LYON COUNTY, KANSAS
Emporia, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

December 31, 2023

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

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, 2023 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, 2023, 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, 2023, 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 Lyon County, Kansas's 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.

Other Matters

Report on 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, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and schedule of regulatory basis receipts and expenditures-agency funds, (Schedules 1, 2, 3, and 4 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.* The accompanying Schedule of Expenditures of Federal Awards is also presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and is also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial 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 27, 2024 on our consideration of Lyon County, Kansas's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Lyon County, Kansas's 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 statements of Lyon County, Kansas as of and for the year ended December 31, 2022(not presented herein), and have issued our report thereon dated May 31, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statements and 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 2022 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2023 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 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, 2022, on the basis of accounting described in Note C.

Harold K. Mayes Jr.

Harold K. Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Ks.
June 27, 2024

Lyon County, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended December 31, 2023

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Governmental type funds		
General fund	$ 4,089,177	$ 11,086
Special purpose funds		
Road and Bridge	2,312,247	1,401
Community Corrections	244,332	0
Cert Grant	111	0
Court Trustee	25,180	0
Juvenile Community Initiative Grant	7,641	0
OPIOID Program	6,180	0
Multi-Year Capital Improvement	4,361,205	49,905
Citizens Review Board	26,556	0
911 Service	323,569	58,650
Mental Health	1,964	0
Newman Hospital	34,063	0
Noxious Weed	93,328	0
Hetlinger Developmental Center	62	0
Treasurer Technology Fund	16,675	0
County Clerk Technology Fund	23,938	0
Special Road Machinery Fund	363,444	0
Special Bridge	292,687	0
Register of Deeds Technology	55,603	0
County Auto Vehicle	(22,501)	0
Prosecutor Training	7,106	0
Adult Grant	(7,924)	0
Special Road and Bridge 559A	35,042	0
CARES/AARP Grants	552,471	32,004
Juvenile Grant	57,053	0
Reinvestment Grant #1	5,831	0
Tort Liability	108,593	0
Special Alcohol	30,343	0
Special Parks	4,533	0
Reinvestment Grant #2	0	0
Health Department	92,843	0
Transient Guest Tax	32,846	0
Drug Tax Law Enforcement	3,072	0
Special Law Enforcement	75,125	0
Special Prosecutor Forfeiture	30,789	0
Diversionary Service Fees	161,820	0
Worthless Checks	372	0
Pending Forfeiture	43	0
Federal Forfeiture	14	0
Total primary government	13,445,433	153,046

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

Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
$ 19,137,109	$ 18,925,327	$ 4,312,045	$ 950,665	$ 5,262,710
5,495,876	6,880,720	928,804	256,528	1,185,332
538,897	510,760	272,469	13,832	286,301
0	0	111	0	111
3,000	28,180	0	0	0
533,605	522,991	18,255	13,676	31,931
57,030	29,330	33,880	1,590	35,470
3,940,915	3,700,899	4,651,126	416,756	5,067,882
26,484	31,123	21,917	1,063	22,980
229,048	251,325	359,942	1,425	361,367
415,962	400,000	17,926	0	17,926
388,178	375,000	47,241	0	47,241
605,073	545,054	153,347	5,364	158,711
43,026	37,000	6,088	0	6,088
6,782	4,725	18,732	0	18,732
6,782	4,402	26,318	729	27,047
146,742	259,169	251,017	0	251,017
719,414	994,320	17,781	439,789	457,570
27,128	22,479	60,252	710	60,962
249,024	256,953	(30,430)	5,984	(24,446)
3,493	1,491	9,108	0	9,108
44,547	42,571	(5,948)	3,244	(2,704)
422,047	424,045	33,044	0	33,044
50,000	247,899	386,576	1,519,284	1,905,860
0	0	57,053	0	57,053
76,056	17,869	64,018	175	64,193
422,774	372,389	158,978	0	158,978
5,576	0	35,919	0	35,919
0	0	4,533	0	4,533
25,000	4,550	20,450	4,550	25,000
627,103	650,000	69,946	0	69,946
18,903	0	51,749	0	51,749
0	1,477	1,595	1,477	3,072
0	28,218	46,907	0	46,907
1,016	2,500	29,305	0	29,305
96,519	152,556	105,783	3,406	109,189
0	0	372	0	372
0	0	43	0	43
0	0	14	0	14
34,363,109	35,725,322	12,236,266	3,640,247	15,876,513

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

Lyon County, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended December 31, 2023

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Related Municipal Entities		
Lyon County Free Fair	$ 329,519	$ 0
Lyon County Extension Council	148,858	0
Total reporting entity (excluding agency funds)	$ 13,923,810	$ 153,046

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

	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
$	369,358	$ 341,206	$ 357,671	$ 733	$ 358,404
	556,959	566,379	139,438	0	139,438
$	35,289,426	$ 36,632,907	$ 12,733,375	$ 3,640,980	$ 16,374,355

Composition of ending cash and investments		
Cash on hand	$	500
Demand deposits		
ESB Financial		12,949,517
ESB Financial		6,000
Out-of-County Bonds		1
Detention Center		142,692
Time deposits		
Citizens State Bank		1,771,000
Kansas Land Bank		1,500,000
Investments		
Kansas Municipal Investment Pool		35,197,434
		51,567,144
Other entities		
District Court		80,311
Law Library		91,247
Fair Board		358,404
Extension Council		139,438
Total cash and investments		52,236,544
Agency funds per Schedule 3		(35,862,189)
Total reporting entity (excluding agency funds)	$	16,374,355

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

NOTES TO FINANCIAL STATEMENT
December 31, 2023

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 2023.

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 $305,000 to the Extension Council in 2023.

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, 2023.

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, 2023.

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, 2023.

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.

If the county is holding 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.

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:

Opiod Program	Adult Grant	CARES Act Grant
Juvenile Grant	Reinvestment Grant #1	Reinvestment Grant #2
Transient Guest Tax	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, 2023, the County had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in years) Less than 1	1 to 2	Rating
Kansas Municipal Investment Pool	$ 35,197,434	$ 35,197,434	$ 0	S&P AAAf/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.

