

**ATCHISON COUNTY, KANSAS**

**FINANCIAL STATEMENTS**

**December 31, 2019**

This page intentionally left blank.

Atchison County, Kansas  
 FINANCIAL STATEMENTS  
 December 31, 2019

Table of Contents

	<u>Page</u>
INTRODUCTORY SECTION	
Table of Contents	i - ii
FINANCIAL SECTION	
Independent Auditor's Report	
Summary Statement of Receipts, Expenditures and Unencumbered Cash	3 - 4
Notes to Financial Statements	5 - 13
Schedule 1	
Summary of Expenditures - Budget and Actual	14
Schedule 2	
Schedule of Receipts and Expenditures - Budget and Actual or Actual Only	
General and Special Purpose Funds:	
General Fund	15 - 19
Memorial Hall Fund	20
Fair Fund	21
Historical Fund	22
Noxious Weed Fund	23
Joint Communication Fund	24
Fair Maintenance Fund	25
County Health Fund	26
Home for the Aged Fund	27
Mental Health Fund	28
Soil Conservation Fund	29
Extension Council Fund	30
Mental Health Development Fund	31
Council on Aging Fund	32
Special Highway Fund	33
Nonbudgeted Special Purpose Funds	34 - 39
Nonbudgeted Capital Project Funds	40 - 41
Bond and Interest Funds:	
Debt Service Fund	42
Business Funds:	
Solid Waste Fund	43
Atchison Senior Village Fund	44
Nursing Home Improvement Fund	45
Atchison Senior Village Reserve Fund	46
Trust Funds:	
Trust Funds	47

Atchison County, Kansas  
FINANCIAL STATEMENTS  
December 31, 2019

Table of Contents (continued)

	<u>Page</u>
Schedule 3	
Schedule of Receipts and Disbursements - Actual Agency Funds	48 - 49
Schedule 4	
Tax Roll Reconciliation	50
Schedule 5	
Schedules of Receipts and Disbursements - Individual Agency Funds	
Clerk of the District Court	51 - 52
Law Library	53
Schedule 6	
Schedules of Receipts and Disbursements	
Special Obligation Sales Tax Revenue Bond	54

## INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners  
Atchison County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of Atchison County, Kansas, (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statement.

### *Management's Responsibility 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 1 to meet the financial reporting requirements of the State of Kansas; 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.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note 1 of the financial statement, the financial statement is prepared by the County to meet the requirements of the State of 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 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the 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 the County as of December 31, 2019, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2019, 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 1.

*Other Matters*

*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 expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget and summary of receipts and disbursements – agency funds (Schedules 1, 2 and 3 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 tax roll reconciliation and schedule of receipts and disbursements – individual agency funds and schedule of receipts and disbursements-special obligation sales tax revenue bond (Schedules 4, 5 and 6 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement. 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 1.

*Gordon CPA LLC*

Certified Public Accountant  
Lawrence, Kansas

June 30, 2020

Atchison County, Kansas  
 Summary Statement of Receipts, Expenditures and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended December 31, 2019

<u>Funds</u>	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General Funds:							
General	\$ 63,797	\$ -	\$ 10,418,933	\$ 10,365,824	\$ 116,906	\$ 233,334	\$ 350,240
Special Purpose Funds:							
Memorial Hall	1,078	-	30,001	30,000	1,079	-	1,079
Fair	524	-	7,500	7,500	524	-	524
Historical	598	-	9,792	10,000	390	-	390
Noxious Weed	800	-	139,185	140,472	[487]	2,580	2,093
Joint Communication	34,556	-	975,003	967,119	42,440	23,033	65,473
Fair Maintenance	525	-	7,500	7,500	525	-	525
County Health	4,545	-	78,177	80,000	2,722	-	2,722
Home for the Aged	118	-	7,971	7,722	367	550	917
Mental Health	3,735	-	71,428	73,000	2,163	-	2,163
Soil Conservation	1,804	-	28,458	29,140	1,122	-	1,122
Extention Council	18,179	-	136,577	140,000	14,756	-	14,756
Mental Health Development	2,626	-	46,965	48,000	1,591	-	1,591
Council on Aging	7,077	-	132,088	135,000	4,165	-	4,165
Special Highway	938,394	-	711,930	514,808	1,135,516	34,531	1,170,047
Ambulance	7,765	-	14,000	1,066	20,699	-	20,699
Special Law Enforcement	8,650	-	496	4,000	5,146	-	5,146
Register of Deeds Technology	17,675	-	15,514	10,711	22,478	-	22,478
Local Alcohol Liquor	2,562	-	689	-	3,251	-	3,251
Special Machinery	86,818	-	22,407	18,984	90,241	-	90,241
Special Parks & Recreation	2,562	-	689	-	3,251	-	3,251
Candidate Registration Fee	100	-	300	-	400	-	400
Crime Prevention	6,347	-	2,000	1,800	6,547	-	6,547
Concel & Carry	1,521	-	910	-	2,431	-	2,431
Sex Offender Registration	11,780	-	6,636	-	18,416	-	18,416
Special Motor Vehicle	1,406	-	104,622	104,613	1,415	[1,415]	-
Prosecuting Attorney & Training	1,374	-	1,311	2,276	409	-	409
Diversion	24,239	-	3,414	712	26,941	-	26,941
Juvenile Supervision	8,814	-	920	-	9,734	-	9,734
County Attorney Worthless Check	6,536	-	870	-	7,406	-	7,406
Safety Committee	16,016	-	19,514	11,238	24,292	5,911	30,203
Sheriff	9,705	-	107,557	4,379	112,883	-	112,883
Special Prosecutor Trust	1,698	-	-	-	1,698	-	1,698
Sheriff VIN Inspections	59,623	-	28,973	13,303	75,293	500	75,793
Clerk Technology	15,626	-	3,863	-	19,489	-	19,489
Treasurer Technology	11,751	-	3,863	4,075	11,539	-	11,539
IIP Supervision	1,175	-	775	-	1,950	-	1,950
Unified Courts UA Account	4,209	-	-	-	4,209	-	4,209
Special Law Enforcement							
State Forfeiture	-	-	1,284	-	1,284	-	1,284
Enhanced Wireless 911	185,031	-	109,105	107,218	186,918	3,000	189,918
CERT	3,140	-	5,010	2,087	6,063	221	6,284
KDWP-CFAP Program	17,001	-	1,854	-	18,855	-	18,855
EMPG Grant	33,761	-	23,225	20,097	36,889	-	36,889
AISP	175,769	-	184,465	154,713	205,521	2,983	208,504
JISP	14,463	-	83,615	56,714	41,364	2,260	43,624
CMA	29,581	-	66,213	57,335	38,459	570	39,029
IIP	-	-	250	-	250	-	250

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

Atchison County, Kansas  
Summary Statement of Receipts, Expenditures and Unencumbered Cash (Continued)  
Regulatory Basis  
For the Year Ended December 31, 2019

<u>Funds</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Period Adjustment</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add: Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Capital Improvements Funds:							
County General Capital Improvement	555,025	-	533,960	55,456	1,033,529	-	1,033,529
Solid Waste Capital Improvement	120,564	-	33,437	18,282	135,719	-	135,719
Joint Communications							
Capital Improvement	90,540	-	104,366	63,405	131,501	-	131,501
Noxious Weed Capital Outlay	101,121	-	-	-	101,121	-	101,121
Memorial Hall Renovation	558	-	-	-	558	-	558
Ambulance Capital Outlay	185,725	-	30,000	20,000	195,725	-	195,725
Special Bridge Project	188,853	-	10,592	44,225	155,220	-	155,220
Bridge Bonding Project	1,368,191	-	-	304,419	1,063,772	-	1,063,772
Bond and Interest Funds:							
Bond and Interest	49,976	-	551,209	547,403	53,782	-	53,782
Business Funds:							
Solid Waste	344,025	-	738,571	809,259	273,337	39,190	312,527
Atchison Senior Village	911,951	-	4,063,255	4,182,520	792,686	86,604	879,290
Nursing Home Improvement	73,723	-	-	-	73,723	-	73,723
Atchison Senior Village Reserve	212,240	-	12,499	11,184	213,555	-	213,555
Trust Funds:							
Heritage Trust	5,913	-	7,747	9,779	3,881	-	3,881
W A Harwi Trust	-	-	327,668	327,668	-	-	-
	<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 6,053,459</u>	<u>\$ -</u>	<u>\$ 20,029,156</u>	<u>\$ 19,525,006</u>	<u>\$ 6,557,609</u>	<u>\$ 433,852</u>	<u>\$ 6,991,461</u>

COMPOSITION OF CASH:

Checking accounts	\$ 19,620,527
Certificates of deposit	3,451,148
Savings	171,242
Money market accounts	253,166
Clerk of the district court account	447,490
Law Library account	15,903
Clerk - fish & game account	80
Clerk - withholding account	21,228
Sheriff - inmate account	<u>80,003</u>
Total Cash	24,060,787
Less Agency Funds per Schedule 4	<u>[17,069,326]</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 6,991,461</u>

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



Atchison County, Kansas

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2019

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Financial Reporting Entity

Atchison County, Kansas (the County), is a municipal corporation governed by an elected three-member commission. These financial statements present Atchison County (the primary government) and its related municipal entity. The related municipal entity is included in the County's reporting entity because it was established to benefit the County and/or its constituents.

