Grant County Conservation District

Ulysses, Kansas

Agreed-Upon Procedures

For the Year Ended December 31, 2023

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Independent Accountant's Report
on Applying Agreed-Upon Procedures

To Management
Grant County Conservation District
Ulysses, Kansas 67880

We have performed the procedures enumerated below, which were agreed to by management (the specified parties), solely to assist Grant County Conservation District meet the reporting requirements as specified by K.S.A. 75-1122(b) and K.S.A. 2-1907 on the Combined Statement of Cash Receipts, Cash Disbursements, and Cash Balance prepared in accordance with Kansas Municipal Audit and Accounting Guidance (KMAAG) for the year ended December 31, 2023. The Grant County Conservation District's management is responsible for the Combined Statement of Cash Receipts, Cash Disbursements, and Cash Balance. The sufficiency of these procedures is solely the responsibility of the Board. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested for any other purpose.

The procedures and associated findings are as follows:

1) Tie the district's total cash per books at year end to source documents. This should include a review of the bank reconciliation for the last month of the year.

   No exceptions were found as a result of applying this procedure.

2) Tie the year-end cash balance as shown on the Statement of Cash Receipts and Cash Disbursements to: 1) demand deposits at the district's official depository, 2) time deposits at the district's official depository, 3) investments in U.S. Treasury bills; and other cash/investment accounts.

   No exceptions were found as a result of applying this procedure.

3) Using the last bank statement of the year, compare total deposits in excess of FDIC insurance to securities pledged to secure the excess deposits, as evidenced by joint custody receipts.

   No exceptions were found as a result of applying this procedure.

4) For the last bank statement of the year, compare the name of the depository institution to an entry in the official minutes that designates the institution as the district's official depository.

   No exceptions were found as a result of applying this procedure.

5) For a minimum of two months (to be selected by the certified public accountant) trace any interest income from the bank statement to the district's cash receipts records.

   No exceptions were found as a result of applying this procedure.

6) For a minimum of two separate months (to be selected by the certified public accountant), trace non-mail cash receipts from the receipt book to the bookkeeping records to determine if the receipts were properly recorded. Also, for the same two months, trace bookkeeping entries for cash receipts to the bank statement to determine if receipts are deposited intact and on a timely basis.

   No exceptions were found as a result of applying this procedure.

7) For approximately ten percent of the non-payroll cash disbursements (to be selected by the certified public accountant), trace disbursements from the bookkeeping records to the: related invoice, bank statement, and canceled check. Also, determine the propriety of the disbursements from the operations fund considering the following:
   a. The district supervisor shall receive no compensation for services but may receive travel expenses.
   b. Travel and expenses are permitted only for supervisors and district employees.
   c. Disbursements are not permitted for prizes or as incentives for achievements or attendance at meetings.
   d. Disbursements are not permitted for meals at the annual meeting.

   No exceptions were found as a result of applying this procedure.

8) For a minimum of one month (to be selected by the certified public accountant) compare the disbursements as recorded in the check register to an entry in the official minutes that approve the disbursements.

   The selected month of October 2023's disbursements were not approved in the official minutes.

9) Encumbrances and Accounts Payable. Examine evidence of encumbrances and accounts payable and determine if they have been properly stated in the financial statements as of the end of the year. Evidence of encumbrances would include unpaid purchase orders and contracts. Evidence of accounts payable would include unpaid invoices and receiving reports.

   Accounts payable was properly stated in the financial statement at the end of the year. Encumbrances related to the last December 2023 paycheck was not properly encumbered at year end.

10) Review the credit card policy and internal controls of the district. For a minimum of two months (to be selected by the certified public accountant), review the district's credit card transactions to determine if approvals, expenditure procedures, and proper classification of expenditures were followed. In the agreed upon procedure report, describe the credit card procedure, if the credit card procedures and internal controls are being followed, and if the district's credit cards are only in the name of the district.

