

LYON COUNTY, KANSAS

Emporia, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

December 31, 2021

Lyon County, Kansas

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Lyon County, Kansas

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INDEPENDENT AUDITOR'S REPORT

County Commissioners
Lyon County, Kansas
Emporia, Kansas

Report on Financial Statements

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Lyon County, Kansas as of and for the year ended December 31, 2021 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis of Adverse Opinion and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Lyon County, Kansas as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Lyon County, Kansas as of December 31, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

Basis for adverse and Unmodified Opinions

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

Matters giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note C; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error. In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt Lyon County, Kansas ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about where the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 an 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 judgement made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

1. Exercise professional judgement and maintain professional skepticism throughout the audit.
2. Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
3. 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 Lyon County, Kansas internal control. Accordingly, no such opinion is expressed.
4. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimate made by management, as well as evaluate the overall presentation of the financial statement.
5. Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Lyon County, Kansas 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 control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditure-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note C.

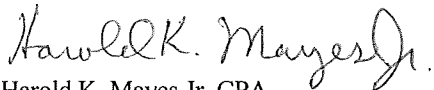
Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 16, 2022 on our consideration of Miami County, Kansas 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 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 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 Miami County, Kansas internal control over financial reporting and compliance.

Prior Year Comparative

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Lyon County, Kansas as of and for the year ended December 31, 2020 (not

presented herein), and have issued our report thereon dated May 4, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/oar/municipal-services>. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note C.



Harold K. Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
June 16, 2022

Lyon County, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended December 31, 2021

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Governmental type funds		
General fund	\$ 5,972,481	\$ 14,882
Special purpose funds		
Road and Bridge	2,666,503	176
Community Corrections	247,749	0
Cert Grant	111	0
Court Trustee	71,354	0
Juvenile Community Initiative Grant	56,246	1,700
Surveillance Program	32	0
Multi-Year Capital Improvement	3,085,443	9,429
Citizens Review Board	21,180	0
911 Service	351,951	0
Mental Health	49,277	0
Newman Hospital	29,065	0
Noxious Weed	137,288	0
Hetlinger Developmental Center	2,543	0
Treasurer Technology Fund	19,613	0
County Clerk Technology Fund	9,860	0
Special Road Machinery Fund	718,541	0
Special Bridge	274,196	3
Register of Deeds Technology	57,304	0
County Auto Vehicle	11,227	0
Prosecutor Training	4,551	0
Adult Grant	(6,104)	0
Special Road and Bridge 559A	149,108	0
CARES Act Grant	194,892	0
Juvenile Grant	45,603	0
Reinvestment Grant	13,159	0
Tort Liability	224,883	0
Special Alcohol	45,593	0
Special Parks	4,533	0
Health Department	64,011	0
Transient Guest Tax	0	0
Drug Tax Law Enforcement	4,179	0
Special Law Enforcement	50,210	0
Special Prosecutor Forfeiture	19,794	0
Diversionary Service Fees	156,505	0
Worthless Checks	342	0
Pending Forfeiture	4,210	0
Federal Forfeiture	14	0
Total primary government	14,757,447	26,190

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

Statement 1

<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 16,087,481	\$ 16,642,350	\$ 5,432,494	\$ 877,262	\$ 6,309,756
5,986,113	5,709,735	2,943,057	369,487	3,312,544
428,440	395,742	280,447	12,711	293,158
0	0	111	0	111
67,872	138,297	929	0	929
371,606	391,564	37,988	13,280	51,268
0	32	0	0	0
3,273,318	3,175,655	3,192,535	1,399,561	4,592,096
28,181	25,115	24,246	1,384	25,630
281,129	297,689	335,391	58,650	394,041
379,194	400,000	28,471	0	28,471
292,476	300,000	21,541	0	21,541
370,694	418,504	89,478	6,335	95,813
34,323	36,500	366	0	366
10,684	12,502	17,795	0	17,795
10,685	4,498	16,047	0	16,047
154,944	829,262	44,223	250,000	294,223
724,503	648,148	350,554	94,033	444,587
42,738	68,478	31,564	0	31,564
252,731	269,420	(5,462)	8,317	2,855
5,521	4,160	5,912	0	5,912
32,845	33,896	(7,155)	2,780	(4,375)
335,917	327,729	157,296	0	157,296
3,359,716	491,925	3,062,683	76,971	3,139,654
8,727	16,324	38,006	813	38,819
7,846	14,275	6,730	1,093	7,823
212,842	301,716	136,009	0	136,009
5,347	0	50,940	0	50,940
0	0	4,533	0	4,533
695,348	650,000	109,359	0	109,359
6,717	0	6,717	0	6,717
0	1,107	3,072	0	3,072
2,001	232	51,979	0	51,979
3,708	1,500	22,002	0	22,002
111,300	58,743	209,062	8,990	218,052
30	0	372	0	372
19,384	0	23,594	0	23,594
0	0	14	0	14
33,604,361	31,665,098	16,722,900	3,181,667	19,904,567

Lyon County, Kansas

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended December 31, 2021**

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Related Municipal Entities		
Lyon County Free Fair	\$ 249,147	\$ 0
Lyon County Extension Council	<u>243,160</u>	<u>0</u>
Total reporting entity (excluding agency funds)	\$ <u><u>15,249,754</u></u>	\$ <u><u>26,190</u></u>

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

Statement 1

Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
\$ 312,554	\$ 273,371	\$ 288,330	\$ 559	\$ 288,889
<u>631,309</u>	<u>678,308</u>	<u>196,161</u>	<u>0</u>	<u>196,161</u>
<u>\$ 34,548,224</u>	<u>\$ 32,616,777</u>	<u>\$ 17,207,391</u>	<u>\$ 3,182,226</u>	<u>\$ 20,389,617</u>

Composition of ending cash and investments

Cash on hand	\$ 49,068
Demand deposits	
ESB Financial	6,495,030
Time deposits	
Hartford State Bank	2,200,000
Kansas Land Bank	1,500,000
Citizens State Bank	1,771,000
Out-of-County Bonds	1
Detention Center	201,263
Investments	
Kansas Municipal Investment Pool	<u>38,116,856</u>
	50,333,218
Other entities	
District Court	231,342
Law Library	102,225
Fair Board	288,889
Extension Council	<u>196,161</u>
Total cash and investments	<u>51,151,835</u>
Agency funds per Schedule 3	<u>(30,762,219)</u>
Total reporting entity (excluding agency funds)	<u>\$ 20,389,617</u>

Lyon County, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2021

NOTE A. MUNICIPAL REPORTING ENTITY

Lyon County is a municipal corporation governed by a three member commission. This regulatory financial statement presents Lyon County (the municipality) and its related municipal entities. The related municipal entities are included in the County's reporting entity because they were established to benefit the County and/or its constituents.

1. The Lyon County Fair Board promotes urban/rural relations through the staging of an annual agricultural fair. The County is represented on the Fair Board and has primary responsibility for funding operations and capital improvements. The County appropriated \$60,000 to the Fair Board in 2021.
2. The Lyon County Extension Council serves the citizens within the County's jurisdiction. The Extension Council is not a separate taxing entity. The County levies tax for the Extension Council's operations. The County appropriated \$300,000 to the Extension Council in 2021.
3. Although the Law Library is an independent entity, the Law Library is required by state statutes to be audited as part of the County's audit. Since the Clerk of the District Court maintains the accounting for the Law Library, the financial statements are included as an agency fund.
4. Newman Regional Health Hospital was organized to provide a not-for-profit health care facility for local residents. The Commissioners appoint the trustees however the County does not maintain oversight with respect to the performance of the trustees. The financial statement is not included in the County's financial statements. Separately audited financial statements are issued by the Hospital.
5. The County appropriates and distributes tax monies to these organizations. They are not included in the County's financial statements:

Mental Health	Corner House, Inc.
Hetlinger Development Center	Emporia Public Library
Historical Society	Soil Conservation
Flint Hills Community Health Care Center, Inc.	

NOTE B. REGULATORY BASIS FUND TYPES

The accounts of the County are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The County potential could have the following types of funds.

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

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

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

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment. The County did not have any funds of this type in year ended December 31, 2021.

Lyon County, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2021

NOTE B. REGULATORY BASIS FUND TYPES - continued

Business Fund – funds financed in whole or part by fees charged to users of goods or services (i.e. enterprise and internal service funds etc.). The County did not have any funds of this type in year ended December 31, 2021.

Trust Fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipality reporting entity scholarship funds, etc.). The County did not have any funds of this type in year ended December 31, 2021.

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

NOTE C. BASIS OF ACCOUNTING

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

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

NOTE D. BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

Should the County hold a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments this year.

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

Lyon County, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2021

NOTE D. BUDGETARY INFORMATION - continued

Adjustment for Qualifying Budget Credits – Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

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

A legal operating budget is not required for the following special purpose funds:

Adult Grant	CARES Act Grant	Juvenile Grant
Reinvestment Grant	Drug Tax Law Enforcement	Special Law Enforcement
Special Prosecutor Forfeiture	Diversionary Service Fees	Worthless Checks
Pending Forfeiture	Federal Forfeiture	

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

NOTE E. CASH AND INVESTMENTS

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

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

As of December 31, 2021, the County had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in years)		Rating
		Less than 1	1 to 2	
Kansas Municipal Investment Pool	\$ 38,116,856	\$ 38,116,856	\$ 0	S&P AA+/S1+

Concentration of credit risk - State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County has no investments other than money markets and certificates of deposit.

