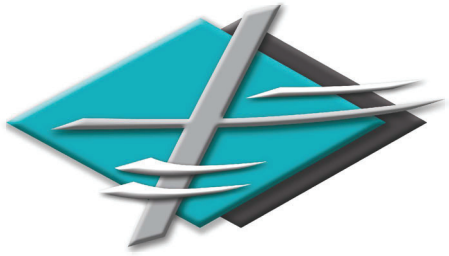
# BUTLER COUNTY, KANSAS

## FINANCIAL STATEMENT

## FOR THE YEAR ENDED
## DECEMBER 31, 2024



LOYD GROUP, LLC

Certified Public Accountants

# BUTLER COUNTY, KANSAS

## For the Year Ended December 31, 2024

### BOARD OF COUNTY COMMISSIONERS

Dan Woydziak
Chairman

Kelly Herzet

Darren Jackson

Jeff Masterson

Marc Murphy

### 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

Curtis Mader
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, 2024

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## BUTLER COUNTY, KANSAS

## For the Year Ended December 31, 2024

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LOYD GROUP, LLC

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# INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Butler County, Kansas

***Adverse and Unmodified Opinions***

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Butler County, Kansas (County), a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2024, 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, 2024, 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, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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

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

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

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

***Responsibilities of Management for the Financial Statement***

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

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

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

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

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

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

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

***Supplementary Information***

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

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

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

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated April 15, 2025, on our consideration of Butler County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of Butler County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Butler County's internal control over financial reporting and compliance.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
April 15, 2025

**BUTLER COUNTY, KANSAS**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**
**Regulatory Basis**
**For the Year Ended December 31, 2024**

| | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|---|---|---|---|---|---|
| GOVERNMENTAL TYPE FUNDS: | | | | | | | |
| General Fund | $ - | 37 | $ 19,327,166 | $ 19,327,203 | $ - | $ 23,009 | $ 23,009 |
| SPECIAL PURPOSE FUNDS: | | | | | | | |
| Emergency Medical Services Fund | - | 30 | 5,060,810 | 5,060,840 | - | 30 | 30 |
| Road and Bridge Fund | - | 77,928 | 10,186,510 | 10,264,438 | - | 418,431 | 418,431 |
| Bridge Building Fund | 518,218 | 1,975 | 2,321,987 | 1,729,698 | 1,112,482 | 1,254,311 | 2,366,793 |
| Sheriff Fund | - | - | 4,505,799 | 4,505,799 | - | 1,170 | 1,170 |
| Jail Operating Fund | 236,063 | - | 6,425,969 | 6,610,195 | 51,837 | 2,851 | 54,688 |
| Department on Aging - Administration Fund | - | - | 662,671 | 662,671 | - | 34 | 34 |
| E 911 Wireless Tax Fund | 564,750 | - | 298,004 | 462,311 | 400,443 | 105,203 | 505,646 |
| Special Alcohol Fund | 52,089 | - | 8,637 | - | 60,726 | - | 60,726 |
| Special Parks and Recreation Fund | 27,506 | - | 4,514 | - | 32,020 | - | 32,020 |
| Special Liability Fund | 325,115 | - | 3,000 | 5,388 | 322,727 | - | 322,727 |
| Street Lighting Fund | 4,645 | - | 2,071 | 2,003 | 4,713 | - | 4,713 |
| Wind Farms Fund | 34,215 | - | - | - | 34,215 | - | 34,215 |
| Health Department - Administration Fund | - | - | 637,743 | 637,743 | - | 257 | 257 |
| Economic Development Fund | 361,100 | - | 128,950 | 7,964 | 482,086 | - | 482,086 |
| Sewer District Maintenance Fund | 666,440 | - | 266,353 | 254,153 | 678,640 | - | 678,640 |
| Opiod Settlement Fund | 122,766 | - | 126,297 | - | 249,063 | - | 249,063 |
| Special Ambulance Fund | 507,198 | 62,991 | 1,410,914 | 151,251 | 1,829,852 | 415,942 | 2,245,794 |
| Landfill Post Closure Fund | 3,241,011 | - | 176,703 | - | 3,417,714 | - | 3,417,714 |
| Special Highway Improvement Fund | 5,169,650 | - | 1,480,611 | 99,489 | 6,550,772 | 131,372 | 6,682,144 |
| Special Road Machinery Fund | 1,118,748 | - | 1,620,000 | 746,738 | 1,992,010 | 239,946 | 2,231,956 |
| Special Law Enforcement Fund | 10,056 | - | - | 2,560 | 7,496 | - | 7,496 |
| Jail Reserve Fund | 991,327 | - | 1,028,885 | 788,040 | 1,232,172 | 333,344 | 1,565,516 |
| Dept. of Aging Reserve Fund | 227,560 | 44,000 | 170,184 | 336,185 | 105,559 | - | 105,559 |
| 800Mhz Maintenance and Upgrade Fund | 1,099,302 | - | 37,711 | - | 1,137,013 | - | 1,137,013 |
| Conceal/Carry Permits Fund | 10,269 | - | 6,335 | 6,702 | 9,902 | - | 9,902 |
| Health Department Reserve Fund | 454,447 | - | 51,335 | 91,876 | 413,906 | 39,259 | 453,165 |
| Motor Vehicle Operating Fund | 749 | - | 708,291 | 708,315 | 725 | 371 | 1,096 |
| Capital Improvements Fund | 15,900,606 | 27,316 | 1,256,094 | 1,460,375 | 15,723,641 | (11,518) | 15,712,123 |
| Sheriff Capital Reserves Fund | 463,109 | - | 421,617 | 731,296 | 153,430 | 236,747 | 390,177 |
| Election Reserve Fund | 250,690 | - | 30,000 | - | 280,690 | - | 280,690 |
| Drug Asset and Seizure Fund | 16,418 | - | 6,823 | - | 23,241 | - | 23,241 |
| County Attorney Diversion Fees Fund | 356,360 | - | 80,234 | 70,762 | 365,832 | 38,513 | 404,345 |
| Prosecutor's Training and Assistance Fund | 20,792 | - | 5,519 | 8,681 | 17,630 | - | 17,630 |
| Juvenile Justice EMP Fees Fund | 106,297 | 52 | 44,302 | 34,288 | 116,363 | - | 116,363 |
| Community Corrections Fund | 367,842 | - | 1,081,691 | 1,251,054 | 198,479 | 2,521 | 201,000 |
| Court Services Diversion Fees Fund | 3,404 | - | 2,100 | 185 | 5,319 | - | 5,319 |
| Child Support Enforcement Fund | 243,548 | - | 59,879 | 39,723 | 263,704 | - | 263,704 |
| Register of Deeds - Technology Fund | 664,795 | - | 117,927 | 248,819 | 533,903 | - | 533,903 |
| Clerks - Technology Fund | 85,381 | - | 21,296 | 15,762 | 90,915 | - | 90,915 |
| Treasury - Technology Fund | 415 | - | 21,296 | 21,711 | - | - | - |
| Department on Aging - Grants Fund | 125,365 | 101 | 850,572 | 768,678 | 207,360 | (44) | 207,316 |

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, 2024**

| | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|---|---|---|---|---|---|
| SPECIAL PURPOSE FUNDS (CONT.): | | | | | | | |
| Health Department - Grants Fund | $ 20,809 | $ - | $ 692,607 | $ 832,083 | $ (118,667) | $ 252 | $ (118,415) |
| Federal and State Assistance Fund | 512,574 | - | 196,726 | 162,718 | 546,582 | 2 | 546,584 |
| Total Special Purpose Funds | 34,881,629 | 214,292 | 42,218,967 | 38,780,494 | 38,534,495 | 3,208,994 | 41,743,489 |
| CAPITAL PROJECTS FUNDS: | | | | | | | |
| Capital Projects Fund | 70,769 | - | - | - | 70,769 | - | 70,769 |
| TOTAL CAPITAL PROJECTS FUNDS | 70,769 | - | - | - | 70,769 | - | 70,769 |
| BOND AND INTEREST FUNDS: | | | | | | | |
| Bond and Interest Fund | 215,198 | - | 33,485 | 81,508 | 167,175 | - | 167,175 |
| TOTAL BOND AND INTEREST FUNDS | 215,198 | - | 33,485 | 81,508 | 167,175 | - | 167,175 |
| BUSINESS FUNDS: | | | | | | | |
| Self-Insurance Fund | 1,711,275 | - | 4,604,639 | 3,383,404 | 2,932,510 | 440,000 | 3,372,510 |
| Landfill Operating Fund | 363,938 | - | 4,379,765 | 4,743,703 | - | 14,915 | 14,915 |
| Landfill Capital Improvements Fund | 2,929,538 | 13,562 | 2,727,369 | 940,763 | 4,729,706 | 432,004 | 5,161,710 |
| Total Business Funds | 5,004,751 | 13,562 | 11,711,773 | 9,067,870 | 7,662,216 | 886,919 | 8,549,135 |
| Total County Funds | 40,172,347 | 227,891 | 73,291,391 | 67,257,075 | 46,434,655 | 4,118,922 | 50,553,577 |
| RELATED MUNICIPAL ENTITIES: | | | | | | | |
| Butler County Extension Council | 395,089 | - | 444,636 | 411,819 | 427,906 | - | 427,906 |
| Butler County Public Building Commission | 14,624 | - | 296 | - | 14,920 | - | 14,920 |
| Total Related Municipal Entities | 409,713 | - | 444,932 | 411,819 | 442,826 | - | 442,826 |
| Total Reporting Entity (Excluding Agency Funds) | $ 40,582,060 | $ 227,891 | $ 73,736,323 | $ 67,668,894 | $ 46,877,481 | $ 4,118,922 | $ 50,996,403 |
| Composition of Cash: | | | | | | | |
| Cash Items | | | | | | | $ 23,587 |
| Checking Account - Intrust Holding | | | | | | | 139,681,246 |
| Checking Account - Intrust Depository | | | | | | | 73,561 |
| Checking Account - Intrust Disbursement | | | | | | | (1,088,571) |
| Checking Account - Intrust Bank Inmate Fund | | | | | | | 246,662 |
| Certificates of Deposit - Vintage Bank | | | | | | | 250,000 |
| Certificates of Deposit - Community National Bank | | | | | | | 250,000 |
| Certificates of Deposit - Intrust Bank | | | | | | | - |
| Checking Account - Intrust (Butler County Public Building Commission) | | | | | | | 12,748 |
| Butler County Extension Council | | | | | | | 427,911 |
| Total Cash | | | | | | | 139,877,144 |
| Less Agency Funds per Schedule 3 | | | | | | | (88,880,741) |
| Total Reporting Entity (Excluding Agency Funds) | | | | | | | $ 50,996,403 |

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, 2024

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### *(a) Municipal Financial Reporting Entity*

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

**Excluded Related Municipal Entities**

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

**Included Related Municipal Entities**

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

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

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

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

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

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

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

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

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

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

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

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

### *(c) Basis of Accounting*

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

### *(d) Budgetary Information*

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The municipality did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There was a budget amendment for the year 2024 for the following funds: Emergency Medical Services Fund, Landfill Fund, and the Jail Operating Fund.

