

**NON-ATTEST ACCOUNTING/CONSULTING SERVICES AGREEMENT FY 2023**

**Between**

**LARAMIE COUNTY, WYOMING and  
BUTLER ACCOUNTING, INC.**

THIS AGREEMENT is made and entered into by and between Laramie County, Wyoming, 310 W. 19<sup>th</sup> St., Suite 300, Cheyenne, Wyoming 82001 ("COUNTY"), and Butler Accounting, Inc., 153 E. Main St, Lovell, WY 82431 ("CONTRACTOR"). The parties agree as follows:

**I. PURPOSE**

The purpose of this Agreement is for the CONTRACTOR to provide year-end bookkeeping and accounting services for various County component units in the preparation of Laramie County's annual financial statement and compliance report for the end of the fiscal year as fully enumerated and described in the "Proposal of Accounting Assistant Services to Laramie County Component Units" dated March 27, 2024, and incorporated into this Agreement by this reference as "Attachment A."

**II. TERM**

This Agreement shall commence on the date last executed by the duly authorized representatives of the parties to this Agreement, and shall remain in full force and effect until completion of the services to be provided, or terminated by either Party in accordance with the terms herein.

**III. PAYMENT**

COUNTY shall pay CONTRACTOR an amount not to exceed Twelve Thousand Nine Hundred Dollars (\$12,900.00) for the services described in this Agreement. Payment is the "All-Inclusive Maximum Price" includes all out of pocket expenses, including, but not limited to report production, word processing, postage and travel. Any additional consulting services, if requested by COUNTY, shall be billed at an hourly rate agreed to by the parties through an amendment to this Agreement.

CONTRACTOR shall bill COUNTY by detailed invoice submitted to the Laramie County Clerk, Finance Office. Payments shall be made in accordance with Wyo. Stat. § 16-6-602, as amended. No payment shall be made before the last signature is affixed to this Agreement.

**IV. RESPONSIBILITIES OF CONTRACTOR**

1. CONTRACTOR shall provide assistance in preparing year end trial balances, gathering data, and proposing adjusting journal entries to enable the preparation of the COUNTY'S annual financial report. This work will include assisting the accounting staff of the COUNTY'S component units as listed in Attachment A, for complete year-end accounting, including reconciling fund equity to the prior year audited financial statement, preparing a trial balance, gathering information for proper disclosure of debt, assets, and depreciation necessary for preparation of the COUNTY'S financial report.

2. CONTRACTOR shall hold an entrance conference on a date agreed upon by the parties, progress conferences as requested by COUNTY or CONTRACTOR and an exit conference at the conclusion of the services to discuss the reports as required in this AGREEMENT.

3. CONTRACTOR shall, prepare the following reports in printed and electronic format:

a. adjusted trial balances for all component units not having an independent audit;

b. any observed instances of noncompliance with federal and state grant requirements, noncompliance with GAGAS on internal controls related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance which could have a material effect on the financial statements in accordance with the Government Auditing Standards;

c. any observed irregularities and illegal acts;

d. significant accounting adjustments;

e. disagreements with management;

f. difficulties encountered in performing the engagement; and

g. recommendations to improve the efficiency in accounting systems and processes.

6. All trial balances shall be due as determined by the parties.

7. CONTRACTOR shall retain all working papers and reports at CONTRACTOR'S expense for three (3) years after COUNTY makes final payment and all matters relating to the Agreement are concluded. CONTRACTOR agrees to permit access by the COUNTY or any of its duly authorized representatives to any books, documents, papers, and records of the CONTRACTOR which are directly pertinent to this specific Agreement for purposes including but not limited to audit, examination, excerpts, and transcriptions. It is agreed that finished or unfinished documents, data or reports, prepared by CONTRACTOR under this contract shall be considered the property of the COUNTY and upon completion of the services to be performed, or upon termination of this Agreement for cause, or for the convenience of the COUNTY, will be turned over to the COUNTY. CONTRACTOR shall make working papers available, upon request to the following parties or their designees:

- Wyoming Department of Audit
- U.S. General Accounting Office (GAO)
- Parties designated by the federal or state governments or COUNTY as part of an audit quality review process
- Auditors and staff of entities of which COUNTY is a sub-recipient of grant funds

8. The CONTRACTOR shall retain ownership of all methodologies, work programs, software and intellectual property that is developed by CONTRACTOR which is proprietary. The date promulgated by CONTRACTOR shall become the property of the COUNTY.

