LYON COUNTY, KANSAS
Emporia, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

December 31, 2022

Lyon County, Kansas

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Lyon County, Kansas

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234 South Main
Ottawa, Kansas 66067
(785) 242-3170
(785) 242-9250 FAX
www.agc-cpas.com WEB SITE

Agler & Gaeddert CHARTERED
Certified Public Accountants

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

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, 2022 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, 2022, 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, 2022, 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.

INPACT
INTERNATIONAL NETWORK OF PROFESSIONAL ACCOUNTANTS
AFFILIATE

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 May 31, 2023 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, 2021 (not presented herein), and have issued our report thereon dated June 22, 2021, which contained an unmodified opinion on the basic financial statement. The 2021 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 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2022 (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 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 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, 2021, on the basis of accounting described in Note C.

Harold K. Mayes Jr.

Harold K. Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Ks.
May 31, 2023

Lyon County, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended December 31, 2022

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Governmental type funds		
General fund	$ 5,432,494	$ 0
Special purpose funds		
Road and Bridge	2,943,057	48,199
Community Corrections	280,447	0
Cert Grant	111	0
Court Trustee	929	0
Juvenile Community Initiative Grant	37,988	0
Surveillance Program	0	0
Multi-Year Capital Improvement	3,192,535	203,546
Citizens Review Board	24,246	0
911 Service	335,391	0
Mental Health	28,471	0
Newman Hospital	21,541	0
Noxious Weed	89,478	0
Hetlinger Developmental Center	366	0
Treasurer Technology Fund	17,795	0
County Clerk Technology Fund	16,047	0
Special Road Machinery Fund	44,223	16,250
Special Bridge	350,554	38,401
Register of Deeds Technology	31,564	0
County Auto Vehicle	(5,462)	0
Prosecutor Training	5,912	0
Adult Grant	(7,155)	0
Special Road and Bridge 559A	157,296	0
CARES/AARP Grants	3,062,683	0
Juvenile Grant	38,006	0
Reinvestment Grant	6,730	0
Tort Liability	136,009	0
Special Alcohol	50,940	0
Special Parks	4,533	0
Health Department	109,359	0
Transient Guest Tax	6,717	0
Drug Tax Law Enforcement	3,072	0
Special Law Enforcement	51,979	0
Special Prosecutor Forfeiture	22,002	0
Diversionary Service Fees	209,062	0
Worthless Checks	372	0
Pending Forfeiture	23,594	0
Federal Forfeiture	14	0
Total primary government	16,722,900	306,396

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
$	16,841,273	$ 18,184,590	$ 4,089,177	$ 942,182	$ 5,031,359
	5,287,398	5,966,407	2,312,247	505,590	2,817,837
	464,168	500,283	244,332	16,853	261,185
	0	0	111	0	111
	31,633	7,382	25,180	0	25,180
	499,992	530,339	7,641	17,448	25,089
	6,180	0	6,180	0	6,180
	3,563,933	2,598,809	4,361,205	913,209	5,274,414
	27,948	25,637	26,557	1,261	27,818
	221,833	233,655	323,569	71,218	394,787
	373,493	400,000	1,964	0	1,964
	362,522	350,000	34,063	0	34,063
	505,022	501,172	93,328	5,645	98,973
	36,196	36,500	62	0	62
	7,891	9,011	16,675	0	16,675
	7,891	0	23,938	0	23,938
	302,971	0	363,444	0	363,444
	629,031	725,299	292,687	19,899	312,586
	31,566	7,527	55,603	1,084	56,687
	246,189	263,228	(22,501)	7,145	(15,356)
	4,605	3,411	7,106	0	7,106
	44,067	44,836	(7,924)	3,415	(4,509)
	365,441	487,695	35,042	0	35,042
	3,277,869	5,788,081	552,471	5,273,256	5,825,727
	40,000	20,953	57,053	0	57,053
	13,095	13,994	5,831	5,775	11,606
	298,443	325,859	108,593	0	108,593
	4,403	25,000	30,343	0	30,343
	0	0	4,533	0	4,533
	633,484	650,000	92,843	0	92,843
	26,129	0	32,846	0	32,846
	0	0	3,072	0	3,072
	25,120	1,974	75,125	0	75,125
	13,287	4,500	30,789	0	30,789
	96,685	143,927	161,820	10,532	172,352
	0	0	372	0	372
	(23,551)	0	43	0	43
	0	0	14	0	14
	34,266,207	37,850,069	13,445,434	7,794,512	21,239,946

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, 2022

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Related Municipal Entities		
Lyon County Free Fair	$ 288,330	$ 0
Lyon County Extension Council	196,161	0
Total reporting entity (excluding agency funds)	$ 17,207,391	$ 306,396

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
$	349,996	$ 308,807	$ 329,519	$ 559	$ 330,078
	603,477	650,780	148,858	0	148,858
$	35,219,680	$ 38,809,656	$ 13,923,811	$ 7,795,071	$ 21,718,882

Composition of ending cash and investments		
Cash on hand	$	500
Demand deposits		
ESB Financial		7,202,589
Time deposits		
Hartford State Bank		2,200,000
Kansas Land Bank		1,500,000
Olpe State Bank		1,771,000
Out-of-County Bonds		1
Detention Center		187,525
Investments		
Kansas Municipal Investment Pool		41,091,165
		53,952,780
Other entities		
District Court		84,643
Law Library		96,539
Fair Board		330,078
Extension Council		148,858
Total cash and investments		54,612,898
Agency funds per Schedule 3		(32,894,016)
Total reporting entity (excluding agency funds)	$	21,718,882

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

NOTES TO FINANCIAL STATEMENT
December 31, 2022

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 2022.

2. The Lyon County Extension Council serves the citizens within the County's jurisdiction. The Extension Council is not a separate taxing entity. The County levies tax for the Extension Council's operations. The County appropriated $300,000 to the Extension Council in 2022.

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, 2022.

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, 2022.

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, 2022.

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:

Adult Grant	CARES Act Grant	Juvenile Grant
Reinvestment Grant	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, 2022, the County had the following investments and maturities:

	Fair	Investment Maturities (in years)		
Investment Type	Value	Less than 1	1 to 2	Rating
Kansas Municipal Investment Pool	$ 41,091,165	$ 41,091,165	$ 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. The County has no investments other than money markets and certificates of deposit.

