



Atchison County Commission Meeting

Atchison County Courthouse
423 North 5th St
Atchison, Kansas 66002
[August 30, 2016]
AGENDA

Commissioner Jeff Schuele, 1st District

Commissioner Eric Noll, 2nd District

Chairman Henry W. Pohl, 3rd District

1. Call To Order

The County Commission is called to order by the Chairman

2. Presentation And Approval Of Claims

3. Pledge Of Allegiance

4. Reading And Approval Of Minutes

Approval of Minutes from Last commission meeting

4.1. Commission Minutes, August 23, 2016

Disclaimer-This document represents the "unofficial" minutes of the Atchison County Board of Commissioners. At this point it is a working document and does not become official until the Board approves the minutes at a subsequent meeting. It is to be used for informational purposes only.

Documents:

[08232016.PDF](#)

[ATCHISON COUNTY 2017.PDF](#)

5. Commissioner Comments And Committee Reports

6. Reports Of Elected Officials And Department Heads

7. New Business Before The Board

7.1. 1:15 PM Seth Howard, Road And Bridge Superintendent
Purchase order approval and discussion on loader

7.2. 1:30 PM Melanie Tuttle, Auditor Reese And Novelty CPA

1:30 pm til 2:00 pm
review of 2015 county audit along with communication letter

Documents:

[FINAL 2015 ATCHISON AFS REPORT.PDF](#)
[FINAL 2015 COMMUNICATION TO GOVERNANCE.PDF](#)

- 7.3.** 2:00 PM Staci Joice, Solid Waste Manager
Roll off trailers
- 8.** Old Or Unfinished Business Before The Board
- 9.** County Counselor Updates
- 10.** Public Comment
- 11.** Executive Sessions (Time Reserved For Executive Sessions)
- 12.** Presentation Of Petitions, Memorials, And Remonstrance's
- 13.** Introduction And Consideration Of Resolutions
- 14.** Notices And Communications
- 15.** Adjournment

Tuesday, August 23, 2016

Pursuant to the law the board met in Regular Session at 1:00 pm on the 1st floor of the courthouse with Acting Chairman Eric Noll calling the meeting to order with Commissioner Jeff Schuele present along with Pat Henderson, County Counselor, Chairman Bill Pohl was absent due to medical reasons, County Clerk Pauline M Lee recorded the minutes.

Board recited the pledge of Allegiance before the start of the meeting.

The minutes of August 16th were reviewed, Acting Chairman Noll had an addition to the minutes on second page second paragraph to add Mr. in front of Henderson's name and also change the word from the to that and Commissioner Schuele on last page second paragraph to add motion died due to a lack of a second, Commissioner Schuele made the motion to approve with corrections, Acting Chairman Noll second and called for a vote, both voted aye, motion carried, 2-0, Chairman Pohl absent.

Board reviewed the minutes from Special Meeting August 8th canvass of votes, County Clerk Pauline Lee added the write in spread sheet and also the abstract of votes to the minutes, Commissioner Schuele made the motion to approve as presented with Acting Chairman Noll second and called for a vote, both voted aye, motion carried, 2-0. Chairman Pohl absent.

Committee Reports, none to report, Commissioner Schuele will be having a VanDiver trust meeting at 2:30 pm.

County Counselor update, none to report.

Acting Chairman Noll told the board that they were doing Facebook live stream today since it was the public hearing for the County 2017 budget.

Wes Lanter, Emergency Management and IT Director appeared with a purchase order from AOS in Kansas City for onsite and offsite backup, total cost will be \$34,457.18 this includes discounts and credits and is in his 2016 IT budget, Commissioner Schuele made the motion to approve the purchase order in the amount of \$34,457.18 for onsite and offsite backup, Acting Chairman Noll second and called for a vote, both voted aye, motion carried, 2-0, Chairman Pohl absent.

Wes also talked to the board about having to replace backup software, what they have cannot get support anymore, estimated cost is around \$5000.00 will get a quote on the software.

Acting Chairman Noll asked Wes about camera system, Wes said they are still looking into it as to what they can do and costs.

Commissioner Schuele asked Pat Henderson, County Counselor about the Neighborhood Revitalization plan that the city was proposing, Pat said city has or will be publishing for a public hearing. Commissioner Schuele also asked about tax sale, should have a tax sale early next year in January or February.

Board discussed Mo Kan Regional Council and representatives to the board, Commissioner Schuele made the motion to appoint Dave Geenans, Benedictine College, Roger Denton, Atchison County GIS Director and Jeff Schuele, County Commissioner as representatives for the

2016-2017, Acting Chairman Noll second and called for a vote, both voted aye, motion carried, 2-0, Chairman Pohl absent.

Board also discussed KCAMP representative to the annual meeting, Acting Chairman Noll made the motion to appoint Commissioner Schuele to represent Atchison County, Commissioner Schuele second with Acting Chairman Noll calling for a vote, both voted aye, motion carried, 2-0, Chairman Pohl absent.

Board reviewed KAC voting delegate information, Commissioner Schuele made the motion to appoint Acting Chairman Eric Noll as Delegate for Atchison County to KAC Annual Conference with Commissioner Jeff Schuele as 1st alternate and County Clerk Pauline M Lee as the 2nd delegate, Acting Chairman Noll second and called for a vote, both voted aye, motion carried, 2-0, Chairman Pohl absent.

At 1:30 pm Acting Chairman Noll opened up the public hearing for the 2017 Atchison County Budget, they will allow the public of minimum of five minutes to talk. Those present were Ray Ladd and Diane Nielson, Extension Agents, Matt Ramsey and Sheila Boos, Larry Rogers on Extension Board and Dan Schletzbaum and Mary Myers, Atchison Globe reporter.

Dan Schletzbaum asked board about road and bridge and law enforcement in general fund, these are two big funds to be put into general fund, Commissioner Schuele said that the auditor suggested that the commissioners group funds or departments into the general fund, still have funds outside the general. Mr. Schletzbaum asked if it has helped the county by putting them in general fund, Commissioner Schuele said he felt it did. Mr. Schletzbaum said was it fair to the public to have it in the general fund, more black and white to have them separate? Acting Chairman Noll said he was not here at the time of the combination and since it was presented to them by the auditors to combine those funds into the general it is okay. Mr. Schletzbaum had another question, how much is city paying in on solid waste and joint communication. Commissioner Schuele said that County is throwing in all of their share of sales tax in this year, Mr. Schletzbaum said it would be nice to have a breakdown by entity in the budget to see totals by entity, it could be done by line item. Mr. Schletzbaum wanted to thank the commissioners for lowering the mill levy for next year.

Ray Ladd, Extension Council along with Diane Nielson, agent and Sheila Boos, Matthew Ramsey and Larry Rogers, Board members Ray passed out to the commissioners an informational sheet on Atchison County Extension programs and investing in the community. Matt Ramsey told the board that he is the treasurer for the extension council and they are worried about paying bills at the end of year, he also told the board that a lot of counties house their extension on county property, Commissioner Schuele said at the present time Atchison County does not have any place but will keep them in mind, Sheila Boos said that the extension agents had a lot of expertise, Commissioner Schuele said he didn't disagree, they did increase appropriation by \$5,000 and also added capital outlay of \$5,000.00 to put money aside for latter.

Pat Henderson, County Counselor asked Ray Ladd, Agent about districting and if there was anything new, Ray said still in communication with Leavenworth, small window, maybe

commissioners would have more pull, talked with the Meadow Lark District, they are comfortable with the three counties, also talked verbally with Doniphan nothing on that.

Commissioner Schuele made a motion to close the 2017 budget hearing and to go back into regular session, Acting Chairman Noll second and called for a vote, both voted aye, motion carried, 2-0. Chairman Pohl absent.

Commissioner Schuele made a motion to approve the 2017 Atchison County Budget as published, Acting Chairman Noll second and called for a vote, all voted aye, motion carried, 2-0, Chairman Pohl absent.

Board approved bills for the week.

No further business appearing , Commissioner Schuele made a motion to adjourn at 2:12 pm with Acting Chairman Noll second and called for a vote, both voted aye, motion carried.

Attest: Pauline M. Lee, County Clerk

To the Clerk of Atchison County, State of Kansas

We, the undersigned, officers of

Atchison County

- certify that: (1) the hearing mentioned in the attached publication was held;
 (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2017; and
 (3) the Amount(s) of 2016 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2017 Adopted Budget		County Clerk's Use Only
			Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	
Computation to Determine Limit for 2017		2			
Allocation of Vehicle Taxes		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	79-1946	7	8,816,850	7,132,603	
Debt Service	10-113	8	387,921	373,780	
Road & Bridge	68-5,101	9			
Memorial Hall	73-407	10	30,000	26,281	
Fair	02-129	10	7,500	6,994	
Fair Maintenance	02-131b	11	7,500	6,987	
Public Health	65-204	11	80,000	74,088	
Historical	19-2651	12	10,000	6,834	
Conservation District	02-1907b	12	29,139	26,778	
Extension Council	2-610	13	145,000	134,648	
Noxious Weed	02-1318	13	179,825	108,778	
Council on Aging	12-1680	14	125,000	114,593	
Mental Health Retardation	19-4004	14	45,000	41,292	
Home for the Aged	19-2106a	18	10,000	7,361	
Mental Health Clinic	19-4007	18	70,000	65,891	
Employee Benefits	12-16,102	19			
Law Enforcement	79-1946	19			
Economic Development	19-4102	20			
Tort Liability	75-6110	20			
Ambulance	65-6113	21			
Election Fund	25-2201a	21			
Atchison Senior Village		22	3,563,712		
ASV Bond & Interest		22			
Solid Waste		23	779,500		
Joint Communication		23	796,000		
Special Highway		24	700,000		
Memorial Hall Lentsils Improv		24			
Non-Budgeted Funds-A		25			
Non-Budgeted Funds-B		26			
Non-Budgeted Funds-C		27			
Non-Budgeted Funds-D		28			
Totals		xxxxx	15,782,947	8,126,908	
Budget Summary		34			
Budget Summary2					
Neighborhood Revitalization Rebate		35			
Resolution required? Notice of the vote to adopt required to be published?			No	County Clerk's Use Only	
				Nov 1, 2016 Total Assessed Valuation	

Assisted by:
 Patsy A. Porter, CPA, PA

Address:
 221 North 6th Street
 Atchison, KS 66002
 Email:
 patsyp@papcpa.com

Attest: _____ 2016

Paul Hoff, Vice-Chairperson
Jelbert Schuch, Commissioner

County Clerk

Governing Body

Computation to Determine Limit for 2017

	Amount of Levy
1. Total tax levy amount in 2016 budget	+ \$ <u>8,096,298</u>
2. Debt service levy in 2016 budget	- \$ <u>298,425</u>
3. Tax levy excluding debt service	\$ <u>7,797,873</u>

2016 Valuation Information for Valuation Adjustments

4. New improvements for 2016:	+ <u>2,009,821</u>	
5. Increase in personal property for 2016:		
5a. Personal property 2016	+ <u>6,164,853</u>	
5b. Personal property 2015	- <u>5,650,703</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>514,150</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2016:	<u>0</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>2,523,971</u>	
8. Total estimated valuation July 1, 2016	<u>151,487,447</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>148,963,476</u>	
10. Factor for increase (7 divided by 9)	<u>0.01694</u>	
11. Amount of increase (10 times 3)	+ \$ <u>132,124</u>	
12. 2017 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>7,929,997</u>	
13. Debt service levy in this 2017 budget	<u>373,780</u>	
14. 2017 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>8,303,777</u>	
15. Consumer Price Index for all urban consumers for calendar year 2015	<u>0.125%</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>9,747</u>	
17. Maximum levy for budget year 2017, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ <u>8,313,524</u>	

If the 2017 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

Atchison County

2017

FUND PAGE - GENERAL DETAIL

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Expenditures:			
General Administration			
Salaries	78,144	81,907	85,000
Contractual	116,962	174,000	4,500
Commodities	32,417	25,500	4,500
Capital Outlay	0	3,000	2,500
Employee Benefits	11,072	37,000	28,000
Miscellaneous	3,528	0	0
Other expenses	493	0	0
Total	242,616	321,407	124,500
Appraisal			
Salaries	192,677	207,344	200,000
Contractual	21,565	25,500	25,000
Commodities	8,110	23,114	20,000
Capital Outlay	22,210	14,000	15,000
Employee Benefits	68,301	95,448	90,000
Total	312,863	365,406	350,000
County Attorney			
Salaries	164,147	169,630	168,000
Contractual	8,477	22,000	12,000
Commodities	2,874	5,000	5,000
Capital Outlay	1,317	1,500	1,500
Employee Benefits	72,903	74,509	74,000
Total	249,718	272,639	260,500
County Counselor			
Salaries	37,111	38,289	37,000
Contractual	6,248	3,000	1,500
Commodities	0	0	0
Capital Outlay	0	0	0
Employee Benefits	15,135	24,397	17,500
Total	58,494	65,686	56,000
County Commission			
Salaries	63,594	65,743	61,500
Contractual	3,863	15,100	8,000
Commodities	404	300	500
Capital Outlay	0	500	500
Employee Benefits	43,146	52,927	45,500
Total	111,007	134,570	116,000
County Clerk			
Salaries	98,202	104,001	100,000
Contractual	3,211	13,724	7,000
Commodities	1,163	3,000	3,000
Capital Outlay	2,800	2,800	1,500
Employee Benefits	43,657	52,795	53,000
Total	149,033	176,320	164,500
Elections			
Salaries	31,099	19,807	18,500
Contractual	34,393	50,000	42,000
Commodities	1,442	5,000	2,000
Capital Outlay	803	0	12,500
Employee Benefits	0	3,221	3,000
Total	67,737	78,028	78,000
County Treasurer			
Salaries	141,083	153,610	152,000
Contractual	8,608	20,000	10,000
Commodities	31	2,000	500
Capital Outlay	1,216	1,000	1,000
Employee Benefits	86,749	86,302	86,500
Total	237,687	262,912	250,000

Total - Page 7b

1,429,155	1,676,968	1,399,500

Page 7b

Atchison County

2017

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Expenditures:			
Register of Deeds			
Salaries	93,526	96,565	96,000
Contractual	530	5,200	2,800
Commodities	2,439	2,700	2,700
Capital Outlay	0	450	500
Employee Benefits	34,540	41,991	33,200
Total	131,035	146,906	135,200
IT/GIS			
Salaries	129,194	85,030	83,000
Contractual	162,532	214,806	230,000
Commodities	7,807	6,900	6,500
Capital Outlay	45,785	101,224	102,000
Employee Benefits	0	41,513	38,500
Total	345,318	449,473	460,000
Emergency Management			
Salaries	69,899	81,346	82,200
Contractual	18,404	45,700	43,000
Commodities	21,181	23,800	25,800
Capital Outlay	52,231	102,800	75,000
Miscellaneous	3,153	0	0
Employee Benefits	36,595	30,187	24,050
Total	201,463	283,833	250,050
Sheriff			
Salaries	1,515,315	1,013,032	1,015,000
Contractual	211,907	424,500	391,000
Commodities	206,911	130,499	145,000
Capital Outlay	83,882	70,000	90,000
Employee Benefits	0	570,574	563,000
Miscellaneous	11,776	0	
Grants and related expenses	178	0	
Equipment related	100,772	0	
Total	2,130,741	2,208,605	2,204,000
Facilities and Maintenance			
Salaries	108,770	108,505	112,500
Contractual	2,842	12,082	70,000
Commodities	8,600	13,438	24,000
Capital Outlay	0	14,000	20,000
Miscellaneous	2,340	0	0
Employee Benefits	48,979	53,113	48,800
Total	171,531	201,138	275,300
Road and Bridge			
Salaries	698,373	516,217	515,000
Contractual	62,245	30,000	72,000
Commodities	1,318,065	1,400,000	1,400,000
Capital Outlay	153,709	125,000	75,000
Employee Benefits	0	258,612	266,000
Miscellaneous	97,652	0	
Equipment related	18,868	0	
Total	2,348,912	2,329,829	2,328,000
County Lake			
Salaries	17,654	17,920	17,700
Contractual	4,132	5,000	4,500
Commodities	6,099	10,400	10,500
Capital Outlay	0	500	500
Employee Benefits	16,889	18,411	16,800
Total	44,774	52,231	50,000
County Service Related Funds			

