ATCHISON COUNTY, KANSAS

FINANCIAL STATEMENTS

December 31, 2022

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Atchison County, Kansas
Financial Statements
December 31, 2022

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Atchison County, Kansas

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, 2022, 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 of 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 City as of December 31, 2022, or the 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, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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 the *Kansas Municipal Audit and Accounting Guide*. 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 audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified opinions.

Matter Giving Rise to 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 *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management 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 1; 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. 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 City'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.

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 the 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, and the summary of receipts and disbursements-agency (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-special obligation sales tax revenue bond (Schedules 4 and 5 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

June 28, 2023

Atchison County, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General Funds:							
General	$ 905,378	$ -	$12,302,992	$ 12,541,261	$ 667,109	$ 139,185	$ 806,294
Special Purpose Funds:							
Memorial Hall	4,212	-	1,277	-	5,489	-	5,489
Fair	1,172	-	319	-	1,491	-	1,491
Historical	1,241	-	350	-	1,591	-	1,591
Noxious Weed	18,117	-	143,594	127,933	33,778	625	34,403
Joint Communication	17,302	-	1,041,290	1,014,785	43,807	36,921	80,728
Fair Maintenance	1,174	-	319	-	1,493	-	1,493
County Health	10,819	-	3,425	-	14,244	-	14,244
Home for the Aged	-	-	10,641	10,000	641	-	641
Mental Health	9,549	-	3,084	-	12,633	-	12,633
Soil Conservation	3,999	-	1,247	-	5,246	-	5,246
Extension Council	7,626	-	84,693	88,000	4,319	-	4,319
Mental Health Development	6,219	-	2,039	-	8,258	-	8,258
Council on Aging	16,812	-	5,383	-	22,195	-	22,195
Special Highway	638,613	-	703,602	676,507	665,708	5,236	670,944
General Reserve	-	-	625,902	-	625,902	-	625,902
Rescue	20,608	-	1,493	-	22,101	-	22,101
Special Law Enforcement	1,981	-	-	-	1,981	-	1,981
Register of Deeds Technology	47,798	-	18,814	43,247	23,365	-	23,365
KDWP	-	-	863	863	-	-	-
Local Alcohol Liquor	5,204	-	1,645	-	6,849	-	6,849
Special Machinery	128,629	-	72,250	170,879	30,000	1,000	31,000
Special Parks & Recreation	5,204	-	1,645	-	6,849	-	6,849
Candidate Registration Fee	1,350	-	50	-	1,400	-	1,400
Crime Prevention	7,907	-	1,350	690	8,567	-	8,567
Conceal & Carry	4,414	-	584	-	4,998	-	4,998
Sex Offender Registration	28,216	-	5,570	2,590	31,196	-	31,196
Special Motor Vehicle	17,144	-	85,159	65,057	37,246	350	37,596
Prosecuting Attorney & Training	953	-	635	953	635	-	635
Diversion	29,787	-	1,287	28,645	2,429	-	2,429
Juvenile Supervision	11,192	-	705	-	11,897	-	11,897
County Attorney Worthless Check	7,936	-	200	-	8,136	-	8,136
Safety Committee	9,360	-	40,837	8,025	42,172	215	42,387
Sheriff	64,144	-	3,565	3,820	63,889	-	63,889
Special Prosecutor Trust	1,698	-	-	-	1,698	-	1,698
Sheriff VIN Inspections	139,061	-	38,660	89,072	88,649	-	88,649
Clerk Technology	23,733	-	4,704	477	27,960	-	27,960
Treasurer Technology	20,267	-	4,704	10,444	14,527	-	14,527
IIP Supervision	3,735	-	325	-	4,060	-	4,060
Unified Courts UA Account	3,790	-	-	-	3,790	-	3,790
Special Law Enforcement State Forfeiture	9,018	-	557	-	9,575	-	9,575
Enhanced Wireless 911	187,000	-	107,005	145,631	148,374	7,734	156,108
Opioid Settlement	-	-	2,995	-	2,995	-	2,995
Adopt a Family	1,940	-	5,350	3,785	3,505	3,784	7,289
CERT	6,013	-	-	-	6,013	44	6,057
KDWP-CFAP Program	5,063	-	1,854	-	6,917	-	6,917
EMPG Grant	45,628	-	25,446	20,240	50,834	-	50,834
AISP	236,572	-	269,735	238,290	268,017	56	268,073
JISP	46,485	-	27,271	34,761	38,995	3	38,998
CMA	51,676	-	133,954	116,874	68,756	75	68,831
IIP	875	-	375	125	1,125	-	1,125
CARES Act	97,629	-	91,029	188,682	[24]	24	-
LATCF	-	-	50,000	-	50,000	-	50,000
American Rescue Plan	1,560,996	-	1,560,996	266,328	2,855,664	5,686	2,861,350

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

Atchison County, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash (Continued)
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Capital Project Funds:							
County General							
Capital Improvement	$ 1,601,651	$ -	$ -	$ 1,110,269	$ 491,382	$ 27,486	$ 518,868
Solid Waste							
Capital Improvement	248,013	-	6,300	-	254,313	-	254,313
Joint Communications							
Capital Improvement	179,651	-	-	78,262	101,389	-	101,389
Noxious Weed Capital Outlay	177,829	-	-	29,000	148,829	-	148,829
Ambulance Capital Outlay	193,688	-	-	43,476	150,212	4,616	154,828
Special Bridge Project	375,996	-	105,525	305,912	175,609	7,437	183,046
Bridge Bonding Project	154,390	-	-	154,390	-	-	-
County Road Improvements	-	-	2,000,000	802,227	1,197,773	-	1,197,773
Bond and Interest Funds:							
Bond and Interest	889	-	274,923	331,672	[55,860]	-	[55,860]
Business Funds:							
Solid Waste	94,254	-	756,421	835,786	14,889	35,396	50,285
Atchison Senior Village	109,177	-	3,848,966	3,935,048	23,095	4,085	27,180
Nursing Home Improvement	73,723	-	-	-	73,723	-	73,723
Atchison Senior Village Reserve	213,555	-	-	-	213,555	8,000	221,555
Trust Funds:							
Heritage Trust	2,592	-	9,407	10,008	1,991	-	1,991
W A Harwi Trust	-	-	376,017	258,803	117,214	-	117,214
Self-Funded Insurance	81,856	-	1,886,681	1,774,606	193,931	51,445	245,376
Total Reporting Entity (Excluding Agency Funds)	$ 7,982,503	$ -	$26,756,009	$ 25,567,423	$ 9,171,089	$ 339,403	$ 9,510,492

COMPOSITION OF CASH:	
Exchange Bank	
Checking accounts	$ 24,035,439
Certificates of deposit	1,239,277
Savings account	129,267
UMB	
Certificates of deposit	565,701
Bank of Atchison/Union State	
Certificates of deposit	1,707,316
District court	119,072
Inmate fund	144,643
Law library	2,354
Bank of Blue Valley	
Money Market	253,820
Total Cash	28,196,889
Less Agency Funds per Schedule 4	[18,686,397]
Total Reporting Entity (Excluding Agency Funds)	$ 9,510,492

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

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

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

Because the Extension Council is not a separate taxing entity, the County levies tax for the Extension Council's operations. The County appropriated $88,000 to the Extension Council in 2022. The Extension Council is presented as a governmental fund type. Separate financial information for the Extension Council may be obtained from their administrative offices at 405 Main, Effingham, Kansas 66023.