*Extension Council.* The Atchison County Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The Council is an elected four-member executive board. The County annually provides significant operating subsidies to the Council. Kansas State University provides the County Extension Council non-cash receipts and disbursements that are reflected as cash in and cash out for regulatory basis reporting purposes within the related municipal entity schedule.

Because the Extension Council is not a separate taxing entity, the County levies tax for the Extension Council's operations. The County appropriated \$140,000 to the Extension Council in 2019. The Extension Council is presented as a governmental fund type. Separate financial information for the Extension Council may be obtained from their administrative offices at 405 Main, Effingham, Kansas 66023.

Basis of Accounting

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.* The Kansas Municipal Audit and Accounting Guide (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 balance 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 receipts 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 obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

Regulatory Basis Fund Types

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Atchison County, Kansas

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2019

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Regulatory Basis Fund Types (Continued)

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund - used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund - used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Business Fund – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.)

Trust Fund – funds used to report assets held in trust for the benefit of the County (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the County, scholarship funds, etc.)

Agency Fund - used to report assets held by the County in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

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. 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 the local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of the notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts 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. The 2019 budget was amended for the Bond and Interest and Special Highway funds.

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 statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Atchison County, Kansas

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2019

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Budgetary Information (Continued)

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts 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 County 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 certain special purpose, capital project, business, trust and agency funds. The special purpose funds that are required to have a legal operating budget are listed in Schedule 1 on page 14.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Special Assessments

Projects financed in part by special assessments are financed through general obligation bonds of the County and are retired from the Bond and Interest Fund. Special assessments paid prior to the issuance of the bonds are recorded as receipts in the appropriate project. Special assessments received after the issuance of bonds are recorded as receipts in the Bond and Interest Fund.

Reimbursements

The County records reimbursable expenditures in the fund that makes the disbursement and record the reimbursements as receipts to the fund. For the purpose of budgetary comparisons, the reimbursement is recorded as a qualifying budget credit in the fund receiving the reimbursement.

**NOTE 2 - DEPOSITS**

*Deposits.* 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 banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

*Investments.* 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. As of December 31, 2019, the County held no such investments.

*Concentration of credit risk.* State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County's designated "peak periods" are December 1 – January 29 and May 1 – June 29.

Atchison County, Kansas

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2019

**NOTE 2 – DEPOSITS (CONTINUED)**

At December 31, 2019, the County's carrying amount of deposits was \$24,060,787 and the bank balance was \$24,521,147. The bank balance was held by four banks, which does not result in a concentration of credit risk. Of the bank balance, \$1,000,000 was covered by federal depository insurance, \$12,768,419 was collateralized with securities held by the pledging financial institutions' agents in the County's name and the balance of \$10,752,728 was unsecured under a designated peak period.

*Custodial credit risk – investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

*Cash with Special Obligation Bonds Trustee.* On March 15, 2007, the County executed a Bond Trust Indenture with Exchange National Bank & Trust Co. to provide security for the Series 2007-A Special Obligation Sales Tax Revenue Bonds. The bonds were refinanced on October 10, 2016, with Series 2016-A bonds. The trustee holds and administers the Trust Estate, upon the terms and conditions set forth in the indenture.

At December 31, 2019, the funds held by the Trustee are as follows:

Investment type:		
Mutual funds: Federated Government Obligations		
Management and Operating Reserve Fund	\$	301,528
Debt Service Fund		12,116
Sales Tax Revenue Fund		566,043
Total mutual funds	\$	<u>879,687</u>

Atchison County, Kansas

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2019

**NOTE 3 - LONG-TERM DEBT**

During the year ended December 31, 2019, the following changes occurred in long-term liabilities:

	Restated Balance January 1, 2019	Additions	Reductions	Net Change	Balance December 31, 2019	Interest Paid
General Obligation Bonds						
Series 2018	\$ 2,000,000	\$ -	\$ 165,000	\$ [165,000]	\$ 1,835,000	\$ 73,204
Total General Obligation Bonds	2,000,000	-	165,000	[165,000]	1,835,000	73,204
Special Obligation Sales Tax Revenue Bonds						
Series 2016 Refunding	2,826,825	-	356,753	[356,753]	2,470,072	69,266
Total Special Obligation Sales Tax Revenue Bonds	2,826,825	-	356,753	[356,753]	2,470,072	69,266
Capital Leases						
Dump Truck and Grader	153,292	-	75,737	[75,737]	77,555	3,679
Paver	64,132	-	31,607	[31,607]	32,525	1,860
Oil Distributor	48,646	-	24,041	[24,041]	24,604	1,143
Chip Spreader	114,634	-	37,329	[37,329]	77,305	2,694
Dump Trucks, Tractor, Mower	253,863	-	82,552	[82,552]	171,311	6,321
JD Crawler Loader	219,450	-	52,310	[52,310]	167,140	7,000
938 Wheel Loader	189,791	-	35,374	[35,374]	154,417	6,700
Cat Motor Grader	126,000	-	15,816	[15,816]	110,184	5,405
Dump Truck, Skid Steer, F-250	-	229,845	48,540	181,305	181,305	1,520
Backhoe	-	123,612	-	123,612	123,612	-
JD Motor Grader	-	218,831	-	218,831	218,831	-
Total Capital Leases	1,169,808	572,288	403,306	168,982	1,338,790	36,322
Total Indebtedness	\$ 5,996,633	\$ 572,288	\$ 925,060	\$ [352,772]	\$ 5,643,861	\$ 178,792

*General Obligation Bonds.* The County issued Series 2018-A General Obligation Bonds on August 30, 2018 in the amount of \$2,000,000 to fund the construction of various bridges throughout the County. The bonds carry an interest rate of 3.37% and mature on October 1, 2028.

The annual debt service requirements to maturity for the general obligation bonds are as follows:

Year Ending December 31,	Principal	Interest
2020	\$ 180,000	\$ 61,840
2021	185,000	55,774
2022	190,000	49,539
2023	195,000	43,136
2024	205,000	36,565
2025 - 2028	880,000	75,320
	<u>\$ 1,835,000</u>	<u>\$ 322,173</u>

Atchison County, Kansas

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2019

**NOTE 3 - LONG-TERM DEBT (CONTINUED)**

*Special Obligation Sales Tax Revenue Bonds.* In 2007, the County issued Atchison County Sales Tax Revenue Bonds (STAR Bonds) in the amount of \$5,180,000. The proceeds were used to finance the construction and maintenance of sports and recreational facilities within the County. An excise/sales tax has been imposed on purchases made within the County and the revenues will be used to retire the bonds. In 2012, the County issued Sales Tax Refunding Revenue Bonds in the amount of \$4,810,000 for the purpose of refunding the Series 2007-A bonds and related reserves and financing costs. In 2016, the County refinanced the bonds into Series 2016-A in the amount of \$3,543,255. Because the retired bonds were never intended to be a permanent financing mechanism and because of the structure of the retired bonds (a maturity of less than three years with all principal due at maturity), a meaningful comparison of debt service between the new debt and the retired debt, meaningful analysis of economic gain or loss on the transaction could not be made. The bonds are considered a special obligation to the County secured by a pledge of the excise/sales tax revenues. The bonds are not a general obligation to the County, nor do they go against the County's debt limit. Interest on the bonds is payable monthly at a rate of 2.6%.

The bonds are subject to special mandatory redemption provisions starting December 1, 2012, and on each December 1 thereafter at a redemption price equal to the principal amount of Series 2016 Bonds redeemed, plus accrued interest thereon to the redemption date. Since December 1, 2012, there have been no bonds redeemed.

The annual debt service requirements to maturity for the STAR bonds are as follows:

Year Ending <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>
2020	\$ 366,140	\$ 59,879
2021	375,774	50,245
2022	385,662	40,358
2023	395,809	30,210
2024	406,224	19,796
2025 - 2026	540,462	9,719
	<u>\$ 2,470,072</u>	<u>\$ 210,207</u>

*Capital Leases.* The County has entered into lease agreements for the acquisition of equipment in the current and prior years. These lease agreements qualify as capital lease agreements for accounting purposes (titles transfer at the end of the lease term).

The annual debt service requirements to maturity for the capital lease agreements are as follows:

Year Ending <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>
2020	\$ 479,307	\$ 41,364
2021	353,277	29,325
2022	235,514	18,192
2023	184,549	9,847
2024	65,794	3,098
2025	20,349	873
	<u>\$ 1,338,790</u>	<u>\$ 102,699</u>

Atchison County, Kansas

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2019

**NOTE 3 - LONG-TERM DEBT (CONTINUED)**

*Bonded Indebtedness Limitation.* Kansas statutes restrict the level of the authorized and outstanding bonded indebtedness of the County to not more than three percent of the assessed valuation of all tangible property within such county, as certified to the County Clerk on the preceding August 25<sup>th</sup> valuation date. Following is the County's debt limitation and debt margin as of December 31, 2019:

Total assessed valuation	\$ 165,709,712
3% debt limitation per K.S.A. 10-306	4,971,291
Total outstanding general obligation debt	<u>1,835,000</u>
General obligation debt margin	<u>\$ 3,136,291</u>

*Conduit Debt.* From time to time, the County has issued industrial revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are generally payable from and secured by the project financed and if needed, additional assets and/or revenues of the private-sector entity served by the bond issuance. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, or any political subdivision thereof is obligated in any manner in the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 2019, there was one series of Industrial Revenue Bonds outstanding, with an aggregate original principal amount payable of \$7,645,000.

