AUDITED FINANCIAL STATEMENTS AND OTHER FINANCIAL INFORMATION

ATCHISON COUNTY, KANSAS

December 31, 2010

Reese & Novelly, PA
Certified Public Accountants
Manhattan, Kansas

Audited Financial Statements and Other Financial Information

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

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Audited Financial Statements and Other Financial Information

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Atchison County, Kansas

We have audited the accompanying statements of cash and unencumbered cash, cash receipts and disbursements-budget and actual for each fund of Atchison County, Kansas, as of and for the year ended December 31, 2010 as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements 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 Guide.* Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments and offices that are not legally separate. Such legally separate entities are referred to as a component unit. Accounting principles generally accepted in United States of America require the financial data for those component units to be reported with the financial data of the County's primary government. The primary government financial statements referred to above do not include the financial data of component units as described in Note A.5. The effect on the financial statements of the omission of the component units, although not reasonably determined, is presumed to be material.

As described more fully in Note A, the County prepares its financial statements using accounting practices prescribed or permitted by the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do 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, 2010, the changes in its financial position, or, where applicable, its cash flows for the year then ended. Further, the County has not presented a management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of each fund of Atchison County, Kansas, as of December 31, 2010, and their respective cash receipts and disbursements, and budgetary results for the year then ended, on the basis of accounting described in Note A.

Our audit was conducted for the purpose of forming an opinion on the financial statements of Atchison County, Kansas as a whole. The "other financial information" as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. This information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, 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 statutory basis financial statements taken as a whole.

As described in Note I to the financial statements, the County's beginning unencumbered cash balance has been restated to reflect a correction of an error in the prior period in which encumbrances paid in the current period were incorrectly excluded from the previous year as prior year expenditures.

Manhattan, Kansas
October 10, 2011

FINANCIAL STATEMENTS

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (STATEMENT 1)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

FUNDS	Beginning Unencumbered Cash Balance (Restated)	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Fund Types:							
General Fund	$ 201,082	$	$ 1,937,276	$ 1,632,783	$ 505,575	$ 42,740	$ 548,315
Debt Service:							
Bond and Interest Fund	8,072		63,489	69,927	1,634		1,634
Special Revenue:							
Road & Bridge	(93,348)		2,250,070	2,102,402	54,320	10,344	64,664
Law Enforcement	342,747		1,289,875	1,388,389	244,233	36,723	280,956
Memorial Hall	1,764		29,509	30,480	793		793
Fair	325		3,826	4,000	151		151
Election	55,754		47,039	70,643	32,150	8,890	41,040
Historical	341		11,649	11,824	166		166
Noxious Weed	83,601		179,089	171,838	90,852	604	91,456
Ambulance	15,594		311,895	322,000	5,489		5,489
Tort Liability	75,060		89,113	119,813	44,360		44,360
Employee Benefits	634,915		2,093,901	2,615,955	112,861		112,861
Community Corrections	89,528		162,148	251,676	-		-
Solid Waste	129		905,027	905,115	41	84,617	84,658
Joint Communication	37,581		675,061	704,188	8,454	11,005	19,459
Appropriations:							
County Health	1,283		59,710	60,638	355		355
Home for the Aged	478		9,776	10,000	254		254
Mental Health	2,189		58,746	60,000	935	10,000	10,935
Soil Conservation	1,293		24,304	25,139	458		458
Economic Development	12,096		66,227	75,000	3,323		3,323

See notes to financial statements

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (STATEMENT 1)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

FUNDS	Beginning Unencumbered Cash Balance (Restated)	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Extension Council	6,478		116,227	120,000	2,705		2,705
Mental Health Retardation	2,440		43,613	45,000	1,053		1,053
Council on Aging	5,371		107,741	110,911	2,201		2,201
Special Law Enforcement	4,071				4,071		4,071
Fair Maintenance	327		3,948	4,000	275		275
Register of Deeds Technology Fund	29,849		17,631	25,449	22,031		22,031
Local Alcohol Liquor	429		1,926	2,355	-		-
Special Machinery	3,467		102,967	86,680	19,754	8,000	27,754
Special Parks & Recreation	6,617		4,707	6,722	4,602		4,602
Noxious Weed Capital Outlay	42,276		30,000	15,526	56,750		56,750
County General Capital Improvement	813,681		289,993	306,357	797,317	2,906	800,223
Non-Budgeted Special Revenue Funds:							
Candidate Registration Fee			105	35	70		70
K-9 Fund	8				8		8
Out of District Tuition			46		46		46
Education Incentive Program	240			124	116		116
Crime Prevention	4,218		3,812	3,866	4,164	453	4,617
Conceal & Carry Fund			1,913		1,913		1,913
Sex Offender Registration Fund			3,985	1,750	2,235		2,235
Emergency Tax Fund	295,797		55,166	100,965	249,998	253	250,251
Special Motor Vehicle	8,062		131,841	90,527	49,376		49,376
Prosecuting Attorney & Training Fund	346		1,397	1,241	502		502
Capital & Equipment Reserves:							
Memorial Hall Renovation	14,110		1,485	2,112	13,483		13,483
Grants:							
Car Seat Loaner Program	472		150		622		622
Hazard Analysis/Mitigation			18,187	17,291	896		896

See notes to financial statements

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (STATEMENT 1)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

FUNDS	Beginning Unencumbered Cash Balance (Restated)	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
CERT	10,326				10,326		10,326
KDWP-CFAP Program	9,108		1,854		10,962		10,962
EMPG Grant			21,139	1,885	19,254		19,254
Enhanced Wireless 911	170,910		87,125	97,038	160,997		160,997
AISP			120,853	83,166	37,687	493	38,180
JISP			41,461	25,875	15,586	201	15,787
CMA			64,583	51,237	13,346	1,011	14,357
TOTAL SPECIAL REVENUE FUNDS	2,689,933	-	9,540,820	10,129,212	2,101,541	175,500	2,277,041
Capital Projects:							
Special Bridge Project			118,810		118,810		118,810
Business-Type Activities (Enterprise Funds)							
Atchison Senior Village	338,691		2,572,974	2,596,870	314,795	52,386	367,181
Nursing Home Improvement	130,243		83,003	139,523	73,723		73,723
TOTAL BUSINESS-TYPE ACTIVITIES	468,934	-	2,655,977	2,736,393	388,518	52,386	440,904
Fiduciary Type Funds:							
Heritage Trust	1,926		4,878	5,503	1,301		1,301
W A Harwi Trust			175,952	130,952	45,000		45,000
TOTAL FIDUCIARY TYPE FUNDS	1,926	-	180,830	136,455	46,301	-	46,301
TOTAL PRIMARY GOVERNMENT	3,369,947	-	14,497,202	14,704,770	3,162,379	270,626	3,433,005

See notes to financial statements

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (STATEMENT 1)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

Composition of Cash:

Checking accounts		10,641,021
Certificates of deposit		3,634,610
Savings		121,897
County Attorney		69
Clerk of the District Court		11,449
Law Library		14,380
Sheriff - DARE Account		1,162
Clerk - fish & game account		89
Clerk - withholding account		21,555
Cash on Hand		192,603
	TOTAL CASH	14,638,835
Agency Funds per Statement 4		(11,205,830)
	TOTAL REPORTING ENTITY (EXCLUDING AGENCY)	$ 3,433,005

See notes to financial statements

SUMMARY OF EXPENDITURES - BUDGET AND ACTUAL
BUDGETED FUNDS ONLY (STATEMENT 2)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

FUNDS	Certified Budget	Adjustment for Qualifying Budget Credit	Total Budget for Comparison	Expenditures Chargeable to Current Year	Favorable (Unfavorable) Variance
Governmental Fund Types:					
General Fund	$ 1,787,407	$ 1,380	$ 1,788,787	$ 1,632,783	$ 156,004
Debt Service:					
Bond and Interest Fund	70,000		70,000	69,927	73
Special Revenue:					
Road and Bridge	2,131,300		2,131,300	2,102,402	28,898
Law Enforcement	1,321,358	67,032	1,388,390	1,388,389	1
Memorial Hall	30,480		30,480	30,480	-
Fair	4,000		4,000	4,000	-
Election	86,820		86,820	70,643	16,177
Historical	11,824		11,824	11,824	-
Noxious Weed	159,658	12,181	171,839	171,838	1
Ambulance	322,000		322,000	322,000	-
Tort Liability	144,500		144,500	119,813	24,687
Employee Benefits	2,446,000	798,667	3,244,667	2,615,955	628,712
Community Corrections	409,562	124,223	533,785	251,676	282,109
Solid Waste	900,000	9,682	909,682	905,115	4,567
Joint Communication	481,394	220,527	701,921	704,188	(2,267)
Appropriation Funds:					
County Health	60,638		60,638	60,638	-
Home for the Aged	10,000		10,000	10,000	-
Mental Health	60,000		60,000	60,000	-
Soil Conservation	25,139		25,139	25,139	-
Economic Development	75,000		75,000	75,000	-
Extension Council	120,000		120,000	120,000	-

