ATCHISON COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2023

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

ATCHISON COUNTY, KANSAS
TABLE OF CONTENTS
December 31, 2023

	Page Number
Independent Auditor's Report	1 - 2
Summary Statement of Cash Receipts, Expenditures and Unencumbered Cash - Regulatory Basis	3 - 5
Notes to Financial Statement	6 - 11
Regulatory-Required Supplementary Information	
Schedule 1	
Summary of Expenditures - Actual and Budget	13
Schedule 2	
Schedule of Receipts and Expenditures - Regulatory Basis	
General Fund	
General Fund	14 - 18
Noxious Weed Fund	19
Joint Communication Fund	20
Home for the Aged Fund	21
Extension Council Fund	22
Special Highway Fund	23
Municipalities Fight Addiction	24
Nonbudgeted Special Purpose Funds	25 - 31
Capital Project Funds	
Nonbudgeted Capital Improvement Funds	32
Bond and Interest Fund	
Bond and Interest Fund	33
Business Funds	
Solid Waste Fund	34
Atchison Senior Village Fund	35
Nursing Home Improvement Fund	36
Atchison Senior Village Reserve Fund	37
Nursing Home Capital Outlay	38
Trust Funds	39
Self-Funded Insurance Fund	40
Schedule 3	
Schedule of Receipts and Disbursements - Actual Agency Funds	41
Schedule 4	
Tax Roll Reconciliation	42
Schedule 5	
Schedule of Receipts and Disbursements	
Special Obligation Sales Tax Revenue Bond	43

May 24, 2024

VARNEY
& ASSOCIATES, CPAs, LLC

County Commissioners
Atchison County, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
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, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2023, and the aggregate receipts and expenditures for they year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide (KMAAG) described in Note 1.

Basis for Adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and KMAAG. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to the Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the KMAAG, 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.

Responsibilities of Management for the Financial Statement
Management is responsible for the preparation and fair presentation of the financial statement in accordance with KMAAG as described in Note 1; this includes determining 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 financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

1501 Poyntz Avenue
Manhattan, KS 66502

785-537-2202 • fax 785-537-1877
http://www.varney.com

1020 Commercial St., Suite A
Emporia, KS 66801

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

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, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, 3, 4 and 5 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. 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 accompanying supplementary 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.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

ATCHISON COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	$ 326,775	$ -	$ 11,918,153	$ 12,322,979	$ (78,051)	$ 84,474	$ 6,423
Special Purpose Funds							
Noxious Weed	33,779	-	131,342	125,026	40,095	(13)	40,082
Joint Communication	43,807	-	1,148,836	1,176,542	16,101	(217)	15,884
Home for the Aged	641	-	9,666	10,000	307	-	307
Extension Council	4,319	-	166,371	168,534	2,156	-	2,156
Special Highway Fund	854,424	-	602,540	842,271	614,693	-	614,693
Municipalities Fight Addiction	2,995	-	28,539	20,188	11,346	-	11,346
General Reserve	625,902	-	334,715	156,629	803,988	1,133	805,121
Rescue	22,101	-	43	2,443	19,701	-	19,701
Special Law Enforcement	1,981	-	-	-	1,981	-	1,981
Register of Deeds Technology	23,365	-	15,739	10,579	28,525	-	28,525
KDWP	-	-	5,587	12,519	(6,932)	-	(6,932)
Local Alcohol Liquor	6,849	-	917	7,294	472	-	472
Special Machinery Fund	30,000	-	298,562	165,643	162,919	-	162,919
Special Parks and Recreation	6,849	-	916	7,293	472	-	472
Candidate Registration Fee	1,400	-	150	1,550	-	-	-
Crime Prevention	8,567	-	1,000	795	8,772	-	8,772
Conceal and Carry	4,998	-	455	488	4,965	-	4,965
Sex Offender Registration	31,196	-	5,875	2,694	34,377	-	34,377
Special Motor Vehicle	37,246	-	92,152	106,358	23,040	350	23,390
Prosecuting Attorney and Training	635	-	717	693	659	-	659
Diversion	2,429	-	2,269	-	4,698	-	4,698
Juvenile Supervision	11,897	-	570	-	12,467	-	12,467
County Attorney Worthless Check	8,136	-	350	-	8,486	-	8,486
Safety Committee	42,172	-	36,175	10,828	67,519	-	67,519
Sheriff	63,889	-	4,981	5,094	63,776	-	63,776
Special Prosecutor Trust	1,698	-	-	-	1,698	-	1,698
Sheriff VIN Inspections	88,649	-	34,480	31,575	91,554	-	91,554
Dedicated County Sales Tax	-	-	1,212,069	1,150,000	62,069	-	62,069
Clerk Technology	27,960	-	3,934	3,535	28,359	-	28,359
Treasurer Technology	14,527	-	3,934	159	18,302	-	18,302
IIP Supervision	4,060	-	466	-	4,526	-	4,526
Unified Courts UA Account	3,790	-	-	731	3,059	-	3,059
Special Law Enforcement State Forfeiture	9,575	-	1,553	2,656	8,472	-	8,472

(Continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

ATCHISON COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (Continued)							
Enhanced Wireless 911	$ 148,374	$ -	$ 105,506	$ 143,804	$ 110,076	$ -	$ 110,076
Adopt a Family	3,505	-	2,490	3,098	2,897	3,221	6,118
Mental Health	12,633	-	236	12,869	-	-	-
Mental Health Development	8,258	-	158	8,416	-	-	-
Council on Aging	22,195	-	426	22,621	-	-	-
Soil Conservation	5,246	-	96	5,342	-	-	-
Fair	1,491	-	24	1,515	-	-	-
Fair Maintenance	1,493	-	24	1,517	-	-	-
Memorial Hall	5,488	-	100	5,588	-	-	-
Historical	1,591	-	31	1,622	-	-	-
County Health	14,244	-	264	14,508	-	-	-
CERT	6,013	-	90	125	5,978	43	6,021
KDWP-CFAP Program	6,917	-	1,854	-	8,771	-	8,771
EMPG Grant	50,834	-	2,460	15,994	37,300	-	37,300
AISP	268,017	-	72,664	259,620	81,061	(116)	80,945
JISP	38,995	-	18,264	50,469	6,790	(23)	6,767
CMA	68,756	-	132,324	136,676	64,404	(15)	64,389
IIP	1,125	-	-	-	1,125	-	1,125
CARES Act	(24)	-	-	-	(24)	24	-
LATCF	50,000	-	50,000	-	100,000	-	100,000
American Rescue Plan	2,855,664	-	-	285,870	2,569,794	2,377	2,572,171
Juvenile Prevention Grant	-	-	38,357	18,496	19,861	-	19,861
Juvenile Behavioral Health	-	-	25,900	15	25,885	-	25,885
AISP Reimbursements	-	-	254,312	-	254,312	-	254,312
JIAS/JISP/CMA Reimbursements	-	-	68,501	-	68,501	-	68,501
Juvenile Intake	-	-	65,515	52,304	13,211	2	13,213
Capital Project Funds							
County General Capital Improvement	491,382	-	-	491,382	-	-	-
Solid Waste Capital Improvement	254,313	-	-	222,569	31,744	-	31,744
Joint Communications Capital Improvement	101,389	-	313,000	10,333	404,056	-	404,056
Noxious Weed Capital Outlay	148,829	-	110	44,072	104,867	-	104,867
Ambulance Capital Outlay	150,212	-	4,300	87,261	67,251	-	67,251
Special Bridge Project	327,227	-	273,204	391,465	208,966	-	208,966
County Road Improvements	1,197,773	-	-	1,197,773	-	-	-

(Continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

ATCHISON COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Bond and Interest Funds							
Bond and Interest	$ (55,860)	$ -	$ 28,714	$ -	$ (27,146)	$ -	$ (27,146)
Business Funds							
Solid Waste	14,889	-	1,603,885	1,754,171	(135,397)	135,799	402
Atchison Senior Village	23,095	-	4,259,915	4,354,627	(71,617)	(64,224)	(135,841)
Nursing Home Improvement	73,723	-	-	46,696	27,027	-	27,027
Atchison Senior Village Reserve	213,555	-	-	-	213,555	-	213,555
Nursing Home Capital Outlay	-	-	11,695	-	11,695	-	11,695
Trust Funds							
Heritage Trust	1,991	-	7,869	1,668	8,192	-	8,192
WA Harwi Trust	117,214	-	221,206	338,420	-	-	-
Self-Funded Insurance	193,931	-	2,404,834	2,066,845	531,920	51,445	583,365
Total Primary Government	$ 9,171,089	$ -	$ 26,031,384	$ 28,392,847	$ 6,809,626	$ 214,260	$ 7,023,886

Composition of Cash:	
Exchange Bank	
Checking Accounts	$ 21,523,182
Certificates of deposit	1,251,207
Savings account	75,023
UMB	
Certificates of deposit	566,301
Bank of Atchison/Union State	
Certificates of deposit	1,724,026
District court	118,898
Inmate fund	62,205
Law library	8,280
Bank of Blue Valley	
Money Market	253,902
Cash on hand	9,094
Total Cash	$ 25,592,118
Less: Agency Funds per Schedule 3	(18,568,232)
Total Reporting Entity (Excluding Agency Funds)	$ 7,023,886

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

Note 1: Summary of Significant Accounting Policies

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 $168,534 to the Extension Council in 2023. 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 Presentation

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.

The following types of funds comprise the financial activities of the County:

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 revenue 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 - Used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e., pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund - Used to report assets held by the municipal reporting entity in purely custodial capacity.

Note 1: Summary of Significant Accounting Policies (Continued)

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.

Note 2: Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the 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. Funds which require a legal operating budget are listed in Schedule 1.

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

Note 3: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, 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.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposits 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 policies that would further limit its investment choices.

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 County, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%.

At December 31, 2023, the County's carrying amount of deposits was $25,583,024 and the bank balance was $25,605,246. The bank balance was held by four banks, resulting in a concentration of credit risk. Of the bank balance, $1,000,000 was covered by federal depository insurance and the balance was collateralized with securities held by the pledging financial institutions' agents in the County's name.

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.

As of December 31, 2023, the funds held by the Trustee are as follows:

Investment type	
Mutual funds - Federated Government Obligations	
Sales Tax Revenue Fund	$ 721,394
Management and Operating Reserve Fund	867,431
Redemption Fund	93,177
Debt Service Fund	17,444
Total Mutual Funds	$ 1,699,446

Note 4: Defined Benefit Pension Plan

Plan Description. The Company 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 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Note 4: Defined Benefit Pension Plan (Continued)

Contributions. KSA 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 at 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 8.43% for KPERS and 22.86% for KP&F for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $567,749 for KPERS and $462,541 for KP&F for the year ended December 31, 2023.

Net Pension Liability. At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $5,420,294 and $4,831,762 for KP&F. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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 this financial statement.

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 website at www.kpers.org or can be obtained as described above.

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 held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2023.

Note 6: 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 as of December 31, 2023.

Note 7: Interfund Transfers

Operating transfers were as follows for the year:

From	To	Amount	Regulatory Authority
General	Safety Committee	$ 1,017	Commission Approval
General	Self-Funded Insurance	75,870	Commission Approval
General	Special Highway	119,901	K.S.A. 68-590
General	Special Machinery	65,580	K.S.A. 12-1, 119
Memorial Hall	General	5,588	K.S.A. 79-2958
Fair	General	1,515	K.S.A. 79-2958
Fair Maintenance	General	1,517	K.S.A. 79-2958
County Health	General	14,508	K.S.A. 79-2958
Historical	General	1,622	K.S.A. 79-2958
Mental Health	General	12,869	K.S.A. 79-2958
Soil Conservation	General	5,342	K.S.A. 79-2958
Mental Health Retardation	General	8,416	K.S.A. 79-2958
Council on Aging	General	22,621	K.S.A. 79-2958
Local Alcohol Liquor	General	7,294	K.S.A. 79-2958
Parks and Recreation	General	7,293	K.S.A. 79-2958
Capital Improvement	Reserve	334,715	K.S.A. 19-120
Joint Communication	Joint Comm Capital Outlay	313,000	K.S.A. 19-119
Neighborhood Revitalization	General	36,629	K.S.A. 12-17, 118
Dedicated County Sales Tax	Joint Communication	690,000	Commission Approval
Dedicated County Sales Tax	Solid Waste	460,000	Commission Approval
County Wide Sales Tax	Solid Waste	501,000	Commission Approval
Motor Vehicle Tax	Special Motor Vehicle	55,000	Commission Approval
		$ 2,741,297	

Note 8: 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 9: 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 10: Stewardship, Compliance and Accountability

The General Fund, KDWP Fund, CARES Act Fund, Bond and Interest Fund, and Atchison Senior Village Fund had deficit cash balances at December 31, 2023, which is a violation of K.S.A. 10-1113.