**NOTE 4 - 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 its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas Avenue, 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 a 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 a 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. 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 8.89% for KPERS and 20.09% for KP&F for the fiscal year ended December 31, 2019. Contributions to the pension plan from the County were \$433,582 for KPERS and \$332,510 for KP&F for the year ended December 31, 2019.

Atchison County, Kansas

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2019

**NOTE 4 - DEFINED BENEFIT PENSION PLAN (CONTINUED)**

*Net Pension Liability.* At December 31, 2019, the County's proportionate share of the collective net pension liability reported by KPERS was \$3,612,124 for KPERS and \$2,847,571 for KP&F. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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 the KPERS collective net pension liability to all participating employers are publicly available on the KPERS website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

**NOTE 5 - COMPENSATED ABSENCES**

The County provides certain vacation benefits to full-time and Class A part-time employees based on length of service with the County. No more than 80 hours of vacation may be carried forward in any given year. All unused vacation time is paid to the employee or legal representative of the employee upon termination of employment, retirement or death. Payment of unused vacation time is based upon the employee's rate of pay at the time of termination, retirement or death.

Sick leave is granted to regular full-time and Class A part-time employees at a rate of 1.9 hours per pay period (49.4 hours per year) for full-time employees and .95 hours per pay period (24.7 hours per year) for part-time employees. Up to 240 hours of sick leave is paid to the employee or legal representative of the employee upon voluntary termination of employment in good standing, retirement or death. All unused vacation is payable at time of termination.

At December 31, 2019, the County's liability for unused vacation and sick time is \$262,084 attributable to both governmental and business funds.

**NOTE 6 - CAPITAL PROJECTS**

The County enters into various construction projects throughout the year. The County's major capital projects in 2019 consisted of:

<u>Project</u>	<u>Amount</u> <u>Approved</u>	<u>Amount Spent</u> <u>to 12/31/2019</u>
Ambulance	\$ 134,765	\$ 137,265
Culvert Replacement	24,050	12,450
Culvert Repair/Replacement	49,610	21,228
Water Crossing Repair	30,625	30,625

**NOTE 7 - COMMITMENTS AND CONTINGENCIES**

The County participates in various federal and state grant programs from year to year. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for the reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.



Atchison County, Kansas

NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2019

**NOTE 7 - COMMITMENTS AND CONTINGENCIES (CONTINUED)**

The County is involved in various lawsuits arising in the ordinary course of business. Management expects a favorable outcome in these matters. In the event of an unfavorable outcome, the County management believes any potential losses will not have a material impact on the financial position of the County.

**NOTE 8 - 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. No significant reductions in insurance coverage from that of the prior year have occurred. Settlements have not exceeded insurance coverage for each of the past three years.

**NOTE 9 - TRANSFERS**

Operating transfers were as follows:

From	To	Amount	Regulatory Authority
Bridge Bonding Project	Bond and Interest	\$ 238,204	Commission
WA Harwi Trust	Atchison Senior Village	327,668	Commission
General	County General Capital Improvement	370,000	K.S.A. 19-120
General	Ambulance Capital Outlay	30,000	K.S.A. 12-110d
Solid Waste	Solid Waste Capital Outlay	30,000	K.S.A. 19-120
Joint Communications	Joint Communications Capital Outlay	100,000	K.S.A. 19-120
Special Motor Vehicle	General	836	K.S.A. 8-145
		<u>\$ 1,098,123</u>	

**NOTE 10 - 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 retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), 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.

*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) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust help by KPERs that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2019.

**NOTE 11 – STATUTORY VIOLATIONS**

Actual exceeded budgeted expenditures in the Atchison Senior Village Fund, which is a violation of K.S.A. 79-2935.

Atchison County, Kansas  
 Schedule of Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year Budget	Variance Over [Under]
Governmental Type Funds:					
General Funds:					
General	\$ 9,823,973	\$ 705,093	\$ 10,529,066	\$ 10,365,824	\$ 163,242
Special Purpose Funds:					
Memorial Hall	30,000	-	30,000	30,000	-
Fair	7,500	-	7,500	7,500	-
Historical	10,000	-	10,000	10,000	-
Noxious Weed	175,000	-	175,000	140,472	34,528
Joint Communications	972,687	-	972,687	967,119	5,568
Fair Maintenance	7,500	-	7,500	7,500	-
County Health	80,000	-	80,000	80,000	-
Home for the Aged	10,000	-	10,000	7,722	2,278
Mental Health	73,000	-	73,000	73,000	-
Conservation	29,140	-	29,140	29,140	-
Extension Council	145,000	-	145,000	140,000	5,000
Mental Health Development	48,000	-	48,000	48,000	-
Council on Aging	135,000	-	135,000	135,000	-
Special Highway	1,354,660	-	1,354,660	514,808	839,852
Bond and Interest Fund:					
Bond and Interest	597,465	-	597,465	547,403	50,062
Business Funds:					
Solid Waste	810,400	-	810,400	809,259	1,141
Atchison Senior Village	4,084,885	-	4,084,885	4,182,520	[97,635]
<b>Total Primary Government</b>	<b><u>\$ 18,394,210</u></b>	<b><u>\$ 705,093</u></b>	<b><u>\$ 19,099,303</u></b>	<b><u>\$ 18,095,267</u></b>	<b><u>\$ 1,004,036</u></b>

See independent auditor's report on the financial statements.

SCHEDULE 2-1

Atchison County, Kansas  
 Schedule of Receipts and Expenditures - Actual and Budget  
 General Fund  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
<b>Receipts</b>			
Taxes and shared revenues:			
Ad valorem tax	\$ 7,902,270	\$ 7,850,817	\$ [51,453]
Motor vehicle tax	746,236	786,068	39,832
16/20M tax	65,453	63,303	[2,150]
Recreation vehicle tax	13,377	10,081	[3,296]
Delinquent tax	-	116,453	116,453
Excise tax	1,242	1,830	588
Redemptions	100,000	35,613	[64,387]
Local alcohol liquor tax	2,133	689	[1,444]
In lieu of tax	9,500	10,068	568
Commercial vehicle tax	25,904	28,679	2,775
Licenses, permits and fees	258,355	98,215	[160,140]
Charges for services	785,000	722,909	[62,091]
Use of money and property	30,000	247,067	217,067
Fines, forfeitures and penalties	10,850	35,547	24,697
Reimbursements	59,900	132,804	72,904
Miscellaneous	-	671,412	671,412
Neighborhood revitalization rebate	[396,062]	[393,458]	2,604
Operating transfers	-	836	836
<b>Total Receipts</b>	<u>\$ 9,614,158</u>	<u>10,418,933</u>	<u>\$ 804,775</u>
<b>Expenditures</b>			
County Commission:			
Personnel services	\$ 104,000	\$ 90,949	\$ 13,051
Contractual services	6,600	7,956	[1,356]
Materials and supplies	800	796	4
Capital outlay	2,000	-	2,000
<b>Total County Commission</b>	<u>113,400</u>	<u>99,701</u>	<u>13,699</u>
County Clerk:			
Personnel services	152,225	142,266	9,959
Contractual services	7,600	4,793	2,807
Materials and supplies	3,300	1,928	1,372
Capital outlay	2,800	5,424	[2,624]
<b>Total County Clerk</b>	<u>165,925</u>	<u>154,411</u>	<u>11,514</u>
County Treasurer:			
Personnel services	258,350	189,949	68,401
Contractual services	10,000	15,716	[5,716]
Materials and supplies	500	1,910	[1,410]
Capital outlay	1,000	-	1,000
<b>Total County Treasurer</b>	<u>269,850</u>	<u>207,575</u>	<u>62,275</u>

See independent auditor's report on the financial statements.

Atchison County, Kansas  
 Schedule of Receipts and Expenditures - Actual and Budget  
 General Fund (Continued)  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over [Under]</u>
Expenditures (Continued)			
County Attorney:			
Personnel services	266,545	262,154	4,391
Contractual services	11,400	11,503	[103]
Materials and supplies	3,000	8,262	[5,262]
Capital outlay	1,000	1,000	-
Total County Attorney	<u>281,945</u>	<u>282,919</u>	<u>[974]</u>
Register of Deeds:			
Personnel services	145,136	145,679	[543]
Contractual services	3,100	2,605	495
Materials and supplies	2,000	1,303	697
Capital outlay	500	-	500
Total Register of Deeds	<u>150,736</u>	<u>149,587</u>	<u>1,149</u>
Clerk of the District Court:			
Contractual services	21,000	23,485	[2,485]
Materials and supplies	21,695	21,133	562
Total Clerk of the District Court	<u>42,695</u>	<u>44,618</u>	<u>[1,923]</u>
County Lake:			
Personnel services	10,000	10,000	-
Contractual services	500	3,566	[3,066]
Materials and supplies	5,500	-	5,500
Capital outlay	-	-	-
Total County Lake	<u>16,000</u>	<u>13,566</u>	<u>2,434</u>
Building Maintenance:			
Personnel services	177,920	170,874	7,046
Contractual services	68,000	38,286	29,714
Materials and supplies	25,700	21,688	4,012
Capital outlay	20,000	3,917	16,083
Miscellaneous	-	1,262	[1,262]
Total Building Maintenance	<u>291,620</u>	<u>236,027</u>	<u>55,593</u>
Local Emergency Management:			
Personnel services	124,190	111,214	12,976
Contractual services	43,000	34,611	8,389
Materials and supplies	25,800	19,210	6,590
Capital outlay	75,000	82,079	[7,079]
Miscellaneous	-	2,425	[2,425]
Total Local Emergency Management	<u>267,990</u>	<u>249,539</u>	<u>18,451</u>

See independent auditor's report on the financial statements.

