



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

To the County Commission
and
Officeholders of Butler County, Missouri

The Office of the State Auditor contracted for an audit of Butler County's financial statements for the 2 years ended December 31, 2022, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by CliftonLarsonAllen LLP, is attached.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive style with a large, stylized "S" and "F".

Scott Fitzpatrick
State Auditor

January 2026
Report No. 2026-009



Scott Fitzpatrick
Missouri State Auditor

RECOMMENDATION SUMMARY

Recommendations in the contracted audit of Butler County

Unreconciled Cash	The county design and implement controls over bank reconciliations to require supporting documentation for all reconciling items, and ensure reconciliations are performed timely, unreconciled differences are explained, and proper review is performed over bank reconciliations.
Reporting	The county implement a process that includes tracking timely submission of required federal reports and training employees on reporting requirements.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEARS ENDED DECEMBER 31, 2022 AND 2021



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**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
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INDEPENDENT AUDITORS' REPORT

County Commission
Butler County
Poplar Bluff, Missouri

Report on the Audit of the Financial Statements

We have audited the accompanying financial statements of Butler County, Missouri (the County), which comprise cash and investments for each fund as of December 31, 2022 and 2021, and the related statements of receipts, disbursements, and changes in cash and investment balances – budget and actual for the years then ended and the related notes to the financial statements.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the financial statements referred to above present fairly, in all material respects, the cash and investments of each fund of the County as of December 31, 2022 and 2021, and their respective cash receipts and disbursements, and budgetary results for the years then ended in accordance with the financial reporting provisions prescribed or permitted by Missouri law described in Note 1.

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 Opinion on U.S. Generally Accepted Accounting Principles” section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2022 and 2021, or changes in financial position for the years then ended.

Basis for Qualified Opinion

We conducted our audits 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. Our responsibilities under those standards are further described in the Auditors' 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 audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Qualified Opinions Cash balance for each Fund

The County is not able to provide a bank reconciliation and support for outstanding checks for the County pooled cash account as of as of December 31, 2022 and 2021. The amount by which this departure would affect the assets and fund balances has not been determined.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the financial statements are prepared by the County on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the state of Missouri. The effects on the financial statements 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 and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions prescribed or permitted by Missouri law. 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 *Governmental 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 *Governmental 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 audits were conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County's financial statements. 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 not a required part of the financial statements. The schedule of expenditures of federal awards 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. Such 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the 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 October 31, 2025, on our consideration of the 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 the County's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

St. Louis, Missouri
October 31, 2025

FINANCIAL STATEMENTS

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022**

	Cash and Investments January 1, 2022	Receipts 2022	Disbursements 2022	Cash and Investments December 31, 2022
General Revenue Fund	\$ 3,712,132	5,422,159	(4,325,955)	\$ 4,808,336
Administrative Handling Fund	5,343	23,259	(17,510)	11,092
Assessment Fund	791,364	684,375	(604,132)	871,607
P.A. Administrative Cost Handling Fund	7,663	23,976	(23,132)	8,507
Butler County 911 Fund	55,352	106,810	(83,577)	78,585
Eastern Capital Improvement Fund	726,601	1,314,429	(1,331,925)	709,105
Western Capital Improvement Fund	590,015	1,312,618	(1,299,760)	602,873
Care of the Handicapped Fund	1,126,827	674,604	(832,759)	968,672
Collector's Tax Maintenance Fund	202,491	63,853	(68,507)	197,837
Community Policing Fund	533	100	-	633
Drainage District 12 Fund	32,483	2,910	(420)	34,973
Domestic Violence Fund	176	5,101	(5,131)	146
Health and Dental Escrow Fund	178,266	1,772,491	(1,784,646)	166,111
Law Enforcement Complex Fund	1,245,874	6,696,056	(6,720,338)	1,221,592
Law Enforcement Restitution Fund	41,050	45,232	(40,000)	46,282
Law Enforcement Training Fund	27,460	31,138	(53,488)	5,110
Prosecuting Attorney Training Fund	4,118	2,094	(647)	5,565
Recorder User Fee Fund	323,042	52,570	(13,800)	361,812
Special Road and Bridge Fund	3,416,576	3,078,585	(2,299,595)	4,195,566
Senior Citizens Fund	123,259	326,393	(341,208)	108,444
Sheriff Civil Fund	8,622	23,335	(24,987)	6,970
Sheriff Commissary Fund	13,320	136,682	(142,589)	7,413
Sheriff Drug Fund	786	4,232	-	5,018
Sheriff Revolving Fund	8,263	3,995	(11,049)	1,209
Special Elections Fund/HAVA Fund	60,400	137,244	(130,897)	66,747
CDBG Fund	122	329,060	(329,060)	122
Delta Regional Authority Fund	80	-	-	80
American Rescue Plan Fund	3,587,783	4,231,226	(979,677)	6,839,332
Total	<u>\$ 16,290,001</u>	<u>\$ 26,504,527</u>	<u>\$ (21,464,789)</u>	<u>\$ 21,329,739</u>

See accompanying Notes to Financial Statements.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS – REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021**

	Cash and Investments January 1, 2021	Receipts 2021	Disbursements 2021	Cash and Investments December 31, 2021
General Revenue Fund	\$ 2,730,179	\$ 5,053,257	\$ (4,071,304)	\$ 3,712,132
Administrative Handling Fund	610	19,373	(14,640)	5,343
Assessment Fund	843,797	668,439	(720,872)	791,364
P.A. Administrative Cost Handling Fund	2,666	23,564	(18,567)	7,663
Butler County 911 Fund	16,877	110,111	(71,636)	55,352
Eastern Capital Improvement Fund	664,243	1,199,394	(1,137,036)	726,601
Western Capital Improvement Fund	609,132	1,284,500	(1,303,617)	590,015
Care of the Handicapped Fund	1,116,648	649,823	(639,644)	1,126,827
CARES Fund	1,503,903	163,068	(1,666,971)	-
Collector's Tax Maintenance Fund	181,787	70,669	(49,965)	202,491
Community Policing Fund	28	605	(100)	533
Drainage District 12 Fund	29,887	3,016	(420)	32,483
Domestic Violence Fund	2,504	5,892	(8,220)	176
Health and Dental Escrow Fund	67,193	1,852,585	(1,741,512)	178,266
Law Enforcement Complex Fund	843,820	6,356,139	(5,954,085)	1,245,874
Law Enforcement Restitution Fund	17,701	53,489	(30,140)	41,050
Law Enforcement Training Fund	5,652	45,373	(23,565)	27,460
Prosecuting Attorney Training Fund	4,085	2,279	(2,246)	4,118
Recorder User Fee Fund	273,539	49,951	(448)	323,042
Special Road and Bridge Fund	2,813,813	2,921,708	(2,318,945)	3,416,576
Senior Citizens Fund	131,434	332,584	(340,759)	123,259
Sheriff Civil Fund	20,130	23,972	(35,480)	8,622
Sheriff Commissary Fund	10,225	152,027	(148,932)	13,320
Sheriff Drug Fund	786	-	-	786
Sheriff Revolving Fund	13,138	35,333	(40,208)	8,263
Special Elections Fund/HAVA Fund	52,319	86,019	(77,938)	60,400
CDBG Fund	122	125,331	(125,331)	122
Delta Regional Authority Fund	80	-	-	80
American Rescue Plan Fund	-	4,140,064	(552,281)	3,587,783
Total	<u>\$ 11,956,298</u>	<u>\$ 25,428,565</u>	<u>\$ (21,094,862)</u>	<u>\$ 16,290,001</u>