9. CONTRACTOR may terminate this agreement with notice to the COUNTY if continuation of the services provided under this agreement would cause CONTRACTOR to violate any law or statute within the State of Wyoming or any rule promulgated by the Wyoming Board of Accountancy or the American Institute of Certified Public Accountants.

10. In the event that the CONTRACTOR, after making best efforts to secure cooperation, encounters a lack of cooperation, participation, or access to needed documentation from any of the component units, CONTRACTOR shall report this lack of cooperation or participation in writing to the Laramie County Clerk. If COUNTY is unable to resolve the lack of cooperation or participation, CONTRACTOR is free to indicate in any final report or correspondence, inaccuracies and/or limitations in its final product which may have resulted from the lack of cooperation or participation.

#### **V. RESPONSIBILITIES OF COUNTY**

1. COUNTY shall make all management decisions and perform all management functions.
2. COUNTY shall designate an individual with suitable skill, knowledge, or experience to oversee the accounting services and any other non-attest services provided and for evaluating the adequacy and results of those services.
3. COUNTY shall establish and maintain internal controls, including monitoring ongoing activities; select and apply accounting principles; and prepare the financial statements and compliance report of COUNTY and its component units.
4. COUNTY shall be responsible for COUNTY'S accounting function and the accuracy of the data used by CONTRACTOR to meet CONTRACTOR'S responsibilities.
5. COUNTY shall be responsible for all items that will be audited.

however, a failure to perform must be beyond the control and without the fault or the negligence of said party.

17. Limitation on Payment: COUNTY's payment obligation is conditioned upon the availability of funds which are appropriated or allocated for the payment of this obligation. If funds are not allocated and available for the continuance of the services and equipment provided by CONTRACTOR the Agreement may be terminated by COUNTY at the end of the period for which funds are available. COUNTY shall notify CONTRACTOR at the earliest possible time of the services which will or may be affected by a shortage of funds. At the earliest possible time means at least thirty (30) days before the shortage will affect payment of claims, if COUNTY knows of the shortage at least thirty (30) days in advance. No penalty shall accrue to COUNTY in the event this provision is exercised, and COUNTY shall not be obligated or liable for any future payments due or for any damages as a result of termination under this provision. This provision shall not be interpreted or construed to permit COUNTY to terminate this Agreement in order to acquire similar services from another party.

18. Notices: All notices required and permitted under this Agreement shall be deemed to have been given, if and when deposited in the U.S. Mail, properly stamped and addressed to the party for who intended at such parties' address listed herein or when personally delivered to such party. A party may change its address for notice hereunder by giving written notice to the other party.

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**BOOKKEEPING/ACCOUNTING SERVICES AGREEMENT FY 2024**  
**Between**  
**LARAMIE COUNTY, WYOMING and BUTLER ACCOUNTING, INC.**

**Signature Page**

LARAMIE COUNTY, WYOMING

BY: \_\_\_\_\_  
Chairman, Laramie County Commissioners

DATE: \_\_\_\_\_

ATTEST:

BY: \_\_\_\_\_  
Laramie County Clerk

DATE: \_\_\_\_\_

CONTRACTOR: **BUTLER ACCOUNTING, INC.**

BY: Troy Butler  
Printed name: Troy Butler  
Title: President

DATE: 5/28/2024

This Agreement is effective the date the last signature is affixed to this page.