District Court	48,123	40,500	44,000
Tort Liability	0	143,500	143,500
Safety Committee	4,830	2,000	2,000
Court Appointed Attorney	0	104,000	104,000
Court UA	0	1,200	1,200
Total	52,953	291,200	294,700
Total - Page7c	5,426,727	5,963,215	5,997,250

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Expenditures:			
Other County Related			
Juvenile Detention	25,461	35,000	35,000
NEK Environmental	10,000	10,000	10,000
Atchison Childcare Services	5,000	5,000	5,000
NEKAAA	1,200	1,200	1,200
Total	41,661	51,200	51,200
Economic Development			
Mo-Kan Regional	0	3,700	0
NEK Enterprise Facilitation	0	11,000	14,000
Atchison Innovation Center	0	5,000	0
Atchison YMCA Building Facility	0	10,000	10,000
Economic Development	0	0	6,000
Total	0	29,700	30,000
Tourism			
Atchison Area Chamber of Commerce	7,500	7,500	7,500
Amelia Earhart Festival	7,500	7,500	7,500
Total	15,000	15,000	15,000
Outside Agencies			
DOVES	4,500	4,500	4,500
Happy Hearts	2,500	2,500	3,000
Juneteenth	0	750	1,000
Atchison Art Association & Humane Soc	0	500	400
Humane Society of Atchison	0	0	2,000
Live Well, Live Atchison	0	0	15,000
Total	7,000	8,250	25,900
County General			
Contractual	252,191	0	123,000
Miscellaneous	4,387	0	0
Allocations and distributions	10,000	0	0
Commodities	0	0	12,000
Capital Outlay	0	0	20,000
Total	266,578	0	155,000
County Coroner			
Allocations and distributions	27,355	0	0
Total	27,355	0	0
Ambulance			
Contractual	0	0	233,000
Commodities	742,762	755,000	910,000
Total	742,762	755,000	1,143,000
Total	0	0	0
Total - Page7d	1,100,356	859,150	1,420,100

FUND PAGE - GENERAL

Adopted Budget
General Fund - Detail Expend

	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Expenditures:			
Total	0	0	0
Total	0	0	0
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FUND PAGE - GENERAL

Adopted Budget
General Fund - Detail Expend

	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Expenditures:			
Total	0	0	0
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Atchison County

2017

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Memorial Hall	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	21,880	887	1,792
Receipts:			
Ad Valorem Tax	6,044	31,997	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	84	14	
Motor Vehicle Tax	3,022	694	3,286
Recreational Vehicle Tax	30	6	33
16/20 M Vehicle Tax	497	55	300
Commercial Vehicle Tax	112	28	129
Watercraft Tax			20
Excise Tax	5	3	
Redemptions	694	295	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-481	-2,187	-1,529
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	10,007	30,905	2,239
Resources Available:	31,887	31,792	4,031
Expenditures:			
Appropriations	31,000	30,000	30,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	31,000	30,000	30,000
Unencumbered Cash Balance Dec 31	887	1,792	xxxxxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount	31,481	32,187	30,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			30,000
Tax Required			25,969
Delinquent Comp Rate: 1.2%			312
Amount of 2016 Ad Valorem Tax			26,281

Adopted Budget Fair	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	0	66	169
Receipts:			
Ad Valorem Tax	7,285	7,033	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	21	9	
Motor Vehicle Tax	663	837	722
Recreational Vehicle Tax	6	8	7
16/20 M Vehicle Tax	44	66	66
Commercial Vehicle Tax	25	29	28
Watercraft Tax			4
Excise Tax	1		
Redemptions	101	102	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-580	-481	-407
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	7,566	7,603	420
Resources Available:	7,566	7,669	589
Expenditures:			
Appropriations	7,500	7,500	7,500
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	7,500	7,500	7,500
Unencumbered Cash Balance Dec 31	66	169	xxxxxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount	8,080	7,981	7,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			7,500
Tax Required			6,911
Delinquent Comp Rate: 1.2%			83
Amount of 2016 Ad Valorem Tax			6,994

Atchison County

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Fair Maintenance			
Unencumbered Cash Balance Jan 1	0	62	175
Receipts:			
Ad Valorem Tax	7,284	7,044	xxxxxxxxxxxxxxxx
Delinquent Tax	21	9	
Motor Vehicle Tax	648	837	723
Recreational Vehicle Tax	7	8	7
16/20 M Vehicle Tax	52	66	66
Commercial Vehicle Tax	24	28	28
Watercraft Tax			4
Excise Tax	1		
Redemptions	105	103	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-580	-482	-407
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	7,562	7,613	421
Resources Available:	7,562	7,675	596
Expenditures:			
Appropriations	7,500	7,500	7,500
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	7,500	7,500	7,500
Unencumbered Cash Balance Dec 31	62	175	xxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount	8,080	7,982	7,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,500
		Tax Required	6,904
		Delinquent Comp Rate: 1.2%	83
		Amount of 2016 Ad Valorem Tax	6,987

Adopted Budget

Adopted Budget	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Public Health			
Unencumbered Cash Balance Jan 1	0	630	2,468
Receipts:			
Ad Valorem Tax	72,294	73,296	xxxxxxxxxxxxxxxx
Delinquent Tax	246	95	
Motor Vehicle Tax	8,443	8,290	7,528
Recreational Vehicle Tax	83	76	76
16/20 M Vehicle Tax	614	655	687
Commercial Vehicle Tax	314	287	296
Watercraft Tax			47
Excise Tax	13	8	
Redemptions	1,368	1,142	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-5,745	-5,011	-4,311
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	77,630	78,838	4,323
Resources Available:	77,630	79,468	6,791
Expenditures:			
Appropriations	77,000	77,000	80,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	77,000	77,000	80,000
Unencumbered Cash Balance Dec 31	630	2,468	xxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount	82,745	82,011	80,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	80,000
		Tax Required	73,209
		Delinquent Comp Rate: 1.2%	879
		Amount of 2016 Ad Valorem Tax	74,088

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Historical	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	0	91	2,275
Receipts:			
Ad Valorem Tax	9,071	11,634	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	37	12	
Motor Vehicle Tax	1,311	1,041	1,195
Recreational Vehicle Tax	13	10	12
16/20 M Vehicle Tax	98	82	109
Commercial Vehicle Tax	49	36	47
Watercraft Tax			7
Excise Tax	2		
Redemptions	231	164	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-721	-795	-398
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	10,091	12,184	972
Resources Available:	10,091	12,275	3,247
Expenditures:			
Appropriations	10,000	10,000	10,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	10,000	10,000	10,000
Unencumbered Cash Balance Dec 31	91	2,275	xxxxxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount	10,721	10,795	10,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			10,000
Tax Required			6,753
Delinquent Comp Rate: 1.2%			81
Amount of 2016 Ad Valorem Tax			6,834

Adopted Budget Conservation District	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	0	72	901
Receipts:			
Ad Valorem Tax	24,327	28,336	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	86	32	
Motor Vehicle Tax	2,879	2,795	2,910
Recreational Vehicle Tax	28	26	29
16/20 M Vehicle Tax	217	221	265
Commercial Vehicle Tax	107	97	114
Watercraft Tax			18
Excise Tax	4		
Redemptions	500	398	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,937	-1,937	-1,558
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	26,211	29,968	1,778
Resources Available:	26,211	30,040	2,679
Expenditures:			
Appropriations	26,139	29,139	29,139
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	26,139	29,139	29,139
Unencumbered Cash Balance Dec 31	72	901	xxxxxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount	28,076	31,076	29,139
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			29,139
Tax Required			26,460
Delinquent Comp Rate: 1.2%			318
Amount of 2016 Ad Valorem Tax			26,778

Atchison County

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Extension Council	Actual for 2015	Estimate for 2016	Year for 2017
Unencumbered Cash Balance Jan 1	0	393	4,428
Receipts:			
Ad Valorem Tax	127,134	130,370	xxxxxxxxxxxxxxxx
Delinquent Tax	434	167	
Motor Vehicle Tax	14,712	14,574	13,390
Recreational Vehicle Tax	145	133	135
16/20 M Vehicle Tax	1,025	1,151	1,221
Commercial Vehicle Tax	546	505	527
Watercraft Tax			83
Excise Tax	23	15	
Redemptions	2,474	2,032	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-10,100	-8,912	-7,835
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	136,393	140,035	7,521
Resources Available:	136,393	140,428	11,949
Expenditures:			
Appropriations	136,000	136,000	140,000
Capital outlay			5,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	136,000	136,000	145,000
Unencumbered Cash Balance Dec 31	393	4,428	xxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount	146,100	144,912	145,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			145,000
Tax Required			133,051
Delinquent Comp Rate: 1.2%			1,597
Amount of 2016 Ad Valorem Tax			134,648

Adopted Budget	Prior Year	Current Year	Proposed Budget
Noxious Weed	Actual for 2015	Estimate for 2016	Year for 2017
Unencumbered Cash Balance Jan 1	46,287	29,521	384
Receipts:			
Ad Valorem Tax	97,863	70,317	xxxxxxxxxxxxxxxx
Delinquent Tax	265	123	
Motor Vehicle Tax	8,496	11,218	7,222
Recreational Vehicle Tax	84	103	73
16/20 M Vehicle Tax	371	886	659
Commercial Vehicle Tax	316	384	284
Watercraft Tax			45
Excise Tax	13	8	0
Redemptions	1,336	1,380	0
Charges for Services	66,513	70,000	70,000
Sale of County Property	0	7,000	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-7,774	-4,807	-6,330
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total			
Total Receipts	167,483	156,612	71,953
Resources Available:	213,770	186,133	72,337
Expenditures:			
Salaries	18,806	19,209	20,760
Contractual	10,492	28,540	27,515
Commodities	100,596	112,200	111,300
Capital Outlay	208	11,500	5,000
Employee Benefits	7,324	14,300	15,250
Operating Transfers	46,287	0	0
Cash Forward (2017 column)			
Miscellaneous	536		
Does miscellaneous exceed 10% of Total			
Total Expenditures	184,249	185,749	179,825
Unencumbered Cash Balance Dec 31	29,521	384	xxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount	183,547	194,056	179,825
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			179,825
Tax Required			107,488
Delinquent Comp Rate: 1.2%			1,290
Amount of 2016 Ad Valorem Tax			108,778

See Tab A

Atchison County

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Council on Aging	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	0	456	4,215
Receipts:			
Ad Valorem Tax	111,189	120,713	xxxxxxxxxxxxxxxx
Delinquent Tax	396	147	
Motor Vehicle Tax	13,792	12,743	12,398
Recreational Vehicle Tax	136	117	125
16/20 M Vehicle Tax	943	1,006	1,131
Commercial Vehicle Tax	512	444	488
Watercraft Tax			77
Excise Tax	21	14	0
Redemptions	2,298	1,827	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-8,831	-8,252	-6,668
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	120,456	128,759	7,551
Resources Available:	120,456	129,215	11,766
Expenditures:			
Appropriations	120,000	125,000	125,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	120,000	125,000	125,000
Unencumbered Cash Balance Dec 31	456	4,215	xxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount	128,831	133,252	125,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			125,000
Tax Required			113,234
Delinquent Comp Rate: 1.2%			1,359
Amount of 2016 Ad Valorem Tax			114,593

Adopted Budget Mental Health Retardation	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	0	159	1,519
Receipts:			
Ad Valorem Tax	41,918	43,157	xxxxxxxxxxxxxxxx
Delinquent Tax	148	56	
Motor Vehicle Tax	4,945	4,812	4,432
Recreational Vehicle Tax	49	44	45
16/20 M Vehicle Tax	370	380	404
Commercial Vehicle Tax	184	167	174
Watercraft Tax			27
Excise Tax	8	5	
Redemptions	872	689	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,335	-2,950	-2,403
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	45,159	46,360	2,679
Resources Available:	45,159	46,519	4,198
Expenditures:			
Appropriations	45,000	45,000	45,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	45,000	45,000	45,000
Unencumbered Cash Balance Dec 31	159	1,519	xxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount	48,335	47,950	45,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			45,000
Tax Required			40,802
Delinquent Comp Rate: 1.2%			490
Amount of 2016 Ad Valorem Tax			41,292

Atchison County

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Home for the Aged			
Unencumbered Cash Balance Jan 1	381	411	2,027
Receipts:			
Ad Valorem Tax	9,209	9,564	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	32	12	0
Motor Vehicle Tax	1,115	1,052	982
Recreational Vehicle Tax	11	10	10
16/20 M Vehicle Tax	72	83	90
Commercial Vehicle Tax	41	37	39
Watercraft Tax			6
Excise Tax	2	0	0
Redemptions	190	1,512	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-729	-654	-428
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	9,943	11,616	699
Resources Available:	10,324	12,027	2,726
Expenditures:			
Contractual	8,172	10,000	10,000
Commodities	1,741	0	0
Cash Forward (2017 column)			
Miscellaneous	0		
Does miscellaneous exceed 10% of Total			
Total Expenditures	9,913	10,000	10,000
Unencumbered Cash Balance Dec 31	411	2,027	xxxxxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount	10,729	10,654	10,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			10,000
Tax Required			7,274
Delinquent Comp Rate: 1.2%			87
Amount of 2016 Ad Valorem Tax			7,361

Adopted Budget	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Mental Health Clinic			
Unencumbered Cash Balance Jan 1	0	165	1,944
Receipts:			
Ad Valorem Tax	55,939	57,550	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	189	73	
Motor Vehicle Tax	6,616	6,413	5,911
Recreational Vehicle Tax	65	59	60
16/20 M Vehicle Tax	411	506	539
Commercial Vehicle Tax	246	222	233
Watercraft Tax			37
Excise Tax	10	0	0
Redemptions	1,063	890	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-4,445	-3,934	-3,834
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	60,094	61,779	2,946
Resources Available:	60,094	61,944	4,890
Expenditures:			
Appropriations	59,929	60,000	70,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	59,929	60,000	70,000
Unencumbered Cash Balance Dec 31	165	1,944	xxxxxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount	64,445	63,934	70,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			70,000
Tax Required			65,110
Delinquent Comp Rate: 1.2%			781
Amount of 2016 Ad Valorem Tax			65,891

