BUTLER COUNTY, KANSAS

FINANCIAL STATEMENT

FOR THE YEAR ENDED
DECEMBER 31, 2021

BUTLER COUNTY, KANSAS

For the Year Ended December 31, 2021

BOARD OF COUNTY COMMISSIONERS

Jeff Masterson
Chairman

Kelly Herzet

Marc Murphy

Mike Wheeler

Dan Woydziak

LIST OF PRINCIPAL OFFICIALS

Tatum Stafford
County Clerk
and Election

Donna Farthing
County Treasurer and
Motor Vehicle

William H. Johnson Jr.
County Administrator

Ryan Adkison
Assistant County Administrator/
Finance Director

Darryl C. Lutz
Public Works
Director

Darrin C. Devinney
County Attorney

Monty Hughey
Sheriff

Terrence Huelskamp
County Counselor

Jamie Downs
Health Administrator

Debra Studebaker
County Appraiser

Jacque Roberts
Register of Deeds

BUTLER COUNTY, KANSAS

For the Year Ended December 31, 2021

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BUTLER COUNTY, KANSAS

For the Year Ended December 31, 2021

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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, 2021, 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, 2021, 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, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts, expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds and schedules of regulatory basis receipts and expenditures-actual-related municipal entity (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional

procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the financial statement of Butler County, Kansas. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* is presented for purposes of additional analysis and is also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2022, 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
June 27, 2022

BUTLER COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended December 31, 2021

Fund	Beginning Unencumbered Cash Balance 1/1/2021	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance 12/31/2021	Add Encumbrances and Accounts Payable	Ending Cash Balance 12/31/2021
GOVERNMENTAL TYPE FUNDS:							
GENERAL FUND	$ -	14,352	$ 17,122,197	$ 17,136,549	$ -	$ 1,748	$ 1,748
SPECIAL PURPOSE FUNDS:							
Sales Tax	109	-	1,652	1,761	-	-	-
Emergency Medical Services	-	2,960	2,725,451	2,728,411	-	2,796	2,796
Road and Bridge	-	7,294	7,683,448	7,623,160	67,582	372,249	439,831
Bridge Building	306,874	310	1,517,143	1,723,118	101,209	937,915	1,039,124
Sheriff	-	12,491	3,494,265	3,506,756	-	-	-
Jail Operating	101,839	1,121	4,509,716	4,612,676	-	-	-
Department on Aging - Administration	-	160	588,209	582,220	6,149	-	6,149
911 Equipment Reserve	79,972	-	-	79,972	-	-	-
E 911 Wireless Tax	458,636	-	311,127	195,540	574,223	-	574,223
Special Alcohol	29,065	-	7,927	-	36,992	-	36,992
Special Parks and Recreation	15,470	-	4,144	-	19,614	-	19,614
Special Liability	211,166	-	55,967	46,108	221,025	-	221,025
Street Lighting	3,347	-	2,722	1,928	4,141	-	4,141
Wind Farms	48,852	-	-	9,500	39,352	-	39,352
Health Department - Administration	-	342	813,297	737,170	76,469	-	76,469
Economic Development	268,452	-	65,006	225,087	108,371	-	108,371
Sewer District Maintenance	474,616	-	140,830	124,852	490,594	-	490,594
Special Ambulance	433,136	-	261,738	267,120	427,754	267,100	694,854
Landfill Post Closure	3,032,951	-	2,040	-	3,034,991	-	3,034,991
Special Highway Improvement	3,065,410	-	996,737	1,873,799	2,188,348	1,886,586	4,074,934
Special Road Machinery	439,623	-	632,254	524,961	546,916	515,910	1,062,826
Special Law Enforcement	8,680	-	665	-	9,345	-	9,345
Jail Reserve	252,158	-	137,033	100,000	289,191	-	289,191
Dept. of Aging Reserve	273,303	-	67,335	25,000	315,638	-	315,638
800Mhz maintenance and upgrade	997,358	-	39,944	-	1,037,302	-	1,037,302
Conceal/Carry Permits	9,993	-	4,275	7,276	6,992	-	6,992
Health Department Reserve	319,991	-	116,648	8,528	428,111	-	428,111
Motor Vehicle Operating	32,321	521	713,757	744,435	2,164	-	2,164
Capital Improvements	6,176,027	-	1,838,017	2,495,105	5,518,939	950,580	6,469,519
Sheriff Capital Reserves	258,592	-	317,308	350,717	225,183	57,054	282,237
Election Reserve	160,690	-	30,000	-	190,690	-	190,690
Drug Asset and Seizure	345	-	15,000	3,000	12,345	-	12,345
County Attorney Diversion Fees	160,500	116	75,565	51,406	184,775	-	184,775
Prosecutor's Training and Assistance	10,229	-	6,171	3,013	13,387	-	13,387
Juvenile Justice EMP Fees	60,344	-	59,621	50,533	69,432	-	69,432
Community Corrections	44,173	1,179	1,169,163	1,132,214	82,301	-	82,301
Court Services Diversion Fees	4,409	-	-	-	4,409	-	4,409
Child Support Enforcement	195,069	-	57,314	44,567	207,816	-	207,816
Register of Deeds - Technology	532,753	-	132,523	63,450	601,826	-	601,826
Clerks - Technology	56,848	-	33,037	14,424	75,461	-	75,461

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, 2021

Fund	Beginning Unencumbered Cash Balance 1/1/2021	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance 12/31/2021	Add Encumbrances and Accounts Payable	Ending Cash Balance 12/31/2021
SPECIAL PURPOSE FUNDS (CONT.):							
Treasury - Technology	$ 16,233	$ -	$ 33,037	$ 38,026	$ 11,244	$ -	$ 11,244
Department on Aging - Grants	123,617	74	624,236	612,493	135,434	-	135,434
Health Department - Grants	123,307	328	589,600	713,927	(692)	-	(692)
Federal and State Assistance	366,405	50	189,083	182,691	372,847	-	372,847
CARES Act	-	-	6,498,964	2,138,774	4,360,190	-	4,360,190
TOTAL SPECIAL PURPOSE FUNDS	19,152,863	26,946	36,561,969	33,643,718	22,098,060	4,990,190	27,088,250
CAPITAL PROJECTS FUNDS:							
Capital Projects	70,769	-	-	-	70,769	-	70,769
BOND AND INTEREST FUNDS:							
Bond and Interest	213,077	-	2,096,567	2,246,984	62,660	-	62,660
BUSINESS FUNDS:							
Self-Insurance	1,614,895	-	4,650,337	4,464,006	1,801,226	383,000	2,184,226
Landfill Operating	-	492	3,072,659	3,040,480	32,671	173,371	206,042
Landfill Capital Improvements	1,423,929	-	1,248,078	301,937	2,370,070	-	2,370,070
TOTAL BUSINESS FUNDS	3,038,824	492	8,971,074	7,806,423	4,203,967	556,371	4,760,338
TOTAL COUNTY	22,475,533	41,790	64,751,807	60,833,674	26,435,456	5,548,309	31,983,765
RELATED MUNICIPAL ENTITIES:							
Butler County Extension Council	227,369	-	395,731	296,871	326,229	-	326,229
Butler County Public Building Commission	14,395	-	2,152,807	2,152,800	14,402	-	14,402
TOTAL RELATED MUNICIPAL ENTITIES	241,764	-	2,548,538	2,449,671	340,631	-	340,631
TOTAL REPORTING ENTITY (Excluding Agency Funds)	$ 22,717,297	$ 41,790	$ 67,300,345	$ 63,283,345	$ 26,776,087	$ 5,548,309	$ 32,324,396