Lyon County, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2021

NOTE E. CASH AND INVESTMENTS – continued

Custodial credit risk – deposits: Custodial credit risk is the risk that in the event of a bank failure, the County’s deposits may not be returned to it. State statutes require the County’s deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated “peak periods” when required coverage is 50%. There were no designated “peak periods” during the year. All of the County’s bank deposits were legally secured at December 31, 2021 except for the District Court as noted below

At December 31, 2021, the carrying amount of the County’s bank deposits was \$50,131,955 which includes petty cash funds and investment in Kansas Municipal Investment Pool of \$38,116,856 and the bank balance was \$12,015,100 which does not include the Kansas Municipal Investment Pool of \$38,116,856. The difference between carrying amount and bank balance is outstanding checks and deposits. The bank balance was held by four banks which reduces concentration of credit risk. Of the bank balance, \$1,000,000 was covered by federal depository insurance, and \$12,015,100 was collateralized with securities held by the pledging financial institution’s agents in the County’s name.

At December 31, 2021, the carrying amount of the Related Municipal Entities bank deposits was \$818,617 and the bank balance was \$843,152. The difference between carrying amount and bank balance is outstanding checks and deposits. The bank balance was held by two banks which reduces concentration of credit risk. Of the bank balance, \$843,152 was covered by federal depository insurance.

NOTE F. LONG-TERM DEBT

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Original Issue</u>	<u>Date of Final Maturity</u>
Router/Antennas & Radio Equipment	2.67%	10/22/2019	\$ 3,952,688	01/01/2025

Changes in long-term debt for the County for the year ended December 31, 2021 were as follows:

	<u>Balance January 1, 2021</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance December 31, 2021</u>	<u>Interest Paid</u>
Capital Leases:					
Routers/Antennas & Radio Equipment	\$ 3,119,950	\$ 0	\$ 0	\$ 3,119,950	\$ 0
	<u>\$ 3,119,950</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,119,950</u>	<u>\$ 0</u>

NOTE F. LONG-TERM DEBT- continued

Current maturities for long-term debt for the next five years and in five year increments thereafter are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 0.00	\$ 0.00	\$ 0.00
2022	749,434.90	83,302.68	832,737.58
2023	769,444.82	63,292.76	832,737.58
2024	789,988.99	42,748.59	832,737.58
2025	811,081.71	21,655.87	832,737.58
	<u>\$ 3,119,950.42</u>	<u>\$ 210,999.90</u>	<u>\$ 3,330,950.32</u>

The debt limit per K.S.A. 10-306 is three percent of the assessed tangible valuation for exempt farm property, business aircraft and motor vehicles given by the County Appraiser to the County Clerk on June 15 each year. At December 31, 2021, the statutory limit for the County was in excess of \$10,607,664 providing a debt margin of \$10,607,664.

Lyon County, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2021

NOTE G. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General Fund	Cares Act Grant	K.S.A 19-120	\$ 135,846
General Fund	Court Trustee	K.S.A 19-120	8,500
Cares Act Grant	General Fund	K.S.A 19-120	135,846

NOTE H. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post Employment Benefits:

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retiree's health insurance plan because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Other Post Employment Benefit - continued:

Under the Consolidated Omnibus Budget Reconciliation Act (CORBA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

The County offers its employees a deferred compensation plan created in accordance with the Internal Revenue Service Code Section 457. The plans are available to all County employees. The Plans permit employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, of unforeseeable emergency. Plan assets are transferred to a plan agent in a custodial trust and are not available to the claims of the County's general creditors.

The County has adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Service Code. All employees of the County working 20 or more hours per week are eligible to participate in the plan beginning the first day of a pay period following coincidental with an employee's satisfaction of eligibility requirements of any Optional Benefit Plan. Each participant may elect to reduce his or her salary, subject to the limitations of the Individual Optional Benefit plans, to purchase benefits offered through the Plan. All benefits offered through the plan involve insurance coverage, dependent care reimbursements and health expense reimbursements.

Compensated Absences:

Vacation leave with pay is granted to all appointed officials, to all full-time employees, and to regular part-time employees. Vacation leave is earned and accrued from the most recent date of employment under the conditions and at the rate hereinafter stated. Vacation leave must be taken no later than December 31 of the calendar year following the year in which it is earned, or the vacation leave is lost. On January 1 of each year the amount of posted vacation may not exceed the annual maximum vacation leave earned by the employee based on length of service.

Vacation leave accumulates from the beginning of the month in which employment starts if employment begins on or before the 15th of the month. If employment begins after the 15th of the month, leave accumulates from the first of the following month. Upon separation, vacation leave accumulates for the last month of work if separation occurs after the 15th of that month.

Any employee who separates is compensated on the last paycheck for accumulated vacation leave. In the event of the death of an employee, the accumulated vacation leave will be paid to the deceased employee's estate.

Lyon County, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2021

NOTE H. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS - continued

	Balance January 1, 2021	Net Change	Balance December 31, 2021
Compensated absences	\$ 1,252,125	\$ (29,864)	\$ 1,222,261

Vacation leave for regular part-time employees is pro-rata based upon hours worked.

The sick leave year is January 1 through December 31. Sick leave is earned and accrued from the most recent date of employment under the conditions and at the rate hereinafter stated. Sick leave not taken during the year in which it is earned accumulates to the credit of the employee up to a maximum of sixty days (480 hours) of accrued sick leave.

When an employee reaches the sixty day maximum, additional hours of earned sick leave not used by the employee during the year are paid to the employee at his or her current regular rate of pay at year end.

Sick leave is earned at the following rates: Eight hours per month for full-time employees; for regular part-time employees the same portion of eight hours per month as the proportion of regularly scheduled hours per week to forty hours per week. No sick leave is accumulated by temporary, part-time employees or elected officials. Temporary employees who are reclassified to full-time or to regular part-time employees shall accrue sick leave from the effective date of the employment change in accordance with the rules set forth above about the fifteenth of the month.

Upon separation, sick leave in excess of thirty days but less than or equal to sixty days is paid to the employee using the employee's current regular rate of pay. Sick leave up to the thirty days is lost.

The County maintains a sick leave pool. This pool is a means to transfer vacation, and sick leave to an employee experiencing a catastrophic, extreme or life-threatening condition.

Death and Disability Other Post Employment Benefits: As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System(KPERS) received long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2021.

NOTE I. DEFINED BENEFIT PENSION PLAN

Plan description - The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A 74-4901, et. seq. Kansas law establishes and amends benefit provisions, KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in it Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100, Topeka, Kansas 66603) or by calling 1-888-275-5737.

Contributions - K.S.A 74-4919 and K.S.A 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

Lyon County, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2021

NOTE I. DEFINED BENEFIT PENSION PLAN - continued

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were \$988,482 for KPERS for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021 the County's proportionate share of the collective net pension liability reported by KPERS was \$6,777,785. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

NOTE J. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. Settlement of claims has not exceeded commercial insurance coverage in any of the last three fiscal years.

NOTE K. CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected may constitute a liability of the applicable fund. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amount, if any, to be immaterial.

NOTE L. OTHER INFORMATION

Reimbursed Expenses: The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as revenue in the same fund. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

Compliance with Kansas Statutes: References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the State Director of Accounts and Reports and interpretation by the legal representative of the municipality. County Auto Vehicle is over budget by \$1,950 due to state drawdowns and Special Road & Bridge Machinery exceed budget by \$594,262 for a bridge not budgeted for in 2021. The Adult Grant fund had a negative cash balance of \$4,375 and a negative unencumbered cash balance of \$7,155 as of December 31, 2021. The County has requested funding from grants that will cover this overdraft. The County Auto Vehicle also has a negative unencumbered cash balance of \$7,155

Lyon County, Kansas

NOTES TO FINANCIAL STATEMENT

December 31, 2021

NOTE L. OTHER INFORMATION - continued

Trust Fund: The Emporia Community Foundation, Inc. (a not-for-profit organization) has received contributions for the benefit of Lyon County Fair Board. The contributions and earnings are held in trust and managed by Emporia Community Foundation, Inc., trustee. Under the terms of the trust, Lyon County Fair Board may request use of the original contributions and earnings. Per guidance from Emporia Community Foundation, Inc., Lyon County Fair Board will not record these contributions and earnings there on until requested and received by the Lyon County Fair Board.

NOTE L. COVID-19

COVID-19

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

In 2021 the County received \$3,223,870 in ARPA funds of which the County expended \$297,033 in 2021. The County also expended the balance of its Cares Grant of \$194,892 prior to the deadline.

The County has significant interest/debt payments due in each year, which if tax, grant, etc. receipts decline due to the impact of the COVID-19 outbreak on taxpayers, grants available, may lead to the County seeking debt forbearance/restructuring and additional sources of debt and or equity financing. The County expects to meet certain covenant provisions in its debt arrangements. This may lead to the County seeking debt forbearance/restructuring and additional sources of debt and/or equity financing.

