

**AUDITED FINANCIAL STATEMENTS
AND OTHER FINANCIAL INFORMATION**

ATCHISON COUNTY, KANSAS

December 31, 2011

Reese & Novelly, PA
Certified Public Accountants
Manhattan, Kansas

Audited Financial Statements and Other Financial Information

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

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Audited Financial Statements and Other Financial Information

ATCHISON COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Atchison County, Kansas

We have audited the accompanying statements of cash and unencumbered cash, cash receipts and disbursements-budget and actual for each fund of Atchison County, Kansas, as of and for the year ended December 31, 2011 as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

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

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Atchison County, Kansas, as of December 31, 2011, the changes in its financial position, or, where applicable, its cash flows for the year then ended. Further, the County has not presented a management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of each fund of Atchison County, Kansas, as of December 31, 2011, and their respective cash receipts and disbursements, and budgetary results for the year then ended, on the basis of accounting described in Note A.

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



Manhattan, Kansas

July 30, 2012

FINANCIAL STATEMENTS

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

<u>FUNDS</u>	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Fund Types:							
General	\$ 505,575	\$	\$ 1,726,110	\$ 1,703,545	\$ 528,140	\$ 51,242	\$ 579,381
Debt Service:							
Bond and Interest	1,634		66,867	67,523	978		978
Special Revenue:							
Road & Bridge	54,320		2,052,164	2,102,547	3,937	2,407	6,344
Law Enforcement	244,232		1,344,374	1,342,377	246,229	32,167	278,396
Memorial Hall	793		28,971	29,764	-		-
Fair	151		3,907	4,000	58		58
Election	32,150		50,079	40,234	41,995		41,995
Historical	166		11,411	11,577	-		-
Noxious Weed	90,852		123,244	134,590	79,506	105	79,611
Ambulance	5,489		307,679	313,168	-		-
Tort Liability	44,360		75,223	84,378	35,205		35,205
Employee Benefits	112,861		2,988,175	3,059,605	41,431		41,431
Community Corrections					-		-
Solid Waste	42		910,492	853,268	57,266	41,781	99,047
Joint Communication	8,455		453,219	465,161	(3,487)	4,274	787
Appropriations:							
County Health	355		58,602	58,957	-		-
Home for the Aged	254		9,574	9,571	257		257
Mental Health	935		47,509	48,444	-		-
Soil Conservation	458		24,081	24,539	-		-
Economic Development	3,323		28,670	29,500	2,493		2,493
Extension Council	2,705		114,279	116,984	-		-
Mental Health Retardation	1,053		42,969	44,022	-		-
Council on Aging	2,201		105,898	108,099	-		-

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

<u>FUNDS</u>	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Law Enforcement	4,071				4,071		4,071
Fair Maintenance	275		3,813	4,000	88		88
Register of Deeds Technology Fund	22,031		16,526	13,535	25,022		25,022
Local Alcohol Liquor			275	103	172		172
Special Machinery	19,754				19,754		19,754
Special Parks & Recreation	4,602		275		4,877		4,877
County General Capital Improvement	797,317		38,126	192,650	642,793		642,793
Non-Budgeted Special Revenue Funds:							
Noxious Weed Capital Outlay	56,750			25,731	31,019		31,019
Candidate Registration Fee	70		140	210	-		-
K-9 Fund	8				8		8
Out of District Tuition	46		7	53	-		-
Education Incentive Program	116		1,600	1,600	116		116
Crime Prevention	4,164		2,475	3,483	3,156	1,367	4,523
Conceal & Carry Fund	1,913		2,106		4,019		4,019
Sex Offender Registration Fund	2,235		620	1,750	1,105		1,105
Emergency Tax Fund	249,998		44,515	46,374	248,139	3,599	251,738
Special Motor Vehicle	49,376		134,327	143,404	40,299		40,299
Prosecuting Attorney & Training Fund	502		1,290	1,581	211		211
Diversion Fund			12,782	200	12,582		12,582
Juvenile Supervision Fund			1,114		1,114		1,114
Capital & Equipment Reserves:							
Memorial Hall Renovation	13,483		290	1,500	12,273		12,273
Grants:							
Car Seat Loaner Program	622		172		794		794
Hazard Analysis/Mitigation	896				896		896
CERT	10,326				10,326		10,326
KDWP-CFAP Program	10,962		1,854		12,816		12,816
EMPG Grant	19,254		20,562	16,129	23,687		23,687

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

<u>FUNDS</u>	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Enhanced Wireless 911	160,997		35,049		196,046		196,046
AISP	37,688		173,929	175,271	36,346	4,168	40,514
JISP	15,586		39,712	52,340	2,958	1,085	4,043
CMA	13,346		113,565	102,200	24,711	2,090	26,801
360 Energy Grant			63,376	63,376	-		-
CDBG Elevator Grant			175,000	94,570	80,430		80,430
TOTAL SPECIAL REVENUE	2,101,543		9,664,020	9,820,845	1,944,718	93,043	2,037,761
Capital Projects:							
Special Bridge Project	118,810		157,191	211,509	64,492		64,492
Business-Type Activities (Enterprise Funds)							
Atchison Senior Village	314,794		2,949,697	2,792,910	471,581	40,394	511,975
Nursing Home Improvement	73,723				73,723		73,723
TOTAL BUSINESS-TYPE ACTIVITIES	388,517		2,949,697	2,792,910	545,304	40,394	585,698
Fiduciary Type Funds:							
Heritage Trust	1,301		6,916	6,263	1,954		1,954
W A Harwi Trust	45,000		180,000	225,000	-		-
TOTAL FIDUCIARY TYPE FUNDS	46,301		186,916	231,263	1,954		1,954
TOTAL PRIMARY GOVERNMENT	3,162,380		14,750,801	14,827,595	3,085,586	184,679	3,270,264
Component Unit:							
Sheriff Reserve Fund	6,207		45,135	27,823	23,519		23,519
TOTAL REPORTING ENTITY	\$ 3,168,587	\$ -	\$ 14,795,936	\$ 14,855,418	\$ 3,109,105	\$ 184,679	\$ 3,293,784

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

Composition of Cash:

Checking accounts	\$ 11,003,733	
Certificates of deposit	3,651,592	
Savings	331,619	
County Attorney	42	
Clerk of the District Court	29,999	
Law Library	2,512	
Sheriff - DARE Account	236	
Clerk - fish & game account	42	
Clerk - withholding account	149	
Inmate Fund	9,121	
Sheriff Reserve Fund (Component Unit)	23,519	
Cash on hand	<u>87,135</u>	
	TOTAL CASH	15,139,699
Agency Funds per Statement 4		<u>(11,845,915)</u>
	TOTAL REPORTING ENTITY (EXCLUDING AGENCY)	<u>\$ 3,293,784</u>

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	<u>Certified Budget (As Amended)</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Favorable (Unfavorable) Variance</u>
Governmental Fund Types:					
General	\$ 1,693,827	\$ 152,586	\$ 1,846,413	\$ 1,703,545	\$ 142,868
Debt Service:					
Bond and Interest	70,000		70,000	67,523	2,477
Special Revenue:					
Road and Bridge	2,089,550	32,476	2,122,026	2,102,547	19,479
Law Enforcement	1,331,936	186,057	1,517,993	1,342,377	175,616
Memorial Hall	30,480		30,480	29,764	716
Fair	4,000		4,000	4,000	-
Election	86,933		86,933	40,234	46,699
Historical	11,824		11,824	11,577	247
Noxious Weed	140,310		140,310	134,590	5,720
Ambulance	322,000		322,000	313,168	8,832
Tort liability	120,000		120,000	84,378	35,622
Employee Benefits	2,443,821	1,560,129	4,003,950	3,059,605	944,345
Community Corrections	367,162		367,162		367,162
Solid Waste	845,000	28,617	873,617	853,268	20,349
Joint Communication	524,801		524,801	465,161	59,640