Composition of Cash:	Cash Items	$ 11,135
	Checking Account - Intrust Holding	87,000,302
	Checking Account - Intrust Depository	61,183
	Checking Account - Intrust Disbursement	(897,859)
	Checking Account - Intrust Bank Inmate Fund	69,480
	Certificates of Deposit - Towanda State Bank	250,000
	Certificates of Deposit - Community National Bank	250,000
	Certificates of Deposit - Intrust Bank	14,000,000
	Certificates of Deposit - Commerce Bank	6,000,000
	Checking Account - Intrust (Butler County Public Building Commission)	12,229
	Butler County Extension Council	326,229
	Total Cash	107,082,699
	Less Agency Funds per Schedule 3	(74,758,303)
	TOTAL REPORTING ENTITY (Excluding Agency Funds)	$ 32,324,396

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, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

Butler County, Kansas (County) is organized under the laws of the State of Kansas (Kansas or State) and is governed by an elected five-member board. This regulatory financial statement presents the County and certain of its related municipal entities. The related municipal entities are included in the County's reporting entity because they were established to benefit the County and/or its constituents.

Excluded Related Municipal Entities

The Butler County Fire Districts (Fire Districts), defined as separate taxing entities by applicable Kansas statutes, provide fire protection services to the unincorporated areas of the County. The costs of providing such services, including retirement of general long-term debt, are provided from property taxes assessed to property owners in the unincorporated areas of the County. For financial reporting, the financial activities of the Fire Districts have been excluded from the County's financial statements. The effects of their exclusion are not reasonably determinable. Financial statements for the Fire Districts may be obtained from the Butler County Department of Administration.

Included Related Municipal Entities

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(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.

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 for the year 2021:

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

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 2021.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's disbursements, accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment such as a purchase order or contract. Any unused budget expenditure authority lapse at year end.

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

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

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

According to K.A.R. 53-2-169, records on pledged securities and respective monthly statements verifying securitization of public moneys should be retained for 3 years after close of the investment. For the year ended 2021, Butler County District Court failed to retain documentation over pledged securities.

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.

3. DEPOSITS AND INVESTMENTS (CONT.)

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, 2021.

At December 31, 2021, the County's carrying amount of deposits was $107,071,564 and the bank balance was $107,784,995. 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 $106,284,995 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, 2021, 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 2007 A - Internal Improvements	4.2 - 6.45%	07-01-07	$ 126,800	10-01-22	$ 22,000	$ -	$ 11,000	$ 11,000	$ 1,012
Series 2010 A - Internal Improvements	3.2 - 4.8%	06-01-10	295,000	10-01-25	120,000	-	20,000	100,000	5,050
Total General Obligation Bonds					142,000	-	31,000	111,000	6,062
Lease Purchase Agreement:									
Rescue Vehicle Lease	2.47%	10-29-19	486,465	02-01-20	442,410	-	45,017	397,393	9,366
Total Butler County, KS					584,410	-	76,017	508,393	15,428
Related Municipal Entity - Butler County Public Buidling Commission:									
Revenue Bonds:									
Series 2018 A - Refunding Bonds	4.00%	02-16-18	$ 3,720,000	10-01-21	2,070,000	-	2,070,000	-	82,800
Total Long-Term Debt					$ 2,212,000	$ -	$ 2,101,000	$ 508,393	$ 98,228

4. LONG-TERM DEBT (CONT.)

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

	Year						
	2022	2023	2024	2025	2026	2027-2031	Total
PRINCIPAL:							
General Obligation Bonds:							
Series 2007 A - Internal Improvements	$ 11,000	$ -	$ -	$ -	$ -	$ -	$ 11,000
Series 2010 A - Internal Improvements	25,000	25,000	25,000	25,000	-	-	100,000
Total General Obligation Bonds	36,000	25,000	25,000	25,000	-	-	111,000
Lease Purchase Agreement:							
Rescue Vehicle Lease	46,000	47,006	48,031	49,081	50,152	157,123	397,393
TOTAL PRINCIPAL	82,000	72,006	73,031	74,081	50,152	157,123	508,393
INTEREST:							
General Obligation Bonds:							
Series 2007 A - Internal Improvements	506	-	-	-	-	-	506
Series 2010 A - Internal Improvements	4,250	3,188	2,125	1,062	-	-	10,625
Total General Obligation Bonds	4,756	3,188	2,125	1,062	-	-	11,131
Lease Purchase Agreement:							
Rescue Vehicle Lease	8,383	7,378	6,352	5,303	4,231	6,026	37,673
TOTAL INTEREST	13,139	10,566	8,477	6,365	4,231	6,026	48,804
TOTAL PRINCIPAL AND INTEREST	$ 95,139	$ 82,572	$ 81,508	$ 80,446	$ 54,383	$ 163,149	$ 557,197

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 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were $1,592,426 for the year ended December 31, 2021.

Net Pension Liability. At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was $11,001,522. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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.

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

(b) Landfills

Closure and post-closure costs – Kansas and federal laws and regulations require the County place a final cover on its landfill when closed, and perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. The Butler County landfill #1 was closed on October 5, 1996 and stopped accepting waste.

On October 5, 1996, the County opened a new 75-acre Subtitle D landfill and began filling 7.4-acre area #1a. On September 1, 1999, the County opened additional 7.2-acre area #2a. In April 2005, the County opened additional 7.5-acre area #1b. In July 2011, the County opened additional 7.5-acre area #2b. In January 2021, the County opened additional 5.2 -acre area #5. During fiscal year 2015 and again in fiscal year 2020, the Kansas Department of Health & Environment approved a permit change that increased the permitted disposal area footprint for the landfill and increased the fill height. This change significantly increased the planned life expectancy of the landfill compared to prior years' estimates. As of December 31, 2021, cell #1a was 76% full, cell #2a was 76% full, cell #1b was 67% full, cell #2b was 67% full, and cell #5 was 2% full. The entire 75-acre Subtitle D landfill is expected to reach capacity in 67 years. The currently developed cells have an estimated remaining life of 20 years.

In addition, the County operates a household hazardous waste facility, composting facility, and a construction/demolition landfill with closure costs of $7,842, $17,429, and $431,045, 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, $5,765,744, 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, 2021. 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 2020 to 2021 and there were no settlements that exceeded insurance coverage in the past three years.

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

8. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Self Insurance	K.S.A. 68-141g	$ 3,249,602
Landfill Operating	Self Insurance	K.S.A. 68-141g	91,845
Motor Vehicle Oper	Self Insurance	K.S.A. 68-141g	164,185
Community Corrections	Self Insurance	K.S.A. 68-141g	143,038
HD Grants	Self Insurance	K.S.A. 68-141g	52,105
HD Administration	General	K.S.A. 68-141g	55,800
Reg of Deeds - Tech	General	K.S.A. 68-141g	12,000
Sales Tax	General	K.S.A. 68-141g	768
HD Administration	HD Reserve	K.S.A. 68-141g	116,648
Jail Reserve	Jail Operating	K.S.A. 68-141g	100,000
Jail Operating	Jail Reserve	K.S.A. 68-141g	137,033
Dept on Aging Reserve	Dept of Aging Admin	K.S.A. 68-141g	25,000
Dept of Aging Admin	Dept on Aging Reserve	K.S.A. 68-141g	67,335
General Fund	Motor Vehicle Operating	K.S.A. 68-141g	14,000
JJSA - Emp Fees	Federal & St Asst	K.S.A. 68-141g	1,422
Community Corrections	Federal & St Asst	K.S.A. 68-141g	12,310
General Fund	800 MHz Maintenance and Upgrade	K.S.A. 68-141g	20,000
Sales Tax	800 MHz Maintenance and Upgrade	K.S.A. 68-141g	993
General Fund	Capital Improvements	K.S.A. 68-141g	1,819,147
General Fund	Election Reserve	K.S.A. 68-141g	30,000
Emergency Medical Services	Special Ambulance	K.S.A. 68-141g	248,082
Road and Bridge	Special Highway Improvement	K.S.A. 68-141g	539,227
Road and Bridge	Special Road Machinery	K.S.A. 68-141g	400,000
Landfill Operating	Landfill Capital Improvements	K.S.A. 68-141g	1,240,328
Sheriff	Sheriff Capital Reserves	K.S.A. 68-141g	193,698

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 $5,296,680. 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 $439,000 recorded as accounts payable in the Self-Insurance Fund for incurred but unpaid health claims.

