ATCHISON COUNTY, KANSAS
FINANCIAL STATEMENTS

For The Year Ended December 31, 2009

Glen D. Stecher
Certified Public Accountant

ATCHISON COUNTY, KANSAS
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INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Atchison County
Atchison, Kansas

We have audited the accompanying primary government financial statements of County of Atchison, Kansas, as of and for the year ended December 31, 2009, and the individual fund financial statements of the County as of and for the year ended December 31, 2009, as listed in the table of contents. These financial statements are the responsibility of County of Atchison, Kansas 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 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 component units. The primary government financial statements referred to above do not include the financial data of component units of County of Atchison, Kansas, as of December 31, 2009.

As described in Note 1, the County of Atchison, Kansas, prepared these financial statements using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from generally accepted accounting principles. The effects on the financial statements of the differences between the regulatory basis of accounting and generally accepted accounting principles are also described in Note 1.

In our opinion, the financial statements referred to in the first paragraph present fairly, in all

material respects, the cash and unencumbered cash balances of County of Atchison, Kansas, as of December 31, 2009, and its cash receipts, cash disbursements, and expenditures compared to budget, for the year then ended on the basis of accounting described in Note 1. Also, in our opinion, the individual fund financial statements as of and for the year ended December 31, 2009, present fairly, in all material respects, the cash receipts, expenditures, and unencumbered cash balances, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the primary government financial statements taken as a whole. The information identified in the table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole, on the basis of accounting described in Note 1.

Glen D. Stecher, C.P.A.
June 29 , 2010

ATCHISON COUNTY, KANSAS
SUMMARY OF CASH RECEIPTS, CASH DISBURSEMENTS AND UNENCUMBERED CASH
FOR THE YEAR ENDED DECEMBER 31, 2009

STATEMENT 1

	BEGINNING UNENCUMBERED CASH BALANCE	CASH RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	ADD OUTSTANDING ENCUMBRANCES AND ACCOUNTS	ENDING CASH BALANCE
FUNDS						
County Funds:						
General	$306,275.86	$1,770,388.01	$1,794,924.59	$281,739.28	$100,361.19	$382,100.47
Special Revenue:						
Road and Bridge	$71,720.53	$2,078,987.93	$2,143,450.77	$7,257.69	$12,857.31	$20,115.00
Memorial Hall	$507.13	$31,736.92	$30,480.00	$1,764.05	$0.00	$1,764.05
Fair	$151.40	$4,174.09	$4,000.00	$325.49	$0.00	$325.49
Fair Maintenance	$60.57	$4,266.91	$4,000.00	$327.48	$0.00	$327.48
County Health	$0.00	$56,408.28	$55,125.00	$1,283.28	$0.00	$1,283.28
Home for the Aged	$117.84	$10,359.86	$10,000.00	$477.70	$774.62	$1,252.32
Election	$19,113.75	$89,276.98	$62,294.29	$46,096.44	$11,430.44	$57,526.88
Historical	$0.00	$12,165.27	$11,824.00	$341.27	$0.00	$341.27
Mental Health Clinic	$478.84	$51,709.75	$50,000.00	$2,188.59	$0.00	$2,188.59
Conservation District	$384.29	$26,047.87	$25,139.00	$1,293.16	$0.00	$1,293.16
Extension Council	$1,668.91	$124,808.98	$120,000.00	$6,477.89	$0.00	$6,477.89
Noxious Weed	$55,943.63	$173,826.90	$175,804.48	$53,966.05	$30,839.73	$84,805.78
Out District Tuition	$6.29	$206.09	$212.38	$0.00	$0.00	$0.00
Ambulance	$3,661.05	$333,932.70	$322,000.00	$15,593.75	$0.00	$15,593.75
Mental Health Retardation	$644.71	$46,795.40	$45,000.00	$2,440.11	$0.00	$2,440.11
Council on Aging	$1,202.73	$114,983.57	$110,815.00	$5,371.30	$0.00	$5,371.30
Special Machinery & Equipment	$87,466.93	$0.00	$84,000.00	$3,466.93	$0.00	$3,466.93
Title VI	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Parks and Recreation	$6,063.44	$1,560.61	$1,007.00	$6,617.05	$0.00	$6,617.05
Local Alcohol Liquor	$31.25	$1,148.87	$750.87	$429.25	$0.00	$429.25
Tort Liability	$63,841.91	$147,338.35	$136,120.00	$75,060.26	$0.00	$75,060.26
Noxious Weed Capital Outlay	$42,275.89	$0.00	$0.00	$42,275.89	$0.00	$42,275.89
Employee Benefit	$875,600.14	$3,035,073.22	$3,275,783.86	$634,889.50	$109,067.03	$743,956.53
County Capital Improvement	$1,239,447.34	$24,725.65	$449,700.57	$814,472.42	$0.00	$814,472.42
Community Corrections	$109,832.59	$339,244.89	$357,353.69	$91,723.79	$9,838.47	$101,562.26
Solid Waste	$0.00	$909,210.36	$871,280.92	$37,929.44	$41,505.33	$79,434.77
Crime Prevention - DARE	$6,314.87	$2,738.96	$4,554.26	$4,499.57	$381.52	$4,881.09
Law Enforcement	$79,110.71	$1,549,347.02	$1,374,239.26	$254,218.47	$152,633.85	$406,852.32
Joint Communications	$96,859.87	$602,322.35	$658,926.14	$40,256.08	$11,155.26	$51,411.34
Economic Development	$50,777.16	$36,318.82	$75,000.00	$12,095.98	$0.00	$12,095.98
Juvenile Intake	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
K-9	$8.20	$0.00	$0.00	$8.20	$0.00	$8.20
KDWP-CFAP Program	$7,254.00	$1,854.00	$0.00	$9,108.00	$0.00	$9,108.00
Memorial Hall Revitalization	$8,515.00	$5,595.00	$0.00	$14,110.00	$0.00	$14,110.00
Register of Deeds Technology Fund	$29,443.02	$21,493.50	$21,087.67	$29,848.85	$0.00	$29,848.85
Candidate Registration Fee	$0.00	$210.00	$210.00	$0.00	$0.00	$0.00
Car Seat Loaner Program	$412.00	$60.00	$0.00	$472.00	$0.00	$472.00

The accompanying notes are an integral part of these financial statements.

ATCHISON COUNTY, KANSAS
SUMMARY OF CASH RECEIPTS, CASH DISBURSEMENTS AND UNENCUMBERED CASH
FOR THE YEAR ENDED DECEMBER 31, 2009

STATEMENT 1
(Continued)

	BEGINNING UNENCUMBERED CASH BALANCE	CASH RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	ADD OUTSTANDING ENCUMBRANCES AND ACCOUNTS	ENDING CASH BALANCE
CERT-Emergency Preparedness	$9,416.24	$5,355.00	$4,444.79	$10,326.45	$0.00	$10,326.45
Education Incentive Program	$440.16	$0.00	$200.00	$240.16	$0.00	$240.16
Special Law Enforcement	$4,071.00	$0.00	$0.00	$4,071.00	$0.00	$4,071.00
Emergency Tax - 911	$278,799.98	$61,823.17	$42,307.06	$298,316.09	$415.04	$298,731.13
911 Education and Awareness	$1.96	$0.00	$1.96	$0.00	$0.00	$0.00
Enhanced Wireless 911	$77,730.91	$93,178.71	$0.00	$170,909.62	$0.00	$170,909.62
Enterprise Funds						
Atchison Senior Village	$235,638.85	$2,826,453.09	$2,678,786.67	$383,305.27	$58,972.12	$442,277.39
Nursing Home Improvement-		$0.00	$0.00	$0.00	$0.00	$0.00
Bond and Interest	$125,310.17	$143,550.00	$138,617.50	$130,242.67	$0.00	$130,242.67
Capital Projects		$0.00	$0.00	$0.00	$0.00	$0.00
Special Bridge Project	$92,495.30	$0.00	$92,495.30	$0.00	$0.00	$0.00
General Long-Term Debt		$0.00	$0.00	$0.00	$0.00	$0.00
Bridge Bond Payment	$8,151.68	$67,101.57	$67,181.26	$8,071.99	$0.00	$8,071.99
Trust Funds						
Distrutable Funds	$10,586,511.79	$22,974,735.36	$22,875,648.19	$10,685,598.96	$0.00	$10,685,598.96
State Funds	$4,823.80	$210,662.65	$210,503.77	$4,982.68	$0.00	$4,982.68
Subdivision Funds	$208,806.31	$13,424,465.50	$13,419,976.39	$213,295.42	$0.00	$213,295.42
Over and Short	$171.37	$352.73	$697.30	($173.20)	$0.00	($173.20)
Prosecutor Training	$715.19	$1,386.00	$1,755.13	$346.06	$0.00	$346.06
Special Drug Trust	$4,244.39	$0.00	$0.00	$4,244.39	$0.00	$4,244.39
Heritage Trust	$2,802.53	$8,252.79	$9,129.23	$1,926.09	$0.00	$1,926.09
Hazard Analysis Grant	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Payroll Clearing	$0.00	$9,703,419.49	$9,703,419.49	$0.00	$291,832.85	$291,832.85
Unclaimed Legacy	$11,143.16	$121.32	$11,143.16	$121.32	$0.00	$121.32
Hay Fire Reward Fund	$225.00	$0.00	$225.00	$0.00	$0.00	$0.00
Sheriff's Account	$3,294.73	$9,873.93	$9,308.93	$3,859.73	$0.00	$3,859.73
Drivers Licenses	$15,670.50	$94,212.25	$86,224.75	$23,658.00	$0.00	$23,658.00
Neighborhood Revitalization	$0.00	$1,410,658.77	$1,410,658.77	$0.00	$0.00	$0.00
Overpayment	$1.42	$20,326.06	$20,326.06	$1.42	$0.00	$1.42
Total Primary Government	$14,835,658.29	$62,664,245.50	$63,058,134.46	$14,441,769.33	$832,064.76	$15,273,834.09
Total Reporting Entity	$14,835,658.29	$62,664,245.50	$63,058,134.46	$14,441,769.33	$832,064.76	$15,273,834.09

The accompanying notes are an integral part of these financial statements.

ATCHISON COUNTY, KANSAS
SUMMARY OF CASH RECEIPTS, CASH DISBURSEMENTS AND UNENCUMBERED CASH
FOR THE YEAR ENDED DECEMBER 31, 2009

STATEMENT 1

Composition of Cash:	
Checking Accounts	$11,851,772.26
Investment of Funds	$3,385,857.61
Cash on Hand	$36,204.22
Total Primary Government	$15,273,834.09
Total Reporting Entity	$15,273,834.09

The accompanying notes are an integral part of these financial statements.

ATCHISON COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2009

STATEMENT 2

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Favorable (Unfavorable)
County Funds					
General	$1,861,350.00		$1,861,350.00	$1,794,924.59	$66,425.41
Special Revenue:					
Road and Bridge	$2,225,000.00	$0.00	$2,225,000.00	$2,143,450.77	$81,549.23
Memorial Hall	$30,480.00	$0.00	$30,480.00	$30,480.00	$0.00
Fair	$4,000.00	$0.00	$4,000.00	$4,000.00	$0.00
Fair Maintenance	$4,000.00	$0.00	$4,000.00	$4,000.00	$0.00
County Health	$55,125.00	$0.00	$55,125.00	$55,125.00	$0.00
Home for the Aged	$10,000.00	$0.00	$10,000.00	$10,000.00	$0.00
Election	$86,820.00	$0.00	$86,820.00	$62,299.29	$24,520.71
Historical	$11,825.00	$0.00	$11,825.00	$11,825.00	$0.00
Mental Health Clinic	$50,000.00	$0.00	$50,000.00	$50,000.00	$0.00
Conservation District	$25,139.00	$0.00	$25,139.00	$25,139.00	$0.00
Extension Council	$120,000.00	$0.00	$120,000.00	$120,000.00	$0.00
Noxious Weed	$159,659.00	$16,148.48	$175,807.48	$175,807.48	$0.00
Out-District Tuition	$212.38	$0.00	$212.38	$212.38	$0.00
Ambulance	$322,000.00	$0.00	$322,000.00	$322,000.00	$0.00
Mental Health Retardation	$45,000.00	$0.00	$45,000.00	$45,000.00	$0.00
Council on Aging	$110,815.00	$0.00	$110,815.00	$110,815.00	$0.00
Special Machinery and Equipment	$87,466.93	$0.00	$87,466.93	$84,000.00	$3,466.93
Parks and Recreation	$7,621.05	$0.00	$7,621.05	$1,007.00	$6,614.05
Local Alcohol Liquor	$1,180.12	$0.00	$1,180.12	$750.87	$429.25
Tort Liability	$154,500.00	$0.00	$154,500.00	$136,120.00	$18,380.00
Noxious Weed Capital Outlay	$42,275.89	$0.00	$42,275.89	$0.00	$42,275.89
Employee Benefit	$2,389,000.00	$886,783.86	$3,275,783.86	$3,275,783.86	$0.00
County Capital Improvement	$1,264,172.99	$0.00	$1,264,172.99	$449,700.57	$814,472.42
Community Corrections	$449,077.49	$0.00	$449,077.49	$357,353.70	$91,723.79
Solid Waste	$909,210.36	$0.00	$909,210.36	$871,280.92	$37,929.44
Crime Prevention -DARE	$9,053.83	$0.00	$9,053.83	$4,554.26	$4,499.57
Ambulance Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00
Law Enforcement	$1,508,359.00	$0.00	$1,508,359.00	$1,374,239.26	$134,119.74
Joint Communications	$700,405.00	$0.00	$700,405.00	$658,926.14	$41,478.86
Economic Development	$75,000.00	$0.00	$75,000.00	$75,000.00	$0.00
K-9	$8.20	$0.00	$8.20	$0.00	$8.20

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

ATCHISON COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2009

STATEMENT 2
(Continued)

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Favorable (Unfavorable)
Special Law Enforcement	$4,071.00	$0.00	$4,071.00	$0.00	$4,071.00
Emergency Tax - 911	$340,623.15	$0.00	$340,623.15	$42,307.06	$298,316.09
Enterprise Funds					
Atchison Senior Village	$21,213.33	$2,678,786.67	$2,700,000.00	$2,678,786.67	$21,213.33
Nursing Home Improvement/Bond/Int	$140,000.00	$0.00	$140,000.00	$138,617.50	$1,382.50
Capital Projects					
General Long-Term Debt					
Principal and Interest -					
Bridge Projects	$67,200.00	$0.00	$67,200.00	$67,181.26	$18.74

