ATCHISON COUNTY, KANSAS

FINANCIAL STATEMENT

December 31, 2024

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

ATCHISON COUNTY, KANSAS
TABLE OF CONTENTS
December 31, 2024

	Page Number
Independent Auditor's Report	1 - 2
Summary Statement of Cash Receipts, Expenditures and Unencumbered Cash - Regulatory Basis	3 - 5
Notes to Financial Statement	6 - 12
Regulatory-Required Supplementary Information	
Schedule 1	
Summary of Expenditures - Actual and Budget	14
Schedule 2	
Schedule of Receipts and Expenditures - Regulatory Basis	
General Fund	15 - 19
Special Purpose Funds	
Noxious Weed Fund	20
Joint Communication Fund	21
Home for the Aged Fund	22
Extension Council Fund	23
Special Highway Fund	24
Municipalities Fight Addiction	25
Nonbudgeted Special Purpose Funds	26 - 34
Bond and Interest Fund	
Bond and Interest Fund	35
Business Funds	
Solid Waste Fund	36
Atchison Senior Village Fund	37
Nursing Home Improvement Fund	38
Atchison Senior Village Reserve Fund	39
Nursing Home Capital Outlay	40
Trust Funds	41
Self-Funded Insurance Fund	42
Schedule 3	
Schedule of Receipts and Disbursements - Actual Agency Funds	43
Schedule 4	
Tax Roll Reconciliation	44
Schedule 5	
Schedule of Receipts and Disbursements	
Special Obligation Sales Tax Revenue Bond	45

June 26, 2025

County Commissioners
Atchison County, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Atchison County, Kansas (the County), as of and for the year ended December 31, 2024, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2024, 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 (KMAAG) described in Note 1.

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

Matter Giving Rise to the Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement
Management is responsible for the preparation and fair presentation of the financial statement in accordance with KMAAG as described in Note 1; this includes determining regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.

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

1501 Poyntz Avenue
Manhattan, KS 66502
785-537-2202 • fax 785-537-1877
http://www.varney.com
1102 Commercial St., Suite A
Emporia, KS 66801

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

ATCHISON COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	$ (78,051)	$ -	$ 13,316,995	$ 13,044,906	$ 194,038	$ 97,811	$ 291,849
Special Purpose Funds							
Noxious Weed	40,095	-	153,753	126,446	67,402	-	67,402
Joint Communication	16,101	-	973,100	1,006,803	(17,602)	19,535	1,933
Home for the Aged	307	-	9,722	10,029	-	-	-
Extension Council	2,156	-	159,545	168,534	(6,833)	-	(6,833)
Special Highway Fund	614,693	-	1,265,624	887,251	993,066	-	993,066
Municipalities Fight Addiction	11,346	-	34,393	18,000	27,739	-	27,739
General Reserve	803,988	-	841,908	1,083,495	562,401	-	562,401
Rescue	19,701	-	20,135	16,191	23,645	-	23,645
Special Law Enforcement	1,981	-	-	-	1,981	-	1,981
Register of Deeds Technology	28,525	-	17,488	11,834	34,179	-	34,179
KDWP	(6,932)	-	11,542	4,523	87	-	87
Local Alcohol Liquor	472	-	1,160	1,227	405	-	405
Special Machinery	162,919	-	72,965	204,118	31,766	-	31,766
Special Parks and Recreation	472	-	1,160	1,227	405	-	405
Candidate Registration Fee	-	-	400	400	-	-	-
Crime Prevention	8,772	-	1,000	740	9,032	-	9,032
Conceal and Carry	4,965	-	723	-	5,688	-	5,688
Sex Offender Registration	34,377	-	6,780	17,216	23,941	-	23,941
Special Motor Vehicle	23,040	-	97,488	122,417	(1,889)	-	(1,889)
Prosecuting Attorney and Training	659	-	549	-	1,208	-	1,208
Diversion	4,698	-	3,149	-	7,847	-	7,847
Juvenile Supervision	12,467	-	726	-	13,193	-	13,193
County Attorney Worthless Check	8,486	-	230	-	8,716	-	8,716
Safety Committee	67,519	-	30,710	12,495	85,734	5,678	91,412
Sheriff	63,776	-	4,850	4,850	63,776	-	63,776
Special Prosecutor Trust	1,698	-	-	-	1,698	-	1,698
Sheriff VIN Inspections	91,554	-	40,180	4,000	127,734	-	127,734
Dedicated County Sales Tax	62,069	-	2,079,113	2,141,000	182	-	182
Clerk Technology	28,359	-	4,372	5,717	27,014	-	27,014
Treasurer Technology	18,302	-	4,372	3,649	19,025	-	19,025
IIP Supervision	4,526	-	240	-	4,766	-	4,766
Unified Courts UA Account	3,059	-	193	755	2,497	-	2,497
Special Law Enforcement State Forfeiture	8,472	-	-	2,820	5,652	-	5,652

(Continued)

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

ATCHISON COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (Continued)							
Enhanced Wireless 911	$ 110,076	$ -	$ 106,009	$ 125,515	$ 90,570	$ 14,832	$ 105,402
Adopt a Family	2,897	-	1,410	-	4,307	-	4,307
Mental Health	-	-	130	130	-	-	-
Mental Health Development	-	-	87	87	-	-	-
Council on Aging	-	-	232	232	-	-	-
Soil Conservation	-	-	53	53	-	-	-
Fair	-	-	13	13	-	-	-
Fair Maintenance	-	-	13	13	-	-	-
Memorial Hall	-	-	56	56	-	-	-
Historical	-	-	16	16	-	-	-
County Health	-	-	145	145	-	-	-
CERT	5,978	-	43	-	6,021	-	6,021
KDWP-CFAP Program	8,771	-	3,574	-	12,345	-	12,345
EMPG Grant	37,300	-	12,478	1,228	48,550	-	48,550
AISP	81,061	-	259,202	297,250	43,013	(13)	43,000
JISP	6,790	-	39,649	34,650	11,789	(909)	10,880
CMA	64,404	-	62,992	105,916	21,480	14	21,494
IIP	1,125	-	-	1,125	-	-	-
CARES Act	(24)	-	24	-	-	-	-
LATCF	100,000	-	-	100,000	-	-	-
American Rescue Plan	2,569,794	-	-	2,569,794	-	-	-
Juvenile Prevention Grant	19,861	-	-	17,908	1,953	-	1,953
Juvenile Behavioral Health	25,885	-	(885)	330	24,670	-	24,670
AISP Reimbursements	254,312	-	18,535	11,678	261,169	-	261,169
JIAS/JISP/CMA Reimbursements	68,501	-	17,159	29,480	56,180	-	56,180
Juvenile Intake	13,211	-	115,293	132,676	(4,172)	900	(3,272)
Grants	-	-	1,591,181	1,418,909	172,272	-	172,272
EMS & Rescue Donations	-	-	8,087	-	8,087	-	8,087
Adult Behavioral Health	-	-	2,727	2,066	661	-	661
Community Programs	-	-	107,303	12,079	95,224	-	95,224
Senior Village Pass-Thru	-	-	144,266	144,266	-	-	-
Senior Village Sale	-	-	1,498,295	198,218	1,300,077	-	1,300,077
Road and Bridge	-	-	98	98	-	-	-
Law Enforcement	-	-	66	66	-	-	-
Election	-	-	3	3	-	-	-

