

**AUDITED FINANCIAL STATEMENT  
AND SUPPLEMENTARY INFORMATION**

**ATCHISON COUNTY, KANSAS**

**December 31, 2018**

Reese & Novelly, PA  
*Certified Public Accountants*  
Wamego, Kansas

# Audited Financial Statement and Supplementary Information

## Atchison County, Kansas

### Year Ended December 31, 2018

|   |    |
|---|----|
| Independent Auditor's Report.....   | 1  |
| <u>Regulatory Basis Financial Statement</u>                                       |    |
| Summary Statement of Receipts, Expenditures and Unencumbered Cash.....            | 3  |
| Notes to Financial Statement .....  | 7  |
| <u>Regulatory – Required Supplementary Information</u>                            |    |
| Schedule 1: Summary of Expenditures - Budget and Actual .....                     | 20 |
| Schedule 2: Schedules of Receipts and Expenditures - Budget and Actual:           |    |
| General Fund .....  | 21 |
| Bond and Interest Fund .....  | 28 |
| Special Purpose Funds   |    |
| Memorial Hall .....   | 29 |
| Fair .....  | 30 |
| Historical.....   | 31 |
| Noxious Weed.....   | 32 |
| Solid Waste .....   | 33 |
| Joint Communication .....   | 34 |
| Fair Maintenance .....  | 35 |
| Appropriations:   |    |
| County Health .....   | 36 |
| Home for the Aged.....  | 37 |
| Mental Health.....  | 38 |
| Soil Conservation.....  | 39 |
| Extension Council.....  | 40 |
| Mental Health Retardation.....  | 41 |
| Council on Aging.....   | 42 |
| Summary of Non-budgeted Special Purpose Funds .....                               | 43 |
| Summary of Non-budgeted Special Purpose Funds – Capital & Equipment Reserves..... | 48 |
| Summary of Non-budgeted Special Purpose Funds – Grants.....                       | 49 |
| Summary Schedule of Capital Project Funds (Non-budgeted).....                     | 51 |
| Business Funds:   |    |
| Atchison Senior Village .....   | 52 |
| Summary of Non-budgeted Business Funds.....                                       | 53 |
| Fiduciary Type Funds (Non-budgeted).....  | 54 |
| Schedule 3: Summary of Receipts and Disbursements – Agency Funds .....            | 55 |

Other Information

|   |    |
|---|----|
| Schedule 4: Tax Roll Reconciliation ..... | 57 |
|---|----|

Schedule 5: Schedules of Receipts and Disbursements- Individual Agency Funds:

|                      |    |
|----------------------|----|
| District Court ..... | 58 |
|----------------------|----|

|                   |    |
|-------------------|----|
| Law Library ..... | 60 |
|-------------------|----|

Schedule 6: Schedule of Receipts and Disbursements –

|   |    |
|---|----|
| Special Obligation Sales Tax Revenue Bond ..... | 61 |
|---|----|



REESE & NOVELLY, P.A.

Certified Public Accountants

Rick I. Reese, CPA  
Nicholas J. Novelly, CPA  
Carol E. McCullough, CPA

## 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 (County), as of and for the year ended December 31, 2018, and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statement*

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 A; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that 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 the 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 A of the financial statement, the financial statement is prepared by Atchison County, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A 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 Atchison County, Kansas, as of December 31, 2018, or changes in its 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 Atchison County, Kansas, as of December 31, 2018, 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 A.

*Other Matters*

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of regulatory basis receipts and disbursements-agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The tax roll reconciliation, and schedule of receipts and disbursements-individual agency funds, and schedule of receipts and disbursements-special obligation sales tax revenue bond (Schedules 4, 5 and 6 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

*Reese - Moody, P.A.*

Wamego, Kansas  
August 27, 2019

**FINANCIAL STATEMENT  
AND NOTE DISCLOSURES**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
REGULATORY BASIS**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

| <u>FUNDS</u>                           | Beginning<br>Unencumbered<br>Cash Balance | Prior Year<br>Cancelled<br>Encumbrances | Receipts     | Expenditures | Ending<br>Unencumbered<br>Cash Balance | Add<br>Encumbrances<br>and Accounts<br>Payable | Ending Cash<br>Balance |
|--|---|---|--------------|--------------|--|--|------------------------|
| Governmental Type Funds:               |   |   |              |              |  |  |                        |
| General                                | \$ 528,401                                | \$                                      | \$ 9,194,355 | \$ 9,658,959 | \$ 63,797                              | \$ 216,283                                     | \$ 280,080             |
| Bond and Interest Funds:               |   |   |              |              |  |  |                        |
| Bond and Interest                      | 25,649                                    |   | 447,779      | 423,452      | 49,976                                 |  | 49,976                 |
| Special Purpose Funds:                 |   |   |              |              |  |  |                        |
| Memorial Hall                          |   |   | 32,588       | 31,510       | 1,078                                  |  | 1,078                  |
| Fair                                   |   |   | 8,414        | 7,890        | 524                                    |  | 524                    |
| Historical                             |   |   | 11,126       | 10,528       | 598                                    |  | 598                    |
| Noxious Weed                           | 49,204                                    |   | 107,960      | 156,364      | 800                                    | 654  | 1,454                  |
| Solid Waste                            | 364,691                                   |   | 751,935      | 772,601      | 344,025                                | 40,383   | 384,408                |
| Joint Communication                    | 111,119                                   |   | 854,836      | 931,399      | 34,556                                 | 8,473  | 43,029                 |
| Fair Maintenance                       |   |   | 8,415        | 7,890        | 525                                    |  | 525                    |
| Appropriations:                        |   |   |              |              |  |  |                        |
| County Health                          |   |   | 88,645       | 84,100       | 4,545                                  |  | 4,545                  |
| Home for the Aged                      |   |   | 12,997       | 12,879       | 118                                    |  | 118                    |
| Mental Health                          |   |   | 80,477       | 76,742       | 3,735                                  |  | 3,735                  |
| Soil Conservation                      |   |   | 32,445       | 30,641       | 1,804                                  |  | 1,804                  |
| Extension Council                      | 5,000                                     |   | 160,607      | 147,428      | 18,179                                 |  | 18,179                 |
| Mental Health Retardation              |   |   | 53,102       | 50,476       | 2,626                                  |  | 2,626                  |
| Council on Aging                       |   |   | 138,482      | 131,405      | 7,077                                  |  | 7,077                  |
| Non-Budgeted Special Purpose Funds:    |   |   |              |              |  |  |                        |
| Road & Bridge (closed levied fund)     |   |   | 651          | 651          | -                                      |  | -                      |
| Law Enforcement (closed levied fund)   |   |   | 389          | 389          | -                                      |  | -                      |
| Election (closed levied fund)          |   |   | 17           | 17           | -                                      |  | -                      |
| Ambulance (closed levied fund)         |   |   | 7,885        | 120          | 7,765                                  |  | 7,765                  |
| Employee Benefits (closed levied fund) |   |   | 337          | 337          | -                                      |  | -                      |
| Special Law Enforcement                | 5,211                                     |   | 3,439        |              | 8,650                                  |  | 8,650                  |

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

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
REGULATORY BASIS**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

| <b>FUNDS</b>                         | <b>Beginning<br/>Unencumbered<br/>Cash Balance</b> | <b>Prior Year<br/>Cancelled<br/>Encumbrances</b> | <b>Receipts</b> | <b>Expenditures</b> | <b>Ending<br/>Unencumbered<br/>Cash Balance</b> | <b>Add<br/>Encumbrances<br/>and Accounts<br/>Payable</b> | <b>Ending Cash<br/>Balance</b> |
|--------------------------------------|--|--|-----------------|---------------------|---|--|--------------------------------|
| Register of Deeds Technology Fund    | 39,293   |  | 15,394          | 37,012              | 17,675  |  | 17,675                         |
| Local Alcohol Liquor                 | 1,600  |  | 962             |                     | 2,562   |  | 2,562                          |
| Special Highway                      | 946,984  |  | 610,432         | 619,022             | 938,394   | 17,945   | 956,339                        |
| Special Machinery                    | 47,764   |  | 39,054          |                     | 86,818  |  | 86,818                         |
| Special Parks & Recreation           | 1,600  |  | 962             |                     | 2,562   |  | 2,562                          |
| Candidate Registration Fee           |  |  | 100             |                     | 100   |  | 100                            |
| Crime Prevention                     | 562  |  | 12,043          | 6,258               | 6,347   |  | 6,347                          |
| Conceal & Carry Fund                 | 1,088  |  | 433             |                     | 1,521   |  | 1,521                          |
| Sex Offender Registration Fund       | 13,335   |  | 5,195           | 6,750               | 11,780  |  | 11,780                         |
| Special Motor Vehicle                | 1,437  |  | 121,180         | 121,211             | 1,406   | (1,406)  | (0)                            |
| Prosecuting Attorney & Training Fund | 656  |  | 1,375           | 657                 | 1,374   |  | 1,374                          |
| Diversion Fund                       | 22,539   |  | 1,700           |                     | 24,239  |  | 24,239                         |
| Juvenile Supervision Fund            | 8,189  |  | 625             |                     | 8,814   |  | 8,814                          |
| County Attorney Worthless Check Fund | 5,966  |  | 570             |                     | 6,536   |  | 6,536                          |
| Safety Committee                     | 7,343  |  | 16,913          | 8,240               | 16,016  | 4,932  | 20,948                         |
| Sheriff                              | 9,335  |  | 9,483           | 9,113               | 9,705   |  | 9,705                          |
| Special Prosecutor Trust Fund        | 1,698  |  |                 |                     | 1,698   |  | 1,698                          |
| Sheriff VIN Inspections              | 73,466   |  | 29,790          | 43,633              | 59,623  | 21,915   | 81,538                         |
| Clerk Technology Fund                | 11,778   |  | 3,849           | 1                   | 15,626  |  | 15,626                         |
| Treasurer Technology Fund            | 7,903  |  | 3,849           | 1                   | 11,751  |  | 11,751                         |
| IIP Supervision Fund                 |  |  | 1,175           |                     | 1,175   |  | 1,175                          |
| Unified Courts UA Account            |  |  | 4,209           |                     | 4,209   |  | 4,209                          |
| Capital & Equipment Reserves:        |  |  |                 |                     |   |  |                                |
| County General Capital Improvement   | 446,175  |  | 314,275         | 205,425             | 555,025   | 159,460  | 714,485                        |
| Solid Waste Capital Improvement      | 70,564   |  | 50,000          |                     | 120,564   |  | 120,564                        |
| Joint Communications Capital Improv  | 55,063   |  | 40,000          | 4,523               | 90,540  |  | 90,540                         |
| Noxious Weed Capital Outlay          | 51,121   |  | 50,000          |                     | 101,121   |  | 101,121                        |
| Memorial Hall Renovation             | 558  |  |                 |                     | 558   |  | 558                            |
| Ambulance Capital Outlay             |  |  | 185,725         |                     | 185,725   |  | 185,725                        |

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

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
REGULATORY BASIS**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

| <b>FUNDS</b>                       | <b>Beginning<br/>Unencumbered<br/>Cash Balance</b> | <b>Prior Year<br/>Cancelled<br/>Encumbrances</b> | <b>Receipts</b>      | <b>Expenditures</b>  | <b>Ending<br/>Unencumbered<br/>Cash Balance</b> | <b>Add<br/>Encumbrances<br/>and Accounts<br/>Payable</b> | <b>Ending Cash<br/>Balance</b> |
|------------------------------------|--|--|----------------------|----------------------|---|--|--------------------------------|
| Grants:                            |  |  |                      |                      |   |  |                                |
| CERT                               | 8,755  |  | 705                  | 6,320                | 3,140   | 404  | 3,544                          |
| KDWP-CFAP Program                  | 15,147   |  | 1,854                |                      | 17,001  |  | 17,001                         |
| EMPG Grant                         | 28,887   |  | 20,562               | 15,688               | 33,761  |  | 33,761                         |
| Enhanced Wireless 911              | 200,313  |  | 91,699               | 106,981              | 185,031   |  | 185,031                        |
| AISP                               | 154,248  |  | 175,331              | 153,810              | 175,769   | 755  | 176,524                        |
| JISP                               | 15,412   |  | 23,386               | 24,335               | 14,463  | 161  | 14,624                         |
| CMA                                | 61,509   |  | 56,603               | 88,531               | 29,581  | 495  | 30,076                         |
| <b>TOTAL SPECIAL PURPOSE FUNDS</b> | <b>2,845,513</b>                                   |  | <b>4,244,180</b>     | <b>3,910,878</b>     | <b>3,178,815</b>                                | <b>254,171</b>   | <b>3,432,986</b>               |
| Capital Projects:                  |  |  |                      |                      |   |  |                                |
| Bridge Bonding Project             |  |  | 2,000,000            | 631,809              | 1,368,191                                       |  | 1,368,191                      |
| Special Bridge Project             | 189,417  |  | 22,396               | 22,960               | 188,853   |  | 188,853                        |
| <b>TOTAL CAPITAL PROJECT FUNDS</b> | <b>189,417</b>                                     |  | <b>2,022,396</b>     | <b>654,769</b>       | <b>1,557,044</b>                                |  | <b>1,557,044</b>               |
| Business Funds:                    |  |  |                      |                      |   |  |                                |
| Atchison Senior Village            | 867,835  |  | 3,910,088            | 3,865,972            | 911,951   | 45,209   | 957,160                        |
| Nursing Home Improvement           | 73,723   |  |                      |                      | 73,723  |  | 73,723                         |
| Atchison Senior Village Reserve    | 272,448  |  |                      | 60,208               | 212,240   |  | 212,240                        |
| <b>TOTAL BUSINESS FUNDS</b>        | <b>1,214,006</b>                                   |  | <b>3,910,088</b>     | <b>3,926,180</b>     | <b>1,197,914</b>                                | <b>45,209</b>  | <b>1,243,123</b>               |
| Fiduciary Type Funds:              |  |  |                      |                      |   |  |                                |
| Heritage Trust                     | 1,948  |  | 7,696                | 3,731                | 5,913   |  | 5,913                          |
| W A Harwi Trust                    |  |  | 274,535              | 274,535              | -   | 10   | 10                             |
| <b>TOTAL FIDUCIARY TYPE FUNDS</b>  | <b>1,948</b>                                       |  | <b>282,231</b>       | <b>278,266</b>       | <b>5,913</b>                                    | <b>10</b>  | <b>5,923</b>                   |
| <b>TOTAL REPORTING ENTITY</b>      | <b>\$ 4,804,934</b>                                | <b>\$ -</b>                                      | <b>\$ 20,101,029</b> | <b>\$ 18,852,504</b> | <b>\$ 6,053,459</b>                             | <b>\$ 515,673</b>  | <b>\$ 6,569,132</b>            |

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



**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
REGULATORY BASIS**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

Composition of Cash:

|                             |               |
|-----------------------------|---------------|
| Checking accounts           | \$ 18,425,078 |
| Certificates of deposit     | 3,397,358     |
| Savings                     | 174,567       |
| Money market account        | 244,166       |
| Clerk of the District Court | 157,610       |
| Law Library                 | 12,502        |
| Clerk - fish & game account | 4             |
| Clerk - withholding account | 7,955         |
| Inmate Fund                 | <u>80,136</u> |

TOTAL CASH 22,499,376

Agency Funds per Schedule 3 (15,930,244)

TOTAL REPORTING ENTITY (EXCLUDING AGENCY) \$ 6,569,132

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

## NOTES TO FINANCIAL STATEMENT

### ATCHISON COUNTY, KANSAS

December 31, 2018

#### NOTE A—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Atchison County, Kansas (Municipality) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents the Municipality (the primary government). The accounting policies of the Municipality conform to the cash-basis and budget laws of Kansas (regulatory basis). The following is a summary of the more significant policies:

1. The Financial Reporting Entity: The financial reporting entity of Atchison County, Kansas, is comprised of the primary government (the Municipality) and does not include any related municipal entities.