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Employee Benefits			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate: 1.2%		0
	Amount of 2016 Ad Valorem Tax		0

Adopted Budget	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Law Enforcement			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate: 1.2%		0
	Amount of 2016 Ad Valorem Tax		0

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Economic Development	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate: 1.2%		0
	Amount of 2016 Ad Valorem Tax		0

Adopted Budget Tort Liability	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate: 1.2%		0
	Amount of 2016 Ad Valorem Tax		0

Atchison County

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Ambulance			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate: 1.2%		0
	Amount of 2016 Ad Valorem Tax		0

Adopted Budget	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Election Fund			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate: 1.2%		0
	Amount of 2016 Ad Valorem Tax		0

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Atchison Senior Village	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	824,693	755,134	732,867
Receipts:			
Charges for Services	3,383,352	3,532,000	3,554,000
Reimbursements	11,303	5,000	3,600
Meals & Vending	0	7,344	12,000
Operating Transfers	527,994	180,000	180,000
Interest on Idle Funds	0	0	0
Miscellaneous	5,714	12,000	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	3,928,363	3,736,344	3,749,600
Resources Available:	4,753,056	4,491,478	4,482,467
Expenditures:			
Salaries	1,832,140	2,013,071	1,796,962
Contractual	655,548	519,100	725,790
Commodities	508,535	515,850	465,460
Capital Outlay	72,069	63,500	55,500
Employee Benefits	684,907	647,090	520,000
Equipment Related	5,169	0	
Transfers out	207,000		
Cash Forward (2017 column)			
Miscellaneous	32,554		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	3,997,922	3,758,611	3,563,712
Unencumbered Cash Balance Dec 31	755,134	732,867	918,755
2015/2016/2017 Budget Authority Amount	3,737,326	3,758,611	3,563,712

See Tab A

Adopted Budget

ASV Bond & Interest	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2015/2016/2017 Budget Authority Amount	0	0	0

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Solid Waste	Actual for 2015	Estimate for 2016	Year for 2017
Unencumbered Cash Balance Jan 1	275,224	255,732	81,600
Receipts:			
Sales Tax	402,417	405,000	505,000
Reimbursements	8,608	0	9,000
Tipping Fee	301,736	327,417	250,000
Interest on Idle Funds	0	0	0
Miscellaneous	5,934	17,500	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	718,695	749,917	764,000
Resources Available:	993,919	1,005,649	845,600
Expenditures:			
Salaries	157,534	188,061	168,000
Contractual	441,229	382,500	395,000
Commodities	43,833	52,000	50,000
Capital Outlay	2,463	238,500	52,500
Employee Benefits	55,128	62,988	64,000
Transfer out	38,000	0	50,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	738,187	924,049	779,500
Unencumbered Cash Balance Dec 31	255,732	81,600	66,100
2015/2016/2017 Budget Authority Amount	739,000	724,049	779,500

See Tab C

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Joint Communication	Actual for 2015	Estimate for 2016	Year for 2017
Unencumbered Cash Balance Jan 1	183,982	92,372	8,897
Receipts:			
Sales Tax	660,483	710,000	800,000
Interest on Idle Funds			
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	660,483	710,000	800,000
Resources Available:	844,465	802,372	808,897
Expenditures:			
Salaries	345,358	357,223	363,500
Contractual	80,748	92,740	66,000
Commodities	9,019	5,200	6,000
Capital Outlay	181,877	185,000	2,500
Employee Benefits	134,691	153,312	148,000
800 MHZ Comm System			180,000
Transfer Out			30,000
Cash Forward (2017 column)			
Miscellaneous	400	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	752,093	793,475	796,000
Unencumbered Cash Balance Dec 31	92,372	8,897	12,897
2015/2016/2017 Budget Authority Amount	792,200	775,832	796,000

See Tab C

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	674,524	532,676	615,983
Receipts:			
State of Kansas	439,273	483,307	440,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	439,273	483,307	440,000
Resources Available:	1,113,797	1,015,983	1,055,983
Expenditures:			
Contractual	218,899	0	450,000
Commodities	49,794	300,000	250,000
Capital Outlay	0	100,000	0
Operating Transfers	312,428	0	0
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	581,121	400,000	700,000
Unencumbered Cash Balance Dec 31	532,676	615,983	355,983
2015/2016/2017 Budget Authority Amount	400,000	400,000	700,000

See Tab A

Adopted Budget

Adopted Budget Memorial Hall Lentils Improv	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2015/2016/2017 Budget Authority Amount	215,000	215,000	0

Atchison County

NON-BUDGETTED FUNDS (F)

2017

(Only the actual budget year for 2015 is to be shown)

Non-Budgeted Funds-F

(1) Fund Name:

(2) Fund Name:

(3) Fund Name:

(4) Fund Name:

(5) Fund Name:

AISP		JISP		CMA		ASV Reserve		Capital Projects Fund		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	74,743	Cash Balance Jan 1	3,952	Cash Balance Jan 1	25,883	Cash Balance Jan 1	65,448	Cash Balance Jan 1	95,061	265,087
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Reimbursements	10,897	Reimbursements	4,425	Reimbursements	12,811	Transfer in	207,000	State of Kansas	153,896	
AISP grant funds	158,401	JISP grant funds	29,947	CMA grant funds	74,227			Transfer in	312,428	
		Tobacco user fee	80	Tobacco user fee	180					
Total Receipts	169,298	Total Receipts	34,452	Total Receipts	87,218	Total Receipts	207,000	Total Receipts	466,324	964,292
Resources Available:	244,041	Resources Available:	38,404	Resources Available:	113,101	Resources Available:	272,448	Resources Available:	561,385	1,229,379
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Bldg/maint/other	20,068	Bldg/maint/other	6,035	Bldg/maint/other	29,190			Contractual services	171,783	
AISP reimb expenses	3,932	JISP reimb expenses	3,189	CMA reimb expenses	16,745			Commodities	173,064	
Payroll	108,713	Payroll	19,413	Payroll	41,835					
Employee benefits	33,532	Employee benefits	6,712	Employee benefits	14,966					
Total Expenditures	166,245	Total Expenditures	35,349	Total Expenditures	102,736	Total Expenditures	0	Total Expenditures	344,847	649,177
Cash Balance Dec 31	77,796	Cash Balance Dec 31	3,055	Cash Balance Dec 31	10,365	Cash Balance Dec 31	272,448	Cash Balance Dec 31	216,538	580,202
										580,202

**Note: These two block figures should agree.

Atchison County

NON-BUDGETED FUNDS (G)

2017

(Only the actual budget year for 2015 is to be shown)

Non-Budgeted Funds-G

(1) Fund Name:

(2) Fund Name:

(3) Fund Name:

(4) Fund Name:

(5) Fund Name:

Clerk Technology Fund		Treasurer Technology Fund		Solid Waste Capital Imp					
Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1
0	0	0	0	0	0	0	0	0	0
Total		Total		Total		Total		Total	
0		0		0		0		0	

Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Miscellaneous	Total Receipts	Miscellaneous	Total Receipts	Transfers	Total Receipts		Total Receipts		Total Receipts
3,736	3,736	3,736	3,736		38,000		0		0
Resources Available:		Resources Available:		Resources Available:		Resources Available:		Resources Available:	
3,736		3,736		38,000		0		0	
Total Receipts		Total Receipts		Total Receipts		Total Receipts		Total Receipts	
45,472		45,472		45,472		45,472		45,472	

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
	Total Expenditures								
	0		0		0		0		0
Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31	
3,736		3,736		38,000		0		0	
Total Expenditures		Total Expenditures		Total Expenditures		Total Expenditures		Total Expenditures	
45,472		45,472		45,472		45,472		45,472	

**Note: These two block figures should agree.

Atchison County

2017

2017 Neighborhood Revitalization Rebate

Budgeted Funds for 2017	2016 Ad Valorem before Rebate**	2016 Mil Rate before Rebate	Estimate 2017 NR Rebate
General	6,712,581	44.311	415,042
Debt Service	351,769	2.322	21,750
Road & Bridge			0
Memorial Hall	24,733	0.163	1,529
Fair	6,582	0.043	407
Fair Maintenance	6,575	0.043	407
Public Health	69,725	0.460	4,311
Historical	6,431	0.042	398
Conservation District	25,201	0.166	1,558
Extension Council	126,719	0.836	7,835
Noxious Weed	102,372	0.676	6,330
Council on Aging	107,845	0.712	6,668
Mental Health Retardatio	38,860	0.257	2,403
Home for the Aged	6,928	0.046	428
Mental Health Clinic	62,011	0.409	3,834
Employee Benefits			0
Law Enforcement			0
Economic Development			0
Tort Liability			0
Ambulance			0
Election Fund			0
0			0
0			0
0			0
0			0
TOTAL	7,648,332	50.488	472,900

2016 July 1 Valuation: 151,487,447

Valuation Factor: 151,487.447

Neighborhood Revitalization Subj to Rebate: 9,366,536

Neighborhood Revitalization factor: 9,366.536

**This information comes from the 2017 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.

**AUDITED FINANCIAL STATEMENT
AND SUPPLEMENTARY INFORMATION**

ATCHISON COUNTY, KANSAS

December 31, 2015

Reese & Novelly, PA
Certified Public Accountants
Manhattan, Kansas

Audited Financial Statement and Supplementary Information

Atchison County, Kansas

Year Ended December 31, 2015

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

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Atchison County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Atchison County, Kansas Financial Reporting Entity (County), as of and for the year ended December 31, 2015, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note A to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is acceptable basis for preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note A of the financial statement, the financial statement is prepared by Atchison County, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Atchison County, Kansas, as of December 31, 2015, or changes in its financial position for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Atchison County, Kansas Financial Reporting Entity, as of December 31, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

Report on Supplementary Information

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

Reese & Nozally, P.A. CPAs

Manhattan, Kansas

August 5, 2016

**FINANCIAL STATEMENT
AND NOTE DISCLOSURES**

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

<u>FUNDS</u>	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General	\$ 237,338	\$ 2,843	\$ 8,761,360	\$ 8,640,207	\$ 361,334	\$ 107,285	\$ 468,619
Bond and Interest Funds:							
Bond and Interest	3,862		118,666	121,277	1,251		1,251
Special Purpose Funds:							
Road & Bridge		35	7,443	15	7,463		7,463
Memorial Hall	21,880		10,488	31,481	887		887
Fair			8,146	8,080	66		66
Historical			10,812	10,721	91		91
Noxious Weed	46,287		175,257	192,023	29,521	3,758	33,279
Solid Waste	275,224		718,695	738,187	255,732	28,537	284,269
Joint Communication	183,982		660,483	752,093	92,372	1,656	94,028
Fair Maintenance			8,142	8,080	62		62
Appropriations:							
County Health			83,375	82,745	630		630
Home for the Aged	381		10,672	10,642	411		411
Mental Health			64,539	64,374	165		165
Soil Conservation			28,148	28,076	72		72
Extension Council			146,493	146,100	393		393
Mental Health Retardation			48,494	48,335	159		159
Council on Aging			129,287	128,831	456		456
Non-Budgeted Special Purpose Funds:							
Law Enforcement (closed levied fund)			6,576	6,576	-		-
Election (closed levied fund)			259	259	-		-
Ambulance (closed levied fund)			1,432	1,432	-		-
Employee Benefits (closed levied fund)	45		5,819	5,864	-		-
Special Law Enforcement	4,071				4,071		4,071

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

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

<u>FUNDS</u>	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Register of Deeds Technology Fund	23,970		14,942	13,584	25,328		25,328
Local Alcohol Liquor	1,532		653	1,681	504		504
Special Highway	674,524		439,273	581,121	532,676		532,676
Special Machinery	54,701		72,612	75,611	51,702		51,702
Special Parks & Recreation	4,661		653	4,810	504		504
Candidate Registration Fee	70		210	280	-		-
K-9 Fund	8			8	-		-
Education Incentive Program	116			116	-		-
Crime Prevention	9,735		1,005	5,478	5,262		5,262
Conceal & Carry Fund	14,067		910	8,931	6,046		6,046
Sex Offender Registration Fund	8,705		4,300		13,005		13,005
Special Motor Vehicle	30,698		88,506	96,719	22,485	(37)	22,448
Prosecuting Attorney & Training Fund	(44)		1,161	1,513	(396)		(396)
Diversion Fund	16,292		4,200		20,492		20,492
Juvenile Supervision Fund	5,586		1,023		6,609		6,609
County Attorney Worthless Check Fund	3,679		850		4,529		4,529
Safety Committee	5,645		2,816	1,055	7,406		7,406
Sheriff	9,275		5,697	5,637	9,335		9,335
Special Prosecutor Trust Fund	1,698				1,698		1,698
Sheriff VIN Inspections	13,035		24,715		37,750		37,750
Clerk Technology Fund			3,736		3,736		3,736
Treasurer Technology Fund			3,736		3,736		3,736
Capital & Equipment Reserves:							
County General Capital Improvement	963,488		205,000	323,663	844,825	38,747	883,572
Solid Waste Capital Improvement			38,000		38,000		38,000
Noxious Weed Capital Outlay	11,676		46,288		57,964		57,964
Memorial Hall Renovation	(857)		2,295	755	683		683
Grants:							
Grants fund	217,888		487,500	534,667	170,721		170,721

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

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

<u>FUNDS</u>	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Car Seat Loaner Program	794			794	-		-
Hazard Analysis/Mitigation	896			896	-		-
CERT	9,695			401	9,294		9,294
KDWP-CFAP Program	18,378		1,854		20,232		20,232
EMPG Grant	20,692		20,561	17,576	23,677		23,677
Enhanced Wireless 911	322,212		94,287	213,118	203,381		203,381
AISP	74,743		169,298	166,245	77,796	38	77,834
JISP	3,952		34,452	35,349	3,055		3,055
CMA	25,883		87,218	102,736	10,365		10,365
TOTAL SPECIAL PURPOSE FUNDS	3,079,263	35	3,982,311	4,456,658	2,604,951	72,699	2,677,650
Capital Projects:							
Special Bridge Project	95,061		466,324	344,847	216,538	4,950	221,488
Business Funds:							
Atchison Senior Village	824,693		3,928,363	3,997,922	755,134	31,716	786,850
Nursing Home Improvement	73,723				73,723		73,723
Atchison Senior Village Reserve	65,448		207,000		272,448		272,448
TOTAL BUSINESS FUNDS	963,864		4,135,363	3,997,922	1,101,305	31,716	1,133,021
Fiduciary Type Funds:							
Heritage Trust	798		7,471	6,724	1,545		1,545
W A Harwi Trust	57,040		472,035	527,994	1,081		1,081
TOTAL FIDUCIARY TYPE FUNDS	57,838		479,506	534,718	2,626		2,626
TOTAL REPORTING ENTITY	\$ 4,437,226	\$ 2,878	\$ 17,943,530	\$ 18,095,629	\$ 4,288,005	\$ 216,650	\$ 4,504,655

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

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

Composition of Cash:

Checking accounts	\$ 14,690,687
Certificates of deposit	3,614,325
Savings	353,042
County Attorney	
Clerk of the District Court	151,336
Law Library	19,316
Clerk - fish & game account	89
Clerk - withholding account	92,515
Inmate Fund	44,436
Cash on hand	<u>1,000</u>
TOTAL CASH	18,966,746
Agency Funds per Schedule 3	<u>(14,462,091)</u>
TOTAL REPORTING ENTITY (EXCLUDING AGENCY)	<u>\$ 4,504,655</u>

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

NOTES TO FINANCIAL STATEMENT

ATCHISON COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2015

NOTE A—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

Governmental Funds

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

NOTES TO FINANCIAL STATEMENT

ATCHISON COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2015

Special Purpose Funds are 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.