(Continued)

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

ATCHISON COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Employee Benefits	$ -	$ -	$ 86	$ 86	$ -	$ -	$ -
Capital Project Funds							
Solid Waste Capital Improvement	31,744	-	40,700	-	72,444	-	72,444
Joint Communications Capital Improvement	404,056	-	-	-	404,056	-	404,056
Noxious Weed Capital Outlay	104,867	-	25,000	76,216	53,651	-	53,651
Ambulance Capital Outlay	67,251	-	97,634	99,504	65,381	91,852	157,233
Special Bridge Project	208,966	-	90,000	47,051	251,915	-	251,915
County Road Improvements	-	-	-	-	-	-	-
Bond and Interest Funds							
Bond and Interest	(27,146)	-	27,146	-	-	-	-
Business Funds							
Solid Waste	(135,397)	-	1,316,016	1,228,709	(48,090)	49,408	1,318
Atchison Senior Village	(71,617)	-	1,313,366	1,241,749	-	-	-
Nursing Home Improvement	27,027	-	-	27,027	-	-	-
Atchison Senior Village Reserve	213,555	-	-	213,555	-	-	-
Nursing Home Capital Outlay	11,695	-	99	11,794	-	-	-
Trust Funds							
Heritage Trust	8,192	-	8,744	4,108	12,828	-	12,828
WA Harwi Trust	-	-	49,514	49,514	-	-	-
Self-Funded Insurance	531,920	-	1,914,078	1,567,894	878,104	-	878,104
Total Primary Government	$ 6,809,626	$ -	$ 28,025,202	$ 28,671,850	$ 6,162,978	$ 279,108	$ 6,442,086

Composition of Cash:	
Exchange Bank	
Checking Accounts	$ 18,479,931
Certificates of deposit	1,293,812
Savings account	69,312
UMB	
Certificates of deposit	567,058
Bank of Atchison/Union State	
Certificates of deposit	1,756,028
Inmate fund	226,213
Law library	4,420
Cash on hand	224,415
Total Cash	$ 22,621,189
Less: Agency Funds per Schedule 3	(16,179,103)
Total Reporting Entity (Excluding Agency Funds)	$ 6,442,086

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

Note 1: Summary of Significant Accounting Policies

Reporting Entity

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

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

Because the Extension Council is not a separate taxing entity, the County levies tax for the Extension Council's operations. The County appropriated $168,534 to the Extension Council in 2024. The Extension Council is presented as a governmental fund type. Separate financial information for the Extension Council may be obtained from their administrative offices at 405 Main, Effingham, Kansas 66023.

Basis of Presentation

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

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

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

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

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

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

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting* Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

Note 2: Budgetary Information

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

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

If the County is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later that September 20th, but at least tendays after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were two budget amendments for this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

Note 3: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposits with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policies that would further limit its investment choices.

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

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

At December 31, 2024, the County's carrying amount of deposits was $22,396,774 and the bank balance was $22,890,476. The bank balance was held by three banks, resulting in a concentration of credit risk. Of the bank balance, $750,000 was covered by federal depository insurance and the balance was collateralized with securities held by the pledging financial institutions' agents in the County's name.

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

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

Investment type	
Mutual funds - Federated Government Obligations	
Sales Tax Revenue Fund	$ 702,700
Management and Operating Reserve Fund	26,806
Redemption Fund	854,453
Debt Service Fund	269,230
Total Mutual Funds	$ 1,853,189

Note 4: Defined Benefit Pension Plan

Plan Description. The Company participates in the Kansas Public Employees Retirement System (KPERS) a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Note 4: Defined Benefit Pension Plan (Continued)

Contributions. KSA 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for KPERS and 23.10% for KP&F for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $449,956 for KPERS and $475,155 for KP&F for the year ended December 31, 2024.

Net Pension Liability. At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $5,330,308 and $4,527,502 for KP&F. The net pension liability was measured as of June 30, 204, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

Note 5: Other Long-Term Obligations From Operations

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Death and Disability Other Post-Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2024.

Note 6: Contingencies

The County receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with the terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims would not have a material effect on any of the financial statements of the County as of December 31, 2024.

Note 7: Interfund Transfers

Operating transfers were as follows for the year:

From	To	Amount	Regulatory Authority
General Reserve	General	$ 316,861	Commission Approval
General	Special Highway	666,058	K.S.A. 68-590
General	Special Machinery	15,541	K.S.A. 12-1, 119
General	Bond and Interest	10,205	K.S.A. 79-2958
Noxious Weed Capital Outlay	Noxious Weed	75,000	K.S.A. 2-1318
Noxious Weed	Noxious Weed Capital Outlay	25,000	K.S.A. 2-1318
Solid Waste	County Wide Sales Tax	42,626	Commission Approval
Road & Bridge	Bond and Interest	98	K.S.A. 79-2958
Law Enforcement	Bond and Interest	66	K.S.A. 79-2958
Memorial Hall	Bond and Interest	56	K.S.A. 79-2958
Fair	Bond and Interest	13	K.S.A. 79-2958
Fair Maintenance	Bond and Interest	13	K.S.A. 79-2958
County Health	Bond and Interest	145	K.S.A. 79-2958
Home for the Aged	Bond and Interest	10,029	K.S.A. 79-2958
Election	Bond and Interest	3	K.S.A. 79-2958
Historical	Bond and Interest	16	K.S.A. 79-2958
Mental Health	Bond and Interest	130	K.S.A. 79-2958
Soil Conservation	Bond and Interest	53	K.S.A. 79-2958
Mental Health Retardation	Bond and Interest	87	K.S.A. 79-2958
Council on Aging	Bond and Interest	232	K.S.A. 79-2958
Local Alcohol Liquor	Bond and Interest	1,227	K.S.A. 79-2958
Employee Benefits	Bond and Interest	86	K.S.A. 79-2958
Parks and Recreation	Bond and Interest	1,227	K.S.A. 79-2958
Neighborhood Revitalization	General	46,629	K.S.A. 12-17, 118
Senior Village Sale	Atchison Senior Village	198,218	Commission Approval
Dedicated County Sales Tax	Solid Waste	1,272,562	Commission Approval
Dedicated County Sales Tax	Joint Communications	868,438	Commission Approval
County Wide Sales Tax	Joint Communications	104,662	Commission Approval
Atchison Senior Village Reserve	General Reserve	213,555	Commission Approval
Nursing Home Improvement	General Reserve	27,027	Commission Approval
Nursing Home Capital Outlay	General Reserve	11,794	Commission Approval
		$ 3,907,657	

Note 8: Litigation

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

Note 9: Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. No significant reductions in insurance coverage from that of the prior year have occurred. Settlements have not exceeded insurance coverage for each of the past three years.