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	Certified Budget (As Amended)	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Favorable (Unfavorable) Variance
Appropriation Funds:					
County Health	60,638		60,638	58,957	1,681
Home for the Aged	10,000		10,000	9,571	429
Mental Health	50,000		50,000	48,444	1,556
Soil Conservation	25,139		25,139	24,539	600
Economic Development	29,500		29,500	29,500	-
Extension Council	120,000		120,000	116,984	3,016
Mental Health Retardation	45,000		45,000	44,022	978
Council on Aging	110,911		110,911	108,099	2,812
Fair Maintenance	4,000		4,000	4,000	-
Register of Deeds Technology Fund	40,406		40,406	13,535	26,871
Local Alcohol Liquor	1,051		1,051	103	948
Special Machinery	150,000		150,000		150,000
Special Parks and Recreation	2,000		2,000		2,000
County General Capital Improvement	835,443		835,443	192,650	642,793
Business-Type Activities (Enterprise Fund)					
Atchison Senior Village	2,609,871	72,308	2,682,179	2,792,910	(110,731)
Nursing Home Improvement Bond	144,533		144,533		144,533

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 841,573	\$ 822,974	\$ (18,599)
Motor vehicle tax	156,576	147,493	(9,083)
16/20M vehicle tax	12,207	9,720	(2,487)
Recreation vehicle tax	1,999	1,611	(388)
Delinquent tax		2,416	2,416
Excise Tax		90	90
Redemptions		14,321	14,321
Local alcohol liquor tax	300	275	(25)
In lieu of tax	1,500	8,892	7,392
Miscellaneous tax revenue	4,442	10,613	6,171
Licenses, permits, and fees	245,300	409,121	163,821
Charges for services	10,341	22,334	11,993
Use of money and property	100,000	108,062	8,062
Fines, forfeitures, and penalties	4,000	3,148	(852)
Reimbursements	11,000	95,324	84,324
Grants	2,500	57,262	54,762
Miscellaneous	2,500	12,402	9,902
Operating transfers		52	52
TOTAL CASH RECEIPTS	1,394,238	1,726,110	331,872
Expenditures:			
Legislative:			
County Commission:			
Personnel services	67,400	64,845	2,555
Contractual services and other charges	7,000	4,009	2,991
Materials and supplies	600	635	(35)
Capital outlay		550	(550)
TOTAL LEGISLATIVE	75,000	70,039	4,961

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	Budget	Actual	Favorable (Unfavorable) Variance
Judicial:			
County Attorney:			
Personnel services	134,805	143,386	(8,581)
Contractual services and other charges	15,000	12,908	2,092
Materials and supplies	5,000	1,286	3,714
Capital outlay		250	(250)
TOTAL COUNTY ATTORNEY	<u>154,805</u>	<u>157,830</u>	<u>(3,025)</u>
Clerk of the District Court:			
Contractual services and other charges	43,000	22,602	20,398
Materials and supplies	13,500	14,801	(1,301)
Capital outlay	3,500	12,059	(8,559)
TOTAL CLERK OF THE DISTRICT COURT	<u>60,000</u>	<u>49,462</u>	<u>10,538</u>
General Court:			
Personnel services		2,463	(2,463)
Contractual services and other charges	102,000	104,357	(2,357)
Materials and supplies	1,000	1,000	-
TOTAL GENERAL COURT	<u>103,000</u>	<u>107,820</u>	<u>(4,820)</u>
TOTAL JUDICIAL	<u>317,805</u>	<u>315,112</u>	<u>2,693</u>
Financial and Administrative:			
General Administration:			
Personnel services		12,991	(12,991)
Contractual services and other charges	214,575	245,529	(30,954)
Materials and supplies	10,000	8,998	1,002
Capital outlay	12,135	10,000	2,135
TOTAL GENERAL ADMINISTRATION	<u>236,710</u>	<u>277,518</u>	<u>(40,808)</u>

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	Budget	Actual	Favorable (Unfavorable) Variance
County Clerk:			
Personnel services	143,115	142,743	372
Contractual services and other charges	17,395	14,601	2,794
Materials and supplies	4,001	2,865	1,136
TOTAL COUNTY CLERK	164,511	160,209	4,302
County Treasurer:			
Personnel services	138,856	137,793	1,063
Contractual services and other charges	14,370	18,838	(4,468)
Materials and supplies	7,000	18	6,982
TOTAL COUNTY TREASURER	160,226	156,649	3,577
Appraiser:			
Personnel services	264,678	250,142	14,536
Contractual services and other charges	18,600	16,475	2,125
Materials and supplies	10,700	12,983	(2,283)
Capital outlay		5,389	(5,389)
TOTAL APPRAISER	293,978	284,989	8,989
Register of Deeds:			
Personnel services	82,810	82,032	778
Contractual services and other charges	5,000	2,984	2,016
Materials and supplies	5,000	2,064	2,936
Capital outlay		1,140	(1,140)
TOTAL REGISTER OF DEEDS	92,810	88,220	4,590
County General:			
Contractual services and other charges	10,000	4	9,996
Materials and supplies		3,087	(3,087)
Capital outlay		880	(880)
TOTAL COUNTY GENERAL	10,000	3,971	6,029

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	Budget	Actual	Favorable (Unfavorable) Variance
Building Maintenance			
Personnel services	94,888	94,098	790
Contractual services and other charges	3,905	2,129	1,776
Materials and supplies	10,000	7,243	2,757
Capital outlay	1,050	491	559
	<hr/>	<hr/>	<hr/>
TOTAL BUILDING MAINTENANCE	109,843	103,961	5,882
	<hr/>	<hr/>	<hr/>
County Counselor:			
Personnel services	25,250	25,370	(120)
Contractual services and other charges	7,241	2,315	4,926
	<hr/>	<hr/>	<hr/>
TOTAL COUNTY COUNSELOR	32,491	27,685	4,806
	<hr/>	<hr/>	<hr/>
TOTAL FINANCIAL AND ADMINISTRATIVE	1,100,569	1,103,202	(2,633)
	<hr/>	<hr/>	<hr/>
Public Safety:			
Local Emergency Management:			
Personnel services	66,896	57,461	9,435
Contractual services and other charges	16,832	28,380	(11,548)
Materials and supplies	16,175	25,257	(9,082)
Capital outlay	8,016	13,681	(5,665)
	<hr/>	<hr/>	<hr/>
TOTAL LOCAL EMERGENCY MANAGEMENT	107,919	124,779	(16,860)
	<hr/>	<hr/>	<hr/>

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	Budget	Actual	Favorable (Unfavorable) Variance
Appropriations:			
County Lake	28,000	30,028	(2,028)
Diversion	10,000		10,000
Tourism	6,000	6,000	-
NEK- Cap	2,550	2,550	-
Safety Committee	2,000	3,242	(1,242)
Doves	5,500	5,500	-
Day Care	6,000	6,000	-
Juvenile Detention	20,000	14,101	5,899
Adult Learning Center	3,300	3,300	-
Area Agency on Aging	1,694	1,694	-
TOTAL APPROPRIATIONS	85,044	72,415	12,629
Transfers out		11,082	(11,082)
Donations	7,490	6,916	574
Qualifying budget credits	152,586		152,586
TOTAL EXPENDITURES	1,846,413	1,703,545	142,868
RECEIPTS OVER (UNDER) EXPENDITURES	(452,175)	22,565	474,740
Beginning Unencumbered Cash Balance	452,175	505,575	53,400
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 528,140	\$ 528,140

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 58,879	\$ 57,596	\$ (1,283)
Motor vehicle tax	7,922	7,527	(395)
16/20M vehicle tax	618	640	22
Recreation vehicle tax	101	82	(19)
Delinquent tax		146	146
Excise Tax		5	5
Redemptions		871	871
Charges for services	17		(17)
TOTAL CASH RECEIPTS	<u>67,537</u>	<u>66,867</u>	<u>(670)</u>
Expenditures:			
Debt payments	<u>70,000</u>	<u>67,523</u>	<u>2,477</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(2,463)	(656)	1,807
Beginning Unencumbered Cash Balance	<u>2,463</u>	<u>1,634</u>	<u>(829)</u>
ENDING UNENCUMBERED CASH BALANCE	<u>\$ -</u>	<u>\$ 978</u>	<u>\$ 978</u>

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 1,355,621	\$ 1,325,711	\$ (29,910)
Motor vehicle tax	215,442	203,338	(12,104)
16/20M vehicle tax	16,795	14,512	(2,283)
Recreation vehicle tax	2,746	2,219	(527)
Delinquent tax		3,502	3,502
Excise Tax		124	124
Redemptions		21,316	21,316
City and county highway fund	372,300	431,123	58,823
Charges for services	467		(467)
Use of money and property		4,145	4,145
Reimbursements	75,000	32,476	(42,524)
Miscellaneous		13,698	13,698
TOTAL CASH RECEIPTS	2,038,371	2,052,164	13,793
Expenditures:			
Personnel expenditures	555,250	535,938	19,312
Contractual and other expenditures	100,000	212,766	(112,766)
Material and supplies	1,434,300	1,339,686	94,614
Capital Outlay		14,157	(14,157)
Adjustment for qualifying budget credit	32,476		32,476
TOTAL EXPENDITURES	2,122,026	2,102,547	19,479
RECEIPTS OVER (UNDER) EXPENDITURES	(83,655)	(50,383)	33,272
Beginning Unencumbered Cash Balance	83,655	54,320	(29,335)
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 3,937	\$ 3,937