See accompanying Notes to Financial Statements.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – REGULATORY BASIS
GENERAL REVENUE FUND
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	General Revenue Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
RECEIPTS				
Property Tax	\$ 1,103,271	\$ 1,410,000	\$ 1,169,832	\$ 1,260,000
Sales Tax	3,051,624	2,400,000	2,897,241	2,000,000
Intergovernmental	746,009	408,113	494,788	266,100
Charges for Services	349,350	930,500	398,582	967,000
Interest Income	72,519	35,000	40,110	10,000
Other	99,386	100	52,704	100
Total Receipts	5,422,159	5,183,713	5,053,257	4,503,200
DISBURSEMENTS				
County Commission	185,912	203,934	138,957	301,574
County Clerk	180,090	200,371	184,407	398,897
Elections	158,293	239,079	96,735	235,472
Buildings and Ground	403,946	892,800	336,264	1,509,978
Employee Fringe Bene	786,945	982,000	858,829	1,874,000
Treasurer	114,598	120,449	106,293	233,676
Collector	171,421	196,251	169,448	379,674
Recorder of Deeds	215,730	217,084	201,281	404,455
Circuit Clerk	50,900	76,000	43,927	152,000
Court Administration	8,936	23,185	9,585	46,370
Public Administrator	169,522	176,977	155,411	323,767
Prosecuting Attorney	441,928	497,952	388,183	813,907
Juvenile Officer	308,553	363,026	296,741	624,994
Coroner	134,957	152,097	115,393	296,167
Support Enforcement	176,586	187,308	185,872	-
Public Health and Welfare	2,400	5,000	801	-
Civil Defense	169,659	224,300	71,945	172,000
Other County Government	645,579	924,047	711,232	-
Total Disbursements	4,325,955	5,681,860	4,071,304	7,766,931
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,096,204	(498,147)	981,953	(3,263,731)
Cash and Investments - Beginning of Year	3,712,132	3,712,132	2,730,179	2,730,179
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 4,808,336</u>	<u>\$ 3,213,985</u>	<u>\$ 3,712,132</u>	<u>\$ (533,552)</u>

See accompanying Notes to Financial Statements.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – REGULATORY BASIS
ADMINISTRATIVE HANDLING FUND
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Administrative Handling Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 3,173	\$ -	\$ 3,358	\$ -
Interest Income	69	200	15	200
Other	17	27,800	-	27,800
Transfers in	20,000	-	16,000	-
Total Receipts	<u>23,259</u>	<u>28,000</u>	<u>19,373</u>	<u>28,000</u>
DISBURSEMENTS				
Other Expense	<u>17,510</u>	<u>28,000</u>	<u>14,640</u>	<u>28,000</u>
Total Disbursements	<u>17,510</u>	<u>28,000</u>	<u>14,640</u>	<u>28,000</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	5,749	-	4,733	-
Cash and Investments - Beginning of Year	<u>5,343</u>	<u>5,343</u>	<u>610</u>	<u>610</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 11,092</u>	<u>\$ 5,343</u>	<u>\$ 5,343</u>	<u>\$ 610</u>

See accompanying Notes to Financial Statements.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – REGULATORY BASIS
ASSESSMENT FUND
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Assessment Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
RECEIPTS				
Intergovernmental	\$ 641,522	\$ 620,169	\$ 630,325	\$ 596,000
Charges for Services	105	-	3,042	35
Interest Income	14,104	11,000	11,769	70
Other	28,644	35,000	23,303	42,000
Total Receipts	684,375	666,169	668,439	638,105
DISBURSEMENTS				
Computer Expense	42,964	58,000	39,231	55,000
Employee Fringe Benefits	131,346	173,000	131,348	162,000
Mileage and Training	25,336	50,000	18,508	45,000
Office	33,188	50,000	36,802	52,000
Salaries	330,535	307,298	311,735	285,757
Service Contracts	40,763	50,000	183,248	210,000
Total Disbursements	604,132	688,298	720,872	809,757
RECEIPTS OVER (UNDER) DISBURSEMENTS	80,243	(22,129)	(52,433)	(171,652)
Cash and Investments - Beginning of Year	791,364	791,364	843,797	843,797
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 871,607</u>	<u>\$ 769,235</u>	<u>\$ 791,364</u>	<u>\$ 672,145</u>

See accompanying Notes to Financial Statements.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – REGULATORY BASIS
P.A. ADMINISTRATIVE COST HANDLING FUND
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	P.A. Administrative Cost Handling Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 3,580	\$ 35,000	\$ 9,680	\$ 35,000
Other	396	-	384	-
Transfers In	20,000	20,000	13,500	20,000
Total Receipts	23,976	55,000	23,564	55,000
DISBURSEMENTS				
Equipment	10,380	18,000	4,299	18,000
Mileage and Training	3,930	15,300	4,543	15,300
Office	3,553	11,000	1,649	11,000
Other	5,269	10,800	8,076	10,800
Total Disbursements	23,132	55,100	18,567	55,100
RECEIPTS OVER (UNDER) DISBURSEMENTS	844	(100)	4,997	(100)
Cash and Investments - Beginning of Year	7,663	7,663	2,666	2,666
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 8,507</u>	<u>\$ 7,563</u>	<u>\$ 7,663</u>	<u>\$ 2,566</u>

See accompanying Notes to Financial Statements.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – REGULATORY BASIS
BUTLER COUNTY 911 FUND
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Butler County 911 Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	\$ 1,232	\$ 300	\$ 397	\$ 600
Other	105,578	100,000	109,714	107,000
Total Receipts	106,810	100,300	110,111	107,600
DISBURSEMENTS				
Transfers Out	-	90,000	-	60,000
911 Expenses	83,577	65,500	71,636	63,000
Total Disbursements	83,577	155,500	71,636	123,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	23,233	(55,200)	38,475	(15,400)
Cash and Investments - Beginning of Year	55,352	55,352	16,877	16,877
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 78,585</u>	<u>\$ 152</u>	<u>\$ 55,352</u>	<u>\$ 1,477</u>

See accompanying Notes to Financial Statements.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – REGULATORY BASIS
EASTERN CAPITAL IMPROVEMENT FUND
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Eastern Capital Improvement Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
RECEIPTS				
Sales Tax	\$ 1,089,865	\$ 945,000	\$ 1,034,718	\$ 875,000
Interest Income	12,427	3,000	9,355	3,000
Other	212,137	321,200	155,321	235,000
Total Receipts	1,314,429	1,269,200	1,199,394	1,113,000
DISBURSEMENTS				
Equipment	478,747	752,400	438,309	610,000
Road Improvements /Construction	791,884	1,018,000	635,110	1,018,000
TIF Payment	61,294	90,000	63,617	90,000
Total Disbursements	1,331,925	1,860,400	1,137,036	1,718,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	(17,496)	(591,200)	62,358	(605,000)
Cash and Investments - Beginning of Year	726,601	726,601	664,243	664,243
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 709,105</u>	<u>\$ 135,401</u>	<u>\$ 726,601</u>	<u>\$ 59,243</u>

See accompanying Notes to Financial Statements.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – REGULATORY BASIS
WESTERN CAPITAL IMPROVEMENT FUND
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Western Capital Improvement Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
RECEIPTS				
Sales Tax	\$ 1,089,865	\$ 945,000	\$ 1,034,719	\$ 875,000
Interest Income	10,615	3,000	8,762	3,000
Other	212,138	321,200	241,019	235,000
Total Receipts	1,312,618	1,269,200	1,284,500	1,113,000
DISBURSEMENTS				
Equipment	506,747	752,400	438,308	610,000
Road Improvements /Construction	731,815	1,013,000	801,692	1,018,000
TIF Payment	61,198	90,000	63,617	90,000
Total Disbursements	1,299,760	1,855,400	1,303,617	1,718,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	12,858	(586,200)	(19,117)	(605,000)
Cash and Investments - Beginning of Year	590,015	590,015	609,132	609,132
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 602,873</u>	<u>\$ 3,815</u>	<u>\$ 590,015</u>	<u>\$ 4,132</u>