    Credit Card Policy: The District Manager is responsible for maintaining and checking out the credit card. District Manager is also responsible for getting all the detailed receipts for any of the credit card charges. The check out procedure for the credit card requires a board member to come in and sign a sheet that states the reason for the checking. Detailed receipts are then to be given to the District Manager at the time of check in.

    There exists a credit card policy at the district. The credit card procedures and internal controls were being followed. The district's credit card is only in the name of the district.

11) Review payroll for a minimum of one month (to be selected by the certified public accountant) to determine that proper deductions and employer contributions are being made.

    No exceptions were found as a result of applying this procedure.

12) For the last month of the year review the payroll records for each employee to determine if a deduction for KPERS (Kansas Public Employees Retirement System) was made.

    No exceptions were found as a result of applying this procedure.

13) Compare the following items in the current year's financial statements to the same items in the prior year's financial statements to determine if there is a variance of more than 25 percent per fund: 1) total cash receipts, 2) total cash disbursements, 3) encumbrances and accounts payable, and 4) ending unencumbered cash balance. For variances larger than 25%, examine the variance, then document and report on the reason.

    Variances larger than 25% were examined and the reasons appear reasonable. The variances in the Business Fund are due to a decreased need to reseed for CRP contracts in 2023 versus 2022. The variance in the General Fund is related payroll encumbrances not being appropriately booked for year end and the increase appropriation from the State and County.

14) For a minimum of two months (to be selected by the certified public accountant), review the District's month-end statement of cash receipts and cash disbursements to determine that the ending unencumbered cash balance is greater than or equal to zero.

    No exceptions were found as a result of applying this procedure.

15) For a minimum of two months (to be selected by the certified public accountant), review the official minutes to determine that the minutes have been signed by the chairperson of the board of supervisors.

    No exceptions were found as a result of applying this procedure.

16) Review the district's surety (fidelity) bonds to determine that all employees and officers entrusted with funds or property are covered by such a bond.

    No exceptions were found as a result of applying this procedure.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively on the Combined Statement of Cash Receipts, Cash Disbursements, and Cash Balance. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management and regulatory authorities and is not intended to be and should not be used by anyone other than those specified parties.

Medill and Thooft, CPA

Medill & Thooft, CPA
Certified Public Accountants

June 10, 2024

GRANT COUNTY CONSERVATION DISTRICT
Combined Statement of Cash Receipts, Cash Disbursements, and Cash Balance
For the Year Ended December 31, 2023

	Operations Fund	Business Fund	Total
Beginning Cash Balance, January 1	$ 1,976.39	$ 57,306.13	$ 59,282.52
Cash Receipts:			
Appropriations - State	$ 22,175.75	$ -	$ 22,175.75
Appropriations - County	22,500.00	-	22,500.00
Retail Sales and Services	-	73,514.72	73,514.72
Miscellaneous Income	-	-	-
Interest	149.66	-	149.66
Transfer from Enterprise	10,000.00	-	10,000.00
Total Cash Receipts	54,825.41	73,514.72	128,340.13
Total Available Cash	$ 56,801.80	$ 130,820.85	$ 187,622.65
Cash Disbursements:			
Salaries and Wages	$ 34,624.91	$ -	$ 34,624.91
Employee Benefits	4,433.12	-	4,433.12
Travel Expenses	1,154.61	-	1,154.61
Information and Education	1,856.11	880.23	2,736.34
Other Administrative Expenses	7,248.41	933.06	8,181.47
Goods for Resale	-	68,029.99	68,029.99
Transfer to Operations Fund	-	10,000.00	10,000.00
Total Cash Disbursements	49,317.16	79,843.28	129,160.44
Ending Cash Balance, December 31	$ 7,484.64	$ 50,977.57	$ 58,462.21
Outstanding Encumbrances and Accounts Payable, December 31	-	-	-
Ending Unencumbered Cash, December 31	$ 7,484.64	$ 50,977.57	$ 58,462.21
Composition of Cash:			
Checking Account	7,484.64	50,977.57	58,462.21
Total Cash	$ 7,484.64	$ 50,977.57	$ 58,462.21