

**AUDIT REPORT  
OF  
BUTLER COUNTY**

**JULY 1, 2023, THROUGH JUNE 30, 2024**

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**Issued on February 26, 2025**

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*The mission of the Nebraska Auditor of Public Accounts' office is to provide independent, accurate, and timely audits, reviews, or investigations of the financial operations of Nebraska State and local governments.*

*We will provide this information, as required by statute, to all policymakers and taxpayers through written reports and our Internet-based Budget and Audit databases.*

*We will maintain a professionally prepared staff, utilizing up-to-date technology, and following current Government Auditing Standards.*

## Audit Staff Working On This Report

Jeff Schreier, CPA – Audit Manager  
Nathan Tomjack – Auditor-In-Charge  
Joe Mueller – Auditor-In-Charge  
Kyle Hanna – Auditor II

Our reports can be found electronically at: [auditors.nebraska.gov](http://auditors.nebraska.gov)

Additionally, you may request them by contacting us at:

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BUTLER COUNTY

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BUTLER COUNTY  
451 N. 5<sup>th</sup> Street  
David City, NE 68632

**LIST OF COUNTY OFFICIALS**  
At June 30, 2024

<u>Title</u>	<u>Name</u>	<u>Term Expires</u>
Board of Supervisors	Anthony Whitmore	Jan. 2027
	Jan Sypal	Jan. 2027
	Robert Coufal	Jan. 2025
	Ryan Svoboda	Jan. 2025
	Scot Bauer	Jan. 2027
	Scott Steager	Jan. 2027
	Tony Krafka	Jan. 2025
Assessor	Vickie Donoghue	Jan. 2027
Attorney	Julie Reiter	Jan. 2027
Clerk	Stephanie Laska	Jan. 2027
Election Commissioner		
Register of Deeds		
Clerk of the District Court	Sandy Hoeft	Jan. 2027
Sheriff	Tom Dion	Jan. 2027
Treasurer	Karey Adamy	Jan. 2027
Surveyor	Brian Foral	Jan. 2027
Veterans' Service Officer	Erin Robinson	Appointed
Weed Superintendent	Max Birkel	Appointed
Highway Superintendent	Randy Isham	Appointed
Senior Services	Diana McDonald	Appointed
Emergency Manager	Mark Doehling	Appointed



# NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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BUTLER COUNTY

## INDEPENDENT AUDITOR'S REPORT

Board of Supervisors  
Butler County, Nebraska

### Report on the Audit of Financial Statements

#### *Adverse and Unmodified Opinions*

We have audited the cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Butler County, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

#### *Summary of Opinions*

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Unmodified
Discretely Presented Component Unit	Adverse
Major Funds	Unmodified
Aggregate Remaining Fund Information	Unmodified

#### *Adverse Opinion on Discretely Presented Component Unit*

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 statements referred to above do not present fairly the financial position of the discretely presented component unit of Butler County, as of June 30, 2024, or the changes in financial position for the year then ended in accordance with the basis of accounting described in Note 1.

#### *Unmodified Opinions on Governmental Activities, Each Major Fund, and Aggregate Remaining Fund Information*

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective cash-basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Butler County, as of June 30, 2024, and the respective changes in cash-basis financial position for the year then ended in accordance with the basis of accounting 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) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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.

*Matters Giving Rise to Adverse Opinion on the Discretely Presented Component Unit*

The financial statements do not include financial data for the County's legally separate component unit. Accounting principles generally accepted in the United States of America require the financial data for that component unit to be reported with the financial data of the County's primary government unless the County also issues financial statements for the financial reporting entity that include the financial data for its component unit. The County has not issued such reporting entity financial statements. The effects of not including the County's legally separate component unit on the assets, net position, receipts, and disbursements of the government-wide financial statements has not been determined.

***Emphasis of Matter – Basis of Accounting***

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting described in Note 1, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 statements.

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 statements, 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 statements.
- 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 statements.
- 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 opinions on the financial statements that collectively comprise the County's basic financial statements. The combining nonmajor fund financial statement, budgetary comparison information, schedule of office activity, and schedule of taxes certified and collected, pages 20-35, are presented for purposes of additional analysis and are not a required part of the basic financial statements. 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 statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements 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 February 19, 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 the 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.

February 19, 2025



Jeff Schreier, CPA  
Audit Manager  
Lincoln, Nebraska

BUTLER COUNTY  
**STATEMENT OF NET POSITION - CASH BASIS**  
 June 30, 2024

	Governmental Activities
<b>ASSETS</b>	
Cash and Cash Equivalents (Note 1.D)	\$ 521,715
Investments (Note 1.D)	12,737,287
<b>TOTAL ASSETS</b>	<b>\$ 13,259,002</b>
<b>NET POSITION</b>	
Restricted for:	
Visitor Promotion	\$ 29,635
911 Emergency Services	286,985
Drug Education / Enforcement	25,459
Law Enforcement	966
Preservation of Records	13,216
Debt Service	149,198
Road & Bridge Projects	391,974
Child Support Enforcement	17,685
Federal Relief	468,742
Unrestricted	11,875,142
<b>TOTAL NET POSITION</b>	<b>\$ 13,259,002</b>

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



BUTLER COUNTY  
**STATEMENT OF ACTIVITIES - CASH BASIS**  
For the Year Ended June 30, 2024

<b>Functions:</b>	Cash Disbursements	Program Cash Receipts		Net (Disbursement) Receipts and Changes in Net Position
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	
<b>Governmental Activities:</b>				
General Government	\$ (3,248,096)	\$ 527,057	\$ 39,720	\$ (2,681,319)
Public Safety	(2,904,258)	178,240	-	(2,726,018)
Public Works	(3,947,842)	4,189	2,444,289	(1,499,364)
Public Assistance	(370,690)	134,189	136,377	(100,124)
Culture and Recreation	(2,824)	-	-	(2,824)
Debt Payments	(140,965)	-	-	(140,965)
<b>Total Governmental Activities</b>	<b><u><u>\$ (10,614,675)</u></u></b>	<b><u><u>\$ 843,675</u></u></b>	<b><u><u>\$ 2,620,386</u></u></b>	<b><u><u>(7,150,614)</u></u></b>

General Receipts:

Taxes:	
Property	4,979,119
Motor Vehicle	470,406
Inheritance	1,439,272
Other	123,850
Grants and Contributions Not Restricted to	
Specific Programs	181,664
Investment Income	719,163
Miscellaneous	209,678
<b>Total General Receipts</b>	<b><u><u>8,123,152</u></u></b>
 Change in Net Position	 972,538
Net Position - Beginning of year	12,286,464
Net Position - End of year	<b><u><u>\$ 13,259,002</u></u></b>

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

BUTLER COUNTY  
**STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
June 30, 2024

	General Fund	Road Fund	Inheritance Fund	Special Road Fund	Nonmajor Funds	Total Governmental Funds
<b>ASSETS</b>						
Cash and Cash Equivalents (Note 1.D)	\$ 80,543	\$ 44,189	\$ 246,704	\$ 86,641	\$ 63,638	\$ 521,715
Investments (Note 1.D)	1,894,038	1,039,138	5,801,433	2,037,439	1,965,239	12,737,287
<b>TOTAL ASSETS</b>	<b><u>\$ 1,974,581</u></b>	<b><u>\$ 1,083,327</u></b>	<b><u>\$ 6,048,137</u></b>	<b><u>\$ 2,124,080</u></b>	<b><u>\$ 2,028,877</u></b>	<b><u>\$ 13,259,002</u></b>
<b>FUND BALANCES</b>						
Restricted for:						
Visitor Promotion	-	-	-	-	29,635	29,635
911 Emergency Services	-	-	-	-	286,985	286,985
Drug Education / Enforcement	-	-	-	-	25,459	25,459
Law Enforcement	-	-	-	-	966	966
Preservation of Records	-	-	-	-	13,216	13,216
Debt Service	-	-	-	-	149,198	149,198
Road & Bridge Projects	-	-	-	-	391,974	391,974
Child Support Enforcement	-	-	-	-	17,685	17,685
Federal Relief	-	-	-	-	468,742	468,742
Committed to:						
Law Enforcement / Public Safety	-	-	-	-	39,611	39,611
Road Maintenance	-	1,083,327	-	2,124,080	-	3,207,407
Aid and Assistance	-	-	-	-	326,366	326,366
Equipment	-	-	-	-	251,122	251,122
Disaster Recovery	-	-	-	-	27,918	27,918
Assigned to:						
Other Purposes	-	-	6,048,137	-	-	6,048,137
Unassigned	1,974,581	-	-	-	-	1,974,581
<b>TOTAL CASH BASIS FUND BALANCES</b>	<b><u>\$ 1,974,581</u></b>	<b><u>\$ 1,083,327</u></b>	<b><u>\$ 6,048,137</u></b>	<b><u>\$ 2,124,080</u></b>	<b><u>\$ 2,028,877</u></b>	<b><u>\$ 13,259,002</u></b>

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

**BUTLER COUNTY**  
**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,**  
**AND CHANGES IN CASH BASIS FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2024