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, 2023.

NOTE E. CASH AND INVESTMENTS - continued

At December 31, 2023, the carrying amount of the County's bank deposits was $51,76338,702 which includes petty cash funds and investment in Kansas Municipal Investment Pool of $35,197,434 and the bank balance was $17,657,707 which does not include the Kansas Municipal Investment Pool of $35,167,434. The difference between carrying amount and bank balance is outstanding checks and deposits. The bank balance was held by three banks which reduces concentration of credit risk. Of the bank balance, $750,000 was covered by federal depository insurance, and $16,607,707 was collateralized with securities held by the pledging financial institution's agents in the County's name.

At December 31, 2023, the carrying amount of the Related Municipal Entities bank deposits was $669,400 and the bank balance was $715,331. 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, $632,787 was covered by federal depository insurance and $82,544 was unsecured at the Fair Board.

NOTE F. LONG-TERM DEBT

Issue	Interest Rates	Date of Issue	Original Issue	Date of Final Maturity
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, 2023 were as follows:

	Balance January 1, 2023	Additions	Reductions/ Payments	Balance December 31, 2023	Interest Paid
Capital Leases:					
Routers/Antennas & Radio Equipment	$ 2,370,515	$ 0	$ 769,445	$ 1,601,070	$ 63,293
	$ 2,370,515	$ 0	$ 769,445	$ 1,601,070	$ 63,293

Current maturities for long-term debt for the next three years are as follows:

	Principal	Interest	Total
2024	$ 789,988.99	$ 42,748.59	$ 832,737.58
2025	811,081.71	21,655.87	832,737.58
	$ 1,601,070.70	$ 64,404.46	$ 1,665,475.16

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, 2023, the statutory limit for the County was in excess of $11,713,099 providing a debt margin of $11,713,099.

NOTE G. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
Multi-Year Capital Improvement	General	K.S.A 19-120	$ 800,000
General	Tort Liability	K.S.A 19-120	66,755
Court Trustee	Road & Bridge		28,180

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.

	Balance January 1, 2023	Net Change	Balance December 31, 2023
Compensated absences	$ 1,628,139	$ (191,292)	$ 1,436,847

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

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

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. Current year expense was $133,180..

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, 2020.

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.

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 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $1,096,182 for KPERS for the year ended December 31, 2023.

NOTE I. DEFINED BENEFIT PENSION PLAN - continued

Net Pension Liability - At December 31, 2023 the County's proportionate share of the collective net pension liability reported by KPERS was $12,229,023. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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. Lyon Fair Board, a related municipal entity of Lyon County, appears to be in violation of K.S.A. 9-1402 and K.S.A. 9-1405 as cash was under secured by $82,544 on December 31, 2023. The County appears to be in violation of K.S.A. 10-1113 and K.S.A. 10-1121 as the County Auto Vehicle and Adult Grant funds have negative cash balances of $24,446 and $2,704 respectively. The County Auto Vehicle is due to state requiring the County to pay for addition costs but not funding those costs. The Adult Grant has additional grant funds coming in 2024 to cover the deficit. The Court Trustee has a budget violation as it has exceeded budget by $1,337 which is due to closing this fund. Special Bridge exceeded budget by $171,775

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 M. SUBSEQUENT EVENTS

Subsequent Events: The County evaluated subsequent events through June 27, 2024 the date the financial statements were available to be issued. No subsequent events were identified which require disclosure.

REGULATORY BASIS
SUPPLEMENTARY INFORMATION

Lyon County, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2023

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget For Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental type funds					
General fund	$ 20,132,142	$ 0	$ 20,132,142	$ 18,925,327	$ (1,206,815)
Special purpose funds					
Road and Bridge	7,534,187	0	7,534,187	6,880,720	(653,467)
Community Corrections	412,465	145,066	557,531	510,760	(46,771)
Cert Grant	111	0	111	0	(111)
Court Trustee	23,843	3,000	26,843	28,180	1,337
Juvenile Community Initiative Grant	430,511	94,875	525,386	522,991	(2,395)
Multi-Year Capital Improvement	4,100,000	0	4,100,000	3,700,899	(399,101)
Citizens Review Board	37,620	0	37,620	31,123	(6,497)
911 Service	406,962	0	406,962	251,325	(155,637)
Mental Health	400,000	0	400,000	400,000	0
Newman Hospital	375,000	0	375,000	375,000	0
Noxious Weed	416,859	164,840	581,699	545,054	(36,645)
Hetlinger Developmental Center	40,300	0	40,300	37,000	(3,300)
Treasurer Technology	23,296	0	23,296	4,725	(18,571)
County Clerk Technology	25,456	0	25,456	4,402	(21,054)
Special Road & Bridge Machinery	450,000	0	450,000	259,169	(190,831)
Special Bridge	822,545	0	822,545	994,320	171,775
Register of Deeds Technology	53,321	0	53,321	22,479	(30,842)
County Auto Vehicle	279,930	0	279,930	256,953	(22,977)
Prosecutor Training	7,000	0	7,000	1,491	(5,509)
Special Road and Bridge 559A	450,000	0	450,000	424,045	(25,955)
Tort Liability	370,000	66,755	436,755	372,389	(64,366)
Special Alcohol	29,940	0	29,940	0	(29,940)
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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes				
Ad valorem	$ 13,169,895	$ 13,281,892	$ 13,563,759	$ (281,867)
Delinquent	207,409	274,732	79,204	195,528
Motor vehicle	1,009,567	1,134,924	1,205,078	(70,154)
Recreational Vehicle Tax	20,867	21,187	25,019	(3,832)
16/20M Vehicle Tax	0	0	46,235	(46,235)
Mineral Tax	4,551	2,926	0	2,926
Payment in lieu of tax	266,195	268,857	0	268,857
	14,678,484	14,984,518	14,919,295	65,223
Intergovernmental				
Federally owned land entitlement	15,497	16,606	12,000	4,606
Emergency mgmt./Cert/FEMA grant	31,166	30,699	20,000	10,699
Grant income	564,077	657,541	801,116	(143,575)
	610,740	704,846	833,116	(128,270)
Licenses, fees and permits				
Licenses	1,000	4,350	0	4,350
Financing statements	1,787	1,546	1,200	346
Officer fees	286,577	256,118	35,500	220,618
DNA/attorney/court fees	1,280	0	22,000	(22,000)
Fees for copies	6,281	6,331	7,000	(669)
Flint hills/aging service	53,955	58,684	48,000	10,684
Court witness fees	1,401	1,716	500	1,216
County wide zoning permits/changes	13,865	14,315	4,000	10,315
House arrest fees	78	0	50	(50)
Antique Fees	0	0	7,000	(7,000)
Real Estate fees	0	0	100,000	(100,000)
Sherriff Process Fee	0	0	20,025	(20,025)
Juvenile supervision fees	2,643	3,009	1,000	2,009
	368,867	346,069	246,275	99,794
Charges for services				
Prisoner care	237,451	356,346	90,000	266,346
Electric Monitoring Fee	0	0	15,000	(15,000)
Election lists/labels	324	148	0	148
	237,775	356,494	105,000	251,494
Use of money and property				
Interest and charges	139,487	352,841	130,000	222,841
Interest income on investments	336,446	1,153,633	120,001	1,033,632
Sale of fixed assets	25	818	500	318
	475,958	1,507,292	250,501	1,256,791