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

ATCHISON COUNTY, KANSAS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-1

	2008	2009		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
Taxes	$756,902.16	$1,045,111.16	$1,044,600.00	$511.16
Intergovernmental	$57,947.26	$1,148.87	$10,600.00	($9,451.13)
Licenses and Fees	$341,875.84	$364,304.79	$313,300.00	$51,004.79
Uses of Money and Property	$213,400.48	$58,581.21	$270,000.00	($211,418.79)
Miscellaneous	$235,759.33	$301,241.98	$92,342.00	$208,899.98
Reimbursements	$0.00	$0.00	$0.00	$0.00
Total Cash Receipts	$1,605,885.07	$1,770,388.01	$1,730,842.00	$39,546.01
Expenditures and Transfers				
County Commissioners	$71,730.47	$70,910.28	$80,000.00	$9,089.72
County Clerk	$157,609.63	$159,213.51	$163,307.00	$4,093.49
County Treasurer	$213,479.25	$180,954.97	$182,673.00	$1,718.03
County Attorney	$127,883.26	$155,307.22	$153,471.00	($1,836.22)
County Counselor	$55,307.98	$55,821.70	$57,241.00	$1,419.30
Clerk of Unified Courts	$37,164.66	$49,147.10	$60,000.00	$10,852.90
Courthouse General Expense	$249,307.91	$340,502.29	$354,760.00	$14,257.71
Tourism	$6,000.00	$6,000.00	$6,000.00	$0.00
Register of Deeds	$85,007.06	$88,475.17	$92,425.00	$3,949.83
Emergency Preparedness	$108,585.13	$99,264.27	$117,605.00	$18,340.73
Appraiser	$268,289.66	$291,705.82	$292,680.00	$974.18
Law Enforcement	$0.00	$0.00	$0.00	$0.00
County Lake	$31,818.03	$25,457.88	$28,000.00	$2,542.12
Court's Attorney-Contract	$98,420.00	$103,834.30	$102,700.00	($1,134.30)
Transfer to Equipment Reserve	$0.00	$0.00	$0.00	$0.00
Maintenance	$101,869.89	$105,083.47	$108,453.00	$3,369.53
Juvenile Detention	$24,360.00	$25,050.00	$20,000.00	$0.00
Diversion	$5,927.90	$3,751.80	$10,000.00	$6,248.20
Other Appropriations	$37,035.01	$34,444.81	$32,035.00	($2,409.81)
Total Expenditures and Transfers	$1,679,795.84	$1,794,924.59	$1,861,350.00	$71,475.41
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers for Budget Comparison	$1,740,438.13	$1,794,924.59	$1,861,350.00	$71,475.41
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers	$1,740,438.13	$1,794,924.59		
Receipts Over(Under) Expenditures	($73,910.77)	($24,536.58)		
Unencumbered Cash, Beginning	$380,186.63	$306,275.86		
Adjustment to Unencumbered Cash for Prior Year Cancelled Encumbrances	$0.00	$0.00		
Unencumbered Cash, Ending	$306,275.86	$281,739.28		

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

ATCHISON COUNTY, KANSAS
DETAILED STATEMENT OF CASH RECEIPTS
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-1A

	2008	2009		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
Taxes				
Ad Valorem Property Tax	$554,810.18	$837,779.43	$852,732.00	($14,952.57)
Delinquent Tax	$13,705.28	$4,261.08	$0.00	$4,261.08
Interest and Charges on Delinquent Taxes	$20.00	$18,061.72	$20,000.00	($1,938.28)
Motor Vehicle Tax	$103,196.48	$82,857.36	$83,328.00	($470.64)
Interest on Current Tax	$71,408.49	$85,553.37	$80,000.00	$5,553.37
Vehicle Excise Tax	$397.45	$175.14	$0.00	$175.14
In Lieu of Tax	$4,834.00	$7,355.00	$1,500.00	$5,855.00
Recreational Vehicle Tax	$1,216.84	$1,035.22	$933.00	$102.22
16/20 Motor Vehicle Tax	$7,313.44	$8,032.84	$6,107.00	$1,925.84
Total Taxes	$756,902.16	$1,045,111.16	$1,044,600.00	$511.16
Intergovernmental Receipts				
Local Liquor Tax	$296.49	$1,148.87	$600.00	$548.87
Special MVT	$57,650.77	$0.00	$10,000.00	($10,000.00)
Mineral Tax	$0.00	$0.00	$0.00	$0.00
Total Intergovernmental Receipts	$57,947.26	$1,148.87	$10,600.00	($9,451.13)
Use Of Money and Property				
Interest on Investments	$213,400.48	$58,115.76	$270,000.00	($211,884.24)
Rent	$0.00	$0.00	$0.00	$0.00
Sale of Property	$0.00	$465.45	$0.00	$0.00
Total Use of Money and Property	$213,400.48	$58,581.21	$270,000.00	($211,884.24)

(Continued)

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

ATCHISON COUNTY, KANSAS
DETAILED STATEMENT OF CASH RECEIPTS
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-1A
(Continued)

	2008	2009		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts (Continued)				
Licenses & Fees				
Tax Rebate Application Fees	$2,475.00	$2,025.00	$3,000.00	$975.00
Cereal Malt Beverage Licenses	$450.00	$525.00	$300.00	($225.00)
Mortgage Registration Fees	$187,241.39	$206,236.34	$157,000.00	($49,236.34)
Officers Fees	$52,766.47	$51,765.70	$50,000.00	($1,765.70)
Filing Fees	$1,183.86	$200.00	$0.00	($200.00)
Permits	$1.00	$1.00	$0.00	($1.00)
ICS/ Comp Sheets	$1,510.10	$681.00	$0.00	($681.00)
Diversion Fees	$7,600.00	$8,000.00	$10,000.00	$2,000.00
Witness Fees	$0.00	$247.14	$0.00	($247.14)
Neighborhood Revitalization	$88,648.09	$93,994.36	$93,000.00	($994.36)
District Court	$0.00	$629.25	$0.00	($629.25)
Total Licenses & Fees	$341,875.91	$364,304.79	$313,300.00	$51,004.79
Miscellaneous:				
Miscellaneous	$46,845.98	$95,484.54	$30,000.00	($65,484.54)
Sheriff- Vehicle Inspection	$13,530.00	$12,370.00	$12,000.00	($370.00)
Sheriff- Work Release	$28,770.00	$28,675.00	$20,000.00	($8,675.00)
Ambulance	$20,796.96	$14,189.38	$5,000.00	($9,189.38)
State of Kansas- Coroner	$1,668.37	$1,248.35	$5,000.00	$3,751.65
Copies and Maps	$9,615.89	$10,605.75	$5,000.00	($5,605.75)
Juvenile Detention	$1,561.75	$3,111.00	$1,000.00	($2,111.00)
Insufficient Check Charge	$2,699.57	$3,064.00	$3,000.00	($64.00)
Reimbursements	$68,969.13	$130,800.42	$10,000.00	($120,800.42)
Court Services	$1,575.00	$1,300.00	$1,000.00	($300.00)
L.E.Bond Escrow	$0.00	$98.40	$0.00	($98.40)
Fund Transfers	$39,726.68	$295.14	$0.00	($295.14)
Slider	$0.00	$0.00	$342.00	$342.00
Total Miscellaneous	$235,759.33	$301,241.98	$92,342.00	($208,899.98)
Total Cash Receipts	$1,605,885.14	$1,770,388.01	$1,730,842.00	($378,719.40)

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

ATCHISON COUNTY, KANSAS
DETAILED STATEMENT OF EXPENDITURES
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-1B

	2008	2009		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Expenditures:				
County Commissioners				
Personal Services	$64,348.48	$64,756.29	$69,400.00	$4,643.71
Contractual Services	$6,345.05	$5,308.40	$10,000.00	$4,691.60
Commodities	$1,036.94	$845.59	$600.00	($245.59)
Capital Outlay	$0.00	$0.00	$0.00	$0.00
Total County Commissioners	$71,730.47	$70,910.28	$80,000.00	$9,089.72
County Clerk:				
Personal Services	$137,774.03	$142,057.79	$141,137.00	($920.79)
Contractual Services	$17,086.18	$13,397.35	$17,170.00	$3,772.65
Commodities	$2,749.42	$3,758.37	$5,000.00	$1,241.63
Capital Outlay	$0.00	$0.00	$0.00	$0.00
Total County Clerk	$157,609.63	$159,213.51	$163,307.00	$4,093.49
County Treasurer				
Personal Services	$192,931.13	$161,664.34	$161,003.00	($661.34)
Contractual Services	$20,421.28	$18,288.74	$14,670.00	($3,618.74)
Commodities	$126.84	$1,001.89	$7,000.00	$5,998.11
Capital Outlay	$0.00	$0.00	$0.00	$0.00
Total County Treasurer	$213,479.25	$180,954.97	$182,673.00	$1,718.03
County Attorney				
Personal Services	$115,858.92	$139,866.78	$133,471.00	($6,395.78)
Contractual Services	$9,686.60	$12,688.12	$15,000.00	$2,311.88
Commodities	$2,037.76	$2,752.32	$5,000.00	$2,247.68
Capital Outlay	$299.98	$0.00	$0.00	$0.00
Total County Attorney	$127,883.26	$155,307.22	$153,471.00	($1,836.22)
County Lake				
Personal Services	$16,660.37	$15,996.24	$17,800.00	$1,803.76
Contractual Services	$4,590.91	$2,747.95	$4,750.00	$2,002.05
Commodities	$10,566.75	$6,542.17	$5,450.00	($1,092.17)
Capital Outlay	$0.00	$171.52	$0.00	($171.52)
Total County Lake	$31,818.03	$25,457.88	$28,000.00	$2,542.12

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

(Continued)

ATCHISON COUNTY, KANSAS
DETAILED STATEMENT OF EXPENDITURES
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-1B
(Continued)

	2008	2009		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Expenditures (Continued)				
Clerk of Unified Courts				
Personal Services	$0.00	$0.00	$0.00	$0.00
Contractual Services	$22,908.64	$25,878.25	$38,708.00	$12,829.75
Commodities	$11,654.07	$15,346.97	$14,150.00	($1,196.97)
Capital Outlay	$2,601.95	$7,921.88	$7,142.00	($779.88)
Total Clerk of Unified Courts	$37,164.66	$49,147.10	$60,000.00	$10,852.90
Courthouse-General Expense				
Personal Services	$24,013.01	$18,830.11	$24,394.50	$5,564.39
Contractual Services	$194,967.36	$168,190.59	$265,365.50	$97,174.91
Commodities	$8,372.04	$8,082.79	$20,000.00	$11,917.21
Capital Outlay	$1,412.46	$3,247.90	$0.00	($3,247.90)
Road and Bridge	$0.00	$114,835.75	$20,000.00	($94,835.75)
Coroner	$20,542.84	$27,315.15	$25,000.00	($2,315.15)
Total Courthouse-General Expense	$249,307.71	$340,502.29	$354,760.00	$31,582.71
County Counselor				
Personal Services	$48,711.36	$49,158.73	$50,441.00	$1,282.27
Contractual Services	$6,596.62	$6,662.97	$6,800.00	$137.03
Commodities	$0.00	$0.00	$0.00	$0.00
Capital Outlay	$0.00	$0.00	$0.00	$0.00
Total County Counselor	$55,307.98	$55,821.70	$57,241.00	$1,419.30
Appraiser				
Personal Services	$233,425.23	$253,204.21	$261,880.00	$8,675.79
Commodities	$8,356.94	$13,260.05	$10,700.00	($2,560.05)
Contractual Services	$25,206.74	$19,394.73	$20,100.00	$705.27
Capital Outlay	$1,300.75	$5,846.83	$0.00	($5,846.83)
Total Appraiser	$268,289.66	$291,705.82	$292,680.00	$974.18
Court's Attorney - Contract				
Personal Services	$0.00	$0.00	$0.00	$0.00
Contractual Services	$97,200.00	$102,634.30	$101,500.00	($1,134.30)
Commodities	$220.00	$200.00	$200.00	$0.00
Glacial Hills	$1,000.00	$1,000.00	$1,000.00	$0.00
Total Court's Attorney - Contract	$98,420.00	$103,834.30	$102,700.00	($1,134.30)

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

(Continued)

ATCHISON COUNTY, KANSAS
DETAILED STATEMENT OF EXPENDITURES
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-1B
(Continued)

	2008	2009		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Expenditures (Continued)				
Tourism	$6,000.00	$6,000.00	$6,000.00	$0.00
Total Tourism	$6,000.00	$6,000.00	$6,000.00	$0.00
Register of Deeds				
Personal Services	$79,733.91	$82,023.63	$81,425.00	($598.63)
Contractual Services	$2,805.31	$2,744.01	$5,000.00	$2,255.99
Commodities	$2,467.84	$3,531.71	$5,000.00	$1,468.29
Capital Outlay	$0.00	$175.82	$1,000.00	($824.18)
Total Register of Deeds	$85,007.06	$88,475.17	$92,425.00	$2,301.47
Emergency Preparedness				
Personal Services	$68,397.40	$64,153.74	$71,688.00	$7,534.26
Contractual Services	$18,018.03	$19,342.58	$16,742.00	($2,600.58)
Commodities	$15,317.71	$11,321.59	$16,175.00	$4,853.41
Capital Outlay	$6,851.99	$4,446.36	$13,000.00	$8,553.64
Rescue Runs/Training	$0.00	$0.00	$0.00	$0.00
Total Emergency Preparedness	$108,585.13	$99,264.27	$117,605.00	$18,340.73
Maintenance				
Capital Outlay	$0.00	$75.00	$1,060.50	$985.50
Personal Services	$90,361.97	$94,448.31	$93,587.50	($860.81)
Commodities	$8,276.23	$7,516.76	$9,900.00	$2,383.24
Contractual Services	$3,231.69	$3,043.40	$3,905.00	$861.60
Total Maintenance	$101,869.89	$105,083.47	$108,453.00	$3,369.53

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

(Continued)

ATCHISON COUNTY, KANSAS
DETAILED STATEMENT OF EXPENDITURES
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-1B
(Continued)

	2008	2009		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Expenditures (Continued)				
Miscellaneous				
Juvenile Detention	$24,360.00	$25,050.00	$20,000.00	($5,050.00)
Health Services- Capital Outlay	$0.00	$0.00	$0.00	$0.00
Diversion	$5,927.90	$3,751.80	$10,000.00	$6,248.20
Area Agency on Aging	$1,694.00	$1,695.00	$1,695.00	$0.00
Safety Committee	$1,979.16	$2,140.93	$2,000.00	($140.93)
Doves	$5,500.00	$5,500.00	$5,500.00	$0.00
Day Care	$6,000.00	$6,000.00	$6,000.00	$0.00
Adult Learning Center	$3,300.00	$3,300.00	$3,300.00	$0.00
NEK-CAP	$2,550.00	$2,550.00	$2,550.00	$0.00
Amelia Earhart Festival	$7,500.00	$7,500.00	$7,500.00	$0.00
Transfer to Capital Outlay	$0.00	$0.00	$0.00	$0.00
Miscellaneous	$4,792.20	$1,588.50	$0.00	($1,588.50)
Law Enforcement	$0.00	$0.00	$0.00	$0.00
Mo-Kan Regional	$2,290.00	$2,290.00	$2,290.00	$0.00
Refunds	$65.00	$689.31	$0.00	$689.31
UA Court Services	$1,364.85	$1,191.07	$1,200.00	$8.93
Total Miscellaneous	$67,323.11	$63,246.61	$62,035.00	$167.01
Total Expenditures	$1,679,795.84	$1,794,924.59	$1,861,350.00	$83,480.67

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

ATCHISON COUNTY, KANSAS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
ROAD AND BRIDGE FUND
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-2