Note 11: Subsequent Events

Management has evaluated the effects of the financial statement of subsequent events through May 24, 2024, which the date the financial statement was available to be issued.

Note 12: Long-Term Debt

The following table summarizes changes in long-term debt for the year ended December 31, 2023:

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
Series 2020A	3.37%	8/30/2018	$ 2,000,000	10/1/2028	$ 1,280,000	$ -	$ 195,000	$ (195,000)	$ 1,085,000	$ 43,136
Series 2022A	3%	6/29/2022	2,000,000	10/1/2029	2,000,000	-	245,000	(245,000)	1,755,000	77,970
Total General Obligation Bonds					$ 3,280,000	$ -	$ 440,000	$ (440,000)	$ 2,840,000	$ 121,106
Tax Revenue Bond										
Series 2016 Refunding	0.03%	11/10/2016	3,543,255	4/1/2026	$ 1,342,495	$ -	$ 395,809	$ (395,809)	$ 946,686	$ 30,210
Finance Leases										
Ford F350s and Trailer	3.98%	1/17/2023	142,617	8/15/2027	$ -	$ 142,617	$ 28,250	$ 114,367	$ 114,367	$ 2,967
2018 Kenworth T880 Dump Truck	4.14%	6/7/2023	220,418	8/15/2028	-	220,418	-	220,418	220,418	-
2024 Kenworth T880 Dump Truck	4.91%	12/19/2023	244,915	8/15/2030	-	244,915	-	244,915	244,915	-
Total Finance Leases					$ -	$ 607,950	$ 28,250	$ 579,700	$ 579,700	$ 2,967
Total Contractual Indebtedness					$ 4,622,495	$ 607,950	$ 864,059	$ (256,109)	$ 4,366,386	$ 154,283

Current maturities of long-term debt and interest for the next five years and in five-year increments through maturity are as follows:

	2024	2025	2026	2027	2028	2029-2033	Total
PRINCIPAL							
Series 2020A	$ 205,000	$ 210,000	$ 215,000	$ 225,000	$ 230,000	$ -	$ 1,085,000
Series 2022A	270,000	280,000	290,000	295,000	305,000	315,000	1,755,000
Series 2016 Refunding	406,223	416,912	123,551	-	-	-	946,686
Ford F350s and Trailer	26,916	28,009	29,135	30,307	-	-	114,367
2018 Kenworth T880 Dump Truck	39,083	42,550	44,355	46,236	48,194	-	220,418
2024 Kenworth T880 Dump Truck	33,622	31,035	32,599	34,242	35,955	77,462	244,915
Total Principal	$ 980,844	$ 1,008,506	$ 734,640	$ 630,785	$ 619,149	$ 392,462	$ 4,366,386
INTEREST							
Series 2020A	$ 18,282	$ 14,828	$ 11,290	$ 7,667	$ 3,876	$ -	$ 55,943
Series 2022A	27,246	23,055	18,708	14,205	9,626	4,890	97,730
Series 2016 Refunding	19,796	9,107	612	-	-	-	29,515
Ford F350s and Trailer	4,300	3,207	2,081	910	-	-	10,498
2018 Kenworth T880 Dump Truck	10,640	7,174	5,369	3,488	1,530	-	28,201
2024 Kenworth T880 Dump Truck	7,554	10,141	8,577	6,934	5,221	4,888	43,315
Total Interest	$ 87,818	$ 67,512	$ 46,637	$ 33,204	$ 20,253	$ 9,778	$ 265,202

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

ATCHISON COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Fund	$ 13,364,448	$ -	$ 13,364,448	$ 12,322,979	$ (1,041,469)
Special Purpose Funds					
Noxious Weed	182,916	-	182,916	125,026	(57,890)
Joint Communications	1,271,916	-	1,271,916	1,176,542	(95,374)
Home for the Aged	10,000	-	10,000	10,000	-
Extension Council	168,534	-	168,534	168,534	-
Special Highway	1,000,000	-	1,000,000	842,271	(157,729)
Municipalities Fight Addiction	31,000	-	31,000	20,188	(10,812)
Business Funds					
Solid Waste	2,000,000	-	2,000,000	1,754,171	(245,829)
Atchison Senior Village	4,570,476	-	4,570,476	4,354,627	(215,849)
	$ 22,599,290	$ -	$ 22,599,290	$ 20,774,338	$ (1,824,952)

See Independent Auditor's Report.

ATCHISON COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem taxes	$ 9,399,352	$ 9,988,071	$ (588,719)
Motor vehicle taxes	876,549	899,237	(22,688)
16/20M tax	74,084	75,764	(1,680)
Recreation vehicle tax	12,790	13,224	(434)
Delinquent tax	86,178	-	86,178
Excise tax	110	657	(547)
Redemptions	75,401	50,000	25,401
Local alcohol liquor tax	916	2,970	(2,054)
In lieu of tax	11,675	10,000	1,675
Commercial vehicle tax	34,782	33,272	1,510
Licenses, permits and fees	137,420	208,900	(71,480)
Charges for services	679,910	650,000	29,910
Use of money and property	8,000	145,000	(137,000)
Reimbursements	18,156	150,000	(131,844)
Interest on idle funds	336,201	100,000	236,201
Miscellaneous	41,415	-	41,415
Transfer in	125,214	-	125,214
Total Cash Receipts	$ 11,918,153	$ 12,327,095	$ (408,942)

(continued)