	General Fund	Road Fund	Inheritance Fund	Special Road Fund	Nonmajor Funds	Total Governmental Funds
<b>RECEIPTS</b>						
Taxes:						
Property	\$ 4,832,490	\$ -	\$ -	\$ -	\$ 146,629	\$ 4,979,119
Motor Vehicle	470,406	-	-	-	-	470,406
Inheritance	1	-	1,439,271	-	-	1,439,272
Other	48,418	2	-	-	75,430	123,850
Investment Income	718,567	-	-	-	596	719,163
Intergovernmental	49,465	2,306,227	64,591	2,986	378,781	2,802,050
Charges for Services	696,212	4,189	-	-	143,274	843,675
Miscellaneous	61,233	106,604	-	-	41,841	209,678
<b>TOTAL RECEIPTS</b>	<u>6,876,792</u>	<u>2,417,022</u>	<u>1,503,862</u>	<u>2,986</u>	<u>786,551</u>	<u>11,587,213</u>
<b>DISBURSEMENTS</b>						
General Government	3,239,761	-	-	-	8,335	3,248,096
Public Safety	2,111,418	-	-	-	792,840	2,904,258
Public Works	100,372	3,016,932	-	399,955	430,583	3,947,842
Public Assistance	47,874	-	-	-	322,816	370,690
Culture and Recreation	-	-	-	-	2,824	2,824
Debt Service:						
Principal Payments	-	-	-	-	130,000	130,000
Interest and Fiscal Charges	-	-	-	-	10,965	10,965
<b>TOTAL DISBURSEMENTS</b>	<u>5,499,425</u>	<u>3,016,932</u>	<u>-</u>	<u>399,955</u>	<u>1,698,363</u>	<u>10,614,675</u>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<u>1,377,367</u>	<u>(599,910)</u>	<u>1,503,862</u>	<u>(396,969)</u>	<u>(911,812)</u>	<u>972,538</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	659,374	1,218,829	-	500,000	625,072	3,003,275
Transfers out	(1,829,018)	(500,000)	(600,000)	-	(74,257)	(3,003,275)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(1,169,644)</u>	<u>718,829</u>	<u>(600,000)</u>	<u>500,000</u>	<u>550,815</u>	<u>-</u>
Net Change in Fund Balances	207,723	118,919	903,862	103,031	(360,997)	972,538
<b>CASH BASIS FUND BALANCES - BEGINNING</b>						
	<u>1,766,858</u>	<u>964,408</u>	<u>5,144,275</u>	<u>2,021,049</u>	<u>2,389,874</u>	<u>12,286,464</u>
<b>CASH BASIS FUND BALANCES - ENDING</b>						
	<u>\$ 1,974,581</u>	<u>\$ 1,083,327</u>	<u>\$ 6,048,137</u>	<u>\$ 2,124,080</u>	<u>\$ 2,028,877</u>	<u>\$ 13,259,002</u>

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

BUTLER COUNTY  
**STATEMENT OF FIDUCIARY NET POSITION - CASH BASIS**  
 June 30, 2024

		Custodial Funds
<b>ASSETS</b>		
Cash and Cash Equivalents (Note 1.D)	\$	94,931
Investments (Note 1.D)		690,646
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>785,577</b>
<b>NET POSITION</b>		
Restricted for:		
State - Collected by County Treasurer		244,938
State - Collected by Other Offices		4,292
Schools		302,029
Educational Service Units		4,497
Technical College		25,591
Natural Resource Districts		7,383
Fire Districts		10,179
Municipalities		41,061
Agricultural Society		2,972
Townships		24,881
Sanitary and Improvement Districts		21,881
Others - Collected by County Treasurer		34,604
Others - Collected by Other Offices		61,269
<b>TOTAL NET POSITION</b>	<b>\$</b>	<b>785,577</b>

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

BUTLER COUNTY  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - CASH BASIS**  
For the Year Ended June 30, 2024

	Custodial Funds
<b>ADDITIONS</b>	
Collections for Other Governments	\$ 33,575,763
Miscellaneous Collections	1,204,486
<b>TOTAL ADDITIONS</b>	<b>34,780,249</b>
<b>DEDUCTIONS</b>	
Payments to Other Governments	33,444,718
Other Miscellaneous Items Paid To Individuals	1,349,941
<b>TOTAL DEDUCTIONS</b>	<b>34,794,659</b>
<b>NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION</b>	<b>(14,410)</b>
<b>NET POSITION - BEGINNING OF YEAR</b>	<b>799,987</b>
<b>NET POSITION - END OF YEAR</b>	<b>\$ 785,577</b>

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

BUTLER COUNTY

NOTES TO FINANCIAL STATEMENTS

For the Fiscal Year Ended June 30, 2024

1. **Summary of Significant Accounting Policies**

The following is a summary of the significant accounting policies utilized in the accounting system of Butler County.

**A. Reporting Entity**

Butler County, Nebraska, (County) is a governmental entity established under and governed by the laws of the State of Nebraska (State). The County is managed by county officials who are elected on a political ballot for four-year terms. As a political subdivision of the State, the County is exempt from State and Federal income taxes. The financial statements include all funds of the County that are not legally separate. The County has also considered all potential component units for which it is financially accountable, as well as other organizations that are either fiscally dependent on the County or maintain a significant relationship with the County, such that exclusion would be misleading or incomplete. The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body, and (1) the ability of the County to impose its will on that organization, or (2) the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County. The County is also considered financially accountable if an organization is fiscally dependent on and there is potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board.

**Component Unit.** These financial statements present the County (the primary government). The Butler County Health Care Center (Hospital) is a component unit of the County because of the significance of its operational and financial relationships with the County. The financial statements do not include the data of the Hospital necessary for reporting in conformity with generally accepted accounting principles (GAAP). Complete financial statements of the Hospital can be obtained from the Hospital's administrative office.

**Joint Organization.**

**Behavioral Health Region V** – The County has entered into an agreement with surrounding counties and the Nebraska Department of Health and Human Services to provide services to carry out the provisions of the Nebraska Behavioral Health Services Act (Act). Agreements were established under the authority of the Interlocal Cooperation Act for services to be provided under the Act. Region V (Region) consists of the following counties: Polk, Butler, Saunders, Seward, Lancaster, Otoe, Fillmore, Saline, Thayer, Jefferson, Gage, Johnson, Nemaha, Pawnee, York, and Richardson.

The governing board for the Region includes representatives from the participating county boards. Each county contributes to the financial support of the Region activities based on formulas developed by the Region governing board and as required by the Act. Funding is provided by a combination of Federal, State, local, and private funding. The County contributed \$25,413 toward the operation of the Region during fiscal year 2024. In the event of the termination of the agreement, assets would be disposed of in accordance with the terms of the agreement. The Nebraska Department of Health and Human Services requires the Region to be audited annually in accordance with State statute. Financial information for the Region is available in those audit reports.

BUTLER COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. **Summary of Significant Accounting Policies** (Continued)

**Health Department** – The County has entered into an agreement with the Four Corners Health Department (Department) to provide public health services. The agreement was established under authority of the Interlocal Cooperation Act for services to be provided per Neb. Rev. Stat. §§ 71-1626 to 71-1636 (Reissue 2018).

The Department’s governing board is established by statute and includes representatives from the participating county boards and the health profession. Funding is provided by a combination of Federal, State, local, and private funding. The County did not contribute toward the operation of the Department during fiscal year 2024. In the event of the termination of the agreement, assets would be disposed of in accordance with the terms of the agreement. The Department is audited in accordance with Neb. Rev. Stat. § 84-304(4) (Reissue 2024). Financial information for the Department is available in that report.

**B. Basis of Presentation**

**Government-Wide Financial Statements.** The Statement of Net Position - Cash Basis and Statement of Activities - Cash Basis display information about the activities of the County and are in the format of government-wide statements, as required by GASB Statement Number 34. These statements include all the financial activities of the County, except for fiduciary activities and the Hospital. Internal activities in these statements were considered immaterial and have not been eliminated. Governmental Generally Accepted Accounting Principles (GAAP) requires internal activity to be eliminated to minimize double counting. The County reports governmental activities only. Governmental activities are generally financed through taxes, intergovernmental receipts, and other nonexchange transactions. The County is reported separately from certain legally separate component units for which the primary government is financially accountable. The Statement of Net Position presents the County’s non-fiduciary assets in two categories:

**Restricted.** This category results when constraints are externally imposed on net asset use by creditors, grantors, or contributors, or imposed by law through constitutional provisions or enabling legislation. When both restricted and unrestricted resources are available for use, it is the County’s policy to use restricted resources first, then the unrestricted resources as they are needed.

**Unrestricted.** This category represents resources that do not meet the definition of the preceding category. Unrestricted resources often have constraints on resources that are imposed by management, but those constraints can be removed or modified.

The statement of activities demonstrates the degree to which the direct disbursement of a given function or segment is offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include the following: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program receipts are reported instead as general receipts.

**Fund Financial Statements.** The fund financial statements provide information about the County’s funds, including its fiduciary funds. GAAP requires separate statements by fund category – governmental, proprietary, and fiduciary. The County uses only the governmental and fiduciary fund categories. The County Board is the highest level of decision-making authority and has the authority, by resolution, to

BUTLER COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. Summary of Significant Accounting Policies (Continued)

establish, modify, or rescind the commitment or assignment of a fund balance to a specific purpose. When resources for a specific purpose are available in more than one fund balance classification, the County's policy is to use resources in the following order: restricted, committed, assigned, and unassigned. The emphasis of fund financial statements is on major governmental funds. All remaining governmental funds are aggregated and reported as nonmajor funds.

The County reports the following major governmental funds:

**General Fund.** This is the County's primary operating fund. It accounts for financial resources of the general government, except those required to be accounted for in another fund.

**Road Fund.** This fund is used to account for costs associated with the repair and maintenance of roads and bridges and is primarily funded by State tax receipts.