	2008	2009		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
General Property Taxes				
Ad Valorem Tax	$1,265,715.38	$1,252,614.62	$1,273,056.00	($20,441.38)
Delinquent Tax	$1,982.94	$8,131.96	$0.00	$8,131.96
Motor Vehicle Tax	$178,485.88	$186,905.57	$190,235.00	($3,329.43)
Vehicle Excise	$687.04	$399.80	$0.00	$399.80
16/20 M Vehicle Tax	$12,953.31	$13,885.41	$13,942.00	($56.59)
Recreational Vehicle Tax	$2,104.74	$2,347.02	$2,126.00	$221.02
Special City and County Highway	$483,385.73	$420,251.99	$500,000.00	($79,748.01)
County Equalization and Adjustment		$0.00	$0.00	$0.00
Fund Fuel Tax	$0.00	$0.00	$0.00	$0.00
Redemptions	$17,553.30	$30,921.87	$20,000.00	$10,921.87
Sale of County Property	$0.00	$0.00	$0.00	$0.00
Insurance Claims	$0.00	$0.00	$0.00	$0.00
Reimbursements	$115,624.62	$163,529.69	$80,000.00	$83,529.69
Miscellaneous	$0.00	$0.00	$0.00	$0.00
Slider	$0.00	$0.00	$783.00	($783.00)
Total Cash Receipts	$2,078,492.94	$2,078,987.93	$2,080,142.00	($1,154.07)
Expenditures and Transfers				
Maintenance				
Personal Services	$539,340.64	$581,686.27	$750,000.00	$168,313.73
Contractual Services	$100,480.77	$262,864.69	$350,000.00	$87,135.31
Commodities	$1,565,320.36	$1,264,405.78	$1,125,000.00	($139,405.78)
Capital Outlay	$3,897.51	$34,494.03	$0.00	($34,494.03)
Transfer to Special Machinery & Equipment	$0.00	$0.00	$0.00	$0.00
Total Expenditures and Transfers	$2,209,039.28	$2,143,450.77	$2,225,000.00	$81,549.23
Expenditures Not Subject to Budget	$35,624.62	$0.00	$0.00	$0.00
Total Expenditures and Transfers for Budget Comparison	$2,173,414.66	$2,143,450.77	$2,225,000.00	$81,549.23
Expenditures Not Subject to Budget	$35,624.62			
Total Expenditures and Transfers	$2,209,039.28	$2,143,450.77		
Receipts Over(Under) Expenditures	($130,546.34)	($64,462.84)		
Unencumbered Cash, Beginning	$202,266.87	$71,720.53		
Adjustment to Unencumbered Cash for Prior Year Cancelled Encumbrances	$0.00	$0.00		
Unencumbered Cash, Ending	$71,720.53	$7,257.69		

The accompanying notes are an integral part of these financial statements.

ATCHISON COUNTY, KANSAS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
MEMORIAL HALL FUND
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-3

	2008	2009		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
General Property Taxes				
Ad Valorem Tax	$26,306.76	$26,621.87	$26,936.00	($314.13)
Delinquent Tax	$44.54	$173.35	$0.00	$173.35
Motor Vehicle Tax	$3,846.89	$3,888.72	$3,938.00	($49.28)
Excise Tax	$14.78	$8.31	$0.00	$8.31
Recreational Vehicle Tax and Excise Tax	$45.36	$48.81	$44.00	$4.81
Slider	$0.00	$0.00	$16.00	($16.00)
16/20M Vehicle Tax	$301.83	$298.69	$289.00	$9.69
Redemptions	$426.97	$697.17	$0.00	$697.17
Total Cash Receipts	$30,987.13	$31,736.92	$31,223.00	$513.92
Expenditures and Transfers				
Appropriations	$30,480.00	$30,480.00	$30,480.00	$0.00
Total Expenditures and Transfers	$30,480.00	$30,480.00	$30,480.00	$0.00
Expenditures not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers for Budget Comparison	$30,480.00	$30,480.00	$30,480.00	$0.00
Expenditures not Subject to Budget				
Total Expenditures and Transfers	$30,480.00	$30,480.00		
Receipts Over(Under) Expenditures	$507.13	$1,256.92		
Unencumbered Cash, Beginning	$0.00	$507.13		
Adjustment to Unencumbered Cash for Prior Year Cancelled Encumbrances	$0.00	$0.00		
Unencumbered Cash, Ending	$507.13	$1,764.05		

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

ATCHISON COUNTY, KANSAS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
4-H FAIR FUND
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-4

	2008	2009		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
General Property Taxes				
Ad Valorem Tax	$3,557.37	$3,489.51	$3,536.00	($46.49)
Delinquent Tax	$5.71	$23.04	$0.00	$23.04
Motor Vehicle Tax	$487.05	$524.62	$521.00	$3.62
Vehicle Excise Tax	$1.87	$1.13	$0.00	$1.13
Recreational Vehicle Tax	$5.74	$6.59	$6.00	$0.59
Slider	$0.00	$0.00	$2.00	($2.00)
16/20M Vehicle Tax	$38.53	$37.81	$38.00	($0.19)
Redemptions	$55.13	$91.39	$0.00	$91.39
Total Cash Receipts	$4,151.40	$4,174.09	$4,103.00	$71.09
Expenditures and Transfers				
Appropriations	$4,000.00	$4,000.00	$4,000.00	$0.00
Total Expenditures and Transfers	$4,000.00	$4,000.00	$4,000.00	$0.00
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers for Budget Comparison	$4,000.00	$4,000.00	$4,000.00	$0.00
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers	$4,000.00	$4,000.00		
Receipts Over(Under) Expenditures	$151.40	$174.09		
Unencumbered Cash, Beginning	$0.00	$151.40		
Adjustment to Unencumbered Cash for Prior Year Cancelled Encumbrances	$0.00	$0.00		
Unencumbered Cash, Ending	$151.40	$325.49		

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

ATCHISON COUNTY, KANSAS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
4-H MAINTENANCE FUND
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-5

	2008	2009		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
General Property Taxes				
Ad Valorem Tax	$3,449.83	$3,596.30	$3,556.00	$3,596.30
Delinquent Tax	$5.86	$22.82	$0.00	$22.82
Motor Vehicle Tax	$502.88	$509.94	$503.00	$509.94
In Lieu of Tax	$0.00	$6.39	$6.00	$6.39
Vehicle Excise Tax	$1.93	$1.09	$0.00	$1.09
Recreational Vehicle Tax	$5.92	$0.00	$0.00	$0.00
16/20 Motor Vehicle Tax	$38.53	$39.09	$37.00	$39.09
Slider	$0.00	$0.00	$2.00	$0.00
Redemptions	$55.62	$91.30	$0.00	$91.30
Total Cash Receipts	$4,060.57	$4,266.93	$4,104.00	$4,266.93
Expenditures and Transfers				
Appropriations	$4,000.00	$4,000.00	$4,000.00	$0.00
Total Expenditures and Transfers	$4,000.00	$4,000.00	$4,000.00	$0.00
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers for Budget Comparison	$4,000.00	$4,000.00	$4,000.00	$0.00
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers	$4,000.00	$4,000.00		
Receipts Over(Under) Expenditures	$60.57	$266.93		
Unencumbered Cash, Beginning	$0.00	$60.57		
Adjustment to Unencumbered Cash for Prior Year Cancelled Unencumbrances	$0.00	$0.00		
Unencumbered Cash, Ending	$60.57	$327.50		

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

ATCHISON COUNTY, KANSAS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
COUNTY HEALTH FUND
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-6

	2008	2009		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
General Property Taxes				
Ad Valorem Tax	$44,092.18	$47,796.58	$48,534.00	($737.42)
Delinquent Tax	$77.35	$294.97	$0.00	$294.97
Motor Vehicle Tax	$6,722.85	$6,529.65	$6,619.00	($89.35)
Vehicle Excise Tax	$25.88	$13.92	$0.00	$13.92
Recreational Vehicle Tax	$79.27	$81.90	$74.00	$7.90
16/20 Motor Vehicle Tax	$488.08	$523.00	$485.00	$38.00
Slider	$0.00	$0.00	$27.00	($27.00)
Redemptions	$702.55	$1,168.26	$800.00	$368.26
Total Cash Receipts	$52,188.16	$56,408.28	$56,539.00	($130.72)
Expenditures and Transfers				
Appropriations	$52,188.16	$55,125.00	$55,125.00	$0.00
Total Expenditures and Transfers	$52,188.16	$55,125.00	$55,125.00	$0.00
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers for Budget Comparison	$52,188.16	$55,125.00	$55,125.00	$0.00
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers	$52,188.16	$55,125.00		
Receipts Over(Under) Expenditures	$0.00	$1,283.28		
Unencumbered Cash, Beginning	$0.00	$0.00		
Adjustment to Unencumbered Cash for Prior Year Cancelled Encumbrances	$0.00	$0.00		
Unencumbered Cash, Ending	$0.00	$1,283.28		

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

ATCHISON COUNTY, KANSAS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
HOME FOR THE AGED
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-7

	2007	2008		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
General Property Taxes				
Ad Valorem Tax	$8,625.72	$8,690.84	$8,851.00	($160.16)
Delinquent Tax	$14.12	$56.77	$0.00	$56.77
Motor Vehicle Tax	$1,219.32	$1,273.26	$1,293.00	($19.74)
Vehicle Excise Tax	$4.67	$2.72	$0.00	$2.72
Recreational Vehicle Tax	$14.39	$15.99	$14.00	$1.99
16/20 Motor Vehicle Tax	$101.47	$94.52	$95.00	($0.48)
Slider	$0.00	$0.00	$5.00	($5.00)
Redemptions	$138.15	$225.76	$0.00	$225.76
Total Cash Receipts	$10,117.84	$10,359.86	$10,258.00	$101.86
Expenditures and Transfers				
Contractual Services	$9,688.21	$9,071.81	$10,000.00	$0.00
Capital Outlay	$0.00	$0.00	$0.00	$0.00
Commodities	$311.79	$928.19	$0.00	$0.00
Total Expenditures and Transfers	$10,000.00	$10,000.00	$10,000.00	$0.00
Expenditure Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers for Budget Comparison	$10,000.00	$10,000.00	$10,000.00	$0.00
Expenditure Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers	$10,000.00	$10,000.00		
Receipts Over(Under) Expenditures	$117.84	$359.86		
Unencumbered Cash, Beginning	$0.00	$117.84		
Adjustment to Unencumbered Cash for Prior Year Cancelled Encumbrances	$0.00	$0.00		
Unencumbered Cash, Ending	$117.84	$477.70		

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

ATCHISON COUNTY, KANSAS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
ELECTION FUND
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-8

	2008	2009		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
General Property Taxes				
Ad Valorem Tax	$49,383.90	$75,671.28	$77,006.00	($1,334.72)
Delinquent Tax	$107.15	$370.47	$0.00	$370.47
Motor Vehicle Tax	$9,602.24	$7,394.73	$7,413.00	($18.27)
Vehicle Excise Tax	$37.10	$15.60	$0.00	$15.60
Recreational Vehicle Tax	$113.19	$92.30	$83.00	$9.30
16/20 Motor Vehicle Tax	$588.27	$749.85	$543.00	$206.85
Slider	$7,693.03	$0.00	$31.00	($31.00)
Redemptions	$901.63	$1,475.45	$600.00	$875.45
Reimbursement	$97.36	$3,507.30	$0.00	$3,507.30
Total Cash Receipts	$68,523.87	$89,276.98	$85,676.00	$3,600.98
Expenditures and Transfers				
Personal Services	$18,460.18	$13,044.33	$26,000.00	$12,955.67
Capital Outlay	$0.00	$0.00	$0.00	$0.00
Contractual Services	$38,372.85	$35,661.95	$47,000.00	$11,338.05
Commodities	$3,974.79	$3,588.01	$13,820.00	$10,231.99
Transfer to Capital Outlay	$15,000.00	$10,000.00	$0.00	($10,000.00)
Total Expenditures and Transfers	$75,807.82	$62,294.29	$86,820.00	$24,525.71
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers for Budget Comparison	$75,807.82	$62,294.29	$86,820.00	$24,525.71
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers	$75,807.82	$62,294.29		
Receipts Over(Under) Expenditures	($7,283.95)	$26,982.69		
Unencumbered Cash, Beginning	$26,397.70	$19,113.75		
Adjustment to Unencumbered Cash for Prior Year Encumbrances	$0.00	$0.00		
Unencumbered Cash, Ending	$19,113.75	$46,096.44		

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

ATCHISON COUNTY, KANSAS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
HISTORICAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-9

	2008	2009		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
General Property Taxes				
Ad Valorem Tax	$10,023.44	$10,226.54	$10,398.00	($171.46)
Delinquent Tax	$16.70	$65.40	$0.00	$65.40
Motor Vehicle Tax	$1,456.11	$1,481.97	$1,496.00	($14.03)
Vehicle Excise Tax	$5.61	$3.16	$0.00	$3.16
Recreational Vehicle Tax and Excise Tax	$17.17	$18.60	$17.00	$1.60
Redemptions	$151.77	$256.17	$100.00	$156.17
Slider	$0.00	$0.00	$6.00	($6.00)
16/20 Motor Vehicle Tax	$100.19	$113.43	$110.00	$3.43
Total Cash Receipts	$11,770.99	$12,165.27	$12,127.00	$38.27
Expenditures and Transfers				
Appropriations	$11,770.99	$11,824.00	$11,824.00	$0.00
Total Expenditures and Transfers	$11,770.99	$11,824.00	$11,824.00	$0.00
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers for Budget Comparison	$11,770.99	$11,824.00	$11,824.00	$0.00
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers	$11,770.99	$11,824.00		
Receipts Over(Under) Expenditures	$0.00	$341.27		
Unencumbered Cash, Beginning	$0.00	$0.00		
Adjustment to Unencumbered Cash for Prior Year Cancelled Encumbrances	$0.00	$0.00		
Unencumbered Cash, Ending	$0.00	$341.27		

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

ATCHISON COUNTY, KANSAS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
MENTAL HEALTH CLINIC FUND
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-10

	2008	2009		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
General Property Taxes				
Ad Valorem Tax	$43,756.66	$43,417.88	$44,142.00	($724.12)
Delinquent Tax	$64.00	$279.85	$0.00	$279.85
Motor Vehicle Tax	$5,533.64	$6,436.65	$6,563.00	($126.35)
Vehicle Excise Tax	$21.26	$13.83	$0.00	$13.83
Recreational Vehicle Tax	$65.28	$80.96	$73.00	$7.96
Redemptions	$607.72	$1,050.84	$0.00	$1,050.84
Slider	$0.00	$0.00	$27.00	($27.00)
16/20 Motor Vehicle Tax	$430.28	$429.74	$481.00	($51.26)
Total Cash Receipts	$50,478.84	$51,709.75	$51,286.00	$423.75
Expenditures and Transfers				
Appropriations	$50,000.00	$50,000.00	$50,000.00	$0.00
Total Expenditures and Transfers	$50,000.00	$50,000.00	$50,000.00	$0.00
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers for Budget Comparison	$50,000.00	$50,000.00	$50,000.00	$0.00
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers	$50,000.00	$50,000.00		
Receipts Over(Under) Expenditures	$478.84	$1,709.75		
Unencumbered Cash, Beginning	$0.00	$478.84		
Adjustment to Unencumbered Cast for Prior Year Cancelled Encumbrances	$0.00	$0.00		
Unencumbered Cash, Ending	$478.84	$2,188.59		

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

ATCHISON COUNTY, KANSAS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
CONSERVATION DISTRICT FUND
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-11

