

ATCHISON COUNTY, KANSAS

FINANCIAL STATEMENTS

December 31, 2020

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Atchison County, Kansas
 FINANCIAL STATEMENTS
 December 31, 2020

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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, 2020, 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 standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, 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, 2020, 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, 2020, 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

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 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. The accompanying schedule of expenditures of federal awards is 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 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 8, 2021, on our consideration of the County’s internal control over financial reporting and 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 the 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 the County’s internal control over financial reporting and compliance.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

September 8, 2021

Atchison County, Kansas
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2020

<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	\$ 116,906	\$ -	\$ 10,223,296	\$ 9,491,479	\$ 848,723	\$ 150,528	\$ 999,251
Special Purpose Funds:							
Memorial Hall	1,079	-	29,464	30,000	543	-	543
Fair	524	-	7,247	7,500	271	-	271
Historical	390	-	7,382	7,500	272	-	272
Noxious Weed	[487]	-	128,151	101,201	26,463	1,892	28,355
Joint Communication	42,440	-	1,130,134	1,106,363	66,211	106	66,317
Fair Maintenance	525	-	7,248	7,500	273	-	273
County Health	2,722	-	78,405	80,000	1,127	-	1,127
Home for the Aged	367	-	10,166	10,533	-	-	-
Mental Health	2,163	-	71,560	73,000	723	-	723
Soil Conservation	1,122	-	28,492	29,140	474	-	474
Extention Council	14,756	-	137,623	140,000	12,379	-	12,379
Mental Health Development	1,591	-	46,832	48,000	423	-	423
Council on Aging	4,165	-	122,280	125,000	1,445	-	1,445
Special Highway	1,135,516	-	465,513	736,962	864,067	25,299	889,366
Rescue	20,699	-	1,725	2,108	20,316	-	20,316
Special Law Enforcement	5,146	-	3,875	2,040	6,981	-	6,981
Register of Deeds Technology	22,478	-	19,648	10,924	31,202	-	31,202
Local Alcohol Liquor	3,251	-	1,123	-	4,374	-	4,374
Special Machinery	90,241	-	117,521	4,040	203,722	-	203,722
Special Parks & Recreation	3,251	-	1,123	-	4,374	-	4,374
Candidate Registration Fee	400	-	600	-	1,000	-	1,000
Crime Prevention	6,547	-	-	-	6,547	-	6,547
Concel & Carry	2,431	-	813	-	3,244	-	3,244
Sex Offender Registration	18,416	-	3,980	-	22,396	-	22,396
Special Motor Vehicle	1,415	-	103,396	92,372	12,439	[1,437]	11,002
Prosecuting Attorney & Training	409	-	756	796	369	-	369
Diversion	26,941	-	1,951	123	28,769	-	28,769
Juvenile Supervision	9,734	-	690	-	10,424	-	10,424
County Attorney Worthless Check	7,406	-	352	-	7,758	-	7,758
Safety Committee	24,292	-	19,680	11,572	32,400	13	32,413
Sheriff	112,883	-	3,264	52,003	64,144	-	64,144
Special Prosecutor Trust	1,698	-	-	-	1,698	-	1,698
Sheriff VIN Inspections	75,293	-	34,475	8,166	101,602	-	101,602
Clerk Technology	19,489	-	4,850	-	24,339	-	24,339
Treasurer Technology	11,539	-	4,850	1,388	15,001	-	15,001
IIP Supervision	1,950	-	995	-	2,945	-	2,945
Unified Courts UA Account	4,209	-	-	419	3,790	-	3,790
Special Law Enforcement							
State Forfeiture	1,284	-	7,003	-	8,287	-	8,287
Enhanced Wireless 911	186,918	-	107,489	104,766	189,641	-	189,641
Adopt a Family	-	-	7,260	5,334	1,926	5,334	7,260
CERT	6,063	-	-	50	6,013	44	6,057
KDWP-CFAP Program	18,855	-	1,854	-	20,709	-	20,709
EMPG Grant	36,889	-	28,157	23,160	41,886	895	42,781
AISP	205,521	-	178,544	178,798	205,267	72	205,339
JISP	41,364	-	117,972	109,881	49,455	77	49,532
CMA	38,459	-	31,932	29,126	41,265	21	41,286
IIP	250	-	375	-	625	-	625
CARES Act	-	-	61,052	23,069	37,983	21	38,004
SPARK	-	-	3,295,705	3,295,705	-	-	-

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, 2020

<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 Project Funds:							
County General Capital Improvement	\$ 1,033,529	\$ -	\$ -	\$ 35,001	\$ 998,528	\$ -	\$ 998,528
Solid Waste Capital Improvement	135,719	-	113,086	59,245	189,560	59,245	248,805
Joint Communications							
Capital Improvement	131,501	-	180,595	131,500	180,596	-	180,596
Noxious Weed Capital Outlay	101,121	-	10,000	152	110,969	-	110,969
Memorial Hall Renovation	558	-	-	558	-	-	-
Ambulance Capital Outlay	195,725	-	47,595	47,835	195,485	-	195,485
Special Bridge Project	155,220	-	31,257	80,000	106,477	-	106,477
Bridge Bonding Project	1,063,772	-	-	403,108	660,664	253,264	913,928
Bond and Interest Funds:							
Bond and Interest	53,782	-	502,277	551,040	5,019	-	5,019
Business Funds:							
Solid Waste	273,337	-	919,252	869,140	323,449	96,527	419,976
Atchison Senior Village	792,686	-	4,025,217	4,304,124	513,779	74,223	588,002
Nursing Home Improvement	73,723	-	-	-	73,723	-	73,723
Atchison Senior Village Reserve	213,555	-	-	-	213,555	-	213,555
Trust Funds:							
Heritage Trust	3,881	-	9,699	10,960	2,620	-	2,620
W A Harwi Trust	-	-	199,630	199,630	-	-	-
Self-Funded Insurance	-	-	1,953,049	1,831,554	121,495	-	121,495
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 6,557,609</u>	<u>\$ -</u>	<u>\$ 24,648,460</u>	<u>\$ 24,473,865</u>	<u>\$ 6,732,204</u>	<u>\$ 666,124</u>	<u>\$ 7,398,328</u>

COMPOSITION OF CASH:

Checking accounts	\$ 18,998,405
Certificates of deposit	3,481,482
Savings	171,204
Money market accounts	253,740
Clerk of the district court account	285,150
Law Library account	17,082
Clerk - fish & game account	4
Clerk - withholding account	15,399
Sheriff - inmate account	79,606
Total Cash	23,302,072
Less Agency Funds per Schedule 4	<u>[15,903,744]</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 7,398,328</u>

Atchison County, Kansas

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

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 2020. 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, 2020

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.

Capital Project Fund - used to accounts for debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment

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. No such amendments were made during the year ended December 31, 2020.

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, 2020

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, trust and agency funds. The funds that are required to have a legal operating budget are listed in Schedule 1 on page 15.

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, 2020, 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, 2020

NOTE 2 - DEPOSITS (CONTINUED)

At December 31, 2020, the County's carrying amount of deposits was \$23,302,072 and the bank balance was \$23,923,150. 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, \$15,475,218 was collateralized with securities held by the pledging financial institutions' agents in the County's name and the balance of \$7,453,932 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, 2020, the funds held by the Trustee are as follows:

Investment type:	
Mutual funds: Federated Government Obligations	
Management and Operating Reserve Fund	\$ 393,087
Debt Service Fund	11,574
Sales Tax Revenue Fund	716,876
Total mutual funds	<u>\$ 1,121,537</u>

NOTE 3 - 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 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 8.61% for KPERS and 21.93% for KP&F for the fiscal year ended December 31, 2020. Contributions to the pension plan from the County were \$434,352 for KPERS and \$334,337 for KP&F for the year ended December 31, 2020.

Atchison County, Kansas

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

NOTE 3 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Net Pension Liability. At December 31, 2020, the County's proportionate share of the collective net pension liability reported by KPERS was \$4,543,578 for KPERS and \$3,348,830 for KP&F. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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 or can be obtained as described above.

NOTE 4 - 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, 2020, the County's liability for unused vacation and sick time is \$262,167 attributable to both governmental and business funds.