**Inheritance Fund.** This fund is used to account for the receipts generated from inheritance taxes and is used for various projects.

**Special Road Fund.** This fund is used to account for funds set aside for, and costs associated with, specific road projects.

The County reports the following additional non-major governmental fund types:

**Special Revenue Funds.** These funds account for the proceeds from a specific receipt source that is restricted to disbursements for a specified purpose.

**Custodial Funds.** These funds account for assets held by the County as an agent for various local governments.

**Debt Service Fund.** The Agricultural Society Building Fund accounts for the resources for, and the payment of, general long-term debt principal, interest, and related costs.

The County designates fund balances as follows:

**Restricted.** The fund balance is restricted by external impositions, such as creditors, grantors, or laws or regulations of other governments.

**Committed.** The fund balance has been designated by the County Board for a specific purpose.

**Assigned.** The fund balance has not been designated by the County Board for a specific purpose, but it has been separated based on the type of revenue.

**Unassigned.** This portion of the General Fund is not restricted, committed, or assigned for a specific purpose.



BUTLER COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. Summary of Significant Accounting Policies (Continued)

C. **Measurement Focus, Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus and basis of accounting. The accounting records of the County are maintained and the government-wide financial statements were reported on the basis of cash receipts and disbursements. As such, the measurement focus includes only those assets and fund balances arising from cash transactions on the Statement of Net Position - Cash Basis and the Statement of Activities - Cash Basis. Receipts are recognized when received, and disbursements are recognized when paid. This differs from governmental GAAP, which requires the government-wide and fiduciary fund financial statements to be reported using the economic resources measurement focus and the accrual basis of accounting. Under this measurement focus and basis of accounting, receipts are recorded when earned, and disbursements are recorded when a liability is incurred, regardless of the timing of related cash flows.

The governmental fund financial statements were also reported on the cash receipt and disbursement basis of accounting. As such, the same measurement focus and basis of accounting were used, as described above. This differs from governmental GAAP, which requires governmental fund financial statements to be reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this measurement focus and basis of accounting, receipts are recognized as soon as they are both measurable and available. Receipts are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Disbursements are generally recorded when a liability is incurred, as under accrual accounting. However, disbursements related to compensated absences, and claims and judgments are recorded only when payment is due.

D. **Assets and Net Position**

**Cash and Cash Equivalents.** The County's cash and cash equivalents are considered to be cash on hand, certificates of deposit, and demand deposits.

**Investments.** The types of investments in which the County is authorized to invest funds are enumerated in Neb. Rev. Stat. § 77-2315, § 77-2340, and § 77-2341 (Reissue 2018, Cum. Supp. 2024) and generally include U.S. Government obligations and securities, which are authorized by the Nebraska Investment Council.

**Capital Assets.** Under the cash receipts and disbursements basis of accounting, capital assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions are reflected as disbursements in governmental funds. GAAP requires capital assets, which would include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), to be reported in the applicable governmental activities columns in the government-wide financial statements.

Depreciation expenses on capital assets were not recorded on the cash basis financial statements. Under GAAP, depreciation expenses would be recorded in the Statement of Activities. The cost of normal maintenance and repairs that does not add to the value of the asset or extend asset life is not capitalized.

**Compensated Absences.** Vested or accumulated vacation leave that is liquidated with expendable available financial resources is reported as a disbursement of the County funds as paid. Upon termination, employees are paid for any unused vacation. Under the receipts and disbursements basis of accounting, the liabilities for compensated absences are not reported since they do not represent liabilities arising from cash transactions. Under GAAP, the compensated absences liability would be reported in the government-wide financial statements and would be recorded in accordance with the County's policy, which is to recognize the expense and accrued liability when vacation and compensatory leave is earned.

BUTLER COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. **Summary of Significant Accounting Policies** (Concluded)

**Restricted Net Position.** When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then the unrestricted resources, as they are needed. Net position is reported as restricted when constraints placed on its use are either externally imposed or imposed by law through constitutional provisions or enabling legislation. The government-wide statement of net position reports \$1,383,860 of restricted net position, which is fully restricted by enabling legislation.

**Budgetary Process.** The County adopts an annual budget in accordance with the statutory requirements of the Nebraska Budget Act and County Budget Act of 1937. The budget is prepared on the cash receipts and disbursements basis of accounting. The budget contains only those receipts actually received by the County Treasurer. The County does not utilize an encumbrance accounting system. All appropriated spending authority lapses at the end of the fiscal year.

On or before August 1, the County budget-making authority prepares and transmits a budget for each County fund to the County Board. The budget includes the requirements, the outstanding warrants, the operating reserves to be maintained, the cash on hand at the close of the preceding fiscal year, the receipts from sources other than taxation, and the amount to be raised by taxation. The County Board must hold at least one public hearing on the proposed budget. On or before September 30, the County Board adopts the budget and appropriates the amounts specified in the budget for the departments, offices, activities, and funds of the County.

The County Board is authorized to transfer budgeted amounts between departments within any fund through resolution; however, if revisions are made that alter the total disbursements of any fund, an additional public hearing must be held. The legal level of budgetary control for the General Fund is at the function level, and the special revenue fund types are at the fund level. The County Board is also authorized to budget for the transfer of money between County funds.

2. **Deposits and Investments**

The County has generally pooled the cash resources of the various funds for investment purposes. Interest earned on pooled funds is credited to the County General Fund in accordance with Neb. Rev. Stat. § 77-2315 (Reissue 2018).

At year end, the County's carrying amount of deposits was \$521,715 for County funds and \$94,930 for Fiduciary funds. The bank balances for all funds totaled \$596,778. For purposes of classifying categories of custodial credit risk, the bank balances of the County's deposits, as of June 30, 2024, were either entirely insured or collateralized with securities held by the County's agent in the County's name.

The County's carrying value of investments is stated at cost, which approximates market. Investments consisted of \$8,613,598 in U.S. Government Securities; \$1,089,112 deposited in the Nebraska Federal Investment Trust (NFIT); and \$3,725,223 deposited in the Nebraska Public Agency Investment Trust (NPAIT). NPAIT is a public entity investment pool operated under the direction of a nine-member Board of Trustees. All net income of the trust is determined as of the close of business on each banking day and is credited thereafter pro rata to each participant's account. Net income that has accrued to each participant is converted as of the close of business of each calendar month into additional units, which thereafter are held in each participant's trust account. Since net income of the fund is allocated among participants each time net income is determined, the net asset value remains at \$1.00 per unit. Securities held by NPAIT are not held in the County's name. The U.S. Government Securities were held by the County or its agent in

BUTLER COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

2. **Deposits and Investments** (Concluded)

the name of the County. NFIT is a public entity investment pool. All net income of the trust is determined as of the close of business on each banking day and is credited thereafter pro rata to each participant's account. Net income that has accrued to each participant is converted as of the close of business of each calendar month into additional units, which thereafter are held in each participant's trust account. Since net income of the fund is allocated among participants each time net income is determined, the net asset value remains at \$1.00 per unit. Securities held by NFIT are not held in the County's name.

3. **Taxes**

Property taxes are levied by the County Board on or before October 20 of each year for all political subdivisions in the County. Real estate and personal property taxes are due and attach as an enforceable lien on January 1 following the levy date, and they become delinquent in two equal installments on May 1 and September 1. Motor vehicle taxes are due when application is made for registration of a motor vehicle.

Counties are permitted by the State Constitution to levy a tax of up to \$.50/\$100 of assessed valuation for general governmental services other than the payment of principal and interest on bonded debt. Counties may levy taxes in addition to the 50-cent limitation upon a vote of the people.

The levy set in October 2023, for the 2023 taxes, which will be materially collected in May and September 2024, was set at \$.186849/\$100 of assessed valuation. The levy set in October 2022, for the 2022 taxes, which were materially collected in May and September 2023, was set at \$.178052/\$100 of assessed valuation. The amount collected for the motor vehicle tax is outlined in State statute.

Additionally, there is currently a statutory lid limitation, which limits taxation to the prior year's level, with provisions for growth. The lid may be increased by 1% upon the approval of a three-fourths majority of the County Board.

4. **Retirement System**

The Retirement System for Nebraska Counties (Plan) is a multiple-employer plan administered by the Public Employees Retirement Board in accordance with the provisions of the County Employees Retirement Act. The Plan consists of a defined contribution option and a cash balance benefit. The cash balance benefit is a type of defined benefit plan. The Plan provisions are established under Neb. Rev. Stat. §§ 23-2301 through 23-2334 (Reissue 2022, Cum. Supp. 2024) and may be amended through legislative action.

Participation in the Plan is required of all full-time employees. Part-time (working less than one-half of the regularly scheduled hours) employees may elect voluntary participation upon reaching age 18. Part-time elected officials may exercise the option to join.

County employees and elected officials contribute 4.5% of their total compensation. In addition, the County contributes an amount equal to 150% of the employee's contribution. The contribution rates are established by § 23-2307 and § 23-2308 and may be amended through legislative action. The employee's and employer's contributions are kept in separate accounts. The employee's account is fully vested. The employer's account is fully vested after three years of participation in the system or credit for participation in another governmental plan prior to actual contribution to the Plan. Non-vested County contributions are forfeited upon termination. Forfeitures are used to cover a portion of the pension plan's administrative expenses. Prior service benefits are paid directly by the County to the retired employee. The Plan's financial statements, including pension costs and obligations, are audited annually and can be obtained from the State of Nebraska Public Employees Retirement System.