See accompanying Notes to Financial Statements.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – REGULATORY BASIS
CARE OF THE HANDICAPPED FUND
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Care of the Handicapped Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
RECEIPTS				
Property Tax	\$ 656,959	\$ 556,000	\$ 632,129	\$ 556,000
Intergovernmental	1,469	1,500	2,657	1,500
Interest Income	16,176	4,000	15,037	4,000
Total Receipts	674,604	561,500	649,823	561,500
DISBURSEMENTS				
Adapt	186,856	206,859	12,637	200,000
Care of Handicapped	1,403	1,500	1,403	3,000
MAG	644,500	644,500	625,100	639,100
Other	-	-	504	-
Total Disbursements	832,759	852,859	639,644	842,100
RECEIPTS OVER (UNDER) DISBURSEMENTS	(158,155)	(291,359)	10,179	(280,600)
Cash and Investments - Beginning of Year	1,126,827	1,126,827	1,116,648	1,116,648
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 968,672</u>	<u>\$ 835,468</u>	<u>\$ 1,126,827</u>	<u>\$ 836,048</u>

See accompanying Notes to Financial Statements.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – REGULATORY BASIS
CARES FUND
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	CARES Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
RECEIPTS				
Interest Income	\$ -	\$ -	\$ 4,324	\$ 4,324
Other	-	-	-	158,744
Transfers in	-	-	158,744	-
Total Receipts	-	-	163,068	163,068
DISBURSEMENTS				
CARES Act	-	-	908,944	-
Transfers Out	-	-	758,027	1,666,971
Total Disbursements	-	-	1,666,971	1,666,971
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	(1,503,903)	(1,503,903)
Cash and Investments - Beginning of Year	-	-	1,503,903	1,503,903
CASH AND INVESTMENTS - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – REGULATORY BASIS
COLLECTOR'S TAX MAINTENANCE FUND
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Collector's Tax Maintenance Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
RECEIPTS				
Property Tax	\$ 59,919	\$ -	\$ 67,993	\$ -
Intergovernmental	-	70,000	-	70,000
Interest Income	3,934	-	2,676	-
Total Receipts	63,853	70,000	70,669	70,000
DISBURSEMENTS				
Equipment and Computer	68,507	175,000	49,965	175,000
Total Disbursements	68,507	175,000	49,965	175,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	(4,654)	(105,000)	20,704	(105,000)
Cash and Investments - Beginning of Year	202,491	202,491	181,787	181,787
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 197,837</u>	<u>\$ 97,491</u>	<u>\$ 202,491</u>	<u>\$ 76,787</u>

See accompanying Notes to Financial Statements.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – REGULATORY BASIS
COMMUNITY POLICING FUND
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Community Policing Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
RECEIPTS				
Other	\$ 100	\$ 5,000	\$ 605	\$ 5,000
Total Receipts	100	5,000	605	5,000
DISBURSEMENTS				
Other	-	5,000	100	5,000
Total Disbursements	-	5,000	100	5,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	100	-	505	-
Cash and Investments - Beginning of Year	533	533	28	28
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 633</u>	<u>\$ 533</u>	<u>\$ 533</u>	<u>\$ 28</u>

See accompanying Notes to Financial Statements.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – REGULATORY BASIS
DRAINAGE DISTRICT 12 FUND
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Drainage District 12 Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
RECEIPTS				
Property Tax	\$ 2,361	\$ 2,500	\$ 2,656	\$ 2,000
Interest Income	549	-	360	100
Total Receipts	2,910	2,500	3,016	2,100
DISBURSEMENTS				
Repairs and Maintenance	420	31,420	-	31,420
Drainage Expenses	-	-	420	-
Total Disbursements	420	31,420	420	31,420
RECEIPTS OVER (UNDER) DISBURSEMENTS	2,490	(28,920)	2,596	(29,320)
Cash and Investments - Beginning of Year	32,483	32,483	29,887	29,887
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 34,973</u>	<u>\$ 3,563</u>	<u>\$ 32,483</u>	<u>\$ 567</u>

See accompanying Notes to Financial Statements.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – REGULATORY BASIS
DOMESTIC VIOLENCE FUND
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Domestic Violence Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 5,101	\$ 7,000	\$ 5,892	\$ 7,000
Total Receipts	5,101	7,000	5,892	7,000
DISBURSEMENTS				
Grants and Fees	5,131	7,000	8,220	7,000
Total Disbursements	5,131	7,000	8,220	7,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	(30)	-	(2,328)	-
Cash and Investments - Beginning of Year	176	176	2,504	2,504
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 146</u>	<u>\$ 176</u>	<u>\$ 176</u>	<u>\$ 2,504</u>

See accompanying Notes to Financial Statements.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – REGULATORY BASIS
HEALTH AND DENTAL ESCROW FUND
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Health and Dental Escrow Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
RECEIPTS				
Other	\$ 1,772,491	\$ 2,020,000	\$ 1,852,585	\$ 1,805,000
Total Receipts	1,772,491	2,020,000	1,852,585	1,805,000
DISBURSEMENTS				
Payroll Deductions	169,519	225,000	162,357	223,000
Pension Benefits	207,464	2,000	179,889	2,000
County Insurance Premiums	1,407,663	1,793,000	1,399,266	1,580,000
Total Disbursements	1,784,646	2,020,000	1,741,512	1,805,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	(12,155)	-	111,073	-
Cash and Investments - Beginning of Year	178,266	178,266	67,193	67,193
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 166,111</u>	<u>\$ 178,266</u>	<u>\$ 178,266</u>	<u>\$ 67,193</u>

See accompanying Notes to Financial Statements.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – REGULATORY BASIS
LAW ENFORCEMENT COMPLEX FUND
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Law Enforcement Complex Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
RECEIPTS				
Sales Tax	\$ 4,336,392	\$ 3,700,000	\$ 3,754,761	\$ 3,604,143
Intergovernmental	1,341,627	1,365,800	1,335,925	1,297,700
Charges for Services	68,755	78,000	67,712	75,500
Interest Income	19,864	10,000	9,586	7,500
Other	326,053	348,000	392,757	1,124,027
Transfers in	603,365	1,173,800	795,398	112,300
Total Receipts	6,696,056	6,675,600	6,356,139	6,221,170
DISBURSEMENTS				
Buildings and Grounds	1,329,093	669,700	1,148,579	525,000
Employee Fringe Benefits	1,394,996	1,520,000	1,231,454	1,285,400
Jail Expense	477,374	1,072,000	459,855	1,220,000
Other	-	-	-	158,744
Salaries	2,809,929	3,195,518	2,403,197	2,681,490
Sheriff Expense	708,946	1,268,200	552,256	1,043,900
Transfers Out	-	-	158,744	-
Total Disbursements	6,720,338	7,725,418	5,954,085	6,914,534
RECEIPTS OVER (UNDER) DISBURSEMENTS	(24,282)	(1,049,818)	402,054	(693,364)
Cash and Investments - Beginning of Year	1,245,874	1,245,874	843,820	843,820
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 1,221,592</u>	<u>\$ 196,056</u>	<u>\$ 1,245,874</u>	<u>\$ 150,456</u>

See accompanying Notes to Financial Statements.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – REGULATORY BASIS
LAW ENFORCEMENT RESTITUTION FUND
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Law Enforcement Restitution Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 45,232	\$ 75,000	\$ 53,489	\$ 50,000
Total Receipts	45,232	75,000	53,489	50,000
DISBURSEMENTS				
General Administration	-	-	640	-
Other	-	100,000	-	65,000
Transfers Out	40,000	-	29,500	-
Total Disbursements	40,000	100,000	30,140	65,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	5,232	(25,000)	23,349	(15,000)
Cash and Investments - Beginning of Year	41,050	41,050	17,701	17,701
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 46,282</u>	<u>\$ 16,050</u>	<u>\$ 41,050</u>	<u>\$ 2,701</u>