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, 2022.

NOTE E. CASH AND INVESTMENTS - continued

At December 31, 2022, the carrying amount of the County's bank deposits was $53,952,780 which includes petty cash funds and investment in Kansas Municipal Investment Pool of $41,091,165 and the bank balance was $13,654,686 which does not include the Kansas Municipal Investment Pool of $41,091,165. The difference between carrying amount and bank balance is outstanding checks and deposits. The bank balance was held by four banks which reduces concentration of credit risk. Of the bank balance, $1,000,000 was covered by federal depository insurance, and $12,654,686 was collateralized with securities held by the pledging financial institution's agents in the County's name.

At December 31, 2022, the carrying amount of the Related Municipal Entities bank deposits was $660,118 and the bank balance was $703,581. 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, $641,128 was covered by federal depository insurance and $62,453 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, 2022 were as follows:

	Balance January 1, 2022	Additions	Reductions/ Payments	Balance December 31, 2022	Interest Paid
Capital Leases:					
Routers/Antennas & Radio Equipment	$ 3,119,950	$ 0	$ 749,435	$ 2,370,515	$ 83,303
	$ 3,119,950	$ 0	$ 749,435	$ 2,370,515	$ 83,303

NOTE F. LONG-TERM DEBT- continued

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

	Principal	Interest	Total
2023	$ 769,444.82	$ 63,292.76	$ 832,737.58
2024	789,988.99	42,748.59	832,737.58
2025	811,081.71	21,655.87	832,737.58
	$ 2,370,515.52	$ 127,697.22	$ 2,498,212.74

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, 2022, the statutory limit for the County was in excess of $10,923,191 providing a debt margin of $10,923,191.

NOTE G. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Hetlinger Developmental Center	K.S.A 19-120	$ 1,700
General	Tort Liability	K.S.A 19-120	63,353
Court Trustee	General	K.S.A 19-120	8,500

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, 2022	Net Change	Balance December 31, 2022
Compensated absences	$ 1,222,261	$ 405,878	$ 1,628,139

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 $117,944.

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 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $1,078,084 for KPERS for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022 the County's proportionate share of the collective net pension liability reported by KPERS was $11,466,642. The net pension liability was measured as of June 30, 2022, and the total pension liability used to

NOTE I. DEFINED BENEFIT PENSION PLAN - continued

calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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 $62,453 on December 31, 2022. 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 $15,356 and $4,509 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 20233 to cover the deficit. The Juvenile Community Initiative Grant has a budget violation as it has exceeded budget by $99,828 which is due to Kansas Department of Corrections requiring additional expenditures but not the adjusting budget for those additional expenses.

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 May 31, 2023 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, 2022

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget For Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental type funds					
General fund	$ 18,774,511	$ 0	$ 18,774,511	$ 18,184,590	$ (589,921)
Special purpose funds					
Road and Bridge	6,750,000	0	6,750,000	5,966,407	(783,593)
Community Corrections	412,465	182,643	595,108	500,283	(94,825)
Cert Grant	111	0	111	0	(111)
Court Trustee	162,770	0	162,770	7,382	(155,388)
Juvenile Community Initiative Grant	430,511	0	430,511	530,339	99,828
Surveillance Program	1,176	0	1,176	1,176	0
Multi-Year Capital Improvement	3,650,219	0	3,650,219	2,598,809	(1,051,410)
Citizens Review Board	39,897	0	39,897	25,637	(14,260)
911 Service	406,962	0	406,962	233,655	(173,307)
Mental Health	400,000	0	400,000	400,000	0
Newman Hospital	350,000	0	350,000	350,000	0
Noxious Weed	371,946	162,911	534,857	501,172	(33,685)
Hetlinger Developmental Center	36,500	0	36,500	36,500	0
Treasurer Technology	29,222	0	29,222	9,011	(20,211)
County Clerk Technology	25,456	0	25,456	0	(25,456)
Special Road & Bridge Machinery	825,230	0	825,230	0	(825,230)
Special Bridge	900,000	0	900,000	725,299	(174,701)
Register of Deeds Technology	58,321	0	58,321	7,527	(50,794)
County Auto Vehicle	279,930	0	279,930	263,228	(16,702)
Prosecutor Training	7,551	0	7,551	3,411	(4,140)
Special Road and Bridge 559A	526,000	0	526,000	487,695	(38,305)
Tort Liability	326,000	0	326,000	325,859	(141)
Special Alcohol	50,496	0	50,496	25,000	(25,496)
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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		
	Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes				
Ad valorem	$ 12,310,728	$ 13,169,895	$ 13,123,100	$ 46,795
Delinquent	184,084	207,409	0	207,409
Motor vehicle	1,257,964	1,009,567	1,099,431	(89,864)
Recreational Vehicle Tax	23,228	20,867	18,825	2,042
16/20M Vehicle Tax	0	0	96,176	(96,176)
Mineral Tax	0	4,551	0	4,551
Payment in lieu of tax	263,560	266,195	0	266,195
	14,039,564	14,678,484	14,337,532	340,952
Intergovernmental				
Federally owned land entitlement	15,128	15,497	520,000	(504,503)
Emergency mgmt/Cert/FEMA grant	29,570	31,166	0	31,166
Grant income	772,189	564,077	0	564,077
	816,887	610,740	520,000	90,740
Licenses, fees and permits				
Licenses	6,000	1,000	645,501	(644,501)
Financing statements	1,686	1,787	0	1,787
Officer fees	354,591	286,577	0	286,577
DNA/attorney/court fees	1,716	1,280	0	1,280
Fees for copies	6,627	6,281	0	6,281
Flint hills/aging service	54,553	53,955	0	53,955
Court witness fees	2,413	1,401	0	1,401
County wide zoning permits/changes	15,396	13,865	0	13,865
House arrest fees	3	78	0	78
Antique Fees	0	0	0	0
Real Estate fees	0	0	0	0
Sherriff Process Fee	0	0	0	0
Juvenile supervision fees	3,534	2,643	0	2,643
	446,519	368,867	645,501	(276,634)
Charges for services				
Prisoner care	103,229	237,451	400,000	(162,549)
Electric Monitoring Fee	0	0	0	0
Election lists/labels	543	324	0	324
	103,772	237,775	400,000	(162,225)
Use of money and property				
Interest and charges	241,393	139,487	200,000	(60,513)
Interest income on investments	16,106	336,446	0	336,446
Sale of fixed assets	868	25	0	25
	258,367	475,958	200,000	275,958