Basis of Accounting

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

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

Regulatory Basis Fund Types

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Regulatory Basis Fund Types (Continued)

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

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

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

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

Budgetary Information

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The budget for the year ended December 31, 2022 was not amended.

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 regulatory receipts are recognized when cash is received; and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for certain special purpose, capital project, trust and agency funds. Funds which require a legal operating budget are listed in Schedule 1 on page 14.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Special Assessments

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

Reimbursements

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

NOTE 2 - DEPOSITS

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

Investments. K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. As of December 31, 2022, the County held no such investments.

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

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

At December 31, 2022, the County's carrying amount of deposits was $28,196,889 and the bank balance was $28,770,307. The bank balance was held by four banks, which does not result in a concentration of credit risk. Of the bank balance, $1,250,000 was covered by federal depository insurance; $18,798,842 was collateralized with securities held by the pledging financial institutions' agents in the County's name; $9,879,872 was unsecured under a designated peak period; and the balance of $3,820 was unsecured, which is a violation of K.S.A. 9-1402.

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.

NOTE 2 - DEPOSITS (CONTINUED)

As of December 31, 2022, the funds held by the Trustee are as follows:

Investment type:	
Mutual funds: Federated Government Obligations	
Sales Tax Revenue Fund	$ 691,861
Management and Operating Reserve Fund	457,003
Redemption Fund	374,303
Debt Service Fund	9,583
Total mutual funds	$ 1,532,750

NOTE 3 - DEFINED BENEFIT PENSION PLAN

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for KPERS and 22.99% for KP&F for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $499,298 for KPERS and $457,857 for KP&F for the year ended December 31, 2022.

Net Pension Liability. As of December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $4,953,471 for KPERS and $4,409,292 for KP&F. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022 The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

NOTE 4 - COMPENSATED ABSENCES

The County provides certain paid time off benefits to full-time and Class A part-time employees based on length of service with the County. Paid time off benefits are earned based on years of service per the following schedule:

Average Shift Length									
37.50 - 40.00 Hr/Week		42.00 - 48.00 Hr/Week		56 Hr/Week		Part Time		Salaried	
Years of Service	Hours Accrued Per Payroll	Years of Service	Hours Accrued Per Payroll	Years of Service	Hours Accrued Per Payroll	Years of Service	Hours Accrued Per Payroll	Years of Service	Days Accrued Per Year
0 - 4	6.5	0 - 4	7.25	0 - 4	10.25	0 - 4	3.25	0 - 4	30
5 - 9	7.5	5 - 9	8.25	5 - 9	11.25	5 - 9	3.75	5 - 9	32
10 - 14	8	10 - 14	8.75	10 - 14	12	10 - 14	4	10 - 14	35
15 +	9.5	15 +	10.5	15 +	14.25	15 +	4.75	15 +	40

Good standing full-time employees with more than one year of service who voluntarily leave employment with the County will receive payment for any earned but unused paid time off benefits, not to exceed the maximum hours allowed per the following schedule:

Average Shift Length					
37.50 - 40.00 Hr/Week		42.00 - 48.00 Hr/Week		56 Hr/Week	
Years of Service	Maximum Accrual	Years of Service	Hours Accrued Per Payroll	Years of Service	Hours Accrued Per Payroll
0 - 4	208	0 - 4	240	0 - 4	336
5 - 9	240	5 - 9	264	5 - 9	360
10 - 14	264	10 - 14	288	10 - 14	384
15 +	320	15 +	360	15 +	480

The payment will be received with the employee's final paycheck and shall be calculated based upon the employee's rate of pay at the time of separation. There will be no payout of earned but unused paid time off benefits for salaried employees upon voluntarily leaving employment with the County.

As of December 31, 2022, the County's liability for unused paid time off benefits was $307,462.

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, 2022.

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, 2022.

NOTE 7 - MEDICAL SELF-INSURANCE PLAN

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

The below table summarizes activity for the year ended December 31, 2022:

	2021	2022
Unpaid claims, January 1	$ 75,116	$ 103,083
Incurred claims (including IBNRs)	1,137,078	1,177,790
Claim payments	[1,109,111]	[1,163,711]
Unpaid claims, December 31	$ 103,083	$ 117,162

NOTE 8 - TRANSFERS

Operating transfers were as follows for the year ended December 31, 2022:

From	To	Amount	Regulatory Authority
General Fund	Special Highway Fund	$ 94,358	K.S.A. 12-1,119
Special Bridge Project Fund	General Fund	75,809	K.S.A. 19-120
CARES Fund	Atchison Senior Village Fund	185,046	Grant agreement
CARES Fund	General Fund	3,636	Grant agreement
W A Harwi Trust Fund	Atchison Senior Village Fund	258,803	Resolution
		$ 617,652	

NOTE 9 - 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 10 - 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 11 - LONG-TERM DEBT

The following table summarizes changes in long-term debt for the year ended December 31, 2022:

Type of Issue	Beginning Principal Outstanding	Additions to Principal	Reductions of Principal	Ending Principal Outstanding	Interest Paid
General Obligation Bonds	$1,470,000	$2,000,000	$ 190,000	$3,280,000	$ 49,539
Special Obligation Sales Tax Revenue Bonds	1,728,156	-	385,661	1,342,495	40,358
Finance Leases	772,980	-	700,292	72,688	24,888
Total	$3,971,136	$2,000,000	$1,275,953	$4,695,183	$114,785

General Obligation Bonds. The following table details the County's outstanding general obligation debt as of December 31, 2022:

General Obligation Bonds	Interest Rate	Amount Outstanding	Original Amount	Date of Issue	Final Maturity
Series 2020A	3.37%	$ 1,280,000	$ 2,000,000	8/30/2018	10/1/2018
Series 2022A	3.105%	2,000,000	2,000,000	6/29/2022	10/1/2029
		$ 3,280,000	$ 4,000,000		

On June 29, 2022, the County issued General Obligation Bonds, Series 2022-A, in the amount of $2,000,000. Proceeds of the bonds will be used to pay the costs of certain county road improvements. The bonds carry an interest rate of 3.105% and are scheduled to mature on October 1, 2029.