BUTLER COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

4. **Retirement System** (Concluded)

A supplemental retirement plan was established on January 1, 2003, for the benefit of all present and future commissioned law enforcement personnel employed by the County. Through September 1, 2023, employees contributed 1% of their salary. Starting September 2, 2023, this contribution was increased to 2%. The County contributes an amount equal to 100% of the employee's contribution. In a defined contribution plan, benefits depend solely on amounts contributed to the Plan plus investment earnings.

For the year ended June 30, 2024, 106 employees contributed \$190,853, and the County contributed \$284,111. Contributions included \$4,336 in cash contributions towards the supplemental law enforcement plan for eight law enforcement employees. Lastly, the County paid \$1,738 directly to 21 retired employees for prior service benefits.

5. **Risk Management**

The County is exposed to various risks of loss related to the following: torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County is a member of the Nebraska Intergovernmental Risk Management Association (NIRMA), a public entity risk pool currently operating as a common risk management and insurance program for 112 counties and local governments throughout Nebraska.

The County pays an annual deposit premium, as calculated by the administrator of the pool. The premium is based on the losses and exposures of each County and the entire pool. If the pool becomes insolvent or otherwise unable to discharge its legal liabilities and obligations, the County may be assessed for an additional contribution. Each county remains liable for such assessments, regardless of the county's withdrawal from participation or the termination of the agreement, as well as for liabilities of the pool incurred during the county's period of membership.

The agreement with NIRMA requires the risk pool to provide coverage for up to a maximum amount per occurrence and purchase commercial insurance for claims in excess of coverage provided. In the event of a liability exceeding the commercial insurance, the County would be responsible for funding the excess amount.

	NIRMA Coverage	Maximum Coverage
General Liability Claim	\$ 500,000	\$ 5,000,000
Workers' Compensation Claim	\$ 550,000	Statutory Limits
Property Damage Claim	\$ 500,000	Insured Value at Replacement Cost

The County has not paid any additional assessments to the pool or paid out any amounts that exceeded coverage provided by the pool in the last three fiscal years. There were no significant reductions in insurance coverage from the prior year coverage.

BUTLER COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

6. **Interfund Transfers**

Interfund transfers for the year ended June 30, 2024, consisted of the following:

<b>Transfers to</b>	<b>Transfers from</b>				<b>Total</b>
	<b>General Fund</b>	<b>Inheritance Fund</b>	<b>Road Fund</b>	<b>Nonmajor Funds</b>	
Road Fund	\$ 1,218,829	\$ -	\$ -	\$ -	\$ 1,218,829
Special Road Fund	-	-	500,000	-	500,000
General Fund	-	600,000	-	59,374	659,374
Nonmajor Funds	610,189	-	-	14,883	625,072
<b>Total</b>	<b>\$ 1,829,018</b>	<b>\$ 600,000</b>	<b>\$ 500,000</b>	<b>\$ 74,257</b>	<b>\$ 3,003,275</b>

Transfers are used to move unrestricted receipts collected in the General Fund and Inheritance Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

In the year ended June 30, 2024, the County made a one-time transfer of \$500,000 from the Road Fund to the Special Road Fund to pay costs of equipment purchases and set aside monies for future projects.

7. **Long-Term Obligations**

**Hospital Refunding Bonds, Series 2013.** In January 2013, the County issued General Obligation Hospital Refunding Bonds in the amount of \$2,580,000 for the purpose of redeeming Series 2009 bonds. These bonds were paid off in full during the fiscal year ending June 30, 2024.

**Hospital Refunding Bonds, Series 2019.** The County issued bonds on October 22, 2019, in the amount of \$4,925,000 for the purpose of paying and redeeming the County’s General Obligation Bonds, Series 2012 originally issued on May 15, 2012, and to pay costs associated with the issuance of these bonds. The bond payable balance, as of June 30, 2024, was \$3,180,000. The County has the ability to levy taxes as necessary to cover the annual required principal and interest payments over the term of these bonds. However, it is the intent of the Hospital and the County Board to repay these bonds solely from Hospital revenue.

**Hospital General Obligation Bonds, Series 2023.** The County issued bonds on December 1, 2023, in the amount of \$9,900,000 for the purpose of paying the costs of additions to, improvements for, and equipment for the existing Hospital, and paying certain costs of issuance. The bond payable balance, as of June 30, 2024, was \$9,900,000. The County has the ability to levy taxes as necessary to cover the annual required principal and interest payments over the term of these bonds. However, it is the intent of the Hospital and the County Board to repay these bonds solely from Hospital revenue.

**Agricultural Society General Obligation Refunding Bonds.** The County issued bonds on August 18, 2021, in the amount of \$1,485,000 for the purpose of refunding and redeeming Series 2016 bonds originally issued for the purpose of paying the costs of acquiring, constructing, furnishing, and equipping a multi-purpose facility on the County fairgrounds. The bond payable balance, as of June 30, 2024, was \$1,095,000. The County has the ability to levy taxes as necessary to cover the annual required principal and interest payments over the term of these bonds. Future tax resources will be used to pay off the bonds.

BUTLER COUNTY

NOTES TO FINANCIAL STATEMENTS  
(Concluded)

7. **Long-Term Obligations** (Concluded)

Future Payments:

<b>Year</b>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 135,000	\$ 10,068	\$ 145,068
2026	135,000	9,325	144,325
2027	130,000	8,432	138,432
2028	135,000	7,338	142,338
2029	140,000	5,995	145,995
2030-2032	420,000	8,295	428,295
Total Payments	<u>\$ 1,095,000</u>	<u>\$ 49,453</u>	<u>\$ 1,144,453</u>

8. **Contingent Liabilities**

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, the County Attorney believes the resolution of these matters will not have a materially adverse effect on the financial condition of the County.

**BUTLER COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**GENERAL FUND**

For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>RECEIPTS</b>				
Taxes	\$ 5,415,299	\$ 5,415,299	\$ 5,351,315	\$ (63,984)
Investment Income	50,000	50,000	718,567	668,567
Intergovernmental	16,000	16,000	49,465	33,465
Charges for Services	564,475	564,475	696,212	131,737
Miscellaneous	6,500	6,500	61,233	54,733
<b>TOTAL RECEIPTS</b>	<u>6,052,274</u>	<u>6,052,274</u>	<u>6,876,792</u>	<u>824,518</u>
<b>DISBURSEMENTS</b>				
General Government				
County Board	257,331	257,331	253,471	3,860
County Clerk	202,536	202,536	194,472	8,064
County Treasurer	227,611	227,611	210,594	17,017
County Assessor	243,158	243,158	234,667	8,491
Election Commissioner	77,748	77,748	48,084	29,664
Data Processing	139,000	139,000	130,377	8,623
Personnel	82,337	82,337	77,300	5,037
Clerk of the District Court	229,893	229,893	202,266	27,627
County Court System	13,000	13,000	10,445	2,555
Public Defender	200,000	200,000	191,966	8,034
Building and Grounds	278,114	278,114	251,537	26,577
Reappraisal	61,678	61,678	50,429	11,249
Agricultural Extension Agent	143,747	143,747	141,614	2,133
Insurance	910,000	910,000	860,823	49,177
Miscellaneous	643,587	643,587	381,716	261,871
Public Safety				
County Sheriff	833,999	833,999	748,937	85,062
County Attorney	373,596	373,596	327,864	45,732
County Jail	1,084,810	1,084,810	989,134	95,676
Emergency Management	33,269	33,269	25,328	7,941
Diversion Program	14,500	14,500	14,500	-
Law Enforcement Grant	10,000	10,000	-	10,000
Floodplain Administrator	9,297	9,297	5,655	3,642
Public Works				
County Surveyor	30,752	30,752	29,908	844
Noxious Weed Control	86,294	86,294	70,464	15,830
Public Assistance				
Veterans' Service Officer	52,162	52,162	40,355	11,807
Victims Assistance Program	1,000	1,000	157	843
Institutions	15,000	15,000	7,362	7,638
<b>TOTAL DISBURSEMENTS</b>	<u>6,254,419</u>	<u>6,254,419</u>	<u>5,499,425</u>	<u>754,994</u>

**BUTLER COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**GENERAL FUND**

For the Year Ended June 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	(202,145)	(202,145)	1,377,367	1,579,512
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	643,605	643,605	659,374	15,769
Transfers out	(1,708,318)	(1,708,318)	(1,829,018)	(120,700)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,064,713)</u>	<u>(1,064,713)</u>	<u>(1,169,644)</u>	<u>(104,931)</u>
Net Change in Fund Balance	(1,266,858)	(1,266,858)	207,723	1,474,581
<b>FUND BALANCE - BEGINNING</b>	<u>1,766,858</u>	<u>1,766,858</u>	<u>1,766,858</u>	<u>-</u>
<b>FUND BALANCE - ENDING</b>	<u><u>\$ 500,000</u></u>	<u><u>\$ 500,000</u></u>	<u><u>\$ 1,974,581</u></u>	<u><u>\$ 1,474,581</u></u>

(Concluded)



