Jackson County Conservation District

Jackson County, Kansas

December 31, 2024

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Independent Accountant's Report on Applying Agreed Upon Procedures

Board of Supervisors
Jackson Co. Conservation District
309 Montana St
Holton, KS 66436

To the Board of Supervisors and Management of Jackson County Conservation District:

We have performed the procedures enumerated below in procedures 1 through 16, as detailed in the Kansas Municipal Audit and Accounting Guide, to the Combined Statement of Cash Receipts, Cash Disbursements, and Cash Balance-regulatory basis of the Jackson County Conservation District for the year ended December 31, 2024. The Board of Supervisors of the Jackson County Conservation District are responsible for the Combined Statement of Cash Receipts, Cash Disbursements, and Cash Balance.

The Board of Supervisors of the Jackson County Conservation District have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the Board in evaluating the Combined Statement of Cash Receipts, Cash Disbursements, and Cash Balance. This report may not be suitable for any other purpose. The procedures performed may not address all 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.

The procedures and associated findings are summarized as follows:

Procedures:	Results:
Procedure 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.	The district's cash per books at year end agree with the bank reconciliation and source documents.
Procedure 2: Tie the year-end cash balance as shown on the Statement of Cash Receipts and Cash Disbursements to: 1) demand deposits at the district's official depository, 2) time deposits at the district's official depository, 3) investments in US Treasury bills; and other cash/investment accounts.	The district's cash balance as shown on the Statement of Cash Receipts and Cash Disbursements agrees with the reconciled deposit balances at the official depository.
Procedure 3: Using the last bank statement of the year, compare total deposits in excess of FDIC insurance to securities pledged to secure the excess deposits, as evidenced by joint custody receipts.	The last bank statements of the year exceeded FDIC coverage. The excess deposit balances were secured with pledged securities.

Procedures:	Results:
Procedure 4: For the last bank statement of the year, compare the name of the depository institution to an entry in the official minutes that designates the institution as the district's official depository.	The district's depository institution, used for the last bank statement of the year, agrees with an entry in the minutes designating the depository institution.
Procedure 5: For a minimum of two months (to be selected by the CPA) trace any interest income from the bank statement to the district's cash receipts records.	No exceptions were noted as a result of applying this procedure.
Procedure 6: For a minimum of two separate months (to be selected by the CPA), 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 the receipts are deposited intact and on a timely basis.	No exceptions were noted as a result of applying this procedure.
Procedure 7: For approximately 10% of the non-payroll cash disbursements (to be selected by the CPA), trace disbursements from the bookkeeping records to the: related invoice, bank statement, and cancelled 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.	No exceptions were noted as a result of applying this procedure.
Procedure 8: For a minimum of one month (to be selected by the CPA) compare the disbursements as recorded in the check register to an entry in the official minutes that approve the disbursements.	For the month chosen, the disbursements, as recorded in the check register, agreed with an entry in the official minutes approving the disbursements.
Procedure 9: 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.	The District maintains its records on the cash basis. The amounts reflected on the financial statement were derived from inquiry and a search for payables and encumbrances. The evidence is consistent with the related amount shown on the financial statement.

Procedures:	Results:
Procedure 10: Review the credit card policy and internal controls of the district. For a minimum of two months (to be selected by CPA), 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.	The district's credit card policy authorizes the district employees to use the credit card for official business purchases only. The card limit is set at $3,500. Monthly statements, including receipts for each transaction, are to be submitted to the board of supervisors with the monthly statement for reconciliation. There was evidence of one credit card being used by the district. For the two months selected, the credit card payment was approved by the district treasurer. Invoices were present. The amounts were properly classified. The credit card statements were addressed to the Authorized Agents of the district.
Procedure 11: Review payroll for a minimum of one month (to be selected by CPA) to determine that proper deductions and employer contributions are being made.	No exceptions were noted as a result of applying this procedure.
Procedure 12: For the last month of the year, review payroll records for each employee to determine if a deduction for KPERS was made.	The district employees' payroll included a deduction for KPERS on the last month of the year.
Procedure 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 the reason.	Four variances in excess of 25% were identified. In the Operations fund, disbursements are up 26.2% ($40,748), which is primarily due higher wages. In the Enterprise fund, receipts are up 30.6% ($12,581) which is primarily due to increased seed sales and projects. Disbursements are up 62.3% ($16,544) which is primarily due to increased cost of resale items and equipment costs. Payables and encumbrances are down 87.4% ($1,728) which was primarily due to an unpaid seed bill in the prior year.