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

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

Business Funds

Business Funds are used to account for operations that provide goods or services to the general public on a continuing basis. Such operations are financed and operated in a manner similar to private business entities and (a) are intended to be self supporting through charges to users or (b) the governing body has deemed it appropriate to account for them as business funds for capital maintenance, public policy, management control, accountability, or other purposes.

Fiduciary Funds

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

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

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

NOTES TO FINANCIAL STATEMENT

ATCHISON COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2015

The Municipality 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 municipality to use the *KMAAG* regulatory basis of accounting.

4. Budgetary Information: Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:
 - a. Preparation of the budget for the succeeding calendar year on or before August 1.
 - b. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.
 - c. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
 - d. Adoption of the final budget on or before August 25.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting in which 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 municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds, permanent funds, and certain special purpose funds (exempted by Kansas Statute):

K.S.A. 12-110d: Special Ambulance or emergency medical service equipment fund

K.S.A. 12-663: Federal Grant funds

K.S.A. 12-16,111: State Loans and Grant funds

NOTES TO FINANCIAL STATEMENT

ATCHISON COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2015

- K.S.A. 12-17, 118: Neighborhood Revitalization fund
- K.S.A. 19-119: County Equipment Reserve funds
- K.S.A. 19-120: Multi-year Capital Improvement funds
- K.S.A. 19-15, 136: Special Building funds
- K.S.A. 28-115a: Register of Deeds Technology funds
- K.S.A. 68-141g: Special Road, Bridge or Street Building Machinery, Equipment and Bridge Building funds
- K.S.A. 68-559a: Special Road and Bridge fund
- K.S.A. 68-590: Special Highway Improvement fund
- K.S.A. 68-1135: Special Bridge and Culvert fund

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

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

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

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

NOTES TO FINANCIAL STATEMENT

ATCHISON COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2015

NOTE B – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

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

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

- The Noxious Weed fund exceeded its legal budget by \$8,476 due to a non-budgeted transfer to reserve fund.

2. Amendments to Legal Budgets: There were no budget amendments in 2015.

NOTE C – DEPOSITS AND INVESTMENTS

As of December 31, 2015, the Municipality's investments consisted of short-term certificates of deposit.

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

K.S.A. 12-1675 limits the Municipality's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The Municipality has no investment policy that would further limit its investment choices. The Municipality had no investments, other than certificates of deposit which are included in the bank deposits; therefore they do not have a rating.

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

NOTES TO FINANCIAL STATEMENT

ATCHISON COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2015

Custodial credit risk – deposits: Custodial credit risk is the risk that in the event of a bank failure, the Municipality's deposits may not be returned to it. State statutes require the Municipality's deposits in financial institutions to be entirely covered by federally depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The Municipality's designated "peak periods" are from December 1 – January 29 and May 1 – June 29. All deposits were legally secured at December 31, 2015.

At December 31, 2015, the carrying amount of the Municipality's deposits, including certificates of deposit, was \$18,966,742 and the bank balance was \$19,552,830. The bank balance was held by four banks which did not result in a concentration of credit risk. Of the bank balance, \$1,490,875 was covered by federal depository insurance; \$10,940,866 was collateralized with securities held by the pledging financial institutions' agents in the Municipality's name, and the balance of \$7,121,089 was unsecured under a designated peak period.

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

Cash with Special Obligation Bonds Trustee:

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

The funds held by the Trustee are as follows:

Investment Type:

Mutual Funds: Federated Government Obligations	
Management and Operating Reserve Fund	\$200,418
Debt Service Fund	507,257
Sales Tax Revenue Fund	<u>2,296</u>
Total Mutual Funds	<u>\$709,971</u>

NOTES TO FINANCIAL STATEMENT

ATCHISON COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2015

NOTE D—LONG TERM DEBT

The following is a summary of debt transactions of the Municipality for the year ended December 31, 2015. See Notes L and M for the schedules of long-term liabilities and current maturities of long-term debt.

	Payable Beginning of Year	Issued	Retired	Payable End of Year
Special Obligation: Sales Tax Revenue Bond	\$ 4,126,514		\$ 282,089	\$ 3,844,425
Capital Leases	359,585	641,209	105,697	895,097
Total	<u>\$ 4,486,099</u>	<u>\$ 641,209</u>	<u>\$ 387,786</u>	<u>\$ 4,739,522</u>

Total interest expense for the year was \$151,341.

Special Obligation: Sales Tax Revenue Bonds:

In 2007, the County issued Atchison County Sales Tax Revenue bonds in the amount of \$5,180,000. The proceeds were used to finance the construction and maintenance of sports and recreational facilities in the County. An excise/sales tax has been imposed on purchases made within Atchison County and will be used to retire the bonds. In 2012, the County issued Atchison County Sales Tax Refunding Revenue Bonds in the amount of \$4,810,000 for the purpose of refunding the Outstanding Series 2007-A bonds and related reserves and financing costs. 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 and a meaningful analysis of the economic gain or loss on the transaction cannot be made. The bonds are considered a special obligation to the County secured by a pledge of the excise/sales tax revenues. The bonds are not a general obligation to the County, nor do they go against the County's debt limit. Interest on bonds is payable monthly at 3.6 percent.

The bonds are subject to special mandatory redemption provisions starting December 1, 2012, and on each December 1 thereafter at a redemption price equal to the principal amount of Series 2012 Bonds redeemed, plus accrued interest thereon to the Redemption Date. Since December 1, 2012, there have been no bonds redeemed.

NOTES TO FINANCIAL STATEMENT

ATCHISON COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2015

Bonded Indebtedness Limitation

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

Total assessed valuation as of November, 2014	141,221,304
3% Debt limit	4,236,639
Total Outstanding General Obligation Debt	<u>-</u>
General Obligation Debt Margin	<u><u>4,236,639</u></u>

Conduit Debt

From time to time, the Municipality has issued industrial revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are generally payable from and secured by the project financed and if needed, additional assets and/or revenues of the private-sector entity served by the bond issuance. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the Municipality, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statement. As of December 31, 2015, there was one series of industrial revenue bonds outstanding. The aggregate principal amount payable at December 31, 2015 could not be determined; however, their original issue amounts totaled \$9.99 million.

NOTE E—DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description: The non-school Municipality participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen’s Retirement System (KP&F). Both are part of 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 and KP&F issue a publicly available financial report that includes financial statements and required supplementary information. KPERS’ financial statements re 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, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

NOTES TO FINANCIAL STATEMENT

ATCHISON COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2015

Contributions: K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015.

Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 0.85% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.48% for KPERS and 21.36% for KP&F for the fiscal year ended December 31, 2015. Contributions to the pension plan from the municipality were \$478,781 for KPERS and \$103,626 for KP&F for the year ended December 31, 2015.

Net Pension Liability

At December 31, 2015, the municipality's proportionate share of the collective net pension liability reported by KPERS was \$3,362,391 and \$735,092 for KP&F. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014, which was rolled forward to June 30, 2015. Atchison County, Kansas's proportion of the net pension liability was based on the ratio of the municipality's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in 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 publically available on the website at www.kpers.org or can be obtained as described above.

NOTES TO FINANCIAL STATEMENT

ATCHISON COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2015

NOTE F—OTHER POST EMPLOYMENT BENEFIT

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

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

NOTE G—COMPENSATED ABSENCES

The Municipality provides certain vacation time benefits, i.e., paid time off, to full-time and Class A part-time employees based upon length of service with the Municipality. No more than 80 hours of vacation may be carried forward in any given year. All unused vacation time is paid to the employee or legal representative of the employee upon termination of employment, retirement or death. Payment of unused vacation time is based upon the employee's rate of pay at the time of termination, retirement or death.

Sick leave is granted to regular full-time and Class A part-time employees at a rate of 1.9 hours per pay period (49.4 hours per year) for full-time employees and .95 hours per pay period (24.7 hours per year) for part-time employees. Up to 240 hours of sick leave is paid to the employee or legal representative of the employee upon voluntary termination of employment in good standing, retirement or death.

At December 31, 2015, the Municipality's liability for unused vacation and sick time is approximately \$264,400, attributable to both governmental and business funds.

NOTE H—CAPITAL PROJECTS

The County enters into various road and bridge projects throughout the year. The County did not enter into any major capital projects in 2015.

NOTE I—COMMITMENTS AND CONTINGENCIES

Construction Contracts: At December 31, 2015, the Municipality had several pending construction project contracts. Commitments related to significant contracts include contracts for the Municipality's street improvements.

NOTES TO FINANCIAL STATEMENT

ATCHISON COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2015

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

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

NOTE J—TRANSFERS

Operating transfers were as follows:

<u>FROM</u>	<u>TO</u>	<u>Statute Authority</u>	<u>Amount</u>
General Fund	Capital Outlay	K.S.A. 19-120	\$205,000
K-9 Fund*	General Fund	K.S.A. 12-16, 111	8
Election Fund (closed)**	General Fund	K.S.A. 79-2958	259
Carseat Loaner Program*	General Fund	K.S.A. 12-16, 111	794
Noxious Weed	Noxious Weed Reserve	K.S.A. 2-1318	46,287
Hazard Mitigation Grant*	General Fund	K.S.A. 12-16, 111	896
Ambulance Fund (closed)**	General Fund	K.S.A. 79-2958	1,432
Education Incentive*	General Fund	K.S.A. 12-16, 111	116
Employee Benefits (closed)**	General Fund	K.S.A. 79-2958	5,864
Special Highway Fund	Special Bridge Fund	K.S.A. 68-590	312,428
Capital Outlay	General Fund	K.S.A. 19-120	100,000
Solid Waste	Solid Waste Reserve	K.S.A. 19-2661	38,000
WA Harwi Trust Fund	Atchison Senior Village	K.S.A. 19-120	527,994
Atchison Senior Village	ASV Capital Outlay	K.S.A. 19-120	207,000

*Transfers to close out grant funds completed in prior years.

** Transfers to close out tax levied funds previously closed and combined into general fund.

NOTE K—MANAGEMENT'S REVIEW OF SUBSEQUENT EVENTS

In preparing these financial statements, the Municipality has evaluated events and transactions for potential recognition or disclosure through August 5, 2016, the date the financial statements were available to be issued.

NOTES TO FINANCIAL STATEMENTS

ATCHISON COUNTY, KANSAS

December 31, 2015

NOTE L - SCHEDULE OF LONG-TERM DEBT

The following is a schedule of changes in long-term debt for the County for the year ended December 31, 2015

	Interest Rate	Date Issued	Original Amount	Date of Final Maturity	Outstanding January 1, 2015	Issued	Retired	Net Change	Outstanding December 31, 2015	Interest Paid
Special Obligation Sales Tax Revenue Bond; Series 2012 Refunding	3.60%	5/1/2012	4,810,000	12/1/2026	\$ 4,126,514		\$ 282,089	\$ (282,089)	\$ 3,844,425	\$ 143,930
Capital Leases										
Elevator	2.85%	11/21/2011	175,000	11/21/2016	72,967		36,001	(36,001)	36,966	2,051
Ambulance/Memorial Hall	1.88%	3/20/2013	355,000	3/20/2018	286,618		69,696	(69,696)	216,922	5,360
Dump Truck & Grader	2.40%	2/24/2015	370,000	2/24/2020		370,000		370,000	370,000	
Paver	2.90%	6/9/2015	153,709	04/29/20		153,709		153,709	153,709	
Oil Distributor	2.35%	10/27/2015	117,500	10/27/20		117,500		117,500	117,500	
TOTAL CAPITAL LEASES			<u>1,171,209</u>		<u>359,585</u>	<u>641,209</u>	<u>105,697</u>	<u>535,512</u>	<u>895,097</u>	<u>7,411</u>
TOTAL INDEBTEDNESS			<u>\$ 5,981,209</u>		<u>\$ 4,486,099</u>	<u>\$ 641,209</u>	<u>\$ 387,786</u>	<u>\$ 253,423</u>	<u>\$ 4,739,522</u>	<u>\$ 151,341</u>

NOTES TO FINANCIAL STATEMENTS

ATCHISON COUNTY, KANSAS

December 31, 2015

NOTE M: SCHEDULE OF MATURITY OF LONG TERM DEBT

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

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021-2025</u>	<u>2026-2030</u>	<u>Total</u>
PRINCIPAL								
Special Obligation Sales Tax Revenue Bond	292,414	303,116	314,210	325,710	337,631	1,882,814	388,530	3,844,425
Capital leases payable	229,901	197,322	201,810	131,385	134,679			895,097
TOTAL PRINCIPAL	<u>522,315</u>	<u>500,438</u>	<u>516,020</u>	<u>457,095</u>	<u>472,310</u>	<u>1,882,814</u>	<u>388,530</u>	<u>4,739,522</u>
INTEREST								
Special Obligation Sales Tax Revenue Bond	133,606	122,903	111,809	100,309	88,388	247,284	7,120	811,419
Capital leases payable	21,215	15,801	11,285	6,682	3,392			58,375
TOTAL INTEREST	<u>154,821</u>	<u>138,704</u>	<u>123,094</u>	<u>106,991</u>	<u>91,780</u>	<u>247,284</u>	<u>7,120</u>	<u>869,794</u>
TOTAL PRINCIPAL AND INTEREST	<u>\$ 677,136</u>	<u>\$ 639,142</u>	<u>\$ 639,114</u>	<u>\$ 564,086</u>	<u>\$ 564,090</u>	<u>\$ 2,130,098</u>	<u>\$ 395,650</u>	<u>\$ 5,609,316</u>

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

	Certified Budget (As Amended)	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Favorable (Unfavorable) Variance
Governmental Type Funds:					
General	\$ 8,641,096	\$	\$ 8,641,096	\$ 8,640,207	\$ 889
Bond and Interest Funds:					
Bond and Interest	121,319		121,319	121,277	42
Special Purpose Funds:					
Road and Bridge	15		15	15	-
Memorial Hall	31,481		31,481	31,481	-
Fair	8,080		8,080	8,080	-
Historical	10,721		10,721	10,721	-
Noxious Weed	183,547		183,547	192,023	(8,476)
Solid Waste	739,000		739,000	738,187	813
Joint Communication	792,200		792,200	752,093	40,107
Fair Maintenance	8,080		8,080	8,080	-
Appropriation Funds:					
County Health	82,745		82,745	82,745	-
Home for the Aged	10,729		10,729	10,642	87
Mental Health	64,445		64,445	64,374	71
Soil Conservation	28,076		28,076	28,076	-
Extension Council	146,100		146,100	146,100	-
Mental Health Retardation	48,335		48,335	48,335	-
Council on Aging	128,831		128,831	128,831	-
Business Funds:					
Atchison Senior Village	3,737,326	352,994	4,090,320	3,997,922	92,398