See notes to financial statements

SUMMARY OF EXPENDITURES - BUDGET AND ACTUAL
BUDGETED FUNDS ONLY (STATEMENT 2)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

FUNDS	Certified Budget	Adjustment for Qualifying Budget Credit	Total Budget for Comparison	Expenditures Chargeable to Current Year	Favorable (Unfavorable) Variance
Mental Health Retardation	45,000		45,000	45,000	-
Council on Aging	110,911		110,911	110,911	-
Fair Maintenance	4,000		4,000	4,000	-
Register of Deeds Technology Fund	49,443		49,443	25,449	23,994
Special Alcohol	628		628	2,355	(1,727)
Special Machinery	300,000		300,000	86,680	213,320
Special Parks and Recreation	1,000		1,000	6,722	(5,722)
Noxious Weed Capital Outlay	42,276		42,276	15,526	26,750
County General Capital Improvement	702,784		702,784	306,357	396,427
Business-Type Activities (Enterprise Fund)					
Atchison Senior Village	2,608,031		2,608,031	2,596,870	11,161
Nursing Home Improvement Bond	139,523		139,523	139,523	-

See notes to financial statements

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL
GENERAL FUND - (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	$ 1,095,913	$ 1,072,152	$ (23,761)
Motor vehicle tax	75,000	122,787	47,787
16/20M vehicle tax	5,000	6,435	1,435
Recreation vehicle tax	500	1,383	883
Delinquent tax		2,215	2,215
Excise Tax		65	65
Redemptions	20,000	7,751	(12,249)
Local alcohol liquor tax	300	1,926	1,626
In lieu of tax	1,500	17,440	15,940
Miscellaneous tax revenue	10,636	9,352	(1,284)
Licenses, permits, and fees	245,300	343,649	98,349
Charges for services	10,000	24,995	14,995
Use of money and property	100,000	186,325	86,325
Fines, forfeitures, and penalties	4,000	4,155	155
Reimbursements	11,000	14,033	3,033
Grants	2,500	37,932	35,432
Miscellaneous	2,500	67,681	65,181
Operating transfers		17,000	17,000
TOTAL CASH RECEIPTS	1,584,149	1,937,276	353,127
Expenditures:			
Legislative:			
County Commission:			
Personnel services	69,400	64,788	4,612
Contractual services and other charges	10,000	3,736	6,264
Materials and supplies	600	487	113
TOTAL LEGISLATIVE	80,000	69,011	10,989
Judicial:			
County Attorney:			
Personnel services	133,471	141,453	(7,982)
Contractual services and other charges	15,000	13,483	1,517
Materials and supplies	5,000	1,476	3,524
Capital outlay		168	(168)
TOTAL COUNTY ATTORNEY	153,471	156,580	(3,109)

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL
GENERAL FUND - (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Budget	Actual	Favorable (Unfavorable) Variance
Clerk of the District Court:			
Contractual services and other charges	39,350	22,162	17,188
Materials and supplies	13,400	10,178	3,222
Capital outlay	7,250	12,162	(4,912)
Miscellanous		(10)	10
TOTAL CLERK OF THE DISTRICT COURT	60,000	44,492	15,508
General Court:			
Personnel services		173	(173)
Materials and supplies	1,000	1,000	-
Contractual services and other charges	102,000	103,907	(1,907)
TOTAL GENERAL COURT	103,000	105,080	(2,080)
TOTAL JUDICIAL	316,471	306,152	10,319
Financial and Administrative:			
General Administration:			
Materials and supplies	10,000	5,724	4,276
Contractual services and other charges	217,865	206,720	11,145
Capital outlay	12,135	10,000	2,135
TOTAL GENERAL ADMINISTRATION	240,000	222,444	17,556
County Clerk:			
Personnel services	141,911	142,093	(182)
Contractual services and other charges	17,395	16,353	1,042
Materials and supplies	4,001	3,408	593
TOTAL COUNTY CLERK	163,307	161,854	1,453
County Treasurer:			
Personnel services	137,481	138,276	(795)
Contractual services and other charges	14,370	19,487	(5,117)
Materials and supplies	7,000	183	6,817
TOTAL COUNTY TREASURER	158,851	157,946	905

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL
GENERAL FUND - (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Budget	Actual	Favorable (Unfavorable) Variance
Appraiser:			
Personnel services	261,988	251,376	10,612
Contractual services and other charges	18,600	18,684	(84)
Materials and supplies	10,700	9,108	1,592
Capital outlay		1,061	(1,061)
TOTAL APPRAISER	291,288	280,229	11,059
Register of Deeds:			
Personnel services	81,815	82,090	(275)
Contractual services and other charges	5,000	2,694	2,306
Materials and supplies	4,479	3,208	1,271
Capital outlay		1,237	(1,237)
TOTAL REGISTER OF DEEDS	91,294	89,229	2,065
County General:			
Contractual services and other charges	100,000	3,329	96,671
Capital outlay		1,463	(1,463)
TOTAL COUNTY GENERAL	100,000	4,792	95,208
Building Maintenance			
Personnel services	93,921	94,085	(164)
Contractual services and other charges	3,905	2,606	1,299
Materials and supplies	10,000	7,150	2,850
Capital outlay	1,050	974	76
TOTAL BUILDING MAINTENANCE	108,876	104,815	4,061
County Counselor:			
Personnel services	25,000	26,174	(1,174)
Contractual services and other charges	7,241	2,236	5,005
TOTAL COUNTY COUNSELOR	32,241	28,410	3,831
TOTAL FINANCIAL AND ADMINISTRATIVE	1,185,857	1,049,719	136,138

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL
GENERAL FUND - (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Budget	Actual	Favorable (Unfavorable) Variance
Public Safety:			
Local Emergency Management:			
Personnel services	71,522	55,464	16,058
Contractual services and other charges	16,832	21,647	(4,815)
Materials and supplies	16,175	12,578	3,597
Capital outlay	8,016	17,932	(9,916)
TOTAL PUBLIC SAFETY	112,545	107,621	4,924
Appropriations:			
County Lake	28,000	25,907	2,093
Diversion	10,000	3,608	6,392
Tourism	6,000	6,000	-
NEK- Cap	2,550	2,550	-
Safety Committee	2,000	1,905	95
Doves	5,500	5,500	-
Day Care	6,000	6,000	-
Juvenile Detention	20,000	33,789	(13,789)
Adult Learning Center	3,300	3,300	-
Area Agency on Aging	1,694	1,694	-
TOTAL APPROPRIATIONS	85,044	90,253	(5,209)
Transfers out		2,900	(2,900)
Donations	7,490	7,127	363
Qualifying budget credits	1,380		1,380
TOTAL EXPENDITURES	1,788,787	1,632,783	156,004
RECEIPTS OVER (UNDER) EXPENDITURES	(204,638)	304,493	509,131
Beginning Unencumbered Cash Balance	235,178	281,739	46,561
Prior Period Adjustment (Note)		(80,657)	(80,657)
Beginning Unencumbered Cash Balance (Restated)	235,178	201,082	(34,096)
ENDING UNENCUMBERED CASH BALANCE	$ 30,540	$ 505,575	$ 475,035

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL - BOND AND INTEREST
DEBT SERVICE FUND - (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	$ 55,450	$ 54,333	$ (1,117)
Motor vehicle tax	8,249	7,658	(591)
16/20M vehicle tax	597	718	121
Recreation vehicle tax	95	92	(3)
Delinquent tax		137	137
Excise Tax		4	4
Redemptions		547	547
TOTAL CASH RECEIPTS	64,391	63,489	(902)
Expenditures:			
Debt payments:	70,000	69,927	73
RECEIPTS OVER (UNDER) EXPENDITURES	(5,609)	(6,438)	(829)
Beginning Unencumbered Cash Balance	7,224	8,072	848
ENDING UNENCUMBERED CASH BALANCE	$ 1,615	$ 1,634	$ 19