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

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

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

A legal operating budget is not required for Capital Project Funds, Agency Funds, Trust Funds and certain Special Purpose Funds as noted in the presentation of the appropriate Schedule 2. Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

## 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

***Compliance with Kansas Statutes***

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

Kansas municipalities are subject to the cash-basis law as stated in Kansas Statute 10-1113. The Health Department - Grants Fund had a negative cash balance as of December 31, 2024. This is allowable under Kansas Statute 12-1663. These funds will be reimbursed in the following year from federal grant programs.

## 3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the County, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

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

*Concentration of credit risk.* State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2024.

At December 31, 2024, the County's carrying amount of deposits was $139,877,144 and the bank balance was $140,916,713. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,253,227 was covered by federal depository insurance, and the remaining $139,663,486 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, 2024, were as follows:

| Issue | Interest Rates | Date of Issue | Amount of Issue | Date of Final Maturity | Balance Beginning of Year | Additions | Reductions of Principal | Balance End of Year | Interest Paid |
|---|---|---|---|---|---|---|---|---|---|
| Butler County, KS: | | | | | | | | | |
| General Obligation Bonds - Governmental Funds: | | | | | | | | | |
| Series 2010 A - Internal Improvements | 3.2 - 4.8% | 06-01-10 | 295,000 | 10-01-25 | $ 50,000 | $ - | $ 25,000 | $ 25,000 | $ 2,125 |
| Total General Obligation Bonds | | | | | 50,000 | - | 25,000 | 25,000 | 2,125 |
| Lease Purchase Agreement: | | | | | | | | | |
| Rescue Vehicle Lease | 2.17% | 10-29-19 | 486,465 | 10-29-29 | 304,387 | - | 48,031 | 256,356 | 6,352 |
| Total Long-Term Debt | | | | | $ 354,387 | $ - | $ 73,031 | $ 281,356 | $ 8,477 |

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

| | Year | | | | | |
|---|---|---|---|---|---|---|
| | 2025 | 2026 | 2027 | 2028 | 2029 | Total |
| PRINCIPAL: | | | | | | |
| General Obligation Bonds: | | | | | | |
| Series 2010 A - Internal Improvements | $ 25,000 | $ - | $ - | $ - | $ - | $ 25,000 |
| Total General Obligation Bonds | 25,000 | - | - | - | - | 25,000 |
| Lease Purchase Agreement: | | | | | | |
| Rescue Vehicle Lease | 49,081 | 50,152 | 51,247 | 52,366 | 53,510 | 256,356 |
| TOTAL PRINCIPAL | 74,081 | 50,152 | 51,247 | 52,366 | 53,510 | 281,356 |
| INTEREST: | | | | | | |
| General Obligation Bonds: | | | | | | |
| Series 2010 A - Internal Improvements | 3,188 | - | - | - | - | 3,188 |
| Total General Obligation Bonds | 3,188 | - | - | - | - | 3,188 |
| Lease Purchase Agreement: | | | | | | |
| Rescue Vehicle Lease | 5,303 | 4,231 | 3,136 | 2,017 | 873 | 15,560 |
| TOTAL INTEREST | 8,490 | 4,231 | 3,136 | 2,017 | 873 | 18,748 |
| TOTAL PRINCIPAL AND INTEREST | $ 82,571 | $ 54,383 | $ 54,383 | $ 54,383 | $ 54,383 | $ 300,103 |

## 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 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $2,003,437 for the year ended December 31, 2024.

**Net Pension Liability.** At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $19,703,185. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

## 6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

### *(a) Compensated Absences*

It is the County's policy to permit employees to accumulate vacation to a maximum of 200 hours (5 weeks) for 8 hour employees, 212.5 hours (5 week equivalent) for 8.5 hour employees and 281 hours (5 week equivalent) for 12 hour employees. Upon termination or resignation from service to the County, employees who have completed at least 6 months of employment are entitled to payment for all accrued vacation earned prior to their termination or resignation. During the first 5 years of employment, employees earn vacation at the rate of 2 weeks (or its equivalent) per year; 6-10 years, employees earn the equivalent of 2 weeks and 2 days; 11-20 years, employees earn the equivalent of 3 weeks per year; and after 20 years, the equivalent of 4 weeks of vacation is earned each year.

All full-time equivalent employees earn sick leave at the rate of one calendar day per month. Upon retirement or termination, any employee in good standing, employed for two years or more, shall be compensated for accrued sick leave up to a maximum of 1,040 hours at the rate of one-half of his or her regular rate of pay. Employees with hire dates on or after April 2003 will be compensated for accrued sick leave at the rate of one-fourth of his or her regular rate of pay. Estimated value of this possible liability is $2,011,756.

## 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, 2024, cell #1a was 89% full, cell #2a was 92% full, cell #1b was 87% full, cell #2b was 89% full, and cell #5 was 55% full. The entire 75-acre Subtitle D landfill is expected to reach capacity in 40 years. The currently developed cells have an estimated remaining life of 4 years.

In addition, the County operates a household hazardous waste facility, composting facility, and a construction/demolition landfill with closure costs of $11,500, $22,552, and $589,900, respectively. There are no post-closure care costs associated with these facilities.

The estimated total current cost of the landfill closure and post-closure care, $6,740,577, 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, 2024. 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 2023 to 2024 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. 12-2615 | $ 3,348,158 |
| Landfill Operating | Self Insurance | K.S.A. 12-2615 | 106,753 |
| Motor Vehicle Operating | Self Insurance | K.S.A. 12-2615 | 108,652 |
| Community Corrections | Self Insurance | K.S.A. 12-2615 | 118,776 |
| HD Administration | Self Insurance | K.S.A. 12-2615 | 60,000 |
| HD Grants | Self Insurance | K.S.A. 12-2615 | 75,056 |
| General Fund | 800 MHz Maintenance and Upgrade | Resolution 23-52 | 20,000 |
| General Fund | Capital Improvements | K.S.A. 19-120 | 1,246,094 |
| General Fund | Election Reserve | K.S.A. 19-119 | 30,000 |
| HD Administration | HD Reserve | Resolution 23-52 | 51,335 |
| Jail Operating | Jail Reserve | Resolution 23-52 | 1,028,260 |
| Dept on Aging Reserve | Dept of Aging Admin | Resolution 23-52 | 25,000 |
| Dept of Aging Admin | Dept on Aging Reserve | Resolution 23-52 | 5,140 |
| Community Corrections | Federal & St Asst | Operating Transfer | 138,562 |
| Emergency Medical Services | Special Ambulance | K.S.A. 12-110d | 1,399,867 |
| Road and Bridge | Special Highway Improvement | K.S.A. 68-590 | 1,203,227 |
| Road and Bridge | Special Road Machinery | K.S.A. 68-141g | 1,620,000 |
| Landfill Operating | Landfill Capital Improvements | K.S.A. 19-120 | 2,705,969 |
| Sheriff | Sheriff Capital Reserves | K.S.A. 19-119 | 332,718 |
| Federal and State Assistance | Self Insurance | K.S.A. 12-2615 | 18,567 |
| | | | $ 13,642,134 |

## 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 $2,026,453. 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 $440,000 recorded as accounts payable in the Self-Insurance Fund for incurred but unpaid health claims.

## 11. SUBSEQUENT EVENTS

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

# BUTLER COUNTY, KANSAS

# REGULATORY – REQUIRED

# SUPPLEMENTARY INFORMATION

# FOR THE YEAR ENDED DECEMBER 31, 2024

**BUTLER COUNTY, KANSAS**

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
**(Budgeted Funds Only)**
**For the Year Ended December 31, 2024**

| | Certified Budget | Adjustment for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance - Over (Under) |
|---|---|---|---|---|---|
| GOVERNMENTAL TYPE FUNDS: | | | | | |
| General Fund | $ 19,068,245 | $ 293,192 | $ 19,361,437 | $ 19,327,203 | $ (34,234) |
| SPECIAL PURPOSE FUNDS: | | | | | |
| Emergency Medical Services Fund | 5,165,419 | - | 5,165,419 | 5,060,840 | (104,579) |
| Road and Bridge Fund | 10,591,090 | - | 10,591,090 | 10,264,438 | (326,652) |
| Bridge Building Fund | 2,508,060 | - | 2,508,060 | 1,729,698 | (778,362) |
| Sheriff Fund | 4,824,590 | - | 4,824,590 | 4,505,799 | (318,791) |
| Jail Operating Fund | 6,610,195 | - | 6,610,195 | 6,610,195 | - |
| Department on Aging - Administration Fund | 682,950 | - | 682,950 | 662,671 | (20,279) |
| E 911 Wireless Tax Fund | 859,940 | - | 859,940 | 462,311 | (397,629) |
| Special Alcohol Fund | 57,370 | - | 57,370 | - | (57,370) |
| Special Parks and Recreation Fund | 31,470 | - | 31,470 | - | (31,470) |
| Special Liability Fund | 251,820 | - | 251,820 | 5,388 | (246,432) |
| Street Lighting Fund | 6,570 | - | 6,570 | 2,003 | (4,567) |
| Wind Farms Fund | 34,220 | - | 34,220 | - | (34,220) |
| Health Department - Administration Fund | 738,260 | - | 738,260 | 637,743 | (100,517) |
| Economic Development Fund | 365,190 | - | 365,190 | 7,964 | (357,226) |
| Sewer District Maintenance Fund | 702,250 | - | 702,250 | 254,153 | (448,097) |
| Opioid Settlement Fund | 208,090 | - | 208,090 | - | (208,090) |
| BOND AND INTEREST FUNDS: | | | | | |
| Bond and Interest Fund | 85,220 | - | 85,220 | 81,508 | (3,712) |
| BUSINESS FUNDS: | | | | | |
| Self Insurance Fund | 7,002,800 | - | 7,002,800 | 3,383,404 | (3,619,396) |
| Landfill Operating Fund | 4,870,800 | - | 4,870,800 | 4,743,703 | (127,097) |