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

Year Ending December 31,	Principal	Interest
2023	$ 440,000	$ 121,106
2024	475,000	91,057
2025	490,000	75,765
2026	505,000	59,994
2027	520,000	43,744
2028 - 2029	850,000	36,783
	$ 3,280,000	$ 428,450

Special Obligation Sales Tax Revenue Bonds. The following table details the County's outstanding special obligation sales tax revenue bonds as of December 31, 2022:

Special Obligation Sales Tax Revenue Bonds	Interest Rate	Amount Outstanding	Original Amount	Date of Issue	Final Maturity
Series 2016 Refunding	3.37%	$1,342,495	$3,543,255	11/10/2016	4/1/2026

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

NOTE 11 - LONG-TERM DEBT (CONTINUED)

Year Ending December 31,	Principal	Interest
2023	$ 395,809	$ 30,210
2024	406,223	19,796
2025	416,912	9,107
2026	123,550	612
	$ 1,342,495	$ 59,725

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

The bonds are subject to special mandatory redemption provisions starting December 1, 2012, and on each December 1 thereafter at a redemption price equal to the principal amount of Series 2016 Bonds redeemed, plus accrued interest thereon to the redemption date.

Finance Leases. The County has entered into lease agreements for the acquisition of equipment in the current and prior years.

The following table details the County's outstanding finance lease agreements as of December 31, 2022:

Finance Leases	Interest Rate	Amount Outstanding	Original Amount	Date of Issue	Final Maturity
938 Wheel Loader	3.53%	$ 40,640	189,791	3/20/2018	3/20/2023
Backhoe	3.75%	32,048	123,612	10/29/2019	10/29/2024
Total		$ 72,688	$ 313,403		

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

Year Ending December 31,	Principal	Interest
2023	$ 72,688	$ 2,636

NOTE 11 - LONG-TERM DEBT (CONTINUED)

Bonded Indebtedness Limitation. Kansas statutes restrict the level of the authorized and outstanding bonded indebtedness of the County to not more than three percent of the assessed valuation of all tangible property within such county, as certified to the County Clerk on the preceding August 25th valuation date. Following is the County's debt limitation and debt margin as of December 31, 2022:

Total assessed valuation	$ 182,938,807
3% debt limitation per K.S.A. 10-306	5,488,164
Total outstanding general obligation debt	3,280,000
General obligation debt margin	$ 2,208,164

Conduit Debt. From time to time, the County has issued industrial revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are generally payable from and secured by the project financed and if needed, additional assets and/or revenues of the private-sector entity served by the bond issuance. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, or any political subdivision thereof is obligated in any manner in the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

NOTE 12 - STATUTORY VIOLATION

Actual exceeded budgeted expenditures in the Special Highway and Bond and Interest funds, which is a violation of K.S.A. 79-2935.

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Atchison County, Kansas
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year Budget	Variance Over [Under]
Governmental Type Funds:					
General Funds:					
General	$ 12,340,169	$ 211,073	$ 12,551,242	$ 12,541,261	$ [9,981]
Special Purpose Funds:					
Memorial Hall	-	-	-	-	-
Fair	-	-	-	-	-
Historical	-	-	-	-	-
Noxious Weed	173,000	-	173,000	127,933	[45,067]
Joint Communications	1,144,865	-	1,144,865	1,014,785	[130,080]
Fair Maintenance	-	-	-	-	-
County Health	-	-	-	-	-
Home for the Aged	10,000	-	10,000	10,000	-
Mental Health	-	-	-	-	-
Soil Conservation	-	-	-	-	-
Extension Council	88,000	-	88,000	88,000	-
Mental Health Development	-	-	-	-	-
Council on Aging	-	-	-	-	-
Special Highway	440,000	215,545	655,545	676,507	20,962
Bond and Interest Fund:					
Bond and Interest	281,615	-	281,615	331,672	50,057
Business Funds:					
Solid Waste	905,235	-	905,235	835,786	[69,449]
Atchison Senior Village	4,354,315	-	4,354,315	3,935,048	[419,267]

SCHEDULE 2-1

Atchison County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
General Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Budget	Actual	Variance Over [Under]
Receipts			
Taxes and shared revenues:			
Ad valorem tax	$ 9,671,562	$ 9,544,141	$ [127,421]
Motor vehicle tax	810,715	802,674	[8,041]
16/20M tax	71,533	73,039	1,506
Recreation vehicle tax	15,204	12,173	[3,031]
Delinquent tax	80,000	352,868	272,868
Excise tax	1,204	195	[1,009]
Redemptions	50,000	144,754	94,754
Local alcohol liquor tax	2,723	1,646	[1,077]
In lieu of tax	10,000	10,896	896
Commercial vehicle tax	31,316	33,417	2,101
Neighborhood revitalization rebate	[322,723]	[318,192]	4,531
Licenses, permits and fees	208,900	178,129	[30,771]
Charges for services	804,000	937,178	133,178
Use of money and property	165,000	138,805	[26,195]
Fines, forfeitures and penalties	40,150	6,393	[33,757]
Reimbursements	72,100	97,815	25,715
Miscellaneous	-	113,258	113,258
Transfer in	-	173,803	173,803
Total Receipts	$ 11,711,684	12,302,992	$ 591,308
Expenditures			
County Commission:			
Personnel services	137,330	130,900	[6,430]
Contractual services	8,100	6,264	[1,836]
Materials and supplies	2,500	3,290	790
Capital outlay	2,000	766	[1,234]
Total County Commission	149,930	141,220	[8,710]
County Clerk:			
Personnel services	205,800	203,535	[2,265]
Contractual services	7,900	4,555	[3,345]
Materials and supplies	2,900	2,488	[412]
Capital outlay	2,000	1,509	[491]
Total County Clerk	218,600	212,087	[6,513]
County Treasurer:			
Personnel services	263,030	222,218	[40,812]
Contractual services	15,750	14,348	[1,402]
Materials and supplies	500	81	[419]
Capital outlay	1,000	-	[1,000]
Total County Treasurer	280,280	236,647	[43,633]

See independent auditor's report on the financial statements.

Atchison County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
General Fund (Continued)
Regulatory Basis
For the Year Ended December 31, 2022