SCHEDULE 2-1

Atchison County, Kansas  
 Schedule of Receipts and Expenditures - Actual and Budget  
 General Fund (Continued)  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Expenditures (Continued)			
County Counselor:			
Personnel services	57,335	56,653	682
Contractual services	1,525	12,770	[11,245]
Materials and supplies	-	-	-
Total County Counselor	<u>58,860</u>	<u>69,423</u>	<u>[10,563]</u>
County Appraiser:			
Personnel services	349,020	358,795	[9,775]
Contractual services	25,000	7,034	17,966
Materials and supplies	16,050	18,209	[2,159]
Capital outlay	7,000	2,914	4,086
Grants and reimbursed expense	-	-	-
Total County Appraiser	<u>397,070</u>	<u>386,952</u>	<u>10,118</u>
Road and Bridge:			
Personnel services	948,650	809,860	138,790
Contractual services	92,720	156,279	[63,559]
Materials and supplies	1,263,900	1,221,200	42,700
Capital outlay	80,000	577,827	[497,827]
Miscellaneous	-	197,386	[197,386]
Total Road and Bridge	<u>2,385,270</u>	<u>2,962,552</u>	<u>[577,282]</u>
Law Enforcement:			
Personnel services	896,935	971,174	[74,239]
Contractual services	58,000	66,555	[8,555]
Materials and supplies	94,000	90,422	3,578
Capital outlay	80,000	66,771	13,229
Miscellaneous	10,000	17,986	[7,986]
Grants and reimbursed expense	-	204	[204]
Equipment related	<u>29,500</u>	<u>55,798</u>	<u>[26,298]</u>
Total Law Enforcement	<u>1,168,435</u>	<u>1,268,910</u>	<u>[100,475]</u>
Law Enforcement - Jail:			
Personnel services	805,985	870,151	[64,166]
Contractual services	285,400	221,736	63,664
Materials and supplies	201,500	171,346	30,154
Capital outlay	40,000	39,713	287
Miscellaneous	10,000	3,512	6,488
Equipment related	<u>10,000</u>	<u>13,168</u>	<u>[3,168]</u>
Total Law Enforcement - Jail	<u>1,352,885</u>	<u>1,319,626</u>	<u>33,259</u>

See independent auditor's report on the financial statements.

Atchison County, Kansas  
Schedule of Receipts and Expenditures - Actual and Budget  
General Fund (Continued)  
Regulatory Basis  
For the Year Ended December 31, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Expenditures (Continued)			
Juvenile Detention:			
Contractual services	35,000	3,112	31,888
Total Juvenile Detention	<u>35,000</u>	<u>3,112</u>	<u>31,888</u>
IT/GIS:			
Personnel services	131,420	128,789	2,631
Contractual services	184,320	120,117	64,203
Materials and supplies	7,500	3,621	3,879
Capital outlay	102,000	14,858	87,142
Total IT/GIS	<u>425,240</u>	<u>267,385</u>	<u>157,855</u>
Election:			
Personnel services	32,235	26,800	5,435
Contractual services	43,800	25,000	18,800
Materials and supplies	5,970	4,720	1,250
Capital outlay	7,150	1,309	5,841
Total Election	<u>89,155</u>	<u>57,829</u>	<u>31,326</u>
Ambulance:			
Personnel services	1,284,000	1,261,387	22,613
Contractual services	59,150	43,572	15,578
Materials and supplies	89,650	103,657	[14,007]
Capital outlay	185,000	145,329	39,671
Miscellaneous	-	4,559	[4,559]
Equipment related	-	15,848	[15,848]
Operating transfers	-	30,000	[30,000]
Total Ambulance	<u>1,617,800</u>	<u>1,604,352</u>	<u>13,448</u>
General Administration:			
Personnel services	117,390	115,875	1,515
Contractual services	49,024	39,935	9,089
Materials and supplies	3,750	2,197	1,553
Capital outlay	1,000	2,891	[1,891]
Miscellaneous	-	37	[37]
Other expenses	-	-	-
Total General Administration	<u>171,164</u>	<u>160,935</u>	<u>10,229</u>

See independent auditor's report on the financial statements.

SCHEDULE 2-1

Atchison County, Kansas  
 Schedule of Receipts and Expenditures - Actual and Budget  
 General Fund (Continued)  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over [Under]</u>
Expenditures (Continued)			
County General:			
Contractual services	421,500	378,423	43,077
Materials and supplies	9,000	18,319	[9,319]
Capital outlay	25,000	-	25,000
Miscellaneous	-	804	[804]
Allocations and distributions	<u>10,000</u>	<u>6,326</u>	<u>3,674</u>
Total County General	<u>465,500</u>	<u>403,872</u>	<u>61,628</u>
Appropriations and Donations:			
Tourism	7,500	7,500	-
Area Agency on Aging	1,200	1,200	-
Safety Committee	2,000	2,000	-
Doves	4,500	-	4,500
Adult Learning Center	3,000	3,000	-
Day Care	5,000	5,000	-
Juneteenth	1,000	1,000	-
Amelia Earhart Festival	7,500	7,500	-
Unified Courts UA Money	400	-	400
Atchison Art Association	-	400	[400]
Humane Society of Atchison	2,000	2,000	-
Live Well Live Atchison	15,000	15,000	-
Fox Theatre Atchison	<u>8,333</u>	<u>8,333</u>	<u>-</u>
Total Appropriations and Donations	<u>57,433</u>	<u>52,933</u>	<u>4,500</u>
Operating transfers	-	370,000	[370,000]
Adjustment for qualifying budget credits	<u>705,093</u>	<u>-</u>	<u>705,093</u>
Total Expenditures	<u>\$ 10,529,066</u>	<u>10,365,824</u>	<u>\$ 163,242</u>
Receipts Over [Under] Expenditures		53,109	
Unencumbered Cash, Beginning		<u>63,797</u>	
Unencumbered Cash, Ending		<u>\$ 116,906</u>	

See independent auditor's report on the financial statements.

Atchison County, Kansas  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Memorial Hall Fund  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Receipts			
Taxes and shared revenues:			
Ad valorem tax	\$ 27,896	\$ 27,860	\$ [36]
Motor vehicle tax	2,884	3,012	128
16/20M tax	253	234	[19]
Recreation vehicle tax	52	39	[13]
Delinquent tax	-	2	2
Excise tax	-	7	7
Redemptions	-	131	131
Commercial vehicle tax	100	111	11
Neighborhood revitalization rebate	<u>[1,399]</u>	<u>[1,395]</u>	<u>[4]</u>
Total Receipts	<u>\$ 29,786</u>	<u>30,001</u>	<u>\$ 207</u>
Expenditures			
Allocations and distributions	\$ 30,000	30,000	\$ -
Total Expenditures	<u>\$ 30,000</u>	<u>30,000</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures		1	
Unencumbered Cash, Beginning		<u>1,078</u>	
Unencumbered Cash, Ending		<u>\$ 1,079</u>	

See independent auditor's report on the financial statements.



SCHEDULE 2-3

Atchison County, Kansas  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Fair Fund  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Over [Under]
Receipts			
Taxes and shared revenues:			
Ad valorem tax	\$ 6,826	\$ 6,927	\$ 101
Motor vehicle tax	731	781	50
16/20M tax	64	62	[2]
Recreation vehicle tax	13	10	[3]
Delinquent tax	-	1	1
Excise tax	-	2	2
Redemptions	-	34	34
Commercial vehicle tax	25	30	5
Neighborhood revitalization rebate	<u>[342]</u>	<u>[347]</u>	<u>5</u>
Total Receipts	<u>7,317</u>	<u>7,500</u>	<u>193</u>
Expenditures			
Allocations and distributions	\$ 7,500	7,500	\$ -
Total Expenditures	<u>\$ 7,500</u>	<u>7,500</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures		-	
Unencumbered Cash, Beginning		<u>524</u>	
Unencumbered Cash, Ending		<u>\$ 524</u>	

See independent auditor's report on the financial statements.

Atchison County, Kansas  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Historical Fund  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
<b>Receipts</b>			
Taxes and shared revenues:			
Ad valorem tax	\$ 9,013	\$ 9,069	\$ 56
Motor vehicle tax	1,007	1,003	[4]
16/20M tax	88	61	[27]
Recreation vehicle tax	18	13	[5]
Delinquent tax	-	1	1
Excise tax	-	3	3
Redemptions	-	57	57
Commercial vehicle tax	35	39	4
Neighborhood revitalization rebate	<u>[452]</u>	<u>[454]</u>	<u>2</u>
<b>Total Receipts</b>	<u>9,709</u>	<u>9,792</u>	<u>87</u>
<b>Expenditures</b>			
Allocations and distributions	\$ 10,000	10,000	\$ -
<b>Total Expenditures</b>	<u>\$ 10,000</u>	<u>10,000</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures		[208]	
Unencumbered Cash, Beginning		<u>598</u>	
Unencumbered Cash, Ending		<u>\$ 390</u>	

See independent auditor's report on the financial statements.