Lyon County, Kansas

Schedule 2a

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	2023 Variance - Over (Under)
Cash receipts - continued				
Reimbursed expenses				
Reimbursed expenses	$ 28,343	$ 22,651	$ 15,800	$ 6,851
Sheriff Reimb - drug/alcohol testing	275	1,240	0	1,240
Detention center	200	175	0	175
Coroners reimbursement	16,771	14,520	6,000	8,520
Other	0	0	14,060	(14,060)
Animal control reimbursement	0	0	1,000	(1,000)
	45,589	38,586	36,860	1,726
Miscellaneous revenues				
Handgun Permit Fees	1,398	845	0	845
Misc. rents/concessions/sale of fixed assets	37,901	27,296	46,926	(19,630)
Bail Forfeitures	0	1,700	0	1,700
Miscellaneous other	376,061	369,463	15,000	354,463
	415,360	399,304	61,926	337,378
Operating transfers in	8,500	800,000	800,000	0
Total cash receipts	16,841,273	19,137,109	$ 17,252,973	$ 1,884,136
Expenditures				
County Commission				
Salaries	232,443	164,074	$ 266,960	$ (102,886)
Contractual	64,912	68,283	71,300	(3,017)
Commodities	735	283	1,100	(817)
Capital outlay	1,799	3,435	0	3,435
	299,889	236,075	339,360	(103,285)
County Clerk				
Salaries	256,386	258,318	275,193	(16,875)
Contractual	12,967	10,926	39,000	(28,074)
Commodities	1,362	3,302	5,000	(1,698)
Capital outlay	0	0	2,000	(2,000)
	270,715	272,546	321,193	(48,647)
County Treasurer				
Salaries	274,483	291,022	353,110	(62,088)
Contractual	30,785	41,637	36,225	5,412
Commodities	2,269	6,402	7,835	(1,433)
	307,537	339,061	397,170	(58,109)

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	2023 Variance - Over (Under)
Expenditures - continued				
Register of Deeds				
Salaries	$ 243,005	$ 293,793	$ 314,135	$ (20,342)
Contractual	5,040	5,024	11,890	(6,866)
Commodities	647	4,506	3,500	1,006
Capital outlay	554	0	0	0
	249,246	303,323	329,525	(26,202)
Human Resources				
Salaries	134,840	163,686	179,375	(15,689)
Contractual	7,014	5,646	1,000	4,646
Commodities	9,267	1,525	6,175	(4,650)
Capital outlay	7,934	0	0	0
	159,055	170,857	186,550	(15,693)
Juvenile Services				
Salaries	251,545	287,951	287,866	85
Contractual	127,412	103,758	105,334	(1,576)
Commodities	6,698	3,411	4,000	(589)
	385,655	395,120	397,200	(2,080)
County Wide Zoning				
Salaries	103,420	108,968	107,970	998
Contractual	16,037	16,409	24,600	(8,191)
Commodities	624	1,588	1,900	(312)
Capital Outlay	0	0	1,000	(1,000)
	120,081	126,965	135,470	(8,505)
Finance, IT and Payroll				
Salaries	335,880	358,476	376,066	(17,590)
Contractual	3,190	3,467	4,650	(1,183)
Commodities	1,889	2,815	2,900	(85)
Capital outlay	792	0	0	0
	341,751	364,758	383,616	(18,858)
Law Enforcement				
Salaries	2,622,025	2,836,640	2,785,805	50,835
Contractual	187,409	268,284	186,500	81,784
Commodities	187,240	176,561	193,000	(16,439)
Capital outlay	(2,661)	1,607	0	1,607
	2,994,013	3,283,092	3,165,305	117,787
County General				
Contractual	422,545	421,389	136,500	284,889
Commodities	2,500	2,500	10,000	(7,500)
Capital outlay	1,763	0	0	0
Miscellaneous	(20)	894	0	894
	426,788	424,783	146,500	278,283