	Budget	Actual	Variance Over [Under]
Expenditures (Continued)			
County Attorney:			
Personnel services	$ 311,656	$ 314,880	$ 3,224
Contractual services	20,000	30,047	10,047
Materials and supplies	18,500	6,863	[11,637]
Capital outlay	3,000	4,102	1,102
Total County Attorney	353,156	355,892	2,736
Register of Deeds:			
Personnel services	173,450	169,438	[4,012]
Contractual services	3,150	24,942	21,792
Materials and supplies	2,000	1,845	[155]
Capital outlay	500	-	[500]
Total Register of Deeds	179,100	196,225	17,125
County Lake:			
Personnel services	5,000	1,117	[3,883]
Contractual services	500	5,844	5,344
Materials and supplies	4,500	-	[4,500]
Total County Lake	10,000	6,961	[3,039]
Administration/HR:			
Personnel services	144,700	137,657	[7,043]
Contractual services	2,950	4,384	1,434
Materials and supplies	3,100	2,924	[176]
Capital outlay	1,500	173	[1,327]
Total Administration/HR	152,250	145,138	[7,112]
Facilities & Maintenance:			
Personnel services	276,510	262,202	[14,308]
Contractual services	66,040	61,884	[4,156]
Materials and supplies	26,100	12,603	[13,497]
Capital outlay	20,000	14,425	[5,575]
Total Facilities & Maintenance	388,650	351,114	[37,536]
Emergency Management:			
Personnel services	142,735	141,327	[1,408]
Contractual services	43,000	42,583	[417]
Materials and supplies	25,800	21,857	[3,943]
Capital outlay	65,000	2,493	[62,507]
Total Emergency Management	276,535	208,260	[68,275]
County Counselor:			
Personnel services	111,115	111,253	138
Contractual services	19,550	8,379	[11,171]
Commodities	250	60	[190]
Total County Counselor	130,915	119,692	[11,223]

SCHEDULE 2-1

Atchison County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
General Fund (Continued)
Regulatory Basis
For the Year Ended December 31, 2022

	Budget	Actual	Variance Over [Under]
Expenditures (Continued)			
County Appraiser:			
Personnel services	$ 389,065	$ 354,300	$ [34,765]
Contractual services	18,500	9,487	[9,013]
Materials and supplies	22,350	13,041	[9,309]
Capital outlay	35,000	33,485	[1,515]
Total County Appraiser	464,915	410,313	[54,602]
Road and Bridge:			
Personnel services	1,097,275	1,019,837	[77,438]
Contractual services	741,400	1,177,669	436,269
Materials and supplies	1,005,500	851,961	[153,539]
Capital outlay	375,282	-	[375,282]
Total Road and Bridge	3,219,457	3,049,467	[169,990]
Election:			
Personnel services	36,259	71,498	35,239
Contractual services	55,450	46,855	[8,595]
Materials and supplies	5,770	4,650	[1,120]
Capital outlay	2,500	1,695	[805]
Total Election	99,979	124,698	24,719
Emergency Medical Services:			
Personnel services	1,627,140	1,713,008	85,868
Contractual services	70,500	69,637	[863]
Materials and supplies	95,500	114,472	18,972
Capital outlay	130,000	50,000	[80,000]
Total Emergency Medical Services	1,923,140	1,947,117	23,977
Sheriff:			
Personnel services	2,074,170	2,161,723	87,553
Contractual services	515,400	364,130	[151,270]
Materials and supplies	162,500	284,776	122,276
Capital outlay	130,000	158,573	28,573
Total Sheriff	2,882,070	2,969,202	87,132
IT-GIS:			
Personnel services	236,615	238,867	2,252
Contractual services	147,500	127,073	[20,427]
Materials and supplies	7,500	3,733	[3,767]
Capital outlay	102,000	15,013	[86,987]
Total IT-GIS	493,615	384,686	[108,929]
County General:			
Contractual services	139,500	102,038	[37,462]
Materials and supplies	15,100	30,188	15,088
Capital outlay	20,000	3,346	[16,654]
Total County General	174,600	135,572	[39,028]

Atchison County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
General Fund (Continued)
Regulatory Basis
For the Year Ended December 31, 2022

	Budget	Actual	Variance Over [Under]
Expenditures (Continued)			
County Services Related Funds:			
District Court	$ 90,460	$ 45,022	$ [45,438]
Tort Liability	190,000	207,969	17,969
Safety Committee	2,000	1,721	[279]
Wellness Committee	5,000	-	[5,000]
Court Appointed Attorney	152,000	176,376	24,376
Juvenile Detention	35,000	15,300	[19,700]
Total County Services Related Funds	474,460	446,388	[28,072]
Outside Agencies:			
Atchison Area Chamber of Commerce	7,500	7,500	-
NEK Environmental Services	10,000	10,000	-
NEK Area Aging	2,637	2,637	-
Regional Crisis Center	29,574	29,574	-
Locally Atchison Main Street	7,500	7,500	-
Memorial Hall	30,000	30,000	-
Fair	7,500	7,500	-
Fair Maintenance	7,500	7,500	-
County Health	80,000	80,000	-
Historical Society	10,000	10,000	-
Mental Health Clinic	73,000	73,000	-
Conservation District	30,306	30,306	-
Mental Health Development	48,000	48,000	-
Council on Aging	125,000	125,000	-
Total Outside Agencies	468,517	468,517	-
Non-Departmental:			
Miscellaneous	-	6,163	6,163
Transfer out	-	625,902	625,902
Adjustment for qualifying budget credits	211,073	-	[211,073]
Total Non-Departmental	211,073	632,065	420,992
Total Expenditures	12,551,242	12,541,261	[9,981]
Receipts Over [Under] Expenditures		[238,269]	
Unencumbered Cash, Beginning		905,378	
Unencumbered Cash, Ending		$ 667,109	

SCHEDULE 2-2

Atchison County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Memorial Hall Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Budget	Actual	Variance Over [Under]
Receipts			
Taxes and shared revenues:			
Ad valorem tax	$ -	$ [74]	$ [74]
Motor vehicle tax	-	483	483
16/20M tax	-	249	249
Recreation vehicle tax	-	7	7
Delinquent tax	-	92	92
Redemptions	-	520	520
Total Receipts	$ -	1,277	$ 1,277
Expenditures			
Allocations and distributions	$ -	-	$ -
Total Expenditures	$ -	-	$ -
Receipts Over [Under] Expenditures		1,277	
Unencumbered Cash, Beginning		4,212	
Unencumbered Cash, Ending		$ 5,489	

See independent auditor's report on the financial statements.

Atchison County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Fair Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Budget	Actual	Variance Over [Under]
Receipts			
Taxes and shared revenues:			
Ad valorem tax	$ -	$ [18]	$ [18]
Motor vehicle tax	-	118	118
16/20M tax	-	61	61
Recreation vehicle tax	-	2	2
Delinquent tax	-	23	23
Redemptions	-	133	133
Total Receipts	$ -	319	$ 319
Expenditures			
Allocations and distributions	$ -	-	$ -
Total Expenditures	$ -	-	$ -
Receipts Over [Under] Expenditures		319	
Unencumbered Cash, Beginning		1,172	
Unencumbered Cash, Ending		$ 1,491	

SCHEDULE 2-4

Atchison County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Historical Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Budget	Actual	Variance Over [Under]
Receipts			
Taxes and shared revenues:			
Ad valorem tax	$ -	$ [18]	$ [18]
Motor vehicle tax	-	115	115
16/20M tax	-	60	60
Recreation vehicle tax	-	2	2
Delinquent tax	-	26	26
Redemptions	-	165	165
Total Receipts	$ -	350	$ 350
Expenditures			
Allocations and distributions	$ -	-	$ -
Total Expenditures	$ -	-	$ -
Receipts Over [Under] Expenditures		350	
Unencumbered Cash, Beginning		1,241	
Unencumbered Cash, Ending		$ 1,591	