Note 10: Stewardship, Compliance and Accountability

The Joint Communication, Extension Council Fund, Special Motor Vehicle Fund, Juvenile Intake Fund, and Solid Waste had deficit cash balances at December 31, 2024, which is a violation of K.S.A. 10-1113.

Note 11: Subsequent Events

Management has evaluated the effects of the financial statement of subsequent events through June 26, 2025, which the date the financial statement was available to be issued.

Note 12: Long-Term Debt

The following table summarizes changes in long-term debt for the year ended December 31, 2024:

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
Series 2020A	3.37%	8/30/2018	$ 2,000,000	10/1/2028	$ 1,085,000	$ -	$ 205,000	$ (205,000)	$ 880,000	$ 36,565
Series 2022A	3%	6/29/2022	2,000,000	10/1/2029	1,755,000	-	270,000	(270,000)	1,485,000	54,493
Total General Obligation Bonds					$ 2,840,000	$ -	$ 475,000	$ (475,000)	$ 2,365,000	$ 91,058
Tax Revenue Bond										
Series 2016 Refunding	0.03%	11/10/2016	3,543,255	4/1/2026	$ 946,686	$ -	$ 406,223	$ (406,223)	$ 540,463	$ 19,796
Finance Leases										
Ford F350s and Trailer	3.98%	1/17/2023	142,617	8/15/2027	$ 114,367	$ -	$ 26,916	$ (26,916)	$ 87,451	$ 4,300
2018 Kenworth T880 Dump Truck	4.14%	6/7/2023	220,418	8/15/2028	220,418	-	39,083	(39,083)	181,335	10,640
2024 Kenworth T880 Dump Truck	4.91%	12/19/2023	244,915	8/15/2030	244,915	-	33,622	(33,622)	211,293	7,554
2024 Motor Grader, Track Loader	4.76%	2/6/2024	310,928	2/15/2031	-	310,928	18,616	292,312	292,312	7,852
					$ 579,700	$ 310,928	$ 118,237	$ 192,691	$ 772,391	$ 30,346
					$ 4,366,386	$ 310,928	$ 999,460	$ (688,532)	$ 3,677,854	$ 141,200

	2025	2026	2027	2028	2029	2030-2034	Total
PRINCIPAL							
Series 2020A	$ 210,000	$ 215,000	$ 225,000	$ 230,000	$ -	$ -	$ 880,000
Series 2022A	280,000	290,000	295,000	305,000	315,000	-	1,485,000
Series 2016 Refunding	416,912	123,551	-	-	-	-	540,463
Ford F350s and Trailer	28,009	29,135	30,307	-	-	-	87,451
2018 Kenworth T880 Dump Truck	42,550	44,355	46,236	48,194	-	-	181,335
2024 Kenworth T880 Dump Truck	31,035	32,599	34,242	35,955	37,780	39,682	211,293
2024 Motor Grader, Track Loader	39,293	41,213	43,226	45,317	47,550	75,713	292,312
Total Principal	$ 1,047,799	$ 775,853	$ 674,011	$ 664,466	$ 400,330	$ 115,395	$ 3,677,854
INTEREST							
Series 2020A	$ 29,656	$ 22,580	$ 15,334	$ 7,752	$ -	$ -	$ 75,322
Series 2022A	46,110	37,416	28,410	19,252	9,780	-	140,968
Series 2016 Refunding	9,107	612	-	-	-	-	9,719
Ford F350s and Trailer	3,207	2,081	910	-	-	-	6,198
2018 Kenworth T880 Dump Truck	7,174	5,369	3,488	1,530	-	-	17,561
2024 Kenworth T880 Dump Truck	10,141	8,577	6,934	5,221	3,396	1,492	35,761
2024 Motor Grader, Track Loader	13,644	11,725	9,712	7,620	5,387	3,694	51,782
Total Interest	$ 119,039	$ 88,360	$ 64,788	$ 41,375	$ 18,563	$ 5,186	$ 337,311

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

ATCHISON COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Fund	$ 13,385,795	$ -	$ 13,385,795	$ 13,044,906	$ (340,889)
Special Purpose Funds					
Noxious Weed	153,500	-	153,500	126,446	(27,054)
Joint Communications	1,242,142	-	1,242,142	1,006,803	(235,339)
Home for the Aged	10,000	-	10,000	10,029	29
Extension Council	168,534	-	168,534	168,534	-
Special Highway	1,200,000	-	1,200,000	887,251	(312,749)
Municipalities Fight Addiction	25,000	-	25,000	18,000	(7,000)
Business Funds					
Solid Waste	1,347,111	-	1,347,111	1,228,709	(118,402)
Atchison Senior Village	3,990,383	-	3,990,383	1,241,749	(2,748,634)
	$ 21,522,465	$ -	$ 21,522,465	$ 17,732,427	$ (3,790,038)

See Independent Auditor's Report.