Lyon County, Kansas

Schedule 2a

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	2023 Variance - Over (Under)
Expenditures - continued				
Jail Management				
Salaries	$ 2,350,775	$ 2,438,479	$ 2,865,591	$ (427,112)
Contractual	332,473	345,074	375,731	(30,657)
Commodities	329,748	314,754	371,000	(56,246)
Capital outlay	806	0	0	0
	3,013,802	3,098,307	3,612,322	(514,015)
Direct Election				
Salaries	140,364	117,895	196,112	(78,217)
Contractual	116,237	97,174	151,700	(54,526)
Commodities	29,596	23,757	25,000	(1,243)
Capital Outlay	0	0	880	(880)
	286,197	238,826	373,692	(134,866)
Appraiser				
Salaries	570,216	584,031	629,800	(45,769)
Contractual	61,258	67,008	78,200	(11,192)
Commodities	3,420	2,407	5,500	(3,093)
Capital outlay	1,903	19,800	0	19,800
	636,797	673,246	713,500	(40,254)
Administrative Services				
Salaries	0	0	7,000	(7,000)
Contractual	102,000	104,500	104,500	0
	102,000	104,500	111,500	(7,000)
Counselor/Court Trustee				
Salaries	305,087	382,489	438,760	(56,271)
Contractual	3,480	4,071	3,600	471
Commodities	1,584	823	1,500	(677)
Capital outlay	0	0	1,600	(1,600)
	310,151	387,383	445,460	(58,077)
Fair Appropriations				
Contractual	60,000	60,000	60,000	0
Information Technology				
Salaries	255,461	268,020	259,929	8,091
Contractual	24,194	17,431	40,000	(22,569)
Commodities	1,056	1,928	6,000	(4,072)
Capital outlay	0	13,933	0	13,933
	280,711	301,312	305,929	(4,617)
Employee Benefit				
Contractual	164,404	234,322	210,000	24,322

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	2023 Variance - Over (Under)
Expenditures - continued				
County Attorney				
Salaries	$ 1,405,366	$ 1,332,597	$ 1,455,000	$ (122,403)
Contractual	43,970	80,440	107,500	(27,060)
Commodities	372	3,699	8,000	(4,301)
	1,449,708	1,418,097	1,570,500	(152,403)
Unified Court				
Salaries	2,260	3,308	12,000	(8,692)
Contractual	529,942	549,229	567,315	(18,086)
Commodities	33,109	28,489	57,600	(29,111)
Capital outlay	675	18,446	0	18,446
	565,986	599,472	636,915	(37,443)
Emergency management				
Salaries	167,869	173,115	168,318	4,797
Contractual	5,130	8,387	6,000	2,387
Commodities	5,295	3,268	12,500	(9,232)
Capital Outlay	3,882	0	0	0
	182,176	184,770	186,818	(2,048)
911 Dispatch				
Salaries	1,145,087	1,195,344	1,310,355	(115,011)
Contractual	39,852	32,304	53,600	(21,296)
Commodities	14,855	12,093	17,500	(5,407)
Capital outlay	668,299	665,838	700,000	(34,162)
	1,868,093	1,905,579	2,081,455	(175,876)
Solid Waste				
Contractual	14,188	15,470	19,500	(4,030)
Commodities	0	0	100	(100)
	14,188	15,470	19,600	(4,130)
County Coroner				
Contractual	131,127	120,043	100,000	20,043
Extension Council				
Appropriations	300,000	305,000	305,000	0
Soil Conservation				
Appropriations	30,000	35,000	35,000	0
Household Waste				
Salaries	56,866	65,115	71,828	(6,713)
Contractual	28,124	30,753	43,000	(12,247)
Commodities	5,391	1,080	3,000	(1,920)
Capital outlay	1,851	0	0	0
	92,232	96,948	117,828	(20,880)