Procedures:	Results:
Procedure 14: For a minimum of two months (to be selected by CPA), review the District's month-end statement of cash receipts and disbursements to determine that the ending unencumbered cash balance is greater than or equal to zero**.**	For the two months chosen, the district's unencumbered cash balance was greater than zero.
Procedure 15: For a minimum of two months (to be selected by CPA), review the official minutes to determine that the minutes have been signed by the chairperson of the board of supervisors.	For the two months chosen, the district's minutes were signed by the chairperson of the board of supervisors.
Procedure 16: Review the district's surety (fidelity) bonds to determine that all employees and officers entrusted with funds or property are covered by such a bond.	The district's surety bond indicates coverage for the district employees and supervisors.

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

We were required to be independent of the Jackson County Conservation District and to meet our ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.

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

Cindy Jensen CPA

Cindy Jensen, CPA
Council Grove, KS 66846

November 17, 2025

Cindy Jensen
Certified Public Accountant

218 W Main **620-767-5064**
Council Grove, KS 66846 **c.jensen@tctelco.net**

Accountant's Compilation Report

To the Board of Supervisors
Jackson Co. Conservation District
309 Montana St
Holton, KS 66436

Management is responsible for the accompanying Combined Statement of Cash Receipts, Cash Disbursements, and Cash Balances-regulatory basis of the Jackson County Conservation District for the year ended December 31, 2024 and for determining that the Kansas regulatory basis of accounting is an acceptable financial reporting framework. We 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. We did not audit or review the financial statement nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this financial statement.

The financial statement included in the accompanying prescribed form is presented in accordance with the Kansas Municipal Audit and Accounting Guide. The financial statement is 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 of the disclosures ordinarily included in a financial statement prepared on the Kansas regulatory basis of accounting. If the omitted disclosures were included in the financial statement, they might influence the user's conclusions about the Organization's assets, liabilities, unencumbered cash balances, cash receipts, cash disbursements, and cash flows. Accordingly, this financial statement is not designed for those who are not informed about such matters.

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

Cindy Jensen CPA

Cindy Jensen, CPA
November 17, 2025

Jackson County Conservation District
Combined Statement of Cash Receipts, Cash Disbursements and Cash Balance
Regulatory Basis
For the Year Ended December 31, 2024

	Operations Fund	Enterprise Fund	Total
Beginning Cash Balance, January 1	$ 218,918	$ 141,374	$ 360,292
Cash Receipts			
State of Kansas	158,096	0	158,096
Appropriation-County	65,000	0	65,000
Retail sales	109	20,665	20,774
Equipment rental & sales	0	20,007	20,007
Interest	2,106	147	2,253
Miscellaneous	0	0	0
Donations	300	4,716	5,016
Projects	0	8,178	8,178
Total Cash Receipts	225,611	53,713	279,324
Total Available Cash	444,529	195,087	639,616
Cash Disbursements			
Salaries, wages & benefits	176,995	0	176,995
Special projects	2,990	0	2,990
Travel	8,117	0	8,117
Insurance	3,227	0	3,227
Information, education & meetings	1,035	8,491	9,526
Other administrative	1,813	0	1,813
Annual meeting	1,561	3,750	5,311
Equipment	0	10,010	10,010
Cost of resale items	0	20,107	20,107
Other	785	744	1,529
Transfer out	0	0	0
Total Cash Disbursements	196,523	43,102	239,625
Ending Cash Balance, December 31	248,006	151,985	399,991
Outstanding Encumbrances and Accounts Payable	63,619	249	63,868
Ending Unencumbered Cash, December	$ 184,387	$ 151,736	$ 336,123
Composition of Cash			
Checking account	$ 2,679	$ 151,985	$ 154,664
Money market account	245,327	0	245,327
Total Cash	$ 248,006	$ 151,985	$ 399,991

See accompanying accountant's compilation report.