ATCHISON COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem taxes	$ 10,304,963	$ 10,485,959	$ (180,996)
Motor vehicle taxes	849,370	789,292	60,078
16/20M tax	79,533	75,118	4,415
Recreation vehicle tax	11,844	12,212	(368)
Delinquent tax	104,102	-	104,102
Excise tax	77	149	(72)
Redemptions	80,836	50,000	30,836
Local alcohol liquor tax	1,160	4,697	(3,537)
In lieu of tax	12,417	10,000	2,417
Commercial vehicle tax	22,620	37,251	(14,631)
Licenses, permits and fees	177,672	208,900	(31,228)
Charges for services	789,252	650,150	139,102
Use of money and property	-	109,900	(109,900)
Reimbursements	30,954	30,000	954
Interest on idle funds	458,098	300,000	158,098
Miscellaneous	30,607	-	30,607
Transfer in	363,490	587,488	(223,998)
Total Cash Receipts	$ 13,316,995	$ 13,351,116	$ (34,121)

(continued)

ATCHISON COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
EXPENDITURES AND TRANSFERS			
County Commission			
Personnel services	$ 83,904	$ 88,506	$ (4,602)
Contractual services	972	1,709	(737)
Commodities	277	-	277
Total County Commission	$ 85,153	$ 90,215	$ (5,062)
County Clerk			
Personnel services	$ 215,480	$ 214,852	$ 628
Contractual services	4,561	6,995	(2,434)
Commodities	7,481	3,100	4,381
Capital outlay	1,673	-	1,673
Total County Clerk	$ 229,195	$ 224,947	$ 4,248
County Treasurer			
Personnel services	$ 194,327	$ 144,634	$ 49,693
Contractual services	16,693	21,600	(4,907)
Commodities	-	500	(500)
Capital outlay	-	1,000	(1,000)
Total County Treasurer	$ 211,020	$ 167,734	$ 43,286
County Attorney			
Personnel services	$ 294,717	$ 342,052	$ (47,335)
Contractual services	24,887	6,500	18,387
Commodities	5,672	11,784	(6,112)
Capital outlay	1,379	-	1,379
Total County Attorney	$ 326,655	$ 360,336	$ (33,681)
Register of Deeds			
Personnel services	$ 179,054	$ 180,733	$ (1,679)
Contractual services	621	1,050	(429)
Commodities	860	1,200	(340)
Total Register of Deeds	$ 180,535	$ 182,983	$ (2,448)
County Lake			
Personnel services	$ 557	$ 5,000	$ (4,443)
Contractual services	17,048	11,300	5,748
Commodities	433	6,500	(6,067)
Total County Lake	$ 18,038	$ 22,800	$ (4,762)

(continued)

ATCHISON COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
EXPENDITURES AND TRANSFERS			
Administration/HR			
Personnel services	$ 129,358	$ 129,450	$ (92)
Contractual services	2,992	9,800	(6,808)
Commodities	1,446	3,600	(2,154)
Capital outlay	1,291	1,600	(309)
Total Administration/HR	$ 135,087	$ 144,450	$ (9,363)
Facilities and Maintenance			
Personnel services	$ 172,129	$ 225,515	$ (53,386)
Contractual services	118,259	28,100	90,159
Commodities	5,367	12,650	(7,283)
Total Facilities and Maintenance	$ 295,755	$ 266,265	$ 29,490
Emergency Management			
Personnel services	$ 76,992	$ 140,240	$ (63,248)
Contractual services	72,596	40,370	32,226
Commodities	4,143	25,800	(21,657)
Capital outlay	17,269	-	17,269
Total Emergency Management	$ 171,000	$ 206,410	$ (35,410)
County Counselor			
Personnel services	$ 95,669	$ 96,444	$ (775)
Contractual services	10,699	10,727	(28)
Total County Counselor	$ 106,368	$ 107,171	$ (803)
County Appraiser			
Personnel services	$ 278,514	$ 319,767	$ (41,253)
Contractual services	13,862	17,000	(3,138)
Commodities	16,200	14,850	1,350
Capital outlay	870	2,400	(1,530)
Total Appraiser	$ 309,446	$ 354,017	$ (44,571)
Road and Bridge			
Personnel services	$ 1,075,824	$ 1,118,756	$ (42,932)
Contractual services	420,413	950,100	(529,687)
Commodities	897,777	1,621,274	(723,497)
Capital outlay	714,642	100,000	614,642
Total Road and Bridge	$ 3,108,656	$ 3,790,130	$ (681,474)

(continued)

ATCHISON COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Election			
Personnel services	$ 65,647	$ 61,019	$ 4,628
Contractual services	34,320	59,100	(24,780)
Commodities	4,826	6,700	(1,874)
Capital outlay	1,673	-	1,673
Total Election	$ 106,466	$ 126,819	$ (20,353)
Emergency Medical Services			
Personnel services	$ 1,681,849	$ 1,574,520	$ 107,329
Contractual services	76,942	80,250	(3,308)
Commodities	132,782	106,600	26,182
Total Emergency Medical Services	$ 1,891,573	$ 1,761,370	$ 130,203
Sheriff			
Personnel services	$ 1,990,318	$ 1,988,000	$ 2,318
Contractual services	324,055	561,100	(237,045)
Commodities	292,637	180,500	112,137
Capital outlay	101,734	-	101,734
Total Sheriff	$ 2,708,744	$ 2,729,600	$ (20,856)
IT-GIS			
Personnel services	$ 206,490	$ 221,045	$ (14,555)
Contractual services	117,576	156,529	(38,953)
Commodities	544	7,500	(6,956)
Capital outlay	7,524	27,193	(19,669)
Total IT-GIS	$ 332,134	$ 412,267	$ (80,133)
County General			
Personnel services	$ 1,026,310	$ 1,403,466	$ (377,156)
Contractual services	109,743	128,500	(18,757)
Commodities	23,033	7,500	15,533
Total County General	$ 1,159,086	$ 1,539,466	$ (380,380)
County Services Related Funds			
District Court	$ 33,807	$ 53,860	$ (20,053)
Tort liability	284,706	230,000	54,706
Wellness Committee	-	2,200	(2,200)
Court Approved Attorney	222,183	183,000	39,183
Juvenile Detention	18,050	20,600	(2,550)
Total County Services Related Funds	$ 558,746	$ 489,660	$ 69,086

(continued)

ATCHISON COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Outside Agencies			
Atchison Area Chamber of Commerce	$ 5,000	$ 5,000	$ -
Amelia Earhart Festival	5,000	5,000	-
NEK Environmental Services	10,000	10,000	-
NEK Area Aging	2,637	2,637	-
Juneteenth	2,000	2,000	-
Regional Crisis Center	10,000	10,000	-
Locally Atchison Main Street	5,000	5,000	-
Memorial Hall	10,000	10,000	-
Fair	7,500	7,500	-
Fair Maintenance	7,500	7,500	-
County Health	80,000	80,000	-
Historical Society	10,000	10,000	-
Mental Health Clinic	50,000	50,000	-
Conservation District	31,518	31,518	-
Mental Health Development	48,000	48,000	-
Council on Aging	125,000	125,000	-
United Way	1,860	-	1,860
Total Outside Agencies	$ 411,015	$ 409,155	$ 1,860
Non-Departmental			
Miscellaneous	$ 8,430	$ -	$ 8,430
Transfer out	691,804	-	691,804
Total Non-Departmental	$ 700,234	$ -	$ 700,234
Total Expenditures	$ 13,044,906	$ 13,385,795	$ (340,889)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 272,089		
UNENCUMBERED CASH - JANUARY 1	(78,051)		
UNENCUMBERED CASH - DECEMBER 31	$ 194,038		