The basic criterion for including a separate entity in the Municipality's financial reporting entity is the financial accountability of the Municipality for the separate entity. The Municipality is financially accountable if it appoints a voting majority of a related municipal entity's governing body and if it either has the ability to impose its will on the related municipal entity or there is a potential for the related municipal entity to provide certain financial benefits to, or impose certain financial burdens on, the primary government.

The Municipality's related municipal entities consist of the following:

- a. Atchison County Extension Council (Council), provides services in such areas as agriculture, home economics, and 4-H club, to all persons in the County. The Council is formed under K.S.A. 2-610 and is an elected four-member executive board. The Municipality provides significant annual operating subsidies to the Council. The Municipality has elected to omit the Council's financial information from the Municipality's financial statement. Separate financial information may be obtained from the administrative offices at 405 Main, Effingham, KS 66023-0109.
2. Regulatory Basis Fund Types: The accounts of the Municipality are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its cash, liabilities, fund balance, receipts, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statement in this report, into generic regulatory basis fund types and broad fund categories as follows:

#### *Governmental Funds*

The General Fund is the chief operating fund of the Municipality. It is used to account for all financial resources except those that are required to be accounted for in another fund.

## NOTES TO FINANCIAL STATEMENT

### ATCHISON COUNTY, KANSAS

December 31, 2018

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

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

Capital Projects Funds are used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

#### *Business Funds*

Business Funds are financed in whole or par by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.)

#### *Fiduciary Funds*

Trust Funds are 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 Funds are used to account for assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, tax collection accounts, etc.).

3. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America: The *KMAAG* regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments 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 at reported 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.
4. 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:

## NOTES TO FINANCIAL STATEMENT

### ATCHISON COUNTY, KANSAS

**December 31, 2018**

- a. Preparation of the budget for the succeeding calendar year on or before August 1.
- b. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.
- c. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25.

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. 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 schedules 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 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 municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds, permanent funds, and certain special purpose funds as noted in the presentation of the appropriate Schedule 2.

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.

5. Special Assessments: Projects financed in part by special assessments are financed through general obligation bonds of the Municipality and are retired from the bond and interest fund. Special assessments paid prior to the issuance of 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.

## NOTES TO FINANCIAL STATEMENT

### ATCHISON COUNTY, KANSAS

December 31, 2018

6. Cash and Investments: The Municipality uses an internally pooled cash system in which the cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments, unless specifically designated, are allocated to the general fund and the utility funds based upon their average cash balances. Investments are stated at cost, which approximates market.
7. Property Taxes: In accordance with governing state statutes, property taxes levied during the current year are a receipts source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year.

State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for receipts recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year.

8. Reimbursements: The Municipality records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as receipts to the fund. For purposes of budgetary comparisons, the reimbursement is recorded as a qualifying budget credit in the fund receiving the reimbursement.

### NOTE B – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

1. Compliance with finance-related legal (including KSA's) and contractual provisions

*K.S.A. 79-2935*, establishes that expenditures, including encumbrances, in any lawfully budgeted fund should not exceed the adopted budget of expenditures plus any reimbursement (budget credits) of current year expenditures for such fund for that budget year. We noted the following fund in violation of *K.S.A. 79-2935*:

*Atchison Senior Village*  
*Home for the Aged*

*K.S.A. 10-815*, states that warrants/ checks outstanding for two years or more are canceled and restored to the fund originally charges. Further, *K.S.A. 58-3935* states the unclaimed payroll checks are considered unclaimed property after one year and should be submitted to the state of Kansas as unclaimed property. We note there are outstanding checks in the County's Treasury Checking Account and in the Inmate Fund which exceed the 2 years.



## NOTES TO FINANCIAL STATEMENT

### ATCHISON COUNTY, KANSAS

December 31, 2018

#### NOTE C – DEPOSITS AND INVESTMENTS

As of December 31, 2018, the Municipality's investments consisted of short-term certificates of deposit.

K.S.A. 9-1401 establishes the depositories which may be used by the Municipality. The statute requires banks eligible to hold the Municipality's funds have a main or branch bank in the county in which the Municipality 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 Municipality has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the Municipality'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 Municipality has no investment policy that would further limit its investment choices. The Municipality had no investments, other than certificates of deposit which are included in the bank deposits; therefore they do not have a rating.

*Concentration of credit risk:* State statutes place no limit on the amount the Municipality 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 Municipality's deposits may not be returned to it. State statutes require the Municipality's deposits in financial institutions to be entirely covered by federally 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 Municipality's designated "peak periods" are from December 1 – January 29 and May 1 – June 29.

At December 31, 2018, the carrying amount of the Municipality's deposits, including certificates of deposit, was \$22,499,384 and the bank balance was \$22,927,416. The bank balance was held by four banks not resulting in a concentration of credit risk. Of the bank balance, \$1,248,857 was covered by federal depository insurance; \$12,750,339 was collateralized with securities held by the pledging financial institutions' agents in the Municipality's name, and the balance of \$8,928,220 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 Municipality 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.

## NOTES TO FINANCIAL STATEMENT

### ATCHISON COUNTY, KANSAS

December 31, 2018

#### Cash with Special Obligation Bonds Trustee:

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

The funds held by the Trustee are as follows:

#### **Investment Type:**

|  |                  |
|--|------------------|
| Mutual Funds: Federated Government Obligations |                  |
| Management and Operating Reserve Fund          | \$216,940        |
| Debt Service Fund                              | 9,435            |
| Sales Tax Revenue Fund                         | 554,001          |
| Total Mutual Funds                             | <u>\$780,376</u> |

#### **NOTE D—LONG TERM DEBT**

The following is a summary of debt transactions of the Municipality for the year ended December 31, 2018. See Notes L and M for the schedules of long-term liabilities and current maturities of long-term debt.

|  | Payable<br>Beginning of<br>Year | Issued             | Retired           | Payable End<br>of Year |
|--|---------------------------------|--------------------|-------------------|------------------------|
| GO BOND                                      | \$ -                            | \$2,000,000        | \$ -              | \$2,000,000            |
| Special Obligation Sales<br>Tax Revenue Bond | 3,174,432                       | -                  | 347,607           | 2,826,825              |
| Capital Leases                               | <u>1,267,156</u>                | <u>315,791</u>     | <u>412,588</u>    | <u>1,170,359</u>       |
| Total  | <u>\$ 4,441,588</u>             | <u>\$2,315,791</u> | <u>\$ 760,195</u> | <u>\$ 5,997,184</u>    |

Total interest expense for the year was \$112,090.

#### Special Obligation: Sales Tax Revenue Bonds:

In 2007, the County issued Atchison County Sales Tax Revenue bonds in the amount of \$5,180,000. The proceeds were used to finance the construction and maintenance of sports and recreational facilities in the County. An excise/sales tax has been imposed on purchases made within Atchison County and will be used to retire the bonds. In 2012, the County issued Atchison County Sales Tax Refunding Revenue Bonds in the amount of \$4,810,000 for the purpose of refunding the Outstanding 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

## NOTES TO FINANCIAL STATEMENT

### ATCHISON COUNTY, KANSAS

December 31, 2018

maturity), a meaningful comparison of debt service between the new debt and the retired debt and a meaningful analysis of the economic gain or loss on the transaction cannot 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 bonds is payable monthly at 2.6 percent.

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.

#### Bonded Indebtedness Limitation

Kansas statutes restrict the level of the authorized and outstanding bonded indebtedness of the Municipality to not more than three percent of the assessed value of all tangible property within such county, as certified to the County Clerk on the preceding August 25.

|   |                     |
|---|---------------------|
| Total Assessed Valuation as of November, 2017 | \$ 167,731,565      |
| 3% Debt Limit                                 | 5,476,989           |
| Total Outstanding General Obligation Debt     | <u>2,000,000</u>    |
| General Obligation Debt Margin                | <u>\$ 3,476,989</u> |

#### Conduit Debt

From time to time, the Municipality 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 Municipality, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statement. As of December 31, 2018, there was one series of industrial revenue bonds outstanding. The aggregate principal amount payable at December 31, 2018 could not be determined; however, their original issue amounts totaled \$7.645 million.

## NOTES TO FINANCIAL STATEMENT

### ATCHISON COUNTY, KANSAS

December 31, 2018

#### NOTE E—DEFINED BENEFIT PENSION PLAN

##### General Information about the Pension Plan

*Plan Description:* Atchison County, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100; Topeka, KS 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 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 with a 0% moratorium for the period of January 1, 2018 through December 31, 2018 for the Death and Disability Program) and the statutory contribution rate was 8.39% for KPERS and 20.09% for KP&F for the fiscal year ended December 31, 2018. Contributions to the pension plan from the municipality were \$434,000 for KPERS and \$306,757 for KP&F for the year ended December 31, 2018.

##### Net Pension Liability

At December 31, 2018, the Municipality's proportionate share of the collective net pension liability reported by KPERS was \$3,616,523 and \$2,840,862 for KP&F. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. Atchison County, Kansas's proportion of the net pension liability was based on the ratio of the Municipality'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.

## NOTES TO FINANCIAL STATEMENT

### ATCHISON COUNTY, KANSAS

December 31, 2018

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 publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

#### NOTE F—OTHER POST EMPLOYMENT BENEFIT

As provided by K.S.A. 12-5040, the municipality allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the municipality is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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

#### NOTE G—COMPENSATED ABSENCES

The Municipality provides certain vacation time benefits, i.e., paid time off, to full-time and Class A part-time employees based upon length of service with the Municipality. 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, 2018, the Municipality's liability for unused vacation and sick time is approximately \$269,836, attributable to both governmental and business funds.

#### NOTE H—CAPITAL PROJECTS

The County enters into various road and bridge projects throughout the year. The County's major capital projects in 2018 consisted of:

| Project          | Amount Approved | Amount Spent to Date |
|------------------|-----------------|----------------------|
| Bridge Projects  | \$ 2,000,000    | \$ 631,809           |
| 911 Phone System | \$ 145, 227     | \$ 145,227           |



## NOTES TO FINANCIAL STATEMENT

### ATCHISON COUNTY, KANSAS

December 31, 2018

#### NOTE I—COMMITMENTS AND CONTINGENCIES

Construction Contracts: At December 31, 2018, the Municipality had several pending construction project contracts. Commitments related to significant contracts include contracts for the Municipality's street improvements.

Risk Management: The Municipality is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Municipality manages these various risks of loss through commercial insurance with varying deductibles. All deductibles are \$1,000 or less except for Cyber theft which is \$10,000. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

Litigation: There are a number of claims and/or lawsuits to which the Municipality is a party as a result of matters and complaints arising in the ordinary course of Municipality activities. The Municipality's management and legal counsel anticipate that the potential claims against the Municipality not covered by insurance, if any, resulting from such matters would not materially affect the financial position of the Municipality.

#### NOTE J—TRANSFERS

Operating transfers were as follows:

| From                            | To                             | Regulatory Authority | Amount            |
|---------------------------------|--------------------------------|----------------------|-------------------|
| Noxious Weed                    | Noxious Weed Capital Outlay    | K.S.A. 2-1318        | \$ 50,000         |
| Solid Waste                     | Solid Waste Capital Outlay     | K.S.A. 19-120        | 50,000            |
| WA Harwi Trust                  | Atchison Senior Village        | Commission           | 71,860            |
| General Fund                    | Ambulance Capital Outlay       | K.S.A. 12-110d       | 187,725           |
| Joint Communication             | Joint Communication Cap Improv | K.S.A. 19-120        | 40,000            |
| General Fund                    | County General Cap Improv      | K.S.A. 19-120        | 314,275           |
| Improvement fund for<br>GO Bond | Bridge Bond Payment            | Commission           | 36,495            |
| General Fund                    | Unified Courts UA Account      | Commission           | 3,209             |
| AW Harwi Trust                  | Atchison Senior Village        | K.S.A. 19-120        | 202,676           |
| Road & Bridge                   | General Fund                   | K.S.A. 79-2958       | 651               |
| Law Enforcement                 | General Fund                   | K.S.A. 79-2958       | 389               |
| Election                        | General Fund                   | K.S.A. 79-2958       | 17                |
| Ambulance                       | General Fund                   | K.S.A. 79-2958       | 120               |
| Employee Benefits               | General Fund                   | K.S.A. 79-2958       | 337               |
| Payroll Clearing                | General Fund                   | K.S.A. 79-2958       | 357               |
| Special Motor Vehicle           | General Fund                   | K.S.A. 8-145         | 17,600            |
|                                 |                                |                      | <u>\$ 973,711</u> |

## **NOTES TO FINANCIAL STATEMENT**

### **ATCHISON COUNTY, KANSAS**

**December 31, 2018**

#### **NOTE K—MANAGEMENT’S REVIEW OF SUBSEQUENT EVENTS**

In preparing the financial statement, the Municipality has evaluated events and transactions for potential recognition or disclosure through August 27, 2019, the date the financial statement was available to be issued.