Lyon County, Kansas

Schedule 2a

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	2023 Variance - Over (Under)
Expenditures - continued				
Department of Aging				
Contractual	$ 320,877	$ 349,383	$ 370,893	$ (21,510)
Mass Transportation				
Salaries	818,147	839,541	896,830	(57,289)
Contractual	150,967	162,080	131,150	30,930
Commodities	16,591	21,125	20,000	1,125
Capital Outlay	6,147	0	3,000	(3,000)
	991,852	1,022,746	1,050,980	(28,234)
Historical Society				
Appropriations	118,000	120,000	120,000	0
Fair Grounds				
Salaries	16,649	22,302	18,390	3,912
Contractual	20,342	11,869	54,610	(42,741)
Commodities	88	1,520	3,000	(1,480)
Capital outlay	1,478	0	0	0
	38,557	35,691	76,000	(40,309)
Courthouse General				
Salaries	40,601	44,401	45,500	(1,099)
Contractual	44,880	102,414	115,000	(12,586)
Commodities	20,472	21,431	32,000	(10,569)
Capital outlay	5,077	1,550	0	1,550
	111,030	169,796	192,500	(22,704)
County Facility Management				
Salaries	784,878	800,180	853,991	(53,811)
Contractual	662,508	615,949	726,670	(110,721)
Commodities	36,655	39,465	53,700	(14,235)
Capital outlay	12,878	10,507	0	10,507
	1,496,919	1,466,101	1,634,361	(168,260)
Operating transfers out	65,053	66,755	0	66,755
Total expenditures	18,184,590	18,925,327	$ 20,132,142	$ (1,206,815)
Cash receipts over (under) expenditures	(1,343,317)	211,782		
Unencumbered cash, January 1	5,432,494	4,089,177		
Prior year cancelled encumbrances	0	11,086		
Unencumbered cash, December 31	$ 4,089,177	$ 4,312,045		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 4,166,531	$ 4,548,806	$ 4,219,198	$ 329,608
Intergovernmental	768,106	788,972	792,243	(3,271)
Reimbursed expenses	338,429	91,985	113,532	(21,547)
Miscellaneous	14,332	37,933	0	37,933
Transfers in	0	28,180	0	28,180
Total cash receipts	5,287,398	5,495,876	$ 5,124,973	$ 370,903
Expenditures				
Salaries & employee benefits	2,952,790	3,357,262	$ 3,860,700	$ (503,438)
Contractual	726,658	559,623	271,100	288,523
Commodities	2,216,790	2,913,102	3,401,604	(488,502)
Capital outlay	70,169	50,733	783	49,950
Total expenditures	5,966,407	6,880,720	$ 7,534,187	$ (653,467)
Cash receipts over (under) expenditures	(679,009)	(1,384,844)		
Unencumbered cash, January 1	2,943,057	2,312,247		
Prior year cancelled encumbrances	48,199	1,401		
Unencumbered cash, December 31	$ 2,312,247	$ 928,804		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Community corrections grant	$ 442,125	$ 516,058	$ 370,992	$ 145,066
Charges for services	8,425	9,454	0	9,454
Licenses, fees and permits	10,268	11,336	0	11,336
Reimbursed expenses	3,350	2,049	185,993	(183,944)
Total cash receipts	464,168	538,897	$ 556,985	$ (18,088)
Expenditures				
Salaries & employee benefits	401,721	406,319	$ 306,950	$ 99,369
Contractual	83,743	90,789	68,674	22,115
Commodities	14,416	10,044	36,841	(26,797)
Capital outlay	403	3,608	0	3,608
Total expenditures	500,283	510,760	412,465	98,295
Adjustment for Qualifying Budget Credits	0	0	145,066	(145,066)
Total expenditures adjusted for budget credits	500,283	510,760	$ 557,531	$ (46,771)
Cash receipts over (under) expenditures	(36,115)	28,137		
Unencumbered cash, January 1	280,447	244,332		
Unencumbered cash, December 31	$ 244,332	$ 272,469		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Grant	$ 0	$ 0	$ 0	$ 0
Expenditures				
Contractual	0	0	$ 111	$ (111)
Total expenditures	0	0	$ 111	$ (111)
Cash receipts over (under) expenditures	0	0		
Unencumbered cash, January 1	111	111		
Unencumbered cash, December 31	$ 111	$ 111		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Bail Forfeitures	$ 4,700	$ 3,000	$ 0	$ 3,000
Collection/Attorney Fees	26,933	0	0	0
	31,633	3,000	$ 0	$ 3,000
Expenditures				
Salaries & employee benefits	(2,619)	0	$ 0	$ 0
Contractual	125	0	23,843	(23,843)
Commodities	1,376	0	0	0
Operating transfers	8,500	28,180	0	28,180
Total expenditures	7,382	28,180	23,843	4,337
Adjustment for Qualifying Budget Credits	0	0	3,000	(3,000)
Total expenditures adjusted for budget credits	7,382	28,180	$ 26,843	$ 1,337
Cash receipts over (under) expenditures	24,251	(25,180)		
Unencumbered cash, January 1	929	25,180		
Unencumbered cash, December 31	$ 25,180	$ 0		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	2023 Variance - Over (Under)
Cash receipts				
Grant income	$ 495,469	$ 525,667	$ 430,792	$ 94,875
Miscellaneous	4,523	7,938	16,192	(8,254)
Total cash receipts	499,992	533,605	$ 446,984	$ 86,621
Expenditures				
Salaries & employee benefits	18,342	14,911	$ 348,702	$ (333,791)
Contractual	21,161	35,263	64,277	(29,014)
Commodities	608	408	17,532	(17,124)
Juvenile intake	127,668	138,953	0	138,953
Juvenile intensive	250,032	263,641	0	263,641
Case mgmt.	109,412	69,471	0	69,471
Capital outlay	3,116	344	0	344
Total expenditures	530,339	522,991	430,511	92,480
Adjustment for Qualifying Budget Credits	0	0	94,875	(94,875)
Total expenditures adjusted for budget credits	530,339	522,991	$ 525,386	$ (2,395)
Cash receipts over (under) expenditures	(30,347)	10,614		
Unencumbered cash, January 1	37,988	7,641		
Prior year cancelled encumbrances	0	0		
Unencumbered cash, December 31	$ 7,641	$ 18,255		

Lyon County, Kansas

Schedule 2g

SPECIAL PURPOSE FUNDS
OPIOID PROGRAM

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Transfers in	$ 6,180	$ 57,030
Expenditures		
Contractual	0	29,330
Total expenditures	0	29,330
Cash receipts over (under) expenditures	6,180	27,700
Unencumbered cash, January 1	0	6,180
Unencumbered cash, December 31	$ 6,180	$ 33,880

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 1	$ 0	$ 0	$ 0
Sales Tax	3,496,522	3,700,432	3,700,000	432
Sale of fixed assets	15,576	50,500	36,000	14,500
Grant	2,000	0	0	0
Miscellaneous	0	561	0	561
Interest	49,834	189,422	53,000	136,422
Total cash receipts	3,563,933	3,940,915	$ 3,789,000	$ 151,915
Expenditures				
Capital outlay	2,288,409	2,366,770	$ 2,738,521	$ (371,751)
Appropriations	310,400	72,650	100,000	(27,350)
Health care expenses	0	461,479	0	461,479
Transfers Out	0	800,000	1,261,479	(461,479)
Total expenditures	2,598,809	3,700,899	$ 4,100,000	$ (399,101)
Cash receipts over (under) expenditures	965,124	240,016		
Unencumbered cash, January 1	3,192,535	4,361,205		
Prior year cancelled encumbrances	203,546	49,905		
Unencumbered cash, December 31	$ 4,361,205	$ 4,651,126		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2i