NOTE 5 - 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, 2020.

Atchison County, Kansas

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

NOTE 6 - MEDICAL SELF-INSURANCE PLAN

The County has established a program to pay medical claims of covered current and former County employees and additional health insurance premiums. Liabilities are reported when it is probable that claims have been incurred and the amount of the liability can be reasonably estimated. An excess coverage insurance policy covers individual claims over a certain amount. Liabilities include an amount for claims that have been incurred but not reported (IBNR). Claim liabilities are calculated by the plan administrator and are expected to be liquidated with expendable available financial resources.

The below table summarizes activity for the year ended December 31, 2020:

	<u>2020</u>
Unpaid claims, January 1	\$ -
Incurred claims (including IBNRs)	1,273,708
Claim payments	<u>[1,127,725]</u>
Unpaid claims, December 31	<u>\$ 145,983</u>

NOTE 7 - CONTINGENCIES

The County receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with the terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims would not have a material effect on any of the financial statements of the County at December 31, 2020.

NOTE 8 - TRANSFERS

Operating transfers were as follows for the year ended December 31, 2020:

<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Regulatory Authority</u>
General	Ambulance Capital Outlay	\$ 39,860	K.S.A. 12-110d
General	Special Bridge Project	29,998	K.S.A. 19-120
Noxious Weed	Noxious Weed Capital Outlay	10,000	K.S.A. 2-1318
Joint Communications	Joint Communications Capital Improvement	180,595	K.S.A. 19-120
Solid Waste	Solid Waste Capital Improvement	53,534	K.S.A. 19-120
Memorial Hall Renocation	General	558	K.S.A. 19-120
WA Harwi Trust	Atchison Senior Village	<u>199,630</u>	Resolution
		<u>\$ 514,175</u>	

Atchison County, Kansas

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

NOTE 9 - CAPITAL PROJECTS

The County enters into various construction projects throughout the year. The County's major capital projects in 2020 consisted of:

<u>Project</u>	<u>Amount Approved</u>	<u>Amount Spent to 12/31/2020</u>
Ambulance Cot System	\$ 35,221	\$ 35,221
2020 Noxious Weed Chemical Bid	35,966	35,966
Biennial Bridge Inspections	22,961	22,961
Culverts (6 projects)	92,500	92,740
Bridge Planks	26,738	26,739
Expansion project for Emergency Operations	87,200	93,620
Generator for Emergency Management	30,484	30,483
Phone System/Server Replacement	46,257	46,227

NOTE 10 - LONG-TERM DEBT

The following table summarizes changes in long-term debt for the year ended December 31, 2020:

<u>Type of Issue</u>	<u>Beginning Principal Outstanding</u>	<u>Additions to Principal</u>	<u>Reductions of Principal</u>	<u>Ending Principal Outstanding</u>	<u>Interest Paid</u>
General Obligation Bonds	\$ 1,835,000	\$ -	\$ 180,000	\$ 1,655,000	\$ 61,840
Special Obligation Sales Tax Revenue Bonds	2,470,071	-	366,140	2,103,931	59,879
Capital Leases	1,338,790	-	479,308	859,482	41,364
Total	<u>\$5,643,861</u>	<u>\$ -</u>	<u>\$1,025,448</u>	<u>\$4,618,413</u>	<u>\$ 163,082</u>

General Obligation Bonds. The following table details the County's outstanding general obligation debt as of December 31, 2020:

<u>General Obligation Bonds</u>	<u>Interest Rate</u>	<u>Amount Outstanding</u>	<u>Original Amount</u>	<u>Date of Issue</u>	<u>Final Maturity</u>
Series 2020A	3.37%	<u>\$ 1,655,000</u>	<u>\$ 2,000,000</u>	8/30/2018	10/1/2018

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

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>
2021	\$ 185,000	\$ 55,774
2022	190,000	49,539
2023	195,000	43,136
2024	205,000	36,565
2025	210,000	29,656
2026 - 2028	<u>670,000</u>	<u>45,664</u>
	<u>\$ 1,655,000</u>	<u>\$ 260,333</u>

Atchison County, Kansas

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

NOTE 10 - LONG-TERM DEBT (CONTINUED)

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.

Special Obligation Sales Tax Revenue Bonds. The following table details the County's outstanding special obligation sales tax revenue bonds as of December 31, 2020:

<u>Special Obligation Sales Tax Revenue Bonds</u>	<u>Interest Rate</u>	<u>Amount Outstanding</u>	<u>Original Amount</u>	<u>Date of Issue</u>	<u>Final Maturity</u>
Series 2016 Refunding	3.37%	<u>\$2,103,931</u>	<u>\$3,543,255</u>	11/10/2016	4/1/2026

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

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>
2021	\$ 375,774	\$ 50,245
2022	385,662	40,358
2023	395,809	30,210
2024	406,224	19,796
2025	416,912	9,107
2026	<u>123,549</u>	<u>612</u>
	<u>\$ 2,103,931</u>	<u>\$ 150,328</u>

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.

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).

Atchison County, Kansas

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

NOTE 10 - LONG-TERM DEBT (CONTINUED)

The following table details the County's outstanding capital lease agreements as of December 31, 2020:

<u>Capital Leases</u>	<u>Interest Rate</u>	<u>Amount Outstanding</u>	<u>Original Amount</u>	<u>Date of Issue</u>	<u>Final Maturity</u>
Chip Spreader	2.35%	\$ 39,104	\$ 186,741	5/10/2016	5/10/2021
Dump Trucks, Tractor, Mower	2.49%	86,714	413,750	11/29/2016	11/29/2021
JD Crawler Loader	3.19%	113,176	270,142	7/18/2017	7/18/2022
938 Wheel Loader	3.53%	117,809	189,791	3/20/2018	3/20/2023
Cat Motor Grader	4.29%	93,703	126,000	11/6/2018	11/6/2025
Dump Truck, Skid Steer, F-250	4.09%	138,682	229,845	1/20/2019	1/29/2023
Backhoe	3.75%	92,711	123,612	10/29/2019	10/29/2024
JD Motor Grader	2.99%	<u>177,582</u>	<u>218,831</u>	12/30/2019	12/20/2024
Total		<u>\$ 859,482</u>	<u>\$ 1,758,712</u>		

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

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>
2021	\$ 353,277	\$ 29,325
2022	235,514	18,192
2023	184,549	9,847
2024	65,794	3,098
2025	<u>20,348</u>	<u>873</u>
	<u>\$ 859,482</u>	<u>\$ 61,336</u>

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 25th valuation date. Following is the County's debt limitation and debt margin as of December 31, 2020:

Total assessed valuation	\$ 172,454,331
3% debt limitation per K.S.A. 10-306	5,173,630
Total outstanding general obligation debt	<u>1,655,000</u>
General obligation debt margin	<u>\$ 3,518,630</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.

Atchison County, Kansas

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2020

NOTE 11 - LITIGATION

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 12 - 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 13 - STATUTORY VIOLATIONS

Actual exceeded budgeted expenditures in the Home for the Aged and Atchison Senior Village Funds, 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, 2020

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year Budget</u>	<u>Variance Over [Under]</u>
Governmental Type Funds:					
General Funds:					
General	\$ 9,896,949	\$ -	\$ 9,896,949	\$ 9,491,479	\$ [405,470]
Special Purpose Funds:					
Memorial Hall	30,000	-	30,000	30,000	-
Fair	7,500	-	7,500	7,500	-
Historical	7,500	-	7,500	7,500	-
Noxious Weed	168,938	-	168,938	101,201	[67,737]
Joint Communications	1,106,363	-	1,106,363	1,106,363	-
Fair Maintenance	7,500	-	7,500	7,500	-
County Health	80,000	-	80,000	80,000	-
Home for the Aged	10,000	-	10,000	10,533	533
Mental Health	73,000	-	73,000	73,000	-
Soil 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	125,000	-	125,000	125,000	-
Special Highway	915,000	-	915,000	736,962	[178,038]
Bond and Interest Fund:					
Bond and Interest	551,040	-	551,040	551,040	-
Business Funds:					
Solid Waste	869,140	-	869,140	869,140	-
Atchison Senior Village	4,076,522	148,440	4,224,962	4,304,124	79,162
Total Primary Government	\$ 18,146,592	\$ 148,440	\$ 18,295,032	\$ 17,718,482	\$ [576,550]