**BUTLER COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**MAJOR FUNDS**

For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>ROAD FUND</b>				
<b>RECEIPTS</b>				
Taxes	\$ -	\$ -	\$ 2	\$ 2
Intergovernmental	2,140,263	2,140,263	2,306,227	165,964
Charges for Services	-	-	4,189	4,189
Miscellaneous	-	-	106,604	106,604
<b>TOTAL RECEIPTS</b>	<b>2,140,263</b>	<b>2,140,263</b>	<b>2,417,022</b>	<b>276,759</b>
<b>DISBURSEMENTS</b>	<b>3,923,500</b>	<b>3,923,500</b>	<b>3,016,932</b>	<b>906,568</b>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>(1,783,237)</b>	<b>(1,783,237)</b>	<b>(599,910)</b>	<b>1,183,327</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,218,829	1,218,829	1,218,829	-
Transfers out	(100,000)	(100,000)	(500,000)	(400,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>1,118,829</b>	<b>1,118,829</b>	<b>718,829</b>	<b>(400,000)</b>
Net Change in Fund Balance	(664,408)	(664,408)	118,919	783,327
FUND BALANCE - BEGINNING	964,408	964,408	964,408	-
FUND BALANCE - ENDING	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 1,083,327</b>	<b>\$ 783,327</b>
<b>INHERITANCE FUND</b>				
<b>RECEIPTS</b>				
Taxes	\$ 500,000	\$ 500,000	\$ 1,439,271	\$ 939,271
Intergovernmental	-	-	64,591	64,591
<b>TOTAL RECEIPTS</b>	<b>500,000</b>	<b>500,000</b>	<b>1,503,862</b>	<b>1,003,862</b>
<b>DISBURSEMENTS</b>	<b>5,044,275</b>	<b>5,044,275</b>	<b>-</b>	<b>5,044,275</b>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>(4,544,275)</b>	<b>(4,544,275)</b>	<b>1,503,862</b>	<b>6,048,137</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	(600,000)	(600,000)	(600,000)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(600,000)</b>	<b>(600,000)</b>	<b>(600,000)</b>	<b>-</b>
Net Change in Fund Balance	(5,144,275)	(5,144,275)	903,862	6,048,137
FUND BALANCE - BEGINNING	5,144,275	5,144,275	5,144,275	-
FUND BALANCE - ENDING	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,048,137</b>	<b>\$ 6,048,137</b>

(Continued)

**BUTLER COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**MAJOR FUNDS**

For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>SPECIAL ROAD FUND</b>				
<b>RECEIPTS</b>				
Intergovernmental	\$ -	\$ -	\$ 2,986	\$ 2,986
<b>TOTAL RECEIPTS</b>	<b>-</b>	<b>-</b>	<b>2,986</b>	<b>2,986</b>
<b>DISBURSEMENTS</b>	<b>2,121,049</b>	<b>2,121,049</b>	<b>399,955</b>	<b>1,721,094</b>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>(2,121,049)</b>	<b>(2,121,049)</b>	<b>(396,969)</b>	<b>1,724,080</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	100,000	100,000	500,000	400,000
Transfers out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>100,000</b>	<b>100,000</b>	<b>500,000</b>	<b>400,000</b>
Net Change in Fund Balance	(2,021,049)	(2,021,049)	103,031	2,124,080
<b>FUND BALANCE - BEGINNING</b>	<b>2,021,049</b>	<b>2,021,049</b>	<b>2,021,049</b>	<b>-</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,124,080</b>	<b>\$ 2,124,080</b>

(Concluded)

**BUTLER COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**NONMAJOR FUNDS**

For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>HIGHWAY BRIDGE BUYBACK FUND</b>				
Receipts	\$ 242,103	\$ 242,103	\$ 242,103	\$ -
Disbursements	(822,557)	(822,557)	(430,583)	391,974
Net Change in Fund Balance	(580,454)	(580,454)	(188,480)	391,974
Fund Balance - Beginning	580,454	580,454	580,454	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 391,974</u>	<u>\$ 391,974</u>
<b>COMMUNICATION EQUIPMENT SINKING FUND</b>				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(60,000)	(60,000)	(34,473)	25,527
Net Change in Fund Balance	(60,000)	(60,000)	(34,473)	25,527
Fund Balance - Beginning	60,000	60,000	60,000	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,527</u>	<u>\$ 25,527</u>
<b>EQUIPMENT SINKING FUND</b>				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(204,723)	(204,723)	(114,128)	90,595
Transfers in	5,500	5,500	140,500	135,000
Transfers out	-	-	-	-
Net Change in Fund Balance	(199,223)	(199,223)	26,372	225,595
Fund Balance - Beginning	199,223	199,223	199,223	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 225,595</u>	<u>\$ 225,595</u>
<b>CHILD SUPPORT INCENTIVE FUND</b>				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(17,685)	(17,685)	-	17,685
Net Change in Fund Balance	(17,685)	(17,685)	-	17,685
Fund Balance - Beginning	17,685	17,685	17,685	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,685</u>	<u>\$ 17,685</u>
<b>VISITORS PROMOTION FUND</b>				
Receipts	\$ -	\$ -	\$ 3,125	\$ 3,125
Disbursements	(20,083)	(20,083)	(2,824)	17,259
Net Change in Fund Balance	(20,083)	(20,083)	301	20,384
Fund Balance - Beginning	20,083	20,083	20,083	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,384</u>	<u>\$ 20,384</u>

(Continued)

**BUTLER COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**NONMAJOR FUNDS**

For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>VISITORS IMPROVEMENT FUND</b>				
Receipts	\$ -	\$ -	\$ 3,126	\$ 3,126
Disbursements	(6,125)	(6,125)	-	6,125
Net Change in Fund Balance	(6,125)	(6,125)	3,126	9,251
Fund Balance - Beginning	6,125	6,125	6,125	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,251</u>	<u>\$ 9,251</u>
<b>REGISTER OF DEEDS PRESERVATION &amp; MODERNIZATION FUND</b>				
Receipts	\$ 5,000	\$ 5,000	\$ 6,847	\$ 1,847
Disbursements	(18,004)	(18,004)	(6,635)	11,369
Net Change in Fund Balance	(13,004)	(13,004)	212	13,216
Fund Balance - Beginning	13,004	13,004	13,004	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,216</u>	<u>\$ 13,216</u>
<b>MEDICAL RELIEF FUND</b>				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(1,134)	(1,134)	(1,134)	-
Net Change in Fund Balance	(1,134)	(1,134)	(1,134)	-
Fund Balance - Beginning	1,134	1,134	1,134	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>VETERANS' AID FUND</b>				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(27,214)	(27,214)	(2,800)	24,414
Net Change in Fund Balance	(27,214)	(27,214)	(2,800)	24,414
Fund Balance - Beginning	27,214	27,214	27,214	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,414</u>	<u>\$ 24,414</u>
<b>RURAL TRANSIT SERVICE FUND</b>				
Receipts	\$ -	\$ -	\$ 134,751	\$ 134,751
Disbursements	(126,820)	(126,820)	(120,663)	6,157
Transfers in	28,433	28,433	12,872	(15,561)
Transfers out	-	-	-	-
Net Change in Fund Balance	(98,387)	(98,387)	26,960	125,347
Fund Balance - Beginning	110,810	110,810	110,810	-
Fund Balance - Ending	<u>\$ 12,423</u>	<u>\$ 12,423</u>	<u>\$ 137,770</u>	<u>\$ 125,347</u>

**BUTLER COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**NONMAJOR FUNDS**

For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>SENIOR SERVICES PROGRAM FUND</b>				
Receipts	\$ 112,500	\$ 112,500	\$ 155,335	\$ 42,835
Disbursements	(205,376)	(205,376)	(191,147)	14,229
Transfers in	52,394	52,394	53,655	1,261
Transfers out	-	-	-	-
Net Change in Fund Balance	(40,482)	(40,482)	17,843	58,325
Fund Balance - Beginning	70,482	70,482	70,482	-
Fund Balance - Ending	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 88,325</u>	<u>\$ 58,325</u>
<b>SENIOR SERVICES SAVINGS FUND</b>				
Receipts	\$ -	\$ -	\$ 10,382	\$ 10,382
Disbursements	(73,681)	(73,681)	(8,206)	65,475
Net Change in Fund Balance	(73,681)	(73,681)	2,176	75,857
Fund Balance - Beginning	73,681	73,681	73,681	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,857</u>	<u>\$ 75,857</u>
<b>OPIOID RECOVERY FUND</b>				
Receipts	\$ -	\$ -	\$ 11,910	\$ 11,910
Disbursements	(6,457)	(6,457)	-	6,457
Net Change in Fund Balance	(6,457)	(6,457)	11,910	18,367
Fund Balance - Beginning	6,457	6,457	6,457	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,367</u>	<u>\$ 18,367</u>
<b>STOP PROGRAM FUND</b>				
Receipts	\$ -	\$ -	\$ 1,700	\$ 1,700
Disbursements	(31,951)	(31,951)	(1,043)	30,908
Net Change in Fund Balance	(31,951)	(31,951)	657	32,608
Fund Balance - Beginning	31,951	31,951	31,951	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,608</u>	<u>\$ 32,608</u>
<b>DRUG LAW ENFORCEMENT &amp; EDUCATION FUND</b>				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(7,092)	(7,092)	-	7,092
Net Change in Fund Balance	(7,092)	(7,092)	-	7,092
Fund Balance - Beginning	7,092	7,092	7,092	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,092</u>	<u>\$ 7,092</u>

(Continued)