See accompanying Notes to Financial Statements.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – REGULATORY BASIS
LAW ENFORCEMENT TRAINING FUND
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Law Enforcement Training Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
RECEIPTS				
Intergovernmental	\$ 2,363	\$ 3,000	\$ 2,498	\$ 3,000
Other	275	5,000	375	500
Transfers in	28,500	55,000	42,500	42,500
Total Receipts	31,138	63,000	45,373	46,000
DISBURSEMENTS				
Equipment	184	25,000	-	6,000
Mileage and Lodging	9,421	15,000	4,714	4,500
Office	1,007	1,000	993	1,500
Tuition	42,876	48,000	17,858	30,000
Total Disbursements	53,488	89,000	23,565	42,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	(22,350)	(26,000)	21,808	4,000
Cash and Investments - Beginning of Year	27,460	27,460	5,652	5,652
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 5,110</u>	<u>\$ 1,460</u>	<u>\$ 27,460</u>	<u>\$ 9,652</u>

See accompanying Notes to Financial Statements.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – REGULATORY BASIS
PROSECUTING ATTORNEY TRAINING FUND
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Prosecuting Attorney Training Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 2,094	\$ 3,000	\$ 2,279	\$ 3,000
Total Receipts	2,094	3,000	2,279	3,000
DISBURSEMENTS				
Tuition	647	3,000	2,246	3,000
Total Disbursements	647	3,000	2,246	3,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,447	-	33	-
Cash and Investments - Beginning of Year	4,118	4,118	4,085	4,085
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 5,565</u>	<u>\$ 4,118</u>	<u>\$ 4,118</u>	<u>\$ 4,085</u>

See accompanying Notes to Financial Statements.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – REGULATORY BASIS
RECORDER USER FEE FUND
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Recorder User Fee Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 46,464	\$ 50,000	\$ 46,127	\$ 32,000
Interest Income	6,106	3,000	3,824	-
Total Receipts	52,570	53,000	49,951	32,000
DISBURSEMENTS				
Equipment	-	-	448	-
Office	13,800	90,000	-	200,000
Total Disbursements	13,800	90,000	448	200,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	38,770	(37,000)	49,503	(168,000)
Cash and Investments - Beginning of Year	323,042	323,042	273,539	273,539
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 361,812</u>	<u>\$ 286,042</u>	<u>\$ 323,042</u>	<u>\$ 105,539</u>

See accompanying Notes to Financial Statements.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – REGULATORY BASIS
SPECIAL ROAD AND BRIDGE FUND
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Special Road and Bridge Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
RECEIPTS				
Property Tax	\$ 102,605	\$ 168,000	\$ 170,906	\$ 168,000
Sales Tax	2,773,676	1,000,000	2,537,930	950,000
Intergovernmental	103,058	1,200,307	128,208	1,207,374
Interest Income	62,508	10,000	34,499	7,000
Other	36,738	50,000	50,165	210,000
Total Receipts	3,078,585	2,428,307	2,921,708	2,542,374
DISBURSEMENTS				
Buildings and Grounds	295	-	-	-
Employee Fringe Benefits	533,757	932,000	566,328	932,000
Equipment	-	500,000	-	440,000
Insurance	103,476	200,000	131,300	180,000
Other Expense	56,725	185,500	125,773	335,500
Repairs and Maintenance	-	20,000	10,199	20,000
Road Improvements /Construction	63,250	90,307	20,543	87,374
Salaries	1,400,597	1,550,000	1,345,257	1,550,000
Supplies	141,495	455,000	119,055	455,000
Rentals	-	1,500	490	1,500
Total Disbursements	2,299,595	3,934,307	2,318,945	4,001,374
RECEIPTS OVER (UNDER) DISBURSEMENTS	778,990	(1,506,000)	602,763	(1,459,000)
Cash and Investments - Beginning of Year	3,416,576	3,416,576	2,813,813	2,813,813
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 4,195,566</u>	<u>\$ 1,910,576</u>	<u>\$ 3,416,576</u>	<u>\$ 1,354,813</u>

See accompanying Notes to Financial Statements.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – REGULATORY BASIS
SENIOR CITIZENS FUND
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Senior Citizens Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
RECEIPTS				
Property Tax	\$ 323,246	\$ 274,000	\$ 311,214	\$ 274,000
Intergovernmental	731	-	600	-
Interest Income	2,416	-	1,299	-
Other	-	-	19,471	-
Total Receipts	326,393	274,000	332,584	274,000
DISBURSEMENTS				
General Administration	1,535	22,000	-	23,056
Transportation	50,531	59,000	-	55,000
Nutrition	243,781	249,000	299,125	223,650
Home Health Services	45,361	40,000	41,634	68,000
Total Disbursements	341,208	370,000	340,759	369,706
RECEIPTS OVER (UNDER) DISBURSEMENTS	(14,815)	(96,000)	(8,175)	(95,706)
Cash and Investments - Beginning of Year	123,259	123,259	131,434	131,434
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 108,444</u>	<u>\$ 27,259</u>	<u>\$ 123,259</u>	<u>\$ 35,728</u>

See accompanying Notes to Financial Statements.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – REGULATORY BASIS
SHERIFF CIVIL FUND
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Sheriff Civil Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 23,228	\$ 34,000	\$ 23,760	\$ 40,000
Interest Income	107	-	212	200
Total Receipts	23,335	34,000	23,972	40,200
DISBURSEMENTS				
Other	1,498	1,500	1,640	1,500
Supplies	2,489	1,500	1,340	1,500
Transfers Out	21,000	31,000	32,500	52,500
Total Disbursements	24,987	34,000	35,480	55,500
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,652)	-	(11,508)	(15,300)
Cash and Investments - Beginning of Year	8,622	8,622	20,130	20,130
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 6,970</u>	<u>\$ 8,622</u>	<u>\$ 8,622</u>	<u>\$ 4,830</u>

See accompanying Notes to Financial Statements.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – REGULATORY BASIS
SHERIFF COMMISSARY FUND
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Sheriff Commissary Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
RECEIPTS				
Charges for Services	\$ 130,208	\$ 140,000	\$ 148,542	\$ 125,000
Other	6,474	10,000	3,485	1,500
Total Receipts	136,682	150,000	152,027	126,500
DISBURSEMENTS				
Commissary	109,292	116,200	126,217	110,000
Other	3,497	6,450	2,883	1,000
Supplies	4,952	3,000	2,461	3,000
Transfers Out	24,848	23,800	17,371	22,000
Total Disbursements	142,589	149,450	148,932	136,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	(5,907)	550	3,095	(9,500)
Cash and Investments - Beginning of Year	13,320	13,320	10,225	10,225
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 7,413</u>	<u>\$ 13,870</u>	<u>\$ 13,320</u>	<u>\$ 725</u>

See accompanying Notes to Financial Statements.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – REGULATORY BASIS
SHERIFF DRUG FUND
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Sheriff Drug Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
RECEIPTS				
Other	\$ 4,232	\$ 145,000	\$ -	\$ 120,000
Total Receipts	4,232	145,000	-	120,000
DISBURSEMENTS				
Equipment	-	60,000	-	40,000
Mileage and Training	-	45,000	-	40,000
Miscellaneous	-	40,000	-	40,000
Total Disbursements	-	145,000	-	120,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	4,232	-	-	-
Cash and Investments - Beginning of Year	786	786	786	786
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 5,018</u>	<u>\$ 786</u>	<u>\$ 786</u>	<u>\$ 786</u>

See accompanying Notes to Financial Statements.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – REGULATORY BASIS
SHERIFF REVOLVING FUND
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Sheriff Revolving Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
RECEIPTS				
Other	\$ 3,995	\$ 40,000	\$ 35,333	\$ 32,000
Total Receipts	3,995	40,000	35,333	32,000
DISBURSEMENTS				
Equipment	885	1,500	-	1,500
Office	1,136	3,000	2,508	3,000
Other	1,528	7,000	7,700	7,500
Transfers Out	7,500	34,000	30,000	30,000
Total Disbursements	11,049	45,500	40,208	42,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	(7,054)	(5,500)	(4,875)	(10,000)
Cash and Investments - Beginning of Year	8,263	8,263	13,138	13,138
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 1,209</u>	<u>\$ 2,763</u>	<u>\$ 8,263</u>	<u>\$ 3,138</u>