# NOTES TO FINANCIAL STATEMENTS

## ATCHISON COUNTY, KANSAS

December 31, 2018

### NOTE L - SCHEDULE OF LONG-TERM DEBT

The following is a schedule of changes in long-term debt for the County for the year ended December 31, 2018

|  | Interest<br>Rate | Date<br>Issued | Original<br>Amount | Date of<br>Final<br>Maturity | Outstanding<br>January 1,<br>2018 | Issued       | Retired    | Net<br>Change | Outstanding<br>December 31,<br>2018 | Interest<br>Paid |
|--|------------------|----------------|--------------------|------------------------------|-----------------------------------|--------------|------------|---------------|-------------------------------------|------------------|
| General Obligation Bonds   | 3.37             | 8/30/2018      | 2,000,000          |                              |                                   | 2,000,000    |            | 2,000,000     | 2,000,000                           |                  |
| AL GENERAL OBLIGATION BONDS  |                  |                | 2,000,000          | 10/1/2028                    | -                                 | 2,000,000    | -          | 2,000,000     | 2,000,000                           | -                |
| Special Obligation Sales Tax Revenue Bond<br>Series 2016 Refunding | 2.60%            | 11/10/2016     | \$ 3,543,255       | 4/1/2026                     | \$ 3,174,432                      | \$ -         | \$ 347,607 | \$ (347,607)  | \$ 2,826,825                        | \$ 78,412        |
| TOTAL REVOLVING NOTE PAYABLE                                       |                  |                | 3,543,255          |                              | 3,174,432                         | -            | 347,607    | (347,607)     | 2,826,825                           | 78,412           |
| Capital Leases   |                  |                |                    |                              |                                   |              |            |               |                                     |                  |
| Ambulance/Memorial Hall  | 1.88%            | 3/20/2013      | 355,000            | 3/20/2018                    | 73,635                            |              | 73,635     | (73,635)      |                                     | 1,421            |
| Dump Truck & Grader  | 2.40%            | 2/24/2015      | 370,000            | 2/24/2020                    | 227,255                           |              | 73,976     | (73,976)      | 153,279                             | 5,440            |
| Paver  | 2.90%            | 6/9/2015       | 153,709            | 4/29/2020                    | 95,020                            |              | 29,851     | (29,851)      | 65,169                              | 3,616            |
| Oil Distributor  | 2.35%            | 10/27/2015     | 117,500            | 10/27/2020                   | 72,135                            |              | 23,489     | (23,489)      | 48,646                              | 1,695            |
| Ford F550 Crew Cab   | 2.39%            | 5/10/2016      | 129,475            | 12/1/2018                    | 43,729                            |              | 43,729     | (43,729)      |                                     | 1,046            |
| Etyne Chipspreader   | 2.35%            | 5/10/2016      | 186,741            | 5/10/2021                    | 151,106                           |              | 36,472     | (36,472)      | 114,634                             | 3,551            |
| Freightliner/Dump Trucks/Mower                                     | 2.49%            | 11/29/2016     | 413,750            | 11/29/2021                   | 334,134                           |              | 80,578     | (80,578)      | 253,556                             | 8,457            |
| JD Crawler Loader  | 3.19%            | 7/18/2017      | 270,142            | 7/18/2020                    | 270,142                           | 126,000      | 50,858     | 75,142        | 345,284                             | 8,452            |
| Cat Motor Grader   | 4.29%            | 11/6/2018      | 126,000            | 11/6/2025                    |                                   | 189,791      |            | 189,791       | 189,791                             |                  |
| 938 Wheeler Loader   | 3.53%            | 3/20/2018      | 189,791            | 3/20/2023                    |                                   |              |            |               |                                     |                  |
| TOTAL CAPITAL LEASES   |                  |                | 2,312,108          |                              | 1,267,156                         | 315,791      | 412,588    | (96,797)      | 1,170,359                           | 33,678           |
| TOTAL INDEBTEDNESS   |                  |                | \$ 7,855,363       |                              | \$ 4,441,588                      | \$ 2,315,791 | \$ 760,195 | \$ 1,555,596  | \$ 5,997,184                        | \$ 112,090       |

See independt auditor's report.

# NOTES TO FINANCIAL STATEMENTS

## ATCHISON COUNTY, KANSAS

December 31, 2018

### NOTE M: SCHEDULE OF MATURITY OF LONG TERM DEBT

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

|   | 2019         | 2020         | 2021       | 2022       | 2023       | 2024-2028    | Total        |
|---|--------------|--------------|------------|------------|------------|--------------|--------------|
| PRINCIPAL                                 |              |              |            |            |            |              |              |
| GO Bonds                                  | \$ 165,000   | \$ 180,000   | \$ 185,000 | \$ 190,000 | \$ 195,000 | \$ 1,085,000 | \$ 2,000,000 |
| Special Obligation Sales Tax Revenue Bond | 356,753      | 366,140      | 375,774    | 385,661    | 395,809    | 946,688      | 2,826,825    |
| Capital leases payable                    | 354,916      | 365,713      | 236,024    | 114,503    | 59,348     | 39,855       | 1,170,359    |
| TOTAL PRINCIPAL                           | 876,669      | 911,853      | 796,798    | 690,164    | 650,157    | 2,071,543    | 5,997,184    |
| INTEREST                                  |              |              |            |            |            |              |              |
| GO Bonds                                  | 73,204       | 61,836       | 55,774     | 49,539     | 43,136     | 111,888      | 395,377      |
| Special Obligation Sales Tax Revenue Bond | 69,266       | 59,879       | 50,245     | 40,358     | 30,210     | 29,515       | 279,473      |
| Capital leases payable                    | 34,814       | 25,051       | 14,871     | 7,936      | 3,947      | 2,587        | 89,206       |
| TOTAL INTEREST                            | 177,284      | 146,766      | 120,890    | 97,833     | 77,293     | 143,990      | 764,056      |
| TOTAL PRINCIPAL AND INTEREST              | \$ 1,053,953 | \$ 1,058,619 | \$ 917,688 | \$ 787,997 | \$ 727,450 | \$ 2,215,533 | \$ 6,761,240 |

See independent auditor's report.

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**



**SUMMARY OF EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
BUDGETED FUNDS ONLY (SCHEDULE 1)**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|                           | <u>Certified Budget<br/>(As Amended)</u> | <u>Adjustment for<br/>Qualifying Budget<br/>Credits</u> | <u>Total Budget for<br/>Comparison</u> | <u>Expenditures<br/>Chargeable to<br/>Current Year</u> | <u>Favorable<br/>(Unfavorable)<br/>Variance</u> |
|---------------------------|--|---|--|--|---|
| Governmental Type Funds:  |  |   |  |  |   |
| General                   | \$ 9,924,294                             | \$  | \$ 9,924,294                           | \$ 9,658,959   | \$ 265,335                                      |
| Bond and Interest Funds:  |  |   |  |  |   |
| Bond and Interest         | 431,956                                  |   | 431,956                                | 423,452  | 8,504   |
| Special Purpose Funds:    |  |   |  |  |   |
| Memorial Hall             | 31,523                                   |   | 31,523                                 | 31,510   | 13  |
| Fair                      | 7,890                                    |   | 7,890                                  | 7,890  | 0   |
| Historical                | 10,532                                   |   | 10,532                                 | 10,528   | 4   |
| Noxious Weed              | 177,669                                  |   | 177,669                                | 156,364  | 21,305  |
| Solid Waste               | 779,200                                  |   | 779,200                                | 772,601  | 6,599   |
| Joint Communication       | 936,400                                  |   | 936,400                                | 931,399  | 5,001   |
| Fair Maintenance          | 7,890                                    |   | 7,890                                  | 7,890  | 0   |
| Appropriation Funds:      |  |   |  |  |   |
| County Health             | 84,135                                   |   | 84,135                                 | 84,100   | 35  |
| Home for the Aged         | 10,626                                   |   | 10,626                                 | 12,879   | (2,253)   |
| Mental Health             | 76,773                                   |   | 76,773                                 | 76,742   | 31  |
| Soil Conservation         | 30,648                                   |   | 30,648                                 | 30,641   | 7   |
| Extension Council         | 152,497                                  |   | 152,497                                | 147,428  | 5,069   |
| Mental Health Retardation | 50,497                                   |   | 50,497                                 | 50,476   | 21  |
| Council on Aging          | 131,469                                  |   | 131,469                                | 131,405  | 64  |
| Business Funds:           |  |   |  |  |   |
| Atchison Senior Village   | 3,803,306                                |   | 3,803,306                              | 3,865,972  | (62,666)  |

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
GENERAL FUND - (SCHEDULE 2)**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|  | Budget           | Actual           | Favorable<br>(Unfavorable)<br>Variance |
|--|------------------|------------------|--|
| Cash Receipts:                         |                  |                  |  |
| Ad valorem tax                         | \$ 7,454,940     | \$ 7,466,133     | \$ 11,193                              |
| Motor vehicle tax                      | 782,500          | 773,380          | \$ (9,120)                             |
| 16/20M vehicle tax                     | 69,500           | 69,512           | \$ 12                                  |
| Recreation vehicle tax                 | 9,800            | 9,847            | \$ 47                                  |
| Delinquent tax                         | 143,649          | 89,620           | \$ (54,029)                            |
| Excise Tax                             | 1,700            | 1,741            | \$ 41                                  |
| Redemptions                            | 99,705           | 99,706           | \$ 1                                   |
| Local alcohol liquor tax               | 550              | 962              | \$ 412                                 |
| In lieu of tax                         |                  | 9,916            | \$ 9,916                               |
| Commercial vehicle tax                 | 29,000           | 29,222           | \$ 222                                 |
| Licenses, permits, and fees            | 66,255           | 71,316           | \$ 5,061                               |
| Charges for services                   | 550,000          | 357,167          | \$ (192,833)                           |
| Use of money and property              | 105,430          | 109,167          | \$ 3,737                               |
| Fines, forfeitures, and penalties      | 13,300           | 12,045           | \$ (1,255)                             |
| Reimbursements                         | 50,000           | 58,249           | \$ 8,249                               |
| Miscellaneous                          | 278,745          | 407,099          | \$ 128,354                             |
| Neighborhood Revitalization Rebate     | (390,200)        | (390,198)        | \$ 2                                   |
| Operating transfers                    |                  | 19,471           | \$ 19,471                              |
| <b>TOTAL CASH RECEIPTS</b>             | <b>9,264,874</b> | <b>9,194,355</b> | <b>(70,519)</b>                        |
| Expenditures:                          |                  |                  |  |
| County Commission:                     |                  |                  |  |
| Personnel services                     | 105,000          | 88,408           | 16,592                                 |
| Contractual services and other charges | 8,000            | 13,423           | (5,423)                                |
| Materials and supplies                 | 500              | 228              | 272                                    |
| Capital outlay                         | 500              | 500              | -                                      |
| <b>TOTAL COUNTY COMMISSION</b>         | <b>114,000</b>   | <b>102,559</b>   | <b>11,441</b>                          |

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
GENERAL FUND - (SCHEDULE 2)**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|  | Budget         | Actual         | Favorable<br>(Unfavorable)<br>Variance |
|--|----------------|----------------|--|
| County Clerk:                            |                |                |  |
| Personnel services                       | 157,950        | 138,175        | 19,775                                 |
| Contractual services and other charges   | 8,500          | 8,055          | 445                                    |
| Materials and supplies                   | 1,500          | 86             | 1,414                                  |
| Capital outlay                           | 1,500          | 2,336          | (836)                                  |
| <b>TOTAL COUNTY CLERK</b>                | <b>169,450</b> | <b>148,652</b> | <b>20,798</b>                          |
| County Treasurer:                        |                |                |  |
| Personnel services                       | 292,500        | 222,632        | 69,868                                 |
| Contractual services and other charges   | 10,000         | 14,330         | (4,330)                                |
| Materials and supplies                   | 500            | 136            | 364                                    |
| Capital outlay                           | 1,000          |                | 1,000                                  |
| <b>TOTAL COUNTY TREASURER</b>            | <b>304,000</b> | <b>237,098</b> | <b>66,902</b>                          |
| County Attorney:                         |                |                |  |
| Personnel services                       | 245,200        | 243,643        | 1,557                                  |
| Contractual services and other charges   | 11,300         | 10,340         | 960                                    |
| Materials and supplies                   | 3,500          | 4,864          | (1,364)                                |
| Capital outlay                           | 1,500          | 1,168          | 332                                    |
| <b>TOTAL COUNTY ATTORNEY</b>             | <b>261,500</b> | <b>260,015</b> | <b>1,485</b>                           |
| Register of Deeds:                       |                |                |  |
| Personnel services                       | 134,850        | 135,840        | (990)                                  |
| Contractual services and other charges   | 3,900          | 1,722          | 2,178                                  |
| Materials and supplies                   | 2,000          | 1,633          | 367                                    |
| Capital outlay                           | 500            |                | 500                                    |
| <b>TOTAL REGISTER OF DEEDS</b>           | <b>141,250</b> | <b>139,195</b> | <b>2,055</b>                           |
| Clerk of the District Court:             |                |                |  |
| Contractual services and other charges   | 18,700         | 15,828         | 2,872                                  |
| Materials and supplies                   | 17,745         | 14,562         | 3,183                                  |
| <b>TOTAL CLERK OF THE DISTRICT COURT</b> | <b>36,445</b>  | <b>30,390</b>  | <b>6,055</b>                           |