**BUTLER COUNTY, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Taxes - | | | | |
| Ad valorem property tax | $ 12,042,706 | $ 11,880,514 | $ 12,422,134 | $ (541,620) |
| Delinquent tax | 224,182 | 189,595 | 350,000 | (160,405) |
| Motor vehicle tax | 1,536,104 | 1,230,712 | 1,356,597 | (125,885) |
| In lieu of tax | 31,195 | 34,637 | 30,000 | 4,637 |
| Interest and penalties | 525,696 | 564,550 | 700,000 | (135,450) |
| Total Taxes | 14,359,883 | 13,900,008 | 14,858,731 | (958,723) |
| Licenses, Fees, and Permits - | | | | |
| Recording Fees | 619,143 | 657,512 | 600,000 | 57,512 |
| Building permits | 307,138 | 350,045 | 290,000 | 60,045 |
| Total Licenses, Fees, and Permits | 926,281 | 1,007,557 | 890,000 | 117,557 |
| Intergovernmental | 71,500 | 37,725 | 20,000 | 17,725 |
| Other - | | | | |
| Rent, and Sale of Fixed Assets | 74,750 | 135,150 | 83,000 | 52,150 |
| Interest income | 3,093,752 | 3,593,834 | 2,000,000 | 1,593,834 |
| Noxious Weed Department Receipts | 283,114 | 290,350 | 300,000 | (9,650) |
| Transfers In | 55,800 | 69,350 | 860,000 | (790,650) |
| Miscellaneous | 350,584 | 293,192 | 416,000 | (122,808) |
| Total Other | 3,858,000 | 4,381,876 | 3,659,000 | 722,876 |
| Total Receipts | 19,215,664 | 19,327,166 | $ 19,427,731 | $ (100,565) |
| Expenditures | | | | |
| Non-departmental - | | | | |
| Transfers | 1,770,180 | 987,044 | $ - | $ 987,044 |
| Miscellaneous | 1,005 | 2,289 | - | 2,289 |
| Total Non-Departmental | 1,771,185 | 989,333 | - | 989,333 |
| Administration - | | | | |
| Personnel services | 775,065 | 818,815 | 828,970 | (10,155) |
| Contractual services | 1,050,782 | 1,022,339 | 966,780 | 55,559 |
| Commodities | 50,385 | 55,407 | 50,430 | 4,977 |
| Capital outlay | - | - | - | - |
| Transfers | 3,130 | 3,130 | - | 3,130 |
| Total Administration | 1,879,362 | 1,899,691 | 1,846,180 | 53,511 |

**BUTLER COUNTY, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | 2023 Actual | 2024 Actual | 2024 Budget | 2024 Variance-Over (Under) |
|---|---|---|---|---|
| Expenditures (cont.) | | | | |
| Appraisal - | | | | |
| Personnel services | $ 831,719 | $ 749,521 | $ 948,600 | $ (199,079) |
| Contractual services | 69,979 | 71,053 | 89,570 | (18,517) |
| Commodities | 20,103 | 13,479 | 25,600 | (12,121) |
| Capital outlay | 13,500 | 22 | - | 22 |
| Transfers | 22,790 | 26,000 | 47,000 | (21,000) |
| Total Appraisal | 958,091 | 860,075 | 1,110,770 | (250,695) |
| Building Inspection - | | | | |
| Personnel services | 129,134 | 122,852 | 129,990 | (7,138) |
| Contractual services | 1,391 | 2,276 | 8,720 | (6,444) |
| Commodities | 14,183 | 19,373 | 14,200 | 5,173 |
| Capital outlay | - | 379 | - | 379 |
| Transfers | 8,900 | 8,900 | 10,880 | (1,980) |
| Total Building Inspection | 153,608 | 153,780 | 163,790 | (10,010) |
| Building and Grounds - | | | | |
| Personnel services | 454,089 | 473,159 | 481,010 | (7,851) |
| Contractual services | 190,431 | 196,286 | 235,010 | (38,724) |
| Commodities | 96,304 | 96,010 | 106,650 | (10,640) |
| Transfers | 12,320 | 12,320 | 12,320 | - |
| Total Building and Grounds | 753,144 | 777,775 | 834,990 | (57,215) |
| Capital Improvements - | | | | |
| Contractual services | 19,815 | 19,815 | 20,000 | (185) |
| Commodities | - | 2,454 | - | 2,454 |
| Total Capital Improvements | 19,815 | 22,269 | 20,000 | 2,269 |
| County Attorney - | | | | |
| Personnel services | 818,309 | 846,184 | 914,580 | (68,396) |
| Contractual services | 67,851 | 58,029 | 105,100 | (47,071) |
| Commodities | 7,831 | 6,989 | 10,200 | (3,211) |
| Transfers | 8,020 | - | - | - |
| Total County Attorney | 902,011 | 911,202 | 1,029,880 | (118,678) |

**BUTLER COUNTY, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | 2023 Actual | 2024 Actual | 2024 Budget | 2024 Variance-Over (Under) |
|---|---|---|---|---|
| Expenditures (cont.) | | | | |
| County Clerk - | | | | |
| Personnel services | $ 184,587 | $ 199,093 | $ 213,220 | $ (14,127) |
| Contractual services | 18,813 | 14,667 | 34,500 | (19,833) |
| Commodities | 3,134 | 3,670 | 7,100 | (3,430) |
| Transfers | - | - | 1,500 | (1,500) |
| Total County Clerk | 206,534 | 217,430 | 256,320 | (38,890) |
| Computer Services - | | | | |
| Personnel services | 386,413 | 433,915 | 424,720 | 9,195 |
| Contractual services | 308,091 | 366,215 | 481,430 | (115,215) |
| Commodities | 10,328 | 19,193 | - | 19,193 |
| Capital outlay | 12,366 | 6,469 | - | 6,469 |
| Transfers | 100,000 | 130,000 | 152,000 | (22,000) |
| Total Computer Services | 817,198 | 955,792 | 1,058,150 | (102,358) |
| District Court - | | | | |
| Contractual services | 647,860 | 624,526 | 781,330 | (156,804) |
| Commodities | 73,976 | 107,927 | - | 107,927 |
| Total District Court | 721,836 | 732,453 | 781,330 | (48,877) |
| Economic Development - | | | | |
| Contractual services | 6,755 | 5,468 | - | 5,468 |
| Commodities | 2,904 | 2,039 | 25,000 | (22,961) |
| Transfers | - | - | 4,800 | (4,800) |
| Total Economic Development | 9,659 | 7,507 | 29,800 | (22,293) |
| Elections - | | | | |
| Personnel services | 76,982 | 125,067 | 123,640 | 1,427 |
| Contractual services | 141,564 | 121,052 | 199,330 | (78,278) |
| Commodities | 22,956 | 58,613 | 26,500 | 32,113 |
| Capital outlay | - | - | - | - |
| Transfers | 30,000 | 30,000 | 33,000 | (3,000) |
| Total Elections | 260,645 | 334,732 | 382,470 | (47,738) |
| Emergency Communication - | | | | |
| Personnel services | 962,398 | 1,030,546 | 1,098,610 | (68,064) |
| Contractual services | 22,248 | 22,535 | 23,160 | (625) |
| Commodities | 9,367 | 10,010 | 10,300 | (290) |
| Total Emergency Communication | 994,013 | 1,063,091 | 1,132,070 | (68,979) |

**BUTLER COUNTY, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance-Over (Under) |
| Expenditures (cont.) | | | | |
| Emergency Management - | | | | |
| Personnel services | $ 151,482 | $ 161,861 | $ 164,600 | $ (2,739) |
| Contractual services | 35,199 | 38,953 | 46,510 | (7,557) |
| Commodities | 8,678 | 17,358 | 27,900 | (10,542) |
| Transfers | 20,750 | 20,750 | 20,750 | - |
| Total Emergency Management | 216,109 | 238,922 | 259,760 | (20,838) |
| Employee Benefits - | | | | |
| Personnel services | 3,452,813 | 3,727,288 | 3,429,015 | 298,273 |
| Contractual services | 8,209 | 6,360 | 5,000 | 1,360 |
| Transfers | 3,159,497 | 3,348,158 | 3,460,000 | (111,842) |
| Total Employee Benefits | 6,620,519 | 7,081,806 | 6,894,015 | 187,791 |
| Environmental Health - | | | | |
| Personnel services | 64,984 | 66,828 | 62,160 | 4,668 |
| Contractual services | 1,604 | 1,358 | 9,300 | (7,942) |
| Commodities | 2,337 | 4,001 | 5,350 | (1,349) |
| Capital outlay | - | - | - | - |
| Transfers | 9,960 | 3,960 | 5,460 | (1,500) |
| Total Environmental Health | 78,885 | 76,147 | 82,270 | (6,123) |
| Extension Council - | | | | |
| Contractual services | 354,510 | 360,000 | 360,000 | - |
| Total Extension Council | 354,510 | 360,000 | 360,000 | - |
| Fair Association - | | | | |
| Contractual services | 22,968 | 19,000 | 19,000 | - |
| Flint Hills Services - | | | | |
| Contractual services | 210,000 | 230,000 | 220,000 | 10,000 |
| GIS/Mapping - | | | | |
| Personnel services | 209,425 | 244,625 | 248,280 | (3,655) |
| Contractual services | 41,366 | 55,736 | 48,000 | 7,736 |
| Commodities | 6,422 | 9,938 | 6,800 | 3,138 |
| Capital outlay | - | 62 | - | 62 |
| Transfers | 17,320 | 10,000 | 12,000 | (2,000) |
| Total GIS/Mapping | 274,533 | 320,361 | 315,080 | 5,281 |

**BUTLER COUNTY, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | 2023 Actual | 2024 Actual | 2024 Budget | 2024 Variance-Over (Under) |
|---|---|---|---|---|
| Expenditures (cont.) | | | | |
| Historical Society - | | | | |
| Contractual services | $ 38,360 | $ 38,360 | $ 38,360 | $ - |
| Juvenile Intake - | | | | |
| Personnel services | 73,798 | 71,620 | 82,150 | (10,530) |
| Contractual services | 78,523 | 128,944 | 109,100 | 19,844 |
| Commodities | 431 | 428 | 2,000 | (1,572) |
| Transfers | 2,000 | 2,000 | 2,000 | - |
| Total Juvenile Intake | 158,135 | 202,992 | 195,250 | 7,742 |
| Leadership Butler - | | | | |
| Contractual services | 15,000 | 15,000 | 15,000 | - |
| Mid-Kap - | | | | |
| Contractual services | 15,000 | 15,000 | 15,000 | - |
| Noxious Weeds - | | | | |
| Personnel services | 224,417 | 217,755 | 241,820 | (24,065) |
| Contractual services | 28,558 | 23,565 | 23,740 | (175) |
| Commodities | 251,712 | 297,647 | 358,400 | (60,753) |
| Capital outlay | 9,483 | 9,036 | - | 9,036 |
| Miscellaneous | 2,364 | 2,717 | - | 2,717 |
| Transfers | 11,850 | 12,000 | 14,500 | (2,500) |
| Total Noxious Weeds | 528,384 | 562,720 | 638,460 | (75,740) |
| Planning and Zoning - | | | | |
| Personnel services | 147,705 | 113,836 | 154,320 | (40,484) |
| Contractual services | 12,474 | 14,801 | 19,490 | (4,689) |
| Commodities | 3,585 | 7,620 | 6,200 | 1,420 |
| Capital outlay | - | 21 | - | 21 |
| Transfers | 4,990 | 4,990 | 5,490 | (500) |
| Total Planning and Zoning | 168,754 | 141,268 | 185,500 | (44,232) |
| Register of Deeds - | | | | |
| Personnel services | 216,106 | 226,323 | 226,590 | (267) |
| Contractual services | 4,228 | 4,853 | 4,380 | 473 |
| Commodities | 2,134 | 1,946 | 2,300 | (354) |
| Total Register of Deeds | 222,468 | 233,342 | 233,270 | 72 |