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, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Receipts			
Taxes and shared revenues:			
Ad valorem tax	\$ 8,053,636	\$ 7,976,158	\$ [77,478]
Motor vehicle tax	775,420	794,609	19,189
16/20M tax	60,016	72,539	12,523
Recreation vehicle tax	10,135	10,739	604
Delinquent tax	60,000	101,807	41,807
Excise tax	1,272	1,611	339
Redemptions	100,000	12,853	[87,147]
Local alcohol liquor tax	2,326	1,123	[1,203]
In lieu of tax	9,500	9,793	293
Commercial vehicle tax	28,025	30,399	2,374
Licenses, permits and fees	221,755	155,765	[65,990]
Charges for services	717,000	821,887	104,887
Use of money and property	140,000	85,839	[54,161]
Fines, forfeitures and penalties	20,850	9,204	[11,646]
Reimbursements	60,000	338,025	278,025
Miscellaneous	-	114,835	114,835
Neighborhood revitalization rebate	[312,063]	[314,448]	[2,385]
Operating transfers	-	558	558
Total Receipts	<u>\$ 9,947,872</u>	<u>10,223,296</u>	<u>\$ 275,424</u>
Expenditures			
County Commission:			
Personnel services	\$ 100,947	\$ 94,158	\$ [6,789]
Contractual services	11,600	8,942	[2,658]
Materials and supplies	800	43	[757]
Capital outlay	2,000	-	[2,000]
Total County Commission	<u>115,347</u>	<u>103,143</u>	<u>[12,204]</u>
County Clerk:			
Personnel services	161,728	147,801	[13,927]
Contractual services	7,800	3,649	[4,151]
Materials and supplies	3,150	1,088	[2,062]
Capital outlay	5,300	540	[4,760]
Total County Clerk	<u>177,978</u>	<u>153,078</u>	<u>[24,900]</u>
County Treasurer:			
Personnel services	259,150	197,357	[61,793]
Contractual services	10,750	16,252	5,502
Materials and supplies	500	99	[401]
Capital outlay	1,000	-	[1,000]
Total County Treasurer	<u>271,400</u>	<u>213,708</u>	<u>[57,692]</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, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Expenditures (Continued)			
County Attorney:			
Personnel services	\$ 277,326	\$ 273,504	\$ [3,822]
Contractual services	11,800	14,638	2,838
Materials and supplies	4,500	5,735	1,235
Capital outlay	<u>1,500</u>	<u>1,500</u>	<u>-</u>
Total County Attorney	<u>295,126</u>	<u>295,377</u>	<u>251</u>
Register of Deeds:			
Personnel services	157,875	153,313	[4,562]
Contractual services	3,050	2,076	[974]
Materials and supplies	2,000	1,205	[795]
Capital outlay	<u>500</u>	<u>-</u>	<u>[500]</u>
Total Register of Deeds	<u>163,425</u>	<u>156,594</u>	<u>[6,831]</u>
County Lake:			
Personnel services	5,000	2,368	[2,632]
Contractual services	500	3,629	3,129
Materials and supplies	<u>4,500</u>	<u>-</u>	<u>[4,500]</u>
Total County Lake	<u>10,000</u>	<u>5,997</u>	<u>[4,003]</u>
Building Maintenance:			
Personnel services	183,874	175,764	[8,110]
Contractual services	68,000	57,702	[10,298]
Materials and supplies	25,700	14,165	[11,535]
Capital outlay	20,000	268	[19,732]
Miscellaneous	<u>-</u>	<u>1,996</u>	<u>1,996</u>
Total Building Maintenance	<u>297,574</u>	<u>249,895</u>	<u>[47,679]</u>
Local Emergency Management:			
Personnel services	131,682	110,686	[20,996]
Contractual services	43,000	39,418	[3,582]
Materials and supplies	25,800	15,776	[10,024]
Capital outlay	65,000	9,526	[55,474]
Miscellaneous	<u>-</u>	<u>1,652</u>	<u>1,652</u>
Total Local Emergency Management	<u>265,482</u>	<u>177,058</u>	<u>[88,424]</u>
County Counselor:			
Personnel services	61,125	59,163	[1,962]
Contractual services	<u>1,525</u>	<u>2,309</u>	<u>784</u>
Total County Counselor	<u>62,650</u>	<u>61,472</u>	<u>[1,178]</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, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Expenditures (Continued)			
County Appraiser:			
Personnel services	\$ 385,649	\$ 359,459	\$ [26,190]
Contractual services	18,500	21,518	3,018
Materials and supplies	22,350	14,895	[7,455]
Capital outlay	<u>26,000</u>	<u>10,150</u>	<u>[15,850]</u>
Total County Appraiser	<u>452,499</u>	<u>406,022</u>	<u>[46,477]</u>
Road and Bridge:			
Personnel services	992,343	964,131	[28,212]
Contractual services	118,400	255,187	136,787
Materials and supplies	970,400	842,467	[127,933]
Capital outlay	180,000	704	[179,296]
Miscellaneous	-	168,656	168,656
Transfers out	<u>-</u>	<u>29,998</u>	<u>29,998</u>
Total Road and Bridge	<u>2,261,143</u>	<u>2,261,143</u>	<u>-</u>
Law Enforcement:			
Personnel services	1,867,680	1,928,631	60,951
Contractual services	544,900	289,669	[255,231]
Materials and supplies	191,000	212,523	21,523
Capital outlay	130,000	134,962	4,962
Miscellaneous	-	25,010	25,010
Equipment related	<u>-</u>	<u>52,615</u>	<u>52,615</u>
Total Law Enforcement	<u>2,733,580</u>	<u>2,643,410</u>	<u>[90,170]</u>
IT/GIS:			
Personnel services	140,170	133,316	[6,854]
Contractual services	147,500	123,820	[23,680]
Materials and supplies	7,500	4,324	[3,176]
Capital outlay	<u>102,000</u>	<u>74,155</u>	<u>[27,845]</u>
Total IT/GIS	<u>397,170</u>	<u>335,615</u>	<u>[61,555]</u>
Election:			
Personnel services	34,637	37,379	2,742
Contractual services	50,100	54,493	4,393
Materials and supplies	5,770	6,928	1,158
Capital outlay	<u>2,500</u>	<u>120</u>	<u>[2,380]</u>
Total Election	<u>93,007</u>	<u>98,920</u>	<u>5,913</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, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Expenditures (Continued)			
Ambulance:			
Personnel services	\$ 1,318,220	\$ 1,328,932	\$ 10,712
Contractual services	60,350	40,240	[20,110]
Materials and supplies	87,500	94,312	6,812
Capital outlay	55,000	15,140	[39,860]
Miscellaneous	-	3,967	3,967
Equipment related	-	11,575	11,575
Transfers out	-	39,860	39,860
Total Ambulance	<u>1,521,070</u>	<u>1,534,026</u>	<u>12,956</u>
General Administration:			
Personnel services	121,145	144,774	23,629
Contractual services	4,350	1,573	[2,777]
Materials and supplies	3,750	1,597	[2,153]
Capital outlay	1,000	-	[1,000]
Miscellaneous	-	14	14
Total General Administration	<u>130,245</u>	<u>147,958</u>	<u>17,713</u>
County General:			
Contractual services	125,600	76,919	[48,681]
Materials and supplies	14,500	30,308	15,808
Capital outlay	20,000	-	[20,000]
Miscellaneous	-	2,580	2,580
Allocations and distributions	-	482	482
Total County General	<u>160,100</u>	<u>110,289</u>	<u>[49,811]</u>
Appropriations and Donations:			
Live Well Live Atchison	12,500	12,500	-
Tourism	7,500	7,500	-
Amelia Earhart Festival	7,500	7,500	-
Fox Theatre Atchison	8,333	-	[8,333]
Juneteenth	1,000	1,000	-
Atchison Art Association	1,000	1,000	-
Humane Society of Atchison	1,000	1,000	-
Area Agency on Aging	1,200	1,200	-
Atchison YMCA Building	10,000	10,000	-
NEK Enterprise Facilitation	11,500	11,500	-
Day Care	3,000	3,000	-
Total Appropriations and Donations	<u>64,533</u>	<u>56,200</u>	<u>[8,333]</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, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over [Under]</u>
Expenditures (Continued)			
County Services Related Funds:			
District Court	\$ 42,245	\$ 45,807	\$ 3,562
Tort Liability	164,740	164,524	[216]
Safety Committee	2,000	2,000	-
Wellness Committee	5,000	11,773	6,773
Court Appointed Attorney	<u>150,000</u>	<u>150,177</u>	<u>177</u>
Total County Services Related Funds	<u>363,985</u>	<u>374,281</u>	<u>10,296</u>
Other County Related			
Juvenile Detention	35,000	91,693	56,693
USD 409 - Truancy program	5,635	5,600	[35]
NEK environmental	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Total Other County Related	<u>50,635</u>	<u>107,293</u>	<u>56,658</u>
Economic Development	<u>10,000</u>	<u>-</u>	<u>[10,000]</u>
Total Expenditures	<u>\$ 9,896,949</u>	<u>9,491,479</u>	<u>\$ [405,470]</u>
Receipts Over [Under] Expenditures		731,817	
Unencumbered Cash, Beginning		<u>116,906</u>	
Unencumbered Cash, Ending		<u>\$ 848,723</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, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Receipts			
Taxes and shared revenues:			
Ad valorem tax	\$ 27,317	\$ 27,179	\$ [138]
Motor vehicle tax	2,738	2,868	130
16/20M tax	212	280	68
Recreation vehicle tax	36	38	2
Excise tax	5	6	1
Redemptions	100	56	[44]
Commercial vehicle tax	99	108	9
Neighborhood revitalization rebate	<u>[1,058]</u>	<u>[1,071]</u>	<u>[13]</u>
Total Receipts	<u>\$ 29,449</u>	<u>29,464</u>	<u>\$ 15</u>
Expenditures			
Allocations and distributions	<u>\$ 30,000</u>	<u>30,000</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 30,000</u>	<u>30,000</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures		[536]	
Unencumbered Cash, Beginning		<u>1,079</u>	
Unencumbered Cash, Ending		<u>\$ 543</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, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Receipts			
Taxes and shared revenues:			
Ad valorem tax	\$ 6,690	\$ 6,669	\$ [21]
Motor vehicle tax	670	718	48
16/20M tax	52	72	20
Recreation vehicle tax	9	9	-
Excise tax	-	2	2
Redemptions	50	12	[38]
Commercial vehicle tax	24	28	4
Neighborhood revitalization rebate	<u>[259]</u>	<u>[263]</u>	<u>[4]</u>
Total Receipts	<u>\$ 7,236</u>	<u>7,247</u>	<u>\$ 11</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		[253]	
Unencumbered Cash, Beginning		<u>524</u>	