10. COVID-19 NOTE

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021. Future potential impacts may include a decrease in certain revenues, reduced customer traffic and the temporary closure of operating hours of our offices.

As a result of the COVID-19 pandemic, the County has received Coronavirus State and Local Fiscal Recovery Funds (SLFRF) under the American Rescue Plan Act (ARPA). The SLFRF was received from the U.S. Department of Treasury. The County received SLFRF in the amount of $6,498,339 during 2021. The SLFRF are to be used to strengthen and improve infrastructure and continue to support the recovery related to the public health emergency. Additional information and updates on ARPA SLFRF, which includes audit requirements, can be found at https://home.treasury.gov/.

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, 2021

BUTLER COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis (Budgeted Funds Only)
For the Year Ended December 31, 2021

Fund	Certified Budget	Expenditures Chargeable to Current Year	Variance - Over (Under)
GENERAL FUND	$ 20,291,197	$ 17,136,549	$ (3,154,648)
SPECIAL PURPOSE FUNDS:			
Sales Tax	16,370	1,761	(14,609)
Emergency Medical Services	2,894,090	2,728,411	(165,679)
Road and Bridge	7,623,160	7,623,160	-
Bridge Building	2,242,390	1,723,118	(519,272)
Sheriff	3,644,330	3,506,756	(137,574)
Jail Operating	4,983,570	4,612,676	(370,894)
Department on Aging - Administration	582,220	582,220	-
911 Equipment Reserve	81,037	79,972	(1,065)
E 911 Wireless Tax	312,050	195,540	(116,510)
Special Alcohol	5,000	-	(5,000)
Special Parks and Recreation	6,000	-	(6,000)
Special Liability	511,524	46,108	(465,416)
Street Lighting	4,050	1,928	(2,122)
Wind Farms	48,852	9,500	(39,352)
Health Department - Administration	737,170	737,170	-
Economic Development	326,530	225,087	(101,443)
Sewer District Maintenance	475,407	124,852	(350,555)
BOND AND INTEREST FUNDS:			
Bond and Interest	2,300,370	2,246,984	(53,386)
BUSINESS FUNDS:			
Self Insurance	6,541,240	4,464,006	(2,077,234)
Landfill Operating	3,040,480	3,040,480	-

BUTLER COUNTY, KANSAS

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

	Actual	Budget	Variance-Over (Under)
Receipts			
Taxes:			
Ad valorem property tax	$ 12,281,543	$ 12,403,750	$ (122,207)
Delinquent tax	436,109	300,000	136,109
Motor vehicle tax	1,406,042	1,326,360	79,682
In lieu of tax	24,547	14,000	10,547
Interest and penalties	878,417	550,000	328,417
Total Taxes	15,026,658	14,594,110	432,548
Licenses, fees, and permits:			
Recording Fees	930,544	587,500	343,044
Building permits	262,552	210,000	52,552
Total Licenses, Fees, and Permits	1,193,096	797,500	395,596
Intergovernmental	15,000	-	15,000
Other:			
Rent, and Sale of Fixed Assets	107,105	395,000	(287,895)
Noxious Weed Department Receipts	277,563	350,000	(72,437)
Transfers In	68,568	3,881,395	(3,812,827)
Miscellaneous	434,207	362,500	71,707
Total Other	887,443	4,988,895	(4,101,452)
Total Receipts	17,122,197	$ 20,380,505	$ (3,258,308)
Expenditures			
Non-departmental:			
Transfers	1,679,547	$ 3,166,077	$ (1,486,530)
Miscellaneous	4,833	-	4,833
Total Non-Departmental	1,684,380	3,166,077	(1,481,697)
Administration:			
Personnel services	605,658	605,160	498
Contractual services	772,277	830,190	(57,913)
Commodities	48,504	46,700	1,804
Capital outlay	676	5,000	(4,324)
Transfers	2,480	2,480	-
Total Administration	1,429,595	1,489,530	(59,935)
Appraisal:			
Personnel services	731,354	816,190	(84,836)
Contractual services	60,752	95,700	(34,948)
Commodities	18,451	26,100	(7,649)
Capital outlay	6,532	21,000	(14,468)
Transfers	19,690	19,690	-
Total appraisal	836,779	978,680	(141,901)

BUTLER COUNTY, KANSAS

General Fund

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance-Over (Under)
Expenditures (cont.)			
Building inspection:			
Personnel services	$ 83,781	$ 90,390	$ (6,609)
Contractual services	6,599	7,600	(1,001)
Commodities	12,172	11,700	472
Capital outlay	-	1,980	(1,980)
Transfers	8,900	8,900	-
Total building inspection	111,452	120,570	(9,118)
Building and grounds:			
Personnel services	387,496	401,110	(13,614)
Contractual services	227,307	239,730	(12,423)
Commodities	87,069	90,500	(3,431)
Transfers	10,000	10,000	-
Total building and grounds	711,872	741,340	(29,468)
Capital improvements:			
Contractual services	18,735	20,000	(1,265)
Total capital improvements	18,735	20,000	(1,265)
County Attorney:			
Personnel services	751,786	769,170	(17,384)
Contractual services	65,487	109,400	(43,913)
Commodities	10,938	12,400	(1,462)
Capital outlay	6,122	10,000	(3,878)
Transfers	9,900	9,900	-
Total county attorney	844,233	910,870	(66,637)
County Clerk:			
Personnel services	168,865	207,690	(38,825)
Contractual services	5,148	26,500	(21,352)
Commodities	2,251	7,400	(5,149)
Capital outlay	-	3,000	(3,000)
Total county clerk	176,264	244,590	(68,326)
Computer services:			
Personnel services	268,204	314,010	(45,806)
Contractual services	255,328	245,030	10,298
Commodities	6,192	13,800	(7,608)
Capital outlay	6,329	22,000	(15,671)
Transfers	10,000	10,000	-
Total computer services	546,053	604,840	(58,787)

