WASHINGTON COUNTY CONSERVATION DISTRICT

WASHINGTON, KANSAS

Accountant's Agreed-Upon Procedures Report

Compilation Report

For the Year Ended December 31, 2023

BRUNA AUDITING SERVICES LLC
DEREK BRUNA
CERTIFIED PUBLIC ACCOUNTANT
WASHINGTON, KANSAS

Washington County Conservation District
Washington, Kansas

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Supervisors
Washington County Conservation District
Washington, Kansas 66968

I have performed the procedures enumerated below, which are agreed to by the Board of Supervisors and the Management of the Washington County Conservation District and the State Conservation Commission of the State of Kansas, solely to assist you with determining the District's compliance with the procedures outlined in the Kansas Municipal Audit and Accounting Guide (KMAAG), Appendix L, for the year ended December 31, 2023. The Washington County Conservation District's management is responsible for compliance with these procedures, as well as the Combined Statement of Cash Receipts, Cash Disbursements, and Cash Balance for the year then ended.

The Washington County Conservation District has agreed and acknowledge that the procedures performed are appropriate to meet the intended purpose of determining the District's compliance with the procedures outlined in the Kansas Municipal Audit and Accounting Guide (KMAAG), Appendix L. Additionally, the Washington County Conservation District has agreed that the procedures performed are appropriate for their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all of the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

My procedures and findings are attached with no noted exceptions.

I was engaged by the Washington County Conservation District to perform this agreed-upon procedures engagement and conducted my engagement in accordance with attestation standards established by the AICPA. I was not engaged to, and did not, conduct an audit or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accounting records. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of the Washington County Conservation District and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Board of Supervisors and Management of the Washington County Conservation District and the State Conservation Board and is not intended to be, and should not be, used by anyone other than those specified parties.

Bruna Auditing Services LLC

Derek Bruna, CPA
Washington, Kansas
December 3, 2024

Attached Procedures

The Conservation District chose the "Agreed-Upon Procedures" option as outlined in the Kansas Municipal Audit Guide rather than a GAAS audit, and the procedures were applied by the certified public accountant include, but are not limited to, the following:

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.
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.
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.
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.
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.
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.
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:
   - The district supervisor shall receive no compensation for services but may receive travel expenses.
   - Travel and expenses are permitted only for supervisors and district employees.
   - Disbursements are not permitted for prizes or as incentives for achievements or attendance at meetings.
   - Disbursements are not permitted for meals at the annual meeting.
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.
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.
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.
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.
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.
13. Compare the following items in the current year financial statements to the same items in the prior year 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.
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.
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.
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.

There were no noted exceptions in any of the procedures as enumerated.

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GOVERNMENT ENTITY COMPILATION REPORT (Substantially All Disclosures Omitted)

To the Board of Supervisors
Washington County Conservation District
Washington, Kansas

Management is responsible for the accompanying financial statements of Washington County Conservation District, which comprise the regulatory basis combined statements of cash receipts, cash disbursements, and cash balance as of December 31, 2023, in accordance with the regulatory basis accounting provisions permitted in the Kansas Municipal Audit Guide (KMAAG), and for determining that the regulatory basis of accounting is an acceptable financial reporting framework. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the regulatory basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the above stated regulatory basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's cash receipts, cash disbursements, and cash balance. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Bruna Auditing Services LLC

Derek Bruna, CPA
Washington, Kansas
December 3, 2024

Washington County Conservation District
Combined Statement of Cash Receipts, Cash Disbursements, and Cash Balance
For the Year Ended December 31, 2023

	Operations Fund	Enterprise Fund	Total
Beginning Cash, January 1	25,600	18,929	44,529
Cash Receipts:			
City of Palmer	0	5,000	5,000
DOC Technician	64,083	0	64,083
Climate Smart Initiative	0	1,000	1,000
Appropriations - State	24,640	0	24,640
Appropriations - County	40,000	0	40,000
Retail Sales	0	7,651	7,651
Equipment Rental	0	11,512	11,512
Contributions	0	2,465	2,465
Interest	62	15	77
Grants	500	228	728
Miscellaneous	282	0	282
Tranfers From Other Funds	0	0	0
Total Cash Receipts	129,567	27,871	157,438
Total Available Cash	155,167	46,800	201,967
Cash Disbursements:			
Salaries and Wages	61,289	0	61,289
Employee Expense-Retirement, Tax, Benefits	21,758	0	21,758
Travel Expenses	4,390	1,681	6,071
Equipment and Building Maintenance	0	18,169	18,169
Information and Education	1,043	552	1,595
Other Administrative Expenses	8,168	2,981	11,149
Goods for Resale	0	6,837	6,837
Transfer to Other Funds	0	0	0
Taxes	0	0	0
Total Cash Disbursements	96,648	30,220	126,868
Outstanding Encumbrances and Accounts Payable	0	0	0
Excess (deficiency) of cash receipts over disbursements	32,919	-2,349	30,570
Ending Cash Balance, December 31	58,519	16,580	75,099
Net Change in Cash Balance	32,919	-2,349	30,570
Composition of Cash:			
Operations Checking Account	58,519	16,580	75,099
Enterprise Checking Account	0	0	0
Savings Account	0	109	109
Total Cash	$ 58,519	$ 16,689	$ 75,208