ATCHISON COUNTY, KANSAS
NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem	$ 40,371	$ 40,896	$ (525)
Motor vehicle	7,223	6,704	519
16/20 M tax	823	638	185
Recreation vehicle	101	104	(3)
Delinquent	21	-	21
Excise tax	1	1	-
Redemptions	785	135	650
Commercial vehicle	192	316	(124)
Charges for services	29,236	30,000	(764)
Transfers in	75,000	75,000	-
Total Cash Receipts	$ 153,753	$ 153,794	$ (41)
EXPENDITURES AND TRANSFERS			
Personnel services	$ 58,912	$ 66,500	$ (7,588)
Contractual services	18,979	16,500	2,479
Commodities	23,555	70,500	(46,945)
Transfers out	25,000	-	25,000
Total Expenditures	$ 126,446	$ 153,500	$ (27,054)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 27,307		
UNENCUMBERED CASH - JANUARY 1	40,095		
UNENCUMBERED CASH - DECEMBER 31	$ 67,402		

ATCHISON COUNTY, KANSAS
JOINT COMMUNICATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Transfers in	$ 973,100	$ 1,242,142	$ (269,042)
EXPENDITURES AND TRANSFERS			
Personnel services	$ 660,942	$ 624,986	$ 35,956
Contractual services	322,720	247,956	74,764
Commodities	5,812	12,200	(6,388)
Capital outlay	17,329	44,000	(26,671)
Transfer out	-	313,000	(313,000)
Total Expenditures	$ 1,006,803	$ 1,242,142	$ (235,339)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (33,703)		
UNENCUMBERED CASH - JANUARY 1	16,101		
UNENCUMBERED CASH - DECEMBER 31	$ (17,602)		

ATCHISON COUNTY, KANSAS
HOME FOR THE AGED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem	$ 8,753	$ 8,792	$ (39)
Motor vehicle	773	704	69
16/20 M	82	67	15
Recreational vehicle	11	11	-
Delinquent	2	-	2
Redemptions	80	-	80
Commercial vehicle fees	21	33	(12)
Total Cash Receipts	$ 9,722	$ 9,607	$ 115
EXPENDITURES AND TRANSFERS			
Contractual services	$ -	$ 7,000	$ (7,000)
Commodities	-	3,000	(3,000)
Transfers out	10,029	-	10,029
Total Expenditures	$ 10,029	$ 10,000	$ 29
RECEIPTS OVER (UNDER) EXPENDITURES	$ (307)		
UNENCUMBERED CASH - JANUARY 1	307		
UNENCUMBERED CASH - DECEMBER 31	$ -		

ATCHISON COUNTY, KANSAS
EXTENSION COUNCIL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem	$ 142,898	$ 145,337	$ (2,439)
Motor vehicle	14,253	13,232	1,021
16/20 M	589	1,259	(670)
Recreational vehicle	199	205	(6)
Delinquent	35	-	35
Excise tax	1	2	(1)
Redemptions	1,190	200	990
Commercial vehicle fees	380	624	(244)
Total Cash Receipts	$ 159,545	$ 160,859	$ (1,314)
EXPENDITURES AND TRANSFERS			
Allocations and distributions	$ 168,534	$ 168,534	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (8,989)		
UNENCUMBERED CASH - JANUARY 1	2,156		
UNENCUMBERED CASH - DECEMBER 31	$ (6,833)		

ATCHISON COUNTY, KANSAS
SPECIAL HIGHWAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Intergovernmental	$ 464,354	$ 500,000	$ (35,646)
Reimbursements	135,212	-	135,212
Transfers in	666,058	-	666,058
Total Cash Receipts	$ 1,265,624	$ 500,000	$ 765,624
EXPENDITURES			
Contractual services	$ 49,859	$ 250,000	$ (200,141)
Commodities	783,892	950,000	(166,108)
Capital outlay	53,500	-	53,500
Total Expenditures	$ 887,251	$ 1,200,000	$ (312,749)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 378,373		
UNENCUMBERED CASH - JANUARY 1	614,693		
UNENCUMBERED CASH - DECEMBER 31	$ 993,066		

ATCHISON COUNTY, KANSAS
MUNICIPALITIES FIGHT ADDICTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Intergovernmental	$ 34,393	$ 25,000	$ 9,393
EXPENDITURES AND TRANSFERS			
Commodities	$ 18,000	25,000	$ (7,000)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 16,393		
UNENCUMBERED CASH - JANUARY 1	11,346		
UNENCUMBERED CASH - DECEMBER 31	$ 27,739		

ATCHISON COUNTY, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
SPECIAL PURPOSE FUNDS
Regulatory Basis
For the Year Ended December 31, 2024

	General Reserve	Rescue	Special Law Enforcement	Register of Deeds Technology	KDWP	Local Alcohol Liquor	Special Machinery
RECEIPTS							
Taxes and shared revenues	$ -	$ 19	$ -	$ -	$ -	$ 1,160	$ -
Licenses, permits and fees	-	-	-	17,488	11,542	-	-
Use of money and property	-	15,410	-	-	-	-	4,635
Miscellaneous	-	4,706	-	-	-	-	52,789
Transfers in	841,908	-	-	-	-	-	15,541
Total Receipts	$ 841,908	$ 20,135	$ -	$ 17,488	$ 11,542	$ 1,160	$ 72,965
EXPENDITURES							
Contractual services	$ -	$ 53	$ -	$ 9,474	$ 4,523	$ -	$ -
Commodities	-	-	-	2,360	-	-	-
Capital outlay	-	16,138	-	-	-	-	204,118
Miscellaneous	177,102	-	-	-	-	-	-
Transfers out	906,393	-	-	-	-	1,227	-
Total Expenditures	$ 1,083,495	$ 16,191	$ -	$ 11,834	$ 4,523	$ 1,227	$ 204,118
RECEIPTS OVER (UNDER) EXPENDITURES	$ (241,587)	$ 3,944	$ -	$ 5,654	$ 7,019	$ (67)	$ (131,153)
UNENCUMBERED CASH - JANUARY 1	803,988	19,701	1,981	28,525	(6,932)	472	162,919
UNENCUMBERED CASH - DECEMBER 31	$ 562,401	$ 23,645	$ 1,981	$ 34,179	$ 87	$ 405	$ 31,766