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
GENERAL FUND - (SCHEDULE 2)**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|   | Budget         | Actual         | Favorable<br>(Unfavorable)<br>Variance |
|---|----------------|----------------|--|
| County Lake                             |                |                |  |
| Personnel services                      | 10,000         | 3,878          | 6,122                                  |
| Contractual services and other charges  | 500            | 348            | 152                                    |
| Materials and supplies                  | 5,500          | -              | 5,500                                  |
| Capital outlay                          | 500            | 330            | 170                                    |
| <b>TOTAL COUNTY LAKE</b>                | <b>16,500</b>  | <b>4,556</b>   | <b>11,944</b>                          |
| Building Maintenance                    |                |                |  |
| Personnel services                      | 161,950        | 161,350        | 600                                    |
| Contractual services and other charges  | 68,000         | 70,403         | (2,403)                                |
| Materials and supplies                  | 23,700         | 14,411         | 9,289                                  |
| Capital outlay                          | 20,000         | 20,000         | -                                      |
| Miscellaneous                           | 2,000          | 1,546          | 454                                    |
| <b>TOTAL BUILDING MAINTENANCE</b>       | <b>275,650</b> | <b>267,710</b> | <b>7,940</b>                           |
| Local Emergency Management:             |                |                |  |
| Personnel services                      | 117,200        | 103,546        | 13,654                                 |
| Contractual services and other charges  | 43,000         | 32,998         | 10,002                                 |
| Materials and supplies                  | 21,800         | 17,000         | 4,800                                  |
| Capital outlay                          | 75,000         | 75,062         | (62)                                   |
| Miscellaneous                           | 4,000          | 3,164          | 836                                    |
| <b>TOTAL LOCAL EMERGENCY MANAGEMENT</b> | <b>261,000</b> | <b>231,770</b> | <b>29,230</b>                          |
| County Counselor:                       |                |                |  |
| Personnel services                      | 55,475         | 54,127         | 1,348                                  |
| Contractual services and other charges  | 1,525          | 257            | 1,268                                  |
| Materials and supplies                  |                | 25             | (25)                                   |
| <b>TOTAL COUNTY COUNSELOR</b>           | <b>57,000</b>  | <b>54,409</b>  | <b>2,591</b>                           |

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
GENERAL FUND - (SCHEDULE 2)**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|  | Budget    | Actual    | Favorable<br>(Unfavorable)<br>Variance |
|--|-----------|-----------|--|
| Appraiser:                             |           |           |  |
| Personnel services                     | 327,500   | 341,809   | (14,309)                               |
| Contractual services and other charges | 25,000    | 12,703    | 12,297                                 |
| Materials and supplies                 | 20,000    | 14,919    | 5,081                                  |
| Capital outlay                         | 10,000    | 1,630     | 8,370                                  |
| Grants and reimbursed expenses         |           | 25        | (25)                                   |
| TOTAL APPRAISER                        | 382,500   | 371,086   | 11,414                                 |
| Road and Bridge:                       |           |           |  |
| Personnel services                     | 834,500   | 758,200   | 76,300                                 |
| Contractual services and other charges | 88,500    | 118,472   | (29,972)                               |
| Materials and supplies                 | 1,200,125 | 1,143,643 | 56,482                                 |
| Capital outlay                         | 30,000    | 16,224    | 13,776                                 |
| Miscellaneous                          | 136,000   | 175,673   | (39,673)                               |
| TOTAL ROAD AND BRIDGE                  | 2,289,125 | 2,212,212 | 76,913                                 |
| Law Enforcement:                       |           |           |  |
| Personnel services                     | 954,250   | 954,760   | (510)                                  |
| Contractual services and other charges | 62,500    | 51,586    | 10,914                                 |
| Materials and supplies                 | 91,000    | 113,957   | (22,957)                               |
| Capital outlay                         | 80,000    | 106,824   | (26,824)                               |
| Miscellaneous                          | 8,000     | 13,565    | (5,565)                                |
| Grants and reimbursed expenses         | 4,300     | 550       | 3,750                                  |
| Equipment related                      | 29,500    | 38,101    | (8,601)                                |
| Total Law Enforcement                  | 1,229,550 | 1,279,343 | (49,793)                               |

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
GENERAL FUND - (SCHEDULE 2)**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|  | Budget    | Actual    | Favorable<br>(Unfavorable)<br>Variance |
|--|-----------|-----------|--|
| Law Enforcement: Jail                  |           |           |  |
| Personnel services                     | 882,250   | 783,847   | 98,403                                 |
| Contractual services and other charges | 302,200   | 244,195   | 58,005                                 |
| Materials and supplies                 | 191,000   | 178,515   | 12,485                                 |
| Capital outlay                         | 30,000    | 28,519    | 1,481                                  |
| Miscellaneous                          | 7,000     | 24,969    | (17,969)                               |
| Equipment related                      | 10,000    | 10,719    | (719)                                  |
| Total Law Enforcement: Jail            | 1,422,450 | 1,270,764 | 151,686                                |
| TOTAL LAW ENFORCEMENT                  | 2,652,000 | 2,550,107 | 101,893                                |
| Juvenile Detention                     |           |           |  |
| Contractual services and other charges | 40,624    | 33,350    | 7,274                                  |
| TOTAL JUVENILE DETENTION               | 40,624    | 33,350    | 7,274                                  |
| IT/GIS                                 |           |           |  |
| Personnel services                     | 127,550   | 121,503   | 6,047                                  |
| Contractual services and other charges | 189,100   | 108,586   | 80,514                                 |
| Materials and supplies                 | 6,900     | 925       | 5,975                                  |
| Capital outlay                         | 102,000   | 94,964    | 7,036                                  |
| TOTAL IT/GIS                           | 425,550   | 325,978   | 99,572                                 |
| Election                               |           |           |  |
| Personnel services                     | 37,235    | 39,566    | (2,331)                                |
| Contractual services and other charges | 37,115    | 29,081    | 8,034                                  |
| Materials and supplies                 | 5,500     | 6,360     | (860)                                  |
| Capital outlay                         | 12,500    | 7,329     | 5,171                                  |
| TOTAL ELECTION                         | 92,350    | 82,336    | 10,014                                 |

See independent auditor's report.



**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
GENERAL FUND - (SCHEDULE 2)**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|  | Budget           | Actual           | Favorable<br>(Unfavorable)<br>Variance |
|--|------------------|------------------|--|
| Ambulance                              |                  |                  |  |
| Personnel services                     | 1,209,500        | 1,181,701        | 27,799                                 |
| Contractual services and other charges | 35,900           | 45,950           | (10,050)                               |
| Materials and supplies                 | 88,600           | 84,560           | 4,040                                  |
| Capital outlay                         | 255,000          | 69,266           | 185,734                                |
| Miscellaneous                          | 1,000            | 1,641            | (641)                                  |
| Equipment related                      | 10,000           | 10,339           | (339)                                  |
| Transfer Out                           |                  | 185,725          | (185,725)                              |
| <b>TOTAL AMBULANCE</b>                 | <b>1,600,000</b> | <b>1,579,182</b> | <b>20,818</b>                          |
| General Administration                 |                  |                  |  |
| Personnel services                     | 115,050          | 113,634          | 1,416                                  |
| Contractual services and other charges | 4,500            | 44,398           | (39,898)                               |
| Materials and supplies                 | 3,500            | 2,480            | 1,020                                  |
| Capital outlay                         | 1,000            | 1,000            | -                                      |
| Miscellaneous                          | 500              | 301              | 199                                    |
| Other expenses                         | 178,000          | 37,848           | 140,152                                |
| <b>TOTAL GENERAL ADMINISTRATION</b>    | <b>302,550</b>   | <b>199,661</b>   | <b>102,889</b>                         |
| County General:                        |                  |                  |  |
| Contractual services and other charges | 381,000          | 367,645          | 13,355                                 |
| Materials and supplies                 | 27,500           | 17,509           | 9,991                                  |
| Capital outlay                         | 35,500           | 59,478           | (23,978)                               |
| Equipment related                      |                  | 87               | (87)                                   |
| Miscellaneous                          |                  | 1,705            | (1,705)                                |
| Allocations and distributions          |                  | 7,351            | (7,351)                                |
| <b>TOTAL COUNTY GENERAL</b>            | <b>444,000</b>   | <b>453,775</b>   | <b>(9,775)</b>                         |

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
GENERAL FUND - (SCHEDULE 2)**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|   | Budget            | Actual           | Favorable<br>(Unfavorable)<br>Variance |
|---|-------------------|------------------|--|
| Appropriations and Donations:             |                   |                  |  |
| Tourism                                   | 7,500             | 7,500            | -                                      |
| Area Agency on Aging                      | 1,200             | 1,200            | -                                      |
| Safety Committee                          | 2,000             | 2,000            | -                                      |
| Doves                                     | 4,500             | 4,500            | -                                      |
| Adult Learning Center                     | 3,000             | 3,000            | -                                      |
| Day Care                                  | 5,000             | 5,000            | -                                      |
| Juneteenth                                | 1,000             | 1,000            | -                                      |
| Amelia Earhart Festival                   | 7,500             | 7,500            | -                                      |
| Unified Courts UA Money                   | 1,200             |                  | 1,200                                  |
| Atchison Art Association                  | 400               | 400              | -                                      |
| Humane Society of Atchison                | 2,000             | 2,000            | -                                      |
| Live Well Live Atchison                   | 15,000            | 15,000           | -                                      |
| Fox Theater Atchison                      | 8,500             | 8,333            | 167                                    |
| <b>TOTAL APPROPRIATIONS AND DONATIONS</b> | <b>58,800</b>     | <b>57,433</b>    | <b>1,367</b>                           |
| Transfers out                             |                   | 317,484          | (317,484)                              |
| <b>TOTAL EXPENDITURES</b>                 | <b>9,924,294</b>  | <b>9,658,959</b> | <b>265,335</b>                         |
| <b>RECEIPTS OVER (UNDER) EXPENDITURES</b> | <b>(659,420)</b>  | <b>(464,604)</b> |  |
| Beginning Unencumbered Cash Balance       | 812,672           | 528,401          |  |
| <b>ENDING UNENCUMBERED CASH BALANCE</b>   | <b>\$ 153,252</b> | <b>\$ 63,797</b> |  |

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - BOND AND INTEREST  
BOND AND INTEREST FUND - (SCHEDULE 2)**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|   | Budget          | Actual           | Favorable<br>(Unfavorable)<br>Variance |
|---|-----------------|------------------|--|
| Cash Receipts:                            |                 |                  |  |
| Ad valorem tax                            | \$ 382,596      | \$ 383,252       | \$ 656                                 |
| Motor vehicle tax                         | 39,197          | 40,528           | \$ 1,331                               |
| 16/20M vehicle tax                        | 3,183           | 2,827            | \$ (356)                               |
| Recreation vehicle tax                    | 418             | 516              | \$ 98                                  |
| Delinquent tax                            |                 | 105              | \$ 105                                 |
| Excise Tax                                | 73              | 91               | \$ 18                                  |
| Redemptions                               |                 | 2,461            | \$ 2,461                               |
| Miscellaneous tax revenue                 | 228             |                  | \$ (228)                               |
| Commercial vehicle tax                    |                 | 1,531            | \$ 1,531                               |
| Neighborhood revitalization rebate        | (20,232)        | (20,027)         | \$ 205                                 |
| Operating transfers                       |                 | 36,495           | 36,495                                 |
| <b>TOTAL CASH RECEIPTS</b>                | <b>405,463</b>  | <b>447,779</b>   | <b>42,316</b>                          |
| Expenditures:                             |                 |                  |  |
| Contractual and other expenditures        | 431,956         | 423,452          | 8,504                                  |
| <b>TOTAL EXPENDITURES</b>                 | <b>431,956</b>  | <b>423,452</b>   | <b>8,504</b>                           |
| <b>RECEIPTS OVER (UNDER) EXPENDITURES</b> | <b>(26,493)</b> | <b>24,327</b>    |  |
| Beginning Unencumbered Cash Balance       | 26,493          | 25,649           |  |
| <b>ENDING UNENCUMBERED CASH BALANCE</b>   | <b>\$ -</b>     | <b>\$ 49,976</b> |  |

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - MEMORIAL HALL  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|   | Budget        | Actual          | Favorable<br>(Unfavorable)<br>Variance |
|---|---------------|-----------------|--|
| Cash Receipts:                            |               |                 |  |
| Ad valorem tax                            | \$ 28,807     | \$ 28,879       | \$ 72                                  |
| Motor vehicle tax                         | 2,662         | 2,849           | 187                                    |
| 16/20M vehicle tax                        | 224           | 302             | 78                                     |
| Recreation vehicle tax                    | 29            | 36              | 7                                      |
| Delinquent tax                            |               | 11              | 11                                     |
| Excise Tax                                | 5             | 6               | 1                                      |
| Redemptions                               |               | 397             | 397                                    |
| Miscellaneous tax revenue                 | 16            |                 | (16)                                   |
| Commercial vehicle tax                    | 94            | 108             | 14                                     |
| <b>TOTAL CASH RECEIPTS</b>                | <b>31,837</b> | <b>32,588</b>   | <b>751</b>                             |
| Expenditures:                             |               |                 |  |
| Allocations and distributions             | 30,000        | 30,000          | -                                      |
| Neighborhood revitalization rebate        | 1,523         | 1,510           | 13                                     |
| <b>TOTAL EXPENDITURES</b>                 | <b>31,523</b> | <b>31,510</b>   | <b>13</b>                              |
| <b>RECEIPTS OVER (UNDER) EXPENDITURES</b> | <b>314</b>    | <b>1,078</b>    |  |
| Beginning Unencumbered Cash Balance       | (314)         |                 |  |
| <b>ENDING UNENCUMBERED CASH BALANCE</b>   | <b>\$ -</b>   | <b>\$ 1,078</b> |  |

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - FAIR  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|   | Budget       | Actual        | Favorable<br>(Unfavorable)<br>Variance |
|---|--------------|---------------|--|
| Cash Receipts:                            |              |               |  |
| Ad valorem tax                            | \$ 7,307     | \$ 7,454      | \$ 147                                 |
| Motor vehicle tax                         | 708          | 758           | 50                                     |
| 16/20M vehicle tax                        | 60           | 68            | 8                                      |
| Recreation vehicle tax                    | 8            | 10            | 2                                      |
| Delinquent tax                            |              | 3             | 3                                      |
| Excise Tax                                |              | 2             | 2                                      |
| Redemptions                               |              | 90            | 90                                     |
| Miscellaneous tax revenue                 | 4            |               | (4)                                    |
| Commercial vehicle tax                    | 25           | 29            | 4                                      |
| <b>TOTAL CASH RECEIPTS</b>                | <b>8,112</b> | <b>8,414</b>  | <b>302</b>                             |
| Expenditures:                             |              |               |  |
| Allocations and distributions             | 7,500        | 7,500         | -                                      |
| Neighborhood revitalization rebate        | 390          | 390           | 0                                      |
| <b>TOTAL EXPENDITURES</b>                 | <b>7,890</b> | <b>7,890</b>  | <b>0</b>                               |
| <b>RECEIPTS OVER (UNDER) EXPENDITURES</b> | <b>222</b>   | <b>524</b>    |  |
| Beginning Unencumbered Cash Balance       | (222)        | -             |  |
| <b>ENDING UNENCUMBERED CASH BALANCE</b>   | <b>\$ -</b>  | <b>\$ 524</b> |  |