NOTE M. SUBSEQUENT EVENTS

Subsequent Events: The County evaluated subsequent events through June 16, 2021 the date the financial statements were available to be issued. No subsequent events were identified which require disclosure except as noted in Note L

Senate Bill 13 repealed the tax lid law and introduced the use of a revenue neutral rate with an additional budget hearing required if the proposed tax levy exceeds the revenue neutral rate. These policy changes apply to the 2022 budget cycle. Additional information can be found in the Memo to State of Kansas Subdivisions (2021) at <https://admin.ks.gov/offices/oar/municipal-services>.

REGULATORY BASIS
SUPPLEMENTARY INFORMATION

Lyon County, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2021

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget For Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental type funds					
General fund	\$ 17,308,986	\$ 0	\$ 17,308,986	\$ 16,642,350	\$ (666,636)
Special purpose funds					
Road and Bridge	6,700,000	0	6,700,000	5,709,735	(990,265)
Community Corrections	422,593	0	422,593	395,742	(26,851)
Cert Grant	111	0	111	0	(111)
Court Trustee	141,620	0	141,620	138,297	(3,323)
Juvenile Community Initiative Grant	431,891	0	431,891	391,564	(40,327)
Surveillance Program	1,208	0	1,208	1,176	(32)
Multi-Year Capital Improvement	3,400,000	0	3,400,000	3,175,655	(224,345)
Citizens Review Board	49,519	0	49,519	25,115	(24,404)
911 Service	518,000	0	518,000	297,689	(220,311)
Mental Health	400,000	0	400,000	400,000	0
Newman Hospital	300,000	0	300,000	300,000	0
Noxious Weed	357,646	136,929	494,575	418,504	(76,071)
Hetlinger Developmental Center	36,500	0	36,500	36,500	0
Treasurer Technology	28,000	0	28,000	12,502	(15,498)
County Clerk Technology	17,000	0	17,000	4,498	(12,502)
Special Road & Bridge Machinery	235,000	0	235,000	829,262	594,262
Special Bridge	691,166	0	691,166	648,148	(43,018)
Register of Deeds Technology	60,000	12,738	72,738	68,478	(4,260)
County Auto Vehicle	267,470	0	267,470	269,420	1,950
Prosecutor Training	7,000	0	7,000	4,160	(2,840)
Special Road and Bridge 559A	346,000	0	346,000	327,729	(18,271)
Tort Liability	320,000	0	320,000	301,716	(18,284)
Special Alcohol	45,077	0	45,077	0	(45,077)
Special Parks	4,533	0	4,533	0	(4,533)
Health Department	650,000	0	650,000	650,000	0

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2a

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance - Over (Under)
	2020 Actual	Actual	Budget	
Cash receipts				
Taxes				
Ad valorem	\$ 12,890,456	\$ 12,310,728	\$ 12,630,663	\$ (319,935)
Delinquent	206,883	184,084	100,000	84,084
Motor vehicle	1,185,699	1,257,964	1,243,943	14,021
Recreational Vehicle Tax	20,080	23,228	19,115	4,113
16/20M Vehicle Tax	0	0	41,916	(41,916)
LAVTR	0	0	12,718	(12,718)
Mineral Tax	1,188	0	0	0
Payment in lieu of tax	260,950	263,560	0	263,560
	<u>14,565,256</u>	<u>14,039,564</u>	<u>14,048,355</u>	<u>(8,791)</u>
Intergovernmental				
Federally owned land entitlement	14,917	15,128	12,000	3,128
Emergency mgmt/Cert/FEMA grant	29,570	29,570	20,000	9,570
Grant income	643,952	772,189	536,620	235,569
	<u>688,439</u>	<u>816,887</u>	<u>568,620</u>	<u>248,267</u>
Licenses, fees and permits				
Licenses	11,175	6,000	0	6,000
Financing statements	1,455	1,686	1,200	486
Officer fees	353,135	354,591	35,525	319,066
DNA/attorney/court fees	1,314	1,716	1,000	716
Fees for copies	6,799	6,627	7,000	(373)
Flint hills/aging service	41,616	54,553	48,000	6,553
Court witness fees	1,179	2,413	500	1,913
County wide zoning permits/changes	11,682	15,396	7,000	8,396
House arrest fees	333	3	50	(47)
Antique Fees	0	0	7,000	(7,000)
Real Estate fees	0	0	150,000	(150,000)
Sherriff Process Fee	0	0	20,000	(20,000)
Juvenile supervision fees	1,870	3,534	1,000	2,534
	<u>430,558</u>	<u>446,519</u>	<u>278,275</u>	<u>168,244</u>
Charges for services				
Prisoner care	54,888	103,229	90,000	13,229
Electric Monitoring Fee	0	0	15,000	(15,000)
Election lists/labels	430	543	0	543
	<u>55,318</u>	<u>103,772</u>	<u>105,000</u>	<u>(1,228)</u>
Use of money and property				
Interest and charges	232,883	241,393	150,000	91,393
Interest income on investments	100,488	16,106	180,001	(163,895)
Sale of fixed assets	6,216	868	0	868
	<u>339,587</u>	<u>258,367</u>	<u>330,001</u>	<u>(71,634)</u>

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2a

GENERAL FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance - Over (Under)
	2020 Actual	Actual	Budget	
Cash receipts - continued				
Reimbursed expenses				
Facilities reimbursed	\$ 9,388	\$ 1,591	\$ 22,060	\$ (20,469)
Reimbursed expenses	150,296	29,018	15,500	13,518
Sheriff reimb - drug/alcohol testing	308	40	0	40
Detention center	260	0	0	0
Coroners reimbursement	9,135	3,688	6,000	(2,312)
Legal Defense Reimbursement	0	0	11,000	(11,000)
Other	200	260	0	260
Animal control reimbursement	1,200	0	1,000	(1,000)
	<u>170,787</u>	<u>34,597</u>	<u>55,560</u>	<u>(20,963)</u>
Miscellaneous revenues				
Handgun Permit Fees	1,820	1,528	0	1,528
Misc. rents/concessions/sale of fixed assets	12,108	25,728	48,500	(22,772)
Miscellaneous other	47,771	224,673	284,285	(59,612)
	<u>61,699</u>	<u>251,929</u>	<u>332,785</u>	<u>(80,856)</u>
Operating transfers in	<u>0</u>	<u>135,846</u>	<u>20,000</u>	<u>115,846</u>
Total cash receipts	<u>16,311,644</u>	<u>16,087,481</u>	<u>\$ 15,738,596</u>	<u>\$ 348,885</u>
Expenditures				
County Commission				
Salaries	192,813	195,382	\$ 221,500	\$ (26,118)
Contractual	54,352	54,320	69,550	(15,230)
Commodities	37	58	1,100	(1,042)
Capital outlay	0	756	0	756
	<u>247,202</u>	<u>250,516</u>	<u>292,150</u>	<u>(41,634)</u>
County Clerk				
Salaries	250,098	212,066	242,589	(30,523)
Contractual	8,523	14,369	16,700	(2,331)
Commodities	1,158	1,341	3,000	(1,659)
Capital outlay	0	521	2,000	(1,479)
	<u>259,779</u>	<u>228,297</u>	<u>264,289</u>	<u>(35,992)</u>
County Treasurer				
Salaries	206,958	221,140	261,715	(40,575)
Contractual	21,130	41,691	36,225	5,466
Commodities	3,866	3,407	7,835	(4,428)
Capital outlay	0	250	0	250
	<u>231,954</u>	<u>266,488</u>	<u>305,775</u>	<u>(39,287)</u>

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2a

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021		Variance - Over (Under)
		Actual	Budget	
Expenditures - continued				
Register of Deeds				
Salaries	\$ 236,997	\$ 252,658	\$ 276,607	\$ (23,949)
Contractual	3,874	5,191	11,890	(6,699)
Commodities	3,227	3,542	3,275	267
Capital outlay	699	1,134	0	1,134
	<u>244,797</u>	<u>262,525</u>	<u>291,772</u>	<u>(29,247)</u>
Human Resources				
Salaries	97,973	108,224	113,640	(5,416)
Contractual	2,991	1,797	4,675	(2,878)
Commodities	482	160	750	(590)
	<u>101,446</u>	<u>110,181</u>	<u>119,065</u>	<u>(8,884)</u>
Juvenile Services				
Salaries	209,803	139,691	268,488	(128,797)
Contractual	84,140	64,871	126,033	(61,162)
Commodities	4,776	3,890	2,679	1,211
	<u>298,719</u>	<u>208,452</u>	<u>397,200</u>	<u>(188,748)</u>
County Wide Zoning				
Salaries	93,117	97,916	100,600	(2,684)
Contractual	8,009	8,301	18,450	(10,149)
Commodities	550	1,213	1,900	(687)
Capital Outlay	1,046	0	1,000	(1,000)
	<u>102,722</u>	<u>107,430</u>	<u>121,950</u>	<u>(14,520)</u>
Finance, IT and Payroll				
Salaries	297,067	317,711	333,852	(16,141)
Contractual	2,647	2,691	4,675	(1,984)
Commodities	2,497	3,087	2,500	587
Capital outlay	0	0	2,750	(2,750)
	<u>302,211</u>	<u>323,489</u>	<u>343,777</u>	<u>(20,288)</u>
Law Enforcement				
Salaries	2,097,845	2,353,838	2,302,563	51,275
Contractual	155,370	169,027	179,500	(10,473)
Commodities	121,211	168,022	158,000	10,022
Capital outlay	3,844	5,848	0	5,848
	<u>2,378,270</u>	<u>2,696,735</u>	<u>2,640,063</u>	<u>56,672</u>
County General				
Contractual	107,409	287,994	116,500	287,994
Commodities	2,400	2,500	20,000	(114,000)
Miscellaneous	1,069	4,313	0	4,313
	<u>110,878</u>	<u>294,807</u>	<u>136,500</u>	<u>178,307</u>