SCHEDULE 2-5

Atchison County, Kansas  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Noxious Weed Fund  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
<b>Receipts</b>			
Taxes and shared revenues:			
Ad valorem tax	\$ 111,042	\$ 110,119	\$ [923]
Motor vehicle tax	5,053	6,612	1,559
16/20M tax	443	961	518
Recreation vehicle tax	91	82	[9]
Delinquent tax	-	8	8
Excise tax	-	19	19
Redemptions	-	420	420
Commercial vehicle tax	175	197	22
Charges for services	65,000	26,307	[38,693]
Neighborhood revitalization rebate	<u>[5,568]</u>	<u>[5,540]</u>	<u>[28]</u>
<b>Total Receipts</b>	<u>176,236</u>	<u>139,185</u>	<u>[37,107]</u>
<b>Expenditures</b>			
Personnel services	\$ 29,250	40,978	\$ [11,728]
Contractual services	23,250	10,782	12,468
Materials and supplies	117,500	83,921	33,579
Capital outlay	5,000	4,742	258
Miscellaneous	-	49	[49]
Operating transfers	-	-	-
<b>Total Expenditures</b>	<u>\$ 175,000</u>	<u>140,472</u>	<u>\$ 34,528</u>
Receipts Over [Under] Expenditures		[1,287]	
Unencumbered Cash, Beginning		<u>800</u>	
Unencumbered Cash, Ending		<u>\$ [487]</u>	

See independent auditor's report on the financial statements.

Atchison County, Kansas  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Joint Communication Fund  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Receipts			
Taxes and shared revenues:			
Sales tax	\$ 975,000	\$ 975,000	\$ -
Reimbursements	<u>-</u>	<u>3</u>	<u>[3]</u>
Total Receipts	<u>975,000</u>	<u>975,003</u>	<u>[3]</u>
Expenditures			
Personnel services	\$ 540,387	552,634	\$ [12,247]
Contractual services	112,100	128,687	[16,587]
Materials and supplies	7,200	6,744	456
Capital outlay	180,000	179,054	946
Operating transfers	<u>133,000</u>	<u>100,000</u>	<u>33,000</u>
Total Expenditures	<u>\$ 972,687</u>	<u>967,119</u>	<u>\$ 5,568</u>
Receipts Over [Under] Expenditures		7,884	
Unencumbered Cash, Beginning		<u>34,556</u>	
Unencumbered Cash, Ending		<u>\$ 42,440</u>	

See independent auditor's report on the financial statements.

SCHEDULE 2-7

Atchison County, Kansas  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Fair Maintenance Fund  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Receipts			
Taxes and shared revenues:			
Ad valorem tax	\$ 6,798	\$ 6,927	\$ 129
Motor vehicle tax	732	782	50
16/20M tax	64	62	[2]
Recreation vehicle tax	13	10	[3]
Delinquent tax	-	1	1
Excise tax	-	2	2
Redemptions	-	34	34
Commercial vehicle tax	25	29	4
Neighborhood revitalization rebate	<u>[341]</u>	<u>[347]</u>	<u>6</u>
Total Receipts	<u>7,291</u>	<u>7,500</u>	<u>221</u>
Expenditures			
Allocations and distributions	\$ 7,500	7,500	\$ -
Total Expenditures	<u>\$ 7,500</u>	<u>7,500</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures		-	
Unencumbered Cash, Beginning		<u>525</u>	
Unencumbered Cash, Ending		<u>\$ 525</u>	

See independent auditor's report on the financial statements.

Atchison County, Kansas  
 Schedule of Receipts and Expenditures - Actual and Budget  
 County Health Fund  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Receipts			
Taxes and shared revenues:			
Ad valorem tax	\$ 72,319	\$ 72,082	\$ [237]
Motor vehicle tax	7,828	8,240	412
16/20M tax	687	657	[30]
Recreation vehicle tax	140	106	[34]
Delinquent tax	-	6	6
Excise tax	-	19	19
Redemptions	-	374	374
Commercial vehicle tax	272	301	29
Neighborhood revitalization rebate	<u>[3,626]</u>	<u>[3,608]</u>	<u>[18]</u>
Total Receipts	<u>77,620</u>	<u>78,177</u>	<u>521</u>
Expenditures			
Allocations and distributions	\$ 80,000	80,000	\$ -
Total Expenditures	<u>\$ 80,000</u>	<u>80,000</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures		[1,823]	
Unencumbered Cash, Beginning		<u>4,545</u>	
Unencumbered Cash, Ending		<u>\$ 2,722</u>	

See independent auditor's report on the financial statements.

SCHEDULE 2-9

Atchison County, Kansas  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Home for the Aged Fund  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
<b>Receipts</b>			
Taxes and shared revenues:			
Ad valorem tax	\$ 6,926	\$ 6,963	\$ 37
Motor vehicle tax	1,185	1,173	[12]
16/20M tax	104	66	[38]
Recreation vehicle tax	22	15	[7]
Delinquent tax	-	1	1
Excise tax	-	4	4
Redemptions	-	50	50
Commercial vehicle tax	41	46	5
Neighborhood revitalization rebate	<u>[347]</u>	<u>[347]</u>	<u>-</u>
<b>Total Receipts</b>	<u>7,931</u>	<u>7,971</u>	<u>40</u>
<b>Expenditures</b>			
Contractual services	10,000	2,786	7,214
Materials and supplies	-	2,231	[2,231]
Miscellaneous	-	2,705	[2,705]
<b>Total Expenditures</b>	<u>\$ 10,000</u>	<u>7,722</u>	<u>\$ 2,278</u>
Receipts Over [Under] Expenditures		249	
Unencumbered Cash, Beginning		<u>118</u>	
Unencumbered Cash, Ending		<u>\$ 367</u>	

See independent auditor's report on the financial statements.

Atchison County, Kansas  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Mental Health Fund  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
<b>Receipts</b>			
Taxes and shared revenues:			
Ad valorem tax	\$ 66,204	\$ 65,972	\$ [232]
Motor vehicle tax	7,143	7,486	343
16/20M tax	627	584	[43]
Recreation vehicle tax	128	96	[32]
Delinquent tax	-	5	5
Excise tax	-	18	18
Redemptions	-	294	294
Commercial vehicle tax	248	275	27
Neighborhood revitalization rebate	<u>[3,320]</u>	<u>[3,302]</u>	<u>[18]</u>
<b>Total Receipts</b>	<u>71,030</u>	<u>71,428</u>	<u>362</u>
<b>Expenditures</b>			
Allocations and distributions	<u>73,000</u>	<u>73,000</u>	-
<b>Total Expenditures</b>	<u>\$ 73,000</u>	<u>73,000</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures		[1,572]	
Unencumbered Cash, Beginning		<u>3,735</u>	
Unencumbered Cash, Ending		<u>\$ 2,163</u>	

See independent auditor's report on the financial statements.



SCHEDULE 2-11

Atchison County, Kansas  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Soil Conservation Fund  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Over [Under]
<b>Receipts</b>			
Taxes and shared revenues:			
Ad valorem tax	\$ 26,306	\$ 26,227	\$ [79]
Motor vehicle tax	2,857	3,011	154
16/20M tax	251	238	[13]
Recreation vehicle tax	51	39	[12]
Delinquent tax	-	2	2
Excise tax	-	6	6
Redemptions	-	138	138
Commercial vehicle tax	99	110	11
Neighborhood revitalization rebate	<u>[1,319]</u>	<u>[1,313]</u>	<u>[6]</u>
<b>Total Receipts</b>	<u>28,245</u>	<u>28,458</u>	<u>201</u>
<b>Expenditures</b>			
Allocations and distributions	<u>29,140</u>	<u>29,140</u>	-
<b>Total Expenditures</b>	<u>\$ 29,140</u>	<u>29,140</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures		[682]	
Unencumbered Cash, Beginning		<u>1,804</u>	
Unencumbered Cash, Ending		<u>\$ 1,122</u>	

See independent auditor's report on the financial statements.

Atchison County, Kansas  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Extension Council Fund  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
<b>Receipts</b>			
Taxes and shared revenues:			
Ad valorem tax	\$ 125,689	\$ 125,251	\$ [438]
Motor vehicle tax	14,192	14,940	748
16/20M tax	1,245	1,194	[51]
Recreation vehicle tax	255	192	[63]
Delinquent tax	-	11	11
Excise tax	-	34	34
Redemptions	-	675	675
Commercial vehicle tax	493	546	53
Neighborhood revitalization rebate	<u>[6,302]</u>	<u>[6,266]</u>	<u>[36]</u>
<b>Total Receipts</b>	<u>135,572</u>	<u>136,577</u>	<u>933</u>
<b>Expenditures</b>			
Allocations and distributions	145,000	140,000	5,000
Capital outlay	<u>5,000</u>	<u>-</u>	<u>5,000</u>
<b>Total Expenditures</b>	<u>\$ 145,000</u>	<u>140,000</u>	<u>\$ 5,000</u>
Receipts Over [Under] Expenditures		[3,423]	
Unencumbered Cash, Beginning		<u>18,179</u>	
Unencumbered Cash, Ending		<u>\$ 14,756</u>	

See independent auditor's report on the financial statements.