**BUTLER COUNTY, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance-Over (Under) |
| Expenditures (cont.) | | | | |
| Rescue Squad - | | | | |
| Personnel services | $ 2,578 | $ 720 | $ 13,500 | $ (12,780) |
| Contractual services | 1,902 | 10,020 | - | 10,020 |
| Commodities | 8,302 | 11,934 | 13,850 | (1,916) |
| Capital outlay | 1,224 | 7,860 | - | 7,860 |
| Transfers | 25,000 | 25,000 | 37,000 | (12,000) |
| Total Rescue Squad | 39,006 | 55,534 | 64,350 | (8,816) |
| Soil Conservation - | | | | |
| Contractual services | 44,440 | 44,440 | 48,880 | (4,440) |
| Strategic Communications Plan - | | | | |
| Personnel services | 56,207 | 58,663 | 59,630 | (967) |
| Contractual services | 207,087 | 198,951 | 244,910 | (45,959) |
| Commodities | 993 | 777 | 7,250 | (6,473) |
| Capital outlay | - | - | - | - |
| Transfers | 20,000 | 20,000 | 35,000 | (15,000) |
| Total Strategic Communications Plan | 284,287 | 278,391 | 346,790 | (68,399) |
| Treasurer - | | | | |
| Personnel services | 358,336 | 374,469 | 370,660 | 3,809 |
| Contractual services | 83,066 | 76,422 | 70,600 | 5,822 |
| Commodities | 5,832 | 7,899 | 9,500 | (1,601) |
| Capital outlay | 2,559 | - | - | - |
| Transfers | - | - | 10,750 | (10,750) |
| Total Treasurer | 449,793 | 458,790 | 461,510 | (2,720) |
| Youth Programs and Services - | | | | |
| Contractual services | 30,000 | 30,000 | 30,000 | - |
| Qualifiying Budget Credits | - | - | 293,192 | (293,192) |
| Total Expenditures | 19,218,252 | 19,327,203 | $ 19,361,437 | $ 34,234 |
| Receipts Over (Under) Expenditures | (2,588) | (37) | | |
| Unencumbered Cash, Beginning | - | - | | |
| Prior Year Cancelled Encumbrances | 2,588 | 37 | | |
| Unencumbered Cash, Ending | $ - | $ - | | |

**BUTLER COUNTY, KANSAS**

**SPECIAL PURPOSE FUND**

**EMERGENCY MEDICAL SERVICES FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Ad valorem property tax | $ 1,499,182 | $ 1,789,953 | $ 1,816,990 | $ (27,037) |
| Delinquent tax | 20,030 | 20,603 | 25,000 | (4,397) |
| Motor vehicle tax | 133,922 | 149,164 | 158,807 | (9,643) |
| Recreational vehicle tax | - | 2,539 | 2,836 | (297) |
| 16/20M vehicle tax | - | 1,611 | 2,382 | |
| In lieu of tax | 3,921 | 5,306 | 5,104 | 202 |
| Charges for services | 2,565,029 | 3,090,411 | 3,000,000 | 90,411 |
| Miscellaneous | - | 3,126 | 154,300 | (151,174) |
| Total Receipts | 4,222,084 | 5,062,713 | $ 5,165,419 | $ (101,935) |
| Expenditures | | | | |
| Personnel services | 2,983,586 | 3,046,160 | $ 2,946,990 | $ 99,170 |
| Contractual services | 191,913 | 216,797 | 224,420 | (7,623) |
| Commodities | 352,621 | 386,843 | 410,250 | (23,407) |
| Capital outlay | 7,735 | 11,173 | - | 11,173 |
| Transfers | 686,259 | 1,399,867 | 1,429,459 | (29,592) |
| Cash Forward | - | - | 154,300 | (154,300) |
| Total Expenditures | 4,222,114 | 5,060,840 | $ 5,165,419 | $ (104,579) |
| Receipts Over (Under) Expenditures | (30) | 1,873 | | |
| Unencumbered Cash, Beginning | - | - | | |
| Prior Year Cancelled Encumbrances | 30 | 30 | | |
| Unencumbered Cash, Ending | $ - | $ 1,903 | | |

**BUTLER COUNTY, KANSAS**

**SPECIAL PURPOSE FUND**

**ROAD AND BRIDGE FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Ad valorem property tax | $ 6,551,151 | $ 7,722,329 | $ 8,073,916 | $ (351,587) |
| Delinquent tax | 106,819 | 97,632 | 160,000 | (62,368) |
| Motor vehicle tax | 731,399 | 667,194 | 739,168 | (71,974) |
| In lieu of tax | 16,997 | 22,514 | 12,000 | 10,514 |
| Charges for services | 24,767 | 20,441 | - | 20,441 |
| Intergovernmental | 1,579,884 | 1,602,280 | 1,750,000 | (147,720) |
| Rent and Sale of Assets | - | 36,575 | - | 36,575 |
| Miscellaneous | 39,498 | 17,545 | 90,992 | (73,447) |
| Total Receipts | 9,050,515 | 10,186,510 | $ 10,826,076 | $ (639,566) |
| Expenditures | | | | |
| Personnel services | 2,290,470 | 2,407,519 | $ 2,504,210 | $ (96,691) |
| Contractual services | 309,889 | 391,701 | 257,880 | 133,821 |
| Commodities | 3,196,359 | 3,170,073 | 4,464,000 | (1,293,927) |
| Capital outlay | 1,354,310 | 1,471,918 | - | 1,471,918 |
| Transfers | 1,906,677 | 2,823,227 | 3,365,000 | (541,773) |
| Total Expenditures | 9,057,705 | 10,264,438 | $ 10,591,090 | $ (326,652) |
| Receipts Over (Under) Expenditures | (7,190) | (77,928) | | |
| Unencumbered Cash, Beginning | - | - | | |
| Prior Year Cancelled Encumbrances | 7,190 | 77,928 | | |
| Unencumbered Cash, Ending | $ - | $ - | | |

**BUTLER COUNTY, KANSAS**

**SPECIAL PURPOSE FUND**

**BRIDGE BUILDING FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Ad valorem property tax | $ 2,212,107 | $ 1,862,445 | $ 1,946,858 | $ (84,413) |
| Delinquent tax | 31,152 | 29,213 | 35,000 | (5,787) |
| Motor vehicle tax | 224,582 | 224,734 | 249,618 | (24,884) |
| In lieu of tax | 5,739 | 5,430 | 6,000 | (570) |
| Intergovernmental | - | 200,000 | - | 200,000 |
| Miscellaneous | 1,453 | 165 | 1,000 | (835) |
| Total Receipts | 2,475,033 | 2,321,987 | $ 2,238,476 | $ 83,511 |
| Expenditures | | | | |
| Personnel services | 91,051 | 96,505 | $ 95,610 | $ 895 |
| Contractual services | - | 245 | 2,000 | (1,755) |
| Commodities | 7,362 | 19,655 | 32,500 | (12,845) |
| Capital outlay | 2,103,554 | 1,613,293 | 2,222,500 | (609,207) |
| Cash Forward | - | - | 155,450 | (155,450) |
| Total Expenditures | 2,201,967 | 1,729,698 | $ 2,508,060 | $ (778,362) |
| Receipts Over (Under) Expenditures | 273,066 | 592,289 | | |
| Unencumbered Cash, Beginning | 326,446 | 518,218 | | |
| Prior Year Cancelled Encumbrances | (81,294) | 1,975 | | |
| Unencumbered Cash, Ending | $ 518,218 | $ 1,112,482 | | |

**BUTLER COUNTY, KANSAS**

**SPECIAL PURPOSE FUND**

**SHERIFF FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Ad valorem property tax | $ 3,495,693 | $ 3,591,792 | $ 3,754,938 | $ (163,146) |
| Delinquent tax | 55,055 | 50,505 | 85,000 | (34,495) |
| Motor vehicle tax | 375,660 | 355,418 | 394,467 | (39,049) |
| In lieu of tax | 9,070 | 10,472 | 7,000 | 3,472 |
| Grants | 114 | 820 | - | 820 |
| Charges for services | 522,372 | 496,083 | 683,690 | (187,607) |
| Miscellaneous | 324 | 357 | 6,000 | (5,643) |
| Reimbursements | 51 | 352 | - | 352 |
| Total Receipts | 4,458,339 | 4,505,799 | $ 4,931,095 | $ (425,296) |
| Expenditures | | | | |
| Personnel services | 3,457,441 | 3,560,440 | $ 3,722,320 | $ (161,880) |
| Contractual services | 137,149 | 198,408 | 206,130 | (7,722) |
| Commodities | 380,901 | 401,798 | 437,700 | (35,902) |
| Capital outlay | 7,469 | 6,273 | - | 6,273 |
| Miscellaneous | 9,675 | 6,162 | - | 6,162 |
| Transfers | 465,704 | 332,718 | 458,440 | (125,722) |
| Total Expenditures | 4,458,339 | 4,505,799 | $ 4,824,590 | $ (318,791) |
| Receipts Over (Under) Expenditures | - | - | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | $ - | $ - | | |

**BUTLER COUNTY, KANSAS**

**SPECIAL PURPOSE FUND**

**JAIL OPERATING FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Ad valorem property tax | $ 2,343,400 | $ 2,045,335 | $ 2,075,876 | $ (30,541) |
| Delinquent tax | 28,493 | 30,059 | 40,000 | (9,941) |
| Motor vehicle tax | 158,471 | 234,334 | 264,419 | (30,085) |
| In lieu of tax | 6,080 | 5,963 | 5,000 | 963 |
| Grants | 14,370 | - | - | - |
| Charges for services | 4,170,159 | 4,085,356 | 3,985,000 | 100,356 |
| Miscellaneous | 4,359 | 4,585 | 239,900 | (235,315) |
| Intergovernmental | 35 | 137 | - | 137 |
| Rent and Sale of Fixed Assets | - | 20,200 | - | 20,200 |
| Total Receipts | 6,725,367 | 6,425,969 | $ 6,610,195 | $ (184,226) |
| Expenditures | | | | |
| Personnel services | 3,246,471 | 3,440,302 | $ 3,561,720 | $ (121,418) |
| Contractual services | 1,258,035 | 1,427,521 | 1,243,420 | 184,101 |
| Commodities | 618,719 | 631,163 | 681,300 | (50,137) |
| Capital outlay | 51,981 | 51,228 | - | 51,228 |
| Miscellaneous | 32,735 | 31,721 | 239,900 | (208,179) |
| Transfers | 1,281,479 | 1,028,260 | 883,855 | 144,405 |
| Total Expenditures | 6,489,420 | 6,610,195 | $ 6,610,195 | $ - |
| Receipts Over (Under) Expenditures | 235,947 | (184,226) | | |
| Unencumbered Cash, Beginning | 116 | 236,063 | | |
| Unencumbered Cash, Ending | $ 236,063 | $ 51,837 | | |