(Continued)

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

ATCHISON COUNTY, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
SPECIAL PURPOSE FUNDS (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

	Special Parks & Recreation	Candidate Registration Fee	Crime Prevention	Conceal & Carry	Sex Offender Registration	Special Motor Vehicle	Prosecuting Attorney Training
RECEIPTS							
Taxes and shared revenues	$ 1,160	$ -	$ -	$ -	$ -	$ 95,026	$ -
Licenses, permits and fees	-	400	-	723	6,780	-	549
Miscellaneous	-	-	1,000	-	-	2,462	-
Transfers in	-	-	-	-	-	-	-
Total Receipts	$ 1,160	$ 400	$ 1,000	$ 723	$ 6,780	$ 97,488	$ 549
EXPENDITURES							
Personnel services	$ -	$ -	$ -	$ -	$ -	$ 118,404	$ -
Contractual services	-	-	-	-	17,216	1,570	-
Materials and supplies	-	-	740	-	-	2,443	-
Miscellaneous	-	400	-	-	-	-	-
Transfers out	1,227	-	-	-	-	-	-
Total Expenditures	$ 1,227	$ 400	$ 740	$ -	$ 17,216	$ 122,417	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (67)	$ -	$ 260	$ 723	$ (10,436)	$ (24,929)	$ 549
UNENCUMBERED CASH - JANUARY 1	472	-	8,772	4,965	34,377	23,040	659
UNENCUMBERED CASH - DECEMBER 31	$ 405	$ -	$ 9,032	$ 5,688	$ 23,941	$ (1,889)	$ 1,208

(Continued)

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

ATCHISON COUNTY, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
SPECIAL PURPOSE FUNDS (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

	Diversion	Juvenile Supervision	County Attorney Worthless Check	Safety Committee	Sheriff	Special Prosecutor Trust	Sheriff VIN Inspections	Dedicated County Sales Tax
RECEIPTS								
Licenses, permits and fees	$ -	$ 726	$ 230	$ -	$ -	$ -	$ 40,180	$ -
Reimbursements	3,149	-	-	10,294	-	-	-	-
Sales tax	-	-	-	-	-	-	-	2,078,909
Miscellaneous	-	-	-	20,416	4,850	-	-	204
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	$ 3,149	$ 726	$ 230	$ 30,710	$ 4,850	$ -	$ 40,180	$ 2,079,113
EXPENDITURES								
Contractual services	$ -	$ -	$ -	$ 1,646	$ -	$ -	$ 3,200	$ -
Commodities	-	-	-	5,417	-	-	800	-
Capital outlay	-	-	-	5,432	-	-	-	-
Miscellaneous	-	-	-	-	4,850	-	-	-
Transfers out	-	-	-	-	-	-	-	2,141,000
Total Expenditures	$ -	$ -	$ -	$ 12,495	$ 4,850	$ -	$ 4,000	$ 2,141,000
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,149	$ 726	$ 230	$ 18,215	$ -	$ -	$ 36,180	$ (61,887)
UNENCUMBERED CASH - JANUARY 1	4,698	12,467	8,486	67,519	63,776	1,698	91,554	62,069
UNENCUMBERED CASH - DECEMBER 31	$ 7,847	$ 13,193	$ 8,716	$ 85,734	$ 63,776	$ 1,698	$ 127,734	$ 182

(Continued)

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

ATCHISON COUNTY, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
SPECIAL PURPOSE FUNDS (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

	Clerk Technology	Treasurer Technology	IIP Supervision	Unified Courts UA Accounts	Special Law Enforcement State Forfeiture	Enhanced Wireless 911	Adopt A Family	Mental Health
RECEIPTS								
Taxes and shared revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 130
Licenses, permits and fees	4,372	4,372	240	-	-	105,722	-	-
Miscellaneous	-	-	-	193	-	287	1,410	-
Total Receipts	$ 4,372	$ 4,372	$ 240	$ 193	$ -	$ 106,009	$ 1,410	$ 130
EXPENDITURES								
Contractual services	$ -	$ -	$ -	$ 755	$ 2,820	$ 124,541	$ -	$ -
Commodities	5,717	3,649	-	-	-	974	-	-
Transfers out	-	-	-	-	-	-	-	130
Total Expenditures	$ 5,717	$ 3,649	$ -	$ 755	$ 2,820	$ 125,515	$ -	$ 130
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,345)	$ 723	$ 240	$ (562)	$ (2,820)	$ (19,506)	$ 1,410	$ -
UNENCUMBERED CASH - JANUARY 1	28,359	18,302	4,526	3,059	8,472	110,076	2,897	-
UNENCUMBERED CASH - DECEMBER 31	$ 27,014	$ 19,025	$ 4,766	$ 2,497	$ 5,652	$ 90,570	$ 4,307	$ -

(Continued)

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

ATCHISON COUNTY, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
SPECIAL PURPOSE FUNDS (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

	Mental Health Development	Council on Aging	Soil Conservation	Fair	Fair Maintenance	Memorial Hall	Historical	County Health
RECEIPTS								
Taxes and shared revenues	$ 87	$ 232	$ 53	$ 13	$ 13	$ 56	$ 16	$ 145
EXPENDITURES								
Transfers out	$ 87	$ 232	$ 53	$ 13	$ 13	$ 56	$ 16	$ 145
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	-	-	-	-	-	-	-	-
UNENCUMBERED CASH - JANUARY 1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

(Continued)

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

ATCHISON COUNTY, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
SPECIAL PURPOSE FUNDS (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

	CERT	KDWP-CFAP Program	EMPG Grant	AISP	JISP	CMA	IIP	CARES Act
RECEIPTS								
Intergovernmental	$ -	$ 3,574	$ 12,448	$ 259,202	$ 38,020	$ 61,363	$ -	$ -
Reimbursements	-	-	-	-	1,629	1,629	-	-
Miscellaneous	43	-	30	-	-	-	-	24
Total Receipts	$ 43	$ 3,574	$ 12,478	$ 259,202	$ 39,649	$ 62,992	$ -	$ 24
EXPENDITURES								
Personnel services	$ -	$ -	$ -	$ 266,647	29,255	$ 87,294	$ -	$ -
Contractual services	-	-	1,031	7,698	2,164	3,755	1,125	-
Commodities	-	-	197	9,687	1,204	4,812	-	-
Miscellaneous	-	-	-	13,218	2,027	10,055	-	-
Total Expenditures	$ -	$ -	$ 1,228	$ 297,250	$ 34,650	$ 105,916	$ 1,125	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 43	$ 3,574	$ 11,250	$ (38,048)	$ 4,999	$ (42,924)	$ (1,125)	$ 24
UNENCUMBERED CASH - JANUARY 1	5,978	8,771	37,300	81,061	6,790	64,404	1,125	(24)
UNENCUMBERED CASH - DECEMBER 31	$ 6,021	$ 12,345	$ 48,550	$ 43,013	$ 11,789	$ 21,480	$ -	$ -