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - HISTORICAL  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|   | Budget        | Actual        | Favorable<br>(Unfavorable)<br>Variance |
|---|---------------|---------------|--|
| Cash Receipts:                            |               |               |  |
| Ad valorem tax                            | \$ 10,061     | \$ 10,073     | \$ 12                                  |
| Motor vehicle tax                         | 717           | 741           | 24                                     |
| 16/20M vehicle tax                        | 58            | 112           | 54                                     |
| Recreation vehicle tax                    | 8             | 9             | 1                                      |
| Delinquent tax                            |               | 3             | 3                                      |
| Excise Tax                                | 1             | 2             | 1                                      |
| Redemptions                               |               | 158           | 158                                    |
| Miscellaneous tax revenue                 | 4             |               | (4)                                    |
| Commercial vehicle tax                    |               | 28            | 28                                     |
| <b>TOTAL CASH RECEIPTS</b>                | <b>10,849</b> | <b>11,126</b> | <b>277</b>                             |
| Expenditures:                             |               |               |  |
| Allocations and distributions             | 10,000        | 10,000        | 0                                      |
| Neighborhood revitalization rebate        | 532           | 528           | 4                                      |
| <b>TOTAL EXPENDITURES</b>                 | <b>10,532</b> | <b>10,528</b> | <b>4</b>                               |
| <b>RECEIPTS OVER (UNDER) EXPENDITURES</b> | <b>317</b>    | <b>598</b>    |  |
| Beginning Unencumbered Cash Balance       | (317)         |               |  |
| <b>ENDING UNENCUMBERED CASH BALANCE</b>   | <b>\$ -</b>   | <b>\$ 598</b> |  |

See independent auditor's report.



**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS- NOXIOUS WEED  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|   | Budget          | Actual          | Favorable<br>(Unfavorable)<br>Variance |
|---|-----------------|-----------------|--|
| Cash Receipts:                            |                 |                 |  |
| Ad valorem tax                            | \$ 50,479       | \$ 51,112       | \$ 633                                 |
| Motor vehicle tax                         | 11,407          | 11,794          | 387                                    |
| 16/20M vehicle tax                        | 926             | 687             | (239)                                  |
| Recreation vehicle tax                    | 122             | 150             | 28                                     |
| Delinquent tax                            |                 | 37              | 37                                     |
| Excise Tax                                | 21              | 27              | 6                                      |
| Redemptions                               |                 | 1,081           | 1,081                                  |
| Miscellaneous tax revenue                 | 66              |                 | (66)                                   |
| Commercial vehicle tax                    |                 | 446             | 446                                    |
| Charges for services                      | 65,000          | 42,476          | (22,524)                               |
| Miscellaneous                             |                 | 150             | 150                                    |
| <b>TOTAL CASH RECEIPTS</b>                | <b>128,021</b>  | <b>107,960</b>  | <b>(20,061)</b>                        |
| Expenditures:                             |                 |                 |  |
| Personnel expenditures                    | 28,200          | 23,643          | 4,557                                  |
| Contractual and other expenditures        | 29,500          | 11,442          | 18,058                                 |
| Material and supplies                     | 111,100         | 68,235          | 42,865                                 |
| Capital Outlay                            | 5,000           |                 | 5,000                                  |
| Miscellaneous                             | 1,200           | 398             | 802                                    |
| Operating transfers                       |                 | 50,000          | (50,000)                               |
| Neighborhood revitalization rebate        | 2,669           | 2,646           | 23                                     |
| <b>TOTAL EXPENDITURES</b>                 | <b>177,669</b>  | <b>156,364</b>  | <b>21,305</b>                          |
| <b>RECEIPTS OVER (UNDER) EXPENDITURES</b> | <b>(49,648)</b> | <b>(48,404)</b> |  |
| Beginning Unencumbered Cash Balance       | 49,648          | 49,204          |  |
| <b>ENDING UNENCUMBERED CASH BALANCE</b>   | <b>\$ -</b>     | <b>\$ 800</b>   |  |

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - SOLID WASTE  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|   | Budget            | Actual            | Favorable<br>(Unfavorable)<br>Variance |
|---|-------------------|-------------------|--|
| Cash Receipts:                            |                   |                   |  |
| Sales and use tax                         | \$ 405,000        | \$ 405,000        | \$ 0                                   |
| Charges for services                      | 250,000           | 310,826           | 60,826                                 |
| Use of money and property                 |                   | 17,300            | 17,300                                 |
| Reimbursements                            | 10,000            | 1,096             | (8,904)                                |
| Miscellaneous                             | 8,000             | 17,713            | 9,713                                  |
| <b>TOTAL CASH RECEIPTS</b>                | <b>673,000</b>    | <b>751,935</b>    | <b>78,935</b>                          |
| Expenditures:                             |                   |                   |  |
| Personnel expenditures                    | 236,300           | 240,085           | (3,785)                                |
| Contractual and other expenditures        | 393,900           | 396,197           | (2,297)                                |
| Material and supplies                     | 58,000            | 27,009            | 30,991                                 |
| Capital Outlay                            | 91,000            | 59,310            | 31,690                                 |
| Operating transfers                       |                   | 50,000            | (50,000)                               |
| <b>TOTAL EXPENDITURES</b>                 | <b>779,200</b>    | <b>772,601</b>    | <b>6,599</b>                           |
| <b>RECEIPTS OVER (UNDER) EXPENDITURES</b> | <b>(106,200)</b>  | <b>(20,666)</b>   |  |
| Beginning Unencumbered Cash Balance       | 223,339           | 364,691           |  |
| <b>ENDING UNENCUMBERED CASH BALANCE</b>   | <b>\$ 117,139</b> | <b>\$ 344,025</b> |  |

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - JOINT COMMUNICATION  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|   | Budget           | Actual           | Favorable<br>(Unfavorable)<br>Variance |
|---|------------------|------------------|--|
| Cash Receipts:                            |                  |                  |  |
| Sales and use tax                         | \$ 950,000       | \$ 853,251       | \$ (96,749)                            |
| Reimbursements                            |                  | 1,585            | 1,585                                  |
| <b>TOTAL CASH RECEIPTS</b>                | <b>950,000</b>   | <b>854,836</b>   | <b>(95,164)</b>                        |
| Expenditures:                             |                  |                  |  |
| Personnel expenditures                    | 513,600          | 508,003          | 5,597                                  |
| Contractual and other expenditures        | 92,300           | 52,999           | 39,301                                 |
| Material and supplies                     | 5,200            | 6,116            | (916)                                  |
| Capital Outlay                            | 325,300          | 324,281          | 1,019                                  |
| Operating transfers                       |                  | 40,000           | (40,000)                               |
| <b>TOTAL EXPENDITURES</b>                 | <b>936,400</b>   | <b>931,399</b>   | <b>5,002</b>                           |
| <b>RECEIPTS OVER (UNDER) EXPENDITURES</b> | <b>13,600</b>    | <b>(76,563)</b>  |  |
| Beginning Unencumbered Cash Balance       | 77,223           | 111,119          |  |
| <b>ENDING UNENCUMBERED CASH BALANCE</b>   | <b>\$ 90,823</b> | <b>\$ 34,556</b> |  |

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - FAIR MAINTENANCE  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|   | Budget       | Actual        | Favorable<br>(Unfavorable)<br>Variance |
|---|--------------|---------------|--|
| Cash Receipts:                            |              |               |  |
| Ad valorem tax                            | \$ 7,314     | \$ 7,454      | \$ 140                                 |
| Motor vehicle tax                         | 733          | 758           | 25                                     |
| 16/20M vehicle tax                        | 59           | 68            | 9                                      |
| Recreation vehicle tax                    | 8            | 10            | 2                                      |
| Delinquent tax                            |              | 3             | 3                                      |
| Excise Tax                                | 1            | 2             | 1                                      |
| Redemptions                               |              | 91            | 91                                     |
| Miscellaneous tax revenue                 | 4            |               | (4)                                    |
| Commercial vehicle tax                    |              | 29            | 29                                     |
| <b>TOTAL CASH RECEIPTS</b>                | <b>8,119</b> | <b>8,415</b>  | <b>296</b>                             |
| Expenditures:                             |              |               |  |
| Allocations and distributions             | 7,500        | 7,500         | -                                      |
| Neighborhood revitalization rebate        | 390          | 390           | 0                                      |
| <b>TOTAL EXPENDITURES</b>                 | <b>7,890</b> | <b>7,890</b>  | <b>0</b>                               |
| <b>RECEIPTS OVER (UNDER) EXPENDITURES</b> | <b>229</b>   | <b>525</b>    |  |
| Beginning Unencumbered Cash Balance       | (229)        |               |  |
| <b>ENDING UNENCUMBERED CASH BALANCE</b>   | <b>\$ -</b>  | <b>\$ 525</b> |  |

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - COUNTY HEALTH  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|   | Budget        | Actual          | Favorable<br>(Unfavorable)<br>Variance |
|---|---------------|-----------------|--|
| Cash Receipts:                            |               |                 |  |
| Ad valorem tax                            | \$ 78,202     | \$ 78,431       | \$ 229                                 |
| Motor vehicle tax                         | 7,769         | 8,034           | 265                                    |
| 16/20M vehicle tax                        | 631           | 709             | 78                                     |
| Recreation vehicle tax                    | 83            | 102             | 19                                     |
| Delinquent tax                            |               | 29              | 29                                     |
| Excise Tax                                | 14            | 18              | 4                                      |
| Redemptions                               |               | 1,018           | 1,018                                  |
| Miscellaneous tax revenue                 | 45            |                 | (45)                                   |
| Commercial vehicle tax                    |               | 304             | 304                                    |
| <b>TOTAL CASH RECEIPTS</b>                | <b>86,744</b> | <b>88,645</b>   | <b>1,901</b>                           |
| Expenditures:                             |               |                 |  |
| Allocations and distributions             | 80,000        | 80,000          | -                                      |
| Neighborhood revitalization rebate        | 4,135         | 4,100           | 35                                     |
| <b>TOTAL EXPENDITURES</b>                 | <b>84,135</b> | <b>84,100</b>   | <b>35</b>                              |
| <b>RECEIPTS OVER (UNDER) EXPENDITURES</b> | <b>2,609</b>  | <b>4,545</b>    |  |
| Beginning Unencumbered Cash Balance       | (2,609)       |                 |  |
| <b>ENDING UNENCUMBERED CASH BALANCE</b>   | <b>\$ -</b>   | <b>\$ 4,545</b> |  |

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - HOME FOR THE AGED  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|   | Budget        | Actual        | Favorable<br>(Unfavorable)<br>Variance |
|---|---------------|---------------|--|
| Cash Receipts:                            |               |               |  |
| Ad valorem tax                            | \$ 11,837     | \$ 11,927     | \$ 90                                  |
| Motor vehicle tax                         | 771           | 798           | 27                                     |
| 16/20M vehicle tax                        | 63            | 92            | 29                                     |
| Recreation vehicle tax                    | 8             | 10            | 2                                      |
| Delinquent tax                            |               | 3             | 3                                      |
| Excise Tax                                |               | 2             | 2                                      |
| Redemptions                               |               | 135           | 135                                    |
| Miscellaneous tax revenue                 | 4             |               | (4)                                    |
| Commercial vehicle tax                    |               | 30            | 30                                     |
| <b>TOTAL CASH RECEIPTS</b>                | <b>12,683</b> | <b>12,997</b> | <b>314</b>                             |
| Expenditures:                             |               |               |  |
| Contractual and other expenditures        | 5,000         | 3,591         | 1,409                                  |
| Material and supplies                     | 3,000         | 1,278         | 1,722                                  |
| Miscellaneous                             | 2,000         | 7,385         | (5,385)                                |
| Neighborhood revitalization rebate        | 626           | 625           | 1                                      |
| <b>TOTAL EXPENDITURES</b>                 | <b>10,626</b> | <b>12,879</b> | <b>(2,253)</b>                         |
| <b>RECEIPTS OVER (UNDER) EXPENDITURES</b> | <b>2,057</b>  | <b>118</b>    |  |
| Beginning Unencumbered Cash Balance       | (2,057)       | 0             |  |
| <b>ENDING UNENCUMBERED CASH BALANCE</b>   | <b>\$ -</b>   | <b>\$ 118</b> |  |

See independent auditor's report.