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL - ROAD AND BRIDGE
SPECIAL REVENUE FUND - (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	$ 1,524,938	$ 1,475,021	$ (49,917)
Motor vehicle tax	187,270	173,155	(14,115)
16/20M vehicle tax	13,549	14,690	1,141
Recreation vehicle tax	2,164	2,088	(76)
Delinquent tax		3,358	3,358
Excise Tax		97	97
Redemptions		11,972	11,972
City and county highway fund	372,300	443,168	70,868
Reimbursements	75,000	126,521	51,521
TOTAL CASH RECEIPTS	2,175,221	2,250,070	74,849
Expenditures:			
Personnel expenditures	580,000	579,609	391
Contractual and other expenditures	117,000	173,517	(56,517)
Material and supplies	1,434,300	1,345,991	88,309
Capital Outlay		3,285	(3,285)
TOTAL EXPENDITURES	2,131,300	2,102,402	28,898
RECEIPTS OVER (UNDER) EXPENDITURES	43,921	147,668	103,747
Beginning Unencumbered Cash Balance		7,258	7,258
Prior Period Adjustment (Note)		(100,606)	(100,606)
Beginning Unencumbered Cash Balance (Restated)	-	(93,348)	(93,348)
ENDING UNENCUMBERED CASH BALANCE	$ 43,921	$ 54,320	$ 10,399

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL - LAW ENFORCEMENT
SPECIAL REVENUE FUND - (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	$ 888,065	$ 868,680	$ (19,385)
Motor vehicle tax	132,441	122,100	(10,341)
16/20M vehicle tax	9,582	9,432	(150)
Recreation vehicle tax	1,530	1,472	(58)
Delinquent tax		2,081	2,081
Excise Tax		68	68
Redemptions	5,000	7,891	2,891
Licenses, permits, and fees		160	160
Charges for services		3	3
Fines, forfeitures, and penalties		15,002	15,002
Reimbursements	110,000	232,493	122,493
Miscellaneous	50,000	30,493	(19,507)
TOTAL CASH RECEIPTS	1,196,618	1,289,875	93,257
Expenditures:			
Personnel expenditures	858,358	831,025	27,333
Contractual and other expenditures	338,750	311,148	27,602
Material and supplies	124,250	96,188	28,062
Capital Outlay		770	(770)
Operating transfers		149,258	(149,258)
Adjustment for qualifying budget credit	67,032		67,032
TOTAL EXPENDITURES	1,388,390	1,388,389	1
RECEIPTS OVER (UNDER) EXPENDITURES	(191,772)	(98,514)	93,258
Beginning Unencumbered Cash Balance	217,638	254,219	36,581
Prior Period Adjustment (Note)		88,528	88,528
Beginning Unencumbered Cash Balance (Restated)	217,638	342,747	125,109
ENDING UNENCUMBERED CASH BALANCE	$ 25,866	$ 244,233	$ 218,367

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL - MEMORIAL HALL
SPECIAL REVENUE FUND - (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	$ 25,683	$ 25,160	$ (523)
Motor vehicle tax	3,962	3,671	(291)
16/20M vehicle tax	287	305	18
Recreation vehicle tax	46	44	(2)
Delinquent tax		63	63
Excise Tax		2	2
Redemptions		264	264
TOTAL CASH RECEIPTS	29,978	29,509	(469)
Expenditures:			
Contractual and other expenditures	30,480	30,480	-
RECEIPTS OVER (UNDER) EXPENDITURES	(502)	(971)	(469)
Beginning Unencumbered Cash Balance	1,250	1,764	514
ENDING UNENCUMBERED CASH BALANCE	$ 748	$ 793	$ 45

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL - FAIR
SPECIAL REVENUE FUND - (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	$ 3,277	$ 3,253	$ (24)
Motor vehicle tax	520	482	(38)
16/20M vehicle tax	38	41	3
Recreation vehicle tax	6	6	-
Delinquent tax		8	8
Redemptions		36	36
TOTAL CASH RECEIPTS	3,841	3,826	(15)
Expenditures:			
Contractual and other expenditures	4,000	4,000	-
RECEIPTS OVER (UNDER) EXPENDITURES	(159)	(174)	(15)
Beginning Unencumbered Cash Balance	254	325	71
ENDING UNENCUMBERED CASH BALANCE	$ 95	$ 151	$ 56

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL - ELECTION
SPECIAL REVENUE FUND - (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	$ 35,795	$ 35,029	$ (766)
Motor vehicle tax	11,328	10,362	(966)
16/20M vehicle tax	820	573	(247)
Recreation vehicle tax	131	125	(6)
Delinquent tax		114	114
Excise Tax		6	6
Redemptions		655	655
Reimbursements		125	125
Miscellaneous		50	50
TOTAL CASH RECEIPTS	48,074	47,039	(1,035)
Expenditures:			
Personnel expenditures	26,300	18,655	7,645
Contractual and other expenditures	47,520	33,829	13,691
Material and supplies	13,000	7,231	5,769
Capital Outlay		928	(928)
Operating transfers		10,000	(10,000)
TOTAL EXPENDITURES	86,820	70,643	16,177
RECEIPTS OVER (UNDER) EXPENDITURES	(38,746)	(23,604)	15,142
Beginning Unencumbered Cash Balance	39,789	46,096	6,307
Prior Period Adjustment (Note)		9,658	9,658
Beginning Unencumbered Cash Balance (Restated)	39,789	55,754	15,965
ENDING UNENCUMBERED CASH BALANCE	$ 1,043	$ 32,150	$ 31,107

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL - HISTORICAL
SPECIAL REVENUE FUND - (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	$ 10,158	$ 9,977	$ (181)
Motor vehicle tax	1,530	1,414	(116)
16/20M vehicle tax	111	116	5
Recreation vehicle tax	18	17	(1)
Delinquent tax		24	24
Excise Tax		1	1
Redemptions		100	100
TOTAL CASH RECEIPTS	11,817	11,649	(168)
Expenditures:			
Contractual and other expenditures	11,824	11,824	-
RECEIPTS OVER (UNDER) EXPENDITURES	(7)	(175)	(168)
Beginning Unencumbered Cash Balance	303	341	38
ENDING UNENCUMBERED CASH BALANCE	$ 296	$ 166	$ (130)

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL - NOXIOUS WEED
SPECIAL REVENUE FUND - (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	$ 99,902	$ 97,821	$ (2,081)
Motor vehicle tax	12,168	11,183	(985)
16/20M vehicle tax	880	743	(137)
Recreation vehicle tax	141	135	(6)
Delinquent tax		211	211
Excise Tax		6	6
Redemptions		727	727
Charges for services		67,535	67,535
Use of money and property		590	590
Reimbursements		25	25
Miscellaneous		113	113
TOTAL CASH RECEIPTS	113,091	179,089	65,998
Expenditures:			
Personnel expenditures	28,908	29,368	(460)
Contractual and other expenditures	11,402	11,563	(161)
Material and supplies	119,348	100,337	19,011
Capital Outlay		570	(570)
Operating transfers		30,000	(30,000)
Adjustment for qualifying budget credit	12,181		12,181
TOTAL EXPENDITURES	171,839	171,838	1
RECEIPTS OVER (UNDER) EXPENDITURES	(58,748)	7,251	65,999
Beginning Unencumbered Cash Balance	61,658	53,966	(7,692)
Prior Period Adjustment (Note)		29,635	29,635
Beginning Unencumbered Cash Balance (Restated)	61,658	83,601	21,943
ENDING UNENCUMBERED CASH BALANCE	$ 2,910	$ 90,852	$ 87,942

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL - AMBULANCE
SPECIAL REVENUE FUND - (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	$ 271,925	$ 266,027	$ (5,898)
Motor vehicle tax	42,385	39,081	(3,304)
16/20M vehicle tax	3,067	2,999	(68)
Recreation vehicle tax	490	471	(19)
Delinquent tax		652	652
Excise Tax		22	22
Redemptions		2,643	2,643
TOTAL CASH RECEIPTS	317,867	311,895	(5,972)
Expenditures:			
Contractual and other expenditures	322,000	322,000	-
RECEIPTS OVER (UNDER) EXPENDITURES	(4,133)	(10,105)	(5,972)
Beginning Unencumbered Cash Balance	12,053	15,594	3,541
ENDING UNENCUMBERED CASH BALANCE	$ 7,920	$ 5,489	$ (2,431)

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL - TORT LIABILITY
SPECIAL REVENUE FUND - (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	$ 70,330	$ 68,865	$ (1,465)
Motor vehicle tax	18,424	17,075	(1,349)
16/20M vehicle tax	1,333	1,537	204
Recreation vehicle tax	213	206	(7)
Delinquent tax		228	228
Excise Tax		10	10
Redemptions		1,192	1,192
TOTAL CASH RECEIPTS	90,300	89,113	(1,187)
Expenditures:			
Contractual and other expenditures	144,500	119,813	24,687
RECEIPTS OVER (UNDER) EXPENDITURES	(54,200)	(30,700)	23,500
Beginning Unencumbered Cash Balance	56,248	75,060	18,812
ENDING UNENCUMBERED CASH BALANCE	$ 2,048	$ 44,360	$ 42,312