(Continued)

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

ATCHISON COUNTY, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
SPECIAL PURPOSE FUNDS (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

	LATCF	American Rescue Plan	Juvenile Prevention	Juvenile Behavioral Health	AISP Reimbursements	JIAS/JISP/ CMA Reimbursements	Juvenile Intake	Grants
RECEIPTS								
Intergovernmental	$ -	$ -	$ -	$ (885)	$ 18,535	$ -	$ -	$ 1,591,181
Miscellaneous	-	-	-	-	-	17,159	115,293	-
Total Receipts	$ -	$ -	$ -	$ (885)	$ 18,535	$ 17,159	$ 115,293	$ 1,591,181
EXPENDITURES								
Personnel services	$ -	$ -	$ 15,512	$ -	$ -	$ 19,306	$ 122,739	$ -
Contractual services	100,000	2,569,794	2,395	330	11,678	10,102	2,667	1,418,909
Commodities	-	-	1	-	-	72	3,892	-
Miscellaneous	-	-	-	-	-	-	3,378	-
Total Expenditures	$ 100,000	$ 2,569,794	$ 17,908	$ 330	$ 11,678	$ 29,480	$ 132,676	$ 1,418,909
RECEIPTS OVER (UNDER) EXPENDITURES	$ (100,000)	$ (2,569,794)	$ (17,908)	$ (1,215)	$ 6,857	$ (12,321)	$ (17,383)	$ 172,272
UNENCUMBERED CASH - JANUARY 1	100,000	2,569,794	19,861	25,885	254,312	68,501	13,211	-
UNENCUMBERED CASH - DECEMBER 31	$ -	$ -	$ 1,953	$ 24,670	$ 261,169	$ 56,180	$ (4,172)	$ 172,272

(Continued)

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

ATCHISON COUNTY, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
CAPITAL IMPROVEMENT FUNDS (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

	EMS & Rescue Donations	Adult Behavioral Health	Community Programs	Senior Village Pass-Thru	Senior Village Sale	Road and Bridge	Law Enforcement	Election	Employee Benefits
RECEIPTS									
Intergovernmental	$ -	$ 2,727	$ 107,303	$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous	8,087	-	-	144,266	-	98	66	3	86
Sale of property	-	-	-	-	1,498,295	-	-	-	-
Total Receipts	$ 8,087	$ 2,727	$ 107,303	$ 144,266	$ 1,498,295	$ 98	$ 66	$ 3	$ 86
EXPENDITURES									
Personnel services	$ -	$ -	$ 11,518	$ -	$ -	$ -	$ -	$ -	$ -
Contractual services	-	2,066	61	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	500	144,266	-	-	-	-	-
Transfers out	-	-	-	-	198,218	98	66	3	86
Total Expenditures	$ -	$ 2,066	$ 12,079	$ 144,266	$ 198,218	$ 98	$ 66	$ 3	$ 86
RECEIPTS OVER (UNDER) EXPENDITURES	$ 8,087	$ 661	$ 95,224	$ -	$ 1,300,077	$ -	$ -	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	-	-	-	-	-	-	-	-	-
UNENCUMBERED CASH - DECEMBER 31	$ 8,087	$ 661	$ 95,224	$ -	$ 1,300,077	$ -	$ -	$ -	$ -

(Continued)

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

ATCHISON COUNTY, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
CAPITAL IMPROVEMENT FUNDS (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

	Solid Waste Capital Improvement	Joint Communications Capital Improvement	Noxious Weed Capital Outlay	Ambulance Capital Outlay	Special Bridge Project
RECEIPTS					
Use of money and property	$ 40,700	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	91,629	-
Reimbursements	-	-	-	-	90,000
Miscellaneous	-	-	-	6,005	-
Transfers in	-	-	25,000	-	-
Total Receipts	$ 40,700	$ -	$ 25,000	$ 97,634	$ 90,000
EXPENDITURES					
Contractual services	$ -	$ -	$ -	$ 7,652	$ 47,051
Commodities	-	-	1,216	-	-
Capital outlay	-	-	-	91,852	-
Transfers out	-	-	75,000	-	-
Total Expenditures	$ -	$ -	$ 76,216	$ 99,504	$ 47,051
RECEIPTS OVER (UNDER) EXPENDITURES	$ 40,700	$ -	$ (51,216)	$ (1,870)	$ 42,949
UNENCUMBERED CASH - JANUARY 1	31,744	404,056	104,867	67,251	208,966
UNENCUMBERED CASH - DECEMBER 31	$ 72,444	$ 404,056	$ 53,651	$ 65,381	$ 251,915

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

ATCHISON COUNTY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

	Actual
RECEIPTS	
Taxes and shared revenue	
Ad valorem	$ 315
16/20 M	1,945
Delinquent	18
Redemptions	1,182
Transfers in	23,686
Total Receipts	$ 27,146
EXPENDITURES	
Debt service	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 27,146
UNENCUMBERED CASH - JANUARY 1	(27,146)
UNENCUMBERED CASH - DECEMBER 31	$ -

ATCHISON COUNTY, KANSAS
SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Charges for services	$ 9,628	$ -	$ 9,628
Interest on idle funds	208	-	208
Miscellaneous	33,618	25,000	8,618
Transfers in	1,272,562	1,022,111	250,451
Total Receipts	$ 1,316,016	$ 1,047,111	$ 268,905
EXPENDITURES			
Personnel services	$ 398,598	$ 406,126	$ (7,528)
Contractual services	646,512	509,985	136,527
Commodities	26,337	81,000	(54,663)
Capital outlay	114,636	50,000	64,636
Transfers out	42,626	300,000	(257,374)
Total Expenditures	$ 1,228,709	$ 1,347,111	$ (118,402)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 87,307		
UNENCUMBERED CASH - JANUARY 1	(135,397)		
UNENCUMBERED CASH - DECEMBER 31	$ (48,090)		

