity for Infections Diseases (ELC)	93.323	NU50CK0006549-02	35,721
Child Care and Development Block Grant	93.575		38,341
Cancer Prevention and Control Programs	93.898	NU58DP006273-01	368
Maternal and Child Health Services Block Grant	93.994		75,179
Passed through National Assoc. Of County & City Health Officials:			
Medial Reserve Corps Small Grant Program	93.008	MRC 14-0936	39,208
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICE			387,899
Corporation for National and Community Service			
Direct Programs:			
Retired and Senior Volunteer Program	94.002	20SRWKS002	65,411
Foster Grandparent Program	94.011	21SFEKS005	184,969
TOTAL CORPORATION FOR NATIONAL/COMMUNITY SERVICE			250,380
Federal Emergency Management Agency			
Passed through Kansas Adjutant General:			
Emergency Management Performance Grants	97.042	DHS-22-GPD-042-07-0	30,692
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY			30,692
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 1,234,243

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, 2023. 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, 2023

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	$	498,304
Health Department Administration Fund		22,843
Federal and State Assistance Fund		66,400
Department on Aging Grants Fund		513,207
Sheriff Fund		114
Jail Operating Fund		11,875
General Fund		121,500
Total	$	1,234,243

BUTLER COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2023

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:	

Name of Federal Program or Cluster	Fed Asst Number
Formula Grants for Rural Areas	20.509
Foster Grandparent Program	94.011
Special Supplemental Nutrition Program for Women, Infants and Children	10.557

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.