See independent auditor's report.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 6,912,376	\$ 6,727,550	\$ (184,826)
Motor vehicle tax	677,868	720,494	42,626
16/20M vehicle tax	62,449	57,750	(4,699)
Recreation vehicle tax	6,182	6,780	598
Delinquent tax		77,141	77,141
Excise Tax		1,065	1,065
Redemptions		107,425	107,425
Sales and use tax	260,000	241,127	(18,873)
Local alcohol liquor tax	300	652	352
In lieu of tax		9,127	9,127
Miscellaneous tax revenue	8,500	12,545	4,045
Commercial vehicle tax		25,586	25,586
Licenses, permits, and fees	124,500	139,106	14,606
Charges for services	45,000	73,645	28,645
Use of money and property	90,000	25,799	(64,201)
Fines, forfeitures, and penalties	1,000	11,195	10,195
Reimbursements	15,000	54,110	39,110
Grants		153,709	153,709
Miscellaneous	288,350	207,185	(81,165)
Operating transfers		109,369	109,369
TOTAL CASH RECEIPTS	8,491,525	8,761,360	269,835
Expenditures:			
County Commission:			
Personnel services	110,100	106,740	3,360
Contractual services and other charges	13,000	3,863	9,137
Materials and supplies	300	404	(104)
Capital outlay	500		500
TOTAL COUNTY COMMISSION	123,900	111,007	12,893

See independent auditor's report.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

	Budget	Actual	Favorable (Unfavorable) Variance
County Clerk:			
Personnel services	142,500	141,859	641
Contractual services and other charges	23,000	3,211	19,789
Materials and supplies	3,000	1,163	1,837
Capital outlay	2,800	2,800	-
TOTAL COUNTY CLERK	171,300	149,033	22,267
County Treasurer:			
Personnel services	223,700	227,832	(4,132)
Contractual services and other charges	28,000	8,608	19,392
Materials and supplies	500	31	469
Capital outlay	1,050	1,216	(166)
TOTAL COUNTY TREASURER	253,250	237,687	15,563
County Attorney:			
Personnel services	226,400	237,050	(10,650)
Contractual services and other charges	22,000	8,477	13,523
Materials and supplies	5,000	2,874	2,126
Capital outlay	1,500	1,317	183
TOTAL COUNTY ATTORNEY	254,900	249,718	5,182
Register of Deeds:			
Personnel services	129,600	128,066	1,534
Contractual services and other charges	6,372	530	5,842
Materials and supplies	3,500	2,439	1,061
Capital outlay	450	450	-
TOTAL REGISTER OF DEEDS	139,922	131,035	8,887
Clerk of the District Court:			
Contractual services and other charges	30,300	20,524	9,776
Materials and supplies	21,500	21,614	(114)
Capital outlay	10,000	5,985	4,015
TOTAL CLERK OF THE DISTRICT COURT	61,800	48,123	13,677

See independent auditor's report.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

	Budget	Actual	Favorable (Unfavorable) Variance
County Lake			
Personnel services	34,255	34,543	(288)
Contractual services and other charges	5,000	4,132	868
Materials and supplies	10,400	6,099	4,301
Capital outlay	500		500
TOTAL COUNTY LAKE	50,155	44,774	5,381
Building Maintenance			
Personnel services	150,480	157,749	(7,269)
Contractual services and other charges	10,031	2,842	7,189
Materials and supplies	11,238	8,600	2,638
Capital outlay	14,000		14,000
Miscellaneous	2,200	2,340	(140)
TOTAL BUILDING MAINTENANCE	187,949	171,531	16,418
Local Emergency Management:			
Personnel services	104,480	106,494	(2,014)
Contractual services and other charges	22,310	18,404	3,906
Materials and supplies	25,300	21,181	4,119
Capital outlay	67,540	52,231	15,309
Miscellaneous	4,000	3,153	847
TOTAL LOCAL EMERGENCY MANAGEMENT	223,630	201,463	22,167
County Counselor:			
Personnel services	58,825	52,246	6,579
Contractual services and other charges	3,000	6,248	(3,248)
TOTAL COUNTY COUNSELOR	61,825	58,494	3,331

See independent auditor's report.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

	Budget	Actual	Favorable (Unfavorable) Variance
Appraiser:			
Personnel services	273,565	260,978	12,587
Contractual services and other charges	27,950	21,565	6,385
Materials and supplies	10,500	8,110	2,390
Capital outlay	24,300	22,210	2,090
Grants and reimbursed expenses	250		250
	<u>336,565</u>	<u>312,863</u>	<u>23,702</u>
TOTAL APPRAISER			
Road and Bridge:			
Personnel services	724,500	698,373	26,127
Contractual services and other charges	29,500	62,245	(32,745)
Materials and supplies	1,399,385	1,318,065	81,320
Capital outlay	101,500	153,709	(52,209)
Miscellaneous	1,115	97,652	(96,537)
Equipment related		18,868	(18,868)
	<u>2,256,000</u>	<u>2,348,912</u>	<u>(92,912)</u>
TOTAL ROAD AND BRIDGE			
Law Enforcement:			
Personnel services	1,465,000	1,514,710	(49,710)
Contractual services and other charges	57,000	2,368	54,632
Materials and supplies	122,000	44,349	77,651
Capital outlay	70,000	83,882	(13,882)
Miscellaneous	15,000	11,776	3,224
Grants and reimbursed expenses	8,400	31	8,369
Equipment related	24,500	46,790	(22,290)
	<u>1,761,900</u>	<u>1,703,906</u>	<u>57,994</u>
Total Law Enforcement			

See independent auditor's report.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

	Budget	Actual	Favorable (Unfavorable) Variance
Law Enforcement: Jail			
Personnel services		605	(605)
Contractual services and other charges	159,600	209,539	(49,939)
Materials and supplies	153,500	162,562	(9,062)
Grants and reimbursed expenses		147	(147)
Equipment related		53,982	(53,982)
Total Law Enforcement: Jail	313,100	426,835	(113,735)
TOTAL LAW ENFORCEMENT	2,075,000	2,130,741	(55,741)
Juvenile Detention			
Personnel services		2,599	(2,599)
Contractual services and other charges		400	(400)
Materials and supplies		52	(52)
Miscellaneous		760	(760)
Allocations and distributions	500	500	-
TOTAL JUVENILE DETENTION	500	4,311	(3,811)
IT/GIS			
Personnel services	117,400	129,194	(11,794)
Contractual services and other charges	214,805	162,532	52,273
Materials and supplies	6,900	7,807	(907)
Capital outlay	102,000	45,785	56,215
TOTAL IT/GIS	441,105	345,318	95,787
Election			
Personnel services	21,500	31,099	(9,599)
Contractual services and other charges	40,000	34,393	5,607
Materials and supplies	5,000	1,442	3,558
Capital outlay		803	(803)
TOTAL ELECTION	66,500	67,737	(1,237)

See independent auditor's report.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

	Budget	Actual	Favorable (Unfavorable) Variance
Ambulance			
Miscellaneous	80,000	62,792	17,208
Allocations and distributions	665,000	680,000	(15,000)
TOTAL AMBULANCE	745,000	742,792	2,208
Joint Communications			
Personnel services		930	(930)
General Administration			
Personnel services	105,500	89,216	16,284
Contractual services and other charges	139,500	116,962	22,538
Materials and supplies	31,000	32,417	(1,417)
Capital outlay	3,000		3,000
Miscellaneous	6,000	3,528	2,472
Other expenses	500	493	7
TOTAL GENERAL ADMINISTRATION	285,500	242,616	42,884
County General:			
Contractual services and other charges	247,500	252,191	(4,691)
Miscellaneous		4,387	(4,387)
Allocations and distributions	25,000	10,000	15,000
TOTAL COUNTY GENERAL	272,500	266,578	5,922

See independent auditor's report.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

	Budget	Actual	Favorable (Unfavorable) Variance
Appropriations and Donations:			
NEK Environment	10,000	10,000	-
Coroner	20,000	27,355	(7,355)
Tourism	7,500	7,500	-
Juvenile Detention	35,000	21,150	13,850
Area Agency on Aging	1,200	1,200	-
Safety Committee	2,000	4,830	(2,830)
Doves	4,500	4,500	-
Adult Learning Center	2,500	2,500	-
Day Care	5,000	5,000	-
Amelia Earhart Festival	7,500	7,500	-
Other donations and appropriations	4,200	5,814	(1,614)
TOTAL APPROPRIATIONS AND DONATIONS	99,400	97,349	2,051
Neighborhood Revitalization Rebate	534,395	472,195	62,200
Transfers out		205,000	(205,000)
TOTAL EXPENDITURES	8,641,096	8,640,207	889
RECEIPTS OVER (UNDER) EXPENDITURES	(149,571)	121,153	
Beginning Unencumbered Cash Balance	245,008	237,338	
Adjustment to unencumbered cash for prior year cancelled encumbrances		2,843	
ENDING UNENCUMBERED CASH BALANCE	\$ 95,437	\$ 361,334	

See independent auditor's report.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 105,662	\$ 102,804	\$ (2,858)
Motor vehicle tax	12,763	12,963	200
16/20M vehicle tax	1,176	346	(830)
Recreation vehicle tax	116	128	12
Delinquent tax		321	321
Excise Tax		20	20
Redemptions		1,602	1,602
Commercial vehicle tax		482	482
TOTAL CASH RECEIPTS	119,717	118,666	(1,051)
Expenditures:			
Contractual and other expenditures	113,150	113,108	42
Neighborhood revitalization rebate	8,169	8,169	-
TOTAL EXPENDITURES	121,319	121,277	42
RECEIPTS OVER (UNDER) EXPENDITURES	(1,602)	(2,611)	
Beginning Unencumbered Cash Balance	3,061	3,862	
ENDING UNENCUMBERED CASH BALANCE	\$ 1,459	\$ 1,251	

See independent auditor's report.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 194	\$ 275	\$ 81
Delinquent tax		161	161
Redemptions		7,007	7,007
TOTAL CASH RECEIPTS	194	7,443	7,249
Expenditures:			
Neighborhood revitalization rebate	15	15	-
RECEIPTS OVER (UNDER) EXPENDITURES	179	7,428	
Beginning Unencumbered Cash Balance	(176)	-	
Adjustment to unencumbered cash for prior year cancelled encumbrances		35	
ENDING UNENCUMBERED CASH BALANCE	\$ 3	\$ 7,463	

See independent auditor's report.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 6,219	\$ 6,044	\$ (175)
Motor vehicle tax	2,959	3,022	63
16/20M vehicle tax	273	497	224
Recreation vehicle tax	27	30	3
Delinquent tax		84	84
Excise Tax		5	5
Redemptions		694	694
Commercial vehicle tax		112	112
TOTAL CASH RECEIPTS	9,478	10,488	1,010
Expenditures:			
Allocations and distributions	31,000	31,000	-
Neighborhood revitalization rebate	481	481	-
TOTAL EXPENDITURES	31,481	31,481	-
RECEIPTS OVER (UNDER) EXPENDITURES	(22,003)	(20,993)	
Beginning Unencumbered Cash Balance	22,089	21,880	
ENDING UNENCUMBERED CASH BALANCE	\$ 86	\$ 887	

See independent auditor's report.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 7,500	\$ 7,285	\$ (215)
Motor vehicle tax	648	663	15
16/20M vehicle tax	60	44	(16)
Recreation vehicle tax	6	6	-
Delinquent tax		21	21
Excise Tax		1	1
Redemptions		101	101
Commercial vehicle tax		25	25
TOTAL CASH RECEIPTS	8,214	8,146	(68)
Expenditures:			
Allocations and distributions	7,500	7,500	-
Neighborhood revitalization rebate	580	580	-
TOTAL EXPENDITURES	8,080	8,080	-
RECEIPTS OVER (UNDER) EXPENDITURES	134	66	
Beginning Unencumbered Cash Balance	(30)	-	
ENDING UNENCUMBERED CASH BALANCE	\$ 104	\$ 66	

See independent auditor's report.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 9,327	\$ 9,071	\$ (256)
Motor vehicle tax	1,277	1,311	34
16/20M vehicle tax	118	98	(20)
Recreation vehicle tax	12	13	1
Delinquent tax		37	37
Excise Tax		2	2
Redemptions		231	231
Commercial vehicle tax		49	49
TOTAL CASH RECEIPTS	10,734	10,812	78
Expenditures:			
Allocations and distributions	10,000	10,000	-
Neighborhood revitalization rebate	721	721	-
TOTAL EXPENDITURES	10,721	10,721	-
RECEIPTS OVER (UNDER) EXPENDITURES	13	91	
Beginning Unencumbered Cash Balance	116		
ENDING UNENCUMBERED CASH BALANCE	\$ 129	\$ 91	

See independent auditor's report.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 100,560	\$ 97,863	\$ (2,697)
Motor vehicle tax	8,357	8,496	139
16/20M vehicle tax	770	371	(399)
Recreation vehicle tax	76	84	8
Delinquent tax		265	265
Excise Tax		13	13
Redemptions		1,336	1,336
Commercial vehicle tax		316	316
Miscellaneous	70,000	66,513	(3,487)
TOTAL CASH RECEIPTS	179,763	175,257	(4,506)
Expenditures:			
Personnel expenditures	32,123	26,130	5,993
Contractual and other expenditures	19,000	10,492	8,508
Material and supplies	107,150	100,596	6,554
Capital Outlay	15,000	208	14,792
Miscellaneous	2,500	536	1,964
Operating transfers		46,287	(46,287)
Neighborhood revitalization rebate	7,774	7,774	-
TOTAL EXPENDITURES	183,547	192,023	(8,476)
RECEIPTS OVER (UNDER) EXPENDITURES	(3,784)	(16,766)	
Beginning Unencumbered Cash Balance	5,172	46,287	
ENDING UNENCUMBERED CASH BALANCE	\$ 1,388	\$ 29,521	

See independent auditor's report.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Sales and use tax	\$ 410,000	\$ 402,417	\$ (7,583)
Charges for services	294,200	301,736	7,536
Reimbursements		8,608	8,608
Miscellaneous	20,000	5,934	(14,066)
	<u>724,200</u>	<u>718,695</u>	<u>(5,505)</u>
TOTAL CASH RECEIPTS			
Expenditures:			
Personnel expenditures	234,500	212,662	21,838
Contractual and other expenditures	405,000	441,229	(36,229)
Material and supplies	61,000	43,833	17,167
Capital Outlay	38,500	2,463	36,037
Operating transfers		38,000	(38,000)
	<u>739,000</u>	<u>738,187</u>	<u>813</u>
TOTAL EXPENDITURES			
RECEIPTS OVER (UNDER) EXPENDITURES	(14,800)	(19,492)	
Beginning Unencumbered Cash Balance	<u>179,297</u>	<u>275,224</u>	
ENDING UNENCUMBERED CASH BALANCE	<u><u>\$ 164,497</u></u>	<u><u>\$ 255,732</u></u>	

See independent auditor's report.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Cash Receipts:			
Sales and use tax	\$ 660,000	\$ 577,582	\$ (82,418)
Miscellaneous	90,081	82,901	(7,180)
	<u>750,081</u>	<u>660,483</u>	<u>(89,598)</u>
TOTAL CASH RECEIPTS			
Expenditures:			
Personnel expenditures	472,000	480,049	(8,049)
Contractual and other expenditures	133,500	80,748	52,752
Material and supplies	6,700	9,019	(2,319)
Capital Outlay	180,000	181,877	(1,877)
Miscellaneous		400	(400)
	<u>792,200</u>	<u>752,093</u>	<u>40,107</u>
TOTAL EXPENDITURES			
RECEIPTS OVER (UNDER) EXPENDITURES	(42,119)	(91,610)	
Beginning Unencumbered Cash Balance	<u>83,056</u>	<u>183,982</u>	
ENDING UNENCUMBERED CASH BALANCE	<u>\$ 40,937</u>	<u>\$ 92,372</u>	