ATCHISON COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
EXPENDITURES AND TRANSFERS			
County Commission			
Personnel services	$ 98,560	$ 104,332	$ (5,772)
Contractual services	3,640	7,600	(3,960)
Commodities	710	2,500	(1,790)
Capital outlay	-	2,000	(2,000)
Total County Commission	$ 102,910	$ 116,432	$ (13,522)
County Clerk			
Personnel services	$ 207,790	$ 225,470	$ (17,680)
Contractual services	4,800	7,450	(2,650)
Commodities	2,349	2,400	(51)
Capital outlay	-	500	(500)
Total County Clerk	$ 214,939	$ 235,820	$ (20,881)
County Treasurer			
Personnel services	$ 242,500	$ 212,986	$ 29,514
Contractual services	1,106	21,600	(20,494)
Commodities	371	500	(129)
Capital outlay	-	1,000	(1,000)
Total County Treasurer	$ 243,977	$ 236,086	$ 7,891
County Attorney			
Personnel services	$ 357,411	$ 390,191	$ (32,780)
Contractual services	30,481	17,200	13,281
Commodities	6,149	11,784	(5,635)
Capital outlay	1,915	3,000	(1,085)
Total County Attorney	$ 395,956	$ 422,175	$ (26,219)
Register of Deeds			
Personnel services	$ 189,253	$ 196,033	$ (6,780)
Contractual services	1,185	8,200	(7,015)
Commodities	1,356	2,200	(844)
Capital outlay	-	500	(500)
Total Register of Deeds	$ 191,794	$ 206,933	$ (15,139)
County Lake			
Personnel services	$ -	$ 5,000	$ (5,000)
Contractual services	16,999	5,500	11,499
Commodities	-	6,500	(6,500)
Total County Lake	$ 16,999	$ 17,000	$ (1)

(continued)

ATCHISON COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
EXPENDITURES AND TRANSFERS			
Administration/HR			
Personnel services	$ 146,202	$ 155,311	$ (9,109)
Contractual services	2,892	7,500	(4,608)
Commodities	2,260	3,600	(1,340)
Capital outlay	1,472	9,600	(8,128)
Total Administration/HR	$ 152,826	$ 176,011	$ (23,185)
Facilities and Maintenance			
Personnel services	$ 206,297	$ 272,368	$ (66,071)
Contractual services	123,954	69,500	54,454
Commodities	6,911	56,450	(49,539)
Capital outlay	-	36,000	(36,000)
Total Facilities and Maintenance	$ 337,162	$ 434,318	$ (97,156)
Emergency Management			
Personnel services	$ 147,134	$ 158,610	$ (11,476)
Contractual services	39,967	43,000	(3,033)
Commodities	16,216	25,800	(9,584)
Capital outlay	4,209	65,000	(60,791)
Total Emergency Management	$ 207,526	$ 292,410	$ (84,884)
County Counselor			
Personnel services	$ 118,258	$ 119,031	$ (773)
Contractual services	17,484	19,550	(2,066)
Commodities	65	250	(185)
Total County Counselor	$ 135,807	$ 138,831	$ (3,024)
County Appraiser			
Personnel services	$ 329,903	$ 396,799	$ (66,896)
Contractual services	20,480	63,000	(42,520)
Commodities	14,449	19,975	(5,526)
Capital outlay	3,222	3,000	222
Total Appraiser	$ 368,054	$ 482,774	$ (114,720)
Road and Bridge			
Personnel services	$ 1,052,744	$ 1,211,231	$ (158,487)
Contractual services	1,443,321	647,500	795,821
Commodities	972,990	1,115,500	(142,510)
Capital outlay	-	680,056	(680,056)
Total Road and Bridge	$ 3,469,055	$ 3,654,287	$ (185,232)

(continued)

ATCHISON COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Election			
Personnel services	$ 68,163	$ 58,486	$ 9,677
Contractual services	16,385	45,950	(29,565)
Commodities	3,760	5,820	(2,060)
Capital outlay	-	500	(500)
Total Election	$ 88,308	$ 110,756	$ (22,448)
Emergency Medical Services			
Personnel services	$ 1,799,145	$ 1,717,239	$ 81,906
Contractual services	56,357	74,200	(17,843)
Commodities	108,183	108,600	(417)
Capital outlay	-	35,000	(35,000)
Total Emergency Medical Services	$ 1,963,685	$ 1,935,039	$ 28,646
Sheriff			
Personnel services	$ 2,269,491	$ 2,401,960	$ (132,469)
Contractual services	42,425	520,500	(478,075)
Commodities	317,888	191,500	126,388
Capital outlay	60,869	180,000	(119,131)
Total Sheriff	$ 2,690,673	$ 3,293,960	$ (603,287)
IT-GIS			
Personnel services	$ 253,659	$ 261,027	$ (7,368)
Contractual services	134,789	147,500	(12,711)
Commodities	3,493	7,500	(4,007)
Capital outlay	24,397	102,000	(77,603)
Total IT-GIS	$ 416,338	$ 518,027	$ (101,689)
County General			
Contractual services	$ 81,411	$ 144,000	$ (62,589)
Commodities	21,174	7,500	13,674
Capital outlay	669	5,000	(4,331)
Total County General	$ 103,254	$ 156,500	$ (53,246)
County Services Related Funds			
District Court	$ 40,695	$ 53,860	$ (13,165)
Tort liability	227,222	215,000	12,222
Safety committee	983	2,000	(1,017)
Wellness Committee	-	5,000	(5,000)
Court Approved Attorney	186,705	152,000	34,705
Juvenile Detention	20,700	30,000	(9,300)
Total County Services Related Funds	$ 476,305	$ 457,860	$ 18,445

(continued)

ATCHISON COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Outside Agencies			
Atchison Area Chamber of Commerce	$ 7,500	$ 7,500	$ -
Amelia Earhart Festival	7,500	7,500	-
NEK Environmental Services	10,000	10,000	-
NEK Area Aging	2,637	2,637	-
Juneteenth	2,000	2,000	-
Regional Crisis Center	29,574	29,574	-
Locally Atchison Main Street	7,500	7,500	-
Memorial Hall	30,000	30,000	-
Fair	7,500	7,500	-
Fair Maintenance	7,500	7,500	-
County Health	80,000	80,000	-
Historical Society	10,000	10,000	-
Mental Health Clinic	73,000	73,000	-
Conservation District	31,518	31,518	-
Mental Health Development	48,000	48,000	-
Council on Aging	125,000	125,000	-
Total Outside Agencies	$ 479,229	$ 479,229	$ -
Non-Departmental			
Miscellaneous	$ 6,063	$ -	$ 6,063
Transfer out	262,119	-	262,119
Total Non-Departmental	$ 268,182	$ -	$ 268,182
Total Expenditures	$ 12,322,979	$ 13,364,448	$ (1,041,469)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (404,826)		
UNENCUMBERED CASH - JANUARY 1	326,775		
UNENCUMBERED CASH - DECEMBER 31	$ (78,051)		