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 923,796	\$ 903,452	\$ (20,344)
Motor vehicle tax	126,879	120,354	(6,525)
16/20M vehicle tax	9,891	10,263	372
Recreation vehicle tax	1,617	1,312	(305)
Delinquent tax		2,252	2,252
Excise Tax		73	73
Redemptions	5,000	13,238	8,238
Charges for services	275	58,705	58,430
Fines, forfeitures, and penalties		10,652	10,652
Reimbursements	110,000	186,057	76,057
Miscellaneous	25,000	38,016	13,016
TOTAL CASH RECEIPTS	1,202,458	1,344,374	141,916
Expenditures:			
Personnel expenditures	868,936	902,206	(33,270)
Contractual and other expenditures	338,750	323,957	14,793
Material and supplies	124,250	108,810	15,440
Capital Outlay		7,404	(7,404)
Adjustment for qualifying budget credit	186,057		186,057
TOTAL EXPENDITURES	1,517,993	1,342,377	175,616
RECEIPTS OVER (UNDER) EXPENDITURES	(315,535)	1,997	317,532
Beginning Unencumbered Cash Balance	315,535	244,232	(71,303)
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 246,229	\$ 246,229

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 25,208	\$ 24,668	\$ (540)
Motor vehicle tax	3,669	3,490	(179)
16/20M vehicle tax	286	308	22
Recreation vehicle tax	47	38	(9)
Delinquent tax		65	65
Excise Tax		2	2
Redemptions		400	400
Charges for services	8		(8)
	<u>29,218</u>	<u>28,971</u>	<u>(247)</u>
TOTAL CASH RECEIPTS	<u>29,218</u>	<u>28,971</u>	<u>(247)</u>
Expenditures:			
Contractual and other expenditures	<u>30,480</u>	<u>29,764</u>	<u>716</u>
	<u>(1,262)</u>	<u>(793)</u>	<u>469</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>(1,262)</u>	<u>(793)</u>	<u>469</u>
Beginning Unencumbered Cash Balance	<u>1,262</u>	<u>793</u>	<u>(469)</u>
ENDING UNENCUMBERED CASH BALANCE	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 3,323	\$ 3,349	\$ 26
Motor vehicle tax	468	451	(17)
16/20M vehicle tax	36	40	4
Recreation vehicle tax	6	5	(1)
Delinquent tax		10	10
Redemptions		52	52
Charges for services	1		(1)
	<u>3,834</u>	<u>3,907</u>	<u>73</u>
TOTAL CASH RECEIPTS	<u>3,834</u>	<u>3,907</u>	<u>73</u>
Expenditures:			
Contractual and other expenditures	<u>4,000</u>	<u>4,000</u>	<u>-</u>
	<u>(166)</u>	<u>(93)</u>	<u>73</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>(166)</u>	<u>(93)</u>	<u>73</u>
Beginning Unencumbered Cash Balance	<u>166</u>	<u>151</u>	<u>(15)</u>
ENDING UNENCUMBERED CASH BALANCE	<u>\$ -</u>	<u>\$ 58</u>	<u>\$ 58</u>

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 43,994	\$ 43,085	\$ (909)
Motor vehicle tax	5,114	5,016	(98)
16/20M vehicle tax	399	878	479
Recreation vehicle tax	65	54	(11)
Delinquent tax		119	119
Excise Tax		3	3
Redemptions		766	766
Charges for services	11		(11)
Reimbursements		83	83
Miscellaneous	10,000	75	(9,925)
TOTAL CASH RECEIPTS	59,583	50,079	(9,504)
Expenditures:			
Personnel expenditures	26,413	12,003	14,410
Contractual and other expenditures	47,520	23,677	23,843
Material and supplies	13,000	4,554	8,446
TOTAL EXPENDITURES	86,933	40,234	46,699
RECEIPTS OVER (UNDER) EXPENDITURES	(27,350)	9,845	37,195
Beginning Unencumbered Cash Balance	27,350	32,150	4,800
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 41,995	\$ 41,995

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 9,905	\$ 9,711	\$ (194)
Motor vehicle tax	1,451	1,383	(68)
16/20M vehicle tax	113	119	6
Recreation vehicle tax	18	15	(3)
Delinquent tax		26	26
Excise Tax		1	1
Redemptions		156	156
Charges for services	3		(3)
	<u>11,490</u>	<u>11,411</u>	<u>(79)</u>
TOTAL CASH RECEIPTS	<u>11,490</u>	<u>11,411</u>	<u>(79)</u>
Expenditures:			
Contractual and other expenditures	<u>11,824</u>	<u>11,577</u>	<u>247</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>(334)</u>	<u>(166)</u>	<u>168</u>
Beginning Unencumbered Cash Balance	<u>334</u>	<u>166</u>	<u>(168)</u>
ENDING UNENCUMBERED CASH BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 37,963	\$ 37,169	\$ (794)
Motor vehicle tax	14,273	13,479	(794)
16/20M vehicle tax	1,113	944	(169)
Recreation vehicle tax	182	147	(35)
Delinquent tax		174	174
Excise Tax		8	8
Redemptions		1,354	1,354
Charges for services	60,031	69,816	9,785
Reimbursements		14	14
Miscellaneous		139	139
	<u>113,562</u>	<u>123,244</u>	<u>9,682</u>
TOTAL CASH RECEIPTS	113,562	123,244	9,682
Expenditures:			
Personnel expenditures	28,908	27,921	987
Contractual and other expenditures	11,402	10,153	1,249
Material and supplies	100,000	95,831	4,169
Capital Outlay		685	(685)
	<u>140,310</u>	<u>134,590</u>	<u>5,720</u>
TOTAL EXPENDITURES	140,310	134,590	5,720
RECEIPTS OVER (UNDER) EXPENDITURES	(26,748)	(11,346)	15,402
Beginning Unencumbered Cash Balance	26,748	90,852	64,104
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 79,506	\$ 79,506

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 268,081	\$ 262,195	\$ (5,886)
Motor vehicle tax	38,850	36,908	(1,942)
16/20M vehicle tax	3,029	3,285	256
Recreation vehicle tax	495	402	(93)
Delinquent tax		685	685
Excise Tax		22	22
Redemptions		4,182	4,182
Charges for services	84		(84)
	<u>310,539</u>	<u>307,679</u>	<u>(2,860)</u>
TOTAL CASH RECEIPTS			
Expenditures:			
Contractual and other expenditures	<u>322,000</u>	<u>313,168</u>	<u>8,832</u>
	(11,461)	(5,489)	5,972
RECEIPTS OVER (UNDER) EXPENDITURES			
Beginning Unencumbered Cash Balance	<u>11,461</u>	<u>5,489</u>	<u>(5,972)</u>
ENDING UNENCUMBERED CASH BALANCE	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 63,659	\$ 62,284	\$ (1,375)
Motor vehicle tax	10,048	9,757	(291)
16/20M vehicle tax	783	1,428	645
Recreation vehicle tax	128	106	(22)
Delinquent tax		203	203
Excise Tax		6	6
Redemptions		1,439	1,439
Charges for services	22		(22)
	<u>74,640</u>	<u>75,223</u>	<u>583</u>
TOTAL CASH RECEIPTS			
Expenditures:			
Contractual and other expenditures	<u>120,000</u>	<u>84,378</u>	<u>35,622</u>
	(45,360)	(9,155)	36,205
RECEIPTS OVER (UNDER) EXPENDITURES			
Beginning Unencumbered Cash Balance	<u>45,360</u>	<u>44,360</u>	<u>(1,000)</u>
	<u>\$ -</u>	<u>\$ 35,205</u>	<u>\$ 35,205</u>
ENDING UNENCUMBERED CASH BALANCE			