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2a

GENERAL FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021		Variance - Over (Under)
		Actual	Budget	
Expenditures - continued				
Jail Management				
Salaries	\$ 1,997,238	\$ 2,266,723	\$ 2,320,336	\$ (53,613)
Contractual	414,871	353,719	367,681	(13,962)
Commodities	231,974	280,040	337,500	(57,460)
Capital outlay	0	1,455	0	1,455
	<u>2,644,083</u>	<u>2,901,937</u>	<u>3,025,517</u>	<u>(123,580)</u>
Direct Election				
Salaries	108,576	134,324	136,254	(1,930)
Contractual	134,027	79,762	146,980	(67,218)
Commodities	5,921	7,558	25,000	(17,442)
Capital Outlay	5,143	0	880	(880)
	<u>253,667</u>	<u>221,644</u>	<u>309,114</u>	<u>(87,470)</u>
Appraiser				
Salaries	524,390	566,414	561,000	5,414
Contractual	67,567	68,726	93,700	(24,974)
Commodities	3,444	3,456	5,500	(2,044)
Capital outlay	5,669	2,881	0	2,881
	<u>601,070</u>	<u>641,477</u>	<u>660,200</u>	<u>(18,723)</u>
Administrative Services				
Salaries	0	0	20,000	(20,000)
Contractual	69,000	85,000	83,000	2,000
	<u>69,000</u>	<u>85,000</u>	<u>103,000</u>	<u>(18,000)</u>
Counselor/Court Trustee				
Salaries	123,352	141,721	167,720	(25,999)
Contractual	1,441	1,223	1,950	(727)
Commodities	308	672	1,200	(528)
Capital outlay	0	620	1,600	(980)
	<u>125,101</u>	<u>144,236</u>	<u>172,470</u>	<u>(28,234)</u>
Fair Appropriations				
Contractual	60,000	60,000	60,000	0
	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>0</u>
Information Technology				
Salaries	223,459	241,937	239,201	2,736
Contractual	18,736	11,543	39,824	(28,281)
Commodities	2,224	4,150	6,000	(1,850)
Capital outlay	0	2,476	0	2,476
	<u>244,419</u>	<u>260,106</u>	<u>285,025</u>	<u>(24,919)</u>
Employee Benefit				
Contractual	159,815	145,190	210,000	(64,810)
	<u>159,815</u>	<u>145,190</u>	<u>210,000</u>	<u>(64,810)</u>

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2a

GENERAL FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021		Variance - Over (Under)
		Actual	Budget	
Expenditures - continued				
County Attorney				
Salaries	\$ 1,293,696	\$ 1,353,991	\$ 1,366,000	\$ (12,009)
Contractual	91,774	91,543	87,500	4,043
Commodities	6,400	1,964	8,000	(6,036)
Capital outlay	579	0	0	0
	<u>1,392,449</u>	<u>1,447,498</u>	<u>1,461,500</u>	<u>(14,002)</u>
Unified Court				
Salaries	1,520	2,550	9,262	(6,712)
Contractual	430,298	457,807	480,950	(23,143)
Commodities	31,002	56,455	57,000	(545)
Capital outlay	25,811	5,742	0	5,742
	<u>488,631</u>	<u>522,554</u>	<u>547,212</u>	<u>(24,658)</u>
Emergency management				
Salaries	134,023	147,240	135,192	12,048
Contractual	1,670	11,508	12,000	(492)
Commodities	1,727	1,226	5,500	(4,274)
Capital Outlay	1,181	2,503	0	2,503
	<u>138,601</u>	<u>162,477</u>	<u>152,692</u>	<u>9,785</u>
911 Dispatch				
Salaries	947,482	1,128,839	1,062,000	66,839
Contractual	27,958	41,026	53,600	(12,574)
Commodities	21,081	21,640	17,500	4,140
Capital outlay	670,933	682,743	800,000	(117,257)
	<u>1,667,454</u>	<u>1,874,248</u>	<u>1,933,100</u>	<u>(58,852)</u>
Solid Waste				
Contractual	16,852	14,902	19,000	(4,098)
Commodities	0	0	100	(100)
	<u>16,852</u>	<u>14,902</u>	<u>19,100</u>	<u>(4,198)</u>
County Coroner				
Contractual	74,978	126,389	86,000	40,389
Extension Council				
Appropriations	300,000	300,000	300,000	0
Soil Conservation				
Appropriations	30,000	30,000	30,000	0
Household Waste				
Salaries	59,494	60,985	64,900	(3,915)
Contractual	40,396	20,743	43,000	(22,257)
Commodities	2,889	1,358	3,000	(1,642)
	<u>102,779</u>	<u>83,086</u>	<u>110,900</u>	<u>(27,814)</u>

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2a

GENERAL FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021		Variance - Over (Under)
		Actual	Budget	
Expenditures - continued				
Department of Aging				
Contractual	286,461	293,166	304,633	(11,467)
	286,461	293,166	304,633	(11,467)
Mass Transportation				
Salaries	624,031	661,852	606,000	55,852
Contractual	91,408	116,749	118,350	(1,601)
Commodities	26,542	18,462	15,250	3,212
Capital Outlay	1,540	9,034	30,000	(20,966)
	743,521	806,097	769,600	36,497
Historical Society				
Appropriations	118,000	118,000	118,000	0
Fair Grounds				
Salaries	13,824	14,114	17,500	(3,386)
Contractual	15,126	14,108	54,610	(40,502)
Commodities	362	89	3,000	(2,911)
Capital outlay	6,160	0	0	0
	35,472	28,311	75,110	(46,799)
Courthouse General				
Salaries	39,321	39,155	45,500	(6,345)
Contractual	96,943	85,687	114,500	(28,813)
Commodities	24,722	21,957	30,000	(8,043)
	160,986	146,799	190,000	(43,201)
County Facility Management				
Salaries	658,110	759,279	712,082	47,197
Contractual	571,690	528,834	708,090	(179,256)
Commodities	28,336	36,728	53,100	(16,372)
Capital outlay	14,311	11,126	0	11,126
	1,272,447	1,335,967	1,473,272	(137,305)
Operating transfers out	0	144,346	0	144,346
Total expenditures	15,263,764	16,642,350	\$ 17,308,986	\$ (790,982)
Cash receipts over (under) expenditures	1,047,880	(554,869)		
Unencumbered cash, January 1	4,923,049	5,972,481		
Prior year cancelled encumbrances	1,552	14,882		
Unencumbered cash, December 31	\$ 5,972,481	\$ 5,432,494		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2b

SPECIAL PURPOSE FUNDS
ROAD AND BRIDGE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020			Variance -
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Taxes	\$ 5,074,442	\$ 4,846,579	\$ 5,017,362	\$ (170,783)
Intergovernmental	745,701	857,233	792,243	64,990
Reimbursed expenses	249,757	246,922	113,053	133,869
Miscellaneous	9,056	35,379	0	35,379
	<u>6,078,956</u>	<u>5,986,113</u>	<u>\$ 5,922,658</u>	<u>\$ 63,455</u>
Total cash receipts				
Expenditures				
Current				
Salaries & employee benefits	2,554,963	2,741,313	\$ 3,070,850	\$ (329,537)
Contractual	449,034	326,923	316,150	10,773
Commodities	2,457,193	2,506,560	3,312,217	(805,657)
Capital outlay	53,705	134,939	783	134,156
Transfers out	400,000	0	0	0
	<u>5,914,895</u>	<u>5,709,735</u>	<u>\$ 6,700,000</u>	<u>\$ (990,265)</u>
Total expenditures				
Cash receipts over (under) expenditures	164,061	276,378		
Unencumbered cash, January 1	2,497,348	2,666,503		
Prior year cancelled encumbrances	<u>5,094</u>	<u>176</u>		
Unencumbered cash, December 31	<u>\$ 2,666,503</u>	<u>\$ 2,943,057</u>		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2c

SPECIAL PURPOSE FUNDS
COMMUNITY CORRECTIONS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance - Over (Under)	
	2020 Actual	Actual	Budget		
Cash receipts					
Community corrections grant	\$ 408,231	\$ 402,157	\$ 370,992	\$ 31,165	
Charges for services	9,078	9,662	0	9,662	
Licenses, fees and permits	14,890	14,076	0	14,076	
Reimbursed expenses	1,482	2,545	185,993	(183,448)	
	<u>433,681</u>	<u>428,440</u>	<u>\$ 556,985</u>	<u>\$ (128,545)</u>	
Expenditures					
Current					
Salaries & employee benefits	301,879	310,666	\$ 313,012	\$ (2,346)	
Contractual	76,629	75,668	97,281	(21,613)	
Commodities	9,486	7,977	12,300	(4,323)	
Capital outlay	3,251	1,431	0	1,431	
	<u>391,245</u>	<u>395,742</u>	<u>422,593</u>	<u>(26,851)</u>	
Total expenditures and budget credits	<u>391,245</u>	<u>395,742</u>	<u>\$ 422,593</u>	<u>\$ (26,851)</u>	
Cash receipts over (under) expenditures	42,436	32,698			
Unencumbered cash, January 1	<u>205,313</u>	<u>247,749</u>			
Unencumbered cash, December 31	<u>\$ 247,749</u>	<u>\$ 280,447</u>			