**BUTLER COUNTY, KANSAS**

**SPECIAL PURPOSE FUND**

**DEPARTMENT OF AGING - ADMINISTRATION FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Ad valorem property tax | $ 533,548 | $ 566,499 | $ 591,296 | $ (24,797) |
| Delinquent tax | 9,200 | 8,131 | 13,000 | (4,869) |
| Motor vehicle tax | 62,136 | 54,396 | 60,242 | (5,846) |
| Charges for services | 4,864 | 6,993 | 10,000 | (3,007) |
| In lieu of tax | 1,384 | 1,652 | - | 1,652 |
| Transfers | 25,000 | 25,000 | 25,000 | - |
| Total Receipts | 636,132 | 662,671 | $ 700,038 | $ (37,367) |
| Expenditures | | | | |
| Personnel services | 108,470 | 115,174 | $ 126,870 | $ (11,696) |
| Contractual services | 187,991 | 196,780 | 193,660 | 3,120 |
| Commodities | 4,048 | 5,759 | 3,500 | 2,259 |
| Capital outlay | 317,988 | 339,818 | - | 339,818 |
| Transfers | 17,635 | 5,140 | 358,920 | (353,780) |
| Total Expenditures | 636,132 | 662,671 | $ 682,950 | $ (20,279) |
| Receipts Over (Under) Expenditures | - | - | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | $ - | $ - | | |

**BUTLER COUNTY, KANSAS**

**SPECIAL PURPOSE FUND**

**E 911 WIRELESS TAX FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| 911 tax | $ 262,362 | $ 271,761 | $ 310,000 | $ (38,239) |
| Miscellaneous | 26,812 | 26,243 | - | 26,243 |
| Total Receipts | 289,174 | 298,004 | $ 310,000 | $ (11,996) |
| Expenditures | | | | |
| Contractual services | 272,507 | 462,061 | 294,810 | $ 167,251 |
| Commodities | - | 250 | 2,000 | (1,750) |
| Capital outlay | 4,980 | - | - | - |
| Transfers | - | - | 15,240 | (15,240) |
| Cash Forward | - | - | 547,890 | (547,890) |
| Total Expenditures | 277,487 | 462,311 | $ 859,940 | $ (397,629) |
| Receipts Over (Under) Expenditures | 11,687 | (164,307) | | |
| Unencumbered Cash, Beginning | 551,997 | 564,750 | | |
| Prior Year Cancelled Encumbrances | 1,066 | - | | |
| Unencumbered Cash, Ending | $ 564,750 | $ 400,443 | | |

**BUTLER COUNTY, KANSAS**

**SPECIAL PURPOSE FUND**

**SPECIAL ALCOHOL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Intergovernmental | $ 7,715 | $ 8,637 | $ 7,000 | $ 1,637 |
| Expenditures | | | | |
| Transfers | - | - | $ 57,370 | $ (57,370) |
| Receipts Over (Under) Expenditures | 7,715 | 8,637 | | |
| Unencumbered Cash, Beginning | 44,374 | 52,089 | | |
| Unencumbered Cash, Ending | $ 52,089 | $ 60,726 | | |

**BUTLER COUNTY, KANSAS**

**SPECIAL PURPOSE FUND**

**SPECIAL PARKS AND RECREATION FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Intergovernmental | $ 4,034 | $ 4,514 | $ 4,000 | $ 514 |
| Expenditures | | | | |
| Transfers | - | - | $ 31,470 | $ (31,470) |
| Receipts Over (Under) Expenditures | 4,034 | 4,514 | | |
| Unencumbered Cash, Beginning | 23,472 | 27,506 | | |
| Unencumbered Cash, Ending | $ 27,506 | $ 32,020 | | |

**BUTLER COUNTY, KANSAS**

**SPECIAL PURPOSE FUND**

**SPECIAL LIABILITY FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Transfers | $ 122,978 | $ - | $ - | $ - |
| Miscellaneous | 37,338 | 3,000 | 50,000 | (47,000) |
| Total Receipts | 160,316 | 3,000 | $ 50,000 | $ (47,000) |
| Expenditures | | | | |
| Contractual services | 35,236 | - | $ 50,000 | $ (50,000) |
| Commodities | 1,411 | 1,253 | - | 1,253 |
| Miscellaneous | 375 | 4,135 | - | 4,135 |
| Cash Forward | - | - | 201,820 | (201,820) |
| Total Expenditures | 37,022 | 5,388 | $ 251,820 | $ (246,432) |
| Receipts Over (Under) Expenditures | 123,294 | (2,388) | | |
| Unencumbered Cash, Beginning | 201,821 | 325,115 | | |
| Unencumbered Cash, Ending | $ 325,115 | $ 322,727 | | |

**BUTLER COUNTY, KANSAS**

**SPECIAL PURPOSE FUND**

**STREET LIGHTING FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance- Over (Under) |
| Receipts | | | | |
| Special assessments | $ 2,336 | $ 2,071 | $ 2,200 | $ (129) |
| Expenditures | | | | |
| Contractual services | 1,961 | 2,003 | $ 2,100 | $ (97) |
| Cash Forward | - | - | 4,470 | (4,470) |
| Total Expenditures | 1,961 | 2,003 | $ 6,570 | $ (4,567) |
| Receipts Over (Under) Expenditures | 375 | 68 | | |
| Unencumbered Cash, Beginning | 4,270 | 4,645 | | |
| Unencumbered Cash, Ending | $ 4,645 | $ 4,713 | | |

**BUTLER COUNTY, KANSAS**

**SPECIAL PURPOSE FUND**

**WIND FARM FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Building Permits | $ - | $ - | $ - | $ - |
| Expenditures | | | | |
| Contractual services | - | - | $ 34,220 | $ (34,220) |
| Receipts Over (Under) Expenditures | - | - | | |
| Unencumbered Cash, Beginning | 34,215 | 34,215 | | |
| Unencumbered Cash, Ending | $ 34,215 | $ 34,215 | | |

**BUTLER COUNTY, KANSAS**

**SPECIAL PURPOSE FUND**

**HEALTH DEPARTMENT - ADMINISTRATION FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Ad valorem property tax | $ 413,070 | $ 444,255 | $ 464,140 | $ (19,885) |
| Delinquent tax | 7,510 | 6,493 | 12,000 | (5,507) |
| Motor vehicle tax | 50,799 | 42,203 | 46,560 | (4,357) |
| In lieu of tax | 1,072 | 1,295 | - | 1,295 |
| Charges for services | 85,632 | 106,597 | 124,800 | (18,203) |
| Intergovernmental | 30,447 | 36,900 | 43,900 | (7,000) |
| Transfers | - | - | 60,000 | (60,000) |
| Total Receipts | 588,530 | 637,743 | $ 751,400 | $ (113,657) |
| Expenditures | | | | |
| Personnel services | 189,174 | 208,701 | $ 231,540 | $ (22,839) |
| Contractual services | 269,377 | 242,364 | 345,740 | (103,376) |
| Commodities | 67,528 | 73,830 | 94,530 | (20,700) |
| Capital outlay | - | 1,513 | - | 1,513 |
| Transfers | 62,451 | 111,335 | 66,450 | 44,885 |
| Total Expenditures | 588,530 | 637,743 | $ 738,260 | $ (100,517) |
| Receipts Over (Under) Expenditures | - | - | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | $ - | $ - | | |

**BUTLER COUNTY, KANSAS**

**SPECIAL PURPOSE FUND**

**ECONOMIC DEVELOPMENT FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Special assessments | $ 138,950 | $ 128,950 | $ 125,000 | $ 3,950 |
| Expenditures | | | | |
| Contractual services | 6,418 | 7,964 | $ 365,190 | $ (357,226) |
| Transfers | - | - | - | - |
| Total Expenditures | 6,418 | 7,964 | $ 365,190 | $ (357,226) |
| Receipts Over (Under) Expenditures | 132,532 | 120,986 | | |
| Unencumbered Cash, Beginning | 228,568 | 361,100 | | |
| Unencumbered Cash, Ending | $ 361,100 | $ 482,086 | | |

**BUTLER COUNTY, KANSAS**

**SPECIAL PURPOSE FUND**

**SEWER DISTRICTS MAINTENANCE FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Special assessments | $ 140,434 | $ 164,690 | $ 150,120 | $ 14,570 |
| Licenses, permits and fees | - | 2,310 | - | 2,310 |
| Grants | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Transfers | - | 99,353 | - | 99,353 |
| Total Receipts | 140,434 | 266,353 | $ 150,120 | $ 116,233 |
| Expenditures | | | | |
| Contractual services | 101,341 | 83,161 | $ 123,070 | $ (39,909) |
| Commodities | 2,199 | 31,723 | 579,180 | (547,457) |
| Capital outlay | 7,911 | 39,916 | - | 39,916 |
| Transfers | - | 99,353 | - | 99,353 |
| Total Expenditures | 111,451 | 254,153 | $ 702,250 | $ (448,097) |
| Receipts Over (Under) Expenditures | 28,983 | 12,200 | | |
| Unencumbered Cash, Beginning | 637,457 | 666,440 | | |
| Unencumbered Cash, Ending | $ 666,440 | $ 678,640 | | |

**BUTLER COUNTY, KANSAS**

**SPECIAL PURPOSE FUND**

**OPIOID SETTLEMENT FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Grants | $ 115,618 | $ 126,297 | $ 100,000 | $ 26,297 |
| Expenditures | | | | |
| Salaries and benefits | 5,380 | - | $ 208,090 | $ (208,090) |
| Receipts Over (Under) Expenditures | 110,238 | 126,297 | | |
| Unencumbered Cash, Beginning | 12,528 | 122,766 | | |
| Unencumbered Cash, Ending | $ 122,766 | $ 249,063 | | |