BUTLER COUNTY, KANSAS

General Fund

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance-Over (Under)
Expenditures (cont.)			
District Court:			
Contractual services	$ 509,919	$ 563,260	$ (53,341)
Commodities	108,228	74,940	33,288
Capital outlay	15	-	15
Total district court	618,162	638,200	(20,038)
Economic development:			
Contractual services	2,401	25,000	(22,599)
Commodities	87	4,800	(4,713)
Total economic development	2,488	29,800	(27,312)
Elections:			
Personnel services	49,523	52,400	(2,877)
Contractual services	104,495	181,140	(76,645)
Commodities	10,356	17,000	(6,644)
Capital outlay	1,441	3,000	(1,559)
Transfers	30,000	30,000	-
Total elections	195,815	283,540	(87,725)
Emergency communication:			
Personnel services	821,344	998,830	(177,486)
Contractual services	7,627	11,910	(4,283)
Commodities	4,064	9,300	(5,236)
Total emergency communication	833,035	1,020,040	(187,005)
Emergency management:			
Personnel services	124,918	134,890	(9,972)
Contractual services	32,256	48,900	(16,644)
Commodities	7,219	25,900	(18,681)
Transfers	23,000	23,000	-
Total emergency management	187,393	232,690	(45,297)
Employee benefits:			
Personnel services	2,863,255	3,198,360	(335,105)
Contractual services	4,373	9,300	(4,927)
Transfers	3,249,602	3,541,820	(292,218)
Total employee benefits	6,117,230	6,749,480	(632,250)
Environmental health:			
Personnel services	13,839	35,910	(22,071)
Contractual services	1,582	9,300	(7,718)
Commodities	1,391	5,350	(3,959)
Capital outlay	-	1,500	(1,500)
Transfers	3,960	3,960	-
Total environmental health	20,772	56,020	(35,248)

BUTLER COUNTY, KANSAS

General Fund

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance-Over (Under)
Expenditures (cont.)			
Extension council:			
Contractual services	$ 349,188	$ 349,250	$ (62)
Fair association:			
Contractual services	19,000	19,000	-
Flint Hills Services:			
Contractual services	210,000	210,000	-
GIS/Mapping:			
Personnel services	193,717	198,080	(4,363)
Contractual services	22,034	25,100	(3,066)
Commodities	3,583	7,300	(3,717)
Capital outlay	4,702	4,000	702
Transfers	18,000	18,000	-
Total GIS/mapping	242,036	252,480	(10,444)
Historical society:			
Contractual services	38,360	38,360	-
Juvenile intake:			
Personnel services	105,245	190,810	(85,565)
Contractual services	120,270	105,850	14,420
Commodities	1,003	8,300	(7,297)
Total juvenile intake	226,518	304,960	(78,442)
Leadership Butler:			
Contractual services	15,000	15,000	-
Mid-Kap			
Contractual services	6,500	6,500	-
Noxious weeds:			
Personnel services	173,714	186,110	(12,396)
Contractual services	16,558	19,250	(2,692)
Commodities	338,589	322,200	16,389
Capital outlay	5,264	30,000	(24,736)
Miscellaneous	1,897	3,500	(1,603)
Total noxious weeds	536,022	561,060	(25,038)
Planning and zoning:			
Personnel services	138,067	177,740	(39,673)
Contractual services	8,891	17,050	(8,159)
Commodities	3,396	7,700	(4,304)
Capital outlay	-	2,970	(2,970)
Transfers	2,670	2,670	-
Total planning and zoning	153,024	208,130	(55,106)

BUTLER COUNTY, KANSAS

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

	Actual	Budget	Variance-Over (Under)
Expenditures (cont.)			
Register of Deeds:			
Personnel services	$ 183,324	$ 186,740	$ (3,416)
Contractual services	2,733	4,330	(1,597)
Commodities	2,098	1,700	398
Capital Outlay	99	-	99
Total register of deeds	188,254	192,770	(4,516)
Rescue squad:			
Personnel services	540	150	390
Contractual services	9,499	5,550	3,949
Commodities	6,752	10,450	(3,698)
Capital outlay	5,043	12,500	(7,457)
Transfers	25,000	25,000	-
Total rescue squad	46,834	53,650	(6,816)
Soil conservation:			
Contractual services	39,600	39,600	-
Strategic Communications Plan:			
Personnel services	49,627	52,230	(2,603)
Contractual services	195,274	236,180	(40,906)
Commodities	2,538	7,250	(4,712)
Capital outlay	-	15,000	(15,000)
Transfers	40,000	20,000	20,000
Total strategic communications plan	287,439	330,660	(43,221)
Treasurer:			
Personnel services	308,269	315,410	(7,141)
Contractual services	99,820	70,600	29,220
Commodities	6,427	6,750	(323)
Capital outlay	-	750	(750)
Total treasurer	414,516	393,510	21,006
Youth programs and services:			
Contractual services	30,000	30,000	-
Total Expenditures	17,136,549	$ 20,291,197	$ (3,154,524)
Receipts Over (Under) Expenditures	(14,352)		
Unencumbered Cash, Beginning	-		
Prior Year Canceled Encumbrances	14,352		
Unencumbered Cash, Ending	$ -		

BUTLER COUNTY, KANSAS

Special Purpose Fund

Sales Tax

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance-Over (Under)
Receipts			
Sales tax	$ 1,652	$ 5,001	$ (3,349)
Expenditures			
Transfers	1,761	$ 16,370	$ (14,609)
Receipts Over (Under) Expenditures	(109)		
Unencumbered Cash, Beginning	109		
Unencumbered Cash, Ending	$ -		

BUTLER COUNTY, KANSAS

Special Purpose Fund

Emergency Medical Services

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance-Over (Under)
Receipts			
Ad valorem property tax	$ 902,503	$ 916,900	$ (14,397)
Delinquent tax	29,268	17,000	12,268
Motor vehicle tax	103,525	100,040	3,485
In lieu of tax	1,831	-	1,831
Charges for services	1,688,324	1,837,500	(149,176)
Total Receipts	2,725,451	$ 2,871,440	$ (145,989)
Expenditures			
Personnel services	2,040,946	$ 2,044,340	$ (3,394)
Contractual services	164,453	194,000	(29,547)
Commodities	244,698	270,250	(25,552)
Capital outlay	30,232	30,000	232
Transfers	248,082	355,500	(107,418)
Total Expenditures	2,728,411	$ 2,894,090	$ (165,679)
Receipts Over (Under) Expenditures	(2,960)		
Unencumbered Cash, Beginning	-		
Prior Year Canceled Encumbrances	2,960		
Unencumbered Cash, Ending	$ -		

BUTLER COUNTY, KANSAS

Special Purpose Fund

Road and Bridge

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance-Over (Under)
Receipts			
Ad valorem property tax	$ 5,075,388	$ 5,124,800	$ (49,412)
Delinquent tax	191,712	145,000	46,712
Motor vehicle tax	621,944	587,640	34,304
In lieu of tax	10,193	5,000	5,193
Charges for services	61,503	77,000	(15,497)
Intergovernmental	1,715,462	1,540,000	175,462
Miscellaneous	7,246	20,000	(12,754)
Total Receipts	7,683,448	$ 7,499,440	$ 184,008
Expenditures			
Personnel services	2,012,933	$ 2,095,550	$ (82,617)
Contractual services	226,801	219,800	7,001
Commodities	2,919,159	3,276,000	(356,841)
Capital outlay	1,525,040	2,031,810	(506,770)
Transfers	939,227	-	939,227
Total Expenditures	7,623,160	$ 7,623,160	$ -
Receipts Over (Under) Expenditures	60,288		
Unencumbered Cash, Beginning	-		
Prior Year Canceled Encumbrances	7,294		
Unencumbered Cash, Ending	$ 67,582		