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL - EMPLOYEE BENEFITS
SPECIAL REVENUE FUND - (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	$ 672,700	$ 658,071	$ (14,629)
Motor vehicle tax	144,817	133,860	(10,957)
16/20M vehicle tax	10,477	11,270	793
Recreation vehicle tax	1,673	1,614	(59)
Delinquent tax		1,935	1,935
Excise Tax		75	75
Redemptions		9,800	9,800
Reimbursements	1,000,000	1,269,908	269,908
Miscellaneous		7,368	7,368
TOTAL CASH RECEIPTS	1,829,667	2,093,901	264,234
Expenditures:			
Personnel expenditures	2,296,000	3,269,379	(973,379)
Contractual and other expenditures	150,000	145,243	4,757
Grants and reimbursed expenses		(798,667)	798,667
Adjustment for qualifying budget credit	798,667		798,667
TOTAL EXPENDITURES	3,244,667	2,615,955	628,712
RECEIPTS OVER (UNDER) EXPENDITURES	(1,415,000)	(522,054)	892,946
Beginning Unencumbered Cash Balance	1,434,593	634,915	(799,678)
ENDING UNENCUMBERED CASH BALANCE	$ 19,593	$ 112,861	$ 93,268

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL - COMMUNITY CORRECTIONS
SPECIAL REVENUE FUND - (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Charges for services	$ 150,000	$ 86,575	$ (63,425)
Reimbursements		53	53
Grants	170,000	75,508	(94,492)
Miscellaneous	10,000	12	(9,988)
TOTAL CASH RECEIPTS	330,000	162,148	(167,852)
Expenditures:			
Personnel expenditures	245,000	119,319	125,681
Contractual and other expenditures	64,562	28,439	36,123
Material and supplies		5,976	(5,976)
Operating transfers	100,000	97,942	2,058
Adjustment for qualifying budget credit	124,223		124,223
TOTAL EXPENDITURES	533,785	251,676	282,109
RECEIPTS OVER (UNDER) EXPENDITURES	(203,785)	(89,528)	114,257
Beginning Unencumbered Cash Balance	203,785	91,724	(112,061)
Prior Period Adjustment (Note)		(2,196)	(2,196)
Beginning Unencumbered Cash Balance (Restated)	203,785	89,528	(114,257)
ENDING UNENCUMBERED CASH BALANCE	$ -	$ -	$ -

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL - SOLID WASTE
SPECIAL REVENUE FUND - (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Sales and use tax	$ 900,000	$ 825,947	$ (74,053)
Licenses, permits, and fees		2,280	2,280
Reimbursements		19,800	19,800
Operating transfers		57,000	57,000
TOTAL CASH RECEIPTS	900,000	905,027	5,027
Expenditures:			
Personnel expenditures	230,000	254,315	(24,315)
Contractual and other expenditures	450,000	600,106	(150,106)
Material and supplies	120,000	61,083	58,917
Capital Outlay	100,000		100,000
Miscellaneous		(10,389)	10,389
Adjustment for qualifying budget credit	9,682		9,682
TOTAL EXPENDITURES	909,682	905,115	4,567
RECEIPTS OVER (UNDER) EXPENDITURES	(9,682)	(88)	9,594
Beginning Unencumbered Cash Balance	9,682	37,929	28,247
Prior Period Adjustment (Note)		(37,800)	(37,800)
Beginning Unencumbered Cash Balance (Restated)	9,682	129	(9,553)
ENDING UNENCUMBERED CASH BALANCE	$ -	$ 41	$ 41

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL - JOINT COMMUNICATION
SPECIAL REVENUE FUND - (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Sales and use tax	$ 369,939	$ 377,437	$ 7,498
Reimbursements	100		(100)
Grants	5,900	221,376	215,476
Miscellaneous	59,000		(59,000)
Operating transfers		76,248	76,248
TOTAL CASH RECEIPTS	434,939	675,061	240,122
Expenditures:			
Personnel expenditures	380,000	378,657	1,343
Contractual and other expenditures	92,394	83,444	8,950
Material and supplies	7,500	11,242	(3,742)
Capital Outlay		226,088	(226,088)
Miscellaneous	1,500	2,482	(982)
Operating transfers		2,275	(2,275)
Adjustment for qualifying budget credit	220,527		220,527
TOTAL EXPENDITURES	701,921	704,188	(2,267)
RECEIPTS OVER (UNDER) EXPENDITURES	(266,982)	(29,127)	237,855
Beginning Unencumbered Cash Balance	266,982	40,256	(226,726)
Prior Period Adjustment (Note)		(2,675)	(2,675)
Beginning Unencumbered Cash Balance (Restated)	266,982	37,581	(229,401)
ENDING UNENCUMBERED CASH BALANCE	$ -	$ 8,454	$ 8,454

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL - COUNTY HEALTH
SPECIAL REVENUE FUND - (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	$ 53,030	$ 51,947	$ (1,083)
Motor vehicle tax	7,139	6,591	(548)
16/20M vehicle tax	517	512	(5)
Recreation vehicle tax	83	79	(4)
Delinquent tax		120	120
Excise Tax		4	4
Redemptions		457	457
TOTAL CASH RECEIPTS	60,769	59,710	(1,059)
Expenditures:			
Contractual and other expenditures	60,638	60,638	-
RECEIPTS OVER (UNDER) EXPENDITURES	131	(928)	(1,059)
Beginning Unencumbered Cash Balance	1,414	1,283	(131)
ENDING UNENCUMBERED CASH BALANCE	$ 1,545	$ 355	$ (1,190)

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL - HOME FOR THE AGED
SPECIAL REVENUE FUND - (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	$ 8,459	$ 8,351	$ (108)
Motor vehicle tax	1,302	1,204	(98)
16/20M vehicle tax	94	100	6
Recreation vehicle tax	15	15	-
Delinquent tax		21	21
Excise Tax		1	1
Redemptions		84	84
TOTAL CASH RECEIPTS	9,870	9,776	(94)
Expenditures:			
Contractual and other expenditures	10,000	6,390	3,610
Material and supplies		2,155	(2,155)
Capital Outlay		1,455	(1,455)
TOTAL EXPENDITURES	10,000	10,000	-
RECEIPTS OVER (UNDER) EXPENDITURES	(130)	(224)	(94)
Beginning Unencumbered Cash Balance	376	478	102
ENDING UNENCUMBERED CASH BALANCE	$ 246	$ 254	$ 8

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL - MENTAL HEALTH
SPECIAL REVENUE FUND - (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	$ 52,733	$ 51,622	$ (1,111)
Motor vehicle tax	6,493	6,006	(487)
16/20M vehicle tax	470	508	38
Recreation vehicle tax	75	72	(3)
Delinquent tax		117	117
Excise Tax		3	3
Redemptions		418	418
TOTAL CASH RECEIPTS	59,771	58,746	(1,025)
Expenditures:			
Contractual and other expenditures	50,000	50,000	-
Material and supplies	10,000	10,000	-
TOTAL EXPENDITURES	60,000	60,000	-
RECEIPTS OVER (UNDER) EXPENDITURES	(229)	(1,254)	(1,025)
Beginning Unencumbered Cash Balance	1,765	2,189	424
ENDING UNENCUMBERED CASH BALANCE	$ 1,536	$ 935	$ (601)

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL - SOIL CONSERVATION
SPECIAL REVENUE FUND - (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	$ 21,118	$ 20,714	$ (404)
Motor vehicle tax	3,317	3,060	(257)
16/20M vehicle tax	240	231	(9)
Recreation vehicle tax	38	37	(1)
Delinquent tax		51	51
Excise Tax		2	2
Redemptions		209	209
TOTAL CASH RECEIPTS	24,713	24,304	(409)
Expenditures:			
Contractual and other expenditures	25,139	25,139	-
RECEIPTS OVER (UNDER) EXPENDITURES	(426)	(835)	(409)
Beginning Unencumbered Cash Balance	1,041	1,293	252
ENDING UNENCUMBERED CASH BALANCE	$ 615	$ 458	$ (157)

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL - ECONOMIC DEVELOPMENT
SPECIAL REVENUE FUND - (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	$ 62,809	$ 61,491	$ (1,318)
Motor vehicle tax	3,524	3,438	(86)
16/20M vehicle tax	255	743	488
Recreation vehicle tax	41	42	1
Delinquent tax		132	132
Excise Tax		2	2
Redemptions		379	379
TOTAL CASH RECEIPTS	66,629	66,227	(402)
Expenditures:			
Contractual and other expenditures	75,000	75,000	-
RECEIPTS OVER (UNDER) EXPENDITURES	(8,371)	(8,773)	(402)
Beginning Unencumbered Cash Balance	10,200	12,096	1,896
ENDING UNENCUMBERED CASH BALANCE	$ 1,829	$ 3,323	$ 1,494