	2008	2009		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
General Property Taxes				
Ad Valorem Tax	$19,942.78	$22,190.47	$22,550.00	($359.53)
Delinquent Tax	$32.86	$133.36	$0.00	$133.36
Motor Vehicle Tax	$2,838.20	$2,945.44	$2,982.00	($36.56)
Vehicle Excise Tax	$10.92	$6.30	$0.00	$6.30
Recreational Vehicle Tax	$33.47	$36.98	$33.00	$3.98
Redemptions	$310.28	$514.77	$0.00	$514.77
Slider	$0.00	$0.00	$12.00	($12.00)
16/20 Motor Vehicle Tax	$215.78	$220.55	$219.00	$1.55
Total Cash Receipts	$23,384.29	$26,047.87	$25,796.00	$251.87
Expenditures and Transfers				
Appropriations	$23,000.00	$25,139.00	$25,139.00	$0.00
Total Expenditures and Transfers	$23,000.00	$25,139.00	$25,139.00	$0.00
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers for Budget Comparison	$23,000.00	$25,139.00	$25,139.00	$0.00
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers	$23,000.00	$25,139.00		
Receipts Over(Under) Expenditures	$384.29	$908.87		
Unencumbered Cash, Beginning	$0.00	$384.29		
Adjustment to Unencumbered Cash for Prior Year Cancelled Encumbrances	$0.00	$0.00		
Unencumbered Cash, Ending	$384.29	$1,293.16		

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

ATCHISON COUNTY, KANSAS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
EXTENSION COUNCIL FUND
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-12

	2008	2009		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
General Property Taxes				
Ad Valorem Tax	$103,609.93	$104,745.11	$106,156.00	($1,410.89)
Delinquent Tax	$171.09	$680.56	$0.00	$680.56
Motor Vehicle Tax	$14,828.14	$15,302.80	$15,558.00	($255.20)
Vehicle Excise Tax	$56.93	$32.72	$0.00	$32.72
Recreational Vehicle Tax	$174.89	$192.12	$174.00	$18.12
Redemptions	$1,638.57	$2,705.06	$0.00	$2,705.06
Slider	$0.00	$0.00	$64.00	($64.00)
16/20 Motor Vehicle Tax	$1,189.36	$1,150.61	$1,140.00	$10.61
Total Cash Receipts	$121,668.91	$124,808.98	$123,092.00	$1,716.98
Expenditures and Transfers				
Appropriations	$120,000.00	$120,000.00	$120,000.00	$0.00
Total Expenditures and Transfers	$120,000.00	$120,000.00	$120,000.00	$0.00
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers for Budget Comparison	$120,000.00	$120,000.00	$120,000.00	$0.00
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers	$120,000.00	$120,000.00		
Receipts Over(Under) Expenditures	$1,668.91	$4,808.98		
Unencumbered Cash, Beginning	$0.00	$1,668.91		
Adjustment to Unencumbered Cash for Prior Year Cancelled Encumbrances	$0.00	$0.00		
Unencumbered Cash, Ending	$1,668.91	$6,477.89		

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

ATCHISON COUNTY, KANSAS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
NOXIOUS WEED FUND
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-13

	2008	2009		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
General Property Taxes				
Ad Valorem Tax	$64,003.43	$81,311.69	$82,719.00	($1,407.31)
Delinquent Tax	$117.13	$442.19	$0.00	$442.19
Motor Vehicle Tax	$10,084.07	$9,497.97	$9,620.00	($122.03)
Vehicle Excise Tax	$39.04	$20.23	$0.00	$20.23
16/20 M Tax	$562.57	$788.92	$705.00	$83.92
Recreational Vehicle Tax	$118.85	$119.05	$108.00	$11.05
Sale of Chemicals	$63,443.96	$79,527.01	$60,000.00	$19,527.01
Reimbursements and Miscellaneous	$131.87	$464.51	$0.00	$464.51
Slider	$0.00	$0.00	$40.00	($40.00)
Redemptions	$991.63	$1,655.33	$0.00	$1,655.33
Total Cash Receipts	$139,492.55	$173,826.90	$153,192.00	$20,634.90
Expenditures and Transfers				
Personal Services	$28,326.65	$28,654.67	$32,000.00	$3,345.33
Contractual Services	$10,131.70	$12,285.99	$10,000.00	($2,285.99)
Commodities	$70,835.03	$104,757.47	$117,659.00	$12,901.53
Capital Outlay	$2,799.00	$106.35	$0.00	($106.35)
Transfer To Noxious Weed Capital Outlay	$0.00	$30,000.00	$0.00	($30,000.00)
Total Expenditures and Transfers	$112,092.38	$175,804.48	$159,659.00	($16,145.48)
Expenditures Not Subject to Budget	$0.00	$19,991.52		
Total Expenditures and Transfers for Budget Comparison	$112,092.38	$155,812.96	$159,659.00	$3,846.04
Expenditures Not Subject to Budget	$0.00	$19,991.52		
Total Expenditures and Transfers	$112,092.38	$175,804.48		
Receipts Over(Under) Expenditures	$27,400.17	($1,977.58)		
Unencumbered Cash, Beginning	$28,543.46	$55,943.63		
Adjustment to Unencumbered Cash for Prior Year Cancelled Encumbrances	$0.00	$0.00		
Unencumbered Cash, Ending	$55,943.63	$53,966.05		

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

ATCHISON COUNTY, KANSAS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
OUT DISTRICT TUITION
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-14

	2008	2009		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
General Property Taxes				
Ad Valorem Tax	$0.00	$0.00	$0.00	$0.00
Delinquent Tax	$9.40	$0.00	$0.00	$0.00
Motor Vehicle Tax	$66.50	$0.00	$0.00	$0.00
Vehicle Excise Tax	$0.00	$0.00	$0.00	$0.00
Recreational Vehicle Tax	$0.86	$0.00	$0.00	$0.00
16/20 Motor Vehicle Tax	$202.93	$0.00	$0.00	$0.00
Slider	$0.00	$0.00	$0.00	$0.00
Redemptions	$291.49	$206.09	$300.00	($93.91)
Total Cash Receipts	$571.18	$206.09	$300.00	($93.91)
Expenditures and Transfers				
Transfer to General	$38,818.91	$212.38	$300.00	$87.62
Total Expenditures and Transfers	$38,818.91	$212.38	$300.00	$87.62
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers for Budget Comparison	$38,818.91	$212.38	$300.00	$87.62
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers	$38,818.91	$212.38		
Receipts Over(Under) Expenditures	($38,247.73)	($6.29)		
Unencumbered Cash, Beginning	$38,254.02	$6.29		
Adjustment to Unencumbered Cash for Prior Year Cancelled Encumbrances	$0.00	$0.00		
Unencumbered Cash, Ending	$6.29	($0.00)		

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

ATCHISON COUNTY, KANSAS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
AMBULANCE FUND
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-15

	2008	2009		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
General Property Taxes				
Ad Valorem Tax	$258,472.93	$283,979.10	$288,131.00	($4,151.90)
Delinquent Tax	$418.75	$1,728.41	$0.00	$1,728.41
Motor Vehicle Tax	$36,899.11	$38,163.55	$38,822.00	($658.45)
Vehicle Excise Tax	$141.42	$81.61	$0.00	$81.61
Recreational Vehicle Tax	$435.29	$479.18	$434.00	$45.18
Sliders	$0.00	$0.00	$160.00	($160.00)
Redemptions	$3,895.89	$6,642.60	$0.00	$6,642.60
16/20 Motor Vehicle Tax	$3,150.66	$2,858.25	$2,845.00	$13.25
Total Cash Receipts	$303,414.05	$333,932.70	$330,392.00	$3,540.70
Expenditures and Transfers				
Appropriations	$299,753.00	$322,000.00	$322,000.00	$0.00
Lease Purchase	$0.00	$0.00	$0.00	$0.00
Personal Services	$0.00	$0.00	$0.00	$0.00
Transfer to Ambulance Capital Outlay	$0.00	$0.00	$0.00	$0.00
Total Expenditures and Transfers	$299,753.00	$322,000.00	$322,000.00	$0.00
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers for Budget Comparison	$299,753.00	$322,000.00	$322,000.00	$0.00
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers	$299,753.00	$322,000.00		
Receipts Over(Under) Expenditures	$0.00	$11,932.70		
Unencumbered Cash, Beginning	$0.00	$3,661.05		
Adjustment to Unencumbered Cash for Prior Year Cancelled Encumbrances	$0.00	$0.00		
Unencumbered Cash, Ending	$3,661.05	$15,593.75		

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

ATCHISON COUNTY, KANSAS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
MENTAL HEALTH RETARDATION FUND
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-16

	2008	2009		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
General Property Taxes				
Ad Valorem Tax	$38,919.72	$39,269.46	$39,801.00	($531.54)
Delinquent Tax	$64.19	$255.43	$0.00	$255.43
Motor Vehicle Tax	$5,521.20	$5,746.62	$5,841.00	($94.38)
Vehicle Excise Tax	$21.20	$12.29	$0.00	$12.29
Recreational Vehicle Tax	$65.12	$72.16	$65.00	$7.16
Redemption	$612.73	$1,010.96	$0.00	$1,010.96
Slider	$0.00	$0.00	$24.00	($24.00)
16/20 Motor Vehicle Tax	$440.55	$428.49	$428.00	$0.49
Total Cash Receipts	$45,644.71	$46,795.41	$46,159.00	$636.41
Expenditures and Transfers				
Appropriations	$45,000.00	$45,000.00	$45,000.00	$0.00
Total Expenditures and Transfers	$45,000.00	$45,000.00	$45,000.00	$0.00
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers for Budget Comparison	$45,000.00	$45,000.00	$45,000.00	$0.00
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers	$45,000.00	$45,000.00		
Receipts Over(Under) Expenditures	$644.71	$1,795.41		
Unencumbered Cash, Beginning	$0.00	$644.71		
Adjustment to Unencumbered Cash for Prior Year Cancelled Encumbrances	$0.00	$0.00		
Unencumbered Cash, Ending	$644.71	$2,440.12		

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

ATCHISON COUNTY, KANSAS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
COUNCIL ON AGING
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-17

	2008	2009		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
General Property Taxes				
Ad Valorem Tax	$94,973.88	$96,675.43	$98,153.00	($1,477.57)
Delinquent Tax	$154.04	$621.38	$0.00	$621.38
Motor Vehicle Tax	$13,388.09	$14,021.28	$14,258.00	($236.72)
Vehicle Excise Tax	$51.44	$29.99	$0.00	$29.99
16/20 Motor Vehicle Tax	$1,041.66	$1,039.71	$0.00	$1,039.71
Recreational Vehicle Tax	$157.89	$176.08	$159.00	$17.08
Slider	$0.00	$0.00	$59.00	($59.00)
Redemptions	$1,435.73	$2,419.70	$1,045.00	$1,374.70
Total Cash Receipts	$111,202.73	$114,983.57	$113,674.00	$1,309.57
Expenditures and Transfers				
Appropriations	$110,000.00	$110,815.00	$110,815.00	$0.00
Total Expenditures and Transfers	$110,000.00	$110,815.00	$110,815.00	$0.00
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers for Budget Comparison	$110,000.00	$110,815.00	$110,815.00	$0.00
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers	$110,000.00	$110,815.00		
Receipts Over(Under) Expenditures	$1,202.73	$4,168.57		
Unencumbered Cash, Beginning	$0.00	$1,202.73		
Adjustment to Unencumbered Cast for Prior Year Cancelled Encumbrances	$0.00	$0.00		
Unencumbered Cash, Ending	$1,202.73	$5,371.30		

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

ATCHISON COUNTY, KANSAS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
SPECIAL MACHINERY AND EQUIPMENT
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-18

	2008	2009		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
Transfer from Road & Bridge	$150,000.00	$0.00	$150,000.00	($150,000.00)
Reimbursements	$0.00	$0.00	$0.00	$0.00
Sale of County Property	$0.00	$0.00	$0.00	$0.00
Total Cash Receipts	$150,000.00	$0.00	$150,000.00	($150,000.00)
Expenditures and Transfers				
Capital Outlay	$366,963.00	$84,000.00	$150,000.00	$66,000.00
Total Expenditures and Transfers	$366,963.00	$84,000.00	$150,000.00	$66,000.00
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers for Budget Comparison	$366,963.00	$84,000.00	$150,000.00	$66,000.00
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers	$366,963.00	$84,000.00		
Receipts Over(Under) Expenditures	($216,963.00)	($84,000.00)		
Unencumbered Cash, Beginning	$304,429.93	$87,466.93		
Adjustment to Unencumbered Cast for Prior Year Cancelled Encumbrances	$0.00	$0.00		
Unencumbered Cash, Ending	$87,466.93	$3,466.93		

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

ATCHISON COUNTY, KANSAS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
TITLE VI
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-19

	2008 ACTUAL	2009 ACTUAL
Cash Receipts	$0.00	$0.00
Total Cash Receipts	$0.00	$0.00
Expenditures- Transfer	$0.00	$0.00
Total Expenditures	$0.00	$0.00
Receipts Over(Under) Expenditures	($78.58)	$0.00
Fund Balance January 1	$78.58	$0.00
Fund Balance December 31	$0.00	$0.00

The accompanying notes are an integral part of these financial statements.