BUTLER COUNTY, KANSAS

Special Purpose Fund

Bridge Building

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance-Over (Under)
Receipts			
Ad valorem property tax	$ 1,181,267	$ 1,192,360	$ (11,093)
Delinquent tax	42,366	31,000	11,366
Motor vehicle tax	137,661	130,180	7,481
In lieu of tax	2,372	1,500	872
Intergovernmental	150,000	-	150,000
Miscellaneous	3,477	-	3,477
Total Receipts	1,517,143	$ 1,355,040	$ 162,103
Expenditures			
Personnel services	78,612	$ 78,780	$ (168)
Contractual services	504	2,000	(1,496)
Commodities	25,429	32,500	(7,071)
Capital outlay	1,618,573	1,927,000	(308,427)
Transfer out	-	202,110	(202,110)
Total Expenditures	1,723,118	$ 2,242,390	$ (519,272)
Receipts Over (Under) Expenditures	(205,975)		
Unencumbered Cash, Beginning	306,874		
Prior Year Canceled Encumbrances	310		
Unencumbered Cash, Ending	$ 101,209		

BUTLER COUNTY, KANSAS

Special Purpose Fund

Sheriff

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance-Over (Under)
Receipts			
Ad valorem property tax	$ 2,647,459	$ 2,649,250	$ (1,791)
Delinquent tax	95,760	75,000	20,760
Motor vehicle tax	307,199	290,160	17,039
In lieu of tax	5,317	3,000	2,317
Charges for services	436,059	600,620	(164,561)
Intergovernmental	1,652	5,001	(3,349)
Miscellaneous	445	2,500	(2,055)
Reimbursements	374	-	374
Total Receipts	3,494,265	$ 3,625,531	$ (131,266)
Expenditures			
Personnel services	2,850,826	$ 3,136,580	$ (285,754)
Contractual services	109,937	130,850	(20,913)
Commodities	316,879	277,400	39,479
Capital outlay	19,534	22,000	(2,466)
Miscellaneous	15,882	7,500	8,382
Transfers	193,698	70,000	123,698
Total Expenditures	3,506,756	$ 3,644,330	$ (137,574)
Receipts Over (Under) Expenditures	(12,491)		
Unencumbered Cash, Beginning	-		
Prior Year Canceled Encumbrances	12,491		
Unencumbered Cash, Ending	$ -		

BUTLER COUNTY, KANSAS

Special Purpose Fund

Jail Operating

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance-Over (Under)
Receipts			
Ad valorem property tax	$ 1,507,774	$ 1,511,570	$ (3,796)
Delinquent tax	52,788	30,000	22,788
Motor vehicle tax	176,482	166,900	9,582
In lieu of tax	3,028	1,000	2,028
Charges for services	2,666,689	2,556,250	110,439
Miscellaneous	2,921	52,030	(49,109)
Intergovernmental	34	-	34
Transfers	100,000	552,965	(452,965)
Total Receipts	4,509,716	$ 4,870,715	$ (360,999)
Expenditures			
Personnel services	3,045,662	$ 3,131,890	$ (86,228)
Contractual services	838,061	1,006,150	(168,089)
Commodities	516,242	642,100	(125,858)
Capital outlay	75,510	80,000	(4,490)
Miscellaneous	168	10,000	(9,832)
Transfers	137,033	113,430	23,603
Total Expenditures	4,612,676	$ 4,983,570	$ (370,894)
Receipts Over (Under) Expenditures	(102,960)		
Unencumbered Cash, Beginning	101,839		
Prior Year Canceled Encumbrances	1,121		
Unencumbered Cash, Ending	$ -		

BUTLER COUNTY, KANSAS

Special Purpose Fund

Department of Aging - Administration

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance-Over (Under)
Receipts			
Ad valorem property tax	$ 482,056	$ 486,990	$ (4,934)
Delinquent tax	17,416	11,500	5,916
Motor vehicle tax	56,373	53,190	3,183
Charges for services	6,396	15,000	(8,604)
In lieu of tax	968	500	468
Transfers	25,000	15,000	10,000
Total Receipts	588,209	$ 582,180	$ 6,029
Expenditures			
Personnel services	92,881	$ 93,150	$ (269)
Contractual services	134,686	184,700	(50,014)
Commodities	1,504	3,760	(2,256)
Capital outlay	285,814	298,610	(12,796)
Transfers	67,335	2,000	65,335
Total Expenditures	582,220	$ 582,220	$ -
Receipts Over (Under) Expenditures	5,989		
Unencumbered Cash, Beginning	-		
Prior Year Canceled Encumbrances	160		
Unencumbered Cash, Ending	$ 6,149		

BUTLER COUNTY, KANSAS

Special Purpose Fund

911 Equipment Reserve

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance-Over (Under)
Receipts			
Charges for Services	$ -	$ -	$ -
Expenditures			
Contractual services	79,972	$ -	$ 79,972
Capital outlay	-	81,037	(81,037)
Total Expenditures	79,972	$ 81,037	$ (1,065)
Receipts Over (Under) Expenditures	(79,972)		
Unencumbered Cash, Beginning	79,972		
Unencumbered Cash, Ending	$ -		

BUTLER COUNTY, KANSAS

Special Purpose Fund

E 911 Wireless Tax

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance-Over (Under)
Receipts			
911 tax	$ 310,870	$ 275,000	$ 35,870
Miscellaneous	257	-	257
Total Receipts	311,127	$ 275,000	$ 36,127
Expenditures			
Contractual services	195,540	$ 294,810	$ (99,270)
Commodities	-	2,000	(2,000)
Capital outlay	-	15,240	(15,240)
Total Expenditures	195,540	$ 312,050	$ (116,510)
Receipts Over (Under) Expenditures	115,587		
Unencumbered Cash, Beginning	458,636		
Unencumbered Cash, Ending	$ 574,223		

BUTLER COUNTY, KANSAS

Special Purpose Fund

Special Alcohol

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance-Over (Under)
Receipts			
Intergovernmental	$ 7,927	$ 5,000	$ 2,927
Expenditures			
Transfers	-	$ 5,000	$ (5,000)
Receipts Over (Under) Expenditures	7,927		
Unencumbered Cash, Beginning	29,065		
Unencumbered Cash, Ending	$ 36,992		

BUTLER COUNTY, KANSAS

Special Purpose Fund

Special Parks and Recreation

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance-Over (Under)
Receipts			
Intergovernmental	$ 4,144	$ 6,000	$ (1,856)
Expenditures			
Transfers	-	$ 6,000	$ (6,000)
Receipts Over (Under) Expenditures	4,144		
Unencumbered Cash, Beginning	15,470		
Unencumbered Cash, Ending	$ 19,614		

BUTLER COUNTY, KANSAS

Special Purpose Fund

Special Liability

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance-Over (Under)
Receipts			
Delinquent tax	$ 2	$ -	$ 2
Miscellaneous	55,965	150,000	(94,035)
Total Receipts	55,967	$ 150,000	$ (94,033)
Expenditures			
Contractual services	44,556	$ 511,524	$ (466,968)
Commodities	1,352	-	1,352
Miscellaneous	200	-	200
Total Expenditures	46,108	$ 511,524	$ (465,416)
Receipts Over (Under) Expenditures	9,859		
Unencumbered Cash, Beginning	211,166		
Unencumbered Cash, Ending	$ 221,025		

BUTLER COUNTY, KANSAS

Special Purpose Fund

Street Lighting

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance-Over (Under)
Receipts			
Special assessments	$ 2,722	$ 2,100	$ 622
Expenditures			
Contractual services	1,928	$ 4,050	$ (2,122)
Receipts Over (Under) Expenditures	794		
Unencumbered Cash, Beginning	3,347		
Unencumbered Cash, Ending	$ 4,141		