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 1,320,230	\$ 1,291,109	\$ (29,121)
Motor vehicle tax	96,110	92,385	(3,725)
16/20M vehicle tax	7,492	11,221	3,729
Recreation vehicle tax	1,225	1,003	(222)
Delinquent tax		2,556	2,556
Excise Tax		55	55
Redemptions		12,495	12,495
Charges for services	208		(208)
Reimbursements	1,000,000	1,560,129	560,129
Miscellaneous		17,222	17,222
TOTAL CASH RECEIPTS	2,425,265	2,988,175	562,910
Expenditures:			
Personnel expenditures	2,298,114	2,917,609	(619,495)
Contractual and other expenditures	145,707	141,996	3,711
Adjustment for qualifying budget credit	1,560,129		1,560,129
TOTAL EXPENDITURES	4,003,950	3,059,605	944,345
RECEIPTS OVER (UNDER) EXPENDITURES	(1,578,685)	(71,430)	1,507,255
Beginning Unencumbered Cash Balance	1,578,685	112,861	(1,465,824)
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 41,431	\$ 41,431

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Charges for services	\$ 175,000	\$	\$ (175,000)
Reimbursements	10,000		(10,000)
Grants	170,000		(170,000)
TOTAL CASH RECEIPTS	355,000	-	(355,000)
Expenditures:			
Personnel expenditures	75,000		75,000
Contractual and other expenditures	100,000		100,000
Material and supplies	160,000		160,000
Miscellaneous			-
TOTAL EXPENDITURES	367,162	-	367,162
RECEIPTS OVER (UNDER) EXPENDITURES	(12,162)	-	12,162
Beginning Unencumbered Cash Balance	12,162	-	(12,162)
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ -	\$ -

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Sales and use tax	\$ 900,000	\$ 846,237	\$ (53,763)
Licenses, permits, and fees		6,310	6,310
Charges for services		11,827	11,827
Use of money and property		17,450	17,450
Reimbursements		28,617	28,617
Miscellaneous		51	51
TOTAL CASH RECEIPTS	900,000	910,492	10,492
Expenditures:			
Personnel expenditures	265,000	234,577	30,423
Contractual and other expenditures	450,000	513,388	(63,388)
Material and supplies	120,000	71,618	48,382
Capital Outlay	10,000	4,408	5,592
Operating transfers		29,277	(29,277)
Adjustment for qualifying budget credit	28,617		28,617
TOTAL EXPENDITURES	873,617	853,268	20,349
RECEIPTS OVER (UNDER) EXPENDITURES	26,383	57,224	30,841
Beginning Unencumbered Cash Balance	66,547	42	(66,505)
ENDING UNENCUMBERED CASH BALANCE	\$ 92,930	\$ 57,266	\$ (35,664)

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Sales and use tax	\$ 470,000	\$ 361,451	\$ (108,549)
Grants		27,630	27,630
Miscellaneous		138	138
Operating transfers	20,000	64,000	44,000
	<u>490,000</u>	<u>453,219</u>	<u>(36,781)</u>
TOTAL CASH RECEIPTS			
Expenditures:			
Personnel expenditures	440,061	397,012	43,049
Contractual and other expenditures	77,240	54,987	22,253
Material and supplies	6,000	7,954	(1,954)
Capital Outlay		3,000	(3,000)
Miscellaneous	1,500	2,208	(708)
	<u>524,801</u>	<u>465,161</u>	<u>59,640</u>
TOTAL EXPENDITURES			
RECEIPTS OVER (UNDER) EXPENDITURES	(34,801)	(11,942)	22,859
Beginning Unencumbered Cash Balance	<u>34,801</u>	<u>8,455</u>	<u>(26,346)</u>
ENDING UNENCUMBERED CASH BALANCE	<u>\$ -</u>	<u>\$ (3,487)</u>	<u>\$ (3,487)</u>

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 50,944	\$ 49,894	\$ (1,050)
Motor vehicle tax	7,576	7,176	(400)
16/20M vehicle tax	591	554	(37)
Recreation vehicle tax	97	78	(19)
Delinquent tax		128	128
Excise Tax		4	4
Redemptions		768	768
Charges for services	16		(16)
	<u>59,224</u>	<u>58,602</u>	<u>(622)</u>
TOTAL CASH RECEIPTS			
Expenditures:			
Contractual and other expenditures	<u>60,638</u>	<u>58,957</u>	<u>1,681</u>
	(1,414)	(355)	1,059
RECEIPTS OVER (UNDER) EXPENDITURES			
Beginning Unencumbered Cash Balance	<u>1,414</u>	<u>355</u>	<u>(1,059)</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ENDING UNENCUMBERED CASH BALANCE			

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 8,331	\$ 8,148	\$ (183)
Motor vehicle tax	1,209	1,158	(51)
16/20M vehicle tax	94	101	7
Recreation vehicle tax	15	13	(2)
Delinquent tax		21	21
Excise Tax		1	1
Redemptions		132	132
Charges for services	3		(3)
TOTAL CASH RECEIPTS	9,652	9,574	(78)
Expenditures:			
Contractual and other expenditures	10,000	7,626	2,374
Material and supplies		1,945	(1,945)
TOTAL EXPENDITURES	10,000	9,571	429
RECEIPTS OVER (UNDER) EXPENDITURES	(348)	3	351
Beginning Unencumbered Cash Balance	348	254	(94)
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 257	\$ 257

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 39,807	\$ 38,955	\$ (852)
Motor vehicle tax	7,534	7,115	(419)
16/20M vehicle tax	587	503	(84)
Recreation vehicle tax	96	78	(18)
Delinquent tax		114	114
Excise Tax		4	4
Redemptions		740	740
Charges for services	16		(16)
	<u>48,040</u>	<u>47,509</u>	<u>(531)</u>
TOTAL CASH RECEIPTS			
Expenditures:			
Contractual and other expenditures	<u>50,000</u>	<u>48,444</u>	<u>1,556</u>
	(1,960)	(935)	1,025
RECEIPTS OVER (UNDER) EXPENDITURES			
Beginning Unencumbered Cash Balance	<u>1,960</u>	<u>935</u>	<u>(1,025)</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ENDING UNENCUMBERED CASH BALANCE			

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 20,975	\$ 20,538	\$ (437)
Motor vehicle tax	3,017	2,874	(143)
16/20M vehicle tax	235	257	22
Recreation vehicle tax	38	31	(7)
Delinquent tax		54	54
Excise Tax		2	2
Redemptions		325	325
Charges for services	7		(7)
	<u>24,272</u>	<u>24,081</u>	<u>(191)</u>
TOTAL CASH RECEIPTS			
Expenditures:			
Contractual and other expenditures	<u>25,139</u>	<u>24,539</u>	<u>600</u>
	(867)	(458)	409
RECEIPTS OVER (UNDER) EXPENDITURES			
Beginning Unencumbered Cash Balance	<u>867</u>	<u>458</u>	<u>(409)</u>
ENDING UNENCUMBERED CASH BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 15,968	\$ 15,627	\$ (341)
Motor vehicle tax	8,974	8,361	(613)
16/20M vehicle tax	700	274	(426)
Recreation vehicle tax	114	92	(22)
Delinquent tax		97	97
Excise Tax		5	5
Redemptions		800	800
Charges for services	19		(19)
Miscellaneous		3,414	3,414
TOTAL CASH RECEIPTS	25,775	28,670	2,895
Expenditures:			
Contractual and other expenditures	29,500	29,500	-
RECEIPTS OVER (UNDER) EXPENDITURES	(3,725)	(830)	2,895
Beginning Unencumbered Cash Balance	3,725	3,323	(402)
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 2,493	\$ 2,493