SCHEDULE 2-13

Atchison County, Kansas  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Mental Health Development Fund  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over [Under]</u>
<b>Receipts</b>			
Taxes and shared revenues:			
Ad valorem tax	\$ 43,442	\$ 43,375	\$ [67]
Motor vehicle tax	4,726	4,904	178
16/20M tax	415	367	[48]
Recreation vehicle tax	85	63	[22]
Delinquent tax	-	3	3
Excise tax	-	13	13
Redemptions	-	229	229
Commercial vehicle tax	164	182	18
Neighborhood revitalization rebate	<u>[2,178]</u>	<u>[2,171]</u>	<u>[7]</u>
<b>Total Receipts</b>	<u>46,654</u>	<u>46,965</u>	<u>297</u>
<b>Expenditures</b>			
Allocations and distributions	<u>48,000</u>	<u>48,000</u>	<u>-</u>
<b>Total Expenditures</b>	<u>\$ 48,000</u>	<u>48,000</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures		[1,035]	
Unencumbered Cash, Beginning		<u>2,626</u>	
Unencumbered Cash, Ending		<u>\$ 1,591</u>	

See independent auditor's report on the financial statements.

Atchison County, Kansas  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Council on Aging Fund  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Over [Under]
<b>Receipts</b>			
Taxes and shared revenues:			
Ad valorem tax	\$ 123,644	\$ 123,099	\$ [545]
Motor vehicle tax	12,245	12,850	605
16/20M tax	1,074	1,018	[56]
Recreation vehicle tax	220	165	[55]
Delinquent tax	-	9	9
Excise tax	-	29	29
Redemptions	-	614	614
Commercial vehicle tax	425	471	46
Neighborhood revitalization rebate	<u>[6,200]</u>	<u>[6,167]</u>	<u>[33]</u>
<b>Total Receipts</b>	<u>131,408</u>	<u>132,088</u>	<u>614</u>
<b>Expenditures</b>			
Allocations and distributions	<u>135,000</u>	<u>135,000</u>	-
<b>Total Expenditures</b>	<u>\$ 135,000</u>	<u>135,000</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures		[2,912]	
Unencumbered Cash, Beginning		<u>7,077</u>	
Unencumbered Cash, Ending		<u>\$ 4,165</u>	

See independent auditor's report on the financial statements.

SCHEDULE 2-15

Atchison County, Kansas  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Special Highway Fund  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Receipts			
Taxes and shared revenues:			
Gas tax	\$ 485,300	\$ 589,752	\$ 104,452
Reimbursements	<u>202,450</u>	<u>122,178</u>	<u>80,272</u>
Total Receipts	<u>687,750</u>	<u>711,930</u>	<u>184,724</u>
Expenditures			
Contractual services	654,660	93,441	561,219
Materials and supplies	<u>700,000</u>	<u>421,367</u>	<u>278,633</u>
Total Expenditures	<u>\$ 1,354,660</u>	<u>514,808</u>	<u>\$ 839,852</u>
Receipts Over [Under] Expenditures		197,122	
Unencumbered Cash, Beginning		<u>938,394</u>	
Unencumbered Cash, Ending		<u>\$ 1,135,516</u>	

See independent auditor's report on the financial statements.

SCHEDULE 2-16

Atchison County, Kansas  
 Schedule of Receipts and Expenditures - Actual\*  
 Special Purpose Funds  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	<u>Rescue</u>	<u>Special Law Enforcement</u>	<u>Register of Deeds Technology</u>	<u>Local Alcohol Liquor</u>
<b>Receipts</b>				
Taxes and shared revenues	\$ -	\$ -	\$ -	\$ 689
Licenses, permits and fees	-	-	-	-
Use of money and property	12,200	-	-	-
Fines, fees and forfeitures	-	496	-	-
Reimbursements	1,800	-	-	-
Miscellaneous	-	-	15,514	-
Operating transfers	-	-	-	-
<b>Total Receipts</b>	<u>14,000</u>	<u>496</u>	<u>15,514</u>	<u>689</u>
<b>Expenditures</b>				
Personnel services	-	-	-	-
Contractual services	-	-	-	-
Materials and supplies	-	4,000	2,227	-
Capital outlay	1,066	-	-	-
Miscellaneous	-	-	1,256	-
Equipment	-	-	7,228	-
Operating transfers	-	-	-	-
<b>Total Expenditures</b>	<u>1,066</u>	<u>4,000</u>	<u>10,711</u>	<u>-</u>
<b>Receipts Over [Under] Expenditures</b>	12,934	[3,504]	4,803	689
<b>Unencumbered Cash, Beginning</b>	<u>7,765</u>	<u>8,650</u>	<u>17,675</u>	<u>2,562</u>
<b>Unencumbered Cash, Ending</b>	<u>\$ 20,699</u>	<u>\$ 5,146</u>	<u>\$ 22,478</u>	<u>\$ 3,251</u>

\* These funds are not required to be budgeted

<u>Special Machinery</u>	<u>Special Parks &amp; Recreation</u>	<u>Candidate Registration Fee</u>	<u>Crime Prevention</u>	<u>Conceal &amp; Carry</u>	<u>Sex Offender Registration</u>	<u>Special Motor Vehicle</u>	<u>Prosecuting Attorney Training</u>
\$ -	\$ 689	\$ -	\$ -	\$ -	\$ -	\$ 68,872	\$ -
-	-	300	-	910	6,636	-	1,311
22,156	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
251	-	-	2,000	-	-	35,750	-
-	-	-	-	-	-	-	-
<u>22,407</u>	<u>689</u>	<u>300</u>	<u>2,000</u>	<u>910</u>	<u>6,636</u>	<u>104,622</u>	<u>1,311</u>
-	-	-	-	-	-	93,817	-
-	-	-	-	-	-	1,795	2,276
18,984	-	-	1,800	-	-	8,157	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	8	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	836	-
<u>18,984</u>	<u>-</u>	<u>-</u>	<u>1,800</u>	<u>-</u>	<u>-</u>	<u>104,613</u>	<u>2,276</u>
3,423	689	300	200	910	6,636	9	[965]
<u>86,818</u>	<u>2,562</u>	<u>100</u>	<u>6,347</u>	<u>1,521</u>	<u>11,780</u>	<u>1,406</u>	<u>1,374</u>
<u>\$ 90,241</u>	<u>\$ 3,251</u>	<u>\$ 400</u>	<u>\$ 6,547</u>	<u>\$ 2,431</u>	<u>\$ 18,416</u>	<u>\$ 1,415</u>	<u>\$ 409</u>

See independent auditor's report on the financial statements.

SCHEDULE 2-16

Atchison County, Kansas  
 Schedule of Receipts and Expenditures - Actual\*  
 Special Purpose Funds (Continued)  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	<u>Diversion</u>	<u>Juvenile Supervision</u>	<u>County Attorney Worthless Check</u>	<u>Safety Committee</u>
<b>Receipts</b>				
Taxes and shared revenues	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-
Use of money and property	-	-	-	-
Fines, fees and forfeitures	3,414	920	870	-
Reimbursements	-	-	-	-
Miscellaneous	-	-	-	19,514
Operating transfers	-	-	-	-
<b>Total Receipts</b>	<u>3,414</u>	<u>920</u>	<u>870</u>	<u>19,514</u>
<b>Expenditures</b>				
Personnel services	-	-	-	-
Contractual services	227	-	-	2,910
Materials and supplies	-	-	-	8,328
Capital outlay	485	-	-	-
Miscellaneous	-	-	-	-
Equipment	-	-	-	-
Operating transfers	-	-	-	-
<b>Total Expenditures</b>	<u>712</u>	<u>-</u>	<u>-</u>	<u>11,238</u>
<b>Receipts Over [Under] Expenditures</b>	<b>2,702</b>	<b>920</b>	<b>870</b>	<b>8,276</b>
<b>Unencumbered Cash, Beginning</b>	<u>24,239</u>	<u>8,814</u>	<u>6,536</u>	<u>16,016</u>
<b>Unencumbered Cash, Ending</b>	<u>\$ 26,941</u>	<u>\$ 9,734</u>	<u>\$ 7,406</u>	<u>\$ 24,292</u>

\* These funds are not required to be budgeted



<u>Sheriff</u>	<u>Special Prosecutor Trust</u>	<u>Sheriff VIN Inspections</u>	<u>Clerk Technology</u>	<u>Treasurer Technology</u>	<u>IIP Supervision</u>	<u>Unified Courts UA Accounts</u>	<u>Special Law Enforcement State Forfeiture</u>	<u>Enhanced Wireless 911</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	775	-	1,284	109,105
-	-	-	-	-	-	-	-	-
107,557	-	28,973	3,863	3,863	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>107,557</u>	<u>-</u>	<u>28,973</u>	<u>3,863</u>	<u>3,863</u>	<u>775</u>	<u>-</u>	<u>1,284</u>	<u>109,105</u>
-	-	-	-	-	-	-	-	-
-	-	500	-	-	-	-	-	98,585
796	-	12,803	-	-	-	-	-	8,633
-	-	-	-	4,075	-	-	-	-
3,583	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>4,379</u>	<u>-</u>	<u>13,303</u>	<u>-</u>	<u>4,075</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>107,218</u>
103,178	-	15,670	3,863	[212]	775	-	1,284	1,887
<u>9,705</u>	<u>1,698</u>	<u>59,623</u>	<u>15,626</u>	<u>11,751</u>	<u>1,175</u>	<u>4,209</u>	<u>-</u>	<u>185,031</u>
<u>\$ 112,883</u>	<u>\$ 1,698</u>	<u>\$ 75,293</u>	<u>\$ 19,489</u>	<u>\$ 11,539</u>	<u>\$ 1,950</u>	<u>\$ 4,209</u>	<u>\$ 1,284</u>	<u>\$ 186,918</u>

See independent auditor's report on the financial statements.