BUTLER COUNTY, KANSAS

Special Purpose Fund

Wind Farms

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance-Over (Under)
Receipts			
Charges for service	$ -	$ -	$ -
Expenditures			
Contractual services	9,500	$ 48,852	$ (39,352)
Receipts Over (Under) Expenditures	(9,500)		
Unencumbered Cash, Beginning	48,852		
Unencumbered Cash, Ending	$ 39,352		

BUTLER COUNTY, KANSAS

Special Purpose Fund

Health Department - Administration

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance-Over (Under)
Receipts			
Ad valorem property tax	$ 408,900	$ 412,670	$ (3,770)
Delinquent tax	14,907	11,000	3,907
Motor vehicle tax	47,699	45,020	2,679
In lieu of tax	821	400	421
Charges for services	102,858	94,500	8,358
Intergovernmental	238,112	33,500	204,612
Total Receipts	813,297	$ 597,090	$ 216,207
Expenditures			
Personnel services	227,249	$ 241,410	$ (14,161)
Contractual services	268,235	328,780	(60,545)
Commodities	68,274	73,980	(5,706)
Capital outlay	964	1,100	(136)
Transfers	172,448	91,900	80,548
Total Expenditures	737,170	$ 737,170	$ -
Receipts Over (Under) Expenditures	76,127		
Unencumbered Cash, Beginning	-		
Prior Year Canceled Encumbrances	342		
Unencumbered Cash, Ending	$ 76,469		

BUTLER COUNTY, KANSAS

Special Purpose Fund

Economic Development

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance-Over (Under)
Receipts			
Special assessments	$ 65,006	$ 59,155	$ 5,851
Expenditures			
Contractual services	225,087	$ 326,530	$ (101,443)
Receipts Over (Under) Expenditures	(160,081)		
Unencumbered Cash, Beginning	268,452		
Unencumbered Cash, Ending	$ 108,371		

BUTLER COUNTY, KANSAS

Special Purpose Fund

Sewer Districts Maintenance

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance-Over (Under)
Receipts			
Special assessments	$ 139,560	$ 141,470	$ (1,910)
Licenses, permits and fees	1,270	-	1,270
Total Receipts	140,830	$ 141,470	$ (640)
Expenditures			
Contractual services	106,060	$ 106,070	$ (10)
Commodities	15,533	10,650	4,883
Capital outlay	3,259	358,687	(355,428)
Total Expenditures	124,852	$ 475,407	$ (350,555)
Receipts Over (Under) Expenditures	15,978		
Unencumbered Cash, Beginning	474,616		
Unencumbered Cash, Ending	$ 490,594		

BUTLER COUNTY, KANSAS

Non-Budgeted Special Purpose Funds

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	Special Ambulance	Landfill Post Closure	Special Highway Improvement	Special Road Machinery	Special Law Enforcement	Jail Reserve	Dept. on Aging Reserve
Receipts							
Charges for services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Licenses, permits, and fees	-	-	-	-	-	-	-
County office fees	-	-	-	-	-	-	-
Intergovernmental	-	-	398,723	-	-	-	-
Miscellaneous	13,656	2,040	58,787	232,254	665	-	-
Transfers	248,082	-	539,227	400,000	-	137,033	67,335
Total Receipts	261,738	2,040	996,737	632,254	665	137,033	67,335
Expenditures							
Personal services	-	-	-	-	-	-	-
Contractual services	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Capital outlay	267,120	-	1,873,799	524,961	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	100,000	25,000
Total Expenditures	267,120	-	1,873,799	524,961	-	100,000	25,000
Receipts Over (Under) Expenditures	(5,382)	2,040	(877,062)	107,293	665	37,033	42,335
Unencumbered Cash, Beginning	433,136	3,032,951	3,065,410	439,623	8,680	252,158	273,303
Prior Year Canceled Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash, Ending	$ 427,754	$ 3,034,991	$ 2,188,348	$ 546,916	$ 9,345	$ 289,191	$ 315,638

BUTLER COUNTY, KANSAS

Non-Budgeted Special Purpose Funds (continued)

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	800Mhz Maintenance and Upgrade	Conceal/ Carry Permits	Health Department Reserve	Motor Vehicle Operating	Capital Improvements	Sheriff Capital Reserves	Election Reserve
Receipts							
Charges for services	$ 18,951	$ -	$ -	$ -	$ -	$ -	$ -
Licenses, permits, and fees	-	-	-	699,757	-	-	-
County office fees	-	4,275	-	-	-	-	-
Intergovernmental	-	-	-	-	-	4,419	-
Miscellaneous	-	-	-	-	18,870	119,191	-
Transfers	20,993	-	116,648	14,000	1,819,147	193,698	30,000
Total Receipts	39,944	4,275	116,648	713,757	1,838,017	317,308	30,000
Expenditures							
Personal services	-	-	-	540,561	-	-	-
Contractual services	-	-	-	28,252	1,486,548	236,863	-
Commodities	-	-	-	11,437	35,319	1,067	-
Capital outlay	-	7,276	8,528	-	973,238	112,787	-
Miscellaneous	-	-	-	-	-	-	-
Transfers	-	-	-	164,185	-	-	-
Total Expenditures	-	7,276	8,528	744,435	2,495,105	350,717	-
Receipts Over (Under) Expenditures	39,944	(3,001)	108,120	(30,678)	(657,088)	(33,409)	30,000
Unencumbered Cash, Beginning	997,358	9,993	319,991	32,321	6,176,027	258,592	160,690
Prior Year Canceled Encumbrances	-	-	-	521	-	-	-
Unencumbered Cash, Ending	$ 1,037,302	$ 6,992	$ 428,111	$ 2,164	$ 5,518,939	$ 225,183	$ 190,690

(Continued)

BUTLER COUNTY, KANSAS

Non-Budgeted Special Purpose Funds (continued)

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	Drug Asset and Seizure	County Attorney Diversion Fees	Prosecutor's Training and Assistance	Juvenile Justice EMP Fees	Community Corrections	Court Services Diversion Fees	Child Support Enforcement	Register of Deeds Technology
Receipts								
Charges for services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Licenses, permits, and fees	-	51,140	6,171	59,621	19,745	-	57,314	132,148
County office fees	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	1,149,418	-	-	-
Miscellaneous	15,000	24,425	-	-	-	-	-	375
Transfers	-	-	-	-	-	-	-	-
Total Receipts	15,000	75,565	6,171	59,621	1,169,163	-	57,314	132,523
Expenditures								
Personal services	-	-	-	-	704,562	-	-	-
Contractual services	3,000	20,809	-	48,333	260,356	-	43,832	49,555
Commodities	-	30,597	-	778	11,948	-	735	1,571
Capital outlay	-	-	-	-	-	-	-	324
Miscellaneous	-	-	3,013	-	-	-	-	-
Transfers	-	-	-	1,422	155,348	-	-	12,000
Total Expenditures	3,000	51,406	3,013	50,533	1,132,214	-	44,567	63,450
Receipts Over (Under) Expenditures	12,000	24,159	3,158	9,088	36,949	-	12,747	69,073
Unencumbered Cash, Beginning	345	160,500	10,229	60,344	44,173	4,409	195,069	532,753
Prior Year Canceled Encumbrances	-	116	-	-	1,179	-	-	-
Unencumbered Cash, Ending	$ 12,345	$ 184,775	$ 13,387	$ 69,432	$ 82,301	$ 4,409	$ 207,816	$ 601,826

(Continued)

BUTLER COUNTY, KANSAS

Non-Budgeted Special Purpose Funds (continued)