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL - EXTENSION COUNCIL
SPECIAL REVENUE FUND - (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	$ 101,262	$ 99,123	$ (2,139)
Motor vehicle tax	15,616	14,443	(1,173)
16/20M vehicle tax	1,130	1,202	72
Recreation vehicle tax	180	174	(6)
Delinquent tax		246	246
Excise Tax		8	8
Redemptions		1,031	1,031
TOTAL CASH RECEIPTS	118,188	116,227	(1,961)
Expenditures:			
Contractual and other expenditures	120,000	120,000	-
RECEIPTS OVER (UNDER) EXPENDITURES	(1,812)	(3,773)	(1,961)
Beginning Unencumbered Cash Balance	4,761	6,478	1,717
ENDING UNENCUMBERED CASH BALANCE	$ 2,949	$ 2,705	$ (244)

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL - MENTAL HEALTH RETARDATION
SPECIAL REVENUE FUND - (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	$ 37,954	$ 37,198	$ (756)
Motor vehicle tax	5,855	5,417	(438)
16/20M vehicle tax	424	452	28
Recreation vehicle tax	68	65	(3)
Delinquent tax		92	92
Excise Tax		3	3
Redemptions		386	386
TOTAL CASH RECEIPTS	44,301	43,613	(688)
Expenditures:			
Contractual and other expenditures	45,000	45,000	-
RECEIPTS OVER (UNDER) EXPENDITURES	(699)	(1,387)	(688)
Beginning Unencumbered Cash Balance	1,804	2,440	636
ENDING UNENCUMBERED CASH BALANCE	$ 1,105	$ 1,053	$ (52)

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL - COUNCIL ON AGING
SPECIAL REVENUE FUND - (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	$ 93,934	$ 91,965	$ (1,969)
Motor vehicle tax	14,439	13,342	(1,097)
16/20M vehicle tax	1,045	1,102	57
Recreation vehicle tax	167	161	(6)
Delinquent tax		228	228
Excise Tax		7	7
Redemptions		936	936
TOTAL CASH RECEIPTS	109,585	107,741	(1,844)
Expenditures:			
Contractual and other expenditures	110,911	110,911	-
RECEIPTS OVER (UNDER) EXPENDITURES	(1,326)	(3,170)	(1,844)
Beginning Unencumbered Cash Balance	4,062	5,371	1,309
ENDING UNENCUMBERED CASH BALANCE	$ 2,736	$ 2,201	$ (535)

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL - SPECIAL LAW ENFORCEMENT
SPECIAL REVENUE FUND - (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:	$	$	$ -
Expenditures:			
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-
Beginning Unencumbered Cash Balance		4,071	4,071
ENDING UNENCUMBERED CASH BALANCE	$ -	$ 4,071	$ 4,071

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL - FAIR MAINTENANCE
SPECIAL REVENUE FUND - (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	$ 3,366	$ 3,362	$ (4)
Motor vehicle tax	523	496	(27)
16/20M vehicle tax	38	40	2
Recreation vehicle tax	6	6	-
Delinquent tax		8	8
Redemptions		36	36
TOTAL CASH RECEIPTS	3,933	3,948	15
Expenditures:			
Contractual and other expenditures	4,000	4,000	-
RECEIPTS OVER (UNDER) EXPENDITURES	(67)	(52)	15
Beginning Unencumbered Cash Balance	165	327	162
ENDING UNENCUMBERED CASH BALANCE	$ 98	$ 275	$ 177

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL - REGISTER OF DEEDS TECHNOLOGY FUND
SPECIAL REVENUE FUND - (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Licenses, permits, and fees	$ 30,000	$ 17,631	$ (12,369)
Expenditures:			
Contractual and other expenditures	49,443	25,449	23,994
RECEIPTS OVER (UNDER) EXPENDITURES	(19,443)	(7,818)	11,625
Beginning Unencumbered Cash Balance	19,443	29,849	10,406
ENDING UNENCUMBERED CASH BALANCE	$ -	$ 22,031	$ 22,031

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL - SPECIAL ALCOHOL
SPECIAL REVENUE FUND - (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Local alcohol liquor tax	$ 625	$ 1,926	$ 1,301
Expenditures:			
Contractual and other expenditures	628	2,355	(1,727)
RECEIPTS OVER (UNDER) EXPENDITURES	(3)	(429)	(426)
Beginning Unencumbered Cash Balance	3	429	426
ENDING UNENCUMBERED CASH BALANCE	$ -	$ -	$ -

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL - SPECIAL MACHINERY
SPECIAL REVENUE FUND - (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Use of money and property	$	$ 20,229	$ 20,229
Reimbursements		82,738	82,738
Operating transfers	150,000		(150,000)
TOTAL CASH RECEIPTS	150,000	102,967	(47,033)
Expenditures:			
Capital Outlay	300,000	86,680	213,320
RECEIPTS OVER (UNDER) EXPENDITURES	(150,000)	16,287	166,287
Beginning Unencumbered Cash Balance	150,000	3,467	(146,533)
ENDING UNENCUMBERED CASH BALANCE	$ -	$ 19,754	$ 19,754

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL - SPECIAL PARKS & RECREATION
SPECIAL REVENUE FUND - (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Local alcohol liquor tax	$ 1,000	$ 1,926	$ 926
Grants		2,781	2,781
TOTAL CASH RECEIPTS	1,000	4,707	3,707
Expenditures:			
Contractual and other expenditures	1,000	1	999
Material and supplies		661	(661)
Capital Outlay		6,060	(6,060)
TOTAL EXPENDITURES	1,000	6,722	(5,722)
RECEIPTS OVER (UNDER) EXPENDITURES	-	(2,015)	(2,015)
Beginning Unencumbered Cash Balance	-	6,617	6,617
ENDING UNENCUMBERED CASH BALANCE	$ -	$ 4,602	$ 4,602

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL - NOXIOUS WEED CAPITAL OUTLAY
SPECIAL REVENUE FUND - (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Operating transfers	$	$ 30,000	$ 30,000
Expenditures:			
Capital Outlay	42,276	15,526	26,750
RECEIPTS OVER (UNDER) EXPENDITURES	(42,276)	14,474	56,750
Beginning Unencumbered Cash Balance	42,276	42,276	-
ENDING UNENCUMBERED CASH BALANCE	$ -	$ 56,750	$ 56,750

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL - COUNTY GENERAL CAPITAL IMPROVEMENT
SPECIAL REVENUE FUND - (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Grants	$	$ 10,500	$ 10,500
Miscellaneous	15,000	266,593	251,593
Operating transfers	115,000	12,900	(102,100)
TOTAL CASH RECEIPTS	130,000	289,993	159,993
Expenditures:			
Contractual and other expenditures	20,000	9,615	10,385
Capital Outlay	662,784	279,742	383,042
Operating transfers	20,000	17,000	3,000
TOTAL EXPENDITURES	702,784	306,357	396,427
RECEIPTS OVER (UNDER) EXPENDITURES	(572,784)	(16,364)	556,420
Beginning Unencumbered Cash Balance	572,784	814,472	241,688
Prior Period Adjustment (Note)		(791)	(791)
Beginning Unencumbered Cash Balance (Restated)	572,784	813,681	240,897
ENDING UNENCUMBERED CASH BALANCE	$ -	$ 797,317	$ 797,317

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
NON-BUDGETED SPECIAL REVENUE FUNDS (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Candidate Registration Fee	K-9 Fund	Out of District Tuition	Education Incentive Program	Crime Prevention
Cash Receipts:					
Taxes and Shared Revenue	$	$	$ 46	$	$
Licenses, Permits, and Fees	105				
Reimbursements					
Miscellaneous					3,812
Transfers					
TOTAL CASH RECEIPTS	105	-	46	-	3,812
Expenditures:					
Personnel expenditures					
Contractual and other expenditures	35				1,536
Materials and supplies				124	2,330
Capital Outlay					
Operating transfers					
TOTAL EXPENDITURES	35	-	-	124	3,866
RECEIPTS OVER (UNDER) EXPENDITURES	70	-	46	(124)	(54)
Beginning Unencumbered Cash Balance		8		240	4,218
Prior Period Adjustment (Note)					
Beginning Unencumbered Cash Balance (Restated)	-	8	-	240	4,218
ENDING UNENCUMBERED CASH BALANCE	$ 70	$ 8	$ 46	$ 116	$ 4,164

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
NON-BUDGETED SPECIAL REVENUE FUNDS (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Conceal & Carry Fund	Sex Offender Registration Fund	Emergency Tax Fund	Special Motor Vehicle	Prosecuting Attorney Training Fund
Cash Receipts:					
Taxes and Shared Revenue	$	$	$	$	$
Licenses, Permits, and Fees	1,913	3,985	55,166		1,397
Reimbursements				13,747	
Miscellaneous				2,501	
Transfers				115,593	
TOTAL CASH RECEIPTS	1,913	3,985	55,166	131,841	1,397
Expenditures:					
Personnel expenditures				58,000	
Contractual and other expenditures		1,750	76,783	3,356	704
Materials and supplies				13,604	537
Capital Outlay			7,951		
Operating transfers			16,231	15,567	
TOTAL EXPENDITURES	-	1,750	100,965	90,527	1,241
RECEIPTS OVER (UNDER) EXPENDITURES	1,913	2,235	(45,799)	41,314	156
Beginning Unencumbered Cash Balance			298,317	8,062	346
Prior Period Adjustment (Note)			(2,520)		
Beginning Unencumbered Cash Balance (Restated)	-	-	295,797	8,062	346
ENDING UNENCUMBERED CASH BALANCE	$ 1,913	$ 2,235	$ 249,998	$ 49,376	$ 502

See notes to financial statements.