See accompanying Notes to Financial Statements.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – REGULATORY BASIS
SPECIAL ELECTIONS FUND/HAVA FUND
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Special Elections Fund/HAVA Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
RECEIPTS				
Intergovernmental	\$ 136,564	\$ 252,500	\$ 86,019	\$ 75,000
Other	680	-	-	-
Total Receipts	137,244	252,500	86,019	75,000
DISBURSEMENTS				
Elections	130,897	269,500	77,938	123,250
Total Disbursements	130,897	269,500	77,938	123,250
RECEIPTS OVER (UNDER) DISBURSEMENTS	6,347	(17,000)	8,081	(48,250)
Cash and Investments - Beginning of Year	60,400	60,400	52,319	52,319
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 66,747</u>	<u>\$ 43,400</u>	<u>\$ 60,400</u>	<u>\$ 4,069</u>

See accompanying Notes to Financial Statements.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – REGULATORY BASIS
CDBG FUND
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	CDBG Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
RECEIPTS				
Intergovernmental	\$ 329,060	\$ 503,768	\$ 125,331	\$ 350,000
Total Receipts	329,060	503,768	125,331	350,000
DISBURSEMENTS				
Road Improvements /Construction	329,060	503,768	125,331	350,000
Total Disbursements	329,060	503,768	125,331	350,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-	-
Cash and Investments - Beginning of Year	122	122	122	122
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 122</u>	<u>\$ 122</u>	<u>\$ 122</u>	<u>\$ 122</u>

See accompanying Notes to Financial Statements.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – REGULATORY BASIS
DELTA REGIONAL AUTHORITY FUND
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Delta Regional Authority Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
RECEIPTS				
Intergovernmental	\$ -	\$ 350,000	\$ -	\$ 350,000
Total Receipts	-	350,000	-	350,000
DISBURSEMENTS				
Grant Disbursements	-	350,000	-	350,000
Total Disbursements	-	350,000	-	350,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-	-
Cash and Investments - Beginning of Year	80	80	80	80
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 80</u>	<u>\$ 80</u>	<u>\$ 80</u>	<u>\$ 80</u>

See accompanying Notes to Financial Statements.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL – REGULATORY BASIS
AMERICAN RESCUE PLAN FUND
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	American Rescue Plan Fund			
	2022		2021	
	Actual	Budget	Actual	Budget
RECEIPTS				
Intergovernmental	\$ 4,125,427	\$ 4,125,427	\$ 4,125,427	\$ 4,125,427
Interest Income	105,799	10,000	14,637	12,000
Total Receipts	4,231,226	4,135,427	4,140,064	4,137,427
DISBURSEMENTS				
ARP Fund Expenses	401,160	4,420,000	552,281	570,000
Transfers Out	578,517	-	-	-
Total Disbursements	979,677	4,420,000	552,281	570,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	3,251,549	(284,573)	3,587,783	3,567,427
Cash and Investments - Beginning of Year	3,587,783	3,587,783	-	-
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 6,839,332</u>	<u>\$ 3,303,210</u>	<u>\$ 3,587,783</u>	<u>\$ 3,567,427</u>

See accompanying Notes to Financial Statements.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM
CASH TRANSACTIONS – FIDUCIARY FUNDS – REGULATORY BASIS
DECEMBER 31, 2022**

	School Account	Surplus Land Tax	Drug Court	CERF	Payroll Account	Prosecuting Attorney
ASSETS						
Cash and Certificates of Deposit	\$ 61,460	\$ 57,977	\$ 37,122	\$ -	\$ 3,643	\$ 47,801
Total Assets	61,460	57,977	37,122	-	3,643	47,801
LIABILITIES AND FUND BALANCES						
Total Liabilities	61,460	57,977	37,122	-	3,643	47,801
Unreserved Fund Balances	-	-	-	-	-	-
Total Liabilities and Fund Balances	<u>\$ 61,460</u>	<u>\$ 57,977</u>	<u>\$ 37,122</u>	<u>\$ -</u>	<u>\$ 3,643</u>	<u>\$ 47,801</u>

	Recorder of Deeds	Sheriff Civil Account	Sheriff Inmate Account	Sheriff Reserve Fund	Sheriff Canine Program	Collectors Accounts
ASSETS						
Cash and Certificates of Deposit	\$ 21,384	\$ 2,711	\$ 24,793	\$ 323	\$ 301	\$ 15,916,440
Total Assets	21,384	2,711	24,793	323	301	15,916,440
LIABILITIES AND FUND BALANCES						
Total Liabilities	21,384	2,711	24,793	323	301	15,916,440
Unreserved Fund Balances	-	-	-	-	-	-
Total Liabilities and Fund Balances	<u>\$ 21,384</u>	<u>\$ 2,711</u>	<u>\$ 24,793</u>	<u>\$ 323</u>	<u>\$ 301</u>	<u>\$ 15,916,440</u>

	School Building Revolving	Total 2022 Agency Funds
ASSETS		
Cash and Certificates of Deposit	\$ 2,000	\$ 16,175,955
Total Assets	2,000	16,175,955
LIABILITIES AND FUND BALANCES		
Total Liabilities	2,000	16,175,955
Unreserved Fund Balances	-	-
Total Liabilities and Fund Balances	<u>\$ 2,000</u>	<u>\$ 16,175,955</u>

See accompanying Notes to Financial Statements.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM
CASH TRANSACTIONS – FIDUCIARY FUNDS – REGULATORY BASIS
DECEMBER 31, 2021**

	School Account	Surplus Land Tax	Drug Court	CERF	Payroll Account	Prosecuting Attorney
ASSETS						
Cash and Certificates of Deposit	\$ 74,639	\$ 92,408	\$ 33,874	\$ -	\$ 3,644	\$ 40,820
Total Assets	74,639	92,408	33,874	-	3,644	40,820
LIABILITIES AND FUND BALANCES						
Total Liabilities	74,639	92,408	33,874	-	3,644	40,820
Unreserved Fund Balances	-	-	-	-	-	-
Total Liabilities and Fund Balances	<u>\$ 74,639</u>	<u>\$ 92,408</u>	<u>\$ 33,874</u>	<u>\$ -</u>	<u>\$ 3,644</u>	<u>\$ 40,820</u>

	Recorder of Deeds	Sheriff Civil Account	Sheriff Inmate Account	Sheriff Reserve Fund	Sheriff Canine Program	Collectors Accounts
ASSETS						
Cash and Certificates of Deposit	\$ 28,322	\$ 1,257	\$ 23,415	\$ 323	\$ 301	\$ 21,018,070
Total Assets	28,322	1,257	23,415	323	301	21,018,070
LIABILITIES AND FUND BALANCES						
Total Liabilities	28,322	1,257	23,415	323	301	21,018,070
Unreserved Fund Balances	-	-	-	-	-	-
Total Liabilities and Fund Balances	<u>\$ 28,322</u>	<u>\$ 1,257</u>	<u>\$ 23,415</u>	<u>\$ 323</u>	<u>\$ 301</u>	<u>\$ 21,018,070</u>

	School Building Revolving	Total 2021 Agency Funds
ASSETS		
Cash and Certificates of Deposit	\$ 22,500	\$ 21,339,573
Total Assets	22,500	21,339,573
LIABILITIES AND FUND BALANCES		
Total Liabilities	22,500	21,339,573
Unreserved Fund Balances	-	-
Total Liabilities and Fund Balances	<u>\$ 22,500</u>	<u>\$ 21,339,573</u>

See accompanying Notes to Financial Statements.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Butler County, Missouri (the County), is governed by a three-member board of commissioners and was established in 1836 by an Act of the Missouri Territory. There are ten elected Constitutional Officers: County Clerk, Collector, Treasurer, Recorder of Deeds, Sheriff, Assessor, Coroner, Circuit Clerk, Public Administrator, and Prosecuting Attorney.