ATCHISON COUNTY, KANSAS
ATCHISON SENIOR VILLAGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Charges for services	$ 756,775	$ 4,219,787	$ (3,463,012)
Intergovernmental	294,169	-	294,169
Reimbursements	50,758	212,171	(161,413)
Miscellaneous	13,446	3,500	9,946
Transfers in	198,218	-	198,218
Total Receipts	$ 1,313,366	$ 4,435,458	$ (3,122,092)
EXPENDITURES			
Personnel services	$ 777,538	$ 2,993,092	$ (2,215,554)
Contractual services	376,732	576,091	(199,359)
Commodities	87,479	406,200	(318,721)
Capital outlay	-	15,000	(15,000)
Total Expenditures	$ 1,241,749	$ 3,990,383	$ (2,748,634)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 71,617		
UNENCUMBERED CASH - JANUARY 1	(71,617)		
UNENCUMBERED CASH - DECEMBER 31	$ -		

ATCHISON COUNTY, KANSAS
NURSING HOME IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS	
Transfers in	$ -
EXPENDITURES	
Transfers out	$ 27,027
RECEIPTS OVER (UNDER) EXPENDITURES	$ (27,027)
UNENCUMBERED CASH - JANUARY 1	27,027
UNENCUMBERED CASH - DECEMBER 31	$ -

ATCHISON COUNTY, KANSAS
ATCHISON SENIOR VILLAGE RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

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

ATCHISON COUNTY, KANSAS
NURSING HOME CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Interest on idle funds	$	99
EXPENDITURES		
Transfers out	$	11,794
RECEIPTS OVER (UNDER) EXPENDITURES	$	(11,695)
UNENCUMBERED CASH - JANUARY 1		11,695
UNENCUMBERED CASH - DECEMBER 31	$	-

ATCHISON COUNTY, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
TRUST FUNDS
Regulatory Basis
For the Year Ended December 31, 2024

	Heritage Trust	W A Harwi Trust
RECEIPTS		
Miscellaneous	$ 8,744	$ 49,514
EXPENDITURES		
Allocations and distributions	$ 4,108	$ 49,514
RECEIPTS OVER (UNDER) EXPENDITURES	$ 4,636	$ -
UNENCUMBERED CASH - JANUARY 1	8,192	-
UNENCUMBERED CASH - DECEMBER 31	$ 12,828	$ -

ATCHISON COUNTY, KANSAS
SELF-FUNDED INSURANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Contributions	$	1,603,793
Stop loss reimbursements		196,917
Miscellaneous		113,368
Total Receipts	$	1,914,078
EXPENDITURES		
Claims	$	881,030
Administration		684,722
Miscellaneous		2,142
Total Expenditures	$	1,567,894
RECEIPTS OVER (UNDER) EXPENDITURES	$	346,184
UNENCUMBERED CASH - JANUARY 1		531,920
UNENCUMBERED CASH - DECEMBER 31	$	878,104

ATCHISON COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current ad valorem taxes	$ 17,282,245	$ 25,572,992	$ 28,140,286	$ 14,714,951
Vehicle excise taxes	225	652	225	652
Motor vehicle taxes	615,478	4,692,351	4,547,473	760,356
Recreational vehicle taxes	5,282	27,163	27,157	5,288
Delinquent personal property taxes	1,104	9,495	6,398	4,201
Partial payment redemption	39,821	1,317	-	41,138
County-wide sales tax	283,783	501,000	563,036	221,747
County redemption	55,623	312,749	267,424	100,948
Total Distributable Funds	$ 18,283,561	$ 31,117,719	$ 33,551,999	$ 15,849,281
State Funds				
State education building	$ -	$ 232,133	$ 232,133	$ -
State eleemosynary building	-	116,067	116,067	-
Total Office Cash	$ -	$ 348,200	$ 348,200	$ -
Subdivision Funds				
Library	$ -	$ 146,694	$ 146,694	$ -
School districts	-	10,644,145	10,644,145	-
Townships	-	1,444,152	1,444,152	-
Cities	-	5,483,555	5,483,555	-
Fire districts	-	318,226	318,226	-
Watershed districts	-	53,572	53,572	-
Drainage districts	63,754	2,400	-	66,154
Cemeteries	26	58,232	60,010	(1,752)
Total Subdivision Funds	$ 63,780	$ 18,150,976	$ 18,150,354	$ 64,402
Other Agency Funds				
Sports complex sales tax	$ 27,804	$ 687,115	$ 687,115	$ 27,804
Neighborhood revitalization	-	941,543	941,543	-
Special city and county highway	(54,771)	118,400	118,400	(54,771)
Unclaimed legacy and money	39,401	-	1,223	38,178
Over and short	(641)	273	-	(368)
Overpayment	(286)	-	-	(286)
Total Other Agency Funds	$ 11,507	$ 1,747,331	$ 1,748,281	$ 10,557
Outside Accounts Considered Agency Funds				
Law library	$ 8,280	$ 6,830	$ 10,690	$ 4,420
Clerk - Withholding account	19,897	3,324,458	3,320,125	24,230
Inmate fund	192,857	100,342	66,986	226,213
Total Outside Accounts Considered Agency Funds	$ 221,034	$ 3,431,630	$ 3,397,801	$ 254,863
Total Agency Funds	$ 18,579,882	$ 54,795,856	$ 57,196,635	$ 16,179,103

ATCHISON COUNTY, KANSAS
TAX ROLL RECONCILIATION
For the Year Ended December 31, 2024

2023 Tax roll as adjusted		
County Clerk's abstract of 2023 tax roll	$	28,251,811
Special assessments		246,798
16/20M trucks		156,429
Added taxes		17,035
Abated taxes		(242,396)
Adjusted 2023 Tax Roll	$	28,429,677
2023 Tax roll as accounted for		
Distributions	$	28,099,607
Current uncollected		330,070
2023 Tax Roll Accounted For	$	28,429,677

ATCHISON COUNTY, KANSAS
SPECIAL OBLIGATION SALES TAX REVENUE BOND
FUNDS HELD BY SPECIAL OBLIGATION BONDS TRUSTEE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

Balance - Beginning of Year	$	1,699,446
Receipts		
Sales tax collections	$	1,113,134
Dividends reinvested		87,609
Interest		104
Transfers in		295,375
Total Receipts	$	1,496,222
Disbursements		
Quarterly maintenance agreements		
ASAF	$	40,000
USD 377		10,000
Sports Complex		558,589
Debt service		426,020
Projects		143,265
Trustee agent fees		1,800
Transfers out		162,805
Total Disbursements	$	1,342,479
Balance - End of Year	$	1,853,189
Composition of Ending Balance		
Mutual Funds in Exchange Bank & Trust, Atchison, Kansas		
Sales Tax Revenue Fund	$	702,700
Management and Operating Fund		26,806
Redemption Fund		854,453
Debt Service Fund		269,230
	$	1,853,189