SPECIAL PURPOSE FUNDS
CITIZENS REVIEW BOARD

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Grant income	$ 27,948	$ 26,484	$ 26,278	$ 206
Total cash receipts	27,948	26,484	$ 26,278	$ 206
Expenditures				
Salaries & employee benefits	21,164	24,919	$ 26,620	$ (1,701)
Contractual	2,728	3,956	9,000	(5,044)
Commodities	1,745	2,248	2,000	248
Total expenditures	25,637	31,123	$ 37,620	$ (6,497)
Cash receipts over (under) expenditures	2,311	(4,639)		
Unencumbered cash, January 1	24,246	26,556		
Unencumbered cash, December 31	$ 26,557	$ 21,917		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Charges for service	$ 221,833	$ 229,048	$ 198,000	$ 31,048
	221,833	229,048	$ 198,000	$ 31,048
Expenditures				
Contractual	230,685	244,441	$ 206,962	$ 37,479
Capital outlay	2,970	6,884	200,000	(193,116)
Total expenditures	233,655	251,325	$ 406,962	$ (155,637)
Cash receipts over (under) expenditures	(11,822)	(22,277)		
Unencumbered cash, January 1	335,391	323,569		
Prior Year cancelled encumbrances	0	58,650		
Unencumbered cash, December 31	$ 323,569	$ 359,942		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 373,493	$ 415,962	$ 419,340	$ (3,378)
Total Cash Receipts	373,493	415,962	$ 419,340	$ (3,378)
Expenditures				
Appropriations	400,000	400,000	$ 400,000	$ 0
Cash receipts over (under) expenditures	(26,507)	15,962		
Unencumbered cash, January 1	28,471	1,964		
Unencumbered cash, December 31	$ 1,964	$ 17,926		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 362,522	$ 388,178	$ 392,697	$ (4,519)
Total Cash Receipts	362,522	388,178	$ 392,697	$ (4,519)
Expenditures				
Appropriations	350,000	375,000	$ 375,000	$ 0
Cash receipts over (under) expenditures	12,522	13,178		
Unencumbered cash, January 1	21,541	34,063		
Unencumbered cash, December 31	$ 34,063	$ 47,241		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 179,062	$ 277,184	$ 280,348	$ (3,164)
Reimbursements	325,960	327,889	163,049	164,840
Total cash receipts	505,022	605,073	$ 443,397	$ 161,676
Expenditures				
Salaries & employee benefits	154,827	175,834	$ 197,159	$ (21,325)
Contractual	7,864	9,312	14,700	(5,388)
Commodities	336,616	356,036	205,000	151,036
Capital outlay	1,865	3,872	0	3,872
Total expenditures	501,172	545,054	416,859	128,195
Adjustment for Qualifying Budget Credits	0	0	164,840	(164,840)
Total expenditures adjusted for budget credits	501,172	545,054	$ 581,699	$ (36,645)
Cash receipts over (under) expenditures	3,850	60,019		
Unencumbered cash, January 1	89,478	93,328		
Unencumbered cash, December 31	$ 93,328	$ 153,347		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 34,496	$ 43,026	$ 43,423	$ (397)
Transfers in	1,700	0	0	0
Total cash receipts	36,196	43,026	$ 43,423	$ (397)
Expenditures				
Appropriations	36,500	37,000	$ 40,300	$ (3,300)
Cash receipts over (under) expenditures	(304)	6,026		
Unencumbered cash, January 1	366	62		
Unencumbered cash, December 31	$ 62	$ 6,088		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Tech Fees	$ 7,891	$ 6,782	$ 9,000	$ (2,218)
Total receipts	7,891	6,782	$ 9,000	$ (2,218)
Expenditures				
Contractual	4,500	4,725	$ 4,500	$ 225
Capital Outlay	4,511	0	18,796	(18,796)
Total expenditures	9,011	4,725	$ 23,296	$ (18,571)
Cash receipts over (under) expenditures	(1,120)	2,057		
Unencumbered cash, January 1	17,795	16,675		
Unencumbered cash, December 31	$ 16,675	$ 18,732		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Tech Fees	$ 7,891	$ 6,782	$ 9,000	$ (2,218)
Total receipts	7,891	6,782	$ 9,000	$ (2,218)
Expenditures				
Commodities	0	0	$ 456	$ (456)
Capital Outlay	0	4,402	25,000	(20,598)
Total expenditures	0	4,402	$ 25,456	$ (21,054)
Cash receipts over (under) expenditures	7,891	2,380		
Unencumbered cash, January 1	16,047	23,938		
Unencumbered cash, December 31	$ 23,938	$ 26,318		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2q

SPECIAL PURPOSE FUNDS
SPECIAL ROAD & BRIDGE MACHINERY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Reimbursements	$ 302,971	145,392	$ 426,298	$ (280,906)
Sale of fixed assets	0	1,350	0	1,350
Total receipts	302,971	146,742	$ 426,298	$ (279,556)
Expenditures				
Contractual	0	247,505	$ 414,000	$ (166,495)
Commodities	0	11,664	36,000	(24,336)
Total expenditures	0	259,169	$ 450,000	$ (190,831)
Cash receipts over (under) expenditures	302,971	(112,427)		
Unencumbered cash, January 1	44,223	363,444		
Prior year cancelled encumbrances	16,250	0		
Unencumbered cash, December 31	$ 363,444	$ 251,017		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 627,647	$ 706,328	$ 712,615	$ (6,287)
Reimbursed expenses	1,384	12,651	0	12,651
Sale of fixed assets	0	435	0	435
Total cash receipts	629,031	719,414	$ 712,615	$ 6,799
Expenditures				
Salaries & employee benefits	444,313	349,893	$ 366,700	$ (16,807)
Contractual	21,028	218,246	80,300	137,946
Commodities	259,448	235,283	375,545	(140,262)
Capital Outlay	510	190,898	0	190,898
Total expenditures	725,299	994,320	$ 822,545	$ 171,775
Cash receipts over (under) expenditures	(96,268)	(274,906)		
Unencumbered cash, January 1	350,554	292,687		
Prior year cancelled encumbrances	38,401	0		
Unencumbered cash, December 31	$ 292,687	$ 17,781		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	2023 Variance - Over (Under)
Cash receipts				
Licenses, fees and permits	$ 31,566	$ 27,128	$ 40,000	$ (12,872)
Total cash receipts	31,566	27,128	$ 40,000	$ (12,872)
Expenditures				
Contractual	7,966	20,727	$ 20,000	$ 727
Commodities	410	1,752	0	1,752
Capital outlay	(849)	0	33,321	(33,321)
Total expenditures	7,527	22,479	$ 53,321	$ (30,842)
Cash receipts over (under) expenditures	24,039	4,649		
Unencumbered cash, January 1	31,564	55,603		
Unencumbered cash, December 31	$ 55,603	$ 60,252		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Fees	$ 242,202	$ 244,966	$ 245,385	$ (419)
Miscellaneous	3,987	4,058	2,100	1,958
Total cash receipts	246,189	249,024	$ 247,485	$ 1,539
Expenditures				
Salaries & employee benefits	253,100	246,598	$ 269,880	$ (23,282)
Contractual	7,679	6,825	6,700	125
Commodities	2,449	3,530	3,350	180
Capital outlay	0	0	0	0
Total expenditures and budget credits	263,228	256,953	$ 279,930	$ (22,977)
Cash receipts over (under) expenditures	(17,039)	(7,929)		
Unencumbered cash, January 1	(5,462)	(22,501)		
Unencumbered cash, December 31	$ (22,501)	$ (30,430)		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Licenses, fees and permits	$ 4,605	$ 3,493	$ 6,000	$ (2,507)
Expenditures				
Prosecutor training	3,411	1,491	$ 7,000	$ (5,509)
Cash receipts over (under) expenditures	1,194	2,002		
Unencumbered cash, January 1	5,912	7,106		
Unencumbered cash, December 31	$ 7,106	$ 9,108		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Grant Income	$ 44,067	$ 44,547
Total receipts	44,067	44,547
Expenditures		
Contractual	41,425	41,084
Commodities	0	0
Travel	1,290	780
Miscellaneous	2,121	707
Total expenditures	44,836	42,571
Cash receipts over (under) expenditures	(769)	1,976
Unencumbered cash, January 1	(7,155)	(7,924)
Unencumbered cash, December 31	$ (7,924)	$ (5,948)