**BUTLER COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**NONMAJOR FUNDS**

For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>PROBLEM SOLVING COURT FUND</b>				
Receipts	\$ 1,615	\$ 1,615	\$ 538	\$ (1,077)
Disbursements	(5,000)	(5,000)	(965)	4,035
Net Change in Fund Balance	(3,385)	(3,385)	(427)	2,958
Fund Balance - Beginning	3,385	3,385	3,385	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,958</u>	<u>\$ 2,958</u>
<b>FEDERAL DRUG LAW ENFORCEMENT FUND</b>				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(966)	(966)	-	966
Net Change in Fund Balance	(966)	(966)	-	966
Fund Balance - Beginning	966	966	966	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 966</u>	<u>\$ 966</u>
<b>D.A.R.E. FUND</b>				
Receipts	\$ 800	\$ 800	\$ 625	\$ (175)
Disbursements	(1,000)	(1,000)	(70)	930
Net Change in Fund Balance	(200)	(200)	555	755
Fund Balance - Beginning	200	200	200	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 755</u>	<u>\$ 755</u>
<b>CANINE FUND</b>				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(3,290)	(3,290)	-	3,290
Net Change in Fund Balance	(3,290)	(3,290)	-	3,290
Fund Balance - Beginning	3,290	3,290	3,290	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,290</u>	<u>\$ 3,290</u>
<b>DISASTER FUND</b>				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(27,918)	(27,918)	-	27,918
Net Change in Fund Balance	(27,918)	(27,918)	-	27,918
Fund Balance - Beginning	27,918	27,918	27,918	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,918</u>	<u>\$ 27,918</u>

(Continued)

BUTLER COUNTY  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL  
NONMAJOR FUNDS**

For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>COVID AMERICAN RESCUE PLAN ACT FUND</b>				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(709,147)	(709,147)	(224,635)	484,512
Transfers in	-	-	-	-
Transfers out	(42,470)	(42,470)	(58,240)	(15,770)
Net Change in Fund Balance	(751,617)	(751,617)	(282,875)	468,742
Fund Balance - Beginning	751,617	751,617	751,617	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 468,742</u>	<u>\$ 468,742</u>
<b>911 EMERGENCY MANAGEMENT FUND</b>				
Receipts	\$ 15,000	\$ 15,000	\$ 18,457	\$ 3,457
Disbursements	(441,500)	(441,500)	(377,565)	63,935
Transfers in	403,162	403,162	403,162	-
Transfers out	(30,000)	(30,000)	-	30,000
Net Change in Fund Balance	(53,338)	(53,338)	44,054	97,392
Fund Balance - Beginning	53,338	53,338	53,338	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 97,392</u>	<u>\$ 97,392</u>
<b>911 WIRELESS SERVICE FUND</b>				
Receipts	\$ 50,319	\$ 50,319	\$ 50,319	\$ -
Disbursements	(50,319)	(50,319)	(41,661)	8,658
Transfers in	-	-	-	-
Transfers out	(14,883)	(14,883)	(14,883)	-
Net Change in Fund Balance	(14,883)	(14,883)	(6,225)	8,658
Fund Balance - Beginning	14,883	14,883	14,883	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,658</u>	<u>\$ 8,658</u>
<b>911 WIRELESS SERVICE HOLDING FUND</b>				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(180,935)	(180,935)	-	180,935
Transfers in	14,883	14,883	14,883	-
Transfers out	-	-	-	-
Net Change in Fund Balance	(166,052)	(166,052)	14,883	180,935
Fund Balance - Beginning	166,052	166,052	166,052	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 180,935</u>	<u>\$ 180,935</u>

(Continued)

BUTLER COUNTY  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL  
NONMAJOR FUNDS**

For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>AGRICULTURAL SOCIETY BUILDING FUND</b>				
Receipts	\$ 143,903	\$ 143,903	\$ 147,333	\$ 3,430
Disbursements	(286,733)	(286,733)	(140,965)	145,768
Net Change in Fund Balance	(142,830)	(142,830)	6,368	149,198
Fund Balance - Beginning	142,830	142,830	142,830	-
Fund Balance - Ending	\$ -	\$ -	\$ 149,198	\$ 149,198

(Concluded)



**BUTLER COUNTY**  
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,**  
**AND CHANGES IN CASH BASIS FUND BALANCES**  
**NONMAJOR FUNDS**  
For the Year Ended June 30, 2024

	Highway Bridge Buyback Fund	Communication Equipment Sinking Fund	Equipment Sinking Fund	Child Support Incentive Fund	Visitors Promotion Fund	Visitors Improvement Fund
<b>RECEIPTS</b>						
Taxes:						
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	3,125	3,126
Investment Income	-	-	-	-	-	-
Intergovernmental	242,103	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>	<u>242,103</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,125</u>	<u>3,126</u>
<b>DISBURSEMENTS</b>						
General Government	-	-	-	-	-	-
Public Safety	-	34,473	114,128	-	-	-
Public Works	430,583	-	-	-	-	-
Public Assistance	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	2,824	-
Debt Service:						
Principal Payments	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<u>430,583</u>	<u>34,473</u>	<u>114,128</u>	<u>-</u>	<u>2,824</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<u>(188,480)</u>	<u>(34,473)</u>	<u>(114,128)</u>	<u>-</u>	<u>301</u>	<u>3,126</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	140,500	-	-	-
Transfers out	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>140,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(188,480)	(34,473)	26,372	-	301	3,126
<b>FUND BALANCES - BEGINNING</b>	<u>580,454</u>	<u>60,000</u>	<u>199,223</u>	<u>17,685</u>	<u>20,083</u>	<u>6,125</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 391,974</u>	<u>\$ 25,527</u>	<u>\$ 225,595</u>	<u>\$ 17,685</u>	<u>\$ 20,384</u>	<u>\$ 9,251</u>
<b>FUND BALANCES:</b>						
Restricted for:						
Visitor Promotion	-	-	-	-	20,384	9,251
911 Emergency Services	-	-	-	-	-	-
Drug Education / Enforcement	-	-	-	-	-	-
Law Enforcement	-	-	-	-	-	-
Preservation of Records	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Road & Bridge Projects	391,974	-	-	-	-	-
Child Support Enforcement	-	-	-	17,685	-	-
Federal Relief	-	-	-	-	-	-
Committed to:						
Law Enforcement / Public Safety	-	-	-	-	-	-
Aid and Assistance	-	-	-	-	-	-
Equipment	-	25,527	225,595	-	-	-
Disaster Recovery	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>\$ 391,974</u>	<u>\$ 25,527</u>	<u>\$ 225,595</u>	<u>\$ 17,685</u>	<u>\$ 20,384</u>	<u>\$ 9,251</u>

**BUTLER COUNTY**  
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,**  
**AND CHANGES IN CASH BASIS FUND BALANCES**  
**NONMAJOR FUNDS**  
For the Year Ended June 30, 2024

	Register of Deeds Preservation & Modernization Fund	Medical Relief Fund	Veterans' Aid Fund	Rural Transit Service Fund	Senior Services Program Fund	Senior Services Savings Fund	Opioid Recovery Fund
<b>RECEIPTS</b>							
Taxes:							
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-	-	-
Investment Income	-	-	-	-	-	596	-
Intergovernmental	-	-	-	60,443	75,934	-	-
Charges for Services	6,847	-	-	74,307	59,882	-	-
Miscellaneous	-	-	-	1	19,519	9,786	11,910
<b>TOTAL RECEIPTS</b>	<u>6,847</u>	<u>-</u>	<u>-</u>	<u>134,751</u>	<u>155,335</u>	<u>10,382</u>	<u>11,910</u>
<b>DISBURSEMENTS</b>							
General Government	6,635	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-
Public Assistance	-	-	2,800	120,663	191,147	8,206	-
Culture and Recreation	-	-	-	-	-	-	-
Debt Service:							
Principal Payments	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<u>6,635</u>	<u>-</u>	<u>2,800</u>	<u>120,663</u>	<u>191,147</u>	<u>8,206</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<u>212</u>	<u>-</u>	<u>(2,800)</u>	<u>14,088</u>	<u>(35,812)</u>	<u>2,176</u>	<u>11,910</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	-	-	12,872	53,655	-	-
Transfers out	-	(1,134)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>(1,134)</u>	<u>-</u>	<u>12,872</u>	<u>53,655</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	212	(1,134)	(2,800)	26,960	17,843	2,176	11,910
<b>FUND BALANCES - BEGINNING</b>	<u>13,004</u>	<u>1,134</u>	<u>27,214</u>	<u>110,810</u>	<u>70,482</u>	<u>73,681</u>	<u>6,457</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 13,216</u>	<u>\$ -</u>	<u>\$24,414</u>	<u>\$137,770</u>	<u>\$88,325</u>	<u>\$75,857</u>	<u>\$18,367</u>
<b>FUND BALANCES:</b>							
Restricted for:							
Visitor Promotion	-	-	-	-	-	-	-
911 Emergency Services	-	-	-	-	-	-	-
Drug Education / Enforcement	-	-	-	-	-	-	18,367
Law Enforcement	-	-	-	-	-	-	-
Preservation of Records	13,216	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Road & Bridge Projects	-	-	-	-	-	-	-
Child Support Enforcement	-	-	-	-	-	-	-
Federal Relief	-	-	-	-	-	-	-
Committed to:							
Law Enforcement / Public Safety	-	-	-	-	-	-	-
Aid and Assistance	-	-	24,414	137,770	88,325	75,857	-
Equipment	-	-	-	-	-	-	-
Disaster Recovery	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>\$ 13,216</u>	<u>\$ -</u>	<u>\$24,414</u>	<u>\$137,770</u>	<u>\$88,325</u>	<u>\$75,857</u>	<u>\$18,367</u>