**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - MENTAL HEALTH  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|   | Budget        | Actual          | Favorable<br>(Unfavorable)<br>Variance |
|---|---------------|-----------------|--|
| Cash Receipts:                            |               |                 |  |
| Ad valorem tax                            | \$ 71,357     | \$ 71,583       | \$ 226                                 |
| Motor vehicle tax                         | 6,910         | 7,145           | 235                                    |
| 16/20M vehicle tax                        | 561           | 555             | (6)                                    |
| Recreation vehicle tax                    | 74            | 91              | 17                                     |
| Delinquent tax                            |               | 24              | 24                                     |
| Excise Tax                                | 13            | 16              | 3                                      |
| Redemptions                               |               | 793             | 793                                    |
| Miscellaneous tax revenue                 | 40            |                 | (40)                                   |
| Commercial vehicle tax                    |               | 270             | 270                                    |
| <b>TOTAL CASH RECEIPTS</b>                | <b>78,955</b> | <b>80,477</b>   | <b>1,522</b>                           |
| Expenditures:                             |               |                 |  |
| Allocations and distributions             | 73,000        | 73,000          | -                                      |
| Neighborhood revitalization rebate        | 3,773         | 3,742           | 31                                     |
| <b>TOTAL EXPENDITURES</b>                 | <b>76,773</b> | <b>76,742</b>   | <b>31</b>                              |
| <b>RECEIPTS OVER (UNDER) EXPENDITURES</b> | <b>2,182</b>  | <b>3,735</b>    |  |
| Beginning Unencumbered Cash Balance       | (2,182)       | -               |  |
| <b>ENDING UNENCUMBERED CASH BALANCE</b>   | <b>\$ -</b>   | <b>\$ 3,735</b> |  |

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - SOIL CONSERVATION  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|   | Budget        | Actual          | Favorable<br>(Unfavorable)<br>Variance |
|---|---------------|-----------------|--|
| Cash Receipts:                            |               |                 |  |
| Ad valorem tax                            | \$ 28,538     | \$ 28,729       | \$ 191                                 |
| Motor vehicle tax                         | 2,808         | 2,903           | 95                                     |
| 16/20M vehicle tax                        | 228           | 273             | 45                                     |
| Recreation vehicle tax                    | 30            | 37              | 7                                      |
| Delinquent tax                            |               | 11              | 11                                     |
| Excise Tax                                | 5             | 7               | 2                                      |
| Redemptions                               |               | 375             | 375                                    |
| Miscellaneous tax revenue                 | 16            |                 | (16)                                   |
| Commercial vehicle tax                    |               | 110             | 110                                    |
| <b>TOTAL CASH RECEIPTS</b>                | <b>31,625</b> | <b>32,445</b>   | <b>820</b>                             |
| Expenditures:                             |               |                 |  |
| Allocations and distributions             | 29,139        | 29,139          | -                                      |
| Neighborhood revitalization rebate        | 1,509         | 1,502           | 7                                      |
| <b>TOTAL EXPENDITURES</b>                 | <b>30,648</b> | <b>30,641</b>   | <b>7</b>                               |
| <b>RECEIPTS OVER (UNDER) EXPENDITURES</b> | <b>977</b>    | <b>1,804</b>    |  |
| Beginning Unencumbered Cash Balance       | (977)         |                 |  |
| <b>ENDING UNENCUMBERED CASH BALANCE</b>   | <b>\$ -</b>   | <b>\$ 1,804</b> |  |

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - EXTENSION COUNCIL  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|   | Budget         | Actual           | Favorable<br>(Unfavorable)<br>Variance |
|---|----------------|------------------|--|
| Cash Receipts:                            |                |                  |  |
| Ad valorem tax                            | \$ 141,778     | \$ 142,109       | \$ 331                                 |
| Motor vehicle tax                         | 14,120         | 14,600           | 480                                    |
| 16/20M vehicle tax                        | 1,147          | 1,260            | 113                                    |
| Recreation vehicle tax                    | 151            | 186              | 35                                     |
| Delinquent tax                            |                | 52               | 52                                     |
| Excise Tax                                |                | 33               | 33                                     |
| Redemptions                               |                | 1,815            | 1,815                                  |
| Miscellaneous tax revenue                 | 82             |                  | (82)                                   |
| Commercial vehicle tax                    |                | 552              | 552                                    |
| <b>TOTAL CASH RECEIPTS</b>                | <b>157,278</b> | <b>160,607</b>   | <b>3,329</b>                           |
| Expenditures:                             |                |                  |  |
| Capital Outlay                            | 5,000          |                  | 5,000                                  |
| Allocations and distributions             | 140,000        | 140,000          | -                                      |
| Neighborhood revitalization rebate        | 7,497          | 7,428            | 69                                     |
| <b>TOTAL EXPENDITURES</b>                 | <b>152,497</b> | <b>147,428</b>   | <b>5,069</b>                           |
| <b>RECEIPTS OVER (UNDER) EXPENDITURES</b> | <b>4,781</b>   | <b>13,179</b>    |  |
| Beginning Unencumbered Cash Balance       | (4,781)        | 5,000            |  |
| <b>ENDING UNENCUMBERED CASH BALANCE</b>   | <b>\$ -</b>    | <b>\$ 18,179</b> |  |

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - MENTAL HEALTH RETARDATION  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|   | Budget        | Actual          | Favorable<br>(Unfavorable)<br>Variance |
|---|---------------|-----------------|--|
| Cash Receipts:                            |               |                 |  |
| Ad valorem tax                            | \$ 47,218     | \$ 47,341       | \$ 123                                 |
| Motor vehicle tax                         | 4,330         | 4,477           | 147                                    |
| 16/20M vehicle tax                        | 352           | 417             | 65                                     |
| Recreation vehicle tax                    | 46            | 57              | 11                                     |
| Delinquent tax                            |               | 17              | 17                                     |
| Excise Tax                                | 8             | 10              | 2                                      |
| Redemptions                               |               | 614             | 614                                    |
| Miscellaneous tax revenue                 | 25            |                 | (25)                                   |
| Commercial vehicle tax                    |               | 169             | 169                                    |
| <b>TOTAL CASH RECEIPTS</b>                | <b>51,979</b> | <b>53,102</b>   | <b>1,123</b>                           |
| Expenditures:                             |               |                 |  |
| Allocations and distributions             | 48,000        | 48,000          | -                                      |
| Neighborhood revitalization rebate        | 2,497         | 2,476           | 21                                     |
| <b>TOTAL EXPENDITURES</b>                 | <b>50,497</b> | <b>50,476</b>   | <b>21</b>                              |
| <b>RECEIPTS OVER (UNDER) EXPENDITURES</b> | <b>1,482</b>  | <b>2,626</b>    |  |
| Beginning Unencumbered Cash Balance       | (1,482)       |                 |  |
| <b>ENDING UNENCUMBERED CASH BALANCE</b>   | <b>\$ -</b>   | <b>\$ 2,626</b> |  |

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - COUNCIL ON AGING  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|   | Budget         | Actual          | Favorable<br>(Unfavorable)<br>Variance |
|---|----------------|-----------------|--|
| Cash Receipts:                            |                |                 |  |
| Ad valorem tax                            | \$ 122,328     | \$ 122,528      | \$ 200                                 |
| Motor vehicle tax                         | 12,017         | 12,425          | 408                                    |
| 16/20M vehicle tax                        | 976            | 1,164           | 188                                    |
| Recreation vehicle tax                    | 128            | 158             | 30                                     |
| Delinquent tax                            |                | 46              | 46                                     |
| Excise Tax                                | 22             | 28              | 6                                      |
| Redemptions                               |                | 1,663           | 1,663                                  |
| Miscellaneous tax revenue                 | 70             |                 | (70)                                   |
| Commercial vehicle tax                    |                | 470             | 470                                    |
| <b>TOTAL CASH RECEIPTS</b>                | <b>135,541</b> | <b>138,482</b>  | <b>2,941</b>                           |
| Expenditures:                             |                |                 |  |
| Allocations and distributions             | 125,000        | 125,000         | -                                      |
| Neighborhood revitalization rebate        | 6,469          | 6,405           | 64                                     |
| <b>TOTAL EXPENDITURES</b>                 | <b>131,469</b> | <b>131,405</b>  | <b>64</b>                              |
| <b>RECEIPTS OVER (UNDER) EXPENDITURES</b> | <b>4,072</b>   | <b>7,077</b>    |  |
| Beginning Unencumbered Cash Balance       | (4,072)        |                 |  |
| <b>ENDING UNENCUMBERED CASH BALANCE</b>   | <b>\$ -</b>    | <b>\$ 7,077</b> |  |

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)  
ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|                                     | Road and<br>Bridge | Law<br>Enforcement | Election | Ambulance | Employee<br>Benefits | Special Law<br>Enforcement |
|-------------------------------------|--------------------|--------------------|----------|-----------|----------------------|----------------------------|
| Cash Receipts:                      |                    |                    |          |           |                      |                            |
| Taxes and Shared Revenue            | \$ 651             | \$ 389             | \$ 17    | \$ 120    | \$ 337               | \$                         |
| Licenses, Permits, and Fees         |                    |                    |          |           |                      |                            |
| Use of Money and Property           |                    |                    |          | 7,765     |                      |                            |
| Fines, Fees, and Forfeitures        |                    |                    |          |           |                      | 3,439                      |
| Reimbursements                      |                    |                    |          |           |                      |                            |
| Miscellaneous                       |                    |                    |          |           |                      |                            |
| Transfers                           |                    |                    |          |           |                      |                            |
| TOTAL CASH RECEIPTS                 | 651                | 389                | 17       | 7,885     | 337                  | 3,439                      |
| Expenditures:                       |                    |                    |          |           |                      |                            |
| Personnel expenditures              |                    |                    |          |           |                      |                            |
| Contractual and other expenditures  |                    |                    |          |           |                      |                            |
| Materials and supplies              |                    |                    |          |           |                      |                            |
| Capital Outlay                      |                    |                    |          |           |                      |                            |
| Allocations and distributions       |                    |                    |          |           |                      |                            |
| Miscellaneous                       |                    |                    |          |           |                      |                            |
| Equipment related                   |                    |                    |          |           |                      |                            |
| Operating transfers                 | 651                | 389                | 17       | 120       | 337                  |                            |
| TOTAL EXPENDITURES                  | 651                | 389                | 17       | 120       | 337                  | -                          |
| RECEIPTS OVER (UNDER) EXPENDITURES  | -                  | -                  | -        | 7,765     | -                    | 3,439                      |
| Beginning Unencumbered Cash Balance |                    |                    |          |           |                      | 5,211                      |
| ENDING UNENCUMBERED CASH BALANCE    | \$ -               | \$ -               | \$ -     | \$ 7,765  | \$ -                 | \$ 8,650                   |

See independent auditor's report.



**SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)  
ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|   | Register of<br>Deeds<br>Technology | Local Alcohol<br>Liquor | Special Highway   | Special<br>Machinery | Special Parks &<br>Recreation | Candidate<br>Registration Fee |
|---|------------------------------------|-------------------------|-------------------|----------------------|-------------------------------|-------------------------------|
| Cash Receipts:                            |                                    |                         |                   |                      |                               |                               |
| Taxes and Shared Revenue                  | \$                                 | \$ 962                  | \$ 504,211        | \$                   | \$ 962                        | \$                            |
| Licenses, Permits, and Fees               |                                    |                         |                   |                      |                               | 100                           |
| Use of Money and Property                 |                                    |                         |                   | 39,054               |                               |                               |
| Fines, Fees, and Forfeitures              | 2                                  |                         |                   |                      |                               |                               |
| Reimbursements                            |                                    |                         | 106,221           |                      |                               |                               |
| Miscellaneous                             | 15,392                             |                         |                   |                      |                               |                               |
| Transfers                                 |                                    |                         |                   |                      |                               |                               |
| <b>TOTAL CASH RECEIPTS</b>                | <b>15,394</b>                      | <b>962</b>              | <b>610,432</b>    | <b>39,054</b>        | <b>962</b>                    | <b>100</b>                    |
| Expenditures:                             |                                    |                         |                   |                      |                               |                               |
| Personnel expenditures                    |                                    |                         |                   |                      |                               |                               |
| Contractual and other expenditures        |                                    |                         | 365,050           |                      |                               |                               |
| Materials and supplies                    | 21,146                             |                         | 253,972           |                      |                               |                               |
| Capital Outlay                            |                                    |                         |                   |                      |                               |                               |
| Allocations and distributions             |                                    |                         |                   |                      |                               |                               |
| Miscellaneous                             | 5,195                              |                         |                   |                      |                               |                               |
| Equipment related                         | 10,671                             |                         |                   |                      |                               |                               |
| Operating transfers                       |                                    |                         |                   |                      |                               |                               |
| <b>TOTAL EXPENDITURES</b>                 | <b>37,012</b>                      | <b>-</b>                | <b>619,022</b>    | <b>-</b>             | <b>-</b>                      | <b>-</b>                      |
| <b>RECEIPTS OVER (UNDER) EXPENDITURES</b> | <b>(21,618)</b>                    | <b>962</b>              | <b>(8,590)</b>    | <b>39,054</b>        | <b>962</b>                    | <b>100</b>                    |
| Beginning Unencumbered Cash Balance       | 39,293                             | 1,600                   | 946,984           | 47,764               | 1,600                         |                               |
| <b>ENDING UNENCUMBERED CASH BALANCE</b>   | <b>\$ 17,675</b>                   | <b>\$ 2,562</b>         | <b>\$ 938,394</b> | <b>\$ 86,818</b>     | <b>\$ 2,562</b>               | <b>\$ 100</b>                 |

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**REGULATORY BASIS**  
**NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)**  
**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|   | Crime<br>Prevention | Conceal & Carry<br>Fund | Sex Offender<br>Registration<br>Fund | Special Motor<br>Vehicle | Prosecuting<br>Attorney<br>Training Fund | Diversion Fund   |
|---|---------------------|-------------------------|--------------------------------------|--------------------------|--|------------------|
| Cash Receipts:                            |                     |                         |                                      |                          |  |                  |
| Taxes and Shared Revenue                  | \$                  | \$                      | \$                                   | \$ 118,538               | \$                                       | \$               |
| Licenses, Permits, and Fees               |                     | 433                     | 5,195                                |                          | 1,375                                    |                  |
| Use of Money and Property                 |                     |                         |                                      |                          |  |                  |
| Fines, Fees, and Forfeitures              |                     |                         |                                      |                          |  |                  |
| Reimbursements                            |                     |                         |                                      |                          |  | 1,700            |
| Miscellaneous                             | 12,043              |                         |                                      | 2,642                    |  |                  |
| Transfers                                 |                     |                         |                                      |                          |  |                  |
| <b>TOTAL CASH RECEIPTS</b>                | <b>12,043</b>       | <b>433</b>              | <b>5,195</b>                         | <b>121,180</b>           | <b>1,375</b>                             | <b>1,700</b>     |
| Expenditures:                             |                     |                         |                                      |                          |  |                  |
| Personnel expenditures                    |                     |                         |                                      | 96,789                   |  |                  |
| Contractual and other expenditures        | 3,000               |                         | 6,750                                | 1,317                    | 657                                      |                  |
| Materials and supplies                    | 3,258               |                         |                                      | 5,470                    |  |                  |
| Capital Outlay                            |                     |                         |                                      |                          |  |                  |
| Allocations and distributions             |                     |                         |                                      |                          |  |                  |
| Miscellaneous                             |                     |                         |                                      | 35                       |  |                  |
| Equipment related                         |                     |                         |                                      |                          |  |                  |
| Operating transfers                       |                     |                         |                                      | 17,600                   |  |                  |
| <b>TOTAL EXPENDITURES</b>                 | <b>6,258</b>        | <b>-</b>                | <b>6,750</b>                         | <b>121,211</b>           | <b>657</b>                               | <b>-</b>         |
| <b>RECEIPTS OVER (UNDER) EXPENDITURES</b> | <b>5,785</b>        | <b>433</b>              | <b>(1,555)</b>                       | <b>(31)</b>              | <b>718</b>                               | <b>1,700</b>     |
| Beginning Unencumbered Cash Balance       | 562                 | 1,088                   | 13,335                               | 1,437                    | 656                                      | 22,539           |
| <b>ENDING UNENCUMBERED CASH BALANCE</b>   | <b>\$ 6,347</b>     | <b>\$ 1,521</b>         | <b>\$ 11,780</b>                     | <b>\$ 1,406</b>          | <b>\$ 1,374</b>                          | <b>\$ 24,239</b> |