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2w

SPECIAL PURPOSE FUNDS
SPECIAL ROAD AND BRIDGE 559A

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 365,400	$ 421,920	$ 426,298	$ (4,378)
Reimbursed expenses	41	127	0	127
Total cash receipts	365,441	422,047	$ 426,298	$ (4,251)
Expenditures				
Contractual	3,035	0	$ 36,000	$ (36,000)
Operating supplies	484,660	424,045	414,000	10,045
Total expenditures	487,695	424,045	$ 450,000	$ (25,955)
Cash receipts over (under) expenditures	(122,254)	(1,998)		
Unencumbered cash, January 1	157,296	35,042		
Unencumbered cash, December 31	$ 35,042	$ 33,044		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2x

SPECIAL PURPOSE FUNDS
CARES/AARP GRANTS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Grant income	$ 3,273,870	$ 50,000
Reimbursed expenses	3,999	0
Total receipts	3,277,869	50,000
Expenditures		
Capital outlay	5,329,887	223,059
Appropriations	160,000	0
Miscellaneous	0	24,840
Transfers out	298,194	0
Total expenditures	5,788,081	247,899
Cash receipts over (under) expenditures	(2,510,212)	(197,899)
Unencumbered cash, January 1	3,062,683	552,471
Prior year cancelled encumbrances	0	32,004
Unencumbered cash, December 31	$ 552,471	$ 386,576

Lyon County, Kansas

Schedule 2y

SPECIAL PURPOSE FUNDS
JUVENILE GRANT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Grant income	$ 40,000	$ 0
Total receipts	40,000	0
Expenditures		
Contractual	20,389	0
Commodities	564	0
Total expenditures	20,953	0
Cash receipts over (under) expenditures	19,047	0
Unencumbered cash, January 1	38,006	57,053
Unencumbered cash, December 31	$ 57,053	$ 57,053

Lyon County, Kansas

Schedule 2z

SPECIAL PURPOSE FUNDS
REINVESTMENT GRANT #1

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Grant income	$ 13,095	$ 76,056
Total receipts	13,095	76,056
Expenditures		
Contractual	13,994	17,719
Miscellaneous	0	150
Total expenditures	13,994	17,869
Cash receipts over (under) expenditures	(899)	58,187
Unencumbered cash, January 1	6,730	5,831
Unencumbered cash, December 31	$ 5,831	$ 64,018

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	2023 Variance - Over (Under)
Cash receipts				
Taxes	$ 235,090	$ 356,019	$ 360,502	$ (4,483)
Transfer in	63,353	66,755	0	66,755
Total cash receipts	298,443	422,774	$ 360,502	$ 62,272
Expenditures				
General liability insurance	325,859	372,389	$ 370,000	$ 2,389
Total expenditures	325,859	372,389	370,000	2,389
Adjustment for Qualifying Budget Credits	0	0	66,755	(66,755)
Total expenditures adjusted for budget credits	325,859	372,389	$ 436,755	$ (64,366)
Cash receipts over (under) expenditures	(27,416)	50,385		
Unencumbered cash, January 1	136,009	108,593		
Unencumbered cash, December 31	$ 108,593	$ 158,978		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Intergovernmental				
Liquor tax	$ 4,403	$ 5,576	$ 2,000	$ 3,576
Expenditures				
Appropriations	25,000	0	$ 29,940	$ (29,940)
Cash receipts over (under) expenditures	(20,597)	5,576		
Unencumbered cash, January 1	50,940	30,343		
Unencumbered cash, December 31	$ 30,343	$ 35,919		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 0	$ 0	$ 0	$ 0
Expenditures				
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
REINVESTMENT GRANT #2

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Grant income	$ 0	$ 25,000
Total receipts	0	25,000
Expenditures		
Contractual	0	4,550
Total expenditures	0	4,550
Cash receipts over (under) expenditures	0	20,450
Unencumbered cash, January 1	0	0
Unencumbered cash, December 31	$ 0	$ 20,450

Lyon County, Kansas

Schedule 2ee

SPECIAL PURPOSE FUNDS
HEALTH DEPARTMENT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 633,484	$ 627,103	$ 632,004	$ (4,901)
Total cash receipts	633,484	627,103	$ 632,004	$ (4,901)
Expenditures				
Appropriation	650,000	650,000	$ 650,000	$ 0
Cash receipts over (under) expenditures	(16,516)	(22,897)		
Unencumbered cash, January 1	109,359	92,843		
Unencumbered cash, December 31	$ 92,843	$ 69,946		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2ff

SPECIAL PURPOSE FUNDS
TRANSIENT GUEST TAX

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Transient guest tax	$ 25,835	$ 17,218
Interest income	294	1,685
Total cash receipts	26,129	18,903
Expenditures		
Capital outlay	0	0
Total expenditures	0	0
Cash receipts over (under) expenditures	26,129	18,903
Unencumbered cash, January 1	6,717	32,846
Unencumbered cash, December 31	$ 32,846	$ 51,749

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2gg

SPECIAL PURPOSE FUNDS
DRUG TAX LAW ENFORCEMENT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Drug tax	$ 0	$ 0
Expenditures		
Capital outlay	0	1,477
Total expenditures	0	1,477
Cash receipts over (under) expenditures	0	(1,477)
Unencumbered cash, January 1	3,072	3,072
Unencumbered cash, December 31	$ 3,072	$ 1,595