REVIEWED AND APPROVED AS TO FORM ONLY:

BY: [Signature]  
Laramie County Attorney's Office

DATE: 5/28/24



153 E Main Street, Lovell, WY 82431

(307) 548-7381

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March 27, 2024

Laramie County Clerk's Office

Attn: Stanley Walker

PO Box 608

Cheyenne, WY 82003

To the honorable County Commissioners and County Clerk,

Thank you for requesting a proposal for services from my firm. I have a wide range of experience over the last 18 years in Wyoming government and special district non-attest work, component unit work, corporate accounting, small-business accounting, tax, payroll, and accounting.

I and my team have reviewed and fully understand all the tasks required to be performed in accordance with the requested engagement. Although we are not (currently) CPA's or a CPA firm, we have the experience and expertise needed to be confident that we are able to perform all the required tasks for Laramie County's component units. We currently provide accounting services and non-attest audit assistance for a county library, two solid waste districts, a recreation board, a cemetery district, four drainage districts, a sewer and water district, and two fire departments, all located in Wyoming. We have also assisted multiple towns and other special districts with budgets, F-32's, F-66's, annual reports, and internal control/self-audits.

Along with our experience, we also have, and will continue to have, a working relationship with James Childress, who has assisted Laramie County for years. After purchasing his accounting firm in December of 2023, we have access to all of his records, processes, notes, etc. In addition, if there were any questions we may have or assistance we might need, we would be able to use him as a valuable additional resource to ensure all tasks are completed accurately and completely.

We appreciate your consideration of this proposal. If we may assist you in any way in coming to your choice of the best firm for the job, please do not hesitate to ask.

Thank you,

A handwritten signature in black ink that reads "Troy Butler". The signature is written in a cursive, flowing style.

Troy Mark Butler

Enrolled Agent

## Butler Accounting, Inc

153 E Main St  
Lovell, WY 82431

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### Proposal of Accounting Assistance Services to Laramie County Component Units

Date

**March 27, 2024**

Services Performed By:

Butler Accounting, Inc  
153 E Main St  
Lovell, WY 82431

Services Performed For:

Laramie County  
Attn: Stanley Walker  
PO Box 608  
Cheyenne, WY 82003

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The below is meant to serve as an overall descriptor of the items outlined in the request, in the order described in the request. Should any additional concerns arise, please do not hesitate to contact us with any questions you may have.

### Independence

Butler Accounting, Inc has no professional or business relationships with Laramie County, its elected officials, employees, or any of its agencies or potential component units, nor has Troy Butler, EA nor any of his Team members had similar relationships during any of the past five years. No relationships appear to exist that would constitute any conflict in the performance of the duties required.

### Firm Qualifications and Experience

- A. Neither Troy Butler nor Butler Accounting, Inc have a record of substandard pre-audit or accounting work and have not been involved in any lawsuits with any governmental entities, nor have they ever been dismissed from an engagement with any governmental entity.
- B. Both Troy Butler and Butler Accounting, Inc. meet all specific qualification requirements imposed by federal and state laws and regulations required by the requested procedures.
- C. The resumes for key personnel are attached as Appendix B to this document.

D. Professional References:

Client/Contact	Scope/Contact Title	Date	Position/Client Telephone Number
Big Horn County Solid Waste Disposal District	Pre-Audit preparation, accounting, payroll, and financial reporting.	2021-2024	All functions, staff through principal
<b>Gary Grant</b>	<b>Manager</b>		<b>307-272-4115</b>
Big Horn County Library	Pre-Audit preparation, accounting, payroll, and financial reporting.	2020-2024	All functions, staff through principal
<b>Julie Brown</b>	<b>Board President</b>		<b>307-272-5030</b>

E. Neither Troy Butler nor Butler Accounting, Inc, have ever been subject to any disciplinary action by any state or federal regulatory body or professional organization.