STATEMENT OF CASH RECEIPTS AND EXPENDITURES
NON-BUDGETED SPECIAL REVENUE FUNDS (STATEMENT 3)
CAPITAL & EQUIPMENT RESERVES

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Memorial Hall Renovation
Cash Receipts:	
Miscellaneous	$ 1,485
Expenditures:	
Contractual and other expenditures	30
Materials and supplies	2,082
TOTAL EXPENDITURES	2,112
RECEIPTS OVER (UNDER) EXPENDITURES	(627)
Beginning Unencumbered Cash Balance	14,110
ENDING UNENCUMBERED CASH BALANCE	$ 13,483

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
NON-BUDGETED SPECIAL REVENUE FUNDS (STATEMENT 3)
GRANT FUNDS

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Car Seat Loaner Program	Hazard Mitigation	CERT	KDWP-CFAP Program	EMPG Grant
Cash Receipts:					
Licenses, Permits, and Fees	$	$	$	$	$
Reimbursements					
Grants		18,187		1,854	21,139
Miscellaneous	150				
Transfers					
TOTAL CASH RECEIPTS	150	18,187	-	1,854	21,139
Expenditures:					
Personnel expenditures					
Contractual and other expenditures		17,291			353
Materials and supplies					1,532
Operating transfers					
TOTAL EXPENDITURES	-	17,291	-	-	1,885
RECEIPTS OVER (UNDER) EXPENDITURES	150	896	-	1,854	19,254
Beginning Unencumbered Cash Balance	472		10,326	9,108	
ENDING UNENCUMBERED CASH BALANCE	$ 622	$ 896	$ 10,326	$ 10,962	$ 19,254

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
NON-BUDGETED SPECIAL REVENUE FUNDS (STATEMENT 3)
GRANT FUNDS

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Enhanced Wireless 911	AISP	JISP	CMA
Cash Receipts:				
Licenses, Permits, and Fees	$ 79,350	$	$	$
Reimbursements		4,477	589	625
Grants	7,775	80,500	13,869	28,863
Miscellaneous				
Transfers		35,876	27,003	35,095
TOTAL CASH RECEIPTS	87,125	120,853	41,461	64,583
Expenditures:				
Personnel expenditures		71,047	19,621	29,485
Contractual and other expenditures	1,763	10,592	6,131	21,572
Materials and supplies		1,527	123	180
Operating transfers	95,275			
TOTAL EXPENDITURES	97,038	83,166	25,875	51,237
RECEIPTS OVER (UNDER) EXPENDITURES	(9,913)	37,687	15,586	13,346
Beginning Unencumbered Cash Balance	170,910			
ENDING UNENCUMBERED CASH BALANCE	$ 160,997	$ 37,687	$ 15,586	$ 13,346

See notes to financial statements.

STATEMENT OF CASH RECEIPTS AND EXPENDITURES
CAPITAL PROJECT FUNDS (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Special Bridge Project
Cash Receipts:	
Grants	$ 118,810
Expenditures:	
RECEIPTS OVER (UNDER) EXPENDITURES	118,810
Beginning Unencumbered Cash Balance	
ENDING UNENCUMBERED CASH BALANCE	$ 118,810

See notes to financial statements.

STATEMENT OF CASH RECEIPTS AND EXPENDITURES BUDGET AND ACTUAL - ATCHISON SENIOR VILLAGE ENTERPRISE FUND (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Charges for Services	$ 2,608,031	$ 2,568,113	$ (39,918)
Reimbursements		4,861	4,861
TOTAL CASH RECEIPTS	2,608,031	2,572,974	(35,057)
Expenditures:			
Personnel expenditures	1,863,185	1,872,222	(9,037)
Contractual and other expenditures	365,273	289,704	75,569
Materials and supplies	349,830	341,709	8,121
Capital Outlay	29,743	12,901	16,842
Miscellaneous		(2,669)	2,669
Operating transfers		83,003	(83,003)
TOTAL EXPENDITURES	2,608,031	2,596,870	11,161
RECEIPTS OVER (UNDER) EXPENDITURES	-	(23,896)	(23,896)
Beginning Unencumbered Cash Balance		294,076	294,076
Prior Period Adjustment (Note)		44,615	44,615
Beginning Unencumbered Cash Balance (Restated)	-	338,691	338,691
ENDING UNENCUMBERED CASH BALANCE	$ -	$ 314,795	$ 314,795

See notes to financial statements.

STATEMENT OF CASH RECEIPTS AND EXPENDITURES BUDGET AND ACTUAL - NURSING HOME IMPROVEMENT ENTERPRISE FUND (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Use of Money and Property	$ 170,000	$ 83,003	$ (86,997)
Expenditures:			
Debt payments:	139,523	139,523	-
RECEIPTS OVER (UNDER) EXPENDITURES	30,477	(56,520)	(86,997)
Beginning Unencumbered Cash Balance	156,692	130,243	(26,449)
ENDING UNENCUMBERED CASH BALANCE	$ 187,169	$ 73,723	$ (113,446)

See notes to financial statements.

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
FIDUCIARY TYPE FUNDS (STATEMENT 3)

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

	Heritage Trust	W A Harwi Trust
Cash Receipts:		
Licenses, Permits, and Fees	$ 4,878	$
Miscellaneous		175,952
TOTAL CASH RECEIPTS	4,878	175,952
Expenditures:		
Contractual and other expenditures	5,503	
Operating transfers		130,952
TOTAL EXPENDITURES	5,503	130,952
RECEIPTS OVER (UNDER) EXPENDITURES	(625)	45,000
Beginning Unencumbered Cash Balance	1,926	
ENDING UNENCUMBERED CASH BALANCE	$ 1,301	$ 45,000

See notes to financial statements.

SUMMARY OF CASH RECEIPTS, CASH DISBURSEMENTS, AND UNENCUMBERED CASH - AGENCY FUNDS (STATEMENT 4)

ATCHISON COUNTY, KANSAS

For the Year Ended December 31, 2010

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Distributable Funds:				
Current Ad Valorem Taxes	10,379,768	17,829,920	17,664,228	10,545,460
Vehicle Excise Tax		1,236	1,236	-
Motor Vehicle Tax	119,139	3,649,575	3,648,533	120,181
RV Tax	1,404	20,796	20,921	1,279
Delinquent Personal Property Tax	6,693	40,660	34,403	12,950
Partial Payment Redemption/Rest	4,059	63		4,122
County Wide Sales Tax	1	1,203,384	1,203,385	-
County Redemption	157,852	196,838	177,631	177,059
Total Distributable Funds	10,668,916	22,942,472	22,750,337	10,861,051
State Funds:				
State Education Building	3,322	136,568	136,667	3,223
State Eleemosynary Building	1,661	68,283	68,333	1,611
State General Fund		449,917	449,917	-
Total State Funds	4,983	654,768	654,917	4,834
Subdivision Funds:				
Library	2,310	73,438	73,638	2,110
School Districts	99,125	6,994,867	6,986,136	107,856
Townships	23,967	975,280	960,650	38,597
Cities	72,564	4,645,234	4,626,966	90,832
Fire Districts	3,279	157,627	155,729	5,177
Watershed Districts	4,483	230,273	230,077	4,679
Drainage Districts	3,828	8,939	12,249	518
Cemeteries	3,540	37,315	38,891	1,964
Total Subdivision Funds	213,096	13,122,973	13,084,336	251,733

See Notes to Financial Statements

SUMMARY OF CASH RECEIPTS, CASH DISBURSEMENTS, AND UNENCUMBERED CASH - AGENCY FUNDS (STATEMENT 4)