ATCHISON COUNTY, KANSAS
NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem	$ 80,024	$ 87,519	$ (7,495)
Motor vehicle	9,063	9,250	(187)
16/20 M tax	1,070	783	287
Recreation vehicle	132	137	(5)
Delinquent	8	-	8
Excise tax	1	7	(6)
Redemptions	850	135	715
Commercial vehicle	360	391	(31)
Use of money and property	62	-	62
Charges for services	37,419	30,000	7,419
Reimbursements	2,353	-	2,353
Total Cash Receipts	$ 131,342	$ 128,222	$ 3,120
EXPENDITURES AND TRANSFERS			
Personnel services	$ 37,514	$ 65,416	$ (27,902)
Contractual services	22,678	18,500	4,178
Commodities	63,835	94,000	(30,165)
Capital outlay	999	5,000	(4,001)
Total Expenditures	$ 125,026	$ 182,916	$ (57,890)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 6,316		
UNENCUMBERED CASH - JANUARY 1	33,779		
UNENCUMBERED CASH - DECEMBER 31	$ 40,095		

ATCHISON COUNTY, KANSAS
JOINT COMMUNICATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Sales tax	$ 458,836	$ 1,263,650	$ (804,814)
Transfers in	690,000	-	690,000
Total Cash Receipts	$ 1,148,836	$ 1,263,650	$ (114,814)
EXPENDITURES AND TRANSFERS			
Personnel services	$ 591,613	$ 651,322	$ (59,709)
Contractual services	253,612	256,394	(2,782)
Commodities	10,808	7,200	3,608
Capital outlay	7,509	224,000	(216,491)
Transfer out	313,000	133,000	180,000
Total Expenditures	$ 1,176,542	$ 1,271,916	$ (95,374)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (27,706)		
UNENCUMBERED CASH - JANUARY 1	43,807		
UNENCUMBERED CASH - DECEMBER 31	$ 16,101		

ATCHISON COUNTY, KANSAS
HOME FOR THE AGED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem	$ 8,559	$ 8,510	$ 49
Motor vehicle	902	917	(15)
16/20 M	73	78	(5)
Recreational vehicle	13	14	(1)
Delinquent	1	-	1
Redemptions	82	-	82
Commercial vehicle fees	36	39	(3)
Total Cash Receipts	$ 9,666	$ 9,558	$ 108
EXPENDITURES AND TRANSFERS			
Contractual services	$ 7,000	$ 5,000	$ 2,000
Commodities	3,000	5,000	(2,000)
Total Expenditures	$ 10,000	$ 10,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (334)		
UNENCUMBERED CASH - JANUARY 1	641		
UNENCUMBERED CASH - DECEMBER 31	$ 307		

ATCHISON COUNTY, KANSAS
EXTENSION COUNCIL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem	$ 157,643	$ 159,818	$ (2,175)
Motor vehicle	6,461	6,588	(127)
16/20 M	1,076	558	518
Recreational vehicle	94	97	(3)
Delinquent	12	-	12
Excise tax	1	5	(4)
Redemptions	827	200	627
Commercial vehicle fees	257	278	(21)
Total Cash Receipts	$ 166,371	$ 167,544	$ (1,173)
EXPENDITURES AND TRANSFERS			
Allocations and distributions	$ 168,534	$ 168,534	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (2,163)		
UNENCUMBERED CASH - JANUARY 1	4,319		
UNENCUMBERED CASH - DECEMBER 31	$ 2,156		

ATCHISON COUNTY, KANSAS
SPECIAL HIGHWAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Intergovernmental	$ 477,539	$ 440,000	$ 37,539
Reimbursements	2,640	-	2,640
Miscellaneous	2,460	-	2,460
Transfers in	119,901	-	119,901
Total Cash Receipts	$ 602,540	$ 440,000	$ 162,540
EXPENDITURES			
Contractual services	$ 481,162	$ 520,000	$ (38,838)
Commodities	360,860	480,000	(119,140)
Transfers out	249	-	249
Total Expenditures	$ 842,271	$ 1,000,000	$ (157,729)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (239,731)		
UNENCUMBERED CASH - JANUARY 1	854,424		
UNENCUMBERED CASH - DECEMBER 31	$ 614,693		

ATCHISON COUNTY, KANSAS
MUNICIPALITIES FIGHT ADDICTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Intergovernmental	$ 28,539	$ -	$ 28,539
EXPENDITURES AND TRANSFERS			
Commodities	$ 20,188	$ 31,000	$ (10,812)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 8,351		
UNENCUMBERED CASH - JANUARY 1	2,995		
UNENCUMBERED CASH - DECEMBER 31	$ 11,346		

ATCHISON COUNTY, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
SPECIAL PURPOSE FUNDS
Regulatory Basis
For the Year Ended December 31, 2023

	General Reserve	Rescue	Special Law Enforcement	Register of Deeds Technology	KDWP	Local Alcohol Liquor	Special Machinery
RECEIPTS							
Taxes and shared revenues	$ -	$ 43	$ -	$ -	$ -	$ 917	$ -
Licenses, permits and fees	-	-	-	15,739	5,587	-	-
Use of money and property	-	-	-	-	-	-	90,365
Miscellaneous	-	-	-	-	-	-	142,617
Transfers in	334,715	-	-	-	-	-	65,580
Total Receipts	$ 334,715	$ 43	$ -	$ 15,739	$ 5,587	$ 917	$ 298,562
EXPENDITURES							
Contractual services	$ -	$ -	$ -	$ 9,560	$ 12,519	$ -	$ -
Commodities	-	-	-	1,019	-	-	732
Capital outlay	-	2,443	-	-	-	-	164,911
Miscellaneous	156,629	-	-	-	-	-	-
Transfers out	-	-	-	-	-	7,294	-
Total Expenditures	$ 156,629	$ 2,443	$ -	$ 10,579	$ 12,519	$ 7,294	$ 165,643
RECEIPTS OVER (UNDER) EXPENDITURES	$ 178,086	$ (2,400)	$ -	$ 5,160	$ (6,932)	$ (6,377)	$ 132,919
UNENCUMBERED CASH - JANUARY 1	625,902	22,101	1,981	23,365	-	6,849	30,000
UNENCUMBERED CASH - DECEMBER 31	$ 803,988	$ 19,701	$ 1,981	$ 28,525	$ (6,932)	$ 472	$ 162,919

(Continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

ATCHISON COUNTY, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
SPECIAL PURPOSE FUNDS (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