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2hh

SPECIAL PURPOSE FUNDS
SPECIAL LAW ENFORCEMENT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Intergovernmental	$ 25,120	$ 0
Total cash receipts	25,120	0
Expenditures		
Contractual	1,974	5,985
Commodities	0	34
Capital Outlay	0	22,199
Total expenditures	1,974	28,218
Cash receipts over (under) expenditures	23,146	(28,218)
Unencumbered cash, January 1	51,979	75,125
Unencumbered cash, December 31	$ 75,125	$ 46,907

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2ii

SPECIAL PURPOSE FUNDS
SPECIAL PROSECUTOR FORFEITURE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Intergovernmental	$ 13,287	$ 1,016
Expenditures		
Contractual	4,500	2,500
Total expenditures	4,500	2,500
Cash receipts over (under) expenditures	8,787	(1,484)
Unencumbered cash, January 1	22,002	30,789
Unencumbered cash, December 31	$ 30,789	$ 29,305

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2jj

SPECIAL PURPOSE FUNDS
DIVERSIONARY SERVICE FEES

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Intergovernmental	$ 96,685	$ 96,519
Expenditures		
Contractual	120,478	121,360
Commodities	5,202	86
Other	11,602	4,318
Capital outlay	6,645	26,792
Total expenditures	143,927	152,556
Cash receipts over (under) expenditures	(47,242)	(56,037)
Unencumbered cash, January 1	209,062	161,820
Unencumbered cash, December 31	$ 161,820	$ 105,783

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2kk

SPECIAL PURPOSE FUNDS
WORTHLESS CHECKS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Intergovernmental	$ 0	$ 0
Expenditures		
Contractual	0	0
Total Expenditures	0	0
Cash receipts over (under) expenditures	0	0
Unencumbered cash, January 1	372	372
Unencumbered cash, December 31	$ 372	$ 372

Lyon County, Kansas

Schedule 2ll

SPECIAL PURPOSE FUNDS
PENDING FORFEITURE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Intergovernmental	$ (23,579)	$ 0
Interest income	28	0
Total receipts	(23,551)	0
Expenditures		
Contractual	0	0
Total expenditures	0	0
Cash receipts over (under) expenditures	(23,551)	0
Unencumbered cash, January 1	23,594	43
Unencumbered cash, December 31	$ 43	$ 43

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2mm

SPECIAL PURPOSE FUNDS
FEDERAL FORFEITURE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Intergovernmental	$ 0	$ 0
Total receipts	0	0
Expenditures		
Capital outlay	0	0
Total expenditures	0	0
Cash receipts over (under) expenditures	0	0
Unencumbered cash, January 1	14	14
Unencumbered cash, December 31	$ 14	$ 14

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, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Oil and gas depletion trust	$ 137,022	$ 5,142	$ 0	$ 142,164
County library	27,726	258,568	264,858	21,436
Recreation districts	875	16,570	17,445	0
Fire districts	53,307	586,726	590,131	49,902
Bankruptcy	3,243	410	0	3,653
Tax collections	32,297,462	6,580,964	3,565,055	35,313,371
State funds	3,648	643,553	643,362	3,839
City funds	225	10,774,006	10,768,774	5,457
Unified School Districts	1,800	23,163,622	23,157,307	8,115
Townships funds	0	206,295	206,295	0
Library	0	23,825	23,825	0
Cemetery funds	0	4,159	4,158	1
Watersheds	0	147,743	147,743	0
Fire districts	0	314,729	314,729	0
Riverside - RHID	0	38,008	38,008	0
Pleasant Point - RHID	0	15,006	15,006	0
District court	84,643	253,566	257,898	80,311
Law library	96,539	40,770	46,062	91,247
Out of county cash bonds	1	108,892	108,892	1
Detention center	187,239	330,326	374,873	142,692
Total agency funds	$ 32,893,730	$ 43,512,880	$ 40,544,421	$ 35,862,189

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 4

RELATED MUNICIPAL ENTITY
LYON COUNTY FREE FAIR

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2023

(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Intergovernmental	$ 60,000	$ 60,000
Charges for services	212,797	221,506
Investment revenue	151	388
Livestock Sale Receipts	72,940	83,053
Miscellaneous	4,106	4,411
Total cash receipts	349,994	369,358
Expenditures		
Current		
Culture and recreation	308,807	341,206
Cash receipts over (under) expenditures	41,189	28,152
Unencumbered cash, January 1	288,330	329,519
Unencumbered cash, December 31	$ 329,519	$ 357,671

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 4

RELATED MUNICIPAL ENTITY
LYON COUNTY EXTENSION COUNCIL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
County appropriation	$ 300,000	$ 305,000
KSU salary reimbursement	56,489	56,485
Reimbursable transactions	245,379	189,488
Miscellaneous	1,609	5,986
Total cash receipts	603,477	556,959
Expenditures		
Current		
Printing, audit, treasurer bond and liability insurance	4,726	4,753
Telephone	2,025	1,950
Rent, heat and lights	11,809	12,099
Supplies, stationary and postage	3,117	2,073
Equipment	34,993	4,974
Other	7,120	9,689
Travel	6,154	6,819
Subsistence	1,635	2,314
Salaries and wages	287,341	293,420
Employee benefits	52,678	52,699
Reimbursable transactions	239,182	175,589
Total expenditures	650,780	566,379
Cash receipts over (under) expenditures	(47,303)	(9,420)
Unencumbered cash, January 1	196,161	148,858
Unencumbered cash, December 31	$ 148,858	$ 139,438

See Independent Auditor's Report.

SPECIAL REPORT

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Agler & Gaeddert CHARTERED
Certified Public Accountants

Harold K. Mayes, CPA
Lucille L. Hinderliter, CPA

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*

County Commissioners
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, 2023, 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 27, 2024. 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.

Report on 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.

Report on 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.

Harold K. Mayes Jr

Harold K. Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
June 27, 2024

Lyon County, Kansas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2023

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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