Lyon County, Kansas

Schedule 2a

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	2022 Variance - Over (Under)
Cash receipts - continued				
Reimbursed expenses				
Facilities reimbursed	$ 1,591	$ 0	$ 0	$ 0
Reimbursed expenses	29,018	28,343	0	28,343
Sheriff reimb - drug/alcohol testing	40	275	0	275
Detention center	0	200	0	200
Coroners reimbursement	3,688	16,771	0	16,771
Legal Defense Reimbursement	0	0	0	0
Other	260	0	0	0
Animal control reimbursement	0	0	0	0
	34,597	45,589	0	45,589
Miscellaneous revenues				
Handgun Permit Fees	1,528	1,398	128,000	(126,602)
Misc. rents/concessions/sale of fixed assets	25,728	37,901	0	37,901
Miscellaneous other	224,673	376,061	0	376,061
	251,929	415,360	128,000	287,360
Operating transfers in	135,846	8,500	0	8,500
Total cash receipts	16,087,481	16,841,273	$ 16,231,033	$ 610,240
Expenditures				
County Commission				
Salaries	195,382	232,443	$ 237,350	$ (4,907)
Contractual	54,320	64,912	75,550	(10,638)
Commodities	58	735	1,100	(365)
Capital outlay	756	1,799	0	1,799
	250,516	299,889	314,000	(14,111)
County Clerk				
Salaries	212,066	256,386	263,193	(6,807)
Contractual	14,369	12,967	31,700	(18,733)
Commodities	1,341	1,362	3,000	(1,638)
Capital outlay	521	0	2,000	(2,000)
	228,297	270,715	299,893	(29,178)
County Treasurer				
Salaries	221,140	274,483	283,410	(8,927)
Contractual	41,691	30,785	36,225	(5,440)
Commodities	3,407	2,269	7,835	(5,566)
Capital outlay	250	0	0	0
	266,488	307,537	327,470	(19,933)

Lyon County, Kansas

Schedule 2a

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	2022 Variance - Over (Under)
Expenditures - continued				
Register of Deeds				
Salaries	$ 252,658	$ 243,005	$ 297,135	$ (54,130)
Contractual	5,191	5,040	11,890	(6,850)
Commodities	3,542	647	3,275	(2,628)
Capital outlay	1,134	554	0	554
	262,525	249,246	312,300	(63,054)
Human Resources				
Salaries	108,224	134,840	164,136	(29,296)
Contractual	1,797	7,014	4,675	2,339
Commodities	160	9,267	750	8,517
Capital outlay	0	7,934	0	7,934
	110,181	159,055	169,561	(10,506)
Juvenile Services				
Salaries	139,691	251,545	268,488	(16,943)
Contractual	64,871	127,412	126,033	1,379
Commodities	3,890	6,698	2,679	4,019
	208,452	385,655	397,200	(11,545)
County Wide Zoning				
Salaries	97,916	103,420	104,530	(1,110)
Contractual	8,301	16,037	20,500	(4,463)
Commodities	1,213	624	1,900	(1,276)
Capital Outlay	0	0	1,000	(1,000)
	107,430	120,081	127,930	(7,849)
Finance, IT and Payroll				
Salaries	317,711	335,880	345,299	(9,419)
Contractual	2,691	3,190	4,650	(1,460)
Commodities	3,087	1,889	2,900	(1,011)
Capital outlay	0	792	2,500	(1,708)
	323,489	341,751	355,349	(13,598)
Law Enforcement				
Salaries	2,353,838	2,622,025	2,515,478	106,547
Contractual	169,027	187,409	162,000	25,409
Commodities	168,022	187,240	180,500	6,740
Capital outlay	5,848	(2,661)	0	(2,661)
	2,696,735	2,994,013	2,857,978	136,035
County General				
Contractual	287,994	422,545	116,500	306,045
Commodities	2,500	2,500	20,000	(17,500)
Capital outlay	0	1,763	0	1,763
Miscellaneous	4,313	(20)	0	(20)
	294,807	426,788	136,500	290,288

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	2022 Variance - Over (Under)
Expenditures - continued				
Jail Management				
Salaries	$ 2,266,723	$ 2,350,775	$ 2,550,765	$ (199,990)
Contractual	353,719	332,473	369,848	(37,375)
Commodities	280,040	329,748	334,500	(4,752)
Capital outlay	1,455	806	0	806
	2,901,937	3,013,802	3,255,113	(241,311)
Direct Election				
Salaries	134,324	140,364	185,112	(44,748)
Contractual	79,762	116,237	146,980	(30,743)
Commodities	7,558	29,596	25,000	4,596
Capital Outlay	0	0	880	(880)
	221,644	286,197	357,972	(71,775)
Appraiser				
Salaries	566,414	570,216	614,800	(44,584)
Contractual	68,726	61,258	75,800	(14,542)
Commodities	3,456	3,420	5,500	(2,080)
Capital outlay	2,881	1,903	0	1,903
	641,477	636,797	696,100	(59,303)
Administrative Services				
Salaries	0	0	13,000	(13,000)
Contractual	85,000	102,000	102,000	0
	85,000	102,000	115,000	(13,000)
Counselor/Court Trustee				
Salaries	141,721	305,087	479,461	(174,374)
Contractual	1,223	3,480	2,650	830
Commodities	672	1,584	1,200	384
Capital outlay	620	0	1,600	(1,600)
	144,236	310,151	484,911	(174,760)
Fair Appropriations				
Contractual	60,000	60,000	60,000	0
Information Technology				
Salaries	241,937	255,461	245,209	10,252
Contractual	11,543	24,194	39,824	(15,630)
Commodities	4,150	1,056	6,000	(4,944)
Capital outlay	2,476	0	15,706	(15,706)
	260,106	280,711	306,739	(26,028)
Employee Benefit				
Contractual	145,190	164,404	210,000	(45,596)