Unencumbered Cash, Ending		<u>\$ 271</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, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Receipts			
Taxes and shared revenues:			
Ad valorem tax	\$ 6,420	\$ 6,521	\$ 101
Motor vehicle tax	884	948	64
16/20M tax	68	98	30
Recreation vehicle tax	12	12	-
Excise tax	-	3	3
Redemptions	100	21	[79]
Commercial vehicle tax	32	35	3
Neighborhood revitalization rebate	<u>[249]</u>	<u>[256]</u>	<u>[7]</u>
Total Receipts	<u>\$ 7,267</u>	<u>7,382</u>	<u>\$ 115</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		[118]	
Unencumbered Cash, Beginning		<u>390</u>	
Unencumbered Cash, Ending		<u>\$ 272</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, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Receipts			
Taxes and shared revenues:			
Ad valorem tax	\$ 109,086	\$ 108,006	\$ [1,080]
Motor vehicle tax	10,901	10,021	[880]
16/20M tax	844	502	[342]
Recreation vehicle tax	143	151	8
Delinquent tax	10	4	[6]
Excise tax	-	23	23
Redemptions	500	135	[365]
Commercial vehicle tax	394	428	34
Neighborhood revitalization rebate	[4,225]	[4,262]	[37]
Charges for services	50,000	12,941	[37,059]
Reimbursements	-	202	202
Total Receipts	<u>\$ 167,653</u>	<u>128,151</u>	<u>\$ [39,502]</u>
Expenditures			
Personnel services	\$ 37,938	20,356	\$ [17,582]
Contractual services	15,000	16,301	1,301
Materials and supplies	111,000	54,544	[56,456]
Capital outlay	5,000	-	[5,000]
Transfer out	-	10,000	10,000
Total Expenditures	<u>\$ 168,938</u>	<u>101,201</u>	<u>\$ [67,737]</u>
Receipts Over [Under] Expenditures		26,950	
Unencumbered Cash, Beginning		<u>[487]</u>	
Unencumbered Cash, Ending		<u>\$ 26,463</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, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Over [Under]
Receipts			
Taxes and shared revenues:			
Sales tax	\$ 1,106,363	\$ 1,106,363	\$ -
Reimbursements	<u>-</u>	<u>23,771</u>	<u>23,771</u>
Total Receipts	<u>\$ 1,106,363</u>	<u>1,130,134</u>	<u>\$ 23,771</u>
Expenditures			
Personnel services	\$ 548,092	522,500	\$ [25,592]
Contractual services	161,071	160,663	[408]
Materials and supplies	7,200	3,438	[3,762]
Capital outlay	257,000	239,167	[17,833]
Operating transfers	<u>133,000</u>	<u>180,595</u>	<u>47,595</u>
Total Expenditures	<u>\$ 1,106,363</u>	<u>1,106,363</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures		23,771	
Unencumbered Cash, Beginning		<u>42,440</u>	
Unencumbered Cash, Ending		<u>\$ 66,211</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, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Receipts			
Taxes and shared revenues:			
Ad valorem tax	\$ 6,614	\$ 6,669	\$ 55
Motor vehicle tax	667	719	52
16/20M tax	52	72	20
Recreation vehicle tax	9	9	-
Excise tax	-	3	3
Redemptions	50	12	[38]
Commercial vehicle tax	24	27	3
Neighborhood revitalization rebate	<u>[256]</u>	<u>[263]</u>	<u>[7]</u>
Total Receipts	<u>\$ 7,160</u>	<u>7,248</u>	<u>\$ 88</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		[252]	
Unencumbered Cash, Beginning		<u>525</u>	
Unencumbered Cash, Ending		<u>\$ 273</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, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Receipts			
Taxes and shared revenues:			
Ad valorem tax	\$ 72,990	\$ 72,474	\$ [516]
Motor vehicle tax	7,100	7,499	399
16/20M tax	549	761	212
Recreation vehicle tax	93	98	5
Delinquent tax	-	2	2
Excise tax	10	15	5
Redemptions	500	132	[368]
Commercial vehicle tax	257	279	22
Neighborhood revitalization rebate	<u>[2,827]</u>	<u>[2,855]</u>	<u>[28]</u>
Total Receipts	<u>\$ 78,672</u>	<u>78,405</u>	<u>\$ [267]</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		[1,595]	
Unencumbered Cash, Beginning		<u>2,722</u>	
Unencumbered Cash, Ending		<u>\$ 1,127</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, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Receipts			
Taxes and shared revenues:			
Ad valorem tax	\$ 9,615	\$ 9,557	\$ [58]
Motor vehicle tax	680	816	136
16/20M tax	53	115	62
Recreation vehicle tax	9	10	1
Redemptions	100	18	[82]
Commercial vehicle tax	25	27	2
Neighborhood revitalization rebate	<u>[372]</u>	<u>[377]</u>	<u>[5]</u>
Total Receipts	<u>\$ 10,110</u>	<u>10,166</u>	<u>\$ 56</u>
Expenditures			
Contractual services	\$ 10,000	8,821	\$ [1,179]
Miscellaneous	<u>-</u>	<u>1,712</u>	<u>1,712</u>
Total Expenditures	<u>\$ 10,000</u>	<u>10,533</u>	<u>\$ 533</u>
Receipts Over [Under] Expenditures		[367]	
Unencumbered Cash, Beginning		<u>367</u>	
Unencumbered Cash, Ending		<u>\$ -</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, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Receipts			
Taxes and shared revenues:			
Ad valorem tax	\$ 66,753	\$ 66,147	\$ [606]
Motor vehicle tax	6,499	6,860	361
16/20M tax	503	694	191
Recreation vehicle tax	85	90	5
Excise tax	10	15	5
Redemptions	500	105	[395]
Commercial vehicle tax	235	255	20
Neighborhood revitalization rebate	<u>[2,585]</u>	<u>[2,606]</u>	<u>[21]</u>
Total Receipts	<u>\$ 72,000</u>	<u>71,560</u>	<u>\$ [440]</u>
Expenditures			
Allocations and distributions	\$ 73,000	73,000	\$ -
Total Expenditures	<u>\$ 73,000</u>	<u>73,000</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures		[1,440]	
Unencumbered Cash, Beginning		<u>2,163</u>	
Unencumbered Cash, Ending		<u>\$ 723</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, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Receipts			
Taxes and shared revenues:			
Ad valorem tax	\$ 26,553	\$ 26,324	\$ [229]
Motor vehicle tax	2,583	2,733	150
16/20M tax	200	279	79
Recreation vehicle tax	34	36	2
Excise tax	-	5	5
Redemptions	100	50	[50]
Commercial vehicle tax	93	102	9
Neighborhood revitalization rebate	<u>[1,028]</u>	<u>[1,037]</u>	<u>[9]</u>
Total Receipts	<u>\$ 28,535</u>	<u>28,492</u>	<u>\$ [43]</u>
Expenditures			
Allocations and distributions	\$ 29,140	29,140	\$ -
Total Expenditures	<u>\$ 29,140</u>	<u>29,140</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures		[648]	
Unencumbered Cash, Beginning		<u>1,122</u>	
Unencumbered Cash, Ending		<u>\$ 474</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, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Receipts			
Taxes and shared revenues:			
Ad valorem tax	\$ 128,278	\$ 127,183	\$ [1,095]
Motor vehicle tax	12,338	13,151	813
16/20M tax	955	1,378	423
Recreation vehicle tax	161	171	10
Delinquent tax	-	5	5
Excise tax	10	25	15
Redemptions	500	236	[264]
Commercial vehicle tax	446	484	38
Neighborhood revitalization rebate	<u>[4,968]</u>	<u>[5,010]</u>	<u>[42]</u>
Total Receipts	<u>\$ 137,720</u>	<u>137,623</u>	<u>\$ [97]</u>
Expenditures			
Allocations and distributions	\$ 140,000	140,000	\$ -
Capital outlay	<u>5,000</u>	<u>-</u>	<u>[5,000]</u>
Total Expenditures	<u>\$ 145,000</u>	<u>140,000</u>	<u>\$ [5,000]</u>
Receipts Over [Under] Expenditures		[2,377]	
Unencumbered Cash, Beginning		<u>14,756</u>	
Unencumbered Cash, Ending		<u><u>\$ 12,379</u></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, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Receipts			
Taxes and shared revenues:			
Ad valorem tax	\$ 43,593	\$ 43,244	\$ [349]
Motor vehicle tax	4,265	4,517	252
16/20M tax	330	459	129
Recreation vehicle tax	56	59	3
Excise tax	10	9	[1]
Redemptions	500	80	[420]
Commercial vehicle tax	154	168	14
Neighborhood revitalization rebate	<u>[1,688]</u>	<u>[1,704]</u>	<u>[16]</u>
Total Receipts	<u>\$ 47,220</u>	<u>46,832</u>	<u>\$ [388]</u>
Expenditures			
Allocations and distributions	\$ 48,000	48,000	\$ -
Total Expenditures	<u>\$ 48,000</u>	<u>48,000</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures		[1,168]	
Unencumbered Cash, Beginning		<u>1,591</u>	
Unencumbered Cash, Ending		<u>\$ 423</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, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Receipts			
Taxes and shared revenues:			
Ad valorem tax	\$ 113,003	\$ 112,040	\$ [963]
Motor vehicle tax	12,138	12,573	435
16/20M tax	939	1,189	250
Recreation vehicle tax	159	168	9
Delinquent tax	-	4	4
Excise tax	10	24	14
Redemptions	500	217	[283]
Commercial vehicle tax	439	476	37
Neighborhood revitalization rebate	<u>[4,377]</u>	<u>[4,411]</u>	<u>[34]</u>
Total Receipts	<u>\$ 122,811</u>	<u>122,280</u>	<u>\$ [531]</u>
Expenditures			
Allocations and distributions	\$ 125,000	125,000	\$ -
Total Expenditures	<u>\$ 125,000</u>	<u>125,000</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures		[2,720]	
Unencumbered Cash, Beginning		<u>4,165</u>	
Unencumbered Cash, Ending		<u><u>\$ 1,445</u></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, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Over [Under]
Receipts			
Taxes and shared revenues:			
Gas tax	\$ 440,000	\$ 465,513	\$ 25,513
Total Receipts	<u>\$ 440,000</u>	<u>465,513</u>	<u>\$ 25,513</u>
Expenditures			
Contractual services	\$ 500,000	117,046	\$ [382,954]
Materials and supplies	<u>415,000</u>	<u>619,916</u>	<u>204,916</u>
Total Expenditures	<u>\$ 915,000</u>	<u>736,962</u>	<u>\$ [178,038]</u>
Receipts Over [Under] Expenditures		[271,449]	
Unencumbered Cash, Beginning		<u>1,135,516</u>	
Unencumbered Cash, Ending		<u>\$ 864,067</u>	