BUTLER COUNTY  
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN CASH BASIS FUND BALANCES**  
**NONMAJOR FUNDS**  
For the Year Ended June 30, 2024

	STOP Program Fund	Drug Law Enforcement & Education Fund	Problem Solving Court Fund	Federal Drug Law Enforcement Fund	D.A.R.E. Fund	Canine Fund	Disaster Fund
<b>RECEIPTS</b>							
Taxes:							
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	1,700	-	538	-	-	-	-
Miscellaneous	-	-	-	-	625	-	-
<b>TOTAL RECEIPTS</b>	<u>1,700</u>	<u>-</u>	<u>538</u>	<u>-</u>	<u>625</u>	<u>-</u>	<u>-</u>
<b>DISBURSEMENTS</b>							
General Government	-	-	-	-	-	-	-
Public Safety	1,043	-	965	-	70	-	-
Public Works	-	-	-	-	-	-	-
Public Assistance	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Debt Service:							
Principal Payments	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<u>1,043</u>	<u>-</u>	<u>965</u>	<u>-</u>	<u>70</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>657</u>	<u>-</u>	<u>(427)</u>	<u>-</u>	<u>555</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	657	-	(427)	-	555	-	-
<b>FUND BALANCES - BEGINNING</b>	<u>31,951</u>	<u>7,092</u>	<u>3,385</u>	<u>966</u>	<u>200</u>	<u>3,290</u>	<u>27,918</u>
<b>FUND BALANCES - ENDING</b>	<u>\$32,608</u>	<u>\$ 7,092</u>	<u>\$ 2,958</u>	<u>\$ 966</u>	<u>\$ 755</u>	<u>\$ 3,290</u>	<u>\$ 27,918</u>
<b>FUND BALANCES:</b>							
Restricted for:							
Visitor Promotion	-	-	-	-	-	-	-
911 Emergency Services	-	-	-	-	-	-	-
Drug Education / Enforcement	-	7,092	-	-	-	-	-
Law Enforcement	-	-	-	966	-	-	-
Preservation of Records	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Road & Bridge Projects	-	-	-	-	-	-	-
Child Support Enforcement	-	-	-	-	-	-	-
Federal Relief	-	-	-	-	-	-	-
Committed to:							
Law Enforcement / Public Safety	32,608	-	2,958	-	755	3,290	-
Aid and Assistance	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Disaster Recovery	-	-	-	-	-	-	27,918
<b>TOTAL FUND BALANCES</b>	<u>\$32,608</u>	<u>\$ 7,092</u>	<u>\$ 2,958</u>	<u>\$ 966</u>	<u>\$ 755</u>	<u>\$ 3,290</u>	<u>\$ 27,918</u>

**BUTLER COUNTY**  
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,**  
**AND CHANGES IN CASH BASIS FUND BALANCES**  
**NONMAJOR FUNDS**

For the Year Ended June 30, 2024

	COVID American Rescue Plan Act Fund	911 Emergency Management Fund	911 Wireless Service Fund	911 Wireless Service Holding Fund	Agricultural Society Building Fund	Total Nonmajor Funds
<b>RECEIPTS</b>						
Taxes:						
Property	\$ -	\$ -	\$ -	\$ -	\$ 146,629	\$ 146,629
Other	-	18,457	50,319	-	403	75,430
Investment Income	-	-	-	-	-	596
Intergovernmental	-	-	-	-	301	378,781
Charges for Services	-	-	-	-	-	143,274
Miscellaneous	-	-	-	-	-	41,841
<b>TOTAL RECEIPTS</b>	<b>-</b>	<b>18,457</b>	<b>50,319</b>	<b>-</b>	<b>147,333</b>	<b>786,551</b>
<b>DISBURSEMENTS</b>						
General Government	1,700	-	-	-	-	8,335
Public Safety	222,935	377,565	41,661	-	-	792,840
Public Works	-	-	-	-	-	430,583
Public Assistance	-	-	-	-	-	322,816
Culture and Recreation	-	-	-	-	-	2,824
Debt Service:						
Principal Payments	-	-	-	-	130,000	130,000
Interest and Fiscal Charges	-	-	-	-	10,965	10,965
<b>TOTAL DISBURSEMENTS</b>	<b>224,635</b>	<b>377,565</b>	<b>41,661</b>	<b>-</b>	<b>140,965</b>	<b>1,698,363</b>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>(224,635)</b>	<b>(359,108)</b>	<b>8,658</b>	<b>-</b>	<b>6,368</b>	<b>(911,812)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	403,162	-	14,883	-	625,072
Transfers out	(58,240)	-	(14,883)	-	-	(74,257)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(58,240)</b>	<b>403,162</b>	<b>(14,883)</b>	<b>14,883</b>	<b>-</b>	<b>550,815</b>
Net Change in Fund Balances	(282,875)	44,054	(6,225)	14,883	6,368	(360,997)
<b>FUND BALANCES - BEGINNING</b>	<b>751,617</b>	<b>53,338</b>	<b>14,883</b>	<b>166,052</b>	<b>142,830</b>	<b>2,389,874</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 468,742</b>	<b>\$ 97,392</b>	<b>\$ 8,658</b>	<b>\$ 180,935</b>	<b>\$ 149,198</b>	<b>\$ 2,028,877</b>
<b>FUND BALANCES:</b>						
Restricted for:						
Visitor Promotion	-	-	-	-	-	29,635
911 Emergency Services	-	97,392	8,658	180,935	-	286,985
Drug Education / Enforcement	-	-	-	-	-	25,459
Law Enforcement	-	-	-	-	-	966
Preservation of Records	-	-	-	-	-	13,216
Debt Service	-	-	-	-	149,198	149,198
Road & Bridge Projects	-	-	-	-	-	391,974
Child Support Enforcement	-	-	-	-	-	17,685
Federal Relief	468,742	-	-	-	-	468,742
Committed to:						
Law Enforcement / Public Safety	-	-	-	-	-	39,611
Aid and Assistance	-	-	-	-	-	326,366
Equipment	-	-	-	-	-	251,122
Disaster Recovery	-	-	-	-	-	27,918
<b>TOTAL FUND BALANCES</b>	<b>\$ 468,742</b>	<b>\$ 97,392</b>	<b>\$ 8,658</b>	<b>\$ 180,935</b>	<b>\$ 149,198</b>	<b>\$ 2,028,877</b>

**BUTLER COUNTY**  
**SCHEDULE OF OFFICE ACTIVITIES**  
For the Year Ended June 30, 2024

	County Clerk	Clerk of the District Court	County Sheriff	County Attorney	Highway Superintendent	Veterans' Service Officer	County Senior Services	County Detention Center	Total
BALANCES JULY 1, 2023	\$ 15,415	\$ 117,188	\$ 5,201	\$ 500	\$ -	\$ 3,674	\$ 528	\$ 22,452	\$ 164,958
<b>RECEIPTS</b>									
Intergovernmental	-	-	-	-	178,095	2,800	200,729	-	381,624
Charges for Services	91,917	13,911	43,901	-	1,853	-	69,093	138,000	358,675
Miscellaneous	-	-	157	636	106,598	-	32,501	2,434	142,326
State Fees	144,714	18,386	-	-	-	-	-	-	163,100
Other Liabilities	-	836,325	17,552	1,000	-	-	-	359,219	1,214,096
<b>TOTAL RECEIPTS</b>	<b>236,631</b>	<b>868,622</b>	<b>61,610</b>	<b>1,636</b>	<b>286,546</b>	<b>2,800</b>	<b>302,323</b>	<b>499,653</b>	<b>2,259,821</b>
<b>DISBURSEMENTS</b>									
Payments to County Treasurer	94,792	14,616	44,420	-	280,000	-	299,872	129,284	862,984
Payments to State Treasurer	150,291	19,280	-	-	-	-	-	-	169,571
Petty Cash & Other Payments	-	-	158	636	-	2,669	2,138	-	5,601
Other Liabilities	-	895,987	17,552	1,000	-	-	-	355,852	1,270,391
<b>TOTAL DISBURSEMENTS</b>	<b>245,083</b>	<b>929,883</b>	<b>62,130</b>	<b>1,636</b>	<b>280,000</b>	<b>2,669</b>	<b>302,010</b>	<b>485,136</b>	<b>2,308,547</b>
BALANCES JUNE 30, 2024	\$ 6,963	\$ 55,927	\$ 4,681	\$ 500	\$ 6,546	\$ 3,805	\$ 841	\$ 36,969	\$ 116,232
<b>BALANCES CONSIST OF:</b>									
Due to County Treasurer	\$ 3,938	\$ 1,057	\$ 1,681	\$ -	\$ 6,546	\$ 3,805	\$ 341	\$ 25,603	\$ 42,971
Petty Cash	200	-	3,000	500	-	-	500	3,500	7,700
Due to State Treasurer	2,825	1,467	-	-	-	-	-	-	4,292
Due to Others	-	53,403	-	-	-	-	-	7,866	61,269
BALANCES JUNE 30, 2024	<b>\$ 6,963</b>	<b>\$ 55,927</b>	<b>\$ 4,681</b>	<b>\$ 500</b>	<b>\$ 6,546</b>	<b>\$ 3,805</b>	<b>\$ 841</b>	<b>\$ 36,969</b>	<b>\$ 116,232</b>

BUTLER COUNTY  
**SCHEDULE OF TAXES CERTIFIED AND COLLECTED**  
**FOR ALL POLITICAL SUBDIVISIONS IN THE COUNTY**  
June 30, 2024