As discussed further in Note 1, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

A. Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of the County.

The County's operations include property tax assessments and collections, state/county courts administration, recording of instruments, public safety, emergency planning, road and bridge construction and maintenance, health and welfare services, and election services.

The financial statements referred to above include only the primary government of Butler County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity.

B. Basis of Presentation

The financial statements are presented using accounting practices prescribed or permitted by Missouri law, which include a statement of receipts, disbursements, and changes in cash and investment balances – all governmental funds, a comparative statement of receipts, disbursements, and changes in cash and investment balances – budget and actual – all governmental funds, and a statement of assets and liabilities arising from cash transactions – fiduciary funds.

Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts. Following are fund types used by the County:

Governmental Fund Types

Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Fiduciary Fund Types

Custodial funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units. Fiduciary funds are accounted for and reported similar to the governmental funds. These funds account for activities of collections for other taxing units by the Collector of Revenue and other fiduciary operations.

C. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements.

The financial statements are prepared on the regulatory basis of accounting. This basis of accounting recognizes amounts when received or disbursed in cash and differs from accounting principles generally accepted in the United States of America.

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, bonds, and obligations under capital leases) and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financial statements would be presented on the accrual basis of accounting.

D. Budget and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50 of the Missouri Revised Statutes (RSMo), the County adopts a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their offices or departments for the budget year.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Budget and Budgetary Accounting (Continued)

3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.
4. A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.
5. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
6. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget information in the financial statements. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations which were adopted.
7. Budgets are prepared and adopted on the cash basis of accounting. State law requires that budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets.

E. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar years 2022 and 2021, for purposes of taxation was:

	<u>2022</u>	<u>2021</u>
Real Estate	\$ 505,862,450	\$ 497,066,100
Personal Property	153,452,116	137,195,814
Railroad and Utilities	34,557,474	30,923,607
Total	<u>\$ 693,872,040</u>	<u>\$ 665,185,521</u>

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Property Taxes (Continued)

During 2022 and 2021, the County Commission approved a \$.2303 and \$.2333 tax levy, respectively, per \$100 of assessed valuation of tangible taxable property, for purpose of County taxation, as follows:

	<u>2022</u>	<u>2021</u>
General Revenue Fund	0.0749	0.0764
Special Road and Bridge Fund	0.0122	0.0137
Care of the Handicapped Fund	0.0956	0.0956
Senior Citizens Fund	<u>0.0476</u>	<u>0.0476</u>
	<u><u>0.2303</u></u>	<u><u>0.2333</u></u>

F. Cash Deposits and Investments

Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, or any instrumentality thereof, certain municipal bonds authorized by Missouri statute, or time certificates of deposit. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions.

G. Interfund Transactions

Legally required transfers are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund.

NOTE 2 DEPOSITS AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. County investments are nonnegotiable certificates of deposit. Each fund type's portion of this pool is displayed as "Cash and Investments" under each fund's caption.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021**

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

Deposits

Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. The total bank balance as of December 31, 2022 and 2021 was insured through the Federal Deposit Insurance Corporation and pledged collateral.

Summary of Carrying Values

The carrying values of cash and investments in governmental and custodial funds are included in the financial statements at December 31, as follows:

	<u>2022</u>	<u>2021</u>
Cash and Investments for Governmental Funds:		
Cash	\$ 21,329,739	\$ 16,290,001
Total Governmental Cash and Investments	<u>\$ 21,329,739</u>	<u>\$ 16,290,001</u>
	<u>2022</u>	<u>2021</u>
Cash and Investments for Custodial Funds:		
Cash	\$ 16,175,955	\$ 21,339,573
Total Custodial Cash and Investments	<u>\$ 16,175,955</u>	<u>\$ 21,339,573</u>

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

NOTE 3 LONG-TERM DEBT

Finance Purchases

The County entered into a Finance purchase agreement with Tri-State Trucking for Mack Trucks for \$268,551, in January 2021. The lease ends December 1, 2022, with an interest rate of 5.34%.

The County entered into a Finance purchase agreement with Tri-State Trucking for Mack Trucks for \$225,358, in January 2021. The lease ends December 1, 2022, with an interest rate of 5.34%.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021**

NOTE 3 LONG-TERM DEBT (CONTINUED)

The following is a schedule of changes in finance purchases and interest paid for the years ending December 31, 2022 and 2021:

	Balance 2021	Additions	Retirement	Balance 2022	Interest Paid
Mack Truck	\$ 244,260	\$ -	\$ (244,260)	\$ -	\$ 6,629
Mack Truck	197,445	-	(197,445)	-	5,246
Total	<u>\$ 441,705</u>	<u>\$ -</u>	<u>\$ (441,705)</u>	<u>\$ -</u>	<u>\$ 11,875</u>

	Balance 2020	Additions	Retirement	Balance 2021	Interest Paid
Mack Truck	\$ -	\$ 268,551	\$ (24,291)	\$ 244,260	\$ 7,335
Mack Truck	-	225,358	(27,913)	197,445	6,058
Total	<u>\$ -</u>	<u>\$ 493,909</u>	<u>\$ (52,204)</u>	<u>\$ 441,705</u>	<u>\$ 13,393</u>

NOTE 4 INTERFUND TRANSFERS

Transfers between funds for the years ended December 31, are as follows:

Fund Name	2022		2021	
	Transfer In	Transfer Out	Transfer In	Transfer Out
Administrative Handling Fund	\$ 20,000	\$ -	\$ 16,000	\$ -
P.A. Administrative Cost Handling Fund	20,000	-	13,500	-
CARES Fund	-	-	158,744	(758,027)
Law Enforcement Complex Fund	603,365	-	795,398	(158,744)
Law Enforcement Restitution Fund	-	(40,000)	-	(29,500)
Law Enforcement Training Fund	28,500	-	42,500	-
Sheriff Civil Fund	-	(21,000)	-	(32,500)
Sheriff Commissary Fund	-	(24,848)	-	(17,371)
Sheriff Revolving Fund	-	(7,500)	-	(30,000)
American Rescue Plan Fund	-	(578,517)	-	-
Total	<u>\$ 671,865</u>	<u>\$ (671,865)</u>	<u>\$ 1,026,142</u>	<u>\$ (1,026,142)</u>

Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them, to the fund that statute or budget requires to disburse them, and (2) use unrestricted receipts in the General Revenue Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021**

NOTE 5 LOCAL GOVERNMENT EMPLOYEES' RETIREMENT SYSTEM (LAGERS)

Plan Description

The County's defined benefit pension plan provides certain retirement, disability, and death benefits to plan members and beneficiaries. The County participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiemployer, statewide public employee pension plan established in 1967 and administered in accordance with Section 70.600-70.755 RSMo. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code (IRC) Section 401(a) and is tax-exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS' board of trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at www.molagers.org.

Benefits Provided

LAGERS provides retirement, death, and disability benefits to employees of participating political subdivisions. All benefits vest after five years of credited service. Employees who retire on or after age 60 (55 for police and fire) with five or more years of service are entitled to an allowance for life based upon the benefit program then in effect for their political subdivision. Employees may retire with an early retirement benefit with a minimum of five years of credited service and after attaining age 55 (50 for police and fire) and receive a reduced allowance.

Benefit terms provide for annual post-retirement adjustments to each member's retirement allowance subsequent to the member's retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

Contributions

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer contribute 4% of their gross pay to the pension plan. Employer contribution rates are 13.5% (General), 13.4% (Police), and 15.6% (Roads) of annual covered payroll.