Lyon County, Kansas

Schedule 2a

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Expenditures - continued				
County Attorney				
Salaries	$ 1,353,991	$ 1,405,366	$ 1,415,000	$ (9,634)
Contractual	91,543	43,970	87,500	(43,530)
Commodities	1,964	372	8,000	(7,628)
	1,447,498	1,449,708	1,510,500	(60,792)
Unified Court				
Salaries	2,550	2,260	9,262	(7,002)
Contractual	457,807	529,942	505,950	23,992
Commodities	56,455	33,109	57,000	(23,891)
Capital outlay	5,742	675	0	675
	522,554	565,986	572,212	(6,226)
Emergency management				
Salaries	147,240	167,869	154,166	13,703
Contractual	11,508	5,130	12,000	(6,870)
Commodities	1,226	5,295	5,500	(205)
Capital Outlay	2,503	3,882	0	3,882
	162,477	182,176	171,666	10,510
911 Dispatch				
Salaries	1,128,839	1,145,087	1,112,000	33,087
Contractual	41,026	39,852	53,600	(13,748)
Commodities	21,640	14,855	17,500	(2,645)
Capital outlay	682,743	668,299	750,000	(81,701)
	1,874,248	1,868,093	1,933,100	(65,007)
Solid Waste				
Contractual	14,902	14,188	19,000	(4,812)
Commodities	0	0	100	(100)
	14,902	14,188	19,100	(4,912)
County Coroner				
Contractual	126,389	131,127	120,000	11,127
Extension Council				
Appropriations	300,000	300,000	300,000	0
Soil Conservation				
Appropriations	30,000	30,000	30,000	0
Household Waste				
Salaries	60,985	56,866	68,000	(11,134)
Contractual	20,743	28,124	43,000	(14,876)
Commodities	1,358	5,391	3,000	2,391
Capital outlay	0	1,851	0	1,851
	83,086	92,232	114,000	(21,768)

Lyon County, Kansas

Schedule 2a

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	2022 Variance - Over (Under)
Expenditures - continued				
Department of Aging				
Contractual	$ 293,166	$ 320,877	$ 342,377	$ (21,500)
Mass Transportation				
Salaries	661,852	818,147	676,830	141,317
Contractual	116,749	150,967	95,000	55,967
Commodities	18,462	16,591	17,100	(509)
Capital Outlay	9,034	6,147	3,000	3,147
	806,097	991,852	791,930	199,922
Historical Society				
Appropriations	118,000	118,000	118,000	0
Fair Grounds				
Salaries	14,114	16,649	17,500	(851)
Contractual	14,108	20,342	54,610	(34,268)
Commodities	89	88	3,000	(2,912)
Capital outlay	0	1,478	0	1,478
	28,311	38,557	75,110	(36,553)
Courthouse General				
Salaries	39,155	40,601	45,500	(4,899)
Contractual	85,687	44,880	115,000	(70,120)
Commodities	21,957	20,472	32,000	(11,528)
Capital outlay	0	5,077	0	5,077
	146,799	111,030	192,500	(81,470)
County Facility Management				
Salaries	759,279	784,878	942,341	(157,463)
Contractual	528,834	662,508	703,059	(40,551)
Commodities	36,728	36,655	54,600	(17,945)
Capital outlay	11,126	12,878	0	12,878
	1,335,967	1,496,919	1,700,000	(203,081)
Operating transfers out	144,346	65,053	0	65,053
Total expenditures	16,642,350	18,184,590	$ 18,774,511	$ (589,921)
Cash receipts over (under) expenditures	(554,869)	(1,343,317)		
Unencumbered cash, January 1	5,972,481	5,432,494		
Prior year cancelled encumbrances	14,882	0		
Unencumbered cash, December 31	$ 5,432,494	$ 4,089,177		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 4,846,579	$ 4,166,531	$ 4,213,512	$ (46,981)
Intergovernmental	857,233	768,106	750,000	18,106
Reimbursed expenses	246,922	338,429	251,257	87,172
Miscellaneous	35,379	14,332	25,000	(10,668)
Total cash receipts	5,986,113	5,287,398	$ 5,239,769	$ 47,629
Expenditures				
Salaries & employee benefits	2,741,313	2,952,790	$ 3,230,963	$ (278,173)
Contractual	326,923	726,658	266,150	460,508
Commodities	2,506,560	2,216,790	3,252,104	(1,035,314)
Capital outlay	134,939	70,169	783	69,386
Total expenditures	5,709,735	5,966,407	$ 6,750,000	$ (783,593)
Cash receipts over (under) expenditures	276,378	(679,009)		
Unencumbered cash, January 1	2,666,503	2,943,057		
Prior year cancelled encumbrances	176	48,199		
Unencumbered cash, December 31	$ 2,943,057	$ 2,312,247		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	2022 Variance - Over (Under)
Cash receipts				
Community corrections grant	$ 402,157	$ 442,125	$ 370,992	$ 71,133
Charges for services	9,662	8,425	0	8,425
Licenses, fees and permits	14,076	10,268	0	10,268
Reimbursed expenses	2,545	3,350	185,993	(182,643)
Total cash receipts	428,440	464,168	$ 556,985	$ (92,817)
Expenditures				
Salaries & employee benefits	310,666	401,720	$ 306,950	$ 94,770
Contractual	75,668	83,744	68,674	15,070
Commodities	7,977	14,416	36,841	(22,425)
Capital outlay	1,431	403	0	403
Total expenditures	395,742	500,283	412,465	87,818
Total expenditures and budget credits	395,742	500,283	412,465	87,818
Adjustment for Quailifying Budget Credits	0	0	182,643	(182,643)
Total expenditures adjusted for budget credits	395,742	500,283	$ 595,108	$ (94,825)
Cash receipts over (under) expenditures	32,698	(36,115)		
Unencumbered cash, January 1	247,749	280,447		
Unencumbered cash, December 31	$ 280,447	$ 244,332		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Bail Forfeitures	$ 6,006	$ 4,700	$ 81,554	$ (76,854)
Collection/Attorney Fees	53,366	26,933	66,000	(39,067)
Operating transfers	8,500	0	0	0
	67,872	31,633	$ 147,554	$ (115,921)
Expenditures				
Salaries & employee benefits	135,912	(2,619)	$ 154,520	$ (157,139)
Contractual	637	125	5,750	(5,625)
Commodities	1,128	1,376	2,500	(1,124)
Capital outlay	620	0	0	0
Operating transfers	0	8,500	0	8,500
Total expenditures	138,297	7,382	$ 162,770	$ (155,388)
Cash receipts over (under) expenditures	(70,425)	24,251		
Unencumbered cash, January 1	71,354	929		
Unencumbered cash, December 31	$ 929	$ 25,180		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Grant income	$ 365,505	$ 495,469	$ 430,792	$ 64,677
Miscellaneous	6,101	4,523	16,192	(11,669)
Total cash receipts	371,606	499,992	$ 446,984	$ 53,008
Expenditures				
Salaries & employee benefits	9,991	18,342	$ 348,702	$ (330,360)
Contractual	11,880	21,161	64,277	(43,116)
Commodities	330	608	17,532	(16,924)
Juvenile intake	93,102	127,668	0	127,668
Juvenile intensive	178,795	250,032	0	250,032
Case mgmt	97,211	109,412	0	109,412
Capital outlay	255	3,116	0	3,116
Total expenditures	391,564	530,339	$ 430,511	$ 99,828
Cash receipts over (under) expenditures	(19,958)	(30,347)		
Unencumbered cash, January 1	56,246	37,988		
Prior year cancelled encumbrances	1,700	0		
Unencumbered cash, December 31	$ 37,988	$ 7,641		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2g