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 99,524	\$ 97,333	\$ (2,191)
Motor vehicle tax	14,467	13,747	(720)
16/20M vehicle tax	1,128	1,211	83
Recreation vehicle tax	184	150	(34)
Delinquent tax		256	256
Excise Tax		8	8
Redemptions		1,574	1,574
Charges for services	31		(31)
	<u>115,334</u>	<u>114,279</u>	<u>(1,055)</u>
TOTAL CASH RECEIPTS			
Expenditures:			
Contractual and other expenditures	<u>120,000</u>	<u>116,984</u>	<u>3,016</u>
	(4,666)	(2,705)	1,961
RECEIPTS OVER (UNDER) EXPENDITURES			
Beginning Unencumbered Cash Balance	<u>4,666</u>	<u>2,705</u>	<u>(1,961)</u>
ENDING UNENCUMBERED CASH BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 37,332	\$ 36,611	\$ (721)
Motor vehicle tax	5,423	5,159	(264)
16/20M vehicle tax	423	454	31
Recreation vehicle tax	69	56	(13)
Delinquent tax		96	96
Excise Tax		3	3
Redemptions		590	590
Charges for services	12		(12)
	<u>43,259</u>	<u>42,969</u>	<u>(290)</u>
TOTAL CASH RECEIPTS			
Expenditures:			
Contractual and other expenditures	<u>45,000</u>	<u>44,022</u>	<u>978</u>
	<u>(1,741)</u>	<u>(1,053)</u>	<u>688</u>
RECEIPTS OVER (UNDER) EXPENDITURES			
Beginning Unencumbered Cash Balance	<u>1,741</u>	<u>1,053</u>	<u>(688)</u>
ENDING UNENCUMBERED CASH BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 92,199	\$ 90,189	\$ (2,010)
Motor vehicle tax	13,421	12,753	(668)
16/20M vehicle tax	1,046	1,119	73
Recreation vehicle tax	171	139	(32)
Delinquent tax		237	237
Excise Tax		8	8
Redemptions		1,453	1,453
Charges for services	29		(29)
	<u>106,866</u>	<u>105,898</u>	<u>(968)</u>
TOTAL CASH RECEIPTS			
Expenditures:			
Contractual and other expenditures	<u>110,911</u>	<u>108,099</u>	<u>2,812</u>
	<u>(4,045)</u>	<u>(2,201)</u>	<u>1,844</u>
RECEIPTS OVER (UNDER) EXPENDITURES			
Beginning Unencumbered Cash Balance	<u>4,045</u>	<u>2,201</u>	<u>(1,844)</u>
ENDING UNENCUMBERED CASH BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

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

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 3,214	\$ 3,237	\$ 23
Motor vehicle tax	481	466	(15)
16/20M vehicle tax	37	42	5
Recreation vehicle tax	6	5	(1)
Delinquent tax		10	10
Redemptions		53	53
Charges for services	1		(1)
TOTAL CASH RECEIPTS	<u>3,739</u>	<u>3,813</u>	<u>74</u>
Expenditures:			
Contractual and other expenditures	<u>4,000</u>	<u>4,000</u>	<u>-</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(261)	(187)	74
Beginning Unencumbered Cash Balance	<u>261</u>	<u>275</u>	<u>14</u>
ENDING UNENCUMBERED CASH BALANCE	<u>\$ -</u>	<u>\$ 88</u>	<u>\$ 88</u>

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Cash Receipts:			
Licenses, permits, and fees	\$ 30,000	\$ 16,526	\$ (13,474)
Expenditures:			
Contractual and other expenditures	40,406	13,535	26,871
RECEIPTS OVER (UNDER) EXPENDITURES	(10,406)	2,991	13,397
Beginning Unencumbered Cash Balance	10,406	22,031	11,625
ENDING UNENCUMBERED CASH BALANCE	<u>\$ -</u>	<u>\$ 25,022</u>	<u>\$ 25,022</u>

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	Budget	Actual	Favorable (Unfavorable) Variance
	<u> </u>	<u> </u>	<u> </u>
Cash Receipts:			
Local alcohol liquor tax	\$ 625	\$ 275	\$ (350)
	<u> </u>	<u> </u>	<u> </u>
Expenditures:			
Contractual and other expenditures	1,051	103	948
	<u> </u>	<u> </u>	<u> </u>
RECEIPTS OVER (UNDER) EXPENDITURES	(426)	172	598
Beginning Unencumbered Cash Balance	426	-	(426)
	<u> </u>	<u> </u>	<u> </u>
ENDING UNENCUMBERED CASH BALANCE	<u>\$ -</u>	<u>\$ 172</u>	<u>\$ 172</u>

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Cash Receipts:			
Operating transfers	\$ 150,000	\$	\$ (150,000)
Expenditures:			
Capital Outlay	150,000		150,000
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-
Beginning Unencumbered Cash Balance	3,467	19,754	16,287
ENDING UNENCUMBERED CASH BALANCE	<u>\$ 3,467</u>	<u>\$ 19,754</u>	<u>\$ 16,287</u>

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Cash Receipts:			
Local alcohol liquor tax	\$ 1,000	\$ 275	\$ (725)
Expenditures:			
Contractual and other expenditures	2,000		2,000
RECEIPTS OVER (UNDER) EXPENDITURES	(1,000)	275	1,275
Beginning Unencumbered Cash Balance	6,617	4,602	(2,015)
ENDING UNENCUMBERED CASH BALANCE	<u>\$ 5,617</u>	<u>\$ 4,877</u>	<u>\$ (740)</u>

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Miscellaneous	\$ 190,000	\$ 8,849	\$ (181,151)
Operating transfers		29,277	29,277
TOTAL CASH RECEIPTS	190,000	38,126	(151,874)
Expenditures:			
Contractual and other expenditures	59,346	9,408	49,938
Capital Outlay	776,097	183,242	592,855
TOTAL EXPENDITURES	835,443	192,650	642,793
RECEIPTS OVER (UNDER) EXPENDITURES	(645,443)	(154,524)	490,919
Beginning Unencumbered Cash Balance	645,443	797,317	151,874
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 642,793	\$ 642,793

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	Noxious Weed Capital Outlay	Candidate Registration Fee	K-9 Fund	Out of District Tuition	Education Incentive Program	Crime Prevention	Conceal & Carry Fund
Cash Receipts:							
Taxes and Shared Revenue	\$	\$	\$	\$ 7	\$	\$	\$
Licenses, Permits, and Fees		140					2,106
Fines, Fees, and Forfeitures							
Reimbursements							
Grants					1,600		
Miscellaneous						2,475	
Transfers							
TOTAL CASH RECEIPTS	-	140	-	7	1,600	2,475	2,106
Expenditures:							
Personnel expenditures							
Contractual and other expenditures		210		1	1,600	1,967	
Materials and supplies						1,516	
Operating transfers				52			
TOTAL EXPENDITURES	25,731	210	-	53	1,600	3,483	-
RECEIPTS OVER (UNDER) EXPENDITURES	(25,731)	(70)	-	(46)	-	(1,008)	2,106
Beginning Unencumbered Cash Balance	56,750	70	8	46	116	4,164	1,913
ENDING UNENCUMBERED CASH BALANCE	\$ 31,019	\$ -	\$ 8	\$ -	\$ 116	\$ 3,156	\$ 4,019

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	Sex Offender Registration Fund	Emergency Tax Fund	Special Motor Vehicle	Prosecuting Attorney Training Fund	Diversion Fund	Juvenile Supervision Fund
Cash Receipts:						
Taxes and Shared Revenue	\$	\$	\$	\$	\$	\$
Licenses, Permits, and Fees	620	44,515		1,290		
Fines, Fees, and Forfeitures						1,114
Reimbursements			1,575		1,700	
Grants						
Miscellaneous			2,955			
Transfers			129,797		11,082	
TOTAL CASH RECEIPTS	620	44,515	134,327	1,290	12,782	1,114
Expenditures:						
Personnel expenditures			56,684			
Contractual and other expenditures	1,750	46,374	7,178	648	200	
Materials and supplies			22,824	933		
Operating transfers			56,718			
TOTAL EXPENDITURES	1,750	46,374	143,404	1,581	200	-
RECEIPTS OVER (UNDER) EXPENDITURES	(1,130)	(1,859)	(9,077)	(291)	12,582	1,114
Beginning Unencumbered Cash Balance	2,235	249,998	49,376	502		
ENDING UNENCUMBERED CASH BALANCE	\$ 1,105	\$ 248,139	\$ 40,299	\$ 211	\$ 12,582	\$ 1,114

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	<u>Memorial Hall Renovation</u>
Cash Receipts:	
Miscellaneous	<u>\$ 290</u>
Expenditures:	
Materials and supplies	<u> 1,500</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(1,210)
Beginning Unencumbered Cash Balance	<u> 13,483</u>
ENDING UNENCUMBERED CASH BALANCE	<u><u> \$ 12,273</u></u>