ATCHISON COUNTY, KANSAS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
SPECIAL PARKS AND RECREATION
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-20

	2008	2009		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
State Of Kansas Liquor Tax	$708.23	$1,560.61	$8,000.00	($6,439.39)
Total Cash Receipts	$708.23	$1,560.61	$8,000.00	($6,439.39)
Expenditures and Transfers				
Contractual Services	$1,647.00	$1,007.00	$8,000.00	$6,993.00
Total Expenditures and Transfers	$1,647.00	$1,007.00	$8,000.00	$6,993.00
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers for Budget Comparison	$1,647.00	$1,007.00	$8,000.00	$6,993.00
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers	$1,647.00	$1,007.00		
Receipts Over(Under) Expenditures	($938.77)	$553.61		
Unencumbered Cash, Beginning	$7,002.21	$6,063.44		
Adjustment to Unencumbered Cash for Prior Year Cancelled Encumbrances	$0.00	$0.00		
Unencumbered Cash, Ending	$6,063.44	$6,617.05		

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

ATCHISON COUNTY, KANSAS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
LOCAL ALCOHOL FUND
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-21

	2008	2209		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
State Of Kansas Liquor Tax	$296.49	$1,148.87	$2,000.00	($851.13)
Total Cash Receipts	$296.49	$1,148.87	$2,000.00	($851.13)
Expenditures and Transfers				
Appropriations	$290.26	$750.87	$2,000.00	$1,249.13
Total Expenditures and Transfers	$290.26	$750.87	$2,000.00	$1,249.13
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers for Budget Comparison	$290.26	$750.87	$2,000.00	$1,249.13
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers	$290.26	$750.87		
Receipts Over(Under) Expenditures	$6.23	$398.00		
Unencumbered Cash, Beginning	$25.02	$31.25		
Adjustment to Unencumbered Cash for Prior Year Cancelled Encumbrances	$0.00	$0.00		
Unencumbered Cash, Ending	$31.25	$429.25		

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

ATCHISON COUNTY, KANSAS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
TORT LIABILITY
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-22

	2008	2009		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
General Property Taxes				
Ad Valorem Tax	$132,461.77	$123,382.77	$125,248.00	($1,865.23)
Delinquent Tax	$133.76	$819.87	$0.00	$819.87
Motor Vehicle Tax	$10,557.15	$19,235.03	$19,896.00	($660.97)
Vehicle Excise Tax	$39.91	$41.85	$0.00	$41.85
16/20 Motor Vehicle Tax	$1,330.65	$806.56	$1,458.00	($651.44)
Recreational Vehicle Tax	$124.69	$243.29	$222.00	$21.29
Redemptions	$1,644.40	$2,808.98	$0.00	$2,808.98
Reimbursements	$0.00	$0.00	$0.00	$0.00
Slider	$0.00	$0.00	$82.00	($82.00)
Miscellaneous	$0.00	$0.00	$0.00	$0.00
Total Cash Receipts	$146,292.33	$147,338.35	$146,906.00	$432.35
Expenditures and Transfers				
Commodities	$0.00	$0.00	$0.00	$0.00
Contractual Services	$99,468.73	$136,120.00	$154,500.00	$18,380.00
Total Expenditures and Transfers	$99,468.73	$136,120.00	$154,500.00	$18,380.00
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers for Budget Comparison	$99,468.73	$136,120.00	$154,500.00	$18,380.00
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers	$99,468.73	$136,120.00		
Receipts Over(Under) Expenditures	$46,823.60	$11,218.35		
Unencumbered Cash, Beginning	$17,018.31	$63,841.91		
Adjustment to Unencumbered Cash for Prior Year Cancelled Encumbrances	$0.00	$0.00		
Unencumbered Cash, Ending	$63,841.91	$75,060.26		

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

ATCHISON COUNTY, KANSAS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
NOXIOUS WEED CAPITAL OUTLAY
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-23

	2008	2009		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
General Property Taxes				
Conservation District - Drill	$0.00	$0.00	$0.00	$0.00
Transfer from Noxious Weed	$10,000.00	$0.00	$0.00	$0.00
Total Cash Receipts	$10,000.00	$0.00	$0.00	$0.00
Expenditures and Transfers				
Transfer to Noxious Weed	$0.00	$0.00	$0.00	$0.00
Capital Outlay	$0.00	$0.00	$43,000.00	$0.00
Total Expenditures and Transfers	$0.00	$0.00	$43,000.00	$0.00
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers for Budget Comparison	$0.00	$0.00	$43,000.00	$0.00
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers	$0.00	$0.00		
Receipts Over(Under) Expenditures	$10,000.00	$0.00		
Unencumbered Cash, Beginning	$32,275.89	$42,275.89		
Adjustment to Unencumbered Cash for Prior Year Cancelled Encumbrances	$0.00	$0.00		
Unencumbered Cash, Ending	$42,275.89	$42,275.89		

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

ATCHISON COUNTY, KANSAS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
EMPLOYEE BENEFITS FUND
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-24

	2008	2009		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
General Property Taxes				
Ad Valorem Tax	$971,823.22	$974,918.93	$984,460.00	($9,541.07)
Delinquent Tax	$1,681.08	$6,491.96	$0.00	$6,491.96
Motor Vehicle Tax	$149,766.65	$143,859.56	$145,938.00	($2,078.44)
16/20 Motor Vehicle Tax	$13,482.50	$11,582.97	$10,969.00	$613.97
Vehicle Excise Tax	$573.11	$306.73	$0.00	$306.73
Recreational Vehicle Tax	$1,717.02	$1,804.01	$1,631.00	$173.01
Employees' Contribution	$0.00	$0.00	$0.00	$0.00
Slider	$0.00	$0.00	$601.00	($601.00)
Miscellaneous	$47,354.16	$16,111.31	$0.00	$16,111.31
Reimbursements	$1,821,077.74	$1,853,054.12	$1,000,000.00	$853,054.12
Redemptions	$16,789.08	$26,943.63	$0.00	$26,943.63
Total Cash Receipts	$3,024,264.56	$3,035,073.22	$2,143,599.00	$891,474.22
Expenditures and Transfers				
Social Security	$341,052.81	$349,945.87	$386,000.00	$36,054.13
Retirement	$233,158.70	$281,733.28	$221,000.00	($60,733.28)
Workmen's Compensation	$112,163.00	$139,010.00	$170,000.00	$30,990.00
Unemployment	$20,151.49	$16,750.94	$67,000.00	$50,249.06
Insurance	$2,221,687.15	$2,488,343.77	$1,545,000.00	($943,343.77)
Contracted Services	$0.00	$0.00	$0.00	$0.00
Total Expenditures and Transfers	$2,928,213.15	$3,275,783.86	$2,389,000.00	($886,783.86)
Expenditures Not Subject to Budget	$608,213.15	$886,783.86		
Total Expenditures and Transfers for Budget Comparison	$2,320,000.00	$2,389,000.00	$2,389,000.00	$0.00
Expenditures Not Subject to Budget	$608,213.15	$886,783.86		
Total Expenditures and Transfers	$2,928,213.15	$3,275,783.86		
Receipts Over(Under) Expenditures	$96,051.41	($240,710.64)		
Unencumbered Cash, Beginning	$779,548.73	$875,600.14		
Adjustment to Unencumbered Cash for Prior Year Cancelled Encumbrances	$0.00	$0.00		
Unencumbered Cash, Ending	$875,600.14	$634,889.50		

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

ATCHISON COUNTY, KANSAS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
COUNTY CAPITAL OUTLAY
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-25

	2008	2009		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
Transfers				
General	$150,000.00	$0.00	$0.00	$0.00
Joint Communications	$0.00	$0.00	$0.00	$0.00
Solid Waste	$0.00	$0.00	$0.00	$0.00
Election	$15,000.00	$15,000.00	$15,000.00	$0.00
Law Enforcement	$11,460.00	$0.00	$0.00	$0.00
Insurance - V Claim	$0.00	$0.00	$0.00	$0.00
Miscellaneous	$0.00	$9,725.65	$10,000.00	($274.35)
Transfer from General	$0.00	$0.00	$0.00	$0.00
Total Cash Receipts	$176,460.00	$24,725.65	$25,000.00	($274.35)
Expenditures and Transfers				
Capital Outlay	$373,123.19	$369,700.57	$1,139,447.34	$769,746.77
Transfers	$0.00	$80,000.00	$100,000.00	$20,000.00
Total Expenditures and Transfers	$373,123.19	$449,700.57	$1,239,447.34	$789,746.77
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers for Budget Comparison	$373,123.19	$449,700.57	$1,239,447.34	$0.00
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers	$373,123.19	$449,700.57		
Receipts Over(Under) Expenditures	($196,663.19)	($424,974.92)		
Unencumbered Cash, Beginning	$1,436,110.53	$1,239,447.34		
Adjustment to Unencumbered Cash for Prior Year Cancelled Encumbrances	$0.00	$0.00		
Unencumbered Cash, Ending	$1,239,447.34	$814,472.42		

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

ATCHISON COUNTY, KANSAS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
ATCHISON SENIOR VILLAGE
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-26

	2007	2008		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
Patient Care- Private State of Kansas	$1,547,929.65	$1,567,517.09	$1,450,000.00	$117,517.09
Meals Sold	$1,519.80	$1,024.00	$4,500.00	($3,476.00)
State of Kansas Room and Board	$881,567.30	$1,065,429.00	$925,000.00	$140,429.00
Reimbursement	$37,739.94	$570.66	$0.00	$570.66
Vending Machine Commissions	$267.78	$264.65	$250.00	$14.65
Harwi Trust	$196,594.25	$183,962.44	$160,000.00	$23,962.44
Sale of County Property	$0.00	$0.00	$0.00	$0.00
Miscellaneous	$13,371.87	$7,685.25	$4,000.00	$3,685.25
Voided Checks	$0.00	$0.00	$0.00	$0.00
Total Cash Receipts	$2,678,984.79	$2,826,453.09	$2,543,750.00	$282,703.09
Expenditures and Transfers				
Personal Services	$1,443,675.73	$1,516,106.09	$1,569,574.00	$53,467.91
Contractual Services	$346,388.54	$320,458.00	$368,500.00	$48,042.00
Commodities	$278,749.60	$347,266.08	$310,000.00	($37,266.08)
Transfer To Nursing Home Bond & Interest	$145,180.00	$143,550.00	$0.00	($143,550.00)
Capital Outlay	$17,558.78	$24,262.67	$56,000.00	$31,737.33
Employee Benefits	$336,892.28	$327,143.83	$395,926.00	$68,782.17
Total Expenditures and Transfers	$2,568,444.93	$2,678,786.67	$2,700,000.00	$21,213.33
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers for Budget Comparison	$2,568,444.93	$2,678,786.67	$2,700,000.00	$21,213.33
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers	$2,568,444.93	$2,678,786.67		
Receipts Over(Under) Expenditures	$110,539.86	$147,666.42		
Unencumbered Cash, Beginning	$125,098.99	$235,638.85		
Adjustment to Unencumbered Cash for Prior Year Cancelled Encumbrances	$0.00	$0.00		
Unencumbered Cash, Ending	$235,638.85	$383,305.27		

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

ATCHISON COUNTY, KANSAS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
SOLID WASTE
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2007)

STATEMENT 3-27

	2008	2009		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
Transfer from Capital Outlay	$2,151.14	$70,000.00	$0.00	$70,000.00
Reimbursements	$26,808.92	$15,714.09	$0.00	$15,714.09
Sales Tax	$731,863.04	$801,879.77	$900,000.00	($98,120.23)
Landfill Permits	$7,100.00	$6,704.00	$0.00	$6,704.00
Miscellaneous	$0.00	$14,912.50	$0.00	$14,912.50
Total Cash Receipts	$767,923.10	$909,210.36	$900,000.00	$9,210.36
Expenditures and Transfers				
Personal Service	$187,799.62	$186,671.41	$230,000.00	$43,328.59
Capital Outlay	$15,800.14	$0.00	$65,000.00	$65,000.00
Commodities	$106,804.61	$59,073.18	$120,000.00	$60,926.82
Contractual Services	$598,251.55	$558,656.31	$450,000.00	($108,656.31)
Refund	$1,360.00	$1,524.00	$0.00	($1,524.00)
Employee Benefits	$67,856.22	$65,356.02	$70,000.00	$4,643.98
Transfer to Capital Outlay	$0.00	$0.00	$0.00	$0.00
Total Expenditures and Transfers	$977,872.14	$871,280.92	$935,000.00	$63,719.08
Expenditures Not Subject to Budget	$24,872.14	$0.00	$0.00	$0.00
Total Expenditures and Transfers for Budget Comparison	$953,000.00	$871,280.92	$935,000.00	$63,719.08
Expenditures Not Subject to Budget	$24,872.14	$0.00		
Total Expenditures and Transfers	$977,872.14	$871,280.92		
Receipts Over(Under) Expenditures	($209,949.04)	$37,929.44		
Unencumbered Cash, Beginning	$209,949.04	$0.00		
Adjustment to Unencumbered Cash for Prior Year Encumbrances	$0.00	$0.00		
Unencumbered Cash, Ending	$0.00	$37,929.44		

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

ATCHISON COUNTY, KANSAS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
COMMUNITY CORRECTIONS
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-28

	2008 ACTUAL	2009 ACTUAL
Cash Receipts		
Juvenile Intensive Supervision	$55,803.00	$67,057.84
Community Case Management	$90,569.17	$85,210.92
Adult Intensive Supervision	$166,697.52	$177,396.87
Miscellaneous & Reimbursement	$13,297.42	$9,579.26
Total Cash Receipts	$326,367.11	$339,244.89
Expenditures		
Juvenile Intensive Supervision	$47,370.38	$57,971.46
Community Case Management	$79,187.60	$93,906.13
Adult Intensive Supervision	$142,786.00	$187,810.40
Community Corrections Miscellaneous & Reimbursement	$7,202.61	$11,250.91
Community Miscellaneous	$1,060.12	$6,414.79
Total Expenditures	$277,336.71	$357,353.69
Receipts Over(Under) Expenditures	$49,030.40	($18,108.80)
Fund Balance January 1	$60,802.19	$109,832.59
Fund Balance December 31	$109,832.59	$91,723.79

The accompanying notes are an integral part of these financial statements.

ATCHISON COUNTY, KANSAS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
911 EMERGENCY TAX
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-29

	2008	2009		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
911 Tax - Phone Company's	$70,920.74	$61,823.17	$70,000.00	($8,176.83)
Miscellaneous	$0.00	$0.00	$0.00	$0.00
Reimbursements	$0.00	$0.00	$0.00	$0.00
Total Cash Receipts	$70,920.74	$61,823.17	$70,000.00	($8,176.83)
Expenditures				
Contractual	$29,173.14	$30,912.35	$300,000.00	$269,087.65
Commodities	$0.00	$0.00	$0.00	$0.00
Equipment-911	$2,084.95	$11,394.71	$40,000.00	$28,605.29
Total Expenditures	$31,258.09	$42,307.06	$340,000.00	$297,692.94
Receipts Over(Under) Expenditures	$39,662.65	$19,516.11		
Fund Balance January 1	$239,137.33	$278,799.98		
Fund Balance December 31	$278,799.98	$298,316.09		

The accompanying notes are an integral part of these financial statements.