For the years ended December 31, 2022 and 2021, the County paid \$824,807 and \$761,416 to LAGERS, respectively.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021**

NOTE 6 COUNTY EMPLOYEES' RETIREMENT FUND (CERF)

Plan Description

CERF was established by an act of the Missouri General Assembly effective August 28, 1994. Laws governing the retirement fund are found in sections 50.1000-50.1300 of RSMo. The board of directors consists of eleven members, nine of whom are county employee participants. Two members, who have no beneficiary interest in CERF, are appointed by the governor of Missouri. The board of directors has the authority to adopt rules and regulations for administering the system.

CERF is a mandatory cost-sharing, multiemployer retirement system for each county in the state of Missouri, except counties of the first classification with a charter form of government. CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, noncharter county which is not participating in the LAGERS; and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs. Until January 1, 2000, employees hired before January 1, 2000, could opt out of the system. CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after eight years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of eight years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55.

Annual cost-of-living adjustments, not to exceed 1%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of CERF are paid out of the funds of the system.

CERF issues audited financial statements. Copies of these statements may be obtained from the board of directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, or by calling 1-573-632-9203.

Contributions

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining eight years of creditable service, accumulated employee contributions are refunded to the employee.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021**

NOTE 6 COUNTY EMPLOYEES' RETIREMENT FUND (CERF) (CONTINUED)

Contributions (Continued)

The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. During 2022 and 2021, the County collected and remitted to CERF, employee contributions of approximately \$209,260 and 181,583, respectively, for the years then ended.

NOTE 7 PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the state of Missouri is responsible for administration of this plan. The County has contributed \$11,628 for the years ended December 31, 2022 and 2021.

NOTE 8 CLAIMS, COMMITMENTS, AND CONTINGENCIES

Litigation

The County is subject to various claims and legal proceedings covering a wide range of matters in the ordinary course of its activities. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on financial condition of the County.

Compensated Absences

The County provides regular full-time employees with vacation time after they have completed a year of service. Vacation time accrues at the rate of one week per completed year of employment annually, for the first two years. After six years, vacation time will accrue at one additional day per completed year with a maximum of three weeks of vacation after ten years of employment. Vacation time must be used in the calendar year earned and may not be accumulated. An employee terminating from County service shall be allowed any earned and unused vacation time, either in time off after notice of termination, or salary. Each full-time employee earns one day of sick leave per month, up to a maximum of thirty days. Employees are not compensated for unused sick leave at termination.

Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required, and certain costs may be questioned as inappropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021**

NOTE 9 RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body created pursuant to state statute (Section 537.700 RSMo.). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this fund, a nonprofit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

FEDERAL COMPLIANCE SECTION

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEARS ENDED DECEMBER 31, 2022 AND 2021**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	2022 Provided to Subrecipients	2022 Federal Expenditures	2021 Provided to Subrecipients	2021 Federal Expenditures	Total Federal Expenditures
U.S. Department of Transportation							
Passed Through the Missouri Highway and Transportation Commission:							
Highway Planning and Construction Cluster							
Highway Planning and Construction	20.205	BRO-B012 (31)	\$ -	\$ 38,129	\$ -	\$ 16,775	\$ 54,904
Total U.S. Department of Transportation			-	38,129	-	16,775	54,904
U.S. Department of the Treasury							
Direct:							
COVID-19: Coronavirus State and Local Fiscal Recovery Funds	21.027	None	-	979,677	-	552,281	1,531,958
COVID-19: Local Assistance and Tribal Consistency Fund	21.032	None	-	180,985	-	-	180,985
Passed Through the Missouri State Treasurer:							
COVID-19: Coronavirus Relief Fund	21.019	None	-	-	-	1,666,972	1,666,972
Total U.S. Department of Treasury			-	1,160,662	-	2,219,253	3,379,915
U.S. Department of Agriculture							
Passed Through the Missouri Office of Administration:							
Schools and Roads - Grants to States	10.665	None	-	40,226	-	30,693	70,919
Total U.S. Department of Agriculture			-	40,226	-	30,693	70,919
U.S. Department of Health and Human Services							
Direct:							
Injury Prevention and Control Research and State and Community Based Programs	93.136	None	-	390	-	660	1,050
Passed Through the Missouri Department of Social Services:							
Child Support Enforcement Grant	93.563	None	-	118,222	-	108,732	226,954
Total U.S. Department of Health and Human Services			-	118,612	-	109,392	228,004
U.S. Department of Homeland Security							
Passed through Missouri Department of Public Safety:							
Disaster Grants - Public Assistance Grants	97.036	None	-	7,238	-	-	7,238
Emergency Management Performance Grants	97.042	EMK-2021-EP-0006-016	-	33,289	-	-	33,289
Emergency Management Performance Grants	97.042	EMK-2022-EP-00004-014	-	10,295	-	-	10,295
Emergency Management Performance Grants	97.042	EMK-2020-EP-0004-16	-	-	-	20,267	20,267
Emergency Management Performance Grants	97.042	EMK-2021-EP-0006-016	-	-	-	9,294	9,294
Total U.S. Department of Homeland Security			-	50,822	-	29,561	80,383
U.S. Department of Housing and Urban Development							
Passed through Department of Economic Development:							
Community Development Block Grants/State's Program and Non-Entitlement	14.228	2018-DP-10	-	329,060	-	125,331	454,391
Total U.S. Department of Housing and Urban Development			-	329,060	-	125,331	454,391
U.S. Department of Interior							
Direct:							
PILOT - Payment in Lieu of Taxes	15.226	None	-	97,971	-	95,699	193,670
Total U.S. Department of Interior			-	97,971	-	95,699	193,670
Total Federal Expenditures			\$ -	\$ 1,835,482	\$ -	\$ 2,626,704	\$ 4,462,186

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2022 AND 2021**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Butler County (the County) under programs of the federal government for the years ended December 31, 2022 and 2021. The information in this 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 or changes in net position of the County.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles in the Uniform Guidance, with the exception of ALN 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principals, certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 INDIRECT COST RATE

The County has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.



**INDEPENDENT AUDITORS' 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**

County Commission
Butler County
Poplar Bluff, Missouri

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, the financial statements of Butler County as of and for the years ended December 31, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated October 31, 2025. We expressed an adverse opinion on the financial statements because the financial statements are prepared on the basis of financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America. We issued a qualified opinion on the financial statements prepared in accordance with the regulatory basis of accounting because the County was unable to provide a bank reconciliation and support for outstanding checks for the pooled cash account.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Butler 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 Butler County's internal control. Accordingly, we do not express an opinion on the effectiveness of Butler 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 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 an internal control deficiency, described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

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

Butler County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Butler County's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Butler County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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.



CliftonLarsonAllen LLP

St. Louis, Missouri
October 31, 2025



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

County Commission
Butler County
Poplar Bluff, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Butler County's 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 Butler County's major federal programs for the years ended December 31, 2022 and 2021. Butler County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Butler County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2022 and 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Butler 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 Butler 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 Butler County's federal programs.

Auditors' 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 Butler 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 Butler 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 Butler 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 Butler 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 Butler 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.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2022-002. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on Butler County's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Butler County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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. We consider the deficiency in internal controls over compliance described in the accompanying schedule of findings and questioned costs as item 2022-002 to be a material weakness.

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.

Government Auditing Standards requires the auditor to perform limited procedures on Butler County's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Butler County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.