**BUTLER COUNTY, KANSAS**

**NON-BUDGETED SPECIAL PURPOSE FUNDS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES**
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | 2023 | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 | 2024 |
|---|---|---|---|---|---|---|---|---|
| | Special Ambulance | Special Ambulance | Landfill Post Closure | Landfill Post Closure | Special Highway Improvement | Special Highway Improvement | Special Road Machinery | Special Road Machinery |
| Receipts | | | | | | | | |
| Charges for services | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Licenses, permits, and fees | - | - | - | - | - | - | - | - |
| County office fees | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | 320,015 | 277,384 | - | - |
| Miscellaneous | - | 11,047 | 160,995 | 176,703 | 56,377 | - | 13 | - |
| Transfers | 811,259 | 1,399,867 | - | - | 1,250,000 | 1,203,227 | 656,677 | 1,620,000 |
| Total Receipts | 811,259 | 1,410,914 | 160,995 | 176,703 | 1,626,392 | 1,480,611 | 656,690 | 1,620,000 |
| Expenditures | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | - |
| Contractual services | - | - | - | - | 771 | - | - | - |
| Commodities | - | 9,222 | - | - | - | - | - | - |
| Capital outlay | 657,667 | 142,029 | - | - | (42,000) | 99,489 | - | 746,738 |
| Miscellaneous | - | - | - | - | - | - | - | - |
| Transfers | - | - | - | - | - | - | - | - |
| Total Expenditures | 657,667 | 151,251 | - | - | (41,229) | 99,489 | - | 746,738 |
| Receipts Over (Under) Expenditures | 153,592 | 1,259,663 | 160,995 | 176,703 | 1,667,621 | 1,381,122 | 656,690 | 873,262 |
| Unencumbered Cash, Beginning | 144,189 | 507,198 | 3,080,016 | 3,241,011 | 3,345,997 | 5,169,650 | 462,058 | 1,118,748 |
| Prior Year Canceled Encumbrances | 209,417 | 62,991 | - | - | 156,032 | - | - | - |
| Unencumbered Cash, Ending | $ 507,198 | $ 1,829,852 | $ 3,241,011 | $ 3,417,714 | $ 5,169,650 | $ 6,550,772 | $ 1,118,748 | $ 1,992,010 |

**BUTLER COUNTY, KANSAS**

**NON-BUDGETED SPECIAL PURPOSE FUNDS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES**
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | 2023 | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 | 2024 |
|---|---|---|---|---|---|---|---|---|
| | Special Law Enforcement | Special Law Enforcement | Jail Reserve | Jail Reserve | Dept. on Aging Reserve | Dept. on Aging Reserve | 800Mhz Maintenance and Upgrade | 800Mhz Maintenance and Upgrade |
| Receipts | | | | | | | | |
| Charges for services | $ - | $ - | $ - | $ - | $ - | $ - | $ 7,600 | $ 17,711 |
| Licenses, permits, and fees | - | - | - | - | - | - | - | - |
| County office fees | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - | - |
| Miscellaneous | - | - | (4,000) | 625 | - | 165,044 | - | - |
| Transfers | - | - | 1,281,479 | 1,028,260 | 17,635 | 5,140 | 20,000 | 20,000 |
| Total Receipts | - | - | 1,277,479 | 1,028,885 | 17,635 | 170,184 | 27,600 | 37,711 |
| Expenditures | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | - |
| Contractual services | - | - | 7,700 | 23,040 | 33,792 | 127,803 | - | - |
| Commodities | 989 | 2,560 | - | - | - | - | - | - |
| Capital outlay | - | - | 560,096 | 765,000 | - | 183,382 | - | - |
| Miscellaneous | - | - | - | - | - | - | - | - |
| Transfers | - | - | - | - | 25,000 | 25,000 | - | - |
| Total Expenditures | 989 | 2,560 | 567,796 | 788,040 | 58,792 | 336,185 | - | - |
| Receipts Over (Under) Expenditures | (989) | (2,560) | 709,683 | 240,845 | (41,157) | (166,001) | 27,600 | 37,711 |
| Unencumbered Cash, Beginning | 11,045 | 10,056 | 281,644 | 991,327 | 268,717 | 227,560 | 1,071,702 | 1,099,302 |
| Prior Year Canceled Encumbrances | - | - | - | - | - | 44,000 | - | - |
| Unencumbered Cash, Ending | $ 10,056 | $ 7,496 | $ 991,327 | $ 1,232,172 | $ 227,560 | $ 105,559 | $ 1,099,302 | $ 1,137,013 |

(Continued)

**BUTLER COUNTY, KANSAS**

**NON-BUDGETED SPECIAL PURPOSE FUNDS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES**
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | 2023 | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 | 2024 |
|---|---|---|---|---|---|---|---|---|
| | Conceal/ Carry Permits | Conceal/ Carry Permits | Health Department Reserve | Health Department Reserve | Motor Vehicle Operating | Motor Vehicle Operating | Capital Improvements | Capital Improvements |
| Receipts | | | | | | | | |
| Charges for services | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Licenses, permits, and fees | - | - | - | - | 704,000 | 708,291 | - | - |
| County office fees | 4,096 | 6,335 | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | 5,281 | - | 7,500 | 10,000 |
| Transfers | - | - | 6,651 | 51,335 | 6,000 | - | 1,763,232 | 1,246,094 |
| Total Receipts | 4,096 | 6,335 | 6,651 | 51,335 | 715,281 | 708,291 | 1,770,732 | 1,256,094 |
| Expenditures | | | | | | | | |
| Personal services | - | - | - | - | 561,604 | 552,995 | - | - |
| Contractual services | - | - | 10,458 | 13,358 | 26,882 | 43,169 | 187,678 | 141,487 |
| Commodities | - | - | - | - | 3,954 | 3,499 | 29,924 | - |
| Capital outlay | 2,099 | 6,702 | - | 78,518 | - | - | 1,113,925 | 1,318,888 |
| Miscellaneous | - | - | - | - | - | - | - | - |
| Transfers | - | - | - | - | 125,098 | 108,652 | - | - |
| Total Expenditures | 2,099 | 6,702 | 10,458 | 91,876 | 717,538 | 708,315 | 1,331,527 | 1,460,375 |
| Receipts Over (Under) Expenditures | 1,997 | (367) | (3,807) | (40,541) | (2,257) | (24) | 439,205 | (204,281) |
| Unencumbered Cash, Beginning | 8,272 | 10,269 | 458,254 | 454,447 | 3,006 | 749 | 15,113,495 | 15,900,606 |
| Prior Year Canceled Encumbrances | - | - | - | - | - | - | 347,906 | 27,316 |
| Unencumbered Cash, Ending | $ 10,269 | $ 9,902 | $ 454,447 | $ 413,906 | $ 749 | $ 725 | $ 15,900,606 | $ 15,723,641 |

(Continued)

**BUTLER COUNTY, KANSAS**

**NON-BUDGETED SPECIAL PURPOSE FUNDS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES**
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | 2023 | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 | 2024 |
|---|---|---|---|---|---|---|---|---|
| | Sheriff Capital Reserves | Sheriff Capital Reserves | Election Reserve | Election Reserve | Drug Asset and Seizure | Drug Asset and Seizure | County Attorney Diversion Fees | County Attorney Diversion Fees |
| Receipts | | | | | | | | |
| Charges for services | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Licenses, permits, and fees | - | - | - | - | - | - | 70,615 | 51,909 |
| County office fees | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - | - |
| Miscellaneous | 130,422 | 88,899 | - | - | - | 6,823 | 35,467 | 28,325 |
| Transfers | 465,704 | 332,718 | 30,000 | 30,000 | - | - | - | - |
| Total Receipts | 596,126 | 421,617 | 30,000 | 30,000 | - | 6,823 | 106,082 | 80,234 |
| Expenditures | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | - |
| Contractual services | - | - | - | - | - | - | 6,975 | 825 |
| Commodities | 2,121 | 30,837 | - | - | - | - | 19,826 | 24,753 |
| Capital outlay | 464,754 | 700,459 | - | - | - | - | - | 47,284 |
| Miscellaneous | - | - | - | - | - | - | - | - |
| Transfers | - | - | - | - | - | - | 950 | (2,100) |
| Total Expenditures | 466,875 | 731,296 | - | - | - | - | 27,751 | 70,762 |
| Receipts Over (Under) Expenditures | 129,251 | (309,679) | 30,000 | 30,000 | - | 6,823 | 78,331 | 9,472 |
| Unencumbered Cash, Beginning | 321,300 | 463,109 | 220,690 | 250,690 | 16,418 | 16,418 | 278,029 | 356,360 |
| Prior Year Canceled Encumbrances | 12,558 | - | - | - | - | - | - | - |
| Unencumbered Cash, Ending | $ 463,109 | $ 153,430 | $ 250,690 | $ 280,690 | $ 16,418 | $ 23,241 | $ 356,360 | $ 365,832 |

(Continued)

**BUTLER COUNTY, KANSAS**

**NON-BUDGETED SPECIAL PURPOSE FUNDS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES**
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | 2023 | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 | 2024 |
|---|---|---|---|---|---|---|---|---|
| | Prosecutor's Training and Assistance | Prosecutor's Training and Assistance | Juvenile Justice EMP Fees | Juvenile Justice EMP Fees | Community Corrections | Community Corrections | Court Services Diversion Fees | Court Services Diversion Fees |
| Receipts | | | | | | | | |
| Charges for services | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Licenses, permits, and fees | 7,662 | 5,519 | 53,799 | 44,302 | 19,977 | 19,378 | 1,163 | 2,100 |
| County office fees | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | 1,569,453 | 1,062,313 | - | - |
| Miscellaneous | - | - | - | - | - | - | - | - |
| Transfers | - | - | - | - | - | - | - | - |
| Total Receipts | 7,662 | 5,519 | 53,799 | 44,302 | 1,589,430 | 1,081,691 | 1,163 | 2,100 |
| Expenditures | | | | | | | | |
| Personal services | - | - | - | - | 804,639 | 860,020 | - | - |
| Contractual services | - | 5,964 | 35,316 | 33,550 | 496,016 | 100,784 | 11 | - |
| Commodities | - | - | 412 | 377 | 6,492 | 6,388 | 1,517 | 185 |
| Capital outlay | - | - | 52 | 361 | - | 27,495 | - | - |
| Miscellaneous | 4,452 | 2,717 | - | - | - | - | - | - |
| Transfers | - | - | - | - | 127,520 | 256,367 | - | - |
| Total Expenditures | 4,452 | 8,681 | 35,780 | 34,288 | 1,434,667 | 1,251,054 | 1,528 | 185 |
| Receipts Over (Under) Expenditures | 3,210 | (3,162) | 18,019 | 10,014 | 154,763 | (169,363) | (365) | 1,915 |
| Unencumbered Cash, Beginning | 17,582 | 20,792 | 88,278 | 106,297 | 213,079 | 367,842 | 3,769 | 3,404 |
| Prior Year Canceled Encumbrances | - | - | - | 52 | - | - | - | - |
| Unencumbered Cash, Ending | $ 20,792 | $ 17,630 | $ 106,297 | $ 116,363 | $ 367,842 | $ 198,479 | $ 3,404 | $ 5,319 |

(Continued)