ATCHISON COUNTY, KANSAS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL
CRIME PREVENTION-DARE
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-30

	2008 ACTUAL	2009 ACTUAL
Cash Receipts		
Miscellaneous	$0.00	$0.00
Peace Officers	$3,478.00	$2,738.96
Total Cash Receipts	$3,478.00	$2,738.96
Expenditures		
Commodities	$0.00	$0.00
Contractual Services	$1,363.59	$4,554.26
Capital Outlay	$0.00	$0.00
Total Expenditures	$1,363.59	$4,554.26
Receipts Over(Under) Expenditures	$0.00	($1,815.30)
Unencumbered Cash, Beginning	$4,200.46	$6,314.87
Adjustment to Unencumbered Cash for Prior Year Cancelled Encumbrances	$0.00	$0.00
Unencumbered Cash, Ending	$6,314.87	$4,499.57

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

ATCHISON COUNTY, KANSAS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
LAW ENFORCEMENT
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-31

	2008	2009		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
General Property Taxes				
Ad Valorem Tax	$812,481.02	$884,501.38	$900,330.00	($15,828.62)
Delinquent Tax	$1,020.11	$5,196.51	$0.00	$5,196.51
Motor Vehicle Tax	$89,561.40	$119,015.41	$122,147.00	($3,131.59)
Vehicle Excise Tax	$363.64	$256.72	$0.00	$256.72
16/20 Motor Vehicle Tax	$7,351.99	$6,945.24	$8,952.00	($2,006.76)
Recreational Vehicle Tax	$1,056.42	$1,499.84	$1,365.00	$134.84
Redemptions	$9,600.67	$17,781.01	$1,000.00	$16,781.01
Inmate Program	$38,956.63	$36,557.84	$0.00	$36,557.84
Reimbursements	$11,489.39	$44,846.42	$0.00	$44,846.42
Miscellaneous	$40,355.72	$1,778.65	$20,000.00	($18,221.35)
Licenses and Fees	$7,954.97	$12,431.85	$59,000.00	($46,568.15)
Prisoner Board	$450,996.00	$404,136.64	$411,000.00	($6,863.36)
Slider	$0.00	$0.00	$503.00	($503.00)
Booking Fee	$13,873.81	$14,399.51	$0.00	$14,399.51
Total Cash Receipts	$1,485,061.77	$1,549,347.02	$1,524,297.00	$25,050.02
Expenditures and Transfers				
Personal Services	$855,597.89	$831,859.16	$858,359.00	$26,499.84
Commodities	$152,229.03	$64,933.94	$200,000.00	$135,066.06
Contractual Services	$400,972.30	$328,971.37	$300,000.00	($28,971.37)
Capital Outlay	$2,148.81	$2,346.79	$150,000.00	$147,653.21
Transfer to Capital Outlay	$0.00	$140,000.00	$0.00	($140,000.00)
Refund	$4,528.83	$6,128.00	$0.00	($6,128.00)
Total Expenditures and Transfers	$1,415,476.86	$1,374,239.26	$1,508,359.00	$134,119.74
Expenditures Not Subject to Budget	$8,040.86	$0.00		
Total Expenditures and Transfers for Budget Comparison	$1,407,436.00	$1,374,239.26	$1,508,359.00	$134,119.74
Expenditures Not Subject to Budget	$8,040.86	$0.00		
Total Expenditures and Transfers	$1,415,476.86	$1,374,239.26		
Receipts Over(Under) Expenditures	$69,584.91	$175,107.76		
Unencumbered Cash, Beginning	$9,525.80	$79,110.71		
Adjustment to Unencumbered Cash for Prior Year Encumbrances	$0.00	$0.00		
Unencumbered Cash, Ending	$79,110.71	$254,218.47		

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

ATCHISON COUNTY, KANSAS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
JOINT COMMUNICATIONS
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-32

	2008	2009		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
Sales Tax	$590,426.82	$537,586.53	$650,000.00	($112,413.47)
Reimbursements	$3.00	$122.82	$0.00	$122.82
Miscellaneous - Transfer	$57,440.00	$10,000.00	$0.00	$10,000.00
State of Kansas Grant	$4,299.02	$54,613.00	$0.00	$54,613.00
Total Cash Receipts	$652,168.84	$602,322.35	$650,000.00	($47,677.65)
Expenditures and Transfers				
Personal Services	$289,788.48	$278,252.67	$297,500.00	$19,247.33
Contractual Services	$91,811.93	$114,029.50	$100,000.00	($14,029.50)
Commodities	$6,252.02	$24,566.29	$10,000.00	($14,566.29)
Employee Benefits	$85,502.63	$95,821.47	$90,000.00	($5,821.47)
Training	$1,399.05	$1,147.50	$2,905.00	$1,757.50
Grant	$0.00	$54,613.00	$0.00	$54,613.00
Capital Outlay	$196,588.56	$14,246.71	$200,000.00	$185,753.29
Transfer to 911 Wireless	$0.00	$76,249.00	$0.00	($76,249.00)
Total Expenditures	$671,342.67	$658,926.14	$700,405.00	$41,478.86
Excess Of Revenue Over Expenditures	($19,173.83)	($56,603.79)		
Fund Balance January 1	$116,033.70	$96,859.87		
Fund Balance December 31	$96,859.87	$40,256.08		

The accompanying notes are an integral part of these financial statements.

ATCHISON COUNTY, KANSAS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
JUVENILE INTAKE
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-33

	2008 ACTUAL	2009 ACTUAL
Cash Receipts		
Grant Funds	$0.00	$0.00
County Matching Funds	$0.00	$0.00
Total Cash Receipts	$0.00	$0.00
Expenditures		
Personal Services	$0.00	$0.00
Contractual Services	$0.00	$0.00
Commodities	$0.00	$0.00
Capital Outlay	$0.00	$0.00
Transfer	$829.19	$829.19
Total Expenditures	$829.19	$829.19
Excess Of Revenue Over Expenditures	($829.19)	($829.19)
Fund Balance January 1	$829.19	$829.19
Fund Balance December 31	$0.00	$0.00

The accompanying notes are an integral part of these financial statements.

ATCHISON COUNTY, KANSAS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
ECONOMIC DEVELOPMENT
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-34

	2008	2009		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
General Property Taxes				
Ad Valorem Tax	$63,981.35	$24,039.90	$23,958.00	$81.90
Delinquent Tax	$106.37	$349.35	$0.00	$349.35
Motor Vehicle Tax	$9,830.27	$9,489.07	$9,613.00	($123.93)
16/20 Motor Vehicle Tax	$463.67	$771.28	$0.00	$771.28
Slider	$0.00	$0.00	$40.00	($40.00)
Recreational Vehicle Tax	$115.82	$118.98	$0.00	$118.98
Vehicle Excise Tax	$38.17	$20.23	$107.00	($86.77)
Redemptions	$803.45	$1,530.01	$705.00	$825.01
Reimbursement	$15,115.33	$0.00	$0.00	$0.00
Total Cash Receipts	$90,454.43	$36,318.82	$34,423.00	$1,895.82
Expenditures and Transfers				
Appropriations	$39,677.27	$75,000.00	$75,000.00	$0.00
Total Expenditures and Transfers	$39,677.27	$75,000.00	$75,000.00	$0.00
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers for Budget Comparison	$39,677.27	$75,000.00	$75,000.00	$0.00
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers	$39,677.27	$75,000.00		
Receipts Over(Under) Expenditures	$50,777.16	($38,681.18)		
Unencumbered Cash, Beginning	$0.00	$50,777.16		
Adjustment to Unencumbered Cash for Prior Year Cancelled Encumbrances	$0.00	$0.00		
Unencumbered Cash, Ending	$50,777.16	$12,095.98		

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

ATCHISON COUNTY, KANSAS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL
K-9 FUND
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-35

	2008 ACTUAL	2009 ACTUAL
Cash Receipts		
Operating Transfers In	$0.00	$0.00
Reimbursements	$0.00	$0.00
Donations	$0.00	$0.00
Miscellaneous	$0.00	$0.00
Total Cash Receipts	$0.00	$0.00
Expenditures and Transfers		
Commodities	$199.00	$0.00
Contractual Services	$13.00	$0.00
Capital Outlay	$0.00	$0.00
Total Expenditures and Transfers	$212.00	$0.00
Receipts Over(Under) Expenditures	($212.00)	$0.00
Unencumbered Cash, Beginning	$220.20	$8.20
Adjustment to Unencumbered Cash for Prior Year Cancelled Encumbrances	$0.00	$0.00
Unencumbered Cash, Ending	$8.20	$8.20

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

ATCHISON COUNTY, KANSAS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES-ACTUAL
NURSING HOME IMPROVEMENT - BOND AND INTEREST
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-36

	2008	2009		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
Transfer from Atchison Senior Village	$145,180.00	$143,550.00	$150,000.00	($6,450.00)
Proceeds of Bond Issue	$0.00	$0.00	$0.00	$0.00
Total Cash Receipts	$145,180.00	$143,550.00	$150,000.00	($6,450.00)
Expenditures and Transfers				
Principal	$125,000.00	$130,000.00	$130,000.00	$0.00
Interest	$12,305.00	$8,617.50	$10,000.00	($1,382.50)
Postage and Commission	$0.00	$0.00	$0.00	$0.00
Total Expenditures and Transfers	$137,305.00	$138,617.50	$140,000.00	$1,382.50
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers for Budget Comparison	$137,305.00	$138,617.50	$140,000.00	$1,382.50
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures and Transfers	$137,305.00	$138,617.50		
Receipts Over(Under) Expenditures	$7,875.00	$4,932.50		
Unencumbered Cash, Beginning	$117,435.17	$125,310.17		
Adjustment to Unencumbered Cash for Prior Year Cancelled Encumbrances	$0.00	$0.00		
Unencumbered Cash, Ending	$125,310.17	$130,242.67		

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

ATCHISON COUNTY, KANSAS
STATEMENT OF CASH RECEIPTS & EXPENDITURES - ACTUAL & BUDGET
BOND AND INTEREST
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE ACTUAL TOTALS FOR PRIOR YEAR ENDED DECEMBER 31, 2008)

STATEMENT 3-37

	2008	2009		
	ACTUAL	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Cash Receipts				
General Property Tax				
Ad Valorem Tax	$61,893.64	$55,079.64	$56,076.00	($996.36)
Delinquent Tax	$112.95	$400.80	$0.00	$400.80
Motor Vehicle Tax	$9,432.61	$9,162.94	$9,295.00	($132.06)
RV Tax	$111.26	$114.92	$104.00	$10.92
16/20 Tax	$746.25	$732.21	$681.00	$51.21
Slider	$0.00	$0.00	$38.00	($38.00)
Redemptions	$917.50	$1,591.52	$0.00	$1,591.52
Vehicle Excise Tax	$36.23	$19.54	$0.00	$19.54
Total Cash Reciepts	$73,250.44	$67,101.57	$66,194.00	$907.57
Expenditures				
Principal	$60,000.00	$60,000.00	$60,000.00	$0.00
Interest	$9,311.26	$7,178.76	$7,200.00	($21.24)
Communications/Postage	$0.00	$2.50	$0.00	$2.50
Cash Basis RES	$0.00	$0.00	$0.00	$0.00
Total Expenditures	$69,311.26	$67,181.26	$67,200.00	$18.74
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures for Budget Comparison	$69,311.26	$67,181.26	$67,200.00	$18.74
Expenditures Not Subject to Budget	$0.00	$0.00		
Total Expenditures	$69,311.26	$67,181.26		
Receipts Over (Under) Expenditures	$3,939.18	($79.69)		
Unencumbered Cash, Beginning	$4,212.50	$8,151.68		
Adjustments for Unencumbered Cash For Prior Year Cancelled Encumbrances	$0.00	$0.00		
Unencumbered Cash, Ending	$8,151.68	$8,071.99		

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

Atchison County, Kansas
Statement of Cash Receipts and Cash Disbursements - Actual
Distributable Funds, State Funds, and Subdivision Funds
For the Year Ended December 31, 2009

STATEMENT 4

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$10,098,878.52	$17,503,032.43	$17,222,143.24	$10,379,767.71
Redemptions	$186,594.77	$360,299.44	$384,983.97	$161,910.24
Prior Years Taxes	$0.00	$0.00	$0.00	$0.00
Deliquent Personal Tax	$65,616.60	$29,547.67	$88,471.52	$6,692.75
Advance Tax	$0.00	$0.00	$0.00	$0.00
Homestead Tax	$0.00	$0.00	$0.00	$0.00
Property Rental Lease in Lieu of Tax	$0.00	$0.00	$0.00	$0.00
Motor Vehicle, Personal Property Tax	$156,054.10	$3,637,780.18	$3,656,607.22	$137,227.06
County Wide Sales Tax-1%	$79,354.00	$1,260,113.20	$1,339,466.30	$0.90
Harwi Trust	$0.00	$183,962.44	$183,962.44	$0.00
Partial Payment	$13.50	$0.00	$13.50	$0.00
Total Distributable Funds	$10,586,511.49	$22,974,735.36	$22,875,648.19	$10,685,598.66
State Funds:				
State Educational Building	$3,215.86	$140,419.18	$140,313.25	$3,321.79
Institutional Building	$1,607.94	$70,209.60	$70,156.65	$1,660.89
State - General Fund	$0.00	$33.87	$33.87	$0.00
Total State Funds	$4,823.80	$210,662.65	$210,503.77	$4,982.68
Subdivision Funds:				
Cities	$70,020.19	$4,819,856.12	$4,817,112.05	$72,764.26
Townships	$23,175.65	$956,357.09	$955,565.92	$23,966.82
School Districts	$98,704.35	$7,193,954.31	$7,193,534.15	$99,124.51
Drainage and Watershed Districts	$8,542.91	$316,423.74	$314,345.88	$10,620.77
Cemetery Districts	$5,177.14	$36,469.53	$38,106.75	$3,539.92
Special Districts	$3,186.07	$101,404.71	$101,311.64	$3,279.14
Total Subdivision Funds	$208,806.31	$13,424,465.50	$13,419,976.39	$213,295.42

The accompanying notes are an integral part of these financial statements

ATCHISON COUNTY, KANSAS
STATEMENT OF CHANGES IN LONG-TERM DEBT
FOR THE YEAR ENDED DECEMBER 31, 2009

STATEMENT 5

ISSUE	INTEREST RATE	DATE OF ISSUE	AMOUNT OF ISSUE	DATE OF FINAL MATURITY	BALANCE 01/01/2009	ADDITIONS	PAYMENTS	BALANCE 12/31/2009	INTEREST PAID
GENERAL OBLIGATION BONDS									
Atchison Senior Village	Variable	December 4, 2002	$970,000.00	September 1, 2010	$265,000.00	$0.00	$130,000.00	$135,000.00	$8,617.50
Bridges	Variable	December 1, 2001	$610,000.00	December 1, 2011	$190,000.00	$0.00	$60,000.00	$130,000.00	$7,178.76
					$455,000.00	$0.00	$190,000.00	$265,000.00	$15,796.26
CAPITAL LEASES									
TOTAL LONG-TERM DEBT					$455,000.00	$0.00	$190,000.00	$265,000.00	$15,796.26

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

ATCHISON COUNTY, KANSAS
SCHEDULE OF MATURITY OF LONG-TERM DEBT
FOR THE YEAR DECEMBER 31, 2009

STATEMENT 6

	2009	2010	2011	Total
PRINCIPAL				
General Obligation Bonds	$190,000.00	$200,000.00	$65,000.00	$455,000.00
Capital Leases	$0.00	$0.00	$0.00	$0.00
Total Principal	$190,000.00	$200,000.00	$65,000.00	$455,000.00
INTEREST				
General Obligation Bonds	$15,796.26	$9,511.26	$2,518.76	$27,826.28
Total Interest	$15,796.26	$9,511.26	$2,518.76	$27,826.28
Total Principal & Interest	$205,796.26	$209,511.26	$67,518.76	$482,826.28

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

1. Summary of Significant Accounting Policies

Fund Accounting:

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

The following types of funds comprise the financial activities of the County, for the year of 2009

Governmental Funds:

General Fund -- to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds -- to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Capital Project Funds -- to account for financial resources segregated for the acquisition of major capital facilities (other than those financed by Enterprise Funds).

Debt Service Funds -- to account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt, and the financing of special assessments which are general obligations of the County.

Proprietary Funds:

Enterprise Funds -- to account for operations that are financed and operated in a manner similar to private business enterprises--where the stated intent is that the costs (expenses, including depreciation of providing goods or services to the general public on a continuing basis) be financed or recovered primarily through user charges--or where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Fiduciary Funds:

Trust and Agency Funds -- to account for assets held by a governmental unit in a trustee capacity or as an agent for individual, private organization, other governmental units, and/or other funds. These include (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds, and (d) Agency Funds.

Basis of Accounting

These financial statements are presented on a basis of accounting, which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an inter-fund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an inter-fund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods or services, and are usually evidenced by a purchase order or written contract.

The County has obtained a GAAP waiver from the State of Kansas, which thereby requires this type of special reporting.

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 generally accepted accounting principles, 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. General fixed assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, temporary notes, and compensated absences are not presented in the financial statements.

Reporting Entity

Atchison County is a municipal corporation governed by an elected three-member commission. These financial statements present Atchison County (the primary government) and its component units. The component units are included in the county's reporting entity

because of the significance of their operational or financial relationships with the county.