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2d****SPECIAL PURPOSE FUNDS
CERT GRANT****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance -
	2020	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Grant	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures				
Current				
Contractual	0	0	\$ 111	\$ (111)
Cash receipts over (under) expenditures	0	0		
Unencumbered cash, January 1	111	111		
Unencumbered cash, December 31	\$ 111	\$ 111		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2e

**SPECIAL PURPOSE FUNDS
COURT TRUSTEE**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance -
	2020	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Bail Forfeitures	\$ 5,831	\$ 6,006	\$ 16,000	\$ (9,994)
Collection/Attorney Fees	48,726	53,366	66,000	(12,634)
Operating transfers	0	8,500	0	8,500
	<u>54,557</u>	<u>67,872</u>	<u>\$ 82,000</u>	<u>\$ (22,628)</u>
Expenditures				
Current				
Salaries & employee benefits	156,909	135,912	\$ 132,020	\$ 3,892
Contractual	515	637	6,500	(5,863)
Commodities	1,079	1,128	1,500	(372)
Capital outlay	590	620	1,600	(980)
	<u>159,093</u>	<u>138,297</u>	<u>\$ 141,620</u>	<u>\$ (3,323)</u>
Cash receipts over (under) expenditures	(104,536)	(70,425)		
Unencumbered cash, January 1	<u>175,890</u>	<u>71,354</u>		
Unencumbered cash, December 31	<u>\$ 71,354</u>	<u>\$ 929</u>		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2f

SPECIAL PURPOSE FUNDS
JUVENILE COMMUNITY INITIATIVE GRANT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020			Variance -
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Grant income	\$ 320,502	\$ 365,505	\$ 430,792	\$ (65,287)
Miscellaneous	<u>3,253</u>	<u>6,101</u>	<u>16,192</u>	<u>(10,091)</u>
Total cash receipts	<u>323,755</u>	<u>371,606</u>	<u>\$ 446,984</u>	<u>\$ (75,378)</u>
Expenditures				
Current				
Salaries	0	0	\$ 348,703	\$ (348,703)
Contractual	2,475	11,880	77,178	(65,298)
Commodities	538	330	4,510	(4,180)
Other	9,420	9,991	500	9,491
Juvenile intake	84,286	93,102	0	93,102
Juvenile intensive	155,199	178,795	0	178,795
Case mgmt	71,696	97,211	0	97,211
Capital outlay	<u>2,372</u>	<u>255</u>	<u>1,000</u>	<u>(745)</u>
Total expenditures	<u>325,986</u>	<u>391,564</u>	<u>\$ 431,891</u>	<u>\$ (40,327)</u>
Cash receipts over (under) expenditures	(2,231)	(19,958)		
Unencumbered cash, January 1	58,477	56,246		
Prior year cancelled encumbrances	<u>0</u>	<u>1,700</u>		
Unencumbered cash, December 31	<u>\$ 56,246</u>	<u>\$ 37,988</u>		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2g

**SPECIAL PURPOSE FUNDS
SURVEILLANCE PROGRAM**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

		2021		Variance -
	2020	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Transfers in	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures				
Current				
Salaries	0	0	\$ 1,208	\$ (1,208)
Contractual	660	25	0	25
Commodities	516	7	0	7
Total expenditures	1,176	32	\$ 1,208	\$ 32
Cash receipts over (under) expenditures	(1,176)	(32)		
Unencumbered cash, January 1	1,208	32		
Unencumbered cash, December 31	\$ 32	\$ 0		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2h

SPECIAL PURPOSE FUNDS
MULTI-YEAR CAPITAL IMPROVEMENT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020			Variance -
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Taxes	\$ 171	\$ 53	\$ 0	\$ 53
Sales Tax	2,900,977	3,217,387	2,580,000	637,387
Sale of fixed assets	94,953	55,716	68,000	(12,284)
Interest	<u>6,772</u>	<u>162</u>	<u>40,000</u>	<u>(39,838)</u>
Total cash receipts	<u>3,002,873</u>	<u>3,273,318</u>	<u>\$ 2,688,000</u>	<u>\$ 585,318</u>
Expenditures				
Capital outlay	1,313,056	2,515,655	\$ 3,090,000	\$ (574,345)
Appropriations	<u>300,000</u>	<u>660,000</u>	<u>310,000</u>	<u>350,000</u>
Total expenditures	<u>1,613,056</u>	<u>3,175,655</u>	<u>\$ 3,400,000</u>	<u>\$ (224,345)</u>
Cash receipts over (under) expenditures	1,389,817	97,663		
Unencumbered cash, January 1	1,695,582	3,085,443		
Prior year cancelled encumbrances	<u>44</u>	<u>9,429</u>		
Unencumbered cash, December 31	<u>\$ 3,085,443</u>	<u>\$ 3,192,535</u>		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 21

SPECIAL PURPOSE FUNDS
CITIZENS REVIEW BOARD

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020			Variance -
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Grant income	\$ 24,182	\$ 28,181	\$ 26,277	\$ 1,904
Total cash receipts	<u>24,182</u>	<u>28,181</u>	<u>\$ 26,277</u>	<u>\$ 1,904</u>
Expenditures				
Current				
Salaries & employee benefits	18,829	20,570	\$ 21,019	\$ (449)
Contractual	2,079	3,191	24,500	(21,309)
Commodities	1,020	1,354	4,000	(2,646)
Capital Outlay	<u>4,775</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>26,703</u>	<u>25,115</u>	<u>\$ 49,519</u>	<u>\$ (24,404)</u>
Cash receipts over (under) expenditures	(2,521)	3,066		
Unencumbered cash, January 1	<u>23,701</u>	<u>21,180</u>		
Unencumbered cash, December 31	<u>\$ 21,180</u>	<u>\$ 24,246</u>		

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2j****SPECIAL PURPOSE FUNDS
911 SERVICE****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance -
	2020	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Charges for service	\$ 211,097	\$ 281,129	\$ 198,000	\$ 83,129
	<u>211,097</u>	<u>281,129</u>	<u>198,000</u>	<u>83,129</u>
Expenditures				
Current				
Contractual	147,835	183,350	\$ 318,000	\$ (134,650)
Capital outlay	<u>173,072</u>	<u>114,339</u>	<u>200,000</u>	<u>(85,661)</u>
Total expenditures	<u>320,907</u>	<u>297,689</u>	<u>518,000</u>	<u>(220,311)</u>
Cash receipts over (under) expenditures	(109,810)	(16,560)		
Unencumbered cash, January 1	<u>461,761</u>	<u>351,951</u>		
Unencumbered cash, December 31	<u>\$ 351,951</u>	<u>\$ 335,391</u>		

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2k****SPECIAL PURPOSE FUNDS
MENTAL HEALTH****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance -
	2020	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Taxes	\$ 395,986	\$ 379,194	\$ 383,477	\$ (4,283)
Total Cash Receipts	395,986	379,194	383,477	(4,283)
Expenditures				
Current				
Appropriations	400,000	400,000	400,000	0
Cash receipts over (under) expenditures	(4,014)	(20,806)		
Unencumbered cash, January 1	53,291	49,277		
Unencumbered cash, December 31	\$ 49,277	\$ 28,471		

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 21****SPECIAL PURPOSE FUNDS
NEWMAN HOSPITAL****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance -
	2020	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Taxes	\$ 191,776	\$ 292,476	\$ 296,944	\$ (4,468)
Total Cash Receipts	191,776	292,476	\$ 296,944	\$ (4,468)
Expenditures				
Current				
Appropriations	200,000	300,000	\$ 300,000	\$ 0
Cash receipts over (under) expenditures	(8,224)	(7,524)		
Unencumbered cash, January 1	37,289	29,065		
Unencumbered cash, December 31	\$ 29,065	\$ 21,541		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2m

**SPECIAL PURPOSE FUNDS
NOXIOUS WEED**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020			Variance -
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Taxes	\$ 151,930	\$ 109,130	\$ 111,257	\$ (2,127)
Reimbursements	<u>213,169</u>	<u>261,564</u>	<u>158,500</u>	<u>103,064</u>
Total cash receipts	<u>365,099</u>	<u>370,694</u>	<u>\$ 269,757</u>	<u>\$ 100,937</u>
Expenditures				
Current				
Salaries & employee benefits	136,498	146,500	\$ 156,386	\$ (9,886)
Contractual	8,553	7,433	12,760	(5,327)
Commodities	213,185	264,571	188,500	76,071
Capital outlay	<u>1,400</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	359,636	418,504	357,646	60,858
Adjustments for Qualifying Budget Credits	<u>0</u>	<u>0</u>	<u>136,929</u>	<u>(136,929)</u>
Total expenditures and budget credits	359,636	418,504	\$ <u>494,575</u>	\$ <u>(15,213)</u>
Cash receipts over (under) expenditures	5,463	(47,810)		
Unencumbered cash, January 1	<u>131,825</u>	<u>137,288</u>		
Unencumbered cash, December 31	\$ <u>137,288</u>	\$ <u>89,478</u>		