	Special Parks & Recreation	Candidate Registration Fee	Crime Prevention	Conceal & Carry	Sex Offender Registration	Special Motor Vehicle	Prosecuting Attorney Training
RECEIPTS							
Taxes and shared revenues	$ 916	$ -	$ -	$ -	$ -	$ 35,182	$ -
Licenses, permits and fees	-	150	-	455	5,875	-	717
Miscellaneous	-	-	1,000	-	-	1,970	-
Transfers in	-	-	-	-	-	55,000	-
Total Receipts	$ 916	$ 150	$ 1,000	$ 455	$ 5,875	$ 92,152	$ 717
EXPENDITURES							
Personnel services	$ -	$ -	$ -	$ -	$ -	$ 92,863	$ -
Contractual services	-	-	-	250	2,694	1,661	693
Materials and supplies	-	-	795	238	-	11,834	-
Miscellaneous	-	1,550	-	-	-	-	-
Transfers out	7,293	-	-	-	-	-	-
Total Expenditures	$ 7,293	$ 1,550	$ 795	$ 488	$ 2,694	$ 106,358	$ 693
RECEIPTS OVER (UNDER) EXPENDITURES	$ (6,377)	$ (1,400)	$ 205	$ (33)	$ 3,181	$ (14,206)	$ 24
UNENCUMBERED CASH - JANUARY 1	6,849	1,400	8,567	4,998	31,196	37,246	635
UNENCUMBERED CASH - DECEMBER 31	$ 472	$ -	$ 8,772	$ 4,965	$ 34,377	$ 23,040	$ 659

(Continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

ATCHISON COUNTY, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
SPECIAL PURPOSE FUNDS (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

	Diversion	Juvenile Supervision	County Attorney Worthless Check	Safety Committee	Sheriff	Special Prosecutor Trust	Sheriff VIN Inspections	Dedicated County Sales Tax
RECEIPTS								
Licenses, permits and fees	$ -	$ 570	$ 350	$ -	$ 265	$ -	$ 34,480	$ -
Reimbursements	2,269	-	-	11,406	-	-	-	-
Sales tax	-	-	-	-	-	-	-	1,212,069
Miscellaneous	-	-	-	23,752	4,716	-	-	-
Transfers in	-	-	-	1,017	-	-	-	-
Total Receipts	$ 2,269	$ 570	$ 350	$ 36,175	$ 4,981	$ -	$ 34,480	$ 1,212,069
EXPENDITURES								
Contractual services	$ -	$ -	$ -	$ 10,140	$ 378	$ -	$ 4,000	$ -
Commodities	-	-	-	688	-	-	27,575	-
Miscellaneous	-	-	-	-	4,716	-	-	-
Transfers out	-	-	-	-	-	-	-	1,150,000
Total Expenditures	$ -	$ -	$ -	$ 10,828	$ 5,094	$ -	$ 31,575	$ 1,150,000
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,269	$ 570	$ 350	$ 25,347	$ (113)	$ -	$ 2,905	$ 62,069
UNENCUMBERED CASH - JANUARY 1	2,429	11,897	8,136	42,172	63,889	1,698	88,649	-
UNENCUMBERED CASH - DECEMBER 31	$ 4,698	$ 12,467	$ 8,486	$ 67,519	$ 63,776	$ 1,698	$ 91,554	$ 62,069

(Continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

ATCHISON COUNTY, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
SPECIAL PURPOSE FUNDS (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

	Clerk Technology	Treasurer Technology	IIP Supervision	Unified Courts UA Accounts	Special Law Enforcement State Forfeiture	Enhanced Wireless 911	Adopt A Family	Mental Health
RECEIPTS								
Taxes and shared revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 236
Licenses, permits and fees	3,934	3,934	466	-	1,553	105,506	-	-
Miscellaneous	-	-	-	-	-	-	2,490	-
Total Receipts	$ 3,934	$ 3,934	$ 466	$ -	$ 1,553	$ 105,506	$ 2,490	$ 236
EXPENDITURES								
Contractual services	$ -	$ -	$ -	$ -	$ 2,656	$ 139,584	$ -	$ -
Commodities	3,535	159	-	731	-	4,220	3,098	-
Transfers out	-	-	-	-	-	-	-	12,869
Total Expenditures	$ 3,535	$ 159	$ -	$ 731	$ 2,656	$ 143,804	$ 3,098	$ 12,869
RECEIPTS OVER (UNDER) EXPENDITURES	$ 399	$ 3,775	$ 466	$ (731)	$ (1,103)	$ (38,298)	$ (608)	$ (12,633)
UNENCUMBERED CASH - JANUARY 1	27,960	14,527	4,060	3,790	9,575	148,374	3,505	12,633
UNENCUMBERED CASH - DECEMBER 31	$ 28,359	$ 18,302	$ 4,526	$ 3,059	$ 8,472	$ 110,076	$ 2,897	$ -

(Continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

ATCHISON COUNTY, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
SPECIAL PURPOSE FUNDS (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

	Mental Health Development	Council on Aging	Soil Conservation	Fair	Fair Maintenance	Memorial Hall	Historical	County Health
RECEIPTS								
Taxes and shared revenues	$ 158	$ 426	$ 96	$ 24	$ 24	$ 100	$ 31	$ 264
EXPENDITURES								
Transfers out	$ 8,416	$ 22,621	$ 5,342	$ 1,515	$ 1,517	$ 5,588	$ 1,622	$ 14,508
RECEIPTS OVER (UNDER) EXPENDITURES	$ (8,258)	$ (22,195)	$ (5,246)	$ (1,491)	$ (1,493)	$ (5,488)	$ (1,591)	$ (14,244)
UNENCUMBERED CASH - JANUARY 1	8,258	22,195	5,246	1,491	1,493	5,488	1,591	14,244
UNENCUMBERED CASH - JANUARY 1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

(Continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

ATCHISON COUNTY, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
SPECIAL PURPOSE FUNDS - GRANTS
Regulatory Basis
For the Year Ended December 31, 2023