CliftonLarsonAllen LLP

St. Louis, Missouri
October 31, 2025

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2022 AND 2021**

Section I – Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: GAAP - Adverse; Regulatory Basis - Qualified

Internal control over financial reporting:

Material weakness(es) identified? X yes no

Significant deficiency(ies) identified that are not considered to be a material weakness(es)? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? X yes no

Significant deficiency(ies) identified that are not considered to be a material weakness(es)? yes X none reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? X yes no

Identification of Major Programs

Assistance Listing Number(s)

Name of Federal Program or Cluster

21.027

COVID-19 - Coronavirus State and Local Fiscal Recovery Funds

21.019

COVID-19: Coronavirus Relief Fund

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

Auditee qualified as low-risk auditee? yes X no

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEARS ENDED DECEMBER 31, 2022 AND 2021**

Section II – Financial Statement Findings

2022-001 Unreconciled Cash

Type of Finding: Material Weakness in Internal Control over Financial Reporting

Criteria: Management is responsible for the preparation and fair presentation of these financial statements in accordance with the County's basis of accounting. Management is also responsible for the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Condition: The County does not have a process in place to reconcile monthly bank statements to the general ledger bank balances. As a result, there were unreconciled cash differences of \$204,803 and \$23,834 for the years ending June 30, 2022 and 2021, respectively. In addition, the County was unable to provide a detailed listing to support outstanding checks for the governmental pooled cash account. The amount of outstanding checks as of June 30, 2022 and 2021 was \$167,086 and \$320,000, respectively.

Effect: Unreconciled cash differences and lack of support documentation for outstanding checks. This matters resulted in a qualified audit opinion.

Cause: The County does not have a process in place to reconcile monthly bank statements to the general ledger bank balances and retain supporting documentation for outstanding checks.

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend that the County design and implement controls over bank reconciliations to require supporting documentation for all reconciling items, and ensure reconciliations are performed timely, unreconciled differences are explained, and proper review is performed over bank reconciliations.

Views of Responsible Officials: There is no disagreement with the audit finding.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEARS ENDED DECEMBER 31, 2022 AND 2021**

Section III – Federal Award Findings

2022-002	Reporting
Federal Agency	U.S. Department of the Treasury
Federal Program Name	COVID-19 Coronavirus State and Local Fiscal Recovery Funds
Assistance Listing Number	21.027
Federal Award Identification Number and Year:	None
Award Period	March 1, 2020 – December 31, 2026
Pass-through Entity	N/A
Questioned Costs	None
Type of Finding	Material Weakness in Internal Control over Compliance, Other Matters
Criteria or Specific Requirement	Under the reporting requirements, the interim report should provide initial overview of status and uses of funding. The interim report will include a recipient's expenditures through July 31, 2021 by category and at the summary level. The reporting requirements vary by type of recipient, the total allocation amount, and the date which the recipient first received its allocation. Also, the Project and Expenditure Report should report on financial data, projects funded, expenditures, and contracts and subawards over \$50,000, and other information. Project and Expenditure Reports are due on a regular, recurring basis after the Interim Reports. The reporting frequency and deadlines vary by type of recipient and total allocation amount.
Condition and Context	The County did not complete and submit required reports.
Cause	The County was previously unaware during the required filling period of the deadline related to reporting requirements.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEARS ENDED DECEMBER 31, 2022 AND 2021**

Effect	Submitting reports timely is mandatory so that there is accurate information. Failure to submit reports could result in losing grants due to noncompliance.
Recommendation	We recommend the County implement a process that includes tracking timely submission of required federal reports and training employees on reporting requirements.
Repeat Finding	No
Views of Responsible Officials	There is no disagreement with the audit finding.

**BUTLER COUNTY
POPLAR BLUFF, MISSOURI**

STATE COMPLIANCE

YEARS ENDED DECEMBER 31, 2022 AND 2021

**BUTLER COUNTY
KENNETT, MISSOURI
STATE COMPLIANCE
YEARS ENDED DECEMBER 31, 2022**

Fund Name	Deficit Budget Finding	No Budget Finding	Actual over budget	Results
General Revenue Fund				No Finding
Administrative Handling Fund				No Finding
Assessment Fund				No Finding
P.A. Administrative Cost Handling Fund				No Finding
Butler County 911 Fund				No Finding
Eastern Capital Improvement Fund				No Finding
Western Capital Improvement Fund				No Finding
Care of the Handicapped Fund				No Finding
CARES Fund				No Finding
Collector's Tax Maintenance Fund				No Finding
Community Policing Fund				No Finding
Drainage District 12 Fund				No Finding
Domestic Violence Fund				No Finding
Health and Dental Escrow Fund				No Finding
Law Enforcement Complex Fund				No Finding
Law Enforcement Restitution Fund				No Finding
Law Enforcement Training Fund				No Finding
Prosecuting Attorney Training Fund				No Finding
Recorder User Fee Fund				No Finding
Special Road and Bridge Fund				No Finding
Senior Citizens Fund				No Finding
Sheriff Civil Fund				No Finding
Sheriff Commissary Fund				No Finding
Sheriff Drug Fund				No Finding
Sheriff Revolving Fund				No Finding
Special Elections Fund/HAVA Fund				No Finding
CDBG Fund				No Finding
Delta Regional Authority Fund				No Finding
American Rescue Plan Fund				No Finding

**BUTLER COUNTY
KENNETT, MISSOURI
STATE COMPLIANCE
YEARS ENDED DECEMBER 31, 2021**

Fund Name	Deficit Budget Finding	No Budget Finding	Actual over budget	Results
General Revenue Fund	Deficit Budget			Finding
Administrative Handling Fund				No Finding
Assessment Fund				No Finding
P.A. Administrative Cost Handling Fund				No Finding
Butler County 911 Fund				No Finding
Eastern Capital Improvement Fund				No Finding
Western Capital Improvement Fund				No Finding
Care of the Handicapped Fund				No Finding
CARES Fund				No Finding
Collector's Tax Maintenance Fund				No Finding
Community Policing Fund				No Finding
Drainage District 12 Fund				No Finding
Domestic Violence Fund			Actual over budget	Finding
Health and Dental Escrow Fund				No Finding
Law Enforcement Complex Fund				No Finding
Law Enforcement Restitution Fund				No Finding
Law Enforcement Training Fund				No Finding
Prosecuting Attorney Training Fund				No Finding
Recorder User Fee Fund				No Finding
Special Road and Bridge Fund				No Finding
Senior Citizens Fund				No Finding
Sheriff Civil Fund				No Finding
Sheriff Commissary Fund			Actual over budget	Finding
Sheriff Drug Fund				No Finding
Sheriff Revolving Fund				No Finding
Special Elections Fund/HAVA Fund				No Finding
CDBG Fund				No Finding
Delta Regional Authority Fund				No Finding
American Rescue Plan Fund				No Finding



Butler County Commission

SECOND FLOOR - ROOM 203 - BUTLER COUNTY COURTHOUSE
POPLAR BLUFF, MO 63901

VINCE LAMPE
PRESIDING COMMISSIONER

RALPH STUCKER
EASTERN DISTRICT

LARRY WELLS
WESTERN DISTRICT

Phones: 573-686-8081
573-686-8069

BUTLER COUNTY CORRECTIVE ACTION PLAN YEARS ENDED DECEMBER 31, 2022 AND 2021

Butler County respectfully submits the following corrective action plans for the two-year period ended December 31, 2022.

Audit period: 1/1/2021– 12/31/2022

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS—FINANCIAL STATEMENT AUDIT

MATERIAL WEAKNESS

2022-001 Unreconciled Cash

Recommendation: We recommend that the County design and implement controls over bank reconciliations to require supporting documentation for all reconciling items, reconciliations are performed timely and proper review is performed over bank reconciliations. In addition, we recommend the County maintain all cash reconciling items (outstanding items and deposits in transit).

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: The County agrees and is developing a process to ensure reconciliations are completed.

Name(s) of the contact person(s) responsible for corrective action: Donna Hillis, County Clerk

Planned completion date for corrective action plan: December 31, 2025

FINDINGS—SINGLE AUDIT

MATERIAL WEAKNESS

2022-002 Reporting

U.S. Department of Treasury - Coronavirus State and Local Fiscal Recovery Effort

Recommendation: We recommend the County review federal guidelines to ensure that reports are identified to allow proper and timely submission.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: The County agrees and is developing a process to ensure reports are prepared and submitted.

Name(s) of the contact person(s) responsible for corrective action: Donna Hillis, County Clerk

Planned completion date for corrective action plan: December 31, 2025