SCHEDULE 2-17

Atchison County, Kansas  
 Schedule of Receipts and Expenditures - Actual\*  
 Special Purpose Funds - Grants  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	<u>CERT</u>	<u>KDWP-CFAP Program</u>
Receipts		
Reimbursements	\$ 5,010	\$ -
Grants	<u>-</u>	<u>1,854</u>
Total Receipts	<u>5,010</u>	<u>1,854</u>
 Expenditures		
Personnel services	1,071	-
Contractual services	-	-
Materials and supplies	1,016	-
Capital outlay	-	-
Miscellaneous	-	-
Grants and reimbursed expense	<u>-</u>	<u>-</u>
Total Expenditures	<u>2,087</u>	<u>-</u>
 Receipts Over [Under] Expenditures	 2,923	 1,854
 Unencumbered Cash, Beginning	 <u>3,140</u>	 <u>17,001</u>
 Unencumbered Cash, Ending	 <u>\$ 6,063</u>	 <u>\$ 18,855</u>

\* These funds are not required to be budgeted

<u>EMPG Grant</u>	<u>AISP</u>	<u>JISP</u>	<u>CMA</u>	<u>IIP</u>
\$ -	\$ 37,859	\$ 3,855	\$ 3,854	\$ -
<u>23,225</u>	<u>146,606</u>	<u>79,760</u>	<u>62,359</u>	<u>250</u>
<u>23,225</u>	<u>184,465</u>	<u>83,615</u>	<u>66,213</u>	<u>250</u>
8,258	128,546	43,838	42,003	-
8,822	-	-	-	-
-	-	-	-	-
3,017	-	-	-	-
-	24,712	12,731	15,226	-
-	1,455	145	106	-
<u>20,097</u>	<u>154,713</u>	<u>56,714</u>	<u>57,335</u>	<u>-</u>
3,128	29,752	26,901	8,878	250
<u>33,761</u>	<u>175,769</u>	<u>14,463</u>	<u>29,581</u>	<u>-</u>
<u>\$ 36,889</u>	<u>\$ 205,521</u>	<u>\$ 41,364</u>	<u>\$ 38,459</u>	<u>\$ 250</u>

See independent auditor's report on the financial statements.

SCHEDULE 2-18

Atchison County, Kansas  
 Schedule of Receipts and Expenditures - Actual\*  
 Capital Improvement Funds  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	County General Capital <u>Improvement</u>	Solid Waste Capital <u>Improvement</u>	Joint Communications Capital <u>Improvement</u>
<b>Receipts</b>			
Reimbursements	\$ 159,460	\$ -	\$ 4,366
Miscellaneous	4,500	3,437	-
Operating transfers	<u>370,000</u>	<u>30,000</u>	<u>100,000</u>
Total Receipts	<u>533,960</u>	<u>33,437</u>	<u>104,366</u>
<b>Expenditures</b>			
Contractual services	-	-	46,299
Materials and supplies	-	-	-
Capital outlay	55,456	18,282	17,106
Miscellaneous	-	-	-
Operating transfers	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>55,456</u>	<u>18,282</u>	<u>63,405</u>
Receipts Over [Under] Expenditures	478,504	15,155	40,961
Unencumbered Cash, Beginning	<u>555,025</u>	<u>120,564</u>	<u>90,540</u>
Unencumbered Cash, Ending	<u>\$ 1,033,529</u>	<u>\$ 135,719</u>	<u>\$ 131,501</u>

\* These funds are not required to be budgeted

SCHEDULE 2-18

<u>Noxious Weed Capital Outlay</u>	<u>Memorial Hall Renovation</u>	<u>Ambulance Capital Outlay</u>	<u>Special Bridge Project</u>	<u>Bridge Bonding Project</u>
\$ -	\$ -	\$ -	\$ 6,000	\$ -
-	-	-	4,592	-
-	-	30,000	-	-
-	-	30,000	10,592	-
-	-	-	44,225	66,215
-	-	-	-	-
-	-	20,000	-	-
-	-	-	-	-
-	-	-	-	238,204
-	-	20,000	44,225	304,419
-	-	10,000	[33,633]	[304,419]
<u>101,121</u>	<u>558</u>	<u>185,725</u>	<u>188,853</u>	<u>1,368,191</u>
<u>\$ 101,121</u>	<u>\$ 558</u>	<u>\$ 195,725</u>	<u>\$ 155,220</u>	<u>\$ 1,063,772</u>

See independent auditor's report on the financial statements.

SCHEDULE 2-19

Atchison County, Kansas  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Bond and Interest Fund  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
<b>Receipts</b>			
Taxes and shared revenues:			
Ad valorem tax	\$ 280,726	\$ 280,210	\$ [516]
Motor vehicle tax	40,000	40,507	507
16/20M tax	3,360	3,309	[51]
Recreation vehicle tax	500	519	19
Delinquent tax	690	27	[663]
Excise tax	-	95	95
Redemptions	-	848	848
Commercial vehicle tax	1,329	1,475	146
Operating transfers	238,205	238,204	[1]
Neighborhood revitalization rebate	<u>[14,076]</u>	<u>[13,985]</u>	<u>[91]</u>
<b>Total Receipts</b>	<u>550,734</u>	<u>551,209</u>	<u>293</u>
<b>Expenditures</b>			
Contractual services	<u>597,465</u>	<u>547,403</u>	<u>50,062</u>
<b>Total Expenditures</b>	<u>\$ 597,465</u>	<u>\$ 547,403</u>	<u>\$ 50,062</u>
Receipts Over [Under] Expenditures		3,806	
Unencumbered Cash, Beginning		<u>49,976</u>	
Unencumbered Cash, Ending		<u>\$ 53,782</u>	

See independent auditor's report on the financial statements.

Atchison County, Kansas  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Solid Waste Fund  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Over [Under]
Receipts			
Taxes and shared revenues:			
Sales and use taxes	\$ 436,500	\$ 436,500	\$ -
Charges for services	250,000	273,041	23,041
Use of money and property	-	13,000	13,000
Reimbursements	10,000	52	[9,948]
Miscellaneous	<u>8,000</u>	<u>15,978</u>	<u>7,978</u>
Total Receipts	<u>704,500</u>	<u>738,571</u>	<u>34,071</u>
Expenditures			
Personnel services	256,300	249,476	6,824
Contractual services	425,600	496,030	[70,430]
Materials and supplies	53,500	26,895	26,605
Capital outlay	59,000	6,858	52,142
Operating transfers	<u>16,000</u>	<u>30,000</u>	<u>[14,000]</u>
Total Expenditures	<u>\$ 810,400</u>	<u>809,259</u>	<u>\$ 1,141</u>
Receipts Over [Under] Expenditures		[70,688]	
Unencumbered Cash, Beginning		<u>344,025</u>	
Unencumbered Cash, Ending		<u>\$ 273,337</u>	

See independent auditor's report on the financial statements.

SCHEDULE 2-21

Atchison County, Kansas  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Atchison Senior Village Fund  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Receipts			
Charges for services	\$ 3,819,000	\$ 3,723,247	\$ [95,753]
Fines, fees and forfeitures	-	30	30
Reimbursements	6,000	9,578	3,578
Miscellaneous	9,800	2,732	[7,068]
Operating transfers	<u>205,000</u>	<u>327,668</u>	<u>122,668</u>
Total Receipts	<u>4,039,800</u>	<u>4,063,255</u>	<u>23,455</u>
Expenditures			
Personnel services	2,690,395	2,595,674	94,721
Contractual services	880,562	1,103,969	[223,407]
Materials and supplies	452,100	444,706	7,394
Capital outlay	52,250	34,292	17,958
Miscellaneous	-	2,500	[2,500]
Equipment related	-	1,379	[1,379]
Adjustment for qualifying budget credits	<u>9,578</u>	<u>-</u>	<u>9,578</u>
Total Expenditures	<u>\$ 4,084,885</u>	<u>4,182,520</u>	<u>\$ [97,635]</u>
Receipts Over [Under] Expenditures		[119,265]	
Unencumbered Cash, Beginning		<u>911,951</u>	
Unencumbered Cash, Ending		<u>\$ 792,686</u>	

See independent auditor's report on the financial statements.