SPECIAL PURPOSE FUNDS
SURVEILLANCE PROGRAM

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Transfers in	$ 0	$ 6,180	$ 0	$ 6,180
Expenditures				
Salaries & employee benefits	0	0	$ 1,176	$ (1,176)
Contractual	25	0	0	0
Commodities	7	0	0	0
Total expenditures	32	0	$ 1,176	$ 0
Cash receipts over (under) expenditures	(32)	6,180		
Unencumbered cash, January 1	32	0		
Unencumbered cash, December 31	$ 0	$ 6,180		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 53	$ 1	$ 0	$ 1
Sales Tax	3,217,387	3,496,522	2,640,000	856,522
Sale of fixed assets	55,716	15,576	73,500	(57,924)
Grant	0	2,000	0	2,000
Interest	162	49,834	40,000	9,834
Total cash receipts	3,273,318	3,563,933	$ 2,753,500	$ 810,433
Expenditures				
Capital outlay	2,515,655	2,288,409	$ 3,319,819	$ (1,031,410)
Appropriations	660,000	310,400	330,400	(20,000)
Total expenditures	3,175,655	2,598,809	$ 3,650,219	$ (1,051,410)
Cash receipts over (under) expenditures	97,663	965,124		
Unencumbered cash, January 1	3,085,443	3,192,535		
Prior year cancelled encumbrances	9,429	203,546		
Unencumbered cash, December 31	$ 3,192,535	$ 4,361,205		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Grant income	$ 28,181	$ 27,948	$ 26,278	$ 1,670
Total cash receipts	28,181	27,948	$ 26,278	$ 1,670
Expenditures				
Salaries & employee benefits	20,570	21,164	$ 26,000	$ (4,836)
Contractual	3,191	2,728	11,897	(9,169)
Commodities	1,354	1,745	2,000	(255)
Total expenditures	25,115	25,637	$ 39,897	$ (14,260)
Cash receipts over (under) expenditures	3,066	2,311		
Unencumbered cash, January 1	21,180	24,246		
Unencumbered cash, December 31	$ 24,246	$ 26,557		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Charges for service	$ 281,129	$ 221,833	$ 198,000	$ 23,833
	281,129	221,833	$ 198,000	$ 23,833
Expenditures				
Contractual	183,350	230,685	$ 206,962	$ 23,723
Capital outlay	114,339	2,970	200,000	(197,030)
Total expenditures	297,689	233,655	$ 406,962	$ (173,307)
Cash receipts over (under) expenditures	(16,560)	(11,822)		
Unencumbered cash, January 1	351,951	335,391		
Unencumbered cash, December 31	$ 335,391	$ 323,569		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 379,194	$ 373,493	$ 33,131	$ 340,362
Total Cash Receipts	379,194	373,493	$ 33,131	$ 340,362
Expenditures				
Appropriations	400,000	400,000	$ 400,000	$ 0
Cash receipts over (under) expenditures	(20,806)	(26,507)		
Unencumbered cash, January 1	49,277	28,471		
Unencumbered cash, December 31	$ 28,471	$ 1,964		

Lyon County, Kansas

Schedule 2l

SPECIAL PURPOSE FUNDS
NEWMAN HOSPITAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 292,476	$ 362,522	$ 26,759	$ 335,763
Total Cash Receipts	292,476	362,522	$ 26,759	$ 335,763
Expenditures				
Appropriations	300,000	350,000	$ 350,000	$ 0
Cash receipts over (under) expenditures	(7,524)	12,522		
Unencumbered cash, January 1	29,065	21,541		
Unencumbered cash, December 31	$ 21,541	$ 34,063		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 109,130	$ 179,062	$ 177,228	$ 1,834
Reimbursements	261,564	325,960	163,049	162,911
Total cash receipts	370,694	505,022	$ 340,277	$ 164,745
Expenditures				
Salaries & employee benefits	146,500	154,827	$ 160,386	$ (5,559)
Contractual	7,433	7,864	16,060	(8,196)
Commodities	264,571	336,616	195,500	141,116
Capital outlay	0	1,865	0	1,865
Total expenditures	418,504	501,172	371,946	129,226
Adjustment for Quailifying Budget Credits	0	0	162,911	(162,911)
Total expenditures adjusted for budget credits	418,504	501,172	$ 534,857	$ (33,685)
Cash receipts over (under) expenditures	(47,810)	501,172		
Unencumbered cash, January 1	137,288	89,478		
Unencumbered cash, December 31	$ 89,478	$ 590,650		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 34,323	$ 34,496	$ 3,025	$ 31,471
Transfers in	0	1,700	0	1,700
Total cash receipts	34,323	36,196	$ 3,025	$ 33,171
Expenditures				
Appropriations	36,500	36,500	$ 36,500	$ 0
Cash receipts over (under) expenditures	(2,177)	(304)		
Unencumbered cash, January 1	2,543	366		
Unencumbered cash, December 31	$ 366	$ 62		