**BUTLER COUNTY, KANSAS**

**NON-BUDGETED SPECIAL PURPOSE FUNDS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES**
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | 2023 | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 | 2024 |
|---|---|---|---|---|---|---|---|---|
| | Child Support Enforcement | Child Support Enforcement | Register of Deeds Technology | Register of Deeds Technology | Clerks Technology | Clerks Technology | Treasury Technology | Treasury Technology |
| Receipts | | | | | | | | |
| Charges for services | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Licenses, permits, and fees | 56,959 | 59,879 | 83,364 | 85,182 | 20,841 | 21,296 | 20,841 | 21,296 |
| County office fees | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - | - |
| Miscellaneous | - | - | 32,543 | 32,745 | - | - | - | - |
| Transfers | - | - | - | - | - | - | - | - |
| Total Receipts | 56,959 | 59,879 | 115,907 | 117,927 | 20,841 | 21,296 | 20,841 | 21,296 |
| Expenditures | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | - |
| Contractual services | 42,170 | 37,843 | 126,449 | 221,689 | 15,302 | 15,762 | 21,320 | 21,711 |
| Commodities | 1,646 | 1,880 | 3,412 | 8,358 | 4,231 | - | 1,200 | - |
| Capital outlay | - | - | 253 | 18,772 | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - | - | - |
| Transfers | - | - | - | - | - | - | - | - |
| Total Expenditures | 43,816 | 39,723 | 130,114 | 248,819 | 19,533 | 15,762 | 22,520 | 21,711 |
| Receipts Over (Under) Expenditures | 13,143 | 20,156 | (14,207) | (130,892) | 1,308 | 5,534 | (1,679) | (415) |
| Unencumbered Cash, Beginning | 230,405 | 243,548 | 679,002 | 664,795 | 84,073 | 85,381 | 2,094 | 415 |
| Prior Year Canceled Encumbrances | - | - | - | - | - | - | - | - |
| Unencumbered Cash, Ending | $ 243,548 | $ 263,704 | $ 664,795 | $ 533,903 | $ 85,381 | $ 90,915 | $ 415 | $ - |

(Continued)

**BUTLER COUNTY, KANSAS**

**NON-BUDGETED SPECIAL PURPOSE FUNDS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES**
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | 2023 Department on Aging Grants | 2024 Department on Aging Grants | 2023 Health Department Grants | 2024 Health Department Grants | 2023 Federal and State Assistance | 2024 Federal and State Assistance |
|---|---|---|---|---|---|---|
| Receipts | | | | | | |
| Charges for services | $ 69,277 | $ 68,912 | $ 15,895 | $ 13,842 | $ 6,215 | $ 8,270 |
| Licenses, permits, and fees | - | - | - | - | - | - |
| County office fees | - | - | - | - | - | - |
| Intergovernmental | 651,209 | 781,660 | 677,359 | 678,765 | 98,153 | 13,761 |
| Miscellaneous | - | - | - | - | 55,527 | 36,133 |
| Transfers | - | - | - | - | 16,500 | 138,562 |
| Total Receipts | 720,486 | 850,572 | 693,254 | 692,607 | 176,395 | 196,726 |
| Expenditures | | | | | | |
| Personal services | 385,972 | 401,339 | 604,856 | 679,689 | 52,796 | 58,044 |
| Contractual services | 171,315 | 190,775 | 43,629 | 36,009 | 19,742 | 67,152 |
| Commodities | 152,065 | 176,564 | 31,844 | 34,813 | 21,962 | 15,455 |
| Capital outlay | - | - | 2,374 | 6,516 | 9,625 | 3,500 |
| Miscellaneous | - | - | - | - | - | - |
| Transfers | - | - | 78,077 | 75,056 | 4,412 | 18,567 |
| Total Expenditures | 709,352 | 768,678 | 760,780 | 832,083 | 108,537 | 162,718 |
| Receipts Over (Under) Expenditures | 11,134 | 81,894 | (67,526) | (139,476) | 67,858 | 34,008 |
| Unencumbered Cash, Beginning | 114,198 | 125,365 | 88,335 | 20,809 | 444,716 | 512,574 |
| Prior Year Canceled Encumbrances | 33 | 101 | - | - | - | - |
| Unencumbered Cash, Ending | $ 125,365 | $ 207,360 | $ 20,809 | $ (118,667) | $ 512,574 | $ 546,582 |

(Continued)

**BUTLER COUNTY, KANSAS**

**CAPITAL PROJECT FUND**

**CAPITAL PROJECT FUND - BRIDGE BONDS FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | 2023 | 2024 |
|---|---|---|
| Receipts and Other Sources: | | |
| Intergovernmental | $ - | $ - |
| Expenditures | - | - |
| Receipts Over (Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 70,769 | 70,769 |
| Unencumbered Cash, Ending | $ 70,769 | $ 70,769 |

**BUTLER COUNTY, KANSAS**

**BOND AND INTEREST FUND**

**BOND AND INTEREST FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Special assessments | $ 26,968 | $ 26,382 | $ 7,000 | $ 19,382 |
| Ad valorem property tax | (47) | 23 | - | 23 |
| Delinquent tax | 12,345 | 7,073 | 30,000 | (22,927) |
| Motor VehicleTax | 33,267 | 7 | - | 7 |
| Miscellaneous | 3 | - | 3,700 | (3,700) |
| Total Receipts | 72,536 | 33,485 | $ 40,700 | $ (7,215) |
| Expenditures | | | | |
| Principal | 79,383 | 73,031 | $ 79,390 | $ (6,359) |
| Interest | 3,188 | 8,477 | 2,130 | 6,347 |
| Miscellaneous | - | - | 3,700 | (3,700) |
| Total Expenditures | 82,571 | 81,508 | $ 85,220 | $ (3,712) |
| Receipts Over (Under) Expenditures | (10,035) | (48,023) | | |
| Unencumbered Cash, Beginning | 225,233 | 215,198 | | |
| Unencumbered Cash, Ending | $ 215,198 | $ 167,175 | | |

**BUTLER COUNTY, KANSAS**

**BUSINESS FUNDS**

**SELF INSURANCE INTERNAL SERVICE FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Charges for services | $ 865,219 | $ 825,731 | 1,029,000 | $ (203,269) |
| Miscellaneous | 5,734 | 9,996 | 2,500 | 7,496 |
| Transfers | 3,555,652 | 3,768,912 | 3,815,000 | (46,088) |
| Total Receipts | 4,426,605 | 4,604,639 | $ 4,846,500 | $ (241,861) |
| Expenditures | | | | |
| Contractual services | 4,277,495 | 3,383,404 | $ 4,882,000 | $ (1,498,596) |
| Cash Forward | - | - | 2,120,800 | (2,120,800) |
| Total Expenditures | 4,277,495 | 3,383,404 | $ 7,002,800 | $ (3,619,396) |
| Receipts Over (Under) Expenditures | 149,110 | 1,221,235 | | |
| Unencumbered Cash, Beginning | 1,550,165 | 1,711,275 | | |
| Prior Year Canceled Encumbrances | 12,000 | - | | |
| Unencumbered Cash, Ending | $ 1,711,275 | $ 2,932,510 | | |

**BUTLER COUNTY, KANSAS**

**BUSINESS FUNDS**

**LANDFILL OPERATING FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Delinquent tax | $ 3 | $ 1 | $ - | $ 1 |
| Charges for services | 3,693,106 | 4,366,022 | 4,501,800 | (135,778) |
| Rental income | 14,644 | 13,742 | 14,500 | (758) |
| Total Receipts | 3,707,753 | 4,379,765 | $ 4,516,300 | $ (136,535) |
| Expenditures | | | | |
| Personal services | 868,593 | 949,824 | $ 967,400 | $ (17,576) |
| Contractual services | 467,182 | 752,530 | 373,150 | 379,380 |
| Commodities | 620,897 | 149,643 | 562,300 | (412,657) |
| Capital outlay | 249,376 | 78,984 | - | 78,984 |
| Transfers | 1,302,152 | 2,812,722 | 2,967,950 | (155,228) |
| Total Expenditures | 3,508,200 | 4,743,703 | $ 4,870,800 | $ (127,097) |
| Receipts Over (Under) Expenditures | 199,553 | (363,938) | | |
| Unencumbered Cash, Beginning | 164,385 | 363,938 | | |
| Prior Year Canceled Encumbrances | - | - | | |
| Unencumbered Cash, Ending | $ 363,938 | $ - | | |

**BUTLER COUNTY, KANSAS**

**BUSINESS FUNDS**

**LANDFILL CAPITAL IMPROVEMENTS FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES**
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | 2023 Actual | 2024 Actual |
|---|---|---|
| Receipts | | |
| Miscellaneous | $ 86,050 | $ 21,400 |
| Transfers | 1,224,604 | 2,705,969 |
| Total Receipts | 1,310,654 | 2,727,369 |
| Expenditures | | |
| Capital outlay | 1,994,298 | 940,763 |
| Total Expenditures | 1,994,298 | 940,763 |
| Receipts Over (Under) Expenditures | (683,644) | 1,786,606 |
| Unencumbered Cash, Beginning | 3,613,072 | 2,929,538 |
| Prior Year Canceled Encumbrances | 110 | 13,562 |
| Unencumbered Cash, Ending | $ 2,929,538 | $ 4,729,706 |

**BUTLER COUNTY, KANSAS**

**AGENCY FUNDS**

**SUMMARY OF RECEIPTS AND DISBURSEMENTS**
**Regulatory Basis**
**For the Year Ended December 31, 2024**

| | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Distributable Funds | | | | |
| Advance tax | $ - | $ 46,980 | $ 46,980 | $ - |
| Commercial motor vehicle holding | 1,263 | 346,503 | 346,782 | 984 |
| Current tax | 79,803,902 | 143,509,376 | 140,323,603 | 82,989,675 |
| Delinquent tax | 800,050 | 2,379,535 | 2,014,584 | 1,165,001 |
| Federal Land Ent Holding | - | 55,830 | 55,830 | - |
| In lieu of tax | 231,592 | 283,130 | 441,624 | 73,098 |
| Motor vehicle sales tax | 241,222 | 8,678,257 | 8,599,810 | 319,669 |
| Motor vehicle tax | 345,547 | 11,522,124 | 11,431,831 | 435,840 |
| NRP - Tax holding fund | 44,731 | 1,247,846 | 1,181,286 | 111,291 |
| Rental Excise Tax Holding | - | 7,462 | 7,462 | - |
| RV Tax Holding | 4,247 | 193,375 | 191,644 | 5,978 |
| Severance tax holding | - | 31,343 | 31,343 | - |
| Special City/County Highway Holding | - | 1,977,650 | 1,977,650 | - |
| Specials Holding | 2,279,182 | 4,547,769 | 4,349,576 | 2,477,375 |
| Tax and motor vehicle over/short | - | 421,822 | 421,822 | - |
| Tax sales | 229,482 | 5,763 | 373 | 234,872 |
| Total Distributable Funds | 83,981,218 | 175,254,765 | 171,422,200 | 87,813,783 |
| State Funds | | | | |
| State educational building tax | - | 1,115,430 | 1,115,430 | - |
| State institutional building tax | - | 557,714 | 557,714 | - |
| Total State Funds | - | 1,673,144 | 1,673,144 | - |
| Subdivision Funds | | | | |
| Butler County Community College | - | 13,713,843 | 13,713,843 | - |
| Cities | 41,246 | 31,633,906 | 31,633,906 | 41,246 |
| Regional Library - general | - | 565,566 | 565,566 | - |
| Regional Library - employee benefits | - | 52,952 | 52,952 | - |
| School districts | - | 64,480,077 | 64,480,077 | - |
| Townships | 9,976 | 8,915,454 | 8,915,993 | 9,437 |
| Watershed districts | 10,492 | 410,832 | 419,485 | 1,839 |
| Total Subdivision Funds | 61,714 | 119,772,630 | 119,781,822 | 52,522 |