Item	2019	2020	2021	2022	2023
<b>Tax Certified by Assessor</b>					
Real Estate	\$ 25,612,462	\$ 26,239,346	\$ 26,212,107	\$ 26,863,749	\$ 28,719,577
Personal and Specials	2,190,522	2,221,358	2,632,049	2,503,162	2,478,982
<b>Total</b>	<b>27,802,984</b>	<b>28,460,704</b>	<b>28,844,156</b>	<b>29,366,911</b>	<b>31,198,559</b>
<b>Corrections</b>					
Additions	9,963	20,362	23,752	27,612	24,857
Deductions	(9,377)	(2,662)	(1,418)	(1,219)	(1,433)
Net Additions/ (Deductions)	586	17,700	22,334	26,393	23,424
<b>Corrected Certified Tax</b>	<b>27,803,570</b>	<b>28,478,404</b>	<b>28,866,490</b>	<b>29,393,304</b>	<b>31,221,983</b>
<b>Net Tax Collected by County Treasurer during Fiscal Year Ending:</b>					
June 30, 2020	18,351,802	-	-	-	-
June 30, 2021	9,442,259	19,164,713	-	-	-
June 30, 2022	8,211	9,302,809	19,744,401	-	-
June 30, 2023	546	6,617	9,102,356	20,221,357	-
June 30, 2024	750	3,212	15,121	9,158,322	21,625,848
<b>Total Net Collections</b>	<b>27,803,568</b>	<b>28,477,351</b>	<b>28,861,878</b>	<b>29,379,679</b>	<b>21,625,848</b>
<b>Total Uncollected Tax</b>	<b>\$ 2</b>	<b>\$ 1,053</b>	<b>\$ 4,612</b>	<b>\$ 13,625</b>	<b>\$ 9,596,135</b>
<b>Percentage Uncollected Tax</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.02%</b>	<b>0.05%</b>	<b>30.74%</b>

Note: Tax refunds are netted against tax collections to determine Net Tax Collected.



# NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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BUTLER COUNTY  
**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 Supervisors  
Butler County, Nebraska

We have audited, in accordance with 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 (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Butler County, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated February 19, 2025. The report notes the financial statements were prepared on the basis of cash receipts and disbursements and do not include the financial data of the Butler County Health Care Center (Hospital), a component unit of Butler County.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, 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 statements, 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 County's financial statements 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described below, that we consider to be a material weakness:

- The County offices lacked a segregation of duties, as one person could handle all aspects of processing a transaction from beginning to end. A proper system of internal control includes a plan of organization, procedures, and records designed to safeguard assets and provide reliable financial records. Inadequate segregation of duties could lead to the misappropriation of assets or improper reporting. Due to a limited number of personnel, an adequate segregation of duties may not be possible without additional cost.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Butler County’s financial statements are free of 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 statements. 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*.

**Additional Items**

We also noted certain matters that we reported to the management of Butler County in a separate letter dated February 19, 2025.

**Butler County’s Response to Findings**

Butler County declined to respond to the finding described above.

**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 County’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 County’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

February 19, 2025



Jeff Schreier, CPA  
Audit Manager  
Lincoln, Nebraska





# NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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February 19, 2025

Board of Supervisors  
Butler County, Nebraska

Dear Supervisors:

We have audited the basic financial statements of Butler County (County) for the fiscal year ended June 30, 2024, and have issued our report thereon dated February 19, 2025. In planning and performing our audit of the basic financial statements of the County, we considered internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements. An audit does not include examining the effectiveness of internal control and does not provide assurance on internal control. We also performed tests of the County's compliance with certain provisions of laws, regulations, contracts, and grants.

During our audit, we noted certain matters involving internal control over financial reporting and other operational matters that are presented here. These comments and recommendations are intended to improve the internal control over financial reporting or result in operational efficiencies in the following areas:

## COUNTY BOARD

### Law Enforcement Retirement Contributions

The County failed to update properly retirement withholding percentages for certified law enforcement personnel after the passage of 2023 Neb. Laws. LB 103 (LB 103). Section four of that legislative bill updated Neb. Rev. Stat. § 23-2332.01 (Reissue 2022) to increase the required contribution to the County Employees Retirement Plan (retirement plan) for certified law enforcement personnel from one percent to two percent by both the employee and County.

Pursuant to section 15 of LB 103, these changes were operative three calendar months after the adjournment of the legislative session, or September 2, 2023. Despite this legislative mandate, the County did not update the retirement contribution percentages until November 2024, after being notified of the issue by the Nebraska Public Employees Retirement Systems (NPERS). Consequently, a total of \$7,808 was not properly contributed to the retirement plan during the fiscal year ending June 30, 2024.

Furthermore, when calculating the required make-up contributions, the County used compensation starting in May 2023, rather than September 2023, when this section of LB 103 became operative. Consequently, improper make-up contributions, totaling \$2,292, were made to the retirement plan. According to the County, this was at the direction of NPERS.

Neb. Rev. Stat. § 23-2332.01 (Cum. Supp. 2024) provides the following:

*Any county with a population of eighty-five thousand inhabitants or less that participates in the Retirement System for Nebraska Counties established by the County Employees Retirement Act shall establish and fund a supplemental retirement plan for the benefit of all present and future commissioned law enforcement personnel employed by such county who possess a valid law enforcement officer certificate or diploma, as established by the Nebraska Police Standards Advisory Council. The auxiliary benefit plan shall be funded by additional contributions to the county*

*employees retirement plan in excess of the amounts established by sections 23-2307 and 23-2308. The additional contributions made by employees shall be credited to the employee account, and contributions paid by the county shall be credited to the employer account, with each amount to be established at a rate of two percent of compensation. All contributions made pursuant to this section shall be invested and administered according to the County Employees Retirement Act.*

(Emphasis added.) Additionally, good internal controls require procedures to ensure that all legislative changes are implemented properly and timely.

Without such procedures, there is an increased risk of the County not complying with State law, including statutory changes to retirement plan contributions.

We recommend the County Board implement procedures to ensure that all legislative changes are implemented properly and timely. We further recommend the County consult with NPERS to determine the appropriate actions to address the contribution errors noted herein.

### **Gravel Bids**

During the fiscal year ending June 30, 2024, the County paid \$121,423 to Johnson Trucking / Johnson Sand & Gravel. However, an approved bid was never received for these purchases. According to the County, this bid was received after the gravel bid deadline and, therefore, was not included in the gravel bids awarded by the County Board. Despite not having an awarded bid from Johnson Trucking / Johnson Sand & Gravel, the County still elected to purchase off the late bid received at a rate of \$18.50 per yard.

We also noted that the County failed to identify that invoice 38915, dated August 19, 2023, billed the County at \$19.50 per yard instead of \$18.50 per yard for 70.32 yards of gravel, resulting in the County overpaying by \$70. The County was unable to provide any documentation to support that a credit or refund was received for this overpayment.

Furthermore, we noted 1,529 yards of gravel was picked up from Kroeger Sand & Gravel during fiscal year 2023 but was billed at the approved fiscal year 2024 rate of \$17.50 per yard. The approved bid for fiscal year 2023 was \$16.50 per yard, resulting in the County overpaying by \$1,529.

Neb. Rev. Stat. § 39-810(1)(c) (Cum. Supp. 2024) provides the following:

*All contracts for materials for repairing, erecting, and constructing bridges and approaches thereto or culverts or for the purchase of gravel for roads, the cost and expense of which exceed twenty thousand dollars, shall be let to the lowest responsible bidder, but the board may reject any and all bids submitted for such materials.*

(Emphasis added.) Good internal controls require procedures to ensure statutory bidding requirements are met for all purchases made by the County, and payments made are in accordance with the bids received.

Without such procedures, there is an increased risk for not only loss or misuse of County funds but also statutory noncompliance.

We recommend the County Board implement procedures to ensure statutory bidding requirements are met for all purchases made by the County, and payments made are in accordance with the bids received.

*County Response: We contacted Johnson Trucking/Johnson Sand & Gravel regarding the overpayment of \$70. They agreed to provide a credit in this amount on our next invoice. We contacted Kroeger Sand & Gravel regarding the overpayment of \$1529. They agreed to provide a credit in this amount on our next invoice. They also agreed to bill the County on a more frequent (monthly or quarterly) basis instead of annually.*

## COUNTY OVERALL

### Segregation of Duties

We noted that the offices of the County each lacked a segregation of duties, as one person could handle all aspects of processing a transaction from beginning to end. A lack of segregation of duties increases the risk of possible errors or irregularities; however, due to a limited number of personnel, an adequate segregation of duties may not be possible without additional cost.

A proper system of internal control includes a plan of organization, procedures, and records designed to safeguard assets and provide reliable financial records. A system of internal control should include a proper segregation of duties, so no one individual is capable of handling all phases of a transaction from beginning to end.

This was also noted in prior audits.

We recommend the County review this situation. As always, the County must weigh the cost of hiring additional personnel versus the benefit of a proper segregation of duties.

\* \* \* \* \*

It should be noted this report is critical in nature, as it contains only our comments and recommendations on the areas noted for improvement and does not include our observations on any strong features of the County.

Draft copies of this report were furnished to the County to provide management with an opportunity to review the report and to respond to the comments and recommendations included in this report. All formal responses received have been incorporated into this report. Where no response has been included, the County declined to respond. Responses that indicate corrective action has been taken were not verified at this time, but they will be verified in the next audit.

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sincerely,



Jeff Schreier, CPA  
Audit Manager