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2o

SPECIAL PURPOSE FUNDS
TREASURER TECHNOLOGY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Tech Fees	$ 10,684	$ 7,891	$ 9,000	$ (1,109)
Total receipts	10,684	7,891	$ 9,000	$ (1,109)
Expenditures				
Commodities	0	0	$ 3,000	$ (3,000)
Contractual	4,500	4,500	4,500	0
Capital Outlay	8,002	4,511	21,722	(17,211)
Total expenditures	12,502	9,011	$ 29,222	$ (20,211)
Cash receipts over (under) expenditures	(1,818)	(1,120)		
Unencumbered cash, January 1	19,613	17,795		
Unencumbered cash, December 31	$ 17,795	$ 16,675		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Tech Fees	$ 10,685	$ 7,891	$ 9,000	$ (1,109)
Total receipts	10,685	7,891	$ 9,000	$ (1,109)
Expenditures				
Commodities	1,561	0	$ 456	$ (456)
Capital Outlay	2,937	0	25,000	(25,000)
Total expenditures	4,498	0	$ 25,456	$ (25,456)
Cash receipts over (under) expenditures	6,187	7,891		
Unencumbered cash, January 1	9,860	16,047		
Unencumbered cash, December 31	$ 16,047	$ 23,938		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Reimbursements	$ 145,317	302,971	$ 0	$ 302,971
Sale of fixed assets	9,627	0	0	0
Total receipts	154,944	302,971	$ 0	$ 302,971
Expenditures				
Contractual	399,975	0	$ 225,230	$ (225,230)
Commodities	429,287	0	100,000	(100,000)
Capital Outlay	0	0	500,000	(500,000)
Total expenditures	829,262	0	$ 825,230	$ (825,230)
Cash receipts over (under) expenditures	(674,318)	302,971		
Unencumbered cash, January 1	718,541	44,223		
Prior year cancelled encumbrances	0	16,250		
Unencumbered cash, December 31	$ 44,223	$ 363,444		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 707,415	$ 627,647	$ 634,847	$ (7,200)
Reimbursed expenses	4,528	1,384	0	1,384
Sale of fixed assets	12,560	0	0	0
Total cash receipts	724,503	629,031	$ 634,847	$ (5,816)
Expenditures				
Salaries & employee benefits	318,314	444,313	$ 344,155	$ 100,158
Contractual	69,881	21,028	80,300	(59,272)
Commodities	254,809	259,448	475,545	(216,097)
Capital Outlay	5,144	510	0	510
Total expenditures	648,148	725,299	$ 900,000	$ (174,701)
Cash receipts over (under) expenditures	76,355	(96,268)		
Unencumbered cash, January 1	274,196	350,554		
Prior year cancelled encumbrances	3	38,401		
Unencumbered cash, December 31	$ 350,554	$ 292,687		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Licenses, fees and permits	$ 42,738	$ 31,566	$ 30,000	$ 1,566
Total cash receipts	42,738	31,566	$ 30,000	$ 1,566
Expenditures				
Contractual	31,452	7,966	$ 25,000	$ (17,034)
Commodities	1,473	410	0	410
Capital outlay	35,553	(849)	33,321	(34,170)
Total expenditures	68,478	7,527	$ 58,321	$ (50,794)
Cash receipts over (under) expenditures	(25,740)	24,039		
Unencumbered cash, January 1	57,304	31,564		
Unencumbered cash, December 31	$ 31,564	$ 55,603		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Fees	$ 247,967	$ 242,202	$ 275,000	$ (32,798)
Miscellaneous	4,764	3,987	3,486	501
Total cash receipts	252,731	246,189	$ 278,486	$ (32,297)
Expenditures				
Salaries & employee benefits	256,802	253,100	$ 269,880	$ (16,780)
Contractual	6,765	7,679	6,700	979
Commodities	5,603	2,449	3,350	(901)
Capital outlay	250	0	0	0
Total expenditures and budget credits	269,420	263,228	$ 279,930	$ (16,702)
Cash receipts over (under) expenditures	(16,689)	(17,039)		
Unencumbered cash, January 1	11,227	(5,462)		
Unencumbered cash, December 31	$ (5,462)	$ (22,501)		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	2022 Variance - Over (Under)
Cash receipts				
Licenses, fees and permits	$ 5,521	$ 4,605	$ 6,000	$ (1,395)
Expenditures				
Prosecutor training	4,160	3,411	$ 7,551	$ (4,140)
Cash receipts over (under) expenditures	1,361	1,194		
Unencumbered cash, January 1	4,551	5,912		
Unencumbered cash, December 31	$ 5,912	$ 7,106		

Lyon County, Kansas

Schedule 2v

SPECIAL PURPOSE FUNDS
ADULT GRANT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Cash receipts		
Grant Income	$ 32,845	$ 44,067
Total receipts	32,845	44,067
Expenditures		
Contractual	8,216	41,425
Commodities	23,609	0
Travel	1,364	1,290
Miscellaneous	707	2,121
Total expenditures	33,896	44,836
Cash receipts over (under) expenditures	(1,051)	(769)
Unencumbered cash, January 1	(6,104)	(7,155)
Unencumbered cash, December 31	$ (7,155)	$ (7,924)

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 335,346	$ 365,400	$ 373,942	$ (8,542)
Reimbursed expenses	571	41	300	(259)
Total cash receipts	335,917	365,441	$ 374,242	$ (8,801)
Expenditures				
Contractual	0	3,035	$ 36,000	$ (32,965)
Operating supplies	327,729	484,660	490,000	(5,340)
Total expenditures	327,729	487,695	$ 526,000	$ (38,305)
Cash receipts over (under) expenditures	8,188	(122,254)		
Unencumbered cash, January 1	149,108	157,296		
Unencumbered cash, December 31	$ 157,296	$ 35,042		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Cash receipts		
Grant income	$ 3,223,870	$ 3,273,870
Reimbursed expenses	0	3,999
Transfers in	135,846	0
Total receipts	3,359,716	3,277,869
Expenditures		
Capital outlay	0	5,329,887
Appropriations	117,550	160,000
Miscellaneous	238,529	0
Transfers out	135,846	298,194
Total expenditures	491,925	5,788,081
Cash receipts over (under) expenditures	2,867,791	(2,510,212)
Unencumbered cash, January 1	194,892	3,062,683
Unencumbered cash, December 31	$ 3,062,683	$ 552,471