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2n****SPECIAL PURPOSE FUNDS
HETLINGER DEVELOPMENTAL CENTER****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021		Variance - Over (Under)
		Actual	Budget	
Cash receipts				
Taxes	\$ 33,877	\$ 34,323	\$ 34,784	\$ (461)
Total cash receipts	33,877	34,323	34,784	(461)
Expenditures				
Current				
Appropriations	36,500	36,500	36,500	0
Cash receipts over (under) expenditures	(2,623)	(2,177)		
Unencumbered cash, January 1	5,166	2,543		
Unencumbered cash, December 31	\$ 2,543	\$ 366		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2o

SPECIAL PURPOSE FUNDS
TREASURER TECHNOLOGY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020			Variance -
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Tech Fees	\$ 10,561	\$ 10,684	\$ 8,500	\$ 2,184
Total receipts	<u>10,561</u>	<u>10,684</u>	<u>\$ 8,500</u>	<u>\$ 2,184</u>
Expenditures				
Current				
Commodities	2,898	0	\$ 28,000	\$ (28,000)
Contractual	4,500	4,500	0	4,500
Capital Outlay	<u>6,567</u>	<u>8,002</u>	<u>0</u>	<u>8,002</u>
Total expenditures	<u>13,965</u>	<u>12,502</u>	<u>\$ 28,000</u>	<u>\$ (15,498)</u>
Cash receipts over (under) expenditures	(3,404)	(1,818)		
Unencumbered cash, January 1	<u>23,017</u>	<u>19,613</u>		
Unencumbered cash, December 31	<u>\$ 19,613</u>	<u>\$ 17,795</u>		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2p

SPECIAL PURPOSE FUNDS
COUNTY CLERK TECHNOLOGY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020			Variance -
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Tech Fees	\$ 10,561	\$ 10,685	\$ 8,500	\$ 2,185
Total receipts	<u>10,561</u>	<u>10,685</u>	<u>\$ 8,500</u>	<u>\$ 2,185</u>
Expenditures				
Current				
Commodities	819	1,561	\$ 0	\$ 1,561
Capital Outlay	<u>3,068</u>	<u>2,937</u>	<u>17,000</u>	<u>(14,063)</u>
Total expenditures	<u>3,887</u>	<u>4,498</u>	<u>\$ 17,000</u>	<u>\$ (12,502)</u>
Cash receipts over (under) expenditures	6,674	6,187		
Unencumbered cash, January 1	<u>3,186</u>	<u>9,860</u>		
Unencumbered cash, December 31	<u>\$ 9,860</u>	<u>\$ 16,047</u>		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2g

SPECIAL PURPOSE FUNDS
SPECIAL ROAD & BRIDGE MACHINERY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020			Variance -
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Reimbursements	\$ 146,860	145,317	\$ 0	\$ 145,317
Sale of fixed assets	0	9,627	0	9,627
Transfers	400,000	0	0	0
	<u>546,860</u>	<u>154,944</u>	<u>\$ 0</u>	<u>\$ 154,944</u>
Total receipts				
	<u>546,860</u>	<u>154,944</u>	<u>\$ 0</u>	<u>\$ 154,944</u>
Expenditures				
Current				
Contractual	151,266	399,975	\$ 0	\$ 399,975
Commodities	0	429,287	0	429,287
Capital Outlay	48,000	0	235,000	(235,000)
	<u>199,266</u>	<u>829,262</u>	<u>\$ 235,000</u>	<u>\$ 594,262</u>
Total expenditures				
	<u>199,266</u>	<u>829,262</u>	<u>\$ 235,000</u>	<u>\$ 594,262</u>
Cash receipts over (under) expenditures	347,594	(674,318)		
Unencumbered cash, January 1	<u>370,947</u>	<u>718,541</u>		
Unencumbered cash, December 31	\$ <u>718,541</u>	\$ <u>44,223</u>		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2r

**SPECIAL PURPOSE FUNDS
SPECIAL BRIDGE**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020			Variance -
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Taxes	\$ 587,213	\$ 707,415	\$ 718,286	\$ (10,871)
Reimbursed expenses	1,545	4,528	0	4,528
Sale of fixed assets	0	12,560	0	12,560
	<u>588,758</u>	<u>724,503</u>	<u>\$ 718,286</u>	<u>\$ 6,217</u>
Total cash receipts				
	<u>588,758</u>	<u>724,503</u>	<u>\$ 718,286</u>	<u>\$ 6,217</u>
Expenditures				
Current				
Salaries & employee benefits	273,263	318,314	\$ 267,675	\$ 50,639
Contractual	188,465	69,881	76,100	(6,219)
Commodities	169,130	254,809	346,891	(92,082)
Capital Outlay	11,279	5,144	500	4,644
	<u>642,137</u>	<u>648,148</u>	<u>\$ 691,166</u>	<u>\$ (43,018)</u>
Total expenditures				
	<u>642,137</u>	<u>648,148</u>	<u>\$ 691,166</u>	<u>\$ (43,018)</u>
Cash receipts over (under) expenditures	(53,379)	76,355		
Unencumbered cash, January 1	327,522	274,196		
Prior year cancelled encumbrances	<u>53</u>	<u>3</u>		
Unencumbered cash, December 31	\$ <u>274,196</u>	\$ <u>350,554</u>		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2s

SPECIAL PURPOSE FUNDS
REGISTER OF DEEDS TECHNOLOGY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance - Over (Under)	
	2020 Actual	Actual	Budget		
Cash receipts					
Licenses, fees and permits	\$ 42,232	\$ 42,738	\$ 30,000	\$ 12,738	
Total cash receipts	<u>42,232</u>	<u>42,738</u>	<u>\$ 30,000</u>	<u>\$ 12,738</u>	
Expenditures					
Current					
Contractual	25,976	31,452	\$ 50,000	\$ (18,548)	
Commodities	2,278	1,473	10,000	(8,527)	
Capital outlay	<u>1,578</u>	<u>35,553</u>	<u>0</u>	<u>35,553</u>	
Total expenditures	29,832	68,478	60,000	8,478	
Adjustments for Qualifying Budget Credits	<u>0</u>	<u>0</u>	<u>12,738</u>	<u>(12,738)</u>	
Total expenditures and budget credits	29,832	68,478	<u>\$ 72,738</u>	<u>\$ (4,260)</u>	
Cash receipts over (under) expenditures	12,400	(25,740)			
Unencumbered cash, January 1	<u>44,904</u>	<u>57,304</u>			
Unencumbered cash, December 31	<u>\$ 57,304</u>	<u>\$ 31,564</u>			

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2t****SPECIAL PURPOSE FUNDS
COUNTY AUTO VEHICLE****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance -
	2020	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Fees	\$ 236,872	\$ 247,967	\$ 243,685	\$ 4,282
Miscellaneous	4,062	4,764	3,815	949
Total cash receipts	240,934	252,731	<u>247,500</u>	<u>5,231</u>
Expenditures				
Current				
Salaries & employee benefits	245,350	256,802	\$ 257,420	\$ (618)
Contractual	10,543	6,765	3,350	3,415
Commodities	5,803	5,603	6,700	(1,097)
Capital outlay	8	250	0	250
Total expenditures and budget credits	261,704	269,420	<u>267,470</u>	<u>1,950</u>
Cash receipts over (under) expenditures	(20,770)	(16,689)		
Unencumbered cash, January 1	31,997	11,227		
Unencumbered cash, December 31	<u>\$ 11,227</u>	<u>\$ (5,462)</u>		

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2u****SPECIAL PURPOSE FUNDS
PROSECUTOR TRAINING****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance -
	2020	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Licenses, fees and permits	\$ 3,719	\$ 5,521	\$ 6,000	\$ (479)
Expenditures				
Current				
Prosecutor training	1,362	4,160	\$ 7,000	\$ (2,840)
Cash receipts over (under) expenditures	2,357	1,361		
Unencumbered cash, January 1	2,194	4,551		
Unencumbered cash, December 31	\$ 4,551	\$ 5,912		

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2v****SPECIAL PURPOSE FUNDS
ADULT GRANT****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	<u>2020 Actual</u>	<u>2021 Actual</u>
Cash receipts		
Grant Income	\$ 34,706	\$ 32,845
Total receipts	<u>34,706</u>	<u>32,845</u>
Expenditures		
Contractual	27,864	8,216
Commodities	7,493	23,609
Travel	252	1,364
Miscellaneous	<u>0</u>	<u>707</u>
Total expenditures	<u>35,609</u>	<u>33,896</u>
Cash receipts over (under) expenditures	(903)	(1,051)
Unencumbered cash, January 1	<u>(5,201)</u>	<u>(6,104)</u>
Unencumbered cash, December 31	<u><u>\$ (6,104)</u></u>	<u><u>\$ (7,155)</u></u>