ATCHISON COUNTY, KANSAS

For the Year Ended December 31, 2010

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Agency Funds:				
Sheriff's Account	3,860	11,578	10,398	5,040
Driver's License Account	23,658	129,986	120,847	32,797
Sports Complex Sales Tax		449,917	449,917	-
Law Enforcement Bond Escrow	3,214,136		3,214,136	-
Neighborhood Revitalization		1,508,794	1,508,794	-
Special City & County Hwy		499,668	499,668	-
Unclaimed Legacy & Money	121			121
Over & Short	(166)	18	22	(170)
Overpayment	1	14,988	14,988	1
Special Drug Test	4,244	8,715	12,552	407
Payroll Clearing	291,833	5	290,525	1,313
Total Other Agency Funds	3,537,687	2,623,669	6,121,847	39,509
Outside Accounts Considered to be Agency Funds				
District Court	8,339	699,022	695,912	11,449
County Attorney	69	195	195	69
Law Library	23,930	7,740	17,290	14,380
Register of Deeds		174,501	174,501	-
DARE Activity Fund	51	5,845	4,734	1,162
Clerk - Fish & Game Account	3	6,729	6,643	89
Clerk - Withholding Account	69,287	1,732,909	1,780,642	21,554
	101,679	2,626,941	2,679,917	48,703
TOTAL AGENCY FUNDS	$ 14,526,361	$ 41,970,823	$ 45,291,354	$ 11,205,830

See Notes to Financial Statements

NOTE A—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Atchison County, Kansas (County) is a municipal corporation governed by an elected three-member commission. These financial statements present only the County (the primary government) and do not include the financial data of any component units. The accounting policies of the County conform to the cash-basis and budget laws of Kansas. The following is a summary of the more significant policies:

1. The Financial Reporting Entity: The financial reporting entity of the County is comprised of only the primary government (the County) and does not include its component units.

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

   The County's component unit is Atchison County Extension Council (Council), which provides services in such areas as agriculture, home economics, and 4-H club, to all persons in the County. The Council is an elected four-member executive board and the County provides significant annual operating subsidies to the Council.

2. Fund Accounting: The accounts of the County 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 assets, liabilities, fund equity, revenues, 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 statements in this report, into generic fund types and broad fund categories as follows:

   Governmental Funds

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

   Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

   Debt Service Funds are used to account for the accumulation of financial resources for, and the payment of general long-term debt principal, interest, and related costs.

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

Proprietary Funds (Business-Type Activities)

Enterprise 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 enterprises 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 enterprise funds for capital maintenance, public policy, management control, accountability, or other purposes.

Fiduciary Funds

Trust and Agency Funds are used to account for assets held by the County in a trust capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Included in this classification are distributable funds, which are used to account for tax receipts which are to be distributed to the other funds of the County and to the other political subdivisions within the County for whom the County acts as an agent.

3. Basis of Presentation: The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and the expenditure would be charged in the fund from which the transfer is made.

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

Departure from Generally Accepted Accounting Principles: The basis of accounting described above results in a financial statement presentation, which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expense; liabilities such as deferred revenue and matured principal and interest payable; and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year-end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statements.

Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

4. Budgetary Information: Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. 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 1st. At the County, this process begins in May when budget worksheets are mailed to each department. These budget worksheets are returned to the County Administrator's Office for compilation and verification in June. The County Commissioners review budgets by each department in June and July.
   b. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
   c. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
   d. Adoption of the final budget on or before August 25th.

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 a 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; County policy requires such transfers to be approved by the County Commissioners. However, statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, 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, fiduciary funds, permanent funds, certain special revenue 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
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 & Bridge fund
K.S.A. 68-590: Special Highway Improvement fund
K.S.A. 68-1135: Special Bridge & Culvert fund

Spending in funds which are not subject to the legal annual operating budget requirements 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 County and/or revolving loans issued by the Kansas Department of Transportation. Both of which are either retired from the General Fund or the Bond and Interest Debt Service Fund as appropriate. 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 General Fund or the Bond and Interest Debt Service Fund as appropriate.

6. Investments: Investments are stated at cost, which approximates market.

7. Compensated Absences: The County 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 County. No more then 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, 2010, the County's liability for unused vacation and sick time is approximately $255,557, attributable entirely to governmental funds.

8. 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.

NOTE B—DEPOSITS AND INVESTMENTS

As of December 31, 2010, the County did not have any investments other than certificates of deposit.

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

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

Concentration of credit risk: State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County had no investments other than certificates of deposit (which are secured through FDIC coverage and pledged securities) at December 31, 2010 (included in balances below).

Custodial credit risk – deposits: Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka., except during designated "peak periods" when required coverage is 50%. The County's designated "peak periods" are from December 1 – January 29 and May 1 – June 29. All deposits were legally secured at December 31, 2010.

At December 31, 2010, the carrying amount of the County's deposits, including certificates of deposit, was $14,638,835 and the bank balance was $14,991,425. The bank balance was held by ten banks which does not result in a concentration of credit risk. Of the bank balance, $1,444,245 was covered by federal depository insurance, and the remaining $8,760,678 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and remaining $4,786,502 was covered under the County's designated "peak period" agreement.

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

NOTE C—GENERAL LONG-TERM DEBT

The following is a summary of debt transactions of the County for the year ended December 31, 2010: (See Notes J and K for the schedules of long-term liabilities and current maturities of long-term debt)

	Beginning of Year	Issued	Retired	End of Year
General Obligation Bonds	$ 265,000		$ 200,000	$ 65,000

Total interest expense for the year was $9,514.

Bonded Indebtedness Limitation

Kansas statutes restrict the level of the authorized and outstanding bonded indebtedness of the County to not more than three percent of the assessed 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 28, 2009	$	137,493,550
3% Debt Limit		4,124,807
Total Outstanding General Obligation Debt		65,000
General Obligation Debt Margin	$	4,059,807

NOTE D—DEFINED BENEFIT PENSION PLAN

Plan Description: The County contributes to the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are cost-sharing multiple-employer defined benefit pension plans as provided by K.S.A. 74-4901, *et seq.* KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. 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. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy: K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4 percent of covered salary for employees hired before July 1, 2009 and 6 percent of covered salary for employees hired on or after July 1, 2009. K.S.A 74-4975 establishes the KP&F member-employee contribution rate at 7 percent of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial reserve basis. State law sets a limitation on annual increases in the employer contribution rates.

The KPERS employer rate established by statute for January 1, 2010 thru March 31, 2010 and July 1, 2010 thru December 31, 2010 was 7.14 percent. For the period of April 1, 2010 thru June 30, 2010 the state issued a moratorium on the employer's insurance contributions of 1 percent, setting the employer's rate to 6.14 percent. The County employer contributions to KPERS for the years ending December 31, 2010, 2009, and 2008 were $284,811, $215,342, and $170,128, respectively, equal to the statutory required contributions for each year. The KP&F employer rate established for the calendar year beginning in 2010 was 12.86 percent. Employers participating in KP&F also make contributions to amortize the liability for past service costs, if any, which is determined separately for each participating employer. The County's employer contributions to KP&F for the years ending December 31, 2010, 2009, and 2008 were $49,259, $50,072, and $54,061, respectively, equal to the required contributions for each year as set forth by the legislature.

NOTE E—OTHER POST EMPLOYMENT BENEFIT

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government 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 Omnibus Budget Reconciliation Act (COBRA), the government 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. There is no cost to the County under this program.

NOTE F—COMMITMENTS AND CONTINGENCIES

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

Risk Management—The County is exposed to various risks of loss related to theft of, damage to, or destruction of assets; errors and omissions; injuries to employees and natural disasters. The County manages these various risks of loss through commercial insurance with varying deductibles. All deductibles are under $5,000. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

NOTE G—BUDGETED FUNDS

The budgets for General and Road & Bridge Funds were amended during 2010. The Summary of Expenditures – Actual and Budget (Statement 2) and Statement of Cash Receipts and Expenditures (Statement 3) reflects the amendments.