See independent auditor's report on the financial statements.

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SCHEDULE 2-16

Atchison County, Kansas
 Schedule of Receipts and Expenditures - Actual*
 Special Purpose Funds
 Regulatory Basis
 For the Year Ended December 31, 2020

	<u>Rescue</u>	<u>Special Law Enforcement</u>	<u>Register of Deeds Technology</u>	<u>Local Alcohol Liquor</u>
Receipts				
Taxes and shared revenues	\$ -	\$ -	\$ -	\$ 1,123
Licenses, permits and fees	-	-	-	-
Use of money and property	1,725	-	-	-
Fines, fees and forfeitures	-	3,875	-	-
Reimbursements	-	-	-	-
Miscellaneous	-	-	19,648	-
Total Receipts	<u>1,725</u>	<u>3,875</u>	<u>19,648</u>	<u>1,123</u>
Expenditures				
Personnel services	-	-	-	-
Contractual services	-	-	-	-
Materials and supplies	-	2,040	4,476	-
Capital outlay	2,108	-	-	-
Miscellaneous	-	-	1,090	-
Equipment	-	-	5,358	-
Operating transfers	-	-	-	-
Total Expenditures	<u>2,108</u>	<u>2,040</u>	<u>10,924</u>	<u>-</u>
Receipts Over [Under] Expenditures	<u>[383]</u>	<u>1,835</u>	<u>8,724</u>	<u>1,123</u>
Unencumbered Cash, Beginning	<u>20,699</u>	<u>5,146</u>	<u>22,478</u>	<u>3,251</u>
Unencumbered Cash, Ending	<u>\$ 20,316</u>	<u>\$ 6,981</u>	<u>\$ 31,202</u>	<u>\$ 4,374</u>

* These funds are not required to be budgeted

<u>Special Machinery</u>	<u>Special Parks & Recreation</u>	<u>Candidate Registration Fee</u>	<u>Crime Prevention</u>	<u>Conceal & Carry</u>	<u>Sex Offender Registration</u>	<u>Special Motor Vehicle</u>	<u>Prosecuting Attorney Training</u>
\$ -	\$ 1,123	\$ -	\$ -	\$ -	\$ -	\$ 94,409	\$ -
-	-	600	-	813	3,980	-	756
26,002	-	-	-	-	-	-	-
-	-	-	-	-	-	6,691	-
-	-	-	-	-	-	2,296	-
<u>91,519</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>103,396</u>	<u>-</u>
<u>117,521</u>	<u>1,123</u>	<u>600</u>	<u>-</u>	<u>813</u>	<u>3,980</u>	<u>103,396</u>	<u>756</u>
-	-	-	-	-	-	87,057	-
-	-	-	-	-	-	1,698	796
4,040	-	-	-	-	-	3,615	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	2	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>4,040</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>92,372</u>	<u>796</u>
113,481	1,123	600	-	813	3,980	11,024	[40]
<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>
<u>\$ 203,722</u>	<u>\$ 4,374</u>	<u>\$ 1,000</u>	<u>\$ 6,547</u>	<u>\$ 3,244</u>	<u>\$ 22,396</u>	<u>\$ 12,439</u>	<u>\$ 369</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, 2020