See independent auditor's report.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 7,505	\$ 7,284	\$ (221)
Motor vehicle tax	635	648	13
16/20M vehicle tax	58	52	(6)
Recreation vehicle tax	6	7	1
Delinquent tax		21	21
Excise Tax		1	1
Redemptions		105	105
Commercial vehicle tax		24	24
TOTAL CASH RECEIPTS	8,204	8,142	(62)
Expenditures:			
Allocations and distributions	7,500	7,500	-
Neighborhood revitalization rebate	580	580	-
TOTAL EXPENDITURES	8,080	8,080	-
RECEIPTS OVER (UNDER) EXPENDITURES	124	62	
Beginning Unencumbered Cash Balance	(20)		
ENDING UNENCUMBERED CASH BALANCE	\$ 104	\$ 62	

See independent auditor's report.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 74,315	\$ 72,294	\$ (2,021)
Motor vehicle tax	8,296	8,443	147
16/20M vehicle tax	764	614	(150)
Recreation vehicle tax	76	83	7
Delinquent tax		246	246
Excise Tax		13	13
Redemptions		1,368	1,368
Commercial vehicle tax		314	314
TOTAL CASH RECEIPTS	83,451	83,375	(76)
Expenditures:			
Allocations and distributions	77,000	77,000	-
Neighborhood revitalization rebate	5,745	5,745	-
TOTAL EXPENDITURES	82,745	82,745	-
RECEIPTS OVER (UNDER) EXPENDITURES	706	630	
Beginning Unencumbered Cash Balance	320		
ENDING UNENCUMBERED CASH BALANCE	\$ 1,026	\$ 630	

See independent auditor's report.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 9,430	\$ 9,209	\$ (221)
Motor vehicle tax	1,098	1,115	17
16/20M vehicle tax	101	72	(29)
Recreation vehicle tax	10	11	1
Delinquent tax		32	32
Excise Tax		2	2
Redemptions		190	190
Commercial vehicle tax		41	41
TOTAL CASH RECEIPTS	10,639	10,672	33
Expenditures:			
Contractual and other expenditures	4,800	2,093	2,707
Material and supplies	4,600	1,741	2,859
Miscellaneous	600	6,079	(5,479)
Neighborhood revitalization rebate	729	729	-
TOTAL EXPENDITURES	10,729	10,642	87
RECEIPTS OVER (UNDER) EXPENDITURES	(90)	30	
Beginning Unencumbered Cash Balance	220	381	
ENDING UNENCUMBERED CASH BALANCE	\$ 130	\$ 411	

See independent auditor's report.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 57,490	\$ 55,939	\$ (1,551)
Motor vehicle tax	6,498	6,616	118
16/20M vehicle tax	599	411	(188)
Recreation vehicle tax	59	65	6
Delinquent tax		189	189
Excise Tax		10	10
Redemptions		1,063	1,063
Commercial vehicle tax		246	246
TOTAL CASH RECEIPTS	64,646	64,539	(107)
Expenditures:			
Allocations and distributions	60,000	59,929	71
Neighborhood revitalization rebate	4,445	4,445	-
TOTAL EXPENDITURES	64,445	64,374	71
RECEIPTS OVER (UNDER) EXPENDITURES	201	165	
Beginning Unencumbered Cash Balance	593	-	
ENDING UNENCUMBERED CASH BALANCE	\$ 794	\$ 165	

See independent auditor's report.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 25,057	\$ 24,327	\$ (730)
Motor vehicle tax	2,822	2,879	57
16/20M vehicle tax	260	217	(43)
Recreation vehicle tax	26	28	2
Delinquent tax		86	86
Excise Tax		4	4
Redemptions		500	500
Commercial vehicle tax		107	107
TOTAL CASH RECEIPTS	28,165	28,148	(17)
Expenditures:			
Allocations and distributions	26,139	26,139	-
Neighborhood revitalization rebate	1,937	1,937	-
TOTAL EXPENDITURES	28,076	28,076	-
RECEIPTS OVER (UNDER) EXPENDITURES	89	72	
Beginning Unencumbered Cash Balance	257		
ENDING UNENCUMBERED CASH BALANCE	\$ 346	\$ 72	

See independent auditor's report.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 130,641	\$ 127,134	\$ (3,507)
Motor vehicle tax	14,477	14,712	235
16/20M vehicle tax	1,334	1,025	(309)
Recreation vehicle tax	132	145	13
Delinquent tax		434	434
Excise Tax		23	23
Redemptions		2,474	2,474
Commercial vehicle tax		546	546
TOTAL CASH RECEIPTS	146,584	146,493	(91)
Expenditures:			
Allocations and distributions	136,000	136,000	-
Neighborhood revitalization rebate	10,100	10,100	-
TOTAL EXPENDITURES	146,100	146,100	-
RECEIPTS OVER (UNDER) EXPENDITURES	484	393	
Beginning Unencumbered Cash Balance	1,320		
ENDING UNENCUMBERED CASH BALANCE	\$ 1,804	\$ 393	

See independent auditor's report.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 43,135	\$ 41,918	\$ (1,217)
Motor vehicle tax	4,861	4,945	84
16/20M vehicle tax	448	370	(78)
Recreation vehicle tax	44	49	5
Delinquent tax		148	148
Excise Tax		8	8
Redemptions		872	872
Commercial vehicle tax		184	184
TOTAL CASH RECEIPTS	48,488	48,494	6
Expenditures:			
Allocations and distributions	45,000	45,000	-
Neighborhood revitalization rebate	3,335	3,335	-
TOTAL EXPENDITURES	48,335	48,335	-
RECEIPTS OVER (UNDER) EXPENDITURES	153	159	
Beginning Unencumbered Cash Balance	443		
ENDING UNENCUMBERED CASH BALANCE	\$ 596	\$ 159	

See independent auditor's report.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 114,231	\$ 111,189	\$ (3,042)
Motor vehicle tax	13,566	13,792	226
16/20M vehicle tax	1,250	943	(307)
Recreation vehicle tax	124	136	12
Delinquent tax		396	396
Excise Tax		21	21
Redemptions		2,298	2,298
Commercial vehicle tax		512	512
TOTAL CASH RECEIPTS	129,171	129,287	116
Expenditures:			
Allocations and distributions	120,000	120,000	-
Neighborhood revitalization rebate	8,831	8,831	-
TOTAL EXPENDITURES	128,831	128,831	-
RECEIPTS OVER (UNDER) EXPENDITURES	340	456	
Beginning Unencumbered Cash Balance	1,237		
ENDING UNENCUMBERED CASH BALANCE	\$ 1,577	\$ 456	

See independent auditor's report.

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

Year Ended December 31, 2015

	Law Enforcement	Election	Ambulance	Employee Benefits	Special Law Enforcement	Register of Deeds Technology
Cash Receipts:						
Taxes and Shared Revenue	\$ 4,612	\$ 259	\$ 1,432	\$ 5,819	\$	\$
Licenses, Permits, and Fees						
Use of Money and Property						
Fines, Fees, and Forfeitures	1,964					
Reimbursements						
Miscellaneous						14,942
TOTAL CASH RECEIPTS	6,576	259	1,432	5,819	-	14,942
Expenditures:						
Personnel expenditures						
Contractual and other expenditures						
Materials and supplies						3,874
Capital Outlay						
Allocations and distributions	6,576					
Miscellaneous						1,491
Equipment related						8,219
Operating transfers		259	1,432	5,864		
TOTAL EXPENDITURES	6,576	259	1,432	5,864	-	13,584
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-	(45)	-	1,358
Beginning Unencumbered Cash Balance				45	4,071	23,970
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 4,071	\$ 25,328

See independent auditor's report.

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

Year Ended December 31, 2015

	Local Alcohol Liquor	Special Highway	Special Machinery	Special Parks & Recreation	Candidate Registration Fee	K-9 Fund
Cash Receipts:						
Taxes and Shared Revenue	\$ 653	\$ 439,273	\$	\$ 653	\$	\$
Licenses, Permits, and Fees					210	
Use of Money and Property			72,612			
Fines, Fees, and Forfeitures						
Reimbursements						
Miscellaneous						
TOTAL CASH RECEIPTS	653	439,273	72,612	653	210	-
Expenditures:						
Personnel expenditures						
Contractual and other expenditures		218,899		4,810		
Materials and supplies		49,794				
Capital Outlay			75,611			
Allocations and distributions	1,681				280	
Miscellaneous						
Equipment related						
Operating transfers		312,428				8
TOTAL EXPENDITURES	1,681	581,121	75,611	4,810	280	8
RECEIPTS OVER (UNDER) EXPENDITURES	(1,028)	(141,848)	(2,999)	(4,157)	(70)	(8)
Beginning Unencumbered Cash Balance	1,532	674,524	54,701	4,661	70	8
ENDING UNENCUMBERED CASH BALANCE	\$ 504	\$ 532,676	\$ 51,702	\$ 504	\$ -	\$ -

See independent auditor's report.

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

Year Ended December 31, 2015

	Education Incentive Program	Crime Prevention	Conceal & Carry Fund	Sex Offender Registration Fund	Special Motor Vehicle	Prosecuting Attorney Training Fund
Cash Receipts:						
Taxes and Shared Revenue	\$	\$	\$	\$	\$ 84,881	\$
Licenses, Permits, and Fees			910	4,300		1,161
Use of Money and Property						
Fines, Fees, and Forfeitures						
Reimbursements					868	
Miscellaneous		1,005			2,757	
TOTAL CASH RECEIPTS	-	1,005	910	4,300	88,506	1,161
Expenditures:						
Personnel expenditures					79,392	
Contractual and other expenditures			5,693		1,440	1,513
Materials and supplies		5,478	3,238		4,803	
Capital Outlay						
Allocations and distributions						
Miscellaneous					11,084	
Equipment related						
Operating transfers	116					
TOTAL EXPENDITURES	116	5,478	8,931	-	96,719	1,513
RECEIPTS OVER (UNDER) EXPENDITURES	(116)	(4,473)	(8,021)	4,300	(8,213)	(352)
Beginning Unencumbered Cash Balance	116	9,735	14,067	8,705	30,698	(44)
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 5,262	\$ 6,046	\$ 13,005	\$ 22,485	\$ (396)

See independent auditor's report.

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

Year Ended December 31, 2015

	Diversion Fund	Juvenile Supervision Fund	County Attorney Worthless Check	Safety Committee	Sheriff	Special Prosecutor Trust Fund
Cash Receipts:						
Taxes and Shared Revenue	\$	\$	\$	\$	\$	\$
Licenses, Permits, and Fees						
Use of Money and Property						
Fines, Fees, and Forfeitures		1,023	850			
Reimbursements	4,200					
Miscellaneous				2,816	5,697	
TOTAL CASH RECEIPTS	4,200	1,023	850	2,816	5,697	-
Expenditures:						
Personnel expenditures						
Contractual and other expenditures				1,055		
Materials and supplies						
Capital Outlay						
Allocations and distributions						
Miscellaneous					5,637	
Equipment related						
Operating transfers						
TOTAL EXPENDITURES	-	-	-	1,055	5,637	-
RECEIPTS OVER (UNDER) EXPENDITURES	4,200	1,023	850	1,761	60	-
Beginning Unencumbered Cash Balance	16,292	5,586	3,679	5,645	9,275	1,698
ENDING UNENCUMBERED CASH BALANCE	\$ 20,492	\$ 6,609	\$ 4,529	\$ 7,406	\$ 9,335	\$ 1,698

See independent auditor's report.

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

Year Ended December 31, 2015

	Sheriff VIN Inspections	Clerk Technology Fund	Treasurer Technology Fund
Cash Receipts:			
Taxes and Shared Revenue	\$	\$	\$
Licenses, Permits, and Fees			
Use of Money and Property			
Fines, Fees, and Forfeitures			
Reimbursements			
Miscellaneous	24,715	3,736	3,736
TOTAL CASH RECEIPTS	<u>24,715</u>	<u>3,736</u>	<u>3,736</u>
Expenditures:			
Personnel expenditures			
Contractual and other expenditures			
Materials and supplies			
Capital Outlay			
Allocations and distributions			
Miscellaneous			
Equipment related			
Operating transfers			
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
RECEIPTS OVER (UNDER) EXPENDITURES	24,715	3,736	3,736
Beginning Unencumbered Cash Balance	<u>13,035</u>		
ENDING UNENCUMBERED CASH BALANCE	<u>\$ 37,750</u>	<u>\$ 3,736</u>	<u>\$ 3,736</u>

See independent auditor's report.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

	County General Capital Improvement	Solid Waste Capital Improvement	Noxious Weed Capital Outlay	Memorial Hall Renovation
Cash Receipts:				
Miscellaneous	\$	\$	\$	\$
Transfers	205,000	38,000	46,288	2,295
	<u>205,000</u>	<u>38,000</u>	<u>46,288</u>	<u>2,295</u>
TOTAL CASH RECEIPTS	<u>205,000</u>	<u>38,000</u>	<u>46,288</u>	<u>2,295</u>
Expenditures:				
Capital Outlay	2,547			
Miscellaneous	221,116			755
Operating transfers	100,000			
	<u>323,663</u>	<u>-</u>	<u>-</u>	<u>755</u>
TOTAL EXPENDITURES	<u>323,663</u>	<u>-</u>	<u>-</u>	<u>755</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(118,663)	38,000	46,288	1,540
Beginning Unencumbered Cash Balance	963,488	-	11,676	(857)
ENDING UNENCUMBERED CASH BALANCE	<u>\$ 844,825</u>	<u>\$ 38,000</u>	<u>\$ 57,964</u>	<u>\$ 683</u>

See independent auditor's report.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

	<u>Grants Fund</u>	<u>Car Seat Loaner Program</u>	<u>Hazard Mitigation</u>	<u>CERT</u>	<u>KDWP-CFAP Program</u>	<u>EMPG Grant</u>
Cash Receipts:						
Reimbursements	\$	\$	\$	\$	\$	\$
Grants					1,854	20,561
Miscellaneous						
Debt Proceeds	487,500					
	<u>487,500</u>					
TOTAL CASH RECEIPTS	<u>487,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,854</u>	<u>20,561</u>
Expenditures:						
Personnel expenditures						
Contractual and other expenditures	47,167					4,002
Materials and supplies				401		13,574
Capital Outlay	487,500					
Miscellaneous						
Grants and reimbursed expenses						
Operating transfers		794	896			
	<u>534,667</u>	<u>794</u>	<u>896</u>	<u>401</u>	<u>-</u>	<u>17,576</u>
TOTAL EXPENDITURES	<u>534,667</u>	<u>794</u>	<u>896</u>	<u>401</u>	<u>-</u>	<u>17,576</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(47,167)	(794)	(896)	(401)	1,854	2,985
Beginning Unencumbered Cash Balance	<u>217,888</u>	<u>794</u>	<u>896</u>	<u>9,695</u>	<u>18,378</u>	<u>20,692</u>
ENDING UNENCUMBERED CASH BALANCE	<u>\$ 170,721</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,294</u>	<u>\$ 20,232</u>	<u>\$ 23,677</u>