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2w**SPECIAL PURPOSE FUNDS
SPECIAL ROAD AND BRIDGE 559ASCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021		Variance - Over (Under)
		Actual	Budget	
Cash receipts				
Taxes	\$ 372,514	\$ 335,346	\$ 339,278	\$ (3,932)
Reimbursed expenses	293	571	0	571
Total cash receipts	<u>372,807</u>	<u>335,917</u>	<u>\$ 339,278</u>	<u>\$ (3,361)</u>
Expenditures				
Current				
Contractual	0	0	\$ 36,000	\$ (36,000)
Operating supplies	<u>332,586</u>	<u>327,729</u>	<u>310,000</u>	<u>17,729</u>
Total expenditures	<u>332,586</u>	<u>327,729</u>	<u>\$ 346,000</u>	<u>\$ (18,271)</u>
Cash receipts over (under) expenditures	40,221	8,188		
Unencumbered cash, January 1	<u>108,887</u>	<u>149,108</u>		
Unencumbered cash, December 31	<u>\$ 149,108</u>	<u>\$ 157,296</u>		

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2x****SPECIAL PURPOSE FUNDS
CARES ACT GRANT/ARPA Grant****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	<u>2020 Actual</u>	<u>2021 Actual</u>
Cash receipts		
Grant income	\$ 7,676,349	\$ 3,223,870
Interest income	5	0
Transfers in	0	135,846
Total receipts	<u>7,676,354</u>	<u>3,359,716</u>
Expenditures		
Appropriations	6,811,970	117,550
Miscellaneous	20	238,529
Transfers out	669,472	135,846
Total expenditures	<u>7,481,462</u>	<u>491,925</u>
Cash receipts over (under) expenditures	194,892	2,867,791
Unencumbered cash, January 1	<u>0</u>	<u>194,892</u>
Unencumbered cash, December 31	<u>\$ 194,892</u>	<u>\$ 3,062,683</u>

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2y****SPECIAL PURPOSE FUNDS
JUVENILE GRANT****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	<u>2020 Actual</u>	<u>2021 Actual</u>
Cash receipts		
Grant income	\$ <u>1,757</u>	\$ <u>8,727</u>
Total receipts	<u>1,757</u>	<u>8,727</u>
Expenditures		
Salaries	550	15,114
Contractual	19,646	0
Commodities	<u>931</u>	<u>1,210</u>
Total expenditures	<u>21,127</u>	<u>16,324</u>
Cash receipts over (under) expenditures	(19,370)	(7,597)
Unencumbered cash, January 1	<u>64,973</u>	<u>45,603</u>
Unencumbered cash, December 31	\$ <u><u>45,603</u></u>	\$ <u><u>38,006</u></u>

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2z****SPECIAL PURPOSE FUNDS
REINVESTMENT GRANT****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	<u>2020 Actual</u>	<u>2021 Actual</u>
Cash receipts		
Grant income	\$ <u>8,559</u>	\$ <u>7,846</u>
Total receipts	<u>8,559</u>	<u>7,846</u>
Expenditures		
Contractual	<u>7,292</u>	<u>14,275</u>
Total expenditures	<u>7,292</u>	<u>14,275</u>
Cash receipts over (under) expenditures	1,267	(6,429)
Unencumbered cash, January 1	<u>11,892</u>	<u>13,159</u>
Unencumbered cash, December 31	\$ <u><u>13,159</u></u>	\$ <u><u>6,730</u></u>

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2aa

**SPECIAL PURPOSE FUNDS
TORT LIABILITY**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance -
	2020	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Taxes	\$ 278,581	\$ 212,842	\$ 214,646	\$ (1,804)
Total cash receipts	278,581	212,842	<u>214,646</u>	<u>(1,804)</u>
Expenditures				
Current				
General liability insurance	261,762	301,716	\$ 300,000	\$ 1,716
Transfer out	0	0	20,000	(20,000)
Total expenditures	261,762	301,716	<u>320,000</u>	<u>(18,284)</u>
Cash receipts over (under) expenditures	16,819	(88,874)		
Unencumbered cash, January 1	208,064	224,883		
Unencumbered cash, December 31	<u>\$ 224,883</u>	<u>\$ 136,009</u>		

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2bb****SPECIAL PURPOSE FUNDS
SPECIAL ALCOHOL****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance -
	2020	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Intergovernmental				
Liquor tax	\$ 5,617	\$ 5,347	\$ 2,000	\$ 3,347
Expenditures				
Current				
Contractual	0	0	\$ 45,077	\$ (45,077)
Cash receipts over (under) expenditures	5,617	5,347		
Unencumbered cash, January 1	39,976	45,593		
Unencumbered cash, December 31	\$ 45,593	\$ 50,940		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2cc

SPECIAL PURPOSE FUNDS
SPECIAL PARKS & RECREATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020			Variance -
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures				
Current				
Appropriations	0	0	\$ 4,533	\$ (4,533)
Cash receipts over (under) expenditures	0	0		
Unencumbered cash, January 1	4,533	4,533		
Unencumbered cash, December 31	\$ 4,533	\$ 4,533		

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2dd****SPECIAL PURPOSE FUNDS
HEALTH DEPARTMENT****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		Variance -
	2020	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Taxes	\$ 450,482	\$ 695,348	\$ 707,171	\$ (11,823)
Total cash receipts	450,482	695,348	707,171	(11,823)
Expenditures				
Current				
Appropriation	450,000	650,000	650,000	0
Cash receipts over (under) expenditures	482	45,348		
Unencumbered cash, January 1	63,529	64,011		
Unencumbered cash, December 31	\$ 64,011	\$ 109,359		

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2ee****SPECIAL PURPOSE FUNDS
TRANSIENT GUEST TAX****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	<u>2020 Actual</u>	<u>2021 Actual</u>
Cash receipts		
Transient guest tax	\$ <u>0</u>	\$ <u>6,717</u>
Expenditures		
Current		
Capital outlay	<u>0</u>	<u>0</u>
Total expenditures	<u>0</u>	<u>0</u>
Cash receipts over (under) expenditures	0	6,717
Unencumbered cash, January 1	<u>0</u>	<u>0</u>
Unencumbered cash, December 31	\$ <u><u>0</u></u>	\$ <u><u>6,717</u></u>

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2ff

**SPECIAL PURPOSE FUNDS
DRUG TAX LAW ENFORCEMENT**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	<u>2020 Actual</u>	<u>2021 Actual</u>
Cash receipts		
Drug tax	\$ <u>0</u>	\$ <u>0</u>
Expenditures		
Current		
Capital outlay	<u>0</u>	<u>1,107</u>
Total expenditures	<u>0</u>	<u>1,107</u>
Cash receipts over (under) expenditures	0	(1,107)
Unencumbered cash, January 1	<u>4,179</u>	<u>4,179</u>
Unencumbered cash, December 31	\$ <u><u>4,179</u></u>	\$ <u><u>3,072</u></u>

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2gg****SPECIAL PURPOSE FUNDS
SPECIAL LAW ENFORCEMENT****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	<u>2020 Actual</u>	<u>2021 Actual</u>
Cash receipts		
Intergovernmental	\$ <u>29,759</u>	\$ <u>2,001</u>
Total cash receipts	<u>29,759</u>	<u>2,001</u>
Expenditures		
Current		
Contractual	<u>192</u>	<u>232</u>
Total expenditures	<u>192</u>	<u>232</u>
Cash receipts over (under) expenditures	29,567	1,769
Unencumbered cash, January 1	<u>20,643</u>	<u>50,210</u>
Unencumbered cash, December 31	\$ <u><u>50,210</u></u>	\$ <u><u>51,979</u></u>

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2hh****SPECIAL PURPOSE FUNDS
SPECIAL PROSECUTOR FORFEITURE****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	<u>2020 Actual</u>	<u>2021 Actual</u>
Cash receipts		
Intergovernmental	\$ <u>10,635</u>	\$ <u>3,708</u>
Expenditures		
Current		
Contractual	<u>5,250</u>	<u>1,500</u>
Total expenditures	<u>5,250</u>	<u>1,500</u>
Cash receipts over (under) expenditures	5,385	2,208
Unencumbered cash, January 1	<u>14,409</u>	<u>19,794</u>
Unencumbered cash, December 31	\$ <u><u>19,794</u></u>	\$ <u><u>22,002</u></u>

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2ii

**SPECIAL PURPOSE FUNDS
DIVERSIONARY SERVICE FEES**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	<u>2020 Actual</u>	<u>2021 Actual</u>
Cash receipts		
Intergovernmental	\$ <u>93,076</u>	\$ <u>111,300</u>
Expenditures		
Current		
Contractual	14,553	16,709
Commodities	5,965	15,146
Other	2,131	7,457
Capital outlay	<u>11,297</u>	<u>19,431</u>
Total expenditures	<u>33,946</u>	<u>58,743</u>
Cash receipts over (under) expenditures	59,130	52,557
Unencumbered cash, January 1	<u>97,375</u>	<u>156,505</u>
Unencumbered cash, December 31	\$ <u><u>156,505</u></u>	\$ <u><u>209,062</u></u>

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2jj****SPECIAL PURPOSE FUNDS
WORTHLESS CHECKS****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	2020 Actual	2021 Actual
Cash receipts		
Intergovernmental	\$ 0	\$ 30
Expenditures		
Current		
Contractual	0	0
Total Expenditures	0	0
Cash receipts over (under) expenditures	0	30
Unencumbered cash, January 1	342	342
Unencumbered cash, December 31	\$ 342	\$ 372