	<u>Diversion</u>	<u>Juvenile Supervision</u>	<u>County Attorney Worthless Check</u>	<u>Safety Committee</u>
Receipts				
Taxes and shared revenues	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-
Use of money and property	-	-	-	-
Fines, fees and forfeitures	1,951	690	352	-
Reimbursements	-	-	-	19,680
Miscellaneous	-	-	-	-
Total Receipts	<u>1,951</u>	<u>690</u>	<u>352</u>	<u>19,680</u>
Expenditures				
Personnel services	-	-	-	-
Contractual services	-	-	-	450
Materials and supplies	-	-	-	7,713
Capital outlay	123	-	-	3,409
Miscellaneous	-	-	-	-
Equipment	-	-	-	-
Operating transfers	-	-	-	-
Total Expenditures	<u>123</u>	<u>-</u>	<u>-</u>	<u>11,572</u>
Receipts Over [Under] Expenditures	1,828	690	352	8,108
Unencumbered Cash, Beginning	<u>26,941</u>	<u>9,734</u>	<u>7,406</u>	<u>24,292</u>
Unencumbered Cash, Ending	<u>\$ 28,769</u>	<u>\$ 10,424</u>	<u>\$ 7,758</u>	<u>\$ 32,400</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>	<u>Adopt A Family</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	995	-	7,003	104,489	-
-	-	-	-	-	-	-	-	3,000	-
<u>3,264</u>	<u>-</u>	<u>34,475</u>	<u>4,850</u>	<u>4,850</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,260</u>
<u>3,264</u>	<u>-</u>	<u>34,475</u>	<u>4,850</u>	<u>4,850</u>	<u>995</u>	<u>-</u>	<u>7,003</u>	<u>107,489</u>	<u>7,260</u>
-	-	-	-	-	-	-	-	-	-
-	-	1,600	-	-	-	-	-	102,036	-
48,739	-	6,566	-	-	-	419	-	2,730	5,334
-	-	-	-	1,388	-	-	-	-	-
3,264	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>52,003</u>	<u>-</u>	<u>8,166</u>	<u>-</u>	<u>1,388</u>	<u>-</u>	<u>419</u>	<u>-</u>	<u>104,766</u>	<u>5,334</u>
[48,739]	-	26,309	4,850	3,462	995	[419]	7,003	2,723	1,926
<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>	<u>-</u>
<u>\$ 64,144</u>	<u>\$ 1,698</u>	<u>\$ 101,602</u>	<u>\$ 24,339</u>	<u>\$ 15,001</u>	<u>\$ 2,945</u>	<u>\$ 3,790</u>	<u>\$ 8,287</u>	<u>\$ 189,641</u>	<u>\$ 1,926</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, 2020

	<u>CERT</u>	KDWP-CFAP <u>Program</u>	EMPG <u>Grant</u>
Receipts			
Reimbursements	\$ -	\$ -	\$ 7,597
Miscellaneous	-	-	-
Grants	-	1,854	20,560
Total Receipts	<u>-</u>	<u>1,854</u>	<u>28,157</u>
Expenditures			
Personnel services	-	-	10,784
Contractual services	50	-	4,040
Capital outlay	-	-	8,336
Miscellaneous	-	-	-
Grants and reimbursed expense	-	-	-
Total Expenditures	<u>50</u>	<u>-</u>	<u>23,160</u>
Receipts Over [Under] Expenditures	[50]	1,854	4,997
Unencumbered Cash, Beginning	<u>6,063</u>	<u>18,855</u>	<u>36,889</u>
Unencumbered Cash, Ending	<u>\$ 6,013</u>	<u>\$ 20,709</u>	<u>\$ 41,886</u>

* These funds are not required to be budgeted

<u>AISP</u>	<u>JISP</u>	<u>CMA</u>	<u>IIP</u>	<u>CARES Act</u>	<u>SPARK</u>
\$ 29,469	\$ 3,361	\$ 3,000	\$ -	\$ -	\$ -
6,200	2,920	-	-	61,052	-
<u>142,875</u>	<u>111,691</u>	<u>28,932</u>	<u>375</u>	<u>-</u>	<u>3,295,705</u>
<u>178,544</u>	<u>117,972</u>	<u>31,932</u>	<u>375</u>	<u>61,052</u>	<u>3,295,705</u>
144,226	76,343	22,931	-	23,069	-
-	-	-	-	-	3,295,705
-	-	-	-	-	-
34,115	33,478	10,553	-	-	-
457	60	[4,358]	-	-	-
<u>178,798</u>	<u>109,881</u>	<u>29,126</u>	<u>-</u>	<u>23,069</u>	<u>3,295,705</u>
[254]	8,091	2,806	375	37,983	-
<u>205,521</u>	<u>41,364</u>	<u>38,459</u>	<u>250</u>	<u>-</u>	<u>-</u>
<u>\$ 205,267</u>	<u>\$ 49,455</u>	<u>\$ 41,265</u>	<u>\$ 625</u>	<u>\$ 37,983</u>	<u>\$ -</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, 2020

	County General Capital <u>Improvement</u>	Solid Waste Capital <u>Improvement</u>	Joint Communications Capital <u>Improvement</u>
Receipts			
Reimbursements	\$ -	\$ -	\$ -
Miscellaneous	-	59,552	-
Operating transfers	-	53,534	180,595
Total Receipts	<u>-</u>	<u>113,086</u>	<u>180,595</u>
Expenditures			
Contractual services	-	-	-
Capital outlay	35,001	59,245	131,500
Operating transfers	-	-	-
Total Expenditures	<u>35,001</u>	<u>59,245</u>	<u>131,500</u>
Receipts Over [Under] Expenditures	[35,001]	53,841	49,095
Unencumbered Cash, Beginning	<u>1,033,529</u>	<u>135,719</u>	<u>131,501</u>
Unencumbered Cash, Ending	<u>\$ 998,528</u>	<u>\$ 189,560</u>	<u>\$ 180,596</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>
\$ -	\$ -	\$ 2,635	\$ -	\$ -
-	-	5,100	1,259	-
<u>10,000</u>	<u>-</u>	<u>39,860</u>	<u>29,998</u>	<u>-</u>
<u>10,000</u>	<u>-</u>	<u>47,595</u>	<u>31,257</u>	<u>-</u>
152	-	-	80,000	403,108
-	-	47,835	-	-
-	558	-	-	-
<u>152</u>	<u>558</u>	<u>47,835</u>	<u>80,000</u>	<u>403,108</u>
9,848	[558]	[240]	[48,743]	[403,108]
<u>101,121</u>	<u>558</u>	<u>195,725</u>	<u>155,220</u>	<u>1,063,772</u>
<u>\$ 110,969</u>	<u>\$ -</u>	<u>\$ 195,485</u>	<u>\$ 106,477</u>	<u>\$ 660,664</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, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Receipts			
Taxes and shared revenues:			
Ad valorem tax	\$ 491,544	\$ 485,030	\$ [6,514]
Motor vehicle tax	27,424	30,765	3,341
16/20M tax	2,133	3,721	1,588
Recreation vehicle tax	360	382	22
Delinquent tax	100	5	[95]
Excise tax	50	57	7
Redemptions	2,000	417	[1,583]
Commercial vehicle tax	996	1,084	88
Neighborhood revitalization rebate	<u>[19,032]</u>	<u>[19,184]</u>	<u>[152]</u>
Total Receipts	<u>\$ 505,575</u>	<u>502,277</u>	<u>\$ [3,298]</u>
Expenditures			
Contractual services	\$ 551,040	551,040	\$ -
Total Expenditures	<u>\$ 551,040</u>	<u>551,040</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures		[48,763]	
Unencumbered Cash, Beginning		<u>53,782</u>	
Unencumbered Cash, Ending		<u>\$ 5,019</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, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Over [Under]
Receipts			
Taxes and shared revenues:			
Sales and use taxes	\$ 582,090	\$ 582,090	\$ -
Charges for services	279,000	321,780	42,780
Use of money and property	-	50	50
Reimbursements	-	2,671	2,671
Miscellaneous	<u>8,000</u>	<u>12,661</u>	<u>4,661</u>
Total Receipts	<u>\$ 869,090</u>	<u>919,252</u>	<u>\$ 50,162</u>
Expenditures			
Personnel services	\$ 259,930	249,524	\$ [10,406]
Contractual services	432,400	472,264	39,864
Materials and supplies	52,500	28,818	[23,682]
Capital outlay	124,310	65,000	[59,310]
Operating transfers	-	53,534	[53,534]
Total Expenditures	<u>\$ 869,140</u>	<u>869,140</u>	<u>\$ [107,068]</u>
Receipts Over [Under] Expenditures		50,112	
Unencumbered Cash, Beginning		<u>273,337</u>	
Unencumbered Cash, Ending		<u>\$ 323,449</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, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Receipts			
Charges for services	\$ 3,828,000	\$ 3,271,341	\$ [556,659]
Reimbursements	9,000	148,440	139,440
Miscellaneous	3,000	405,806	402,806
Operating transfers	<u>305,000</u>	<u>199,630</u>	<u>[105,370]</u>
Total Receipts	<u>\$ 4,145,000</u>	<u>4,025,217</u>	<u>\$ [119,783]</u>
Expenditures			
Personnel services	\$ 2,683,220	2,731,687	\$ 48,467
Contractual services	883,002	1,132,547	249,545
Materials and supplies	454,300	386,071	[68,229]
Capital outlay	56,000	46,845	[9,155]
Miscellaneous	-	3,052	3,052
Equipment related	-	3,922	3,922
Adjustment for qualifying budget credits	<u>148,440</u>	<u>-</u>	<u>[148,440]</u>
Total Expenditures	<u>\$ 4,224,962</u>	<u>4,304,124</u>	<u>\$ 79,162</u>
Receipts Over [Under] Expenditures		[278,907]	
Unencumbered Cash, Beginning		<u>792,686</u>	
Unencumbered Cash, Ending		<u>\$ 513,779</u>	