Discretely Presented Component Units

The component units section of the financial statements includes the financial data of the discretely presented component units. These component units are reported separately to emphasize that they are legally separate from the county. Except for the Law Library, the governing bodies of these component units are elected. The Law Library is operated independently of the county.

1. Law Library. The Law Library is fiscally independent of the county. It is required by statute to be audited as part of the county audit. The Law Library is housed in county offices but is operated independent of the county's governing body.

2. Conservation District. Atchison County Conservation District is operated by an elected five-member board of supervisors. The district conducts programs related to soil erosion, flood damage prevention, and water quality. The county annually provides significant operating subsidies to the district.

3. Extension Council. Atchison County Extension Council 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. The county annually provides significant operating subsidies to the council.

2. 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:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. 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 public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There was a budget amendment this year.

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

All legal annual operating budgets are prepared using the 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. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital project funds, trust funds, and the following special revenue funds:

Special Road and Bridge Machinery
County Capital Improvement
Capital Project Fund for Sales Tax Revenue
Crime Victims Assistance
Special Law Enforcement
Ambulance Capital Outlay
911 Emergency Communications
Noxious Weed Capital Outlay

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.

3. Defined Benefit Pension Plan

Plan Description

Atchison County, Kansas 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.* 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 (only one is issued) that includes financial statements and required supplementary information. Those reports my be obtained by writing to KPERS (611 S. Kansas Avenue, Suite 100; Topeka, KS 66603-3803) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7% 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 rates 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 calendar year 2009 is 4.28 %. Atchison County, Kansas employer contributions to KPERS for the years ending December 31, 2009, 2008, and 2007, were $ 215,341.92 , $ 170,127.64 , and $ 171,550.47 equal to the statutory required contributions for each year. The KP&F uniform participating employer rate established for the calendar year 2009 is 13.51 %. 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 contribution to KP&F for the year ending December 31, 2009 and 2008 were $ 50,071.57 and $ 54,061.04 equal to the statutory required contribution.

4. Statutory Violations

Budget Law Violations

NONE

Cash Basis Violations

The following funds exceeded their available cash:

NONE

5. Compensated Absences

As described in Note 1, these financial statements are prepared in compliance with the cash-basis and budget laws of Kansas; there is not a presentation for vested or accumulated vacation leave amount. The county's policy on vacation leave is as follows:

	Years of Service	Vacation Earned
Full-Time	0 to 10	8 hours / month
	Over 10	10 hours / month
Regular Part-Time	0 to 10	4 hours / month
	Over 10	5 hours / month

No more than 48 hours of vacation time can be carried forward. Any employee terminating

employment shall receive pay for any vacation time accumulated during the current year plus any carryover up to 48 hours.

Sick leave is granted to regular full-time employees at a rate of 4 hours per month. Regular part-time employees are entitled to 2 hours of sick leave per month. Employees may accumulate 30 days or 240 hours of sick leave.

The amount of vacation, sick pay and annual leave benefits included in expenditures of the governmental fund types is the amount accrued during the year that would normally be liquidated with expendable available resources. The County has not determined the amount of accrued compensated absences payable for accumulated vacation and sick leave benefits at December 31, 2009

6. Deposits and Investments

Deposits. At year-end the carrying amount of the county's deposits, including certificates of deposit, was $ 15,273,633.80 .The bank balance was $ 16,068,958.85 .The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, $ 1,495,484.63 was covered by FDIC insurance and $14,573,474.00 was collateralized by pledging securities held under joint custody receipts issued by a third-party bank in the county's name. The third-party bank holding the pledged securities is independent of the pledging bank. The pledged securities are held under a tri-party custodial agreement signed by all three parties: the county, the pledging bank, and the independent third-party bank holding the pledged securities.

Investments. Kansas statutes authorize the county to invest in U.S. Treasury bills and notes, repurchase agreements, and the State Treasurer's investment pool. All investments must be insured, registered, or held by the county or its agent in the county's name. The county's investments are categorized to give an indication of the level of risk assumed by the entity at year-end. Category 1 includes investments that are insured or registered, or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the dealer bank's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the dealer bank. Of the three risk categories, the investments classified in Risk Category 1 have the least risk to the municipality.

	Risk Category 1	2	3	Carrying Amount	Market Value
Repurchase Agreements	$0.00	$0.00	$0.00	$0.00	$0.00
Certificates of Deposits	$3,385,857.61	$0.00	$0.00	$3,385,857.61	$3,385,857.61

7. Long-Term Debt

Following is a summary of charges in long-term debt for the year ended December 31, 2009:

Type of Issue	Beginning Principal Outstanding	Additions to Principal	Reductions of Principal	Ending Principal Outstanding
G.O. Bonds				
To Be Paid With Tax Levies	$455,000.00	$0.00	$190,000.00	$265,000.00
Capital Leases				
To Be Paid With Tax Levies	$0.00	$0.00	$0.00	$0.00
Total	$455,000.00	$0.00	$190,000.00	$265,000.00

Annual debt service requirements to maturity for general obligation bonds to be paid with tax levies:

Year	Principal Due	Interest Due	Total Due
2010	$200,000.00	$9,511.26	$209,511.26
2011	$65,000.00	$2,518.76	$67,518.76
	$265,000.00	$12,030.02	$277,030.22

Annual debt Service requirements to maturity for capital leases to be paid with tax levies:

Year	Principal Due	Interest Due	Total Due
2010	$0.00	$0.00	$0.00
	$0.00	$0.00	$0.00

Sales Tax Revenue Bonds

	Principal Due	Interest Due	Total Due
Bond Issue			
2009	$ 29,099.47	$277,933.40	$307,032.87
2010	166,197.60	233,480.40	399,678.00
2011	183,087.26	225,501.38	408,588.64
2012	209,526.18	216,493.45	426,019.63
2013	219,370.20	206,649.40	426,019.61
Thereafter	4,372,719.29	1,516,340.26	5,889,059.54
Total	$5,180,000.00	$ 2,676,398.29	$7,856,398.29

ATCHISON COUNTY, KANSAS
COUNTY TREASURER
INVESTMENTS
December 31, 2009

SCHEDULE I

BANKING INSTITUTION	INVESTMENT IDENTIFICATION NUMBER	AMOUNT	
United Bank of Kansas			
Atchison, Kansas			
Certificate of Deposit	810103	$100,000.00	
Certificate of Deposit	810106	$49,109.29	$149,109.29
UMB Bank Kansas			
Atchison, Kansas			
Certificate of Deposit	105044	$324,319.91	
Certificate of Deposit	317211	$213,446.59	$537,766.50
Exchange Bank/Farmers & Merchants			
Atchison, Kansas			
Certificate of Deposit	41795	$28,468.90	
Certificate of Deposit	41215	$500,000.00	
Certificate of Deposit	41551	$68,000.00	
Certificate of Deposit	3852	$100,000.00	
Certificate of Deposit	25446	$100,000.00	
Certificate of Deposit	26006	$100,000.00	
Certificate of Deposit	27416	$200,000.00	
Certificate of Deposit	30395	$200,000.00	$1,296,468.90
United Bank of Kansas	849	$10,000.00	
Lancaster, Kansas	1515	$10,000.00	
Certificate of Deposit	1549	$50,000.00	
Certificate of Deposit	1556	$5,000.00	
Certificate of Deposit	1607	$8,000.00	
Certificate of Deposit	1621	$5,000.00	
Certificate of Deposit	1641	$2,375.34	
Certificate of Deposit	1643	$6,000.00	$96,375.34
Bank of Atchison			
Atchison, Kansas			
Certificate of Deposit	41071	$259,035.03	
Certificate of Deposit	41650	$521,693.11	
Certificate of Deposit	41651	$525,409.44	$1,306,137.58
Total Investments			$3,385,857.61

accompanying notes are an integral
art of these financial statements.

ATCHISON COUNTY, KANSAS
COUNTY TREASURER
DEPOSITORY SECURITY COMPARED WITH FUNDS ON DEPOSIT
December 31, 2009

SCHEDULE 2

Bank	F.D.I.C. Coverage	Securities Pledged Face Value	Total Coverage	Funds on Deposit	Funds at Risk
Exchange National Bank					
Atchison, Kansas					
Checking & Payroll	$250,000.00	$5,953,608.45	$6,203,608.45	$11,568,384.11	$5,364,775.66 *
Time Deposits	$250,000.00	$1,046,468.90	$1,296,468.90	$1,296,468.90	$0.00
	$500,000.00	$7,000,077.35	$7,500,077.35	$12,864,853.01	$5,364,775.66 *
UMB Bank Kansas					
Atchison, Kansas					
Time Deposits	$250,000.00	$287,766.50	$537,766.50	$537,766.50	$0.00
	$250,000.00	$287,766.50	$537,766.50	$537,766.50	$0.00
United Bank of Kansas					
Atchison, Kansas					
Time Deposits	$149,019.29	$0.00	$149,019.29	$149,019.29	$0.00
United Bank of Kansas					
Lancaster, Kansas					
Time Deposits	$96,375.34	$0.00	$96,375.34	$96,375.34	$0.00
Bank of Atchison					
Atchison, Kansas					
Demand Deposits	$250,000.00	$954,001.44	$1,204,001.44	$230,737.22	$0.00
Time Deposits	$250,000.00	$1,035,998.56	$1,285,998.56	$1,285,998.56	$0.00
	$500,000.00	$1,990,000.00	$2,490,000.00	$1,516,735.78	$0.00

* Legally adequate per KSA 9-1403

The accompanying notes are an integral part of these financial statements.

ATCHISON COUNTY, KANSAS
COUNTY TREASURER
TAX ROLL RECONCILEMENT
December 31, 2009

SCHEDULE 3

Treasurer's Charges			
Clerk Abstract of Tax Roll	$17,454,332.05		
Add: Supplemental Taxes	$5,870.69		
		$17,460,202.74	
Less: Abated and Refunded Taxes		$70,191.60	
Treasurer's Net Charges			$17,390,011.14
Treasurer's Credits			
Current Tax Collections - Current Year	$17,222,143.24		
Less: Refunds and Tax Rebates	$186,425.09		
		$17,035,718.15	
Delinquent Tax		$354,292.99	
Total Treasurer's Credits			$17,390,011.14
Difference			$0.00

The accompanying notes are an integral part of these financial statements.

ATCHISON COUNTY, KANSAS
INSURANCE IN FORCE
December 31, 2009

Schedule 4

Description of Coverage	Amount
Property	
Maximum Limit	$200,000,000.00
Building Value and Personal Property	$250,000.00
Valuable Papers	$1,000,000.00
Extra Expense	$1,000,000.00
Each Occurrence Limit	$250,000.00
Liability	
Maximum Limit	$1,000,000.00
Comprehensive General Liability	
Each Occurrence Limit	$500,000.00
Medical Expenses	
Any One Person	$1,000.00
Any One Occurrence	$50,000.00
Automobile Liability	
Each Occurrence Limit	$500,000.00
Medical Expenses	
Any One Person	$5,000.00
Any One Occurrence	$50,000.00
Uninsured/Underinsured Motorists	
Any One Person	
Any One Occurrence	$60,000.00
Public Officials Errors and Omissions	
Each Occurrence Limit	$500,000.00
Employee Benefits Liability	
Each Occurrence Limit	$500,000.00
Crime	
Maximum Limit	$150,000.00
Money and Securities	$150,000.00
Forgery or Alteration	$150,000.00
Employee Dishonesty	$150,000.00
Boiler and Machinery	
Property Coverage	$250,000.00
Ammonia Contamination Limit	$1,000,000.00
Water Damage Limit	$10,000,000.00
Hazardous Substances Limit	$1,000,000.00
Equipment	$50,000,000.00
"Media" Limit	$10,000,000.00
Newly Acquired Locations Limit	$2,500,000.00
Health Care Facility - Atchison Senior Village	
Each Claim and in the Aggregate	$1,000,000.00
Each Loss Retained Amount	$5,000.00

This schedule is based on information supplied by the county. It is intended as a descriptive summary; no opinion is expressed as to the adequacy of the coverage.

The accompanying notes are an integral part of these financial statements.

ATCHISON COUNTY, KANSAS
FIDELITY BONDS
DECEMBER 31, 2009

SCHEDULE 5

	Effective Date	Expiration Date	Penal Sum
COUNTY COMMISSIONERS			
Floyd Oswald	January 21, 2006	January 21, 2010	$5,000.00
Tom Wagner	January 21, 2006	Indefinite	$5,000.00
John Bishop	January 1, 2007	Indefinite	$5,000.00
COUNTY CLERK			
Pauline Lee	January 21, 2006	Indefinite	$10,000.00
COUNTY TREASURER			
Sandy Green	January 21, 2006	October 12, 2009	$25,000.00
Scheila Bilderback	October 12, 2009	Indefinite	$25,000.00
COUNTY ATTORNEY			
Gerald Kuckelman	January 21, 2006	Indefinite	$2,000.00
REGISTER OF DEEDS			
Marlene Wagner	January 21, 2006	Indefinite	$10,000.00
SHERIFF			
John Calhoon	January 21, 2006	Indefinite	$10,000.00
NOXIOUS WEED			
Danny Barnett	January 21, 2006	Indefinite	$2,000.00
ATCHISON COUNTY EMPLOYEE HONESTY BLANKET BOND	October 13, 1996	Indefinite	$10,000.00
ADMINISTRATOR OF NURSING HOME	April 4, 1990	Indefinite	$5,000.00
APPRAISER			
Jim Lampe	January 21, 2006	Indefinite	$40,000.00

The accompanying notes are an integral part of these financial statements.

ATCHISON COUNTY, KANSAS
SALARIES OF OFFICIALS
DECEMBER 31, 2009

SCHEDULE 6

	PAID	AUTHORIZED	OVER (UNDER) PAID
COUNTY COMMISSIONERS			
Floyd Oswald	$702.00	$702.00	$0.00
Tom Wagner	$21,596.00	$21,596.00	$0.00
John Bishop	$21,603.00	$21,603.00	$0.00
Jerry Madden	$20,862.00	$20,862.00	$0.00
COUNTY CLERK			
Pauline Lee	$44,374.00	$44,374.00	$0.00
COUNTY TREASURER			
Sandy Green	$39,046.00	$39,046.00	$0.00
Sheila Bilderback	$31,852.00	$31,852.00	$0.00
COUNTY ATTORNEY			
Gerald Kuckelman	$71,315.00	$71,315.00	$0.00
REGISTER OF DEEDS			
Marlene Wagner	$32,847.00	$32,847.00	$0.00
SHERIFF			
John Calhoon	$65,302.00	$65,302.00	$0.00

The accompanying notes are an integral part of these financial statements.

ATCHISON COUNTY, KANSAS
STATEMENT OF ACCOUNTS RECEIVABLE
December 31, 2009

SCHEDULE 7

	Fund	Amount
ATCHISON SENIOR VILLAGE Room and Board	Atchison Senior Village	$0.00
NOXIOUS WEEDS DIRECTOR	Noxious Weed	$579.52
COUNTY ATTORNEY TRUST Diversion Fees	General	$0.00
EMERGENCY PREP - AMBULANCE	General	$10,390.50
COMMUNITY CORRECTIONS	Community Corrections	$0.00
SHERIFF	Various	$0.00
APPRAISER	General	$10.00

The accompanying notes are an integral part of these financial statements.