Atchison County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Noxious Weed Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Budget	Actual	Variance Over [Under]
Receipts			
Taxes and shared revenues:			
Ad valorem tax	$ 99,986	$ 98,788	$ [1,198]
Motor vehicle tax	11,719	11,477	[242]
16/20M tax	1,034	988	[46]
Recreation vehicle tax	219	174	[45]
Delinquent tax	-	366	366
Excise tax	17	3	[14]
Redemptions	135	1,773	1,638
Commercial vehicle tax	453	483	30
Neighborhood revitalization rebate	[3,336]	[3,291]	45
Charges for services	30,000	32,158	2,158
Miscellaneous	-	675	675
Total Receipts	$ 140,227	143,594	$ 3,367
Expenditures			
Personnel services	$ 62,000	35,093	$ [26,907]
Contractual services	15,000	14,524	[476]
Materials and supplies	91,000	71,885	[19,115]
Capital outlay	5,000	6,431	1,431
Total Expenditures	$ 173,000	127,933	$ [45,067]
Receipts Over [Under] Expenditures		15,661	
Unencumbered Cash, Beginning		18,117	
Unencumbered Cash, Ending		$ 33,778	

SCHEDULE 2-6

Atchison County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Joint Communication Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Budget	Actual	Variance Over [Under]
Receipts			
Taxes and shared revenues:			
Sales tax	$ 1,250,384	$ 1,038,805	$ [211,579]
Reimbursements	-	2,485	2,485
Total Receipts	$ 1,250,384	1,041,290	$ [209,094]
Expenditures			
Personnel services	$ 564,476	569,586	$ 5,110
Contractual services	216,189	215,662	[527]
Materials and supplies	7,200	5,537	[1,663]
Capital outlay	224,000	224,000	-
Transfer out	133,000	-	[133,000]
Total Expenditures	$ 1,144,865	1,014,785	$ [130,080]
Receipts Over [Under] Expenditures		26,505	
Unencumbered Cash, Beginning		17,302	
Unencumbered Cash, Ending		$ 43,807	

See independent auditor's report on the financial statements.

Atchison County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Fair Maintenance Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Budget	Actual	Variance Over [Under]
Receipts			
Taxes and shared revenues:			
Ad valorem tax	$ -	$ [18]	$ [18]
Motor vehicle tax	-	118	118
16/20M tax	-	61	61
Recreation vehicle tax	-	2	2
Delinquent tax	-	23	23
Redemptions	-	133	133
Total Receipts	$ -	319	$ 319
Expenditures			
Allocations and distributions	$ -	-	$ -
Total Expenditures	$ -	-	$ -
Receipts Over [Under] Expenditures		319	
Unencumbered Cash, Beginning		1,174	
Unencumbered Cash, Ending		$ 1,493	

SCHEDULE 2-8

Atchison County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
County Health Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Budget	Actual	Variance Over [Under]
Receipts			
Taxes and shared revenues:			
Ad valorem tax	$ -	$ [197]	$ [197]
Motor vehicle tax	-	1,286	1,286
16/20M tax	-	664	664
Recreation vehicle tax	-	18	18
Delinquent tax	-	241	241
Excise tax	-	1	1
Redemptions	-	1,411	1,411
Commercial vehicle tax	-	1	1
Total Receipts	$ -	3,425	$ 3,425
Expenditures			
Allocations and distributions	$ -	-	$ -
Total Expenditures	$ -	-	$ -
Receipts Over [Under] Expenditures		3,425	
Unencumbered Cash, Beginning		10,819	
Unencumbered Cash, Ending		$ 14,244	

Atchison County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Home for the Aged Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Budget	Actual	Variance Over [Under]
Receipts			
Taxes and shared revenues:			
Ad valorem tax	$ 9,917	$ 9,810	$ [107]
Motor vehicle tax	800	823	23
16/20M tax	71	88	17
Recreation vehicle tax	16	12	[4]
Delinquent tax	-	27	27
Redemptions	-	175	175
Commercial vehicle tax	31	33	2
Neighborhood revitalization rebate	[331]	[327]	4
Total Receipts	$ 10,504	10,641	$ 137
Expenditures			
Contractual services	$ 5,000	10,000	$ 5,000
Materials and supplies	5,000	-	[5,000]
Total Expenditures	$ 10,000	10,000	$ -
Receipts Over [Under] Expenditures		641	
Unencumbered Cash, Beginning		-	
Unencumbered Cash, Ending		$ 641	

SCHEDULE 2-10

Atchison County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Mental Health Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Budget	Actual	Variance Over [Under]
Receipts			
Taxes and shared revenues:			
Ad valorem tax	$ -	$ [180]	$ [180]
Motor vehicle tax	-	1,173	1,173
16/20M tax	-	606	606
Delinquent tax	-	221	221
Recreation vehicle tax	-	17	17
Excise tax	-	1	1
Redemptions	-	1,245	1,245
Commercial vehicle tax	-	1	1
Total Receipts	$ -	3,084	$ 3,084
Expenditures			
Allocations and distributions	$ -	-	$ -
Total Expenditures	$ -	-	$ -
Receipts Over [Under] Expenditures		3,084	
Unencumbered Cash, Beginning		9,549	
Unencumbered Cash, Ending		$ 12,633	

See independent auditor's report on the financial statements.

Atchison County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Soil Conservation Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Budget	Actual	Variance Over [Under]
Receipts			
Taxes and shared revenues:			
Ad valorem tax	$ -	$ [72]	$ [72]
Motor vehicle tax	-	467	467
16/20M tax	-	241	241
Delinquent tax	-	88	88
Recreation vehicle tax	-	7	7
Redemptions	-	516	516
Total Receipts	$ -	1,247	$ 1,247
Expenditures			
Allocations and distributions	$ -	-	$ -
Total Expenditures	$ -	-	$ -
Receipts Over [Under] Expenditures		1,247	
Unencumbered Cash, Beginning		3,999	
Unencumbered Cash, Ending		$ 5,246	

SCHEDULE 2-12

Atchison County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Extension Council Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Budget	Actual	Variance Over [Under]
Receipts			
Taxes and shared revenues:			
Ad valorem tax	$ 71,213	$ 70,427	$ [786]
Motor vehicle tax	11,758	11,852	94
16/20M tax	1,037	1,165	128
Recreation vehicle tax	221	180	[41]
Delinquent tax	-	421	421
Excise tax	17	3	[14]
Redemptions	200	2,505	2,305
Commercial vehicle tax	454	485	31
Neighborhood revitalization rebate	[2,376]	[2,345]	31
Total Receipts	$ 82,524	84,693	$ 2,169
Expenditures			
Allocations and distributions	$ 88,000	88,000	$ -
Total Expenditures	$ 88,000	88,000	$ -
Receipts Over [Under] Expenditures		[3,307]	
Unencumbered Cash, Beginning		7,626	
Unencumbered Cash, Ending		$ 4,319	

See independent auditor's report on the financial statements.