See independent auditor's report.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

	Enhanced Wireless 911	AISP	JISP	CMA
Cash Receipts:				
Reimbursements	\$	\$ 10,897	\$ 4,425	\$ 12,811
Grants	94,287	158,401	29,947	74,227
Miscellaneous			80	180
Debt Proceeds				
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL CASH RECEIPTS	94,287	169,298	34,452	87,218
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:				
Personnel expenditures		142,245	26,125	56,801
Contractual and other expenditures	93,778			
Materials and supplies	119,340			
Capital Outlay				
Miscellaneous		20,068	6,035	29,190
Grants and reimbursed expenses		3,932	3,189	16,745
Operating transfers				
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	213,118	166,245	35,349	102,736
	<hr/>	<hr/>	<hr/>	<hr/>
RECEIPTS OVER (UNDER) EXPENDITURES	(118,831)	3,053	(897)	(15,518)
	<hr/>	<hr/>	<hr/>	<hr/>
Beginning Unencumbered Cash Balance	322,212	74,743	3,952	25,883
	<hr/>	<hr/>	<hr/>	<hr/>
ENDING UNENCUMBERED CASH BALANCE	\$ 203,381	\$ 77,796	\$ 3,055	\$ 10,365
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

See independent auditor's report.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

	<u>Special Bridge Project</u>
Cash Receipts:	
Grants	\$ 153,896
Transfers	<u>312,428</u>
TOTAL CASH RECEIPTS	<u>466,324</u>
Expenditures:	
Contractual and other expenditures	171,783
Materials and supplies	<u>173,064</u>
TOTAL EXPENDITURES	<u>344,847</u>
RECEIPTS OVER (UNDER) EXPENDITURES	121,477
Beginning Unencumbered Cash Balance	<u>95,061</u>
ENDING UNENCUMBERED CASH BALANCE	<u><u>\$ 216,538</u></u>

See independent auditor's report.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Charges for Services	\$ 3,505,300	\$ 3,383,352	\$ (121,948)
Reimbursements	15,000	11,303	(3,697)
Miscellaneous	4,060	5,714	1,654.0
Transfers	175,000	527,994	352,994
TOTAL CASH RECEIPTS	3,699,360	3,928,363	229,003
Expenditures:			
Personnel expenditures	2,565,943	2,517,047	48,896
Contractual and other expenditures	684,900	655,548	29,352
Materials and supplies	405,194	508,535	(103,341)
Capital Outlay	58,389	72,069	(13,680)
Miscellaneous	17,600	32,554	(14,954)
Equipment related	5,300	5,169	131
Operating transfers		207,000	(207,000)
TOTAL EXPENDITURES	4,090,320	3,997,922	92,398
RECEIPTS OVER (UNDER) EXPENDITURES	(390,960)	(69,559)	
Beginning Unencumbered Cash Balance	591,269	824,693	
ENDING UNENCUMBERED CASH BALANCE	\$ 200,309	\$ 755,134	

See independent auditor's report.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

	<u>Heritage Trust</u>	<u>W A Harwi Trust</u>
Cash Receipts:		
Miscellaneous	<u>\$ 7,471</u>	<u>\$ 472,035</u>
Expenditures:		
Allocations and distributions	6,724	
Operating transfers		<u>527,994</u>
TOTAL EXPENDITURES	<u>6,724</u>	<u>527,994</u>
RECEIPTS OVER (UNDER) EXPENDITURES	747	(55,959)
Beginning Unencumbered Cash Balance	<u>798</u>	<u>57,040</u>
ENDING UNENCUMBERED CASH BALANCE	<u>\$ 1,545</u>	<u>\$ 1,081</u>

See independent auditor's report.

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

ATCHISON COUNTY, KANSAS

For the Year Ended December 31, 2015

	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Distributable Funds:				
Current Ad Valorem Taxes	10,889,536	22,504,619	20,400,204	12,993,951
Vehicle Excise Tax	1,118	4,745	3,559	2,304
Motor Vehicle Tax	478,770	4,017,670	3,974,071	522,369
RV Tax	4,710	17,775	17,961	4,524
Delinquent Personal Property Tax	30,593	55,619	61,452	24,760
Partial Payment Redemption/Rest	7,414	5,254		12,668
County Wide Sales Tax	82,240	1,398,914	1,319,401	161,753
County Redemption	329,438	369,777	420,939	278,276
Total Distributable Funds	<u>11,823,819</u>	<u>28,374,373</u>	<u>26,197,587</u>	<u>14,000,605</u>
State Funds:				
State Education Building		157,650	157,650	-
State Eleemosynary Building		78,826	78,826	-
Total State Funds	<u>-</u>	<u>236,476</u>	<u>236,476</u>	<u>-</u>
Subdivision Funds:				
Library		102,569	102,569	-
School Districts		7,881,901	7,881,909	(8)
Townships	27,883	1,129,709	1,142,570	15,022
Cities		4,556,030	4,556,030	-
Fire Districts		256,854	256,854	-
Watershed Districts		251,067	251,067	-
Drainage Districts	86,728	5,209	8,591	83,346
Cemeteries	890	45,934	46,715	109
Total Subdivision Funds	<u>115,501</u>	<u>14,229,273</u>	<u>14,246,305</u>	<u>98,469</u>

See independent auditor's report.

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

ATCHISON COUNTY, KANSAS

For the Year Ended December 31, 2015

	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Other Agency Funds:				
Driver's License Account	48,787	102,562	95,940	55,409
Sports Complex Sales Tax		501,259	501,259	-
Neighborhood Revitalization		1,600,584	1,600,584	-
Special City & County Hwy		56,003	56,003	-
Unclaimed Legacy & Money	121			121
Over & Short	(271)	65		(206)
Overpayment	1	12,104	12,104	1
	<u>48,638</u>	<u>2,272,577</u>	<u>2,265,890</u>	<u>55,325</u>
Total Other Agency Funds				
Outside Accounts Considered to be Agency Funds				
District Court	138,161	919,812	906,637	151,336
County Attorney	42		42	-
Law Library	20,982	14,223	15,889	19,316
Clerk - Fish & Game Account	377	5,857	6,145	89
Clerk - Withholding Account	(26)	2,278,797	2,186,256	92,515
Inmate Fund	39,399	5,037		44,436
	<u>198,935</u>	<u>3,223,726</u>	<u>3,114,969</u>	<u>307,692</u>
	<u>\$ 12,186,893</u>	<u>\$ 48,336,425</u>	<u>\$ 46,061,227</u>	<u>\$ 14,462,091</u>
TOTAL AGENCY FUNDS				

See independent auditor's report.

OTHER INFORMATION

SCHEDULE 4 - TAX ROLL RECONCILIATION

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

2014 Tax roll - as adjusted:

County Clerk's abstract of 2014 tax roll	\$ 20,814,292
Special assessments	164,249
16/20 M trucks	132,866
Adjustments to original tax roll:	
Added taxes	11,759
Cancelled taxes	(115)
Abated taxes	(177,388)
	<hr/>

Adjusted 2014 tax roll \$ 20,945,663

2014 tax roll - as accounted for:

Distributions	\$ 20,361,894
Delinquent warrants / redemptions	105,327
Current uncollected	478,442
	<hr/>

2014 tax roll accounted for \$ 20,945,663

See independent auditor's report.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

Balance, Beginning of Year	<u>\$ 138,161</u>
Receipts:	
Clerk fees - State	128,664
Law enforcement training center	8,140
State general fund	2,000
Interest	455
Fines	68,897
Marriage license fees	5,015
CC Supervision Fund	5,543
Clerk fees - County	9,720
Prosecuting attorney training center	1,136
County attorney fee	43,198
Law library	13,522
State attorney fee	21,397
Refund	30
Judicial branch surcharge	57,372
Indigent defense fees	3,624
Judgements, restitutions, etc.	469,847
Other	<u>81,252</u>
TOTAL RECEIPTS	<u>919,812</u>
Expenditures:	
To State Treasurer:	
Clerk fees	128,664
Law enforcement training center	8,140
State general fund	2,000
Interest	432
Fines	68,897
Marriage license fees	5,015
State attorney fee	21,398
Indigent defense fees	<u>3,624</u>
TOTAL EXPENDITURES TO STATE TREASURER	<u>238,170</u>

See independent auditor's report.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

Expenditures:

To County Treasurer:

Clerk fees	\$ 9,720
Prosecuting attorney training	1,136
County attorney fees	43,198
Law library	13,522
Refund	30
Other	<u>73,992</u>

TOTAL EXPENDITURES TO COUNTY TREASURER	<u>141,598</u>
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Judgement, restitutions, and other	463,954
Judicial branch surcharge	57,372
CC Supervision Fund	<u>5,543</u>

526,869

TOTAL EXPENDITURES	<u>906,637</u>
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Balance, End of Year	<u><u>\$ 151,336</u></u>
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Composition of ending balance:

Cash in Union State Bank Atchison, Kansas	<u><u>\$ 151,336</u></u>
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See independent auditor's report.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

Balance, Beginning of Year	\$	20,982
Receipts:		
Fees		14,169
Interest income		<u>54</u>
	TOTAL RECEIPTS	<u>14,223</u>
Expenditures:		
Books/publications		14,842
Computer/copier services		911
Miscellaneous		<u>136</u>
	TOTAL EXPENDITURES	<u>15,889</u>
Balance, End of Year	\$	<u><u>19,316</u></u>
Composition of ending balance:		
Cash in Union State Bank, Atchison, Kansas	\$	<u><u>19,316</u></u>

See independent auditor's report.

**SCHEDULE 5 - SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
COUNTY ATTORNEY'S ACCOUNT**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

Balance, Beginning of Year	\$	42
Receipts:		
Expenditures:		<u>42</u>
Balance, End of Year	\$	<u><u>-</u></u>
Composition of ending balance:		
Cash in United Bank of Kansas, Atchison, Kansas	\$	<u><u>-</u></u>

See independent auditor's report.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2015

Balance, Beginning of Year	\$ 632,188
Receipts:	
Sales tax collections	543,010
Dividends reinvested	<u>92</u>
Total Receipts	<u>543,102</u>
Disbursements:	
Quarterly maintenance agreements:	
ASAF	30,000
USD 377	7,500
Trustee Agent Fees	1,800
Bond payments:	
Principal	282,089
Interest	<u>143,930</u>
Total Disbursements	<u>465,319</u>
Balance, End of Year	<u><u>\$ 709,971</u></u>
Composition of ending balance: Mutual Funds	
Sales Tax Revenue Fund	2,296
Debt Service Fund	507,257
Management & Operating Reserve Fund	<u>200,418</u>
Cash in United Bank of Kansas, Atchison, Kansas	<u><u>\$ 709,971</u></u>

See independent auditor's report.

County Commission
Atchison County, Kansas

We have audited the regulatory basis financial statement of Atchison County, Kansas for the year ended December 31, 2015. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and OMB Circular A-133), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 28, 2016. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Atchison County, Kansas are described in Note A to the financial statement. No new accounting policies were adopted and the application of existing policies was not changed during 2015. While there were no new accounting policies adopted in 2015, we have provided information with regards to the County's overall policy and procedures over financial reporting in Appendix A. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. We believe after adjustments have been posted, all significant transactions have been recognized in the financial statement in the proper period.

The financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Enclosed is listing of the material adjustments were provided via e-mail to both Management and the Commission on July 14, 2016, the adjustments have been approved by management.

The following is a summary of the uncorrected misstatements of the financial statements provided to management. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

- Net difference of the first payroll of January 2015 and January 2016 if the first payroll paid in the calendar year was encumbered into the previous year due to the majority of the pay period is related to the prior year. Net difference for 2015 resulted in overstatement of expenditures of \$127,989. The amount fluctuates dependent upon the amount of vacation paid out at year end, overtime related to weather, and the number of days paid in January for December.
- Unreconciled difference between cash held in the bank and the general ledger. The County has continued to carry this unreconciled difference on the books. The unreconciled difference is most likely due to a difference between manual accounting records and computerized records. The difference carried has been comparable year to year, and we recommend that the balance be adjusted to agree with the computer records. Net difference would result in a decrease in fund cash balances of \$21,626.
- Net effect on the above adjustments is \$106,363.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statement or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 5, 2016. The letter also includes approval of the above mentioned corrected and uncorrected misstatements.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Communication of Significant Deficiencies and/or Material Weaknesses

See the attached Appendix A for our discussion regarding significant deficiencies and material weaknesses.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Appendix B has been provided as additional recommendations and discussion to assist in improving accounting, administrative, and operation controls and procedures. Cost effectiveness may not warrant the implementation of any or all of the items, but the County should consider the suggestions and prioritize as needed.

Other Matters

We were engaged to report on the supplementary information accompanying the financial statement, With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the accounting principles accepted in the *Kansas Municipal Audit and Accounting Guide* for regulatory basis reporting. The method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statement. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statement or to the financial statement itself.

Restriction on Use

This information is intended solely for the use of County Commissioners and management of Atchison County, Kansas and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Reese & Novelly, P.A. CPAs

Reese & Novelly, PA

APPENDIX A: SIGNIFICANT DEFICIENCIES AND MATERIAL WEAKNESSES

In planning and performing our audit of the regulatory basis financial statement of Atchison County, Kansas as of and for the year ended December 31, 2015, in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*, we considered Atchison County, Kansas's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of Atchison County, Kansas's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in internal control be significant deficiencies.

We would like to point out that in previous years we have noted more significant deficiencies and material weaknesses, of which many of our suggestions have been taken into account and new procedures have been implemented in order to mitigate those deficiencies noted. And in many instances the deficiencies and material weaknesses were considered to be eliminated or reduced to a level of acceptable risk. We commend the management and the staff for their efforts.

1. Preparation of Financial Statement and Note Disclosures (Required per audit standards):

The County prepares its financial statement in accordance with accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, in accordance with the reporting and formatting requirements displayed in the *Kansas Municipal Audit and Accounting Guide (KMAAG)*.