	CERT	KDWP-CFAP Program	EMPG Grant	AISP	JISP	CMA	IIP
RECEIPTS							
Intergovernmental	$ -	$ 1,854	$ -	$ 39,967	$ 17,359	$ 129,329	$ -
Reimbursements	-	-	-	32,697	905	2,995	-
Miscellaneous	90	-	2,460	-	-	-	-
Total Receipts	$ 90	$ 1,854	$ 2,460	$ 72,664	$ 18,264	$ 132,324	$ -
EXPENDITURES							
Personnel services	$ -	$ -	$ -	$ 223,988	39,792	$ 104,939	$ -
Contractual services	-	-	10,500	-	-	-	-
Commodities	125	-	5,494	-	-	-	-
Miscellaneous	-	-	-	35,632	10,677	31,737	-
Total Expenditures	$ 125	$ -	$ 15,994	$ 259,620	$ 50,469	$ 136,676	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (35)	$ 1,854	$ (13,534)	$ (186,956)	$ (32,205)	$ (4,352)	$ -
UNENCUMBERED CASH - JANUARY 1	6,013	6,917	50,834	268,017	38,995	68,756	1,125
UNENCUMBERED CASH - DECEMBER 31	$ 5,978	$ 8,771	$ 37,300	$ 81,061	$ 6,790	$ 64,404	$ 1,125

(Continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

ATCHISON COUNTY, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
SPECIAL PURPOSE FUNDS - GRANTS (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

	CARES Act	LATCF	American Rescue Plan	Juvenile Prevention	Juvenile Behavioral Health	AISP Reimbursements	JIAS/JISP/ CMA Reimbursements	Juvenile Intake
RECEIPTS								
Intergovernmental	$ -	$ -	$ -	$ 38,357	$ 25,900	$ 254,312	$ -	$ -
Miscellaneous	-	50,000	-	-	-	-	68,501	65,515
Total Receipts	$ -	$ 50,000	$ -	$ 38,357	$ 25,900	$ 254,312	$ 68,501	$ 65,515
EXPENDITURES								
Personnel services	$ -	$ -	$ -	$ 17,105	$ -	$ -	$ -	$ 50,154
Contractual services	-	-	285,870	1,391	15	-	-	651
Miscellaneous	-	-	-	-	-	-	-	1,499
Total Expenditures	$ -	$ -	$ 285,870	$ 18,496	$ 15	$ -	$ -	$ 52,304
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 50,000	$ (285,870)	$ 19,861	$ 25,885	$ 254,312	$ 68,501	$ 13,211
UNENCUMBERED CASH - JANUARY 1	(24)	50,000	2,855,664	-	-	-	-	-
UNENCUMBERED CASH - DECEMBER 31	$ (24)	$ 100,000	$ 2,569,794	$ 19,861	$ 25,885	$ 254,312	$ 68,501	$ 13,211

(Continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

ATCHISON COUNTY, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
CAPITAL IMPROVEMENT FUNDS (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

	County General Capital Improvement	Solid Waste Capital Improvement	Joint Communications Capital Improvement	Noxious Weed Capital Outlay	Ambulance Capital Outlay	Special Bridge Project	County Road Improvements
RECEIPTS							
Use of money and property	$ -	$ -	$ -	$ 110	$ 4,300	$ -	$ -
Intergovernmental	-	-	-	-	-	88,884	-
Reimbursements	-	-	-	-	-	183,450	-
Miscellaneous	-	-	-	-	-	870	-
Transfers in	-	-	313,000	-	-	-	-
Total Receipts	$ -	$ -	$ 313,000	$ 110	$ 4,300	$ 273,204	$ -
EXPENDITURES							
Contractual services	$ -	$ -	$ -	$ -	$ 4,986	$ 391,465	$ 1,197,773
Commodities	-	-	-	-	82,275	-	-
Capital outlay	156,667	222,569	10,333	44,072	-	-	-
Transfers out	334,715	-	-	-	-	-	-
Total Expenditures	$ 491,382	$ 222,569	$ 10,333	$ 44,072	$ 87,261	$ 391,465	$ 1,197,773
RECEIPTS OVER (UNDER) EXPENDITURES	$ (491,382)	$ (222,569)	$ 302,667	$ (43,962)	$ (82,961)	$ (118,261)	$ (1,197,773)
UNENCUMBERED CASH - JANUARY 1	491,382	254,313	101,389	148,829	150,212	327,227	1,197,773
UNENCUMBERED CASH - DECEMBER 31	$ -	$ 31,744	$ 404,056	$ 104,867	$ 67,251	$ 208,966	$ -

(Continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

ATCHISON COUNTY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	$ 705	$ -	$ 705
Motor vehicle	21,352	21,791	(439)
16/20 M	3,051	1,845	1,206
Recreational vehicle	312	322	(10)
Delinquent	18	-	18
Redemptions	2,427	-	2,427
Excise tax	3	16	(13)
Commercial vehicle fees	846	920	(74)
Total Receipts	$ 28,714	$ 24,894	$ 3,820
EXPENDITURES			
Debt Service	$ -	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 28,714		
UNENCUMBERED CASH - JANUARY 1	(55,860)		
UNENCUMBERED CASH - DECEMBER 31	$ (27,146)		

ATCHISON COUNTY, KANSAS
SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Sales and use taxes	$ 455,982	$ 1,341,981	$ (885,999)
Charges for services	129,234	-	129,234
Miscellaneous	57,669	20,000	37,669
Transfers in	961,000	-	961,000
Total Receipts	$ 1,603,885	$ 1,361,981	$ 241,904
EXPENDITURES			
Personnel services	$ 349,980	$ 318,023	$ 31,957
Contractual services	627,610	811,350	(183,740)
Commodities	27,922	53,600	(25,678)
Capital outlay	748,659	807,027	(58,368)
Transfers out	-	10,000	(10,000)
Total Expenditures	$ 1,754,171	$ 2,000,000	$ (245,829)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (150,286)		
UNENCUMBERED CASH - JANUARY 1	14,889		
UNENCUMBERED CASH - DECEMBER 31	$ (135,397)		

ATCHISON COUNTY, KANSAS
ATCHISON SENIOR VILLAGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Charges for services	$ 2,577,673	$ 4,286,607	$ (1,708,934)
Intergovernmental	1,270,632	-	1,270,632
Reimbursements	339,501	270,000	69,501
Miscellaneous	72,109	3,000	69,109
Total Receipts	$ 4,259,915	$ 4,559,607	$ (299,692)
EXPENDITURES			
Personnel services	$ 3,068,947	$ 3,099,916	$ (30,969)
Contractual services	824,203	963,560	(139,357)
Commodities	411,919	457,000	(45,081)
Capital outlay	49,558	50,000	(442)
Total Expenditures	$ 4,354,627	$ 4,570,476	$ (215,849)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (94,712)		
UNENCUMBERED CASH - JANUARY 1	23,095		
UNENCUMBERED CASH - DECEMBER 31	$ (71,617)		