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	Car Seat Loaner Program	Hazard Mitigation	CERT	KDWP- CFAP Program	EMPG Grant	Enhanced Wireless 911
Cash Receipts:						
Licenses, Permits, and Fees	\$	\$	\$	\$	\$	\$ 35,049
Use of Money and Property						
Reimbursements						
Grants				1,854	20,562	
Miscellaneous	172					
	<u>172</u>	<u>-</u>	<u>-</u>	<u>1,854</u>	<u>20,562</u>	<u>35,049</u>
TOTAL CASH RECEIPTS	<u>172</u>	<u>-</u>	<u>-</u>	<u>1,854</u>	<u>20,562</u>	<u>35,049</u>
Expenditures:						
Personnel expenditures					16,129	
Contractual and other expenditures						
Materials and supplies						
Operating transfers						
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,129</u>	<u>-</u>
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,129</u>	<u>-</u>
RECEIPTS OVER (UNDER) EXPENDITURES	172	-	-	1,854	4,433	35,049
Beginning Unencumbered Cash Balance	<u>622</u>	<u>896</u>	<u>10,326</u>	<u>10,962</u>	<u>19,254</u>	<u>160,997</u>
ENDING UNENCUMBERED CASH BALANCE	<u>\$ 794</u>	<u>\$ 896</u>	<u>\$ 10,326</u>	<u>\$ 12,816</u>	<u>\$ 23,687</u>	<u>\$ 196,046</u>

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	AISP	JISP	CMA	360 Energy Grant	CDBG Elevator Grant
Cash Receipts:					
Licenses, Permits, and Fees	\$	\$	\$	\$	\$
Use of Money and Property					175,000
Reimbursements	16,184	1,371	1,333		
Grants	157,745	38,341	112,232	63,376	
Miscellaneous					
TOTAL CASH RECEIPTS	<u>173,929</u>	<u>39,712</u>	<u>113,565</u>	<u>63,376</u>	<u>175,000</u>
Expenditures:					
Personnel expenditures	148,956	42,448	63,658		
Contractual and other expenditures	18,033	8,958	37,080	63,376	3,000
Materials and supplies	8,282	934	1,462		
Operating transfers					91,570
TOTAL EXPENDITURES	<u>175,271</u>	<u>52,340</u>	<u>102,200</u>	<u>63,376</u>	<u>94,570</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(1,342)	(12,628)	11,365	-	80,430
Beginning Unencumbered Cash Balance	<u>37,688</u>	<u>15,586</u>	<u>13,346</u>		
ENDING UNENCUMBERED CASH BALANCE	<u>\$ 36,346</u>	<u>\$ 2,958</u>	<u>\$ 24,711</u>	<u>\$ -</u>	<u>\$ 80,430</u>

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	<u>Special Bridge Project</u>
Cash Receipts:	
Grants	\$ 65,621
Transfers	<u>91,570</u>
TOTAL CASH RECEIPTS	<u>157,191</u>
Expenditures:	
Contractual and other expenditures	<u>211,509</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(54,318)
Beginning Unencumbered Cash Balance	<u>118,810</u>
ENDING UNENCUMBERED CASH BALANCE	<u><u>\$ 64,492</u></u>

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Charges for Services	\$ 2,602,500	\$ 2,652,389	\$ 49,889
Reimbursements		72,308	72,308
Transfers	160,000	225,000	65,000
TOTAL CASH RECEIPTS	2,762,500	2,949,697	187,197
Expenditures:			
Personnel expenditures	1,865,025	1,826,281	38,744
Contractual and other expenditures	365,273	541,056	(175,783)
Materials and supplies	349,830	408,610	(58,780)
Capital Outlay	29,743	16,963	12,780
Adjustment for qualifying budget credit	72,308		72,308
TOTAL EXPENDITURES	2,682,179	2,792,910	(110,731)
RECEIPTS OVER (UNDER) EXPENDITURES	80,321	156,787	76,466
Beginning Unencumbered Cash Balance	455,614	314,794	(140,820)
ENDING UNENCUMBERED CASH BALANCE	\$ 535,935	\$ 471,581	\$ (64,354)

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Cash Receipts:			
Use of Money and Property	\$ 170,000	\$	\$ (170,000)
Expenditures:			
Contractual and other expenditures	144,533		144,533
RECEIPTS OVER (UNDER) EXPENDITURES	25,467	-	(25,467)
Beginning Unencumbered Cash Balance	160,720	73,723	(86,997)
ENDING UNENCUMBERED CASH BALANCE	<u>\$ 186,187</u>	<u>\$ 73,723</u>	<u>\$ (112,464)</u>

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

	<u>Heritage Trust</u>	<u>W A Harwi Trust</u>
Cash Receipts:		
Licenses, Permits, and Fees	\$ 6,916	\$
Miscellaneous		180,000
	<u>6,916</u>	<u>180,000</u>
TOTAL CASH RECEIPTS	<u>6,916</u>	<u>180,000</u>
Expenditures:		
Contractual and other expenditures	6,263	
Operating transfers		225,000
	<u>6,263</u>	<u>225,000</u>
TOTAL EXPENDITURES	<u>6,263</u>	<u>225,000</u>
RECEIPTS OVER (UNDER) EXPENDITURES	653	(45,000)
Beginning Unencumbered Cash Balance	<u>1,301</u>	<u>45,000</u>
ENDING UNENCUMBERED CASH BALANCE	<u>\$ 1,954</u>	<u>\$ -</u>

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

For the Year Ended December 31, 2011

	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Distributable Funds:				
Current Ad Valorem Taxes	10,545,460	18,124,102	17,682,995	10,986,567
Vehicle Excise Tax		1,378	1,378	-
Motor Vehicle Tax	120,181	3,857,039	3,814,537	162,683
RV Tax	1,279	20,196	19,709	1,766
Delinquent Personal Property Tax	12,950	44,223	35,813	21,360
Partial Payment Redemption/Rest	4,122	90		4,212
County Wide Sales Tax		1,286,111	1,207,690	78,421
County Redemption	177,059	287,232	242,716	221,575
Total Distributable Funds	<u>10,861,051</u>	<u>23,620,371</u>	<u>23,004,838</u>	<u>11,476,584</u>
State Funds:				
State Education Building	3,223	140,647	140,661	3,209
State Eleemosynary Building	1,611	70,323	70,330	1,604
State General Fund		1	1	-
Total State Funds	<u>4,834</u>	<u>210,971</u>	<u>210,992</u>	<u>4,813</u>
Subdivision Funds:				
Library	2,110	76,818	76,700	2,228
School Districts	107,856	7,139,945	7,137,713	110,088
Townships	38,597	1,016,363	1,028,647	26,313
Cities	90,832	4,423,391	4,428,658	85,565
Fire Districts	5,177	169,153	169,426	4,904
Watershed Districts	4,679	235,629	235,592	4,716
Drainage Districts	518	16,836	17,354	-
Cemeteries	1,964	40,101	37,157	4,908
Total Subdivision Funds	<u>251,733</u>	<u>13,118,236</u>	<u>13,131,247</u>	<u>238,722</u>

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

For the Year Ended December 31, 2011

	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Other Agency Funds:				
Sheriff's Account	5,040	9,053	8,288	5,805
Driver's License Account	32,797	130,037	132,813	30,021
Sports Complex Sales Tax		468,930	424,545	44,385
Neighborhood Revitalization		1,475,349	1,475,349	-
Special City & County Hwy		486,087	486,087	-
Unclaimed Legacy & Money	121			121
Over & Short	(170)	64	69	(175)
Overpayment	1	19,111	19,111	1
Special Drug Test	407			407
Payroll Clearing	1,313		(1,817)	3,130
	<u>39,509</u>	<u>2,588,631</u>	<u>2,544,445</u>	<u>83,695</u>
Outside Accounts Considered to be Agency Funds				
District Court	11,449	673,368	654,818	29,999
County Attorney	69	562	589	42
Law Library	14,380	7,435	19,303	2,512
Register of Deeds		191,126	191,126	-
DARE Activity Fund	1,162		926	236
Clerk - Fish & Game Account	89	5,214	5,261	42
Clerk - Withholding Account	21,554	1,735,195	1,756,600	149
Inmate Fund	21,371	73,034	85,284	9,121
	<u>70,074</u>	<u>2,685,934</u>	<u>2,713,907</u>	<u>42,101</u>
TOTAL AGENCY FUNDS	<u><u>\$ 11,227,201</u></u>	<u><u>\$ 42,224,143</u></u>	<u><u>\$ 41,605,429</u></u>	<u><u>\$ 11,845,915</u></u>

See independent auditors' report and notes to financial statements.