## Proposed Cost

Below are the standard tasks required for the production of the information required to be included in the County financial statements from the component units, estimated hours, and estimated fees across each. This is calculated using the standard hourly rates of

\$250 for Troy Butler, "Partner" Level Accountant

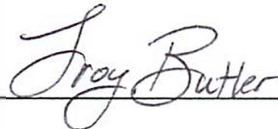
\$150 for Operator Level Accountant – Jordan and Troy

\$100 for Bookkeeper Level Accountant – Jordan and Troy

	Hours	Estimated Fees
Weed and Pest	15	\$ 2,250.00
Library System	10	\$ 1,500.00
Department of Health	35	\$ 5,250.00
Landfill Board	15	\$ 2,250.00
Recreation District	3	\$ 450.00
Juvenile Services JPB	8	\$ 1,200.00
Total Estimated Hours	86	
All-Inclusive Maximum Price		\$ 12,900.00

Consulting work, which may be required outside the above scope of work and unrelated to production of the financial statements for the County will be billed at the standard hourly rates, as stated above.

Signature of Official:



Name (typed):

Troy Mark Butler

Title:

President

Firm:

Butler Accounting, Inc

Date:

March 27, 2024

## Appendix B:

### Professional Resume: Troy Butler, EA

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Troy Butler has been providing accounting services for construction, governmental, non-profit, and many other industry clients since 2006. From 2006 to 2009 he worked in various accounting roles at Wasatch Electric, a major electrical contractor in Salt Lake City, Utah. In 2009 he purchased an accounting firm in Lovell, Wyoming and has owned/operated the accounting businesses for over 11 years. He has performed work in the areas of taxation for individuals and businesses across a variety of industries, bookkeeping and payroll services, software conversions, financial statement preparation, pre-audit preparation, and much more.

He prides himself on working and communicating with clients to ensure all processes and procedures are done accurately, timely, and efficiently. Collaboration is a critical component in completing the pre-audit preparation for government and special districts, and he loves working with others to find solutions to concerns, reinforce great practices, and make suggestions to entities to become more efficient and, most importantly, accurate, in all of their recordkeeping, reporting, and policies.

He understands that working with government entities means we are working with the taxpayers' and citizens' funds and he takes seriously the responsibility to ensure the proper use, tracking, and reporting of these funds. He strives for complete transparency in all aspects of his work, attention to detail, and exactness in the final product.

He graduated from the University of Utah, where he received a bachelor's degree in accounting. In addition to his accounting experience and background, he also currently serves on his local Chamber of Commerce board and has served on multiple boards over the last 10 years.

## Professional Resume: Jordan Hitz, EA

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Jordan Hitz has a wide range of experience, in and out of the accounting world. He worked for a local mining plant, American Colloid, in various capacities for over a decade.

In 2017, he decided he wanted to make a change and began taking accounting classes at night in preparation of a career change and approached Troy and Butler Accounting about a job opportunity within the firm. After getting to know him and his passion and desire for a change, Troy knew he would be a great fit and Jordan has worked for Butler Accounting since 2017. In 2022 he received his accounting certificate from Brigham Young University-Idaho. Also in 2022, he passed the enrolled agent examinations to become an IRS enrolled agent, with a specialty in taxation.

He has worked in various roles over the last 7 years. He started mainly in tax preparation. His knowledge and understanding of taxation has helped him immensely as he began taking on additional responsibilities in bookkeeping, payroll, financial statement preparation, among others. Becoming a tax professional first gave him a foundation of understanding the importance of the process leading up to the tax preparation to ensure accuracy in reporting. This has helped him to become extremely detail-oriented in the various accounting tasks he performs.

Over the last 3 years, he has taken on larger roles with our government entity clients and has provided top-level service and work. He has quickly become a valuable and trusted resource to clients. He has an unmatched work ethic and has become an essential member of the Butler Accounting team.

He has embraced his transition from the mining plant life to the world of accounting. He takes great pride in hard work, attention to detail, and accuracy in day-to-day to provide the highest possible level of service. He has a love of learning and is always pursuing the next accounting certification to round out his knowledge-base and understanding so he can better serve our clients and those he works with.

Additionally, he is a high integrity individual that is not afraid to speak up if he feels that something is not right. He is tactful in his approach, but is willing to address issues or concerns when necessary. He doesn't work just to get jobs and tasks done, but places a high emphasis on ensuring it is done right.