ATCHISON COUNTY, KANSAS
NURSING HOME IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Transfers in	$	-
EXPENDITURES		
Contractual services	$	46,696
RECEIPTS OVER (UNDER) EXPENDITURES	$	(46,696)
UNENCUMBERED CASH - JANUARY 1		73,723
UNENCUMBERED CASH - DECEMBER 31	$	27,027

ATCHISON COUNTY, KANSAS
ATCHISON SENIOR VILLAGE RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS	
Transfers in	$ -
EXPENDITURES	
Capital outlay	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -
UNENCUMBERED CASH - JANUARY 1	213,555
UNENCUMBERED CASH - DECEMBER 31	$ 213,555

ATCHISON COUNTY, KANSAS
NURSING HOME CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Miscellaneous	$	11,695
EXPENDITURES		
Capital outlay	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	11,695
UNENCUMBERED CASH - JANUARY 1		-
UNENCUMBERED CASH - DECEMBER 31	$	11,695

ATCHISON COUNTY, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
TRUST FUNDS
Regulatory Basis
For the Year Ended December 31, 2023

	Heritage Trust	W A Harwi Trust
RECEIPTS		
Miscellaneous	$ 7,869	$ 221,206
EXPENDITURES		
Allocations and distributions	$ 1,668	$ 338,420
RECEIPTS OVER (UNDER) EXPENDITURES	$ 6,201	$ (117,214)
UNENCUMBERED CASH - JANUARY 1	1,991	117,214
UNENCUMBERED CASH - DECEMBER 31	$ 8,192	$ -

ATCHISON COUNTY, KANSAS
SELF-FUNDED INSURANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Contributions	$	1,649,316
Stop loss reimbursements		632,333
Miscellaneous		47,315
Transfers in		75,870
Total Receipts	$	2,404,834
EXPENDITURES		
Claims	$	1,409,869
Administration		656,976
Total Expenditures	$	2,066,845
RECEIPTS OVER (UNDER) EXPENDITURES	$	337,989
UNENCUMBERED CASH - JANUARY 1		193,931
UNENCUMBERED CASH - DECEMBER 31	$	531,920

ATCHISON COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current ad valorem taxes	$ 16,505,910	$ 27,587,403	$ 26,811,068	$ 17,282,245
Vehicle excise taxes	151	325	251	225
Motor vehicle taxes	613,115	4,801,693	4,799,330	615,478
Recreational vehicle taxes	6,475	27,261	28,454	5,282
Delinquent personal property taxes	643	2,490	2,029	1,104
Partial payment redemption	38,448	1,373	-	39,821
County-wide sales tax	1,154,605	2,103,185	2,974,007	283,783
County redemption	66,530	212,263	223,170	55,623
Total Distributable Funds	$ 18,385,877	$ 34,735,993	$ 34,838,309	$ 18,283,561
State Funds				
State education building	$ -	$ 220,756	$ 220,756	$ -
State eleemosynary building	-	110,378	110,378	-
Total Office Cash	$ -	$ 331,134	$ 331,134	$ -
Subdivision Funds				
Library	$ -	$ 159,645	$ 159,645	$ -
School districts	-	9,755,832	9,755,832	-
Townships	-	1,455,234	1,455,234	-
Cities	-	5,425,030	5,425,030	-
Fire districts	-	321,161	321,161	-
Watershed districts	-	54,669	54,669	-
Drainage districts	74,479	2,400	13,125	63,754
Cemeteries	35	56,799	56,808	26
Total Subdivision Funds	$ 74,514	$ 17,230,770	$ 17,241,504	$ 63,780
Other Agency Funds				
Sports complex sales tax	$ (22,017)	$ 754,439	$ 704,618	$ 27,804
Neighborhood revitalization	-	735,781	735,781	-
Special city and county highway	(39,115)	60,881	76,537	(54,771)
Unclaimed legacy and money	5,879	277,268	243,746	39,401
Over and short	(564)	-	77	(641)
Overpayment	(286)	-	-	(286)
Total Other Agency Funds	$ (56,103)	$ 1,828,369	$ 1,760,759	$ 11,507
Outside Accounts Considered Agency Funds				
District court	$ 130,544	$ 99,961	$ 111,607	$ 118,898
Law library	2,354	8,070	2,144	8,280
Clerk - Fish and game account	70	5,592	5,558	104
Clerk - Withholding account	15,969	3,798,018	3,794,090	19,897
Inmate fund	14,151	149,176	101,122	62,205
Total Outside Accounts Considered Agency Funds	$ 163,088	$ 4,060,817	$ 4,014,521	$ 209,384
Total Agency Funds	$ 18,567,376	$ 58,187,083	$ 58,186,227	$ 18,568,232

ATCHISON COUNTY, KANSAS
TAX ROLL RECONCILIATION
For the Year Ended December 31, 2023

2022 Tax roll as adjusted	
County Clerk's abstract of 2022 tax roll	$ 27,176,785
Adjustments to original tax roll	
Added taxes	2,313
Abated taxes	(225,727)
Adjusted 2022 Tax Roll	$ 26,953,371
2022 Tax roll as accounted for	
Distributions	$ 26,597,183
Current uncollected	356,188
2022 Tax Roll Accounted For	$ 26,953,371

ATCHISON COUNTY, KANSAS
SPECIAL OBLIGATION SALES TAX REVENUE BOND
FUNDS HELD BY SPECIAL OBLIGATION BONDS TRUSTEE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

Balance - Beginning of Year	$	1,532,750
Receipts		
Sales tax collections	$	704,618
Dividends reinvested		76,055
Transfers in		1,202,621
Total Receipts	$	1,983,294
Disbursements		
Quarterly maintenance agreements		
ASAF	$	40,000
USD 377		19,206
Debt service		426,020
Projects		111,951
Trustee agent fees		16,800
Transfers out		1,202,621
Total Disbursements	$	1,816,598
Balance - End of Year	$	1,699,446
Composition of Ending Balance		
Mutual Funds in Exchange Bank & Trust, Atchison, Kansas		
Sales Tax Revenue Fund	$	721,394
Management and Operating Fund		867,431
Redemption Fund		93,177
Debt Service Fund		17,444
	$	1,699,446