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**REGULATORY BASIS**  
**NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)**  
**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|                                     | Juvenile<br>Supervision<br>Fund | County Attorney<br>Worthless Check | Safety<br>Committee | Sheriff  | Special<br>Prosecutor Trust<br>Fund | Sheriff VIN<br>Inspections |
|-------------------------------------|---------------------------------|------------------------------------|---------------------|----------|-------------------------------------|----------------------------|
| Cash Receipts:                      |                                 |                                    |                     |          |                                     |                            |
| Taxes and Shared Revenue            | \$                              | \$                                 | \$                  | \$       | \$                                  | \$                         |
| Licenses, Permits, and Fees         |                                 |                                    |                     |          |                                     |                            |
| Use of Money and Property           |                                 |                                    |                     |          |                                     |                            |
| Fines, Fees, and Forfeitures        | 625                             | 570                                |                     |          |                                     |                            |
| Reimbursements                      |                                 |                                    |                     |          |                                     |                            |
| Miscellaneous                       |                                 |                                    | 16,913              | 9,483    |                                     | 29,790                     |
| Transfers                           |                                 |                                    |                     |          |                                     |                            |
| TOTAL CASH RECEIPTS                 | 625                             | 570                                | 16,913              | 9,483    | -                                   | 29,790                     |
| Expenditures:                       |                                 |                                    |                     |          |                                     |                            |
| Personnel expenditures              |                                 |                                    |                     |          |                                     |                            |
| Contractual and other expenditures  |                                 |                                    | 3,308               |          |                                     |                            |
| Materials and supplies              |                                 |                                    | 4,932               |          |                                     | 43,633                     |
| Capital Outlay                      |                                 |                                    |                     |          |                                     |                            |
| Allocations and distributions       |                                 |                                    |                     |          |                                     |                            |
| Miscellaneous                       |                                 |                                    |                     | 9,113    |                                     |                            |
| Equipment related                   |                                 |                                    |                     |          |                                     |                            |
| Operating transfers                 |                                 |                                    |                     |          |                                     |                            |
| TOTAL EXPENDITURES                  | -                               | -                                  | 8,240               | 9,113    | -                                   | 43,633                     |
| RECEIPTS OVER (UNDER) EXPENDITURES  | 625                             | 570                                | 8,673               | 370      | -                                   | (13,843)                   |
| Beginning Unencumbered Cash Balance | 8,189                           | 5,966                              | 7,343               | 9,335    | 1,698                               | 73,466                     |
| ENDING UNENCUMBERED CASH BALANCE    | \$ 8,814                        | \$ 6,536                           | \$ 16,016           | \$ 9,705 | \$ 1,698                            | \$ 59,623                  |

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**REGULATORY BASIS**  
**NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)**  
**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|                                     | Clerk<br>Technology<br>Fund | Treasurer<br>Technology<br>Fund | IIP Supervision<br>Fund | Unified Courts<br>UA Account |
|-------------------------------------|-----------------------------|---------------------------------|-------------------------|------------------------------|
| Cash Receipts:                      |                             |                                 |                         |                              |
| Taxes and Shared Revenue            | \$                          | \$                              | \$                      | \$                           |
| Licenses, Permits, and Fees         |                             |                                 |                         | 1,000                        |
| Use of Money and Property           |                             |                                 |                         |                              |
| Fines, Fees, and Forfeitures        | 1                           | 1                               | 1,175                   |                              |
| Reimbursements                      |                             |                                 |                         |                              |
| Miscellaneous                       | 3,848                       | 3,848                           |                         |                              |
| Transfers                           |                             |                                 |                         | 3,209                        |
| TOTAL CASH RECEIPTS                 | 3,849                       | 3,849                           | 1,175                   | 4,209                        |
| Expenditures:                       |                             |                                 |                         |                              |
| Personnel expenditures              |                             |                                 |                         |                              |
| Contractual and other expenditures  |                             |                                 |                         |                              |
| Materials and supplies              |                             |                                 |                         |                              |
| Capital Outlay                      |                             |                                 |                         |                              |
| Allocations and distributions       |                             |                                 |                         |                              |
| Miscellaneous                       | 1                           | 1                               |                         |                              |
| Equipment related                   |                             |                                 |                         |                              |
| Operating transfers                 |                             |                                 |                         |                              |
| TOTAL EXPENDITURES                  | 1                           | 1                               | -                       | -                            |
| RECEIPTS OVER (UNDER) EXPENDITURES  | 3,848                       | 3,848                           | 1,175                   | 4,209                        |
| Beginning Unencumbered Cash Balance | 11,778                      | 7,903                           |                         |                              |
| ENDING UNENCUMBERED CASH BALANCE    | \$ 15,626                   | \$ 11,751                       | \$ 1,175                | \$ 4,209                     |

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)  
CAPITAL & EQUIPMENT RESERVES**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|   | County General<br>Capital<br>Improvement | Solid Waste<br>Capital<br>Improvement | Joint<br>Communications<br>Capital<br>Improvement | Noxious Weed<br>Capital Outlay | Memorial Hall<br>Renovation | Ambulance<br>Capital<br>Outlay |
|---|--|---------------------------------------|---|--------------------------------|-----------------------------|--------------------------------|
| Cash Receipts:                            |  |                                       |   |                                |                             |                                |
| Transfers                                 | \$ 314,275                               | \$ 50,000                             | \$ 40,000   | \$ 50,000                      | \$                          | \$ 185,725                     |
| <b>TOTAL CASH RECEIPTS</b>                | <b>314,275</b>                           | <b>50,000</b>                         | <b>40,000</b>                                     | <b>50,000</b>                  | <b>-</b>                    | <b>185,725</b>                 |
| Expenditures:                             |  |                                       |   |                                |                             |                                |
| Capital Outlay                            | 205,425                                  |                                       | 4,523   |                                |                             |                                |
| Miscellaneous                             |  |                                       |   |                                |                             |                                |
| <b>TOTAL EXPENDITURES</b>                 | <b>205,425</b>                           | <b>-</b>                              | <b>4,523</b>                                      | <b>-</b>                       | <b>-</b>                    | <b>-</b>                       |
| <b>RECEIPTS OVER (UNDER) EXPENDITURES</b> | <b>108,850</b>                           | <b>50,000</b>                         | <b>35,477</b>                                     | <b>50,000</b>                  | <b>-</b>                    | <b>185,725</b>                 |
| Beginning Unencumbered Cash Balance       | 446,175                                  | 70,564                                | 55,063  | 51,121                         | 558                         |                                |
| <b>ENDING UNENCUMBERED CASH BALANCE</b>   | <b>\$ 555,025</b>                        | <b>\$ 120,564</b>                     | <b>\$ 90,540</b>                                  | <b>\$ 101,121</b>              | <b>\$ 558</b>               | <b>\$ 185,725</b>              |

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)  
GRANT FUNDS**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|   | <u>CERT</u>     | <u>KDWP-CFAP<br/>Program</u> | <u>EMPG Grant</u> | <u>Enhanced<br/>Wireless 911</u> |
|---|-----------------|------------------------------|-------------------|----------------------------------|
| Cash Receipts:                            |                 |                              |                   |                                  |
| Reimbursements                            | \$ 705          | \$                           | \$                | \$                               |
| Grants                                    |                 | 1,854                        | 20,562            | 91,699                           |
| <b>TOTAL CASH RECEIPTS</b>                | <u>705</u>      | <u>1,854</u>                 | <u>20,562</u>     | <u>91,699</u>                    |
| Expenditures:                             |                 |                              |                   |                                  |
| Personnel expenditures                    | 2,397           |                              |                   |                                  |
| Contractual and other expenditures        | 793             |                              | 10,797            | 103,648                          |
| Materials and supplies                    | 3,130           |                              | 4,891             | 3,333                            |
| Capital Outlay                            |                 |                              |                   |                                  |
| Miscellaneous                             |                 |                              |                   |                                  |
| Grants and reimbursed expenses            |                 |                              |                   |                                  |
| <b>TOTAL EXPENDITURES</b>                 | <u>6,320</u>    | <u>-</u>                     | <u>15,688</u>     | <u>106,981</u>                   |
| <b>RECEIPTS OVER (UNDER) EXPENDITURES</b> | <u>(5,615)</u>  | <u>1,854</u>                 | <u>4,874</u>      | <u>(15,282)</u>                  |
| Beginning Unencumbered Cash Balance       | <u>8,755</u>    | <u>15,147</u>                | <u>28,887</u>     | <u>200,313</u>                   |
| <b>ENDING UNENCUMBERED CASH BALANCE</b>   | <u>\$ 3,140</u> | <u>\$ 17,001</u>             | <u>\$ 33,761</u>  | <u>\$ 185,031</u>                |

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)  
GRANT FUNDS**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|                                     | <u>AISP</u>       | <u>JISP</u>      | <u>CMA</u>       |
|-------------------------------------|-------------------|------------------|------------------|
| Cash Receipts:                      |                   |                  |                  |
| Reimbursements                      | \$ 33,475         | \$ 4,125         | \$ 3,913         |
| Grants                              | <u>141,856</u>    | <u>19,261</u>    | <u>52,690</u>    |
| TOTAL CASH RECEIPTS                 | <u>175,331</u>    | <u>23,386</u>    | <u>56,603</u>    |
| Expenditures:                       |                   |                  |                  |
| Personnel expenditures              | 121,545           | 19,125           | 65,591           |
| Contractual and other expenditures  |                   |                  |                  |
| Materials and supplies              |                   |                  |                  |
| Capital Outlay                      |                   |                  |                  |
| Miscellaneous                       | 31,558            | 4,908            | 22,086           |
| Grants and reimbursed expenses      | <u>707</u>        | <u>302</u>       | <u>854</u>       |
| TOTAL EXPENDITURES                  | <u>153,810</u>    | <u>24,335</u>    | <u>88,531</u>    |
| RECEIPTS OVER (UNDER) EXPENDITURES  | 21,521            | (949)            | (31,928)         |
| Beginning Unencumbered Cash Balance | <u>154,248</u>    | <u>15,412</u>    | <u>61,509</u>    |
| ENDING UNENCUMBERED CASH BALANCE    | <u>\$ 175,769</u> | <u>\$ 14,463</u> | <u>\$ 29,581</u> |

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
CAPITAL PROJECT FUNDS (SCHEDULE 2)**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|   | Special Bridge<br>Project | Bridge Bonding<br>Project |
|---|---------------------------|---------------------------|
| Cash Receipts:                            |                           |                           |
| Reimbursements                            | \$ 16,885                 | \$                        |
| Miscellaneous                             | 5,511                     |                           |
| Debt Proceeds                             |                           | 2,000,000                 |
|   |                           |                           |
| <b>TOTAL CASH RECEIPTS</b>                | <b>22,396</b>             | <b>2,000,000</b>          |
| Expenditures:                             |                           |                           |
| Contractual and other expenditures        | 22,960                    | 595,314                   |
| Materials and supplies                    |                           |                           |
| Capital Outlay                            |                           |                           |
| Allocations and distributions             |                           |                           |
| Debt payments:                            |                           |                           |
| Principal                                 |                           |                           |
| Interest                                  |                           |                           |
| Miscellaneous                             |                           |                           |
| Operating transfers                       |                           | 36,495                    |
|   |                           |                           |
| <b>TOTAL EXPENDITURES</b>                 | <b>22,960</b>             | <b>631,809</b>            |
|   |                           |                           |
| <b>RECEIPTS OVER (UNDER) EXPENDITURES</b> | <b>(564)</b>              | <b>1,368,191</b>          |
|   |                           |                           |
| Beginning Unencumbered Cash Balance       | 189,417                   |                           |
|   |                           |                           |
| <b>ENDING UNENCUMBERED CASH BALANCE</b>   | <b>\$ 188,853</b>         | <b>\$ 1,368,191</b>       |

See independent auditor's report.