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - COMPONENT UNIT
GENERAL FUND - (STATEMENT 5)**

ATCHISON COUNTY SHERIFF RESERVE FUND

Year Ended December 31, 2011

Cash Receipts:		
Charges for services	\$	24,895
Use of money and property		13
Miscellaneous		<u>20,227</u>
TOTAL CASH RECEIPTS		<u>45,135</u>
Expenditures:		
Contractual and other expenditures		913
Material and supplies		7,807
Miscellaneous		<u>19,103</u>
TOTAL EXPENDITURES		<u>27,823</u>
RECEIPTS OVER (UNDER) EXPENDITURES		17,312
Beginning Unencumbered Cash Balance		<u>6,207</u>
ENDING UNENCUMBERED CASH BALANCE	\$	<u><u>23,519</u></u>

See independent auditors' report and notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

ATCHISON COUNTY, KANSAS

December 31, 2011

NOTE A—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

The County's component units consist of the following:

- a. Atchison County Extension Council (Council), which provides services in such areas as agriculture, home economics, and 4-H club, to all persons in the County. The Council is formed under K.S.A. 2-610 and is an elected four-member executive board. The County provides significant annual operating subsidies to the Council. The County has elected to omit the Council's financial information from the County's financial statements. Separate financial information may be obtained from the administrative offices at 405 Main, Effingham, KS 66023-0109.
- b. Atchison County Sheriff's Office Reserve Unit (Sheriff's Reserve), is organized as a separate not-for-profit organization (501(c)(3)). The Organization has separate by-laws which delineate the Reserve Officer's responsibilities, and the election of board of directors and officers of the Organization. The Sheriff's Reserve was formed to assist the County Sheriff's office in aiding and protecting the residents of Atchison County. No other agency has the power to activate the Reserves without prior approval of the Sheriff, Liaison Officer and the President of the Reserves. Under basic Agency law, the county is liable for the acts of all deputies, including the Sheriff's Reserve deputies, provided they are acting within the scope of their appointment. The Officer's Reserve exists to provide direct benefit to the County and is significantly subsidized by the County.

NOTES TO FINANCIAL STATEMENTS

ATCHISON COUNTY, KANSAS

December 31, 2011

2. Fund Accounting: The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into generic fund types and broad fund categories as follows:

Governmental Funds

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

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

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

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

Proprietary Funds (Business-Type Activities)

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

Fiduciary Funds

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

NOTES TO FINANCIAL STATEMENTS

ATCHISON COUNTY, KANSAS

December 31, 2011

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

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

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

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

4. Budgetary Information: Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:
 - a. Preparation of the budget for the succeeding calendar year on or before August 1st. At the County, this process begins in May when budget worksheets are mailed to each department. These budget worksheets are returned to the County Administrator's Office for compilation and verification in June. The County Commissioners review budgets by each department in June and July.
 - b. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.

NOTES TO FINANCIAL STATEMENTS

ATCHISON COUNTY, KANSAS

December 31, 2011

- c. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

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

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

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

- K.S.A. 12-110d: Special Ambulance or emergency medical service equipment fund
- K.S.A. 12-663: Federal Grant funds
- K.S.A. 12-16, 111: State Loans and Grant funds
- K.S.A. 12-17, 118: Neighborhood Revitalization fund
- K.S.A. 19-119: County Equipment Reserve funds
- K.S.A. 19-120: Multi-year Capital Improvement funds
- K.S.A. 19-15,136: Special Building funds
- K.S.A. 28-115a: Register of Deeds Technology funds
- K.S.A. 68-141g: Special Road, Bridge or Street Building Machinery, Equipment and Bridge Building funds
- K.S.A. 68-559a: Special Road & Bridge fund
- K.S.A. 68-590: Special Highway Improvement fund
- K.S.A. 68-1135: Special Bridge & Culvert fund

NOTES TO FINANCIAL STATEMENTS

ATCHISON COUNTY, KANSAS

December 31, 2011

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

5. Special Assessments: Projects financed in part by special assessments are financed through general obligation bonds of the County and/or revolving loans issued by the Kansas Department of Transportation. Both of which are either retired from the General Fund or the Bond and Interest Debt Service Fund as appropriate. Special assessments paid prior to the issuance of bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of bonds are recorded as revenue in the General Fund or the Bond and Interest Debt Service Fund as appropriate.
6. Investments: Investments are stated at cost, which approximates market.
7. Compensated Absences: The County provides certain vacation time benefits, i.e., paid time off, to full-time and Class A part-time employees based upon length of service with the County. No more than 80 hours of vacation may be carried forward in any given year. All unused vacation time is paid to the employee or legal representative of the employee upon termination of employment, retirement or death. Payment of unused vacation time is based upon the employee's rate of pay at the time of termination, retirement or death.

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

At December 31, 2011, the County's liability for unused vacation and sick time is approximately \$260,191, attributable entirely to governmental funds.

8. Property Taxes: In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year.

NOTES TO FINANCIAL STATEMENTS

ATCHISON COUNTY, KANSAS

December 31, 2011

NOTE B—DEPOSITS AND INVESTMENTS

As of December 31, 2011, the County did not have any investments other than certificates of deposit.

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

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

Concentration of credit risk: State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County had no investments other than certificates of deposit (which are secured through FDIC coverage and pledged securities) at December 31, 2011 (included in balances below).

Custodial credit risk – deposits: Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka., except during designated "peak periods" when required coverage is 50%. The County's designated "peak periods" are from December 1 – January 29 and May 1 – June 29. All deposits were legally secured at December 31, 2011.

At December 31, 2011, the carrying amount of the County's deposits, including certificates of deposit, was \$15,139,699 and the bank balance was \$15,646,247. The bank balance was held by four banks which does not result in a concentration of credit risk. Of the bank balance, \$2,385,197 was covered by federal depository insurance, \$8,544,231 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and remaining \$4,716,819 was covered under the County's designated "peak period" agreement.

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

NOTES TO FINANCIAL STATEMENTS

ATCHISON COUNTY, KANSAS

December 31, 2011

NOTE C—GENERAL LONG-TERM DEBT

The following is a summary of debt transactions of the County for the year ended December 31, 2011: (See Notes K and L for the schedules of long-term liabilities and current maturities of long-term debt)

	Beginning of Year	Issued	Retired	End of Year
General Obligation Bonds	\$ 65,000	\$	\$ 65,000	-
Capital Leases	12,000	175,000	7,730	179,270
TOTAL LONG-TERM DEBT	\$ 77,000	\$ 175,000	\$ 72,730	\$ 179,270

Total interest expense for the year was \$2,927.

Bonded Indebtedness Limitation

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

Total asessed valuation as of November 12, 2010	\$ 139,693,199
3% Debt Limit	4,190,796
Total Outstanding General Obligation Debt	-
General Obligation Debt Margin	<u>\$ 4,190,796</u>

Conduit Debt

From time to time, the County has issued industrial revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are generally payable from and secured by the project financed and if needed, additional assets and/or revenues of the private-sector entity served by the bond issuance. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 2011, there was one series of industrial revenue bonds outstanding. The aggregate principal amount payable at December 31, 2011 could not be determined; however, their original issue amounts totaled \$9.99 million.

NOTES TO FINANCIAL STATEMENTS

ATCHISON COUNTY, KANSAS

December 31, 2011

NOTE D—DEFINED BENEFIT PENSION PLAN

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

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

The KPERS employer rate established by statute for January 1, 2011 thru March 31, 2011 and July 1, 2011 thru December 31, 2011 was 7.74 percent. For the period of April 1, 2011 thru June 30, 2011 the state issued a moratorium on the employer's insurance contributions of 1 percent, setting the employer's rate to 6.74 percent. The County employer contributions to KPERS for the years ending December 31, 2011, 2010, and 2009 were \$298,456, \$284,811, and \$215,342, respectively, equal to the statutory required contributions for each year. The KP&F employer rate established for the calendar year beginning in 2011 was 14.57 percent. Employers participating in KP&F also make contributions to amortize the liability for past service costs, if any, which is determined separately for each participating employer. The County's employer contributions to KP&F for the years ending December 31, 2011, 2010, and 2009 were \$64,411, \$49,259, and \$50,072, respectively, equal to the required contributions for each year as set forth by the legislature.

NOTE E—OTHER POST EMPLOYMENT BENEFIT

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

NOTES TO FINANCIAL STATEMENTS

ATCHISON COUNTY, KANSAS

December 31, 2011

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the County under this program.