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2kk****SPECIAL PURPOSE FUNDS
PENDING FORFEITURE****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	<u>2020 Actual</u>	<u>2021 Actual</u>
Cash receipts		
Intergovernmental	\$ <u>4,210</u>	\$ <u>19,384</u>
Total receipts	<u>4,210</u>	<u>19,384</u>
Expenditures		
Current		
Contractual	<u>0</u>	<u>0</u>
Total expenditures	<u>0</u>	<u>0</u>
Cash receipts over (under) expenditures	4,210	19,384
Unencumbered cash, January 1	<u>0</u>	<u>4,210</u>
Unencumbered cash, December 31	\$ <u><u>4,210</u></u>	\$ <u><u>23,594</u></u>

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 2II****SPECIAL PURPOSE FUNDS
FEDERAL FORFEITURE****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)**

	<u>2020 Actual</u>	<u>2021 Actual</u>
Cash receipts		
Intergovernmental	\$ <u>0</u>	\$ <u>0</u>
Total receipts	<u>0</u>	<u>0</u>
Expenditures		
Current		
Capital outlay	<u>0</u>	<u>0</u>
Total expenditures	<u>0</u>	<u>0</u>
Cash receipts over (under) expenditures	0	0
Unencumbered cash, January 1	<u>14</u>	<u>14</u>
Unencumbered cash, December 31	\$ <u><u>14</u></u>	\$ <u><u>14</u></u>

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 3****AGENCY FUNDS**

**SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the Year Ended December 31, 2021**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Oil and Gas Depletion Trust	\$ 135,557	\$ 6	\$ 0	\$ 135,563
County Library	21,170	255,440	256,283	20,327
Recreation Districts	0	12,903	12,000	903
Fire Districts	56,124	569,887	565,253	60,758
Bankruptcy	1,240	1,129	268	2,101
Tax Collections	23,458,145	10,050,401	3,513,268	29,995,278
State Funds	10,034	580,755	580,756	10,033
City Funds	225	9,026,191	9,026,191	225
Unified School Districts	3,712	20,781,730	20,783,327	2,115
Townships Funds	0	182,025	182,025	0
Library	0	21,829	21,829	0
Cemetery Funds	0	6,677	6,677	0
Watersheds	0	138,725	138,725	0
Fire Districts	21	256,794	256,730	85
District Court	239,051	1,040,449	1,048,158	231,342
Law Library	106,389	42,016	46,180	102,225
Out of County Cash Bonds	1	52,909	52,909	1
Detention Center	127,893	318,210	244,840	201,263
Total agency funds	\$ 24,159,562	\$ 43,338,076	\$ 36,735,419	\$ 30,762,219

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 4**RELATED MUNICIPAL ENTITY
LYON COUNTY FREE FAIRSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Intergovernmental	\$ 60,000	\$ 60,000
Charges for services	29,501	179,087
Investment revenue	193	147
Livestock Sale Receipts	49,089	69,139
Miscellaneous	35,399	4,181
Total cash receipts	<u>174,182</u>	<u>312,554</u>
Expenditures		
Current		
Culture and recreation	<u>163,381</u>	<u>273,371</u>
Cash receipts over (under) expenditures	10,801	39,183
Unencumbered cash, January 1	<u>238,346</u>	<u>249,147</u>
Unencumbered cash, December 31	<u>\$ 249,147</u>	<u>\$ 288,330</u>

See Independent Auditor's Report.

Lyon County, Kansas**Schedule 4**RELATED MUNICIPAL ENTITY
LYON COUNTY EXTENSION COUNCILSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
Cash receipts		
County appropriation	\$ 300,000	\$ 300,000
KSU salary reimbursement	57,515	57,169
Reimbursable transactions	226,275	274,098
Miscellaneous	<u>271</u>	<u>42</u>
Total cash receipts	<u>584,061</u>	<u>631,309</u>
Expenditures		
Current		
Printing, audit, treasurer bond and liability insurance	4,409	3,941
Telephone	2,400	2,400
Rent, heat and lights	9,156	9,188
Supplies, stationary and postage	2,636	4,386
Equipment	21,136	3,019
Other	6,915	7,868
Travel	4,217	4,889
Subsistence	866	1,469
Salaries and wages	292,627	293,774
Employee benefits	52,013	54,917
Reimbursable transactions	<u>182,293</u>	<u>292,457</u>
Total expenditures	<u>578,668</u>	<u>678,308</u>
Cash receipts over (under) expenditures	5,393	(46,999)
Unencumbered cash, January 1	<u>237,767</u>	<u>243,160</u>
Unencumbered cash, December 31	<u><u>\$ 243,160</u></u>	<u><u>\$ 196,161</u></u>

See Independent Auditor's Report.

Lyon County, Kansas
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended December 31, 2021

Federal Grantor/ Pass Through Grantor/ Program Title or Cluster Title	Federal CFDA Number	Program Revenue Amount	Program Expenditure Amount
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT			
<i>Pass-through State of Kansas</i>			
Community Development Block Grant	14.228	\$ 32,845	\$ 32,845
TOTAL DEPARTMENT OF HUD		<u>32,845</u>	<u>32,845</u>
U.S. DEPARTMENT OF JUSTICE			
<i>Pass-through Kansas Department of Justice</i>			
Coronavirus Emergency Supplemental Funding	16.034	\$ 37,706	\$ 37,706
TOTAL DEPARTMENT OF JUSTICE		<u>37,706</u>	<u>37,706</u>
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Pass-through Kansas Department of Transportation</i>			
State & Community Highway Safety	20.600	87,757	87,757
TOTAL DEPARTMENT OF TRANSPORTATION		<u>87,757</u>	<u>87,757</u>
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES			
<i>Pass-through State of Kansas</i>			
Public Health Emergency Preparedness	93.069	296,635	296,635
TOTAL DEPARTMENT OF HEALTH & HUMAN SERVICES		<u>296,635</u>	<u>296,635</u>
U.S DEPARTMENT OF THE TREASURY			
<i>Pass-through State of Kansas</i>			
Coronavirus Relief Fund - SPARK Grant	21.019	194,892	194,892
ARPA Grant	21.027	3,223,870	297,033
TOTAL DEPARTMENT OF THE TREASURY		<u>3,418,762</u>	<u>491,925</u>
TOTAL FEDERAL AWARDS		<u>\$ 3,873,705</u>	<u>\$ 946,868</u>

Lyon County, Kansas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the year ended December 31, 2021

NOTE A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Lyon County, Kansas under programs of the federal government for the year ended December 31, 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, changes in net assets or cash flows of the County.

NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the regulatory basis of accounting as described in the *Kansas Municipal Audit and Accounting Guide* (KMAAG). The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above. Expenditures as reported on the Schedule are recognized under the basis described above and follow the cost principles contained in the Uniform Guidance regarding *Cost Principles* wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

NOTE C. NON-CASH ASSISTANCE, INSURANCE AND LOANS

The County did not receive or expend any Federal awards in the form of noncash assistance, insurance, loans or loan guarantees for the year ended December 31, 2021.

NOTE D. INDIRECT COST RATES

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

SPECIAL REPORTS

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

Board Members
Lyon County, Kansas
Emporia, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Lyon County, Kansas as of and for the year ended December 31, 2021, and the related notes to the financial statements, which comprise the County's regulatory basis financial statements, and have issued our report thereon dated June 16, 2022. The County prepares its financial statement on a regulatory basis of accounting which demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial 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.

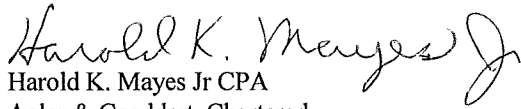
Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we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

Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in cursive script that reads "Harold K. Mayes Jr.".

Harold K. Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
June 16 2022

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

Board Members
Lyon County, Kansas
Emporia, Kansas

Report on Compliance for Each Major Federal Program

We have audited the Lyon County, Kansas's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2021. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, contracts, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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 the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on the County's compliance.

Opinion on each Major Program

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

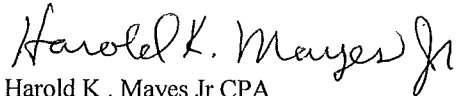
Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

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.


Harold K . Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
June 16, 2022

Lyon County, Kansas

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

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report auditor issued on whether the financial statement audited was prepared in accordance with GAAP:	<u>Adverse</u>
Type of report the auditor issued on whether the financial statement audited was prepared in accordance with regulatory basis:	<u>Unmodified</u>
Internal control over financial reporting	
Material weakness(es) identified?	<u>No</u>
Significant deficiencies identified not considered to be material weaknesses:	<u>None reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	<u>No</u>
Significant deficiencies identified not considered to be material weaknesses:	<u>No</u>
Type of auditor's report issued on compliance for major federal programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<u>No</u>

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>	<u>Amount</u>
21.019	Coronavirus Relief Fund	\$ 194,892
21.027	ARPA	<u>297,033</u>

\$ 491,925

Dollar threshold used to distinguish between Type A and Type B programs:	\$ <u><u>750,000</u></u>
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Auditee qualified as a low-risk auditee?	<u>No</u>
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