**BUTLER COUNTY, KANSAS**

**AGENCY FUNDS (CONTINUED)**

**SUMMARY OF RECEIPTS AND DISBURSEMENTS**
**Regulatory Basis**
**For the Year Ended December 31, 2024**

| | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Other Agency Funds | | | | |
| Cereal malt beverage licenses | $ - | $ 125 | $ 125 | $ - |
| County sheriff donations | 31,806 | 56,379 | 54,525 | 33,660 |
| Civic plus holding fund | 2,112 | - | - | 2,112 |
| EMS donations | 7,390 | - | 3,432 | 3,958 |
| Employee association | 10,616 | 20,380 | 13,399 | 17,597 |
| Fish and game licenses | 3 | - | - | 3 |
| Inmate funds | 125,617 | 683,473 | 562,428 | 246,662 |
| Miscellaneous drug dealer stamp | 22,400 | 1,779 | 8,265 | 15,914 |
| Procurement card clearing | 1,634 | - | - | 1,634 |
| Register of Deeds - Heritage fund | 9,983 | 31,031 | 30,000 | 11,014 |
| Rescue Squad donations | 15,051 | - | - | 15,051 |
| Stray animals | 200 | - | - | 200 |
| Fire Districts | 69,348 | 2,895,144 | 2,825,784 | 138,708 |
| Flex Account | 70,544 | 143,020 | 148,515 | 65,049 |
| Oil and Gas Depletion Trust | 462,874 | - | - | 462,874 |
| Total Other Agency Funds | 829,578 | 3,831,331 | 3,646,473 | 1,014,436 |
| Total Agency Funds | $ 84,872,510 | $ 300,531,870 | $ 296,523,639 | $ 88,880,741 |

**BUTLER COUNTY, KANSAS**

**RELATED MUNICIPAL ENTITY**

**BUTLER COUNTY EXTENSION COUNCIL**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | 2023 Actual | 2024 Actual |
|---|---|---|
| Receipts | | |
| County appropriation | $ 354,510 | $ 360,000 |
| KSU salary participation | 52,244 | 60,064 |
| Educational services | 14,470 | 21,475 |
| Interest and miscellaneous | 1,929 | 3,097 |
| Total Receipts | 423,153 | 444,636 |
| Expenditures | | |
| Personnel services | 321,811 | 371,469 |
| Contractual services | 5,735 | 7,063 |
| Commodities | 11,778 | 12,313 |
| Capital outlay | 38,683 | 2,477 |
| Miscellaneous | 16,539 | 18,497 |
| Total Expenditures | 394,546 | 411,819 |
| Receipts Over (Under) Expenditures | 28,607 | 32,817 |
| Unencumbered Cash, Beginning | - | 395,089 |
| Unencumbered Cash, Ending | $ 28,607 | $ 427,906 |

**BUTLER COUNTY, KANSAS**

**RELATED MUNICIPAL ENTITY**

**BUTLER COUNTY PUBLIC BUILDING COMMISSION**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | 2023 Actual | 2024 Actual |
|---|---|---|
| Receipts | | |
| Rental income | $ - | $ - |
| Miscellaneous | 199 | 296 |
| Total Receipts | 199 | 296 |
| Expenditures | | |
| Principal | - | - |
| Interest | - | - |
| Total Expenditures | - | - |
| Receipts Over (Under) Expenditures | 199 | 296 |
| Unencumbered Cash, Beginning | 14,425 | 14,624 |
| Unencumbered Cash, Ending | $ 14,624 | $ 14,920 |

# BUTLER COUNTY, KANSAS

## OTHER SUPPLEMENTAL INFORMATION

## FOR THE YEAR ENDED DECEMBER 31, 2024

# BUTLER COUNTY, KS

## RECONCILIATION OF 2023 TAX ROLL
**December 31, 2024**

| | | |
|---|---|---|
| 2023 Tax Roll - As Adjusted | | |
| County Clerk's abstract of 2023 tax roll | | $ 150,486,057 |
| Adjustments to original tax roll: | | |
| Added taxes | | 76,192 |
| Abated taxes | | (1,606,875) |
| Adjusted 2023 tax roll | | 148,955,374 |
| 2023 Tax Roll - Accounted For | | |
| First half 2023 tax roll | | 72,745,198 |
| Second half 2023 tax roll | | 71,625,054 |
| Deduct refunds and cancellations - 2023 and 2024 | | (229,984) |
| Net tax roll collections | | 144,140,268 |
| Delinquent personal property taxes for which tax warrants were issued | 59,248 | |
| Delinquent real estate taxes entered on the tax sale record | 396,350 | |
| Outstanding personal property taxes | 215,415 | |
| Outstanding real estate taxes | 4,144,093 | 4,815,106 |
| 2023 tax roll accounted for | | 148,955,374 |
| Difference | | $ - |

# SINGLE AUDIT SECTION

LOYD GROUP, LLC

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

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

Board of County Commissioners
Butler County, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the Kansas Municipal Audit and Accounting Guide, the financial statement of Butler County, Kansas, (County) as of and for the year ended December 31, 2024, and the related notes to the financial statement which collectively comprise the County's basic financial statement, and have issued our report thereon dated April 15, 2025.

**Report on Internal Control Over Financial Reporting**

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

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

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

**Report on Compliance and Other Matters**

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

**Purpose of this Report**

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

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
April 15, 2025

LOYD GROUP, LLC

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

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

Board of County Commissioners
Butler County, Kansas

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

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

We have audited Butler County, Kansas' (the County) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2024. 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, 2024.

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

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

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

***Responsibilities of Management for Compliance***

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

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

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

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

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

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

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

**Report on Internal Control Over Compliance**

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

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

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

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

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
April 15, 2025

**BUTLER COUNTY, KANSAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**
**For the Year Ended December 31, 2024**

| 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 | | $ 36,900 |
| WIC/Breast Feeding Peer Counseling | 10.557 | | 204,369 |
| Total WIC Special Supplemental Nutrition Program for Women, Infants and Children | | | 241,269 |
| TOTAL U.S. DEPARTMENT OF AGRICULTURE | | | 241,269 |
| U.S. Department of Transportation | | | |
| Passed through City of Wichita, KS: | | | |
| Federal Transit Cluster | | | |
| Federal Transit Formula Grants | 20.507 | PT533918 | 9,623 |
| Total Federal Transit Cluster | | | 9,623 |
| Passed through Kansas Department of Transportation: | | | |
| Federal Grants for Other Than Urbanized Areas | 20.509 | | 281,054 |
| Highway Safety Cluster | | | |
| State and Community Highway Safety | 20.600 | | 820 |
| Total Highway Safety Cluster | | | 820 |
| TOTAL U.S. DEPARTMENT OF TRANSPORTATION | | | 291,497 |
| 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 | | 54,612 |
| National Family Caregiver Support, Title III, Part E - Information | 93.052 | 2001KSOAFC-00, 01 | 4,907 |
| National Family Caregiver Support, Title III, Part E - Education & Training | 93.052 | 2001KSOAFC-00, 01 | 5,900 |
| National Family Caregiver Support, Title III, Part E - Respite | 93.052 | | 18,704 |
| Total National Family Caregiver Support, Title III | | | 29,511 |
| Direct Programs: | | | |
| Special Programs fo the Aging, Title IV, & Title II, Discretionary Projects | 93.048 | | 43,517 |
| Passed through Kansas Department of Health & Environment | | | |
| Public Health Emergency Preparedness - South Central Metro Group | 93.074 | | 1,005 |
| Public Health Emergency Preparedness - Cities Readiness Initiative | 93.074 | | 21,845 |
| Public Health Emergency Preparedness - Bioterrorism | 93.074 | | 61,844 |
| Total Public Health Emergency Preparedness | | | 84,694 |
| Family Planning Services | 93.217 | | 58,165 |
| Immunization Cooperative Agreements | 93.268 | | 11,021 |
| Epidemiology and Laboratory Capacity for Infections Diseases (ELC) | 93.323 | NU50CK0006549-02 | 166,568 |
| Child Care and Development Block Grant | 93.575 | | 37,882 |
| Strengthening U.S. Public Health Infrastucture, Workforce, and Data System | 93.967 | | 31,255 |
| Cancer Prevention and Control Programs | 93.898 | NU58DP006273-01 | 257 |
| Maternal and Child Health Services Block Grant | 93.994 | | 45,914 |
| Passed through National Assoc. Of County & City Health Officials: | | | |
| Medial Reserve Corps Small Grant Program | 93.008 | MRC 14-0936 | 53,265 |
| TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICE | | | 616,661 |

**BUTLER COUNTY, KANSAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**
**For the Year Ended December 31, 2024**

| | | | |
|---|---|---|---|
| Corporation for National and Community Service | | | |
| Direct Programs: | | | |
| Retired and Senior Volunteer Program | 94.002 | 20SRWKS002 | $ 45,462 |
| Foster Grandparent Program | 94.011 | 21SFEKS005 | 197,683 |
| TOTAL CORPORATION FOR NATIONAL/COMMUNITY SERVICE | | | 243,145 |
| Federal Emergency Management Agency | | | |
| Passed through Kansas Adjutant General: | | | |
| Emergency Management Performance Grants | 97.042 | DHS-22-GPD-042-07-0 | 32,205 |
| TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY | | | 32,205 |
| **TOTAL EXPENDITURES OF FEDERAL AWARDS** | | | $ 1,424,777 |

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Butler County, Kansas (the County), under programs of the federal government for the year ended December 31, 2023. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County. The Schedule is presented using a regulatory basis of accounting prescribed by the Kansas Municipal Audit and Accounting Guide (as described in Note 1 to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

**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 Department Grants Fund | $ 563,722 |
| Federal and State Assistance Fund | 32,205 |
| Department on Aging Grants Fund | 661,462 |
| Sheriff Fund | 820 |
| Jail Operating Fund | 166,568 |
| Total | $ 1,424,777 |

**BUTLER COUNTY, KANSAS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**
**For the Year Ended December 31, 2024**

**Section 1 – Summary of Auditor's Results**

**Financial Statements**

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

**Federal Awards**

| | |
|---|---|
| 1. Internal control over major programs: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified? | No |
| 2. Type of auditor's report issued on compliance for major programs: | Unmodified |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? | No |

4. Identification of major programs:

| Name of Federal Program or Cluster | Fed Asst Number |
|---|---|
| Federal Grants for Other than Urbanized Areas | 20.509 |
| Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) | 93.323 |
| Special Supplemental Nutrition Program for Women, Infants and Children | 10.557 |

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

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

No matters were reported.

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

No matters were reported.