NOTE F—COMMITMENTS AND CONTINGENCIES

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

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

NOTE G—BUDGETED FUNDS

The budget for County General Capital Improvement Fund was amended during 2011. The Summary of Expenditures – Actual and Budget (Statement 2) and Statement of Cash Receipts and Expenditures (Statement 3) reflects the amendments.

NOTE H- TRANSFERS

Operating transfers were as follows:

FROM	TO	Statutory Authority	Amount
General Fund	Diversion Fund	Equity transfer	\$ 11,082
Out of District	General Fund	Equity transfer	52
Elevator Project Fund	Special Bridge Project Fund	Equity transfer	91,570
Solid Waste Fund	Capital Outlay Reserve	12-1, 118	29,277
WA Harwi Trust	Atchison Senior Village	12-1, 118	225,000
			356,981

NOTES TO FINANCIAL STATEMENTS

ATCHISON COUNTY, KANSAS

December 31, 2011

NOTE I – VIOLATIONS OF KANSAS STATUTES

Budget Violation: K.S.A. 79-2935: Expenditures, including encumbrances, in any lawfully budgeted fund should not exceed the adopted budget of expenditures plus any reimbursements (budget credits) of current year expenditures for such fund for that budget year.

We noted one fund in violation of K.S.A. 79-2935, Atchison Senior Village, an enterprise fund, exceeded its legal budget by \$110,731.

Cash-Basis Violation: K.S.A. 10-1113: Municipalities are required to keep an unencumbered cash balance of zero or above in each individual fund at all times, unless exempted by Kansas Statute.

We noted one fund in violation of K.S.A. 10-1113, Joint Communication, a special revenue fund, had a reported unencumbered cash balance of (\$3,487) at December 31, 2011.

NOTE J – MANAGEMENT’S REVIEW OF SUBSEQUENT EVENTS

In preparing these financial statements, the County has evaluated events and transactions for potential recognition or disclosure through July 30, 2012, the date the financial statements were available to be issued.

NOTES TO FINANCIAL STATEMENTS

ATCHISON COUNTY, KANSAS

December 31, 2011

NOTE K - SCHEDULE OF LONG-TERM DEBT

The following is a schedule of changes in long-term debt for the County for the year ended December 31, 2011

	Interest Rate	Date Issued	Original Amount	Date of Final Maturity	Outstanding January 1, 2011	Issued	Retired	Net Change	Outstanding December 31, 2011	Interest Paid
General Obligation Bonds										
2001A Bridges	2.8-3.875%	12/1/2001	\$ 610,000	12/1/2011	\$ 65,000		\$ 65,000	\$ (65,000)	\$ -	\$ 2,521
TOTAL GENERAL OBLIGATION BONDS			<u>610,000</u>		<u>65,000</u>	<u>-</u>	<u>65,000</u>	<u>(65,000)</u>	<u>-</u>	<u>2,521</u>
Capital Leases										
2004 Ford Ambulance	3.50%	8/10/2010	12,000	8/10/2013	12,000		7,730	(7,730)	4,270	406
3 Trucks	2.85%	11/21/2011	175,000	11/21/2016		175,000		175,000	175,000	
TOTAL CAPITAL LEASES			<u>187,000</u>		<u>12,000</u>	<u>175,000</u>	<u>7,730</u>	<u>167,270</u>	<u>179,270</u>	<u>406</u>
Compensated absences (net change)					<u>255,557</u>	<u>4,634</u>		<u>4,634</u>	<u>260,191</u>	
TOTAL INDEBTEDNESS			<u>\$ 797,000</u>		<u>\$ 332,557</u>	<u>\$ 179,634</u>	<u>\$ 72,730</u>	<u>\$ 106,904</u>	<u>\$ 439,461</u>	<u>\$ 2,927</u>

NOTES TO FINANCIAL STATEMENTS

ATCHISON COUNTY, KANSAS

December 31, 2011

NOTE L: SCHEDULE OF MATURITY OF LONG TERM DEBT

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

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>Total</u>
PRINCIPAL						
Capital leases payable	<u>37,057</u>	<u>34,274</u>	<u>34,972</u>	<u>35,970</u>	<u>36,997</u>	<u>179,270</u>
TOTAL PRINCIPAL	<u>37,057</u>	<u>34,274</u>	<u>34,972</u>	<u>35,970</u>	<u>36,997</u>	<u>179,270</u>
INTEREST						
Capital leases payable	<u>5,279</u>	<u>4,050</u>	<u>3,080</u>	<u>2,082</u>	<u>1,055</u>	<u>15,546</u>
TOTAL INTEREST	<u>5,279</u>	<u>4,050</u>	<u>3,080</u>	<u>2,082</u>	<u>1,055</u>	<u>15,546</u>
TOTAL PRINCIPAL AND INTEREST	<u>\$ 42,336</u>	<u>\$ 38,324</u>	<u>\$ 38,052</u>	<u>\$ 38,052</u>	<u>\$ 38,052</u>	<u>\$ 194,816</u>

OTHER FINANCIAL INFORMATION

SCHEDULE A - RECONCILIATION OF 2010 TAX ROLL

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

2010 Tax roll - as adjusted:

County Clerk's abstract of 2010 tax roll	\$	17,895,505
Special assessments		127,742
16/20 M trucks		131,947
General tax differences		57
Adjustments to original tax roll:		
Added taxes		27,414
Cancelled taxes		(397)
Abated taxes		(44,816)
		<hr/>

Adjusted 2010 tax roll \$ 18,137,452

2010 tax roll - as accounted for:

Distributions	\$	17,655,118
Delinquent warrants		42,695
Delinquent redemptions		439,676
Current uncollected		(37)
		<hr/>

2010 tax roll accounted for \$ 18,137,452

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

Balance, Beginning of Year	<u>\$ 11,449</u>
Receipts:	
Clerk fees - State	135,094
Law enforcement training center	9,567
Interest	130
Fines	84,263
Marriage license fees	5,782
CC Supervision Fund	2,250
Clerk fees - County	8,970
Prosecuting attorney training center	1,329
County attorney fee	39,617
Law library	7,579
State attorney fee	23,894
Refund	90
Judicial branch surcharge	47,963
Indigent defense fees	6,544
Judgements, restitutions, etc.	232,865
Other	<u>67,432</u>
TOTAL RECEIPTS	<u>673,369</u>
Expenditures:	
To State Treasurer:	
Clerk fees	135,094
Law enforcement training center	9,567
Reinstatement fees	1,916
Interest	139
Fines	84,263
Marriage license fees	5,782
State attorney fee	23,894
Indigent defense fees	<u>6,544</u>
TOTAL EXPENDITURES TO STATE TREASURER	<u>267,199</u>

See independent auditors' report and notes to financial statements.

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

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

Expenditures:

To County Treasurer:

Clerk fees	\$	8,970
Prosecuting attorney training		1,329
County attorney fees		39,617
Law library		7,579
Refund		9
Other		61,976

TOTAL EXPENDITURES TO COUNTY TREASURER 119,480

Judgement, restitutions, and other	217,927
Judicial branch surcharge	47,963
CC Supervision Fund	2,250

268,140

TOTAL EXPENDITURES 654,819

Balance, End of Year \$ 29,999

Composition of ending balance:

Cash in Union State Bank Atchison, Kansas	<u><u>\$ 29,999</u></u>
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See independent auditors' report and notes to financial statements.

**SCHEDULE B - CASH RECEIPTS AND EXPENDITURES
LAW LIBRARY**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

Balance, Beginning of Year	\$	14,380
Receipts:		
Fees		7,258
Interest income		47
Miscellaneous		<u>130</u>
	TOTAL RECEIPTS	<u>7,435</u>
Expenditures:		
Books/publications		5,372
Computer/copier services		13,478
Insurance		275
Miscellaneous		<u>178</u>
	TOTAL EXPENDITURES	<u>19,303</u>
Balance, End of Year	\$	<u><u>2,512</u></u>
Composition of ending balance:		
Cash in Union State Bank, Atchison, Kansas	\$	<u><u>2,512</u></u>

See independent auditors' report and notes to financial statements.

**SCHEDULE B - CASH RECEIPTS AND EXPENDITURES
COUNTY ATTORNEY'S ACCOUNT**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2011

Balance, Beginning of Year	\$	69
Receipts:		
Miscellaneous		562
Expenditures:		
Miscellaneous		<u>589</u>
Balance, End of Year	\$	<u><u>42</u></u>
Composition of ending balance:		
Cash in United Bank of Kansas, Atchison, Kansas	\$	<u><u>42</u></u>

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