SCHEDULE 2-23

Atchison County, Kansas  
 Schedule of Receipts and Expenditures - Actual\*  
 Atchison Senior Village Reserve  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	<u>Actual</u>
Receipts	
Miscellaneous	\$ 12,499
Total Receipts	<u>12,499</u>
Expenditures	
Capital outlay	<u>11,184</u>
Total Expenditures	<u>11,184</u>
Receipts Over [Under] Expenditures	1,315
Unencumbered Cash, Beginning	<u>212,240</u>
Unencumbered Cash, Ending	<u>\$ 213,555</u>

\* This fund is not required to be budgeted

Atchison County, Kansas  
 Schedule of Receipts, Expenditures and Unencumbered Cash  
 Trust Funds  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	Heritage Trust	W A Harwi Trust
Receipts		
Miscellaneous	\$ 7,747	\$ 327,668
Total Receipts	7,747	327,668
Expenditures		
Allocations and distributions	9,758	-
Miscellaneous	21	-
Operating transfers	-	327,668
Total Expenditures	9,779	327,668
Receipts Over [Under] Expenditures	[2,032]	-
Unencumbered Cash, Beginning	5,913	-
Unencumbered Cash, Ending	\$ 3,881	\$ -

See independent auditor's report on the financial statements.

SCHEDULE 3

Atchison County, Kansas  
 Schedule of Receipts and Expenditures - Actual  
 Agency Funds  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	<u>Beginning</u> <u>Cash Balance</u>	<u>Cash</u> <u>Receipts</u>	<u>Cash</u> <u>Disbursements</u>	<u>Ending</u> <u>Cash Balance</u>
Distributable Funds:				
Current ad valorem taxes	\$ 14,435,556	\$ 24,227,524	\$ 23,667,570	\$ 14,995,510
Vehicle excise taxes	2,487	5,275	5,785	1,977
Motor vehicle taxes	497,384	4,514,146	4,419,510	592,020
Recreational vehicle taxes	5,406	26,503	26,376	5,533
Delinquent personal property taxes	2,074	857	1,962	969
Partial payment redemption	46,717	13,744	-	60,461
County-wide sales tax	465,307	1,545,479	1,411,500	599,286
County redemption	39,995	96,109	114,620	21,484
Total Distributable Funds	<u>15,494,926</u>	<u>30,429,637</u>	<u>29,647,323</u>	<u>16,277,240</u>
State Funds:				
State education building	-	184,079	184,079	-
State eleemosynary building	-	92,039	92,039	-
Total State Funds	<u>-</u>	<u>276,118</u>	<u>276,118</u>	<u>-</u>
Subdivision Funds:				
Library	-	133,615	133,615	-
School districts	-	9,032,378	9,032,378	-
Townships	-	1,319,032	1,319,032	-
Cities	-	5,223,576	5,223,576	-
Fire districts	-	266,814	266,814	-
Watershed districts	-	277,318	277,318	-
Drainage districts	20,756	2,400	17,124	6,032
Cemeteries	4,516	47,951	52,467	-
Total Subdivision Funds	<u>25,272</u>	<u>16,303,084</u>	<u>16,322,324</u>	<u>6,032</u>

See independent auditor's report on the financial statements.

Atchison County, Kansas  
 Schedule of Receipts and Expenditures - Actual (Continued)  
 Agency Funds  
 Regulatory Basis  
 For the Year Ended December 31, 2019

	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Other Agency Funds:				
Driver's license account	80,094	119,614	111,838	87,870
Sports complex sales tax	-	561,114	561,114	-
Neighborhood revitalization	127,684	1,225,922	1,164,626	188,980
Special city & county highway	[55,500]	61,871	61,142	[54,771]
Unclaimed legacy & money	121	-	-	121
Over & short	[564]	-	-	[564]
Overpayment	1	6,933	7,220	[286]
Total Other Agency Funds	<u>151,836</u>	<u>1,975,454</u>	<u>1,905,940</u>	<u>221,350</u>
Outside Accounts Considered Agency Funds				
District court	157,610	1,250,549	960,669	447,490
Law library	12,503	12,725	9,325	15,903
Clerk - fish & game account	4	6,248	6,172	80
Clerk - withholding account	7,956	3,015,646	3,002,374	21,228
Inmate fund	80,137	238,580	238,714	80,003
Total Outside Accounts Considered Agency Funds	<u>258,210</u>	<u>4,523,748</u>	<u>4,217,254</u>	<u>564,704</u>
Total Agency Funds	<u>\$ 15,930,244</u>	<u>\$ 53,508,041</u>	<u>\$ 52,368,959</u>	<u>\$ 17,069,326</u>

See independent auditor's report on the financial statements.

SCHEDULE 4

Atchison County, Kansas  
Tax Roll Reconciliation  
For the Year Ended December 31, 2019

2018 Tax roll as adjusted:	
County Clerk's abstract of 2018 tax roll	\$ 24,483,406
Special assessments	156,045
16/20M trucks	169,866
Adjustments to original tax roll:	
Added taxes	46,885
Abated taxes	<u>[41,748]</u>
Adjusted 2018 tax roll	<u>\$ 24,814,454</u>
2018 Tax roll as accounted for:	
Distributions	\$ 23,648,882
Current uncollected	<u>1,165,572</u>
2018 tax roll accounted for	<u>\$ 24,814,454</u>

SCHEDULE 5-1

Atchison County, Kansas  
 Schedule of Receipts and Disbursements - Actual  
 Clerk of the District Court  
 Regulatory Basis  
 For the Year Ended December 31, 2019

Balance, Beginning of Year	\$ <u>157,611</u>
Receipts:	
Clerk fees - State	117,613
Law enforcement training center	9,147
State general fund	2,257
Interest	859
Fines	88,435
Marriage license fees	4,071
CC Supervision Fund	4,561
Clerk fees - County	8,428
Prosecuting attorney training center	1,266
County attorney fee	21,137
Law library	12,280
State attorney fee	15,316
Refund	28
Judicial branch surcharge	52,749
Indigent defense fees	5,750
Judgements, restitutions, etc	867,756
Bonds	96,647
Other	<u>121,680</u>
Total Receipts	<u>1,429,980</u>
Expenditures:	
To State Treasurer:	
Clerk fees	117,613
Law enforcement training center	9,147
State general fund	2,257
Interest	809
Fines	88,435
Marriage license fees	4,071
State attorney fee	15,316
Indigent defense fees	<u>5,750</u>
Total Expenditures to State Treasurer	<u>243,398</u>

See independent auditor's report on the financial statements.

Atchison County, Kansas  
 Schedule of Receipts and Disbursements - Actual (Continued)  
 Clerk of the District Court  
 Regulatory Basis  
 For the Year Ended December 31, 2019

Expenditures:	
To County Treasurer:	
Clerk Fees	8,428
Prosecuting attorney training	1,266
County attorney fees	21,137
Law library	12,280
Refund	28
Bonds	119,452
Other	<u>124,002</u>
Total Expenditures to County Treasurer	<u>286,593</u>
Judgements, restitutions, etc	552,800
Judicial branch surcharge	52,749
CC Supervision Fund	<u>4,561</u>
Total Other Expenditures	<u>610,110</u>
Total Expenditures	<u>1,140,101</u>
Balance, End of Year	<u>\$ 447,490</u>
Composition of ending balance:	
Cash in Union State Bank Atchison, Kansas	<u><u>\$ 447,490</u></u>

See independent auditor's report on the financial statements.



SCHEDULE 5-2

Atchison County, Kansas  
 Schedule of Receipts and Disbursements - Actual  
 Law Library  
 Regulatory Basis  
 For the Year Ended December 31, 2019

Balance, Beginning of Year	\$ <u>12,503</u>
Receipts:	
Fees	12,510
Interest income	41
Miscellaneous	<u>120</u>
Total Receipts	<u>12,671</u>
Expenditures:	
Books/publications	8,361
Computer/copier services	<u>910</u>
Total Expenditures	<u>9,271</u>
Balance, End of Year	\$ <u>15,903</u>
Composition of ending balance:	
Cash in Union State Bank, Atchison, Kansas	<u><u>\$ 15,903</u></u>

See independent auditor's report on the financial statements.

Atchison County, Kansas  
 Schedule of Receipts and Disbursements - Actual  
 Special Obligation Sales Tax Revenue Bond  
 Funds Held by Special Obligation Bonds Trustee  
 Regulatory Basis  
 For the Year Ended December 31, 2019

Balance, Beginning of Year	<u>\$ 780,376</u>
Receipts:	
Sales tax collections	561,114
Dividends reinvested	<u>16,016</u>
Total Receipts	<u>577,130</u>
Disbursements:	
Quarterly maintenance agreements:	
ASAF	40,000
USD 377	10,000
Trustee agent fees	1,800
Bond payments:	
Principal	356,753
Interest	<u>69,266</u>
Total Disbursements	<u>477,819</u>
Balance, End of Year	<u><u>\$ 879,687</u></u>
Composition of ending balance: Mutual Funds	
Sales Tax Revenue Fund	\$ 566,043
Debt Service Fund	12,116
Management & Operating Reserve Fund	<u>301,528</u>
Composition of ending balance:	
Cash in Exchange Bank & Trust, Atchison, Kansas	<u><u>\$ 879,687</u></u>

See independent auditor's report on the financial statements.