NOTE H– TRANSFERS

Operating transfers were as follows:

FROM	TO	Statutory Authority	Amount
General Fund	Captial Outlay Reserve	12-1, 118	$ 2,900
Capital Impr	General Fund	12-1, 118	17,000
Election Fund	Captial Outlay Reserve	12-1, 117	10,000
Noxious Weed	Captial Outlay Reserve	2-1318	30,000
Community Corrections	AISP Grant Fund	Equity Transfer	35,876
Community Corrections	JISP Grant Fund	Equity Transfer	27,003
Community Corrections	CMA Grant Fund	Equity Transfer	35,095
			$ 157,874

NOTE I – PRIOR PERIOD ADJUSTMENT

As discussed in Note A the County prepares its financial statements on the statutory basis of accounting, which is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. However, the prior year audit excluded expenditures which were encumbered as of December 31, 2009, but were not paid until the current period. In addition equity transfers recorded for year end were incorrectly included in the prior audit ending encumbrance balance, instead of being properly recorded as year end equity transfer. Therefore, the beginning unencumbered cash balances, encumbrances and expenditures chargeable to the current period have been restated to reflect the correction to posting of transfers and year end expenditures as of and for the year ended December 31, 2009. The following is provided to reconcile the prior year audit ending balances to the restated balances for those funds that were effected:

NOTES TO FINANCIAL STATEMENTS

ATCHISON COUNTY, KANSAS

December 31, 2010

Reconciliation of Restated Unencumbered Cash Balances as of December 31, 2009:

Fund	Ending Uncencumbered Cash Balances Prior audit	Net Change in Correction of Encumbrances	Restated Ending Unencumbered Cash Balances
General Fund	281,739	(80,658)	201,081
Road & Bridge	7,258	(100,606)	(93,348)
Law Enforcement	254,218	88,527	342,745
Election	46,096	9,658	55,754
Noxious Weed	53,966	29,636	83,602
Capital Improvement	814,472	(791)	813,681
Community Corrections	91,724	(2,197)	89,527
Senior Village	383,305	(44,615)	338,690
Solid Waste	37,929	(37,800)	129
Emergency Tax	298,316	(2,520)	295,796
Joint Communications	40,256	(2,675)	37,581
Payroll Clearing	-	291,833	291,833
Net Effect on the Prior Year Statements		**147,792**	

Reconciliation of Restated Encumbrances as of December 31, 2009:

Fund	Oustanding Encumbrances Prior Audit	Warrants Issued 1/8/2010	Warrants Issued 1/15/2010	Warrants Issued 1/29/2010	Warrants Issued 2/10/2010	Year End Transfers	Correciton of Error	Net Change in Encumbrances	Restated Outstanding Encumbrances
General Fund	100,361	63,658	17,000					80,658	181,019
Road & Bridge	12,857	45,125	41,494	1,752	12,235			100,606	113,463
Law Enforcement	152,634	24,774	307	25,125	1,267	(140,000)		(88,527)	64,107
Election	11,430			326	16	(10,000)		(9,658)	1,772
Noxious Weed	30,840	93	67	204		(30,000)		(29,636)	1,204
Capital Improvement	-	94			697			791	791
Community Corrections	9,838	1,159	5,742				(4,704)	2,197	12,035
Senior Village	58,972	44,615						44,615	103,587
Solid Waste	41,505	37,800						37,800	79,305
Emergency Tax	415	2,520						2,520	2,935
Joint Communications	11,155	898	77	1,700				2,675	13,830
Payroll Clearing	291,833						(291,833)	(291,833)	-
Net Effect on the Prior Year Statements								**(147,792)**	

Reconciliation of Restated Expenditures chargeable to 2009 compared to Budget, for the year ended December 31, 2009:

Fund	Ending Expenditures Chargeable to 2009 - Prior Audit	Net Change in Correction of Encumbrances	Restated Expenditures Chargeable to 2009	Total Budget, including Qualifying Budget Credit Prior Audit	Favorable (Unfavorable) Variance
General Fund	1,795,925	80,658	1,876,583	1,861,350	(15,233)
Road & Bridge	2,143,451	100,606	2,244,057	2,225,000	(19,057)
Law Enforcement	1,374,239	(88,527)	1,285,712	1,508,359	222,647
Election	62,299	(9,658)	52,641	86,820	34,179
Noxious Weed	175,807	(29,636)	146,171	175,807	29,636
Capital Improvement	449,701	791	450,492	1,264,173	813,681
Community Corrections	357,354	2,197	359,551	449,077	89,526
Senior Village	2,678,787	44,615	2,723,402	2,700,000	(23,402)
Solid Waste	871,281	37,800	909,081	909,210	129
Emergency Tax	42,307	2,520	44,827	340,623	295,796
Joint Communications	658,926	2,675	661,601	700,405	38,804
Payroll Clearing	9,703,419	(291,833)	9,411,586	N/A	N/A
Net Effect on the Prior Year Statements		**(147,792)**			

NOTE J – MANAGEMENT'S REVIEW OF SUBSEQUENT EVENTS

In preparing these financial statements, the County has evaluated events and transactions for potential recognition or disclosure through October 10, 2011, the date the financial statements were available to be issued.

NOTE K - 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, 2010:

	Interest Rate	Date Issued	Original Amount	Date of Final Maturity	Outstanding January 1, 2010	Issued	Retired	Net Change	Outstanding December 31, 2010	Interest Paid
GENERAL OBLIGATION BONDS										
2001A Bridges	2.8-3.875%	12/1/2001	$ 610,000	12/1/2011	$ 130,000		$ 65,000	$ (65,000)	$ 65,000	$ 4,991
2002 Senior Village	1.85-3.35%	12/1/2002	970,000	9/1/2010	135,000		135,000	(135,000)	-	4,523
TOTAL GENERAL OBLIGATION BONDS			1,580,000		265,000	-	200,000	(200,000)	65,000	9,514
Compensated absences (net change)						255,557		255,557	255,557	
TOTAL INDEBTEDNESS			$ 1,580,000		$ 265,000	$ 255,557	$ 200,000	$ 55,557	$ 320,557	$ 9,514

NOTE L: 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:

	2011	2012	2013	2014	Total
PRINCIPAL					
General obligation bonds	65,000				65,000
INTEREST					
General obligation bonds	2,519				2,519
TOTAL PRINCIPAL AND INTEREST	$ 67,519	$ -	$ -	$ -	$ 67,519

OTHER FINANCIAL INFORMATION

SCHEDULE A - RECONCILIATION OF 2009 TAX ROLL

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

2009 Tax roll - as adjusted:		
Original tax roll	$	18,146,901
Adjustments to original tax roll:		
Added taxes		6,959
Abated taxes		(234,538)
Adjusted 2009 tax roll	$	17,919,322
2009 tax roll - as accounted for:		
Distributions	$	17,453,112
Delinquent warrants		44,641
Delinquent redemptions		417,275
Current uncollected		(2,015)
Current undistributed		6,309
2009 tax roll accounted for	$	17,919,322

See independent auditors' report.

SCHEDULE B - CASH RECEIPTS AND EXPENDITURES
CLERK OF THE DISTRICT COURT

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

Balance, Beginning of Year	$	8,339
Receipts:		
Clerk fees - State		140,404
Law enforcement training center		10,106
Interest		129
Fines		92,359
Marriage license fees		5,782
Clerk fees - County		8,035
Prosecuting attorney training center		1,368
County attorney fee		47,497
Law library		7,479
State attorney fee		26,507
Refund		203
Judicial branch surcharge		34,474
Indigent defense fees		4,193
Judgements, restitutions, etc.		249,877
Other		70,609
TOTAL RECEIPTS		699,022
Expenditures:		
To State Treasurer:		
Clerk fees		140,404
Law enforcement training center		10,106
Reinstatement fees		2,308
Interest		116
Fines		92,359
Marriage license fees		5,782
State attorney fee		26,507
Indigent defense fees		4,193
TOTAL EXPENDITURES TO STATE TREASURER		281,775

See independent auditors' report.

SCHEDULE B - CASH RECEIPTS AND EXPENDITURES
CLERK OF THE DISTRICT COURT

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

Expenditures:		
To County Treasurer:		
Clerk fees	$	8,035
Prosecuting attorney training		1,368
County attorney fees		47,497
Law library		7,479
Refund		289
Other		64,441
TOTAL EXPENDITURES TO COUNTY TREASURER		129,109
Judgement, restitutions, and other		250,554
Judicial branch surcharge		34,474
		285,028
TOTAL EXPENDITURES		695,912
Balance, End of Year	$	11,449
Composition of ending balance:		
Cash in Union State Bank Atchison, Kansas	$	11,449

See independent auditors' report.

SCHEDULE B - CASH RECEIPTS AND EXPENDITURES
LAW LIBRARY

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

Balance, Beginning of Year	$	23,930
Receipts:		
Fees		7,636
Interest income		97
Miscellaneous		7
TOTAL RECEIPTS		7,740
Expenditures:		
Books/publications		3,535
Computer/copier services		12,406
Insurance		270
Miscellaneous		1,079
TOTAL EXPENDITURES		17,290
Balance, End of Year	$	14,380
Composition of ending balance:		
Cash in Union State Bank, Atchison, Kansas	$	14,380

See independent auditors' report.

SCHEDULE B - CASH RECEIPTS AND EXPENDITURES
COUNTY ATTORNEY

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2010

Balance, Beginning of Year	$	69
Receipts:		
Miscellaneous		195
Expenditures:		
Miscellaneous		195
Balance, End of Year	$	69
Composition of ending balance:		
Cash in United Bank of Kansas, Atchison, Kansas	$	69

See independent auditors' report.