Lyon County, Kansas

Schedule 2y

SPECIAL PURPOSE FUNDS
JUVENILE GRANT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Cash receipts		
Grant income	$ 8,727	$ 40,000
Total receipts	8,727	40,000
Expenditures		
Salaries	15,114	0
Contractual	0	20,389
Commodities	1,210	564
Total expenditures	16,324	20,953
Cash receipts over (under) expenditures	(7,597)	19,047
Unencumbered cash, January 1	45,603	38,006
Unencumbered cash, December 31	$ 38,006	$ 57,053

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2z

SPECIAL PURPOSE FUNDS
REINVESTMENT GRANT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Cash receipts		
Grant income	$ 7,846	$ 13,095
Total receipts	7,846	13,095
Expenditures		
Contractual	14,275	13,994
Total expenditures	14,275	13,994
Cash receipts over (under) expenditures	(6,429)	(899)
Unencumbered cash, January 1	13,159	6,730
Unencumbered cash, December 31	$ 6,730	$ 5,831

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 212,842	$ 235,090	$ 215,205	$ 19,885
Transfer in	0	63,353	0	63,353
Total cash receipts	212,842	298,443	$ 215,205	$ 83,238
Expenditures				
General liability insurance	301,716	325,859	$ 326,000	$ (141)
Total expenditures	301,716	325,859	$ 326,000	$ (141)
Cash receipts over (under) expenditures	(88,874)	(27,416)		
Unencumbered cash, January 1	224,883	136,009		
Unencumbered cash, December 31	$ 136,009	$ 108,593		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Intergovernmental				
Liquor tax	$ 5,347	$ 4,403	$ 2,000	$ 2,403
Expenditures				
Appropriations	0	25,000	$ 50,496	$ (25,496)
Cash receipts over (under) expenditures	5,347	(20,597)		
Unencumbered cash, January 1	45,593	50,940		
Unencumbered cash, December 31	$ 50,940	$ 30,343		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 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
HEALTH DEPARTMENT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Cash receipts				
Taxes	$ 695,348	$ 633,484	$ 642,849	$ (9,365)
Total cash receipts	695,348	633,484	$ 642,849	$ (9,365)
Expenditures				
Appropriation	650,000	650,000	$ 650,000	$ 0
Cash receipts over (under) expenditures	45,348	(16,516)		
Unencumbered cash, January 1	64,011	109,359		
Unencumbered cash, December 31	$ 109,359	$ 92,843		

Lyon County, Kansas

Schedule 2ee

SPECIAL PURPOSE FUNDS
TRANSIENT GUEST TAX

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Cash receipts		
Transient guest tax	$ 6,717	$ 25,835
Interest income	0	294
Total cash receipts	6,717	26,129
Expenditures		
Capital outlay	0	0
Total expenditures	0	0
Cash receipts over (under) expenditures	6,717	26,129
Unencumbered cash, January 1	0	6,717
Unencumbered cash, December 31	$ 6,717	$ 32,846

Lyon County, Kansas

Schedule 2ff

SPECIAL PURPOSE FUNDS
DRUG TAX LAW ENFORCEMENT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Cash receipts		
Drug tax	$ 0	$ 0
Expenditures		
Capital outlay	1,107	0
Total expenditures	1,107	0
Cash receipts over (under) expenditures	(1,107)	0
Unencumbered cash, January 1	4,179	3,072
Unencumbered cash, December 31	$ 3,072	$ 3,072

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2gg

SPECIAL PURPOSE FUNDS
SPECIAL LAW ENFORCEMENT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Cash receipts		
Intergovernmental	$ 2,001	$ 25,120
Total cash receipts	2,001	25,120
Expenditures		
Contractual	232	1,974
Total expenditures	232	1,974
Cash receipts over (under) expenditures	1,769	23,146
Unencumbered cash, January 1	50,210	51,979
Unencumbered cash, December 31	$ 51,979	$ 75,125

Lyon County, Kansas

Schedule 2hh

SPECIAL PURPOSE FUNDS
SPECIAL PROSECUTOR FORFEITURE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Cash receipts		
Intergovernmental	$ 3,708	$ 13,287
Expenditures		
Contractual	1,500	4,500
Total expenditures	1,500	4,500
Cash receipts over (under) expenditures	2,208	8,787
Unencumbered cash, January 1	19,794	22,002
Unencumbered cash, December 31	$ 22,002	$ 30,789

Lyon County, Kansas

Schedule 2ii

SPECIAL PURPOSE FUNDS
DIVERSIONARY SERVICE FEES

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Cash receipts		
Intergovernmental	$ 111,300	$ 96,685
Expenditures		
Contractual	16,709	120,478
Commodities	15,146	5,202
Other	7,457	11,602
Capital outlay	19,431	6,645
Total expenditures	58,743	143,927
Cash receipts over (under) expenditures	52,557	(47,242)
Unencumbered cash, January 1	156,505	209,062
Unencumbered cash, December 31	$ 209,062	$ 161,820

Lyon County, Kansas

Schedule 2jj

SPECIAL PURPOSE FUNDS
WORTHLESS CHECKS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Cash receipts		
Intergovernmental	$ 30	$ 0
Expenditures		
Contractual	0	0
Total Expenditures	0	0
Cash receipts over (under) expenditures	30	0
Unencumbered cash, January 1	342	372
Unencumbered cash, December 31	$ 372	$ 372

See Independent Auditor's Report.