ATCHISON COUNTY, KANSAS
COUNTY CLERK
CASH RECEIPTS, DISBURSEMENTS AND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2009

SCHEDULE 8

Balance to be Accounted for January 1, 2009		$242.00
RECEIPTS		
Cereal Malt Beverage Licenses	$525.00	
County Maps	$785.85	
Filing Fees	$200.00	
Voter Registration Lists	$50.00	
Moving Permit/Death Certificate/ Lost License	$1.00	
Fish and Game Licenses	$6,228.00	
Election Reports	$210.00	
Copies and Faxes	$46.35	
County General Fees	$264.50	
Miscellaneous	$0.00	
Total Receipts		$8,310.70
Total Receipts and Balance		$8,552.70
DISBURSEMENTS		
County Treasurer		
KDWP Licenses	$6,467.00	
County General Fees	$2,082.70	
Miscellaneous	$0.00	
Total Disbursements		$8,549.70
Balance to be Accounted for December 31, 2009		$3.00

The accompanying notes are an integral part of these financial statements.

ATCHISON COUNTY, KANSAS
REGISTER OF DEEDS
CASH RECEIPTS, DISBURSEMENTS AND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2008

SCHEDULE 9

Balance to be Accounted for January 1, 2009		$0.00
RECEIPTS		
Recording Fees	$31,583.00	
Registration Fees	$205,620.49	
Copies	$5,583.05	
Heritage Trust	$8,224.67	
Reimbursement	$0.00	
Fire Insurance- Claim	$0.00	
Miscellaneous	$64.10	
Technology	$21,358.00	
Total Receipts		$272,433.31
Total Receipts and Balance		$272,433.31
DISBURSEMENTS		
Fees to County Treasurer:		
General Fund	$242,850.64	
Heritage Trust	$8,224.67	
Technology- Fire Insurance	$0.00	
Technology Fees	$21,358.00	
Total Disbursements		$272,433.31
Balance to be Accounted for December 31, 2009		$0.00
Composition of Cash Balance:		
Cash on Deposit		$0.00
Cash on Hand		
Total Cash		$0.00

The accompanying notes are an integral part of these financial statements.

ATCHISON COUNTY, KANSAS
CLERK OF DISTRICT COURT
CASH RECEIPTS, DISBURSEMENTS, AND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2009

SCHEDULE 10

Balance to be Accounted for January 1, 2009		$35,272.05
RECEIPTS		
Fines, Penalties, and Forfeitures	$109,453.40	
Prosecuting Attorney Training Fund	$1,462.00	
Law Library Fees	$9,108.88	
Clerk's Fees - State	$167,149.80	
Clerk's Fees - County	$8,730.26	
Law Enforcement Training Center Fund	$15,283.72	
Marriage Licenses	$6,490.00	
Judgements/Restitution	$247,122.49	
Bonds/Refunds	$96,474.73	
A.D.S.A.P. Fund	$300.00	
Drivers License Reinstatement Fees	$2,328.00	
Indigent Defense Service Fund	$589.50	
Other	$24,052.47	
Investment Interest	$214.34	
State Attorney's Fees	$26,331.05	
County Attorney's Fees	$45,256.55	
Diversion Costs	$8,000.00	
State Forfeiture (30%)	$343.04	
Worthless Check Fees	$2,496.00	
Indigent Defense Fees (BIDS)	$4,145.80	
Judicial Branch Surcharge	$14,047.44	
Unclaimed Property	$11,607.56	
Money In Case	$86,015.19	
State Forfeiture (100%)	$0.00	
IDS Forfeiture (30%)	$343.04	
County Forfeiture	$457.36	
KBI	$35,210.18	
Total Receipts		$923,012.80
Total Receipts and Balance		$958,284.85
DISBURSEMENTS		
County Treasurer		
Prosecuting Attorney Training Fund	$1,462.00	
Clerk's Fees	$8,730.26	
County Attorney's Fees	$45,256.55	
Diversion Costs	$8,000.00	
Worthless Check Fees	$2,496.00	
County Forfeiture	$457.36	
State Treasurer		
Fines	$109,453.40	
Clerk's Fees	$167,149.80	
Law Enforcement Training Fund	$15,283.72	
Marriage Licenses	$6,490.00	
Drivers License Reinstatement Fees	$2,328.00	
Indigent Defense Service Fund	$589.50	
Investment Interest	$218.43	
State Attorney's Fees	$26,331.05	

The accompanying notes are an integral part of these financial statements.

(Continued)

CLERK OF DISTRICT COURT
CASH RECEIPTS, DISBURSEMENTS, AND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2009

SCHEDULE 10
(Continued)

Indigent Defense Fees (BIDS)	$4,145.80	
A.D.S.A.P.	$300.00	
Law Library	$9,108.88	
Bonds/Refunds	$112,329.54	
Judgements/Restitution	$257,914.95	
Other	$24,011.59	
Unclaimed Property	$11,607.56	
State Forfeiture (30%)	$343.04	
Money in Case	$86,338.07	
State Forfeiture (100%)	$0.00	
IDS Forfeiture (30%)	$343.04	
Judicial Branch Surcharge	$14,047.44	
KBI	$35,210.18	
Total Disbursements		$949,946.16
Balance to be Accounted for December 31, 2009		$8,338.69
Composition of Cash Balance:		
Bank of Atchison, Atchison, Kansas		
Cash in Bank		$7,938.69
Cash Over/Short		$0.00
Cash on Hand		$400.00
Total		$8,338.69
Composition of Ending Balance:		
Testiing Reimbursement		$43.00
Bonds/Refunds		$6,846.23
Judgement/Restitution		$1,067.59
Money In Case		$373.00
Investment Interest		$8.87
Total		$8,338.69

BALANCE IN DEPOSITORIES COMPARED WITH DEPOSITORY SECURITY
December 31, 2009

	F.D.I.C. Coverage	Security Pledged	Total Coverage	BankBalance	Bank Balance Unsecured
Bank of Atchison					
Demand Deposits	$47,260.93	$0.00	$47,260.93	$47,260.93	$0.00
Certificates of Deposit	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL	$47,260.93	$0.00	$47,260.93	$47,260.93	$0.00

The accompanying notes are an integral part of these financial statements.

ATCHISON COUNTY, KANSAS
SHERIFF
CASH RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2009

SCHEDULE 11

Balance to be Accounted for January 1, 2009		$0.00
RECEIPTS		
Sheriff's Fees	$11,116.08	
Miscellaneous Fees	$0.00	
Bonds	$65,999.14	
Sheriff's Sales	$795.00	
Miscellaneous	$0.00	
Grant	$34,915.00	
Reimbursements	$0.00	
Housing Fees	$396,128.49	
Donations	$60.00	
Capital Improvements	$7,875.06	
DARE	$3,512.00	
Commissions	$33,125.77	
Restitution	$592.83	
Vehicle Inspections	$13,550.00	
Total Receipts		$567,669.37
Total Receipts and Balance		$567,669.37
DISBURSEMENTS		
Sheriff's Fees	$11,116.00	
Bonds-Foreign	$8,093.93	
District Courts	$57,905.21	
Sheriff's Sales	$795.00	
Housing Fees	$396,128.49	
Miscellaneous	$92,215.74	
Kansas Highway	$1,355.00	
Car Seat Donations	$60.00	
Total Disbursements		$567,669.37
Balance to be Accounted for December 31, 2009		($0.00)

The accompanying notes are an integral part of these financial statements.

ATCHISON COUNTY, KANSAS
COUNTY ENGINEER
CASH RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2009

SCHEDULE 12

Balance to be Accounted for January 1, 2009		$0.00
RECEIPTS		
Insurance Proceeds	$38,459.06	
Reimbursements for Diesel	$7,604.26	
Townships	$20,222.00	
KDOT	$1,081.73	
Chip and Seal	$6,311.80	
Dust Control	$80.00	
Sale of Materials	$1,946.30	
Reimburse for Materials	$1,927.04	
Miscellaneous	$338.84	
Total Receipts		$77,971.03
Total Receipts and Balance		$77,971.03
DISBURSEMENTS		
To County Treasurer	$77,971.03	
Total Disbursements		$77,971.03
Balance to be Accounted for December 31, 2009		$0.00

The accompanying notes are an integral part of these financial statements.

ATCHISON COUNTY, KANSAS
NOXIOUS WEED SUPERVISOR
CASH RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2009

SCHEDULE 13

Balance to be Accounted for January 1, 2009		$333.80
CHARGES		
Chemicals	$80,211.27	
Total Receipts		$80,211.27
Total Receipts and Balance		$80,545.07
CREDITS		
Paid to County Treasurer		
Chemicals	$79,965.55	
Total Credits		$79,965.55
Balance to be Accounted for December 31, 2009		$579.52
Composition of Ending Balance		
Accounts Receivable		$579.52

The accompanying notes are an integral part of these financial statements.

ATCHISON COUNTY, KANSAS
RESCUE SERVICES
CASH REVENUES, DISBURSEMENTS AND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2009

SCHEDULE 14

Balance to be Accounted for January 1, 2009		$11,758.38
REVENUE		
Amount Charged	$40,027.50	
EIP	$0.00	
Hazard Analysis Grant	$0.00	
CERT Funds	$5,355.00	
Total Revenue		$45,382.50
Total Revenue and Balance		$57,140.88
DISBURSEMENTS		
Fees Received - To County Treasurer	$25,906.99	
Provider Write-Off	$15,488.39	
Grants to County Treasurer	$5,355.00	
Total Disbursements		$46,750.38
Balance to be Accounted for December 31, 2009		$10,390.50
Increase (Decrease) in Accounts Receivable		($1,367.88)

The accompanying notes are an integral part of these financial statements.

ATCHISON COUNTY, KANSAS
LAW LIBRARY
CASH RECEIPTS, DISBURSEMENTS AND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2009

SCHEDULE 15

Balance to be Accounted for January 1, 2009		$32,991.48
RECEIPTS		
Fees	$9,027.30	
Interest	$147.53	
Dues	$130.00	
Miscellaneous	$156.68	
Total Receipts		$9,461.51
Total Receipts and Balance		$42,452.99
DISBURSEMENTS		
Books/Publications	$5,645.78	
Computer Services	$11,984.32	
Computer Supplies and Equipment	$817.62	
Miscellaneous	$75.37	
Total Disbursements		$18,523.09
Balance to be Accounted for December 31, 2009		$23,929.90
Composition of Ending Balance:		
Bank of Atchison, Atchison, Kansas		
Cash on Deposit		$23,929.90
Total		$23,929.90

BALANCE IN DEPOSITORIES COMPARED WITH DEPOSITORY SECURITY

	F.D.I.C Coverage	Security Pledged	Total Coverage	BankBalance	Bank Balance Unsecured
Bank of Atchison					
Atchison, Kansas					
Demand Deposits	$23,929.90	$0.00	$23,929.90	$23,929.90	$0.00
Total	$23,929.90	$0.00	$23,929.90	$23,929.90	$0.00

The accompanying notes are an integral part of these financial statements.

ATCHISON COUNTY, KANSAS
COUNTY ATTORNEY TRUST
CASH RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2009

SCHEDULE 16

Balance to be Accounted for January 1, 2009		$68.51
RECEIPTS	$392.88	
Total Receipts		$392.88
Total Receipts and Balance		$461.39
DISBURSEMENTS		
Restitution	$372.88	
County Treasurer Officer Fee	$20.00	
Total Disbursements		$392.88
Balance to be Accounted for December 31, 2009		$68.51

The accompanying notes are an integral part of these financial statements.

ATCHISON COUNTY, KANSAS
COUNTY APPRAISER
CASH RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2009

SCHEDULE 17

Balance to be Accounted for January 1, 2009		$0.00
RECEIPTS		
Copies	$752.85	
ICS/Comp Sheet	$681.00	
Maps	$376.15	
Reimburse Maps	$400.00	
Miscellaneous	$1,401.82	
Tax Rebate Applications	$2,025.00	
Total Receipts		$5,636.82
Total Receipts and Balance		$5,636.82
DISBURSEMENTS		
To County Treasurer	$5,626.82	
Total Disbursements		$5,626.82
Balance to be Accounted for December 31, 2008		$10.00
COMPOSTION OF CASH BALANCE		
Cash Overage		$10.00

The accompanying notes are an integral part of these financial statements.

ATCHISON COUNTY, KANSAS
COMMUNITY CORRECTIONS
CASH RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2009

SCHEDULE 18

Balance to be Accounted for January 1, 2009		$664.00
RECEIPTS		
Cash Collections	$18,846.76	
Total Receipts		$18,846.76
Total Receipts and Balance		$19,510.76
DISBURSEMENTS		
To County Treasurer	$18,740.76	
Total Disbursements		$18,740.76
Balance to be Accounted for December 31, 2009		$770.00

The accompanying notes are an integral part of these financial statements.

ATCHISON COUNTY, KANSAS
MEMORIAL HALL- TRUSTEES
CASH RECEIPTS, DISBURSEMENTS AND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2009

SCHEDULE 19

Balance to be Accounted for January 1, 2009		$29,376.33
RECEIPTS		
Rentals	$2,301.00	
Vending Machine	$1,491.57	
County Fund Appropriations	$30,480.00	
Atchison Recreation Commission	$25,000.00	
Insurance Refund	$0.00	
Reimbursement	$22.18	
Total Receipts		$59,294.75
Total Receipts and Balance		$88,671.08
DISBURSEMENTS		
Salaries	$9,100.00	
Payroll Taxes	$696.07	
Unemployment Taxes	$0.00	
Retirement	$0.00	
Insurance	$0.00	
Utilities	$17,303.38	
Telephone	$500.94	
Refuse Collection	$435.83	
Cleaning Supplies	$2,694.53	
Improvements	$2,534.14	
Maintenance	$0.00	
Plumbing	$2,791.17	
Electrical	$747.73	
Carpentry	$669.54	
Painting	$692.16	
Refinish Floor	$900.00	
Lawn Care	$539.55	
New Equipment	$0.00	
Vending Machine	$847.14	
Miscellaneous	$595.93	
Total Disbursements		$41,048.11
Balance to be Accounted for December 31, 2009		$47,622.97
Composition of Cash Balance		
Exchange National Bank, Atchison, Kansas		
Cash on Deposit		$47,622.97

BALANCE IN DEPOSITORIES COMPARED WITH DEPOSITORY SECURITY

	F.D.I.C Coverage	Security Pledged	Total Coverage	Bank Balance	Bank Balance Unsecured
Exchange National Bank Demand Deposits	$53,776.54	$0.00	$53,776.54	$53,776.54	$0.00

The accompanying notes are an integral part of these financial statements.

ATCHISON COUNTY, KANSAS
ATCHISON SENIOR VILLAGE
CASH RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2009

SCHEDULE 20

Balance to be Accounted for January 1, 2009		$109.63
RECEIPTS		
State of Kansas Medical Assistance	$1,065,429.00	
Room and Board	$1,567,517.09	
Vending Machine Commission	$570.60	
Meals	$2,664.00	
Total Receipts		$2,636,180.69
Total Receipts and Balance		$2,636,290.32
DISBURSEMENTS		
To County Treasurer	$2,636,180.69	
Total Disbursements		$2,636,180.69
Balance to be Accounted for December 31, 2009		$109.63
Composition of Cash Balance:		
Cash on Deposit- UMB Bank Kansas		$109.63
Cash on Hand		$0.00
Total		$109.63

The accompanying notes are an integral part of these financial statements.