Atchison County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Mental Health Development Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Budget	Actual	Variance Over [Under]
Receipts			
Taxes and shared revenues:			
Ad valorem tax	$ -	$ [118]	$ [118]
Motor vehicle tax	-	768	768
16/20M tax	-	396	396
Recreation vehicle tax	-	11	11
Delinquent tax	-	145	145
Excise tax	-	1	1
Redemptions	-	836	836
Total Receipts	$ -	2,039	$ 2,039
Expenditures			
Allocations and distributions	$ -	-	$ -
Total Expenditures	$ -	-	$ -
Receipts Over [Under] Expenditures		2,039	
Unencumbered Cash, Beginning		6,219	
Unencumbered Cash, Ending		$ 8,258	

SCHEDULE 2-14

Atchison County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Council on Aging Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Budget	Actual	Variance Over [Under]
Receipts			
Taxes and shared revenues:			
Ad valorem tax	$ -	$ [306]	$ [306]
Motor vehicle tax	-	1,988	1,988
16/20M tax	-	1,025	1,025
Recreation vehicle tax	-	28	28
Delinquent tax	-	393	393
Excise tax	-	2	2
Redemptions	-	2,252	2,252
Commercial vehicle tax	-	1	1
Total Receipts	$ -	5,383	$ 5,383
Expenditures			
Allocations and distributions	$ -	-	$ -
Total Expenditures	$ -	-	$ -
Receipts Over [Under] Expenditures		5,383	
Unencumbered Cash, Beginning		16,812	
Unencumbered Cash, Ending		$ 22,195	

See independent auditor's report on the financial statements.

Atchison County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Special Highway Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Budget	Actual	Variance Over [Under]
Receipts			
Taxes and shared revenues:			
Gas tax	$ 440,000	$ 486,178	$ 46,178
Reimbursements	-	215,545	215,545
Miscellaneous	-	1,879	1,879
Total Receipts	$ 440,000	703,602	$ 263,602
Expenditures			
Contractual services	$ 240,000	471,806	$ 231,806
Materials and supplies	200,000	110,277	[89,723]
Capital outlay	-	66	66
Transfers out	-	94,358	94,358
Adjustment for qualiying budget credit	215,545	-	[215,545]
Total Expenditures	$ 655,545	676,507	$ 20,962
Receipts Over [Under] Expenditures		27,095	
Unencumbered Cash, Beginning		638,613	
Unencumbered Cash, Ending		$ 665,708	

SCHEDULE 2-16

Atchison County, Kansas
Schedule of Receipts and Expenditures - Actual*
Special Purpose Funds
Regulatory Basis
For the Year Ended December 31, 2022

	General Reserve	Rescue	Special Law Enforcement	Register of Deeds Technology	KDWP	Local Alcohol Liquor
Receipts						
Taxes and shared revenues	$ -	$ 20	$ -	$ -	$ -	$ 1,645
Licenses, permits and fees	-	-	-	-	863	-
Use of money and property	-	-	-	-	-	-
Fines, fees and forfeitures	-	-	-	-	-	-
Reimbursements	-	1,473	-	-	-	-
Miscellaneous	-	-	-	18,814	-	-
Transfers in	625,902	-	-	-	-	-
Total Receipts	625,902	1,493	-	18,814	863	1,645
Expenditures						
Personnel services	-	-	-	-	-	-
Contractual services	-	-	-	-	863	-
Materials and supplies	-	-	-	5,856	-	-
Capital outlay	-	-	-	-	-	-
Miscellaneous	-	-	-	37,391	-	-
Total Expenditures	-	-	-	43,247	863	-
Receipts Over [Under] Expenditures	625,902	1,493	-	[24,433]	-	1,645
Unencumbered Cash, Beginning	-	20,608	1,981	47,798	-	5,204
Unencumbered Cash, Ending	$ 625,902	$ 22,101	$ 1,981	$ 23,365	$ -	$ 6,849

* These funds are not required to be budgeted

See independent auditor's report on the financial statements.

Special Machinery	Special Parks & Recreation	Candidate Registration Fee	Crime Prevention	Conceal & Carry	Sex Offender Registration	Special Motor Vehicle	Prosecuting Attorney Training	Diversion
$ -	$ 1,645	$ -	$ -	$ -	$ -	$ 83,058	$ -	$ -
-	-	50	-	584	5,570	-	635	-
72,250	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1,287
-	-	-	-	-	-	-	-	-
-	-	-	1,350	-	-	2,101	-	-
-	-	-	-	-	-	-	-	-
72,250	1,645	50	1,350	584	5,570	85,159	635	1,287
-	-	-	-	-	-	55,763	-	-
-	-	-	-	-	2,590	2,215	953	-
170,879	-	-	690	-	-	6,558	-	-
-	-	-	-	-	-	-	-	28,645
-	-	-	-	-	-	521	-	-
170,879	-	-	690	-	2,590	65,057	953	28,645
[98,629]	1,645	50	660	584	2,980	20,102	[318]	[27,358]
128,629	5,204	1,350	7,907	4,414	28,216	17,144	953	29,787
$ 30,000	$ 6,849	$ 1,400	$ 8,567	$ 4,998	$ 31,196	$ 37,246	$ 635	$ 2,429

See independent auditor's report on the financial statements.

SCHEDULE 2-16

Atchison County, Kansas
Schedule of Receipts and Expenditures - Actual*
Special Purpose Funds (Continued)
Regulatory Basis
For the Year Ended December 31, 2022

	Juvenile Supervision	County Attorney Worthless Check	Safety Committee	Sheriff	Special Prosecutor Trust	Sheriff VIN Inspections
Receipts						
Taxes and shared revenues	$ -	$ -	$ -	$ -	$ -	$ -
Licenses, permits and fees	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-
Fines, fees and forfeitures	705	200	-	-	-	-
Reimbursements	-	-	37,479	-	-	-
Miscellaneous	-	-	3,358	3,565	-	38,660
Transfers in	-	-	-	-	-	-
Total Receipts	705	200	40,837	3,565	-	38,660
Expenditures						
Personnel services	-	-	-	-	-	-
Contractual services	-	-	5,291	-	-	2,400
Materials and supplies	-	-	896	-	-	86,672
Capital outlay	-	-	1,838	-	-	-
Miscellaneous	-	-	-	3,820	-	-
Total Expenditures	-	-	8,025	3,820	-	89,072
Receipts Over [Under] Expenditures	705	200	32,812	[255]	-	[50,412]
Unencumbered Cash, Beginning	11,192	7,936	9,360	64,144	1,698	139,061
Unencumbered Cash, Ending	$ 11,897	$ 8,136	$ 42,172	$ 63,889	$ 1,698	$ 88,649