Lyon County, Kansas

Schedule 2kk

SPECIAL PURPOSE FUNDS
PENDING FORFEITURE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Cash receipts		
Intergovernmental	$ 19,384	$ (23,579)
Interest income	0	28
Total receipts	19,384	(23,551)
Expenditures		
Contractual	0	0
Total expenditures	0	0
Cash receipts over (under) expenditures	19,384	(23,551)
Unencumbered cash, January 1	4,210	23,594
Unencumbered cash, December 31	$ 23,594	$ 43

Lyon County, Kansas

Schedule 2ll

SPECIAL PURPOSE FUNDS
FEDERAL FORFEITURE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 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

Lyon County, Kansas

Schedule 3

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Oil and gas depletion trust	$ 135,563	$ 1,459	$ 0	$ 137,022
County library	20,327	267,457	260,058	27,726
Recreation districts	903	12,972	13,000	875
Fire districts	60,758	565,477	572,928	53,307
Bankruptcy	2,101	1,142	0	3,243
Tax collections	29,995,278	5,765,641	3,463,457	32,297,462
State funds	10,033	605,467	611,852	3,648
City funds	225	9,531,281	9,531,281	225
Unified School Districts	2,115	21,732,679	21,732,994	1,800
Townships funds	0	207,482	207,482	0
Library	0	23,935	23,935	0
Cemetery funds	0	6,132	6,132	0
Watersheds	0	144,484	144,484	0
Fire districts	85	311,705	311,790	0
District court	231,342	952,933	1,099,632	84,643
Law library	102,225	81,562	87,248	96,539
Out of county cash bonds	1	55,563	55,563	1
Detention center	201,263	459,471	473,209	187,525
Total agency funds	$ 30,762,219	$ 40,726,842	$ 38,595,045	$ 32,894,016

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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Cash receipts		
Intergovernmental	$ 60,000	$ 60,000
Charges for services	179,087	212,797
Investment revenue	147	151
Livestock Sale Receipts	69,139	72,942
Miscellaneous	4,181	4,106
Total cash receipts	312,554	349,996
Expenditures		
Current		
Culture and recreation	273,371	308,807
Cash receipts over (under) expenditures	39,183	41,189
Unencumbered cash, January 1	249,147	288,330
Unencumbered cash, December 31	$ 288,330	$ 329,519

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Cash receipts		
County appropriation	$ 300,000	$ 300,000
KSU salary reimbursement	57,169	56,489
Reimbursable transactions	274,098	245,379
Miscellaneous	42	1,609
Total cash receipts	631,309	603,477
Expenditures		
Current		
Printing, audit, treasurer bond and liability insurance	3,941	4,726
Telephone	2,400	2,025
Rent, heat and lights	9,188	11,809
Supplies, stationary and postage	4,386	3,117
Equipment	3,019	34,993
Other	7,868	7,120
Travel	4,889	6,154
Subsistence	1,469	1,635
Salaries and wages	293,774	287,341
Employee benefits	54,917	52,678
Reimbursable transactions	292,457	239,182
Total expenditures	678,308	650,780
Cash receipts over (under) expenditures	(46,999)	(47,303)
Unencumbered cash, January 1	243,160	196,161
Unencumbered cash, December 31	$ 196,161	$ 148,858

See Independent Auditor's Report.

Lyon County, Kansas
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended December 31, 2022

Federal Grantor/ Pass Through Grantor/ Program Title or Cluster Title	Federal CFDA Number	Program Revenue Amount	Program Expenditure Amount
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPEMNT			
Pass-through Kansas Department of Justice			
Community Block Grants	14.228	$ 44,067	$ 44,067
TOTAL DEPARTMENT OF HOUSING & URBAN DEVELOPMENT		44,067	44,067
U.S. DEPARTMENT OF JUSTICE			
Pass-through Kansas Department of Justice			
Coronavirus Emergency Supplemental Funding	16.034	242,608	242,608
TOTAL DEPARTMENT OF JUSTICE		242,608	242,608
U.S. DEPARTMENT OF TRANSPORTATION			
Pass-through Kansas Department of Transportation			
State & Community Highway Safety	20.600	33,303	33,303
TOTAL DEPARTMENT OF TRANSPORTATION		33,303	33,303
U.S DEPARTMENT OF THE TREASURY			
Coronavirus State and Local Fiscal Recovery Funds	21.027	3,273,870	5,784,084
TOTAL DEPARTMENT OF THE TREASURY		3,273,870	5,784,084
U.S DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Public Health Emergency Preparedness	93.069	263,957	263,957
TOTAL DEPARTMENT OF HEALTH & HUMAN SERVICES		263,957	263,957
TOTAL FEDERAL AWARDS		$ 3,857,805	$ 6,368,019

See Independent Auditor's Report.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended December 31, 2022

NOTE A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Lyon County, Kansas under programs of the federal government for the year ended December 31, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets or cash flows of the County.

NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C. NON-CASH ASSISTANCE, INSURANCE AND LOANS

The County did not receive or expend any Federal awards in the form of noncash assistance, insurance, loans or loan guarantees for the year ended December 31, 2022.

NOTE D. INDIRECT COST RATES

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

SPECIAL REPORTS

234 South Main
Ottawa, Kansas 66067
(785) 242-3170
(785) 242-9250 FAX
www.agc-cpas.com WEB SITE

Agler & Gaeddert CHARTERED
Certified Public Accountants

Harold K. Mayes, CPA
Jennifer L. Kettler, 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, 2022, 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 22, 2021. 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*.

INPACT
INTERNATIONAL NETWORK OF PROFESSIONAL ACCOUNTANTS
AFFILIATE

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 CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
May 31, 2023

234 South Main
Ottawa, Kansas 66067
(785) 242-3170
(785) 242-9250 FAX
www.agc-cpas.com WEB SITE

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

County Commissioners
Lyon County, Kansas
Emporia, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Lyon County, Kansas compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Lyon County, Kansas major federal programs for the year ended December 31, 2022. Lyon County, Kansas major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Lyon County, Kansas complied in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Lyon County, Kansas and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Lyon County, Kansas compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Lyon County, Kansas federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Lyon County, Kansas compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards,* and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the

INPACT
INTERNATIONAL NETWORK OF PROFESSIONAL ACCOUNTANTS
AFFILIATE

report on compliance about Lyon County, Kansas compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards,* and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Lyon County, Kansas compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Lyon County, Kansas internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Lyon County, Kansas internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

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

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based upon requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Harold K. Mayes Jr

Harold K . Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
May 31, 2023

Lyon County, Kansas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2022

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

Federal Awards

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

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster	Amount
21.027	Coronavirus State and Local Fiscal Recovery Funds	$ 5,784,084

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