See independent auditor's report on the financial statements.

Atchison County, Kansas
 Schedule of Receipts and Expenditures - Actual*
 Self-Funded Insurance Fund
 Regulatory Basis
 For the Year Ended December 31, 2020

Receipts		
Contributions		\$ 1,641,813
Reimbursements		289,720
Miscellaneous		<u>21,516</u>
Total Receipts		<u>1,953,049</u>
Expenditures		
Claims		1,090,636
Admininstration		<u>740,918</u>
Total Expenditures		<u>1,831,554</u>
Receipts Over [Under] Expenditures		121,495
Unencumbered Cash, Beginning		<u>-</u>
Unencumbered Cash, Ending		<u>\$ 121,495</u>

* This fund is not required to be budgeted

SCHEDULE 2-23

Atchison County, Kansas
 Schedule of Receipts and Expenditures - Actual*
 Nursing Home Improvement Fund
 Regulatory Basis
 For the Year Ended December 31, 2020

Receipts		
Operating transfers	\$	-
Total Receipts		<u>-</u>
Expenditures		
Capital outlay		-
Total Expenditures		<u>-</u>
Receipts Over [Under] Expenditures		-
Unencumbered Cash, Beginning		<u>73,723</u>
Unencumbered Cash, Ending	\$	<u>73,723</u>

* This fund is not required to be budgeted

Atchison County, Kansas
 Schedule of Receipts and Expenditures - Actual*
 Atchison Senior Village Reserve Fund
 Regulatory Basis
 For the Year Ended December 31, 2020

Receipts	
Miscellaneous	\$ <u> -</u>
Total Receipts	<u> -</u>
Expenditures	
Capital outlay	<u> -</u>
Total Expenditures	<u> -</u>
Receipts Over [Under] Expenditures	-
Unencumbered Cash, Beginning	<u> 213,555</u>
Unencumbered Cash, Ending	<u> \$ 213,555</u>

* This fund is not required to be budgeted

SCHEDULE 2-25

Atchison County, Kansas
 Schedule of Receipts, Expenditures and Unencumbered Cash
 Trust Funds
 Regulatory Basis
 For the Year Ended December 31, 2020

	<u>Heritage Trust</u>	<u>W A Harwi Trust</u>
Receipts		
Miscellaneous	\$ 9,699	\$ 199,630
Total Receipts	<u>9,699</u>	<u>199,630</u>
 Expenditures		
Allocations and distributions	10,960	-
Operating transfers	<u>-</u>	<u>199,630</u>
Total Expenditures	<u>10,960</u>	<u>199,630</u>
 Receipts Over [Under] Expenditures	 [1,261]	 -
 Unencumbered Cash, Beginning	 <u>3,881</u>	 <u>-</u>
 Unencumbered Cash, Ending	 <u>\$ 2,620</u>	 <u>\$ -</u>

See independent auditor's report on the financial statements.

Atchison County, Kansas
 Schedule of Receipts and Expenditures - Actual
 Agency Funds
 Regulatory Basis
 For the Year Ended December 31, 2020

	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Distributable Funds:				
Current ad valorem taxes	\$ 14,995,510	\$ 23,558,583	\$ 24,467,674	\$ 14,086,419
Vehicle excise taxes	1,977	3,724	5,101	600
Motor vehicle taxes	592,020	4,420,833	4,495,196	517,657
Recreational vehicle taxes	5,533	27,227	27,087	5,673
Delinquent personal property taxes	969	[17]	262	690
Partial payment redemption	60,461	8,646	-	69,107
County-wide sales tax	599,286	1,865,689	1,688,453	776,522
County redemption	21,484	36,615	41,108	16,991
Total Distributable Funds	<u>16,277,240</u>	<u>29,921,300</u>	<u>30,724,881</u>	<u>15,473,659</u>
State Funds:				
State education building	-	190,082	190,082	-
State eleemosynary building	-	95,041	95,041	-
Total State Funds	<u>-</u>	<u>285,123</u>	<u>285,123</u>	<u>-</u>
Subdivision Funds:				
Library	-	140,392	140,392	-
School districts	-	9,217,863	9,217,863	-
Townships	-	1,395,910	1,395,910	-
Cities	-	5,402,360	5,402,360	-
Fire districts	-	308,924	308,924	-
Watershed districts	-	72,849	72,849	-
Drainage districts	6,032	90,123	92,121	4,034
Cemeteries	-	51,294	51,270	24
Total Subdivision Funds	<u>6,032</u>	<u>16,679,715</u>	<u>16,681,689</u>	<u>4,058</u>

SCHEDULE 3

Atchison County, Kansas
 Schedule of Receipts and Expenditures - Actual (Continued)
 Agency Funds
 Regulatory Basis
 For the Year Ended December 31, 2020

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Agency Funds:				
Driver's license account	\$ 87,870	\$ 10,982	\$ 15,096	\$ 83,756
Sports complex sales tax	-	716,591	716,591	-
Neighborhood revitalization	188,980	982,973	1,171,422	531
Special city & county highway	[54,771]	59,348	59,348	[54,771]
Unclaimed legacy & money	121	-	-	121
Over & short	[564]	-	-	[564]
Overpayment	[286]	-	-	[286]
Total Other Agency Funds	<u>221,350</u>	<u>1,769,894</u>	<u>1,962,457</u>	<u>28,787</u>
Outside Accounts Considered Agency Funds				
District court	447,490	379,177	541,518	285,149
Law library	15,903	8,491	7,312	17,082
Clerk - fish & game account	80	5,723	5,799	4
Clerk - withholding account	21,228	3,087,713	3,093,542	15,399
Inmate fund	<u>80,003</u>	<u>132,490</u>	<u>132,887</u>	<u>79,606</u>
Total Outside Accounts Considered Agency Funds	<u>564,704</u>	<u>3,613,594</u>	<u>3,781,058</u>	<u>397,240</u>
Total Agency Funds	<u>\$ 17,069,326</u>	<u>\$ 52,269,626</u>	<u>\$ 53,435,208</u>	<u>\$ 15,903,744</u>

See independent auditor's report on the financial statements.