Our firm has been asked to assist in the preparation of the financial statement and related note disclosures for the County. Current auditing standards require us to discuss our assistance with the governing body in order to address management's ability to prepare and understand the financial statement and related notes. Based upon our audit and discussion with management, county personnel do have the skill and knowledge to process all of the basic financial transactions and the ability to issue the internal financial statements needed to provide appropriate budget and operating information to the County Commission on an as needed basis. The County does not have a policy implemented as it relates to the preparation of external financial statements to ensure accuracy and completeness of the external financial statements, which in accordance with required audit standards is considered to be a significant deficiency. We noted several deficiencies and/or material weaknesses described in the following comments, when considered in the aggregate of the deficiencies noted indicate a material weakness in the County's overall internal control over financial reporting, ultimately we believe *a deficiency or a combination of deficiencies exists in internal controls, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis.*

Recommendations: We understand that it may not be cost effective to hire full-time professional staff with the knowledge and expertise to prepare financial reports, including the note disclosures as required per KMAAG. There are, however, some procedures the County should consider implementing to mitigate the County's risk associated with financial reporting:

- a. It is imperative that the Commission assign to specific individual(s) and/or departments the appropriate authority and responsibility to oversee the financial reporting process for the overall financial statements for the County. The individual(s) must possess suitable skill, knowledge, or experience in order to evaluate the financial statements and accept responsibility for them. While departments should also be held accountable for reviewing and approving their department's financial information, it is imperative that the overall financial statements be maintained. Management cannot rely on the audit to assist in detecting and correcting misstatements, and if they are detected in the audit process this is not considered to be timely.
- b. A policy must be established with regards to the controls over accounting and financial reporting and review and acceptance of the financial statements. This includes procedures for which the governing body and management will review periodic (monthly, quarterly, annual) prior to being subject to the audit. The annual review should include a reconciliation of balances to prior year ending audited balances and a review of all balance sheet liability accounts for reasonableness. When developing the County's internal controls over financial reporting, policies should take into consideration the following general rules in establishing and implementing effective internal controls:

- i. Establish a control environment conducive for accurate financial reporting. The control environment is the attitudes, awareness, and actions of management and those charged with governance, that demonstrate its commitment to accurate accounting and financial reporting, compliance with provisions of laws, regulations, contracts, and grants agreements. This includes (a) management has created and maintained an culture of honesty and ethical behavior; (b) control environment provides an appropriate foundation for the other components of internal control; and (c) the other components are not undermined by deficiencies in the control environment. Equally as important to establishing the control environment is the implementation of the controls as well. Controls are not only designed but must be effectively implemented and achieving the appropriate goals of the objectives.
 - ii. Establish a risk assessment process which identifies what management does to identify and respond to risks that may affect accounting or financial reporting. This involved identifying risk of misstatement in the financial statement or material noncompliance, estimating their significant, assessing the likelihood of their occurrence, and implementing controls activities or taking other steps to address those risks. This can be done informally.
 - iii. Establish an environment in which communication is the key to obtaining overall availability and timeliness of information necessary for internal controls and financial reporting system to function properly. This involves determining how the information should be made available to the right people at the right time. The policy should include how management is to communicate financial reporting roles and responsibilities and significant reporting matters to employees, those charged with governance, and appropriate external parties and how exceptions are brought to the attention of persons at the appropriate level to take corrective action.
 - iv. Establish an understanding of how management and/or governing body will monitor the operations of the County's components of internal control to ensure (a) controls are operating as intended; and (b) changes to controls are made when necessary.
- c. It is vital that those responsible for the financial reporting process are adequately trained in financial statement preparation for municipalities including the statutory accounting and reporting requirements of Kansas governments. This includes:
- i. Maintaining a current copy of the Kansas Municipal Audit and Accounting Guide (KMAAG), prescribed by Director of Accounts and Reports Department of Administration. The KMAAG can be purchased through the Kansas Society of Certified Public Accountants at www.ksecpa.org
 - ii. Use the checklist provided in the KMAAG to compare to the County's policies and procedures and review the draft of all audit reports provided by auditor prior to completion.
 - iii. Participate in live or online training in accounting and financial reporting.

2. Internal Controls Specific to Accounting Functions

Previous year comment: In January 2014 the County began a conversion process to new accounting software which included conversion of all functions of accounting process (AP, tax collections, payroll, etc.). Each module was converted over the course of the 2014 year with the final conversion completed in September 2014. During our discussion with staff and management, it became evident that there was a lack of communication during the conversion process that was further hampered by what appeared to be a lack of willingness of key department's heads to participate. Many of the County's key controls and procedures were changed, without a protocol established to facilitate and communicate the procedural changes. The result compromised adequate internal controls to remain in place and in some cases resulted in a severe lack of appropriate internal controls over certain accounting procedures and financial reporting. Additionally, the changes in responsibilities of certain departments were made, but these changes were not identified and communicated. The governing body made the changes in the job roles and responsibilities to be able to identify oversight over the accounting and financial reporting process. However, the process of the change was not communicated and monitored adequately and resulted in the year end financial statements being materially misstated due to deficiencies in the system.

Status in 2015: During 2015 we noted that changes were made in the procedures and it appears that there are more controls over the expenditures and departments have a much better understanding of how to post expenditures and to check the reports against their records. While we noted some reconciling differences which we have determined are significant enough to merit attention by those charged with governance, we have not identified any to be material weaknesses.

a. Bank Reconciliations: We have noted in previous years that the month end cash fund reconciliation (general ledger) to the bank balances has not been completed on a timely basis. In addition we have continued to observe an un-located difference between the accounting records and the bank balance. The difference has been carried for several years and appears to be a result of a difference between the manual records maintained by the Treasurer's office and the computerized records. The result is an overstatement of cash balance of approximately \$21,600. We believe the underlying reasons for the difference was likely due to a timing difference(s) that have continued to go uncorrected. One factor in the continued unreconciled difference is due to daily and monthly reconciliations not being completed in a timely manner. Due to the nature of the treasurer's bank account and the number of transactions that flows through the account if the reconciliation process is not done in a timely manner it is time consuming and more difficult to find the differences.

Recommendation: Since the difference has been consistent year to year we believe it is a result in an error(s) that has occurred in previous years and we recommend adjusting the balances to reflect the correct reconciled balance. We recommend all monthly reconciliations to be completed within 10 days of issuance of bank statements. We further recommend written policies and procedures to be developed with regards to the daily and monthly reconciliations of all bank accounts. All differences, whether big or small, should be investigated to determine if adjustment is warranted. Completing the reconciliation on a timely basis ensures the information will be more readily available to investigate the differences.

- b. Accounts Payable – Expenditures:** We noted in 2015 that while there were significant improvements in the procedures related to accounts payable processing we noted that a reconciliation of year end accounts payable was not completed which resulted in proposed audit adjustments to correct year end balances. It has been determined the majority of the differences were a result of issues noted in the 2014 audit that occurred before the audit was completed and suggestions were made to improve the processes. However, because the year end reconciliation was not performed this resulted in expenditures being understated by approximately \$26,600.

Recommendations: We have discussed with the governing body in previous years, it is imperative that the governing body establish roles and responsibilities of the individual(s) and department(s) responsible for overseeing the accounts payable function and financial reporting. This includes ensuring that those with statutory responsibility adequately possess access to the information and have appropriate authority needed to fulfil their duties. Those performing this function should have input in establishing the internal controls that will be most effective. Sufficient internal controls should include adequate segregation of duties, including responsibility for reviewing and approving expenditures and monitoring of the process. We strongly recommend written county-wide policies and procedures be designed to ensure that each department is following the same procedures and understands their roles and responsibilities in the review and approval of departmental expenditures. Those procedures should include year end reconciliation procedures.

- c. Payroll Related:** We continue to note that not all departments are following the same procedures related to employee's time records. All departments utilize time keeping software (time clock, online system or paper timesheets input into timekeeping software). Each department head is responsible for oversight of time records and ensuring they are accurate and complete when submitted to the payroll department. While many of the departments maintain print-outs of time records which the employees are required to sign and approve, there is no formal requirement that timesheets be maintained and signed by employees and/or department heads for approval.

Recommendations: We continue to emphasize the importance of having written county-wide policies and procedures, which include the payroll function. The policy and procedures should ensure timely reconciliation of payroll reporting to the general ledger, as well as reconciliation of payroll liabilities. We further recommend that county-wide policy and procedures be established with regards to time records which include review, approval, and maintenance of those records to ensure adequate documentation exists to support the wages paid. Employees must have a way to acknowledge their submitted payroll hours for each pay period, and agree to any changes made to their time records after submission. Additionally, department heads or those employees assigned to approve the payroll must have a way to indicate their approval of the hours recorded on the time records including those hours worked, sick/vacation leave used, and over-time.

- d. Collection of Departmental Receipts:** As noted in previous years the County's operating procedures are not standardized with regards to the cash receipts functions, accounting for separate bank accounts, reporting to the County Clerk's and Treasurer's office and/or the County Commission, and the reconciliation of departmental records to the County's general ledger. In 2014 we noted inconsistent posting of revenue for certain departments. Our testing and

discussion with staff and management in 2015 noted the process for recording of receipts has been significantly improved. While the County has not established county-wide policies and procedure with regards to receipts, the procedures in place appear to be more effective and revenues are more consistently posted.

However we continue to note that the County Law Enforcement fund which was previously closed in 2014 was used through out the year to collect receipts other than the residual tax receipts after the closure of the fund. The result of the items not correctly posted created an audit adjustment of \$9,915. This error was to correct posting of booking fees in the Law Enforcement funds to which should have been recorded in the General fund.

Recommendation: We continue to emphasize the importance of having written County-wide standard procedures, to be used by all departments as to when and how receipts should be entered and requirements for depositing with the Treasurer. In addition if funds are no longer in use we emphasize the importance of reviewing those funds to ensure that they are not being used. There may be special circumstances in which the standard operating procedure must be altered; this deviation will be the exception and not the rule.

- e. **Transfer of Cash between Funds:** We noted during our testing that two transfers of cash between funds were incorrectly posted resulting in the expenses in the funds in which the funds were transferred out being understated. And in one of the funds the fund ended with a budget violation. The transfer out was posted as a debit against a revenue account, rather than to an expense account. An audit adjustment was proposed to correct the posting.

Recommendation: The treasurer's office is ultimately responsible for posting all transfers of cash between funds after the approval of the Commission. We recommend that a County-wide policy be implemented for the review, approval and posting of all cash transfers between fund. Transfers out of tax levied funds and other budgeted special revenue are only allowed per Kansas statutes and the fund must have both the budget authority and the available cash balance in the year of the transfer. It is imperative that the transfers be reviewed and approved by the Commission and properly posted by those responsible. A review of the department or fund in which the transfers are effecting should be done to ensure that the transfer was properly posted between the appropriate funds and revenue/expenses.

3. Violations of Kansas Statutes:

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

We noted the following funds were in violation of *K.S.A. 79-2935* as follows:

- The Noxious Weed fund exceeded its legal budget by \$8,767 due to a non-budgeted transfer to reserve fund.

Overall recommendations with regards to the significant deficiencies noted. We have continued to stress the importance of having County-wide policies for all departments to follow. Those policies established must be within the boundaries and requirements of the state statutes that govern certain public and/or elected officials and their offices. We have identified three areas that we believe need strengthened in order to not only establish the policies but effectively implement.

1. **Tone at the Top and Communication:** It is imperative to have open lines of communication in order for all departments to work together and achieve the goals and needs of the County, which most importantly is to be good stewards of the county funds, and provide for accurate and timely financial information. This starts at the top of any organization and carries down. Creating an environment in which information and freely flow and questions can be asked is key. We understand that there is a different dynamic with County entities and that state statute governs much of the operations, but communication is imperative in any organization.
2. **Oversight and Review:** The responsibility of financial statement oversight has not been laid out. And the lack of communication compounds this problem. It is still imperative that there be accountability at all levels, however without County wide policy and clear assignment of authority it is going to be difficult to achieve. Duties and roles can be assigned or delegated but those roles must be defined, and proper authority (within statutory authority) given to do the job.
3. **Training:** There appears to be a continued training issue. Departments need to be trained on what to look for and why it is important if they are going to be held accountable. I do not believe they need to be able to prepare the financial statements but it is important that they can read them and understand them. It is even more important that those responsible for financial statement oversight (whether by statute or delegated) understand the financial statements and how every transaction impacts cash and fund balances, as well as budget. This is where the oversight comes from and if those responsible for oversight do not have this understanding then they cannot give proper guidance to the department heads and staff who rely on them to make the final decisions.

APPENDIX B: OTHER CONTROL MATTERS

The following recommendations are submitted to assist in improving accounting, administrative and operational controls and procedures. Cost effectiveness may not warrant the implementation of the items listed, but the County should consider the suggestions and prioritize as needed.

1. Chart of Accounts: In 2015 we noted an increase in the number of expense accounts including the county's chart of accounts. In certain funds new accounts were established to account for vendors rather than account classifications.

Recommendation: The chart of accounts should be setup using natural classification (i.e. wages, taxes, telephone, supplies, etc.) and it is not recommended to setup accounts for separate vendors. The accounting system allows for reports to be generated by vendor for each fund if that is needed. We understand that for some it is easier to see their expenses by vendor and that it might be helpful in budgeting, but using vendors as the general ledger accounts can create inconsistencies in posting from year to year and can become very cumbersome to use. It is recommended that a standard set of accounts be used for each of the departments, while allowing for more detailed classifications if it is more useful for the department. We do not recommend establishing separate accounts based upon specific vendors.

2. Inmate Funds: We noted during discussion with staff and management that in 2015 there was a significant change in the software used for maintaining the inmate funds, which in turn also changed the procedures in place. It appears that responsibilities were reassigned but because there are no established policies and procedures of the accounting for the inmate funds there is confusion as to the procedures to be followed. The transition to the new software was not properly documented. The detainee balances as discussed in previous years continue to hold balances for inmates that are no longer being held at the jail.

Recommendation: We recommend written policies and procedures be established which identify clear job duties and responsibilities for maintaining the account and proper reconciliation procedures. The policy should also include discussion on how to handle old detainee balances for accounts in which inmates are no longer incarcerated at the County jail. Any funds remaining in the account upon the release of the individual should be reviewed as to whether the funds should be returned to the owner, paid to the Sheriff or Court for unpaid fees, turned over to the state for unclaimed property or transferred to the general fund.

3. Grants Management (noted in prior year): We continue to recommend the County consider implementation of a County-wide policy establishing protocol for applying for grants, notification of awards, financial reporting of the grant receipts and grant expenditures all required reporting to federal and state agencies, and applicable grant compliance requirements. It is imperative that the County Commission is made aware of all grants applied for, awarded, received and expended as it is their overall responsibility for the County to maintain compliance with the granting agencies.

We continue to stress the importance of having the County's general ledger system easily track all grant related expenditures, including matching requirements. We recommend the use of separate funds continue to be used for all grants and ensuring whenever possible that expenditures and receipts are coded directly to the grant fund.

In a situation where it is more feasible for journal entries to be used we recommend the reallocation of expenditures be done in the following manner: (1) record an adjusting journal entry which reclassifies the expenditures to the grant fund, reducing the expenditures in the fund originally expensed, rather than recording a reimbursement; (2) the entry must be initiated by the individual responsible for the grant and also include the supporting documentation for the request to reclassify grant expenditures; (3) the request should include the approval of the department head; and (4) the adjustments should be recorded on a monthly or quarterly basis. Recording expenditures to the appropriate grant at the time of occurrence reduces the number of journal entries required which helps to ensure accurate grant reporting, expenditures are less likely to be counted twice or charged to multiple funding sources in error and allows for the ease of tracking the grants receipts and expenditures.

Implementation of an overall policy for grants management should also allow for the accumulation of grant records in a centralized office to assist in determining the County's overall compliance requirements for *Government Auditing Standards*, issued by the Comptroller General of the United States under provisions of OMB Circular A-133 Single Audit Act. Standards require a Single Audit to be performed in any year in which the County expends more than \$750,000 in federal funds. The County is responsible for the determination of the audit requirements as well as the preparation of the Schedule of Expenditures of Federal Awards which can be used to determine single audit requirements, and should include (1) federal agency awarding grant; (2) pass-through agency (if applicable); (3) Federal CFDA program; (4) amount of award; (5) current year expenditures; and (6) current year grants revenue.