* These funds are not required to be budgeted

Clerk Technology	Treasurer Technology	IIP Supervision	Unified Courts UA Accounts	Special Law Enforcement State Forfeiture	Enhanced Wireless 911	Opioid Settlement	Adopt A Family
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	325	-	557	106,847	-	-
-	-	-	-	-	158	-	-
4,704	4,704	-	-	-	-	2,995	5,350
-	-	-	-	-	-	-	-
4,704	4,704	325	-	557	107,005	2,995	5,350
-	-	-	-	-	-	-	-
-	-	-	-	-	137,489	-	-
-	-	-	-	-	8,142	-	3,785
-	10,444	-	-	-	-	-	-
477	-	-	-	-	-	-	-
477	10,444	-	-	-	145,631	-	3,785
4,227	[5,740]	325	-	557	[38,626]	2,995	1,565
23,733	20,267	3,735	3,790	9,018	187,000	-	1,940
$ 27,960	$ 14,527	$ 4,060	$ 3,790	$ 9,575	$ 148,374	$ 2,995	$ 3,505

SCHEDULE 2-17

Atchison County, Kansas
Schedule of Receipts and Expenditures - Actual*
Special Purpose Funds - Grants
Regulatory Basis
For the Year Ended December 31, 2022

	CERT	KDWP-CFAP Program	EMPG Grant
Receipts			
Reimbursements	$ -	$ -	$ 2,460
Miscellaneous	-	-	-
Grants	-	1,854	22,986
Total Receipts	-	1,854	25,446
Expenditures			
Personnel services	-	-	11,382
Contractual services	-	-	8,858
Miscellaneous	-	-	-
Grants and reimbursed expense	-	-	-
Transfers out	-	-	-
Total Expenditures	-	-	20,240
Receipts Over [Under] Expenditures	-	1,854	5,206
Unencumbered Cash, Beginning	6,013	5,063	45,628
Unencumbered Cash, Ending	$ 6,013	$ 6,917	$ 50,834

* These funds are not required to be budgeted

See independent auditor's report on the financial statements.

AISP	JISP	CMA	IIP	CARES Act	LATCF	American Rescue Plan
$ 24,485	$ 7,682	$ 5,539	$ -	$ -	$ -	$ -
24	-	-	-	91,029	-	-
245,226	19,589	128,415	375	-	50,000	1,560,996
269,735	27,271	133,954	375	91,029	50,000	1,560,996
212,541	29,930	99,650	-	-	-	214,800
-	-	-	-	-	-	51,528
23,517	4,725	16,947	125	-	-	-
2,232	106	277	-	-	-	-
-	-	-	-	188,682	-	-
238,290	34,761	116,874	125	188,682	-	266,328
31,445	[7,490]	17,080	250	[97,653]	50,000	1,294,668
236,572	46,485	51,676	875	97,629	-	1,560,996
$ 268,017	$ 38,995	$ 68,756	$ 1,125	$ [24]	$ 50,000	$ 2,855,664

SCHEDULE 2-18

Atchison County, Kansas
Schedule of Receipts and Expenditures - Actual*
Capital Improvement Funds
Regulatory Basis
For the Year Ended December 31, 2022

	County General Capital Improvement	Solid Waste Capital Improvement	Joint Communications Capital Improvement
Receipts			
Taxes and shared revenues	$ -	$ -	$ -
Reimbursements	-	-	-
Miscellaneous	-	6,300	-
Bond proceeds	-	-	-
Total Receipts	-	6,300	-
Expenditures			
Contractual services	-	-	-
Commodities	-	-	-
Capital outlay	1,110,269	-	78,262
Transfers out	-	-	-
Total Expenditures	1,110,269	-	78,262
Receipts Over [Under] Expenditures	[1,110,269]	6,300	[78,262]
Unencumbered Cash, Beginning	1,601,651	248,013	179,651
Unencumbered Cash, Ending	$ 491,382	$ 254,313	$ 101,389

* These funds are not required to be budgeted

See independent auditor's report on the financial statements.

Noxious Weed Capital Outlay	Ambulance Capital Outlay	Special Bridge Project	Bridge Bonding Project	Bridge Bonding Project
$ -	$ -	$ 94,287	$ -	$ -
-	-	11,238	-	-
-	-	-	-	-
-	-	-	-	2,000,000
-	-	105,525	-	2,000,000
-	-	219,459	154,390	802,227
-	-	10,644	-	-
29,000	43,476	-	-	-
-	-	75,809	-	-
29,000	43,476	305,912	154,390	802,227
[29,000]	[43,476]	[200,387]	[154,390]	1,197,773
177,829	193,688	375,996	154,390	-
$ 148,829	$ 150,212	$ 175,609	$ -	$ 1,197,773

SCHEDULE 2-19

Atchison County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Bond and Interest Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Budget	Actual	Variance Over [Under]
Receipts			
Taxes and shared revenues:			
Ad valorem tax	$ 235,552	$ 232,326	$ [3,226]
Motor vehicle tax	33,532	35,848	2,316
16/20M tax	2,944	4,452	1,508
Recreation vehicle tax	459	541	82
Delinquent tax	-	1,274	1,274
Excise tax	50	10	[40]
Redemptions	-	6,846	6,846
Commercial vehicle tax	1,289	1,377	88
Neighborhood revitalization rebate	[7,860]	[7,751]	109
Total Receipts	$ 265,966	274,923	$ 8,957
Expenditures			
Debt Service			
Bond principal	$ 190,000	190,000	$ -
Bond interest	49,540	49,539	[1]
Lease payment	42,075	92,133	50,058
Total Expenditures	$ 281,615	331,672	$ 50,057
Receipts Over [Under] Expenditures		[56,749]	
Unencumbered Cash, Beginning		889	
Unencumbered Cash, Ending		$ [55,860]	

Atchison County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Solid Waste Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Budget	Actual	Variance Over [Under]
Receipts			
Taxes and shared revenues:			
Sales and use taxes	$ 578,858	$ 384,989	$ [193,869]
Charges for services	300,000	344,598	44,598
Miscellaneous	12,000	26,834	14,834
Total Receipts	$ 890,858	756,421	$ [134,437]
Expenditures			
Personnel services	$ 274,325	300,774	$ 26,449
Contractual services	459,100	499,067	39,967
Materials and supplies	52,500	35,945	[16,555]
Capital outlay	109,310	-	[109,310]
Transfers out	10,000	-	[10,000]
Total Expenditures	$ 905,235	835,786	$ [69,449]
Receipts Over [Under] Expenditures		[79,365]	
Unencumbered Cash, Beginning		94,254	
Unencumbered Cash, Ending		$ 14,889	

SCHEDULE 2-21

Atchison County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Atchison Senior Village Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Budget	Actual	Variance Over [Under]
Receipts			
Charges for services	$ 3,569,000	$ 3,353,102	$ [215,898]
Reimbursements	10,000	1,997	[8,003]
Miscellaneous	14,500	50,018	35,518
Transfers in	320,000	443,849	123,849
Total Receipts	$ 3,913,500	3,848,966	$ [64,534]
Expenditures			
Personnel services	$ 2,792,365	2,191,288	$ [601,077]
Contractual services	1,086,050	1,273,322	187,272
Materials and supplies	435,900	436,499	599
Capital outlay	40,000	29,736	[10,264]
Equipment related	-	4,203	4,203
Total Expenditures	$ 4,354,315	3,935,048	$ [419,267]
Receipts Over [Under] Expenditures		[86,082]	
Unencumbered Cash, Beginning		109,177	
Unencumbered Cash, Ending		$ 23,095	

See independent auditor's report on the financial statements.