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	Clerks Technology	Treasury Technology	Department on Aging Grants	Health Department Grants	Federal and State Assistance	CARES Act	Total
Receipts							
Charges for services	$ -	$ -	$ 37,017	21,468	$ 4,316	$ -	$ 81,752
Licenses, permits, and fees	33,037	33,037	-	-	-	-	1,091,970
County office fees	-	-	-	-	-	-	4,275
Intergovernmental	-	-	587,219	568,132	59,748	6,498,339	9,265,998
Miscellaneous	-	-	-	-	111,287	625	597,175
Transfers	-	-	-	-	13,732	-	3,599,895
Total Receipts	33,037	33,037	624,236	589,600	189,083	6,498,964	14,641,065
Expenditures							
Personal services	-	-	321,114	564,445	59,580	240,123	2,430,385
Contractual services	14,424	34,006	180,733	28,404	22,033	1,416	2,458,564
Commodities	-	1,704	108,789	46,271	87,150	1,897,235	2,234,601
Capital outlay	-	2,316	1,857	22,702	13,928	-	3,808,836
Miscellaneous	-	-	-	-	-	-	3,013
Transfers	-	-	-	52,105	-	-	510,060
Total Expenditures	14,424	38,026	612,493	713,927	182,691	2,138,774	11,445,459
Receipts Over (Under) Expenditures	18,613	(4,989)	11,743	(124,327)	6,392	4,360,190	3,195,606
Unencumbered Cash, Beginning	56,848	16,233	123,617	123,307	366,405	-	17,154,465
Prior Year Canceled Encumbrances	-	-	74	328	50	-	2,268
Unencumbered Cash, Ending	$ 75,461	$ 11,244	$ 135,434	$ (692)	$ 372,847	$ 4,360,190	$ 20,352,339

BUTLER COUNTY, KANSAS

Capital Project Fund

Capital Project Fund - Bridge Bonds Fund

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	Public Safety Communications
Receipts and Other Sources:	
Transfers	$ -
Expenditures	
Contractual services	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	70,769
Unencumbered Cash, Ending	$ 70,769

BUTLER COUNTY, KANSAS

Bond and Interest Fund

Bond and Interest

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance-Over (Under)
Receipts			
Special assessments	$ 307,617	$ 52,060	$ 255,557
Ad valorem property tax	1,499,330	1,780,180	(280,850)
In lieu of tax	3,541	-	3,541
Delinquent tax	67,406	58,000	9,406
Motor VehicleTax	218,631	208,470	10,161
Rental income	1	83,820	(83,819)
Miscellaneous	41	-	41
Total Receipts	2,096,567	$ 2,182,530	$ (85,963)
Expenditures			
Contractual services	2,155,539	$ 110,500	$ 2,045,039
Principal	76,017	2,101,000	(2,024,983)
Interest	15,428	88,870	(73,442)
Total Expenditures	2,246,984	$ 2,300,370	$ (53,386)
Receipts Over (Under) Expenditures	(150,417)		
Unencumbered Cash, Beginning	213,077		
Unencumbered Cash, Ending	$ 62,660		

BUTLER COUNTY, KANSAS

Business Funds

Self Insurance Internal Service

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance-Over (Under)
Receipts			
Charges for services	$ 941,933	$ -	$ 941,933
Miscellaneous	7,628	-	7,628
Transfers	3,700,776	4,585,440	(884,664)
Total receipts	4,650,337	$ 4,585,440	$ 64,897
Expenditures			
Contractual services	4,464,006	$ 6,541,240	$ (2,077,234)
Receipts over (under) expenditures	186,331		
Unencumbered cash, beginning	1,614,895		
Unencumbered cash, ending	$ 1,801,226		

BUTLER COUNTY, KANSAS

Business Funds

Landfill Operating

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance-Over (Under)
Receipts			
Delinquent tax	$ 7	$ -	$ 7
Charges for services	3,057,358	3,026,000	31,358
Rental income	15,294	14,500	794
Total Receipts	3,072,659	$ 3,040,500	$ 32,159
Expenditures			
Personal services	753,452	$ 691,390	$ 62,062
Contractual services	297,765	300,500	(2,735)
Commodities	383,287	245,000	138,287
Capital outlay	273,803	1,703,030	(1,429,227)
Transfers	1,332,173	100,560	1,231,613
Total Expenditures	3,040,480	$ 3,040,480	$ -
Receipts Over (Under) Expenditures	32,179		
Unencumbered Cash, Beginning	-		
Prior Year Canceled Encumbrances	492		
Unencumbered Cash, Ending	$ 32,671		

Landfill Capital Improvements

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
Receipts	
Miscellaneous	$ 7,750
Transfers	1,240,328
Total Receipts	1,248,078
Expenditures	
Capital outlay	301,937
Receipts Over (Under) Expenditures	946,141
Unencumbered Cash, Beginning	1,423,929
Unencumbered Cash, Ending	$ 2,370,070

BUTLER COUNTY, KANSAS

Agency Funds

Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Advance tax	$ -	$ 18,907	$ 18,907	$ -
Commercial motor vehicle holding	16,694	337,438	351,015	3,117
Current tax	61,204,240	126,117,388	118,155,213	69,166,415
Delinquent tax	1,321,590	4,070,310	4,370,289	1,021,611
Federal Land Ent Holding	886	47,351	47,351	886
In lieu of tax	128,768	275,333	252,132	151,969
Motor vehicle sales tax	346,107	7,532,955	7,649,447	229,615
Motor vehicle tax	465,478	11,800,767	11,907,348	358,897
NRP - Tax holding fund	-	1,169,646	1,169,540	106
Rental Excise Tax Holding	560	2,032	2,592	-
RV Tax Holding	7,599	198,500	200,092	6,007
Severance tax holding	-	19,372	12,321	7,051
Special City/County Highway Holding	-	2,117,706	2,117,706	-
Specials Holding	2,652,977	5,175,769	5,100,145	2,728,601
Tax and motor vehicle over/short	-	510,523	510,523	-
Tax sales	144,453	73,053	9,490	208,016
Total Distributable Funds	66,289,352	159,467,050	151,874,111	73,882,291
State Funds				
State educational building tax	-	895,878	895,878	-
State institutional building tax	-	447,940	447,940	-
Total State Funds	-	1,343,818	1,343,818	-

BUTLER COUNTY, KANSAS

Agency Funds (continued)

Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds				
Butler County Community College	$ -	$ 16,168,491	$ 16,168,491	$ -
Cities	41,246	27,040,258	27,040,258	41,246
Regional Library - general	-	489,779	489,779	-
Regional Library - employee benefits	-	34,551	34,551	-
School districts	-	53,433,613	53,433,613	-
Townships	-	7,682,174	7,682,174	-
Watershed districts	1,611	412,908	412,839	1,680
Total Subdivision Funds	42,857	105,261,774	105,261,705	42,926
Other Agency Funds				
Cereal malt beverage licenses	125	-	175	(50)
County sheriff donations	24,891	9,267	9,546	24,612
Drug task force	-	-	-	-
Civic plus holding fund	2,112	-	-	2,112
EMS donations	7,406	-	-	7,406
Employee association	13,428	16,341	9,489	20,280
Fish and game licenses	3	-	-	3
Inmate funds	27,022	694,049	651,591	69,480
Mid-Kansas Community Action	-	-	-	-
Miscellaneous drug dealer stamp	-	25,839	-	25,839
Procurement card clearing	(49,631)	-	(49,709)	78
Register of Deeds - Heritage fund	17,701	27,206	30,000	14,907
Rescue Squad donations	17,406	2,015	-	19,421
Stray animals	200	-	-	200
Fire Districts	56,157	2,290,996	2,247,964	99,189
Flex Account	71,014	190,406	174,685	86,735
Oil and Gas Depletion Trust	462,874	-	-	462,874
Total Other Agency Funds	650,708	3,256,119	3,073,741	833,086
Total Agency Funds	$ 66,982,917	$ 269,328,761	$ 261,553,375	$ 74,758,303