Atchison County, Kansas
 Tax Roll Reconciliation
 For the Year Ended December 31, 2020

2019 Tax roll as adjusted:	
County Clerk's abstract of 2019 tax roll	\$ 25,189,235
Special assessments	156,045
16/20M trucks	163,648
Adjustments to original tax roll:	
Added taxes	15,278
Abated taxes	<u>[74,630]</u>
Adjusted 2019 tax roll	<u>\$ 25,449,576</u>
2019 Tax roll as accounted for:	
Distributions	\$ 24,242,549
Current uncollected	<u>1,207,027</u>
2019 tax roll accounted for	<u>\$ 25,449,576</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, 2020

Balance, Beginning of Year	\$ <u>447,490</u>
Receipts:	
Clerk fees - State	85,712
Law enforcement training center	5,336
State general fund	1,613
Interest	580
Fines	45,579
Marriage license fees	885
CC Supervision Fund	2,752
Clerk fees - County	5,943
Prosecuting attorney training center	734
County attorney fee	13,228
Law library	8,211
State attorney fee	10,334
Refund	269
Judicial branch surcharge	33,844
Indigent defense fees	4,140
Judgements, restitutions, etc	149,992
Bonds	45,798
Other	<u>72,595</u>
Total Receipts	<u>487,545</u>
Expenditures:	
To State Treasurer:	
Clerk fees	85,712
Law enforcement training center	5,336
State general fund	1,613
Interest	649
Fines	45,579
Marriage license fees	885
State attorney fee	10,334
Indigent defense fees	<u>4,140</u>
Total Expenditures to State Treasurer	<u>154,248</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, 2020

Expenditures:	
To County Treasurer:	
Clerk Fees	\$ 5,943
Prosecuting attorney training	734
County attorney fees	13,228
Law library	8,211
Refund	269
Bonds	68,189
Other	<u>110,608</u>
 Total Expenditures to County Treasurer	 <u>207,182</u>
 Judgements, restitutions, etc	 251,858
Judicial branch surcharge	33,844
CC Supervision Fund	<u>2,752</u>
 Total Other Expenditures	 <u>288,454</u>
 Total Expenditures	 <u>649,884</u>
 Balance, End of Year	 <u>\$ 285,151</u>
 Composition of ending balance:	
Cash in Union State Bank Atchison, Kansas	<u>\$ 285,151</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, 2020

Balance, Beginning of Year	\$ <u>15,903</u>
Receipts:	
Fees	8,355
Interest income	26
Miscellaneous	<u>110</u>
Total Receipts	<u>8,491</u>
Expenditures:	
Books/publications	6,752
Computer/copier services	<u>560</u>
Total Expenditures	<u>7,312</u>
Balance, End of Year	\$ <u>17,082</u>
Composition of ending balance:	
Cash in Union State Bank, Atchison, Kansas	<u><u>\$ 17,082</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, 2020

Balance, Beginning of Year	<u>\$ 879,687</u>
Receipts:	
Sales tax collections	716,590
Dividends reinvested	<u>3,079</u>
Total Receipts	<u>719,669</u>
Disbursements:	
Quarterly maintenance agreements:	
ASAF	40,000
USD 377	10,000
Trustee agent fees	1,800
Bond payments:	
Principal	366,140
Interest	<u>59,879</u>
Total Disbursements	<u>477,819</u>
Balance, End of Year	<u>\$ 1,121,537</u>
Composition of ending balance: Mutual Funds	
Sales Tax Revenue Fund	\$ 716,876
Debt Service Fund	11,574
Management & Operating Reserve Fund	<u>393,087</u>
Composition of ending balance:	
Cash in Exchange Bank & Trust, Atchison, Kansas	<u>\$ 1,121,537</u>

See independent auditor's report on the financial statements.

Atchison County, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	<u>Expenditures</u>	<u>Subrecipient Expenditures</u>
<u>U.S. Department of Homeland Security</u>			
Passed Through Kansas Adjutant General: Emergency Management Performance Grants	97.042	\$ 20,560	\$ -
Total U.S. Department of Homeland Security		<u>20,560</u>	<u>-</u>
<u>U.S. Department of the Treasury</u>			
Passed Through Kansas Governor's Office: Coronavirus Relief Fund	21.019	3,295,705	2,234,277
Passed Through Kansas Judicial Branch: Coronavirus Relief Fund	21.019	<u>6,017</u>	<u>-</u>
Total U.S. Department of the Treasury		<u>3,301,722</u>	<u>2,234,277</u>
<u>U.S. Department of Health and Human Services</u>			
Provider Relief Fund	93.498	<u>23,069</u>	<u>-</u>
Total U.S. Department of Health and Human Services		<u>23,069</u>	<u>-</u>
Total Expenditures of Federal Awards		<u>\$ 3,345,351</u>	<u>\$ 2,234,277</u>

See independent auditor's report on the financial statements.

Atchison County, Kansas
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

1. Organization

Atchison County, Kansas (the County), is the recipient of several federal awards. All federal awards received directly from federal agencies as well as those awards that are passed through other government agencies, are included on the Schedule of Expenditures of Federal Awards.

2. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements. The County elected not to use the 10% de minimis indirect cost rate.

3. Local Government Contributions

Local cost sharing is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

4. Additional Audits

Grantor agencies reserve the right to conduct additional audits of the County's grant programs for economy and efficiency and program results that may result in disallowed costs to the County. However, management does not believe such audits would result in any disallowed costs that would be material to the County's financial position at December 31, 2020.

5. Outstanding Loans

The County did not have any outstanding loans under any federal grants at December 31, 2020.

6. Pass Through Numbers

Pass through numbers have not been assigned to pass through grants on the Schedule of Expenditures of Federal Awards.

Atchison County, Kansas
 Schedule of Findings and Questioned Costs
 For the Year Ended December 31, 2020

Section I - Summary of Auditor's Results

Financial Statements

	Unmodified (Regulatory Basis) Adverse (GAAP)	
Type of auditor's report issued:		
Internal control over financial reporting:		
Material weakness(es) identified?	_____ Yes	_____ <u>X</u> No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	_____ Yes	_____ <u>X</u> None reported
Noncompliance material to financial statements noted?	_____ Yes	_____ <u>X</u> No

Federal Awards

Internal control over major programs:		
Material weakness(es) identified?	_____ Yes	_____ <u>X</u> No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	_____ Yes	_____ <u>X</u> None reported
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Uniform Guidance?	_____ Yes	_____ <u>X</u> No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.019	Coronavirus Relief Fund

Dollar threshold used to distinguish between type A and type B programs:	\$750,000
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Auditee qualified as low-risk auditee?	_____ Yes	_____ <u>X</u> No
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Atchison County, Kansas
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended December 31, 2020

Section II - Financial Statement Findings

Prior Year Findings

None Noted.

Current Year Findings

None Noted.

Section III - Federal Award Findings and Questioned Costs

Prior Year Findings

None Noted.

Current Year Findings

None Noted.

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"

Board of County Commissioners
Atchison County, Kansas

We have audited, 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 *Kansas Municipal Audit and Accounting Guide*, the financial statements of Atchison County, Kansas (the County), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated September 8, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, 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 controls 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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the 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 charge with governance.

Our consideration of internal control over financial reporting 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 financial reporting 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. However, material weaknesses may exist that have not been identified.

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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

September 8, 2021

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

Board of County Commissioners
Atchison County, Kansas

Report on Compliance for Each Major Federal Program

We have audited the compliance of Atchison County, Kansas (the County), with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the County's major federal program for the year ended December 31, 2020. The County's major federal financial program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the County's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United State 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 (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the Kansas Municipal Audit and Accounting Guide. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination on the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2020.

Report on Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's 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 a 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 to merit attention by those charged with governance.

Our consideration of the 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 the 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 exist that have not been identified.

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 on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

September 8, 2021