Atchison County, Kansas
Schedule of Receipts and Expenditures - Actual*
Nursing Home Improvement Fund
Regulatory Basis
For the Year Ended December 31, 2022

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

* This fund is not required to be budgeted

SCHEDULE 2-23

Atchison County, Kansas
Schedule of Receipts and Expenditures - Actual*
Atchison Senior Village Reserve Fund
Regulatory Basis
For the Year Ended December 31, 2022

Receipts	
Miscellaneous	$ -
Total Receipts	-
Expenditures	
Contractual services	-
Total Expenditures	-
Receipts Over [Under] Expenditures	-
Unencumbered Cash, Beginning	213,555
Unencumbered Cash, Ending	$ 213,555

* This fund is not required to be budgeted

Atchison County, Kansas
Schedule of Receipts and Expenditures - Actual*
Trust Funds
Regulatory Basis
For the Year Ended December 31, 2022

	Heritage Trust	W A Harwi Trust
Receipts		
Miscellaneous	$ 9,407	$ 376,017
Total Receipts	9,407	376,017
Expenditures		
Allocations and distributions	10,008	-
Operating transfers	-	258,803
Total Expenditures	10,008	258,803
Receipts Over [Under] Expenditures	[601]	117,214
Unencumbered Cash, Beginning	2,592	-
Unencumbered Cash, Ending	$ 1,991	$ 117,214

* These funds are not required to be budgeted

SCHEDULE 2-25

Atchison County, Kansas
Schedule of Receipts and Expenditures - Actual*
Self-Funded Insurance Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Contributions	$ 1,471,259
Stop Loss Reimbursements	406,712
Miscellaneous	8,710
Total Receipts	1,886,681
Expenditures	
Claims	1,163,710
Administration	610,896
Total Expenditures	1,774,606
Receipts Over [Under] Expenditures	112,075
Unencumbered Cash, Beginning	81,856
Unencumbered Cash, Ending	$ 193,931

* This fund is not required to be budgeted

Atchison County, Kansas
Schedule of Receipts and Expenditures - Actual
Agency Funds
Regulatory Basis
For the Year Ended December 31, 2022

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Distributable Funds:				
Current ad valorem taxes	$ 15,721,267	$ 26,517,008	$ 25,732,365	$ 16,505,910
Vehicle excise taxes	370	394	613	151
Motor vehicle taxes	609,191	4,543,571	4,539,647	613,115
Recreational vehicle taxes	5,799	30,017	29,341	6,475
Delinquent personal property taxes	643	87,816	87,816	643
Partial payment redemption	37,103	1,345	-	38,448
County-wide sales tax	1,187,703	1,390,699	1,423,797	1,154,605
County redemption	49,739	517,280	500,489	66,530
Total Distributable Funds	17,611,815	33,088,130	32,314,068	18,385,877
State Funds:				
State education building	-	204,211	204,211	-
State eleemosynary building	-	102,106	102,106	-
Total State Funds	-	306,317	306,317	-
Subdivision Funds:				
Library	-	148,804	148,804	-
School districts	-	9,880,970	9,880,970	-
Townships	-	1,471,180	1,471,180	-
Cities	-	5,617,592	5,617,592	-
Fire districts	-	314,559	314,559	-
Watershed districts	[108]	55,150	55,042	-
Drainage districts	112,594	2,400	40,515	74,479
Cemeteries	20	55,788	55,773	35
Total Subdivision Funds	112,506	17,546,443	17,584,435	74,514

SCHEDULE 3

Atchison County, Kansas
Schedule of Receipts and Expenditures - Actual (Continued)
Agency Funds
Regulatory Basis
For the Year Ended December 31, 2022

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Agency Funds:				
Sports complex sales tax	$ -	$ 662,513	$ 684,530	$ [22,017]
Neighborhood revitalization	532	867,709	868,241	-
Special city & county highway	[39,086]	[29]	-	[39,115]
Unclaimed legacy & money	121	5,758	-	5,879
Over & short	[564]	-	-	[564]
CDBG	-	3,350	3,350	-
Overpayment	[286]	-	-	[286]
Total Other Agency Funds	[39,283]	1,539,301	1,556,121	[56,103]
Outside Accounts Considered Agency Funds				
District court	678,852	-	559,780	119,072
Law library	10,259	8,448	16,353	2,354
Clerk - fish & game account	135	5,677	5,742	70
Clerk - withholding account	19,318	3,512,826	3,516,175	15,969
Inmate fund	114,988	163,485	133,829	144,644
Total Outside Accounts Considered Agency Fu	823,552	3,690,436	4,231,879	282,109
Total Agency Funds	$ 18,508,590	$ 56,170,627	$ 55,992,820	$ 18,686,397

Atchison County, Kansas
Tax Roll Reconciliation
For the Year Ended December 31, 2022

2021 Tax roll as adjusted:	
County Clerk's abstract of 2021 tax roll	$ 26,827,860
Special assessments	196,426
16/20M trucks	152,499
Adjustments to original tax roll:	
Added taxes	2,315
Abated taxes	[230,223]
Adjusted 2021 tax roll	$ 26,948,877
2021 Tax roll as accounted for:	
Distributions	$ 25,769,567
Current uncollected	1,179,310
2021 tax roll accounted for	$ 26,948,877

SCHEDULE 5

Atchison County, Kansas
Schedule of Receipts and Disbursements - Actual
Special Obligation Sales Tax Revenue Bond
Funds Held by Special Obligation Bonds Trustee
Regulatory Basis
For the Year Ended December 31, 2022

Balance, Beginning of Year	$ 1,304,521
Receipts:	
Sales tax collections	684,530
Dividends reinvested	21,519
Total Receipts	706,049
Disbursements:	
Quarterly maintenance agreements:	
ASAF	40,000
USD 377	10,000
Debt service:	
Principal	385,662
Interest	40,358
Trustee agent fees	1,800
Total Disbursements	477,820
Balance, End of Year	$ 1,532,750
Composition of ending balance:	
Mutual Funds in Exchange Bank & Trust, Atchison, Kansas	
Sales Tax Revenue Fund	$ 691,861
Management and Operating Reserve Fund	457,003
Redemption Fund	374,303
Debt Service Fund	9,583
	$ 1,532,750

See independent auditor's report on the financial statements.