BUTLER COUNTY, KANSAS

Related Municipal Entity

Butler County Extension Council

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
Receipts	
County appropriation	$ 349,188
KSU salary participation	42,089
Educational services	4,282
Interest and miscellaneous	172
Total Receipts	395,731
Expenditures	
Personnel services	268,238
Contractual services	6,180
Commodities	11,713
Capital outlay	722
Miscellaneous	10,018
Total Expenditures	296,871
Receipts Over (Under) Expenditures	98,860
Unencumbered Cash, Beginning	227,369
Unencumbered Cash, Ending	$ 326,229

Butler County Public Building Commission

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
Receipts	
Rental income	$ 2,152,800
Miscellaneous	7
Total Receipts	2,152,807
Expenditures	
Principal	2,070,000
Interest	82,800
Total Expenditures	2,152,800
Receipts Over (Under) Expenditures	7
Unencumbered Cash, Beginning	14,395
Unencumbered Cash, Ending	$ 14,402

BUTLER COUNTY, KANSAS

OTHER SUPPLEMENTAL INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2021

BUTLER COUNTY, KS

RECONCILIATION OF 2020 TAX ROLL
December 31, 2021

2020 Tax Roll - As Adjusted		
County Clerk's abstract of 2020 tax roll		$ 127,212,892
Adjustments to original tax roll:		
Added taxes		345,474
Abated taxes		(1,622,216)
Adjusted 2020 tax roll		125,936,150
2020 Tax Roll - Accounted For		
First half 2020 tax roll		61,965,162
Second half 2020 tax roll		60,913,383
Deduct refunds and cancellations - 2020 and 2021		(157,280)
Net tax roll collections		122,721,265
Delinquent personal property taxes for which tax warrants were issued	248,798	
Delinquent real estate taxes entered on the tax sale record	343,387	
Outstanding personal property taxes	100,593	
Outstanding real estate taxes	2,522,108	3,214,886
2020 tax roll accounted for		125,936,151
Difference		$ (1)

SINGLE AUDIT SECTION

LOYD GROUP, LLC

520 S. Main Street
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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, 2021, and the related notes to the financial statement which collectively comprise the County's basic financial statement, and have issued our report thereon dated June 27, 2022.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
June 27, 2022

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, 2021. 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, 2021.

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
June 27, 2022

BUTLER COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2021

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		$ 147,729
WIC/Breast Feeding Peer Counseling	10.557		18,177
Total WIC Special Supplemental Nutrition Program for Women, Infants and Children			165,906
TOTAL U.S. DEPARTMENT OF AGRICULTURE			165,906
U.S. Department of Justice			
Direct Program:			
Bulletproof Vest Partnership Program	16.607		8,475
Passed through Kansas Governor's Office:			
Crime Victim Assistance	16.575		48,649
TOTAL U.S. DEPARTMENT OF JUSTICE			57,124
U.S. Department of Transportation			
Passed through City of Wichita, KS:			
Federal Transit Cluster			
Federal Transit Formula Grants	20.507	PT533918	13,803
Total Federal Transit Cluster			13,803
Passed through Kansas Department of Transportation:			
Federal Grants for Other Than Urbanized Areas	20.509	30.09.01	182,484
Highway Planning and Construction Cluster			
Highway Planning and Construction	20.205		75,226
Total Highway Planning and Construction Cluster			75,226
Highway Safety Cluster			
Click It or Ticket Campaign STEP	20.600	PT-1151-2	12,537
State and Community Highway Safety	20.600		2,002
Total Highway Safety Cluster			14,539
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			286,052
U.S. Department of the Treasury			
Direct Program:			
COVID-19 - Coronavirus State and Local Fiscal Recovery Fund	21.027		2,143,588
TOTAL DEPARTMENT OF THE TREASURY			2,143,588
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		23,890
National Family Caregiver Support, Title III, Part E - Information	93.052		2,690
National Family Caregiver Support, Title III, Part E - Education & Training	93.052		3,034
National Family Caregiver Support, Title III, Part E - Respite	93.052		17,487
Total National Family Caregiver Support, Title III			23,211

BUTLER COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2021

Federal Grantor/ Pass Through Grantor/ Program Title	Federal Assistance Number	Grant Number	Total Program Expenditures
Passed through Kansas Department of Health & Environment			
Public Health Emergency Preparedness - South Central Metro Group	93.074		3,703
Public Health Emergency Preparedness - Cities Readiness Initiative	93.074		8,091
Public Health Emergency Preparedness - Bioterrorism	93.074		51,870
Total Public Health Emergency Preparedness			63,664
Family Planning Services	93.217		44,366
Immunization Cooperative Agreements	93.268		5,688
Epidemiology and Laboratory Capacity for Infections Diseases (ELC)	93.323	NU50CL0006549-01 NU50CK0006549-02	377,710
Child Care and Development Block Grant	93.575		40,685
Cancer Prevention and Control Programs	93.898	NU58DP006273-01	2,097
Maternal and Child Health Services Block Grant	93.994		24,236
Passed through National Assoc. Of County & City Health Officials:			
Medial Reserve Corps Small Grant Program	93.008	MRC 14-0936	21
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICE			605,568
Corporation for National and Community Service			
Direct Programs:			
Retired and Senior Volunteer Program	94.002		54,554
Foster Grandparent Program	94.011		225,604
TOTAL CORPORATION FOR NATIONAL/COMMUNITY SERVICE			280,158
Federal Emergency Management Agency			
Passed through Kansas Adjutant General:			
Emergency Management Performance Grants	97.042		41,219
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY			41,219
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 3,579,615

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, 2021. 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, 2021

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	$	500,541
Health Department Administration Fund		223,832
Federal and State Assistance Fund		83,343
Department on Aging Grants Fund		523,546
Sheriff Capital Reserves Fund		12,537
Special Highway Improvement Fund		75,226
Sheriff Fund		2,002
Cares Act Fund		2,143,588
General Fund		15,000
Total	$	3,579,615

BUTLER COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2021

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	CFDA Number
Coronavirus State and Local Fiscal Recovery Funds	21.027

5. Dollar threshold used to distinguish between Type A and Type B programs:	$750,000
6. Auditee qualified as a low-risk auditee?	No

Section 2 – Findings – Financial Statement Audit

No matters were reported.

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

No matters were reported.

BUTLER COUNTY, KANSAS

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
For the Year Ended December 31, 2021

FINDINGS--FINANCIAL STATEMENTS AUDIT

2020-001 SIGNIFICANT DEFICIENCY

CFDA # 21.019: U.S. Department of Treasury, Passed Through State of Kansas Office of the Recovery, Coronavirus Relief Fund, 2020

Condition: Suspension and debarment checks were not completed on all subrecipients that received federal funds.

Recommendation: We recommend that management either complete this verification process by using a third-party check using the SAM.gov website or include the proper language over suspension and debarment in the agreements between the County and subrecipients.

Current Status: The recommended procedures were implemented. Testing in current year did not result in a remaining significant deficiency. We consider this point closed.

During 2022, the Federal government investigated an allegation of fraud by a subrecipient of Butler County's Coronavirus Relief Fund award. The matter was satisfactorily resolved.