**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - ATCHISON SENIOR VILLAGE  
BUSINESS FUND (SCHEDULE 2)**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|   | Budget              | Actual            | Favorable<br>(Unfavorable)<br>Variance |
|---|---------------------|-------------------|--|
| Cash Receipts:                            |                     |                   |  |
| Charges for Services                      | \$ 3,639,000        | \$ 3,543,647      | \$ (95,353)                            |
| Fines, Fees and Forfeitures               |                     | 17,596            | 17,596                                 |
| Reimbursements                            | 11,000              | 62,457            | 51,457                                 |
| Miscellaneous                             |                     | 11,852            | 11,852                                 |
| Transfers                                 | 180,390             | 274,536           | 94,146                                 |
| <b>TOTAL CASH RECEIPTS</b>                | <b>3,830,390</b>    | <b>3,910,088</b>  | <b>79,698</b>                          |
| Expenditures:                             |                     |                   |  |
| Personnel expenditures                    | 2,458,304           | 2,465,161         | (6,857)                                |
| Contractual and other expenditures        | 834,202             | 836,153           | (1,951)                                |
| Materials and supplies                    | 459,000             | 494,671           | (35,671)                               |
| Capital Outlay                            | 22,000              | 24,416            | (2,416)                                |
| Miscellaneous                             | 27,500              | 43,652            | (16,152)                               |
| Grants and reimbursed expenses            |                     |                   | -                                      |
| Equipment related                         | 2,300               | 1,919             | 381                                    |
| <b>TOTAL EXPENDITURES</b>                 | <b>3,803,306</b>    | <b>3,865,972</b>  | <b>(62,666)</b>                        |
| <b>RECEIPTS OVER (UNDER) EXPENDITURES</b> | <b>27,084</b>       | <b>44,116</b>     |  |
| Beginning Unencumbered Cash Balance       | 996,586             | 867,835           |  |
| <b>ENDING UNENCUMBERED CASH BALANCE</b>   | <b>\$ 1,023,670</b> | <b>\$ 911,951</b> |  |

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
NON-BUDGETED BUSINESS FUNDS (SCHEDULE 2)**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|                                     | <u>Nursing Home<br/>Improvement</u> | <u>Atchison Senior<br/>Village Reserve</u> |
|-------------------------------------|-------------------------------------|--|
| Cash Receipts:                      |                                     |  |
| Transfers                           | <u>\$</u>                           | <u>\$</u>                                  |
| Expenditures:                       |                                     |  |
| Capital Outlay                      | <u></u>                             | <u>60,208</u>                              |
| RECEIPTS OVER (UNDER) EXPENDITURES  | -                                   | (60,208)                                   |
| Beginning Unencumbered Cash Balance | <u>73,723</u>                       | <u>272,448</u>                             |
| ENDING UNENCUMBERED CASH BALANCE    | <u><u>\$ 73,723</u></u>             | <u><u>\$ 212,240</u></u>                   |

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
FIDUCIARY TYPE FUNDS (SCHEDULE 2)**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|   | <u>Heritage Trust</u>       | <u>W A Harwi Trust</u>      |
|---|-----------------------------|-----------------------------|
| Cash Receipts:                            |                             |                             |
| Miscellaneous                             | <u>\$ 7,696</u>             | <u>\$ 274,535</u>           |
| Expenditures:                             |                             |                             |
| Allocations and distributions             | 3,731                       |                             |
| Operating transfers                       | <u>                    </u> | <u>274,535</u>              |
| <b>TOTAL EXPENDITURES</b>                 | <u>3,731</u>                | <u>274,535</u>              |
| <b>RECEIPTS OVER (UNDER) EXPENDITURES</b> | 3,965                       | -                           |
| Beginning Unencumbered Cash Balance       | <u>1,948</u>                | <u>                    </u> |
| <b>ENDING UNENCUMBERED CASH BALANCE</b>   | <u><u>\$ 5,913</u></u>      | <u><u>\$ -</u></u>          |

See independent auditor's report.

**SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS  
AGENCY FUNDS (SCHEDULE 3)**

**ATCHISON COUNTY, KANSAS**

**For the Year Ended December 31, 2018**

|                                  | <b>Beginning Cash<br/>Balance</b> | <b>Cash Receipts</b> | <b>Cash<br/>Disbursements</b> | <b>Ending Cash<br/>Balance</b> |
|----------------------------------|-----------------------------------|----------------------|-------------------------------|--------------------------------|
| <b>Distributable Funds:</b>      |                                   |                      |                               |                                |
| Current Ad Valorem Taxes         | \$ 14,219,604                     | \$ 23,070,524        | \$ 22,854,572                 | \$ 14,435,556                  |
| Vehicle Excise Tax               | 3,976                             | 4,066                | 5,555                         | 2,487                          |
| Motor Vehicle Tax                | 509,970                           | 4,290,661            | 4,303,247                     | 497,384                        |
| RV Tax                           | 4,778                             | 26,140               | 25,512                        | 5,406                          |
| Delinquent Personal Property     | 5,610                             | 3,945                | 7,481                         | 2,074                          |
| Partial Payment Redemption/F     | 35,067                            | 19,087               | 7,437                         | 46,717                         |
| County Wide Sales Tax            | 179,100                           | 1,544,458            | 1,258,251                     | 465,307                        |
| County Redemption                | 183,199                           | 180,616              | 323,820                       | 39,995                         |
| <b>Total Distributable Funds</b> | <b>15,141,304</b>                 | <b>29,139,497</b>    | <b>28,785,875</b>             | <b>15,494,926</b>              |
| <b>State Funds:</b>              |                                   |                      |                               |                                |
| State Education Building         |                                   | 176,105              | 176,105                       | -                              |
| State Eleemosynary Building      |                                   | 88,053               | 88,053                        | -                              |
| <b>Total State Funds</b>         | <b>-</b>                          | <b>264,158</b>       | <b>264,158</b>                | <b>-</b>                       |
| <b>Subdivision Funds:</b>        |                                   |                      |                               |                                |
| Library                          |                                   | 124,120              | 124,120                       | -                              |
| School Districts                 |                                   | 8,761,379            | 8,761,379                     | -                              |
| Townships                        |                                   | 1,308,126            | 1,308,126                     | -                              |
| Cities                           |                                   | 4,712,017            | 4,712,017                     | -                              |
| Fire Districts                   |                                   | 265,687              | 265,687                       | -                              |
| Watershed Districts              |                                   | 268,002              | 268,002                       | -                              |
| Drainage Districts               | 33,807                            | 2,400                | 15,451                        | 20,756                         |
| Cemeteries                       | 1,202                             | 58,577               | 55,263                        | 4,516                          |
| <b>Total Subdivision Funds</b>   | <b>35,009</b>                     | <b>15,500,308</b>    | <b>15,510,045</b>             | <b>25,272</b>                  |

See independent auditor's report.

**SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS  
AGENCY FUNDS (SCHEDULE 3)**

**ATCHISON COUNTY, KANSAS**

**For the Year Ended December 31, 2018**

|   | <b>Beginning Cash<br/>Balance</b> | <b>Cash Receipts</b> | <b>Cash<br/>Disbursements</b> | <b>Ending Cash<br/>Balance</b> |
|---|-----------------------------------|----------------------|-------------------------------|--------------------------------|
| <b>Other Agency Funds:</b>                            |                                   |                      |                               |                                |
| Driver's License Account                              | 71,319                            | 130,205              | 121,430                       | 80,094                         |
| Sports Complex Sales Tax                              |                                   | 548,948              | 548,948                       | -                              |
| Neighborhood Revitalization                           | 67,636                            | 1,209,582            | 1,149,534                     | 127,684                        |
| Special City & County Hwy                             | 15,618                            | 119,321              | 190,439                       | (55,500)                       |
| Unclaimed Legacy & Money                              | 121                               |                      |                               | 121                            |
| Over & Short  | (564)                             |                      |                               | (564)                          |
| Overpayment   | 1                                 | 4,898                | 4,898                         | 1                              |
| Payroll Clearing                                      | 357                               |                      | 357                           | -                              |
| <b>Total Other Agency Funds</b>                       | <b>154,488</b>                    | <b>2,012,954</b>     | <b>2,015,606</b>              | <b>151,836</b>                 |
| <b>Outside Accounts Considered to be Agency Funds</b> |                                   |                      |                               |                                |
| District Court  | 300,709                           | 883,648              | 1,026,747                     | 157,610                        |
| Law Library   | 13,956                            | 14,283               | 15,736                        | 12,503                         |
| Clerk - Fish & Game Account                           | 124                               | 7,741                | 7,861                         | 4                              |
| Clerk - Withholding Account                           | 116,068                           | 2,782,666            | 2,890,778                     | 7,956                          |
| Inmate Fund   | 72,272                            | 175,837              | 167,972                       | 80,137                         |
|   | <b>503,129</b>                    | <b>3,864,175</b>     | <b>4,109,094</b>              | <b>258,210</b>                 |
| <b>TOTAL AGENCY FUNDS</b>                             | <b>\$ 15,833,930</b>              | <b>\$ 50,781,092</b> | <b>\$ 50,684,778</b>          | <b>\$ 15,930,244</b>           |

See independent auditor's report.

## **OTHER INFORMATION**

## **SCHEDULE 4 - TAX ROLL RECONCILIATION**

### **ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

2017 Tax roll - as adjusted:

|  |                 |
|--|-----------------|
| County Clerk's abstract of 2017 tax roll | \$ 23,673,913   |
| Special assessments                      | 172,310         |
| 16/20 M trucks                           | 137,428         |
| Adjustments to original tax roll:        |                 |
| Added taxes                              | 10,908          |
| Abated taxes                             | <u>(42,578)</u> |

|                        |                             |
|------------------------|-----------------------------|
| Adjusted 2017 tax roll | <u><u>\$ 23,951,981</u></u> |
|------------------------|-----------------------------|

2017 tax roll - as accounted for:

|                                   |                |
|-----------------------------------|----------------|
| Distributions                     | \$ 23,002,321  |
| Delinquent warrants / redemptions |                |
| Current uncollected               | <u>949,660</u> |

|                             |                             |
|-----------------------------|-----------------------------|
| 2017 tax roll accounted for | <u><u>\$ 23,951,981</u></u> |
|-----------------------------|-----------------------------|

See independent auditor's report.

**SCHEDULE 5 - SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS  
CLERK OF THE DISTRICT COURT**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|                            |            |
|----------------------------|------------|
| Balance, Beginning of Year | \$ 300,710 |
|----------------------------|------------|

Receipts:

|                                      |         |
|--------------------------------------|---------|
| Clerk fees - State                   | 132,717 |
| Law enforcement training center      | 10,239  |
| State general fund                   | 2,376   |
| Interest                             | 504     |
| Fines                                | 74,976  |
| Marriage license fees                | 6,065   |
| CC Supervision Fund                  | 3,097   |
| Clerk fees - County                  | 9,473   |
| Prosecuting attorney training center | 1,394   |
| County attorney fee                  | 32,515  |
| Law library                          | 13,635  |
| State attorney fee                   | 15,401  |
| Refund                               | 58      |
| Judicial branch surcharge            | 60,884  |
| Indigent defense fees                | 7,863   |
| Judgements, restitutions, etc.       | 314,221 |
| Bonds                                | 114,106 |
| Other                                | 84,124  |

|                |         |
|----------------|---------|
| TOTAL RECEIPTS | 883,648 |
|----------------|---------|

Expenditures:

To State Treasurer:

|                                 |         |
|---------------------------------|---------|
| Clerk fees                      | 132,717 |
| Law enforcement training center | 10,239  |
| State general fund              | 2,376   |
| Interest                        | 523     |
| Fines                           | 74,976  |
| Marriage license fees           | 6,065   |
| State attorney fee              | 15,400  |
| Indigent defense fees           | 7,863   |

|                                       |         |
|---------------------------------------|---------|
| TOTAL EXPENDITURES TO STATE TREASURER | 250,159 |
|---------------------------------------|---------|

See independent auditor's report.



**SCHEDULE 5 - SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS  
CLERK OF THE DISTRICT COURT**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

Expenditures:

To County Treasurer:

|                               |        |
|-------------------------------|--------|
| Clerk fees                    | 9,473  |
| Prosecuting attorney training | 1,394  |
| County attorney fees          | 32,515 |
| Law library                   | 13,635 |
| Refund                        | 58     |
| Bonds                         | 68,401 |
| Other                         | 84,124 |

|  |         |
|--|---------|
| TOTAL EXPENDITURES TO COUNTY TREASURER | 209,600 |
|--|---------|

|                                    |         |
|------------------------------------|---------|
| Judgement, restitutions, and other | 503,007 |
| Judicial branch surcharge          | 60,884  |
| CC Supervision Fund                | 3,097   |

566,988

|                    |           |
|--------------------|-----------|
| TOTAL EXPENDITURES | 1,026,747 |
|--------------------|-----------|

|                      |            |
|----------------------|------------|
| Balance, End of Year | \$ 157,611 |
|----------------------|------------|

Composition of ending balance:

|   |            |
|---|------------|
| Cash in Union State Bank Atchison, Kansas | \$ 157,611 |
|---|------------|

**SCHEDULE 5 - SCHEDULE OF RECEIPTS AND DISBURSEMENTS**  
**REGULATORY BASIS**  
**LAW LIBRARY**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|  |                    |                      |
|--|--------------------|----------------------|
| Balance, Beginning of Year                 | \$                 | 14,283               |
| Receipts:                                  |                    |                      |
| Fees                                       |                    | 13,799               |
| Interest income                            |                    | 37                   |
| Miscellaneous                              |                    | <u>120</u>           |
|  | TOTAL RECEIPTS     | <u>13,956</u>        |
| Expenditures:                              |                    |                      |
| Books/publications                         |                    | 6,852                |
| Computer/copier services                   |                    | 8,755                |
| Miscellaneous                              |                    | <u>129</u>           |
|  | TOTAL EXPENDITURES | <u>15,736</u>        |
| Balance, End of Year                       | \$                 | <u><u>12,503</u></u> |
| Composition of ending balance:             |                    |                      |
| Cash in Union State Bank, Atchison, Kansas | \$                 | <u><u>12,503</u></u> |

See independent auditor's report.

**SCHEDULE 6 - SCHEDULE OF RECEIPTS AND DISBURSEMENTS**  
**REGULATORY BASIS**  
**SPECIAL OBLIGATION SALES TAX REVENUE BOND**  
**FUNDS HELD BY SPECIAL OBLIGATION BONDS TRUSTEE**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2018**

|   |    |                       |
|---|----|-----------------------|
| Balance, Beginning of Year                      | \$ | 697,174               |
| Receipts:                                       |    |                       |
| Sales tax collections                           |    | 548,948               |
| Dividends reinvested                            |    | <u>185,977</u>        |
| Total Receipts                                  |    | <u>734,925</u>        |
| Disbursements:                                  |    |                       |
| Quarterly maintenance agreements:               |    |                       |
| ASAF  |    | 40,000                |
| USD 377   |    | 10,000                |
| Transfer to Debt Service                        |    | 173,903               |
| Trustee Agent Fees                              |    | 1,800                 |
| Bond payments:                                  |    |                       |
| Principal                                       |    | 347,607               |
| Interest  |    | <u>78,413</u>         |
| Total Disbursements                             |    | <u>651,723</u>        |
| Balance, End of Year                            | \$ | <u><u>780,376</u></u> |
| Composition of ending balance: Mutual Funds     |    |                       |
| Sales Tax Revenue Fund                          | \$ | 554,001               |
| Debt Service Fund                               |    | 9,435                 |
| Management & Operating Reserve Fund             |    | <u>216,940</u>        |
| Cash in Exchange Bank & Trust, Atchison, Kansas | \$ | <u><u>780,376</u></u> |

See independent auditor's report.