

**AUDITED FINANCIAL STATEMENT  
AND SUPPLEMENTARY INFORMATION**

**ATCHISON COUNTY, KANSAS**

**December 31, 2013**

Reese & Novelly, PA  
*Certified Public Accountants*  
Manhattan, Kansas

**Audited Financial Statement and Supplementary Information**

**Atchison County, Kansas**

**Year Ended December 31, 2013**

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## INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners  
Atchison County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Atchison County, Kansas Financial Reporting Entity (County), as of and for the year ended December 31, 2013, and the related notes to the financial statement (as listed in the table of contents).

### *Management's Responsibility for the Financial Statement*

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

### *Auditor's Responsibility*

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

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

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

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

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

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

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

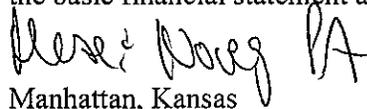
In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Atchison County, Kansas, as of December 31, 2013, or changes in its financial position 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 statement.

*Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Atchison County, Kansas Financial Reporting Entity, as of December 31, 2013, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

*Report on Supplementary Information*

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



Manhattan, Kansas  
June 10, 2014

**FINANCIAL STATEMENT  
AND NOTE DISCLOSURES**

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

<u>FUNDS</u>	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General	\$ 367,457	\$	\$ 9,703,851	\$ 9,656,958	\$ 414,350	\$ 267,110	\$ 681,460
Bond and Interest Funds:							
Bond and Interest	4,179		39,108	38,193	5,094		5,094
Special Purpose Funds:							
Road & Bridge	122,284		228,216	347,492	3,008		3,008
Law Enforcement	53,125		158,336	203,483	7,978		7,978
Memorial Hall			51,000	29,120	21,880		21,880
Fair	72		4,668	4,740	-		-
Election	6,564		5,204	11,768	-		-
Historical			10,929	10,929	-		-
Noxious Weed	84,109		118,956	174,252	28,813	680	29,493
Ambulance			46,131	45,368	763		763
Employee Benefits	335,700		283,102	263,851	354,951		354,951
Solid Waste	141,012		5,619	109,000	37,631		37,631
Joint Communication	2,006		72,559		74,565		74,565
Fair Maintenance	89		5,485	5,574	-		-
Appropriations:							
County Health			66,307	66,307	-		-
Home for the Aged	210		8,213	8,303	120	1,582	1,702
Mental Health	70		45,774	45,844	-		-
Soil Conservation			23,945	23,945	-		-
Extension Council			113,847	113,847	-		-
Mental Health Retardation			41,168	41,168	-		-
Council on Aging			104,789	104,789	-		-

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

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

<u>FUNDS</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Non-Budgeted Special Purpose Funds:							
Special Law Enforcement	4,071				4,071		4,071
Register of Deeds Technology Fund	31,155		18,734	34,185	15,704		15,704
Local Alcohol Liquor	639		425		1,064		1,064
Special Highway			420,851	57,600	363,251		363,251
Special Machinery	26,518		159,682	139,000	47,200		47,200
Special Parks & Recreation	3,768		426		4,194		4,194
County General Capital Improvement	529,209		987,726	309,681	1,207,254	18,470	1,225,724
Noxious Weed Capital Outlay	22,525		8,500	19,349	11,676		11,676
K-9 Fund	8				8		8
Education Incentive Program	116				116		116
Crime Prevention	5		6,230		6,235		6,235
Conceal & Carry Fund	7,467		4,520		11,987		11,987
Sex Offender Registration Fund	2,985		2,400	20	5,365		5,365
Special Motor Vehicle	44,082		109,820	133,082	20,820		20,820
Prosecuting Attorney & Training Fund	60		1,383	1,136	307		307
Diversion Fund	13,417		3,800	4,254	12,963		12,963
Juvenile Supervision Fund	3,301		1,500		4,801		4,801
County Attorney Worthless Check Fund	1,878		1,121		2,999		2,999
Safety Committee	6,021		650	1,564	5,107		5,107
Capital & Equipment Reserves:							
Memorial Hall Renovation	12,273		1,870		14,143		14,143
Grants:							
Grants fund			369,000	184,990	184,010		184,010
Car Seat Loaner Program	794				794		794
Hazard Analysis/Mitigation	896				896		896
CERT	10,326			631	9,695		9,695
KDWP-CFAP Program	14,670		1,854		16,524		16,524

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

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

<u>FUNDS</u>	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
EMPG Grant	17,262		6,061	4,609	18,714		18,714
Enhanced Wireless 911	333,378		99,064	113,131	319,311	537	319,848
AISP	36,509		183,191	162,126	57,574	242	57,816
JISP	7,037		40,161	42,339	4,859	187	5,046
CMA	33,699		75,007	73,105	35,601	283	35,884
CDBG Elevator Grant			55,491	55,491	-		-
<b>TOTAL SPECIAL PURPOSE FUNDS</b>	<b>1,909,310</b>		<b>3,953,715</b>	<b>2,946,073</b>	<b>2,916,952</b>	<b>21,981</b>	<b>2,938,933</b>
Capital Projects:							
Special Bridge Project	93,630		92		93,722		93,722
Business Funds:							
Atchison Senior Village	671,892		3,347,811	3,428,434	591,269	91,674	682,943
Nursing Home Improvement	73,723				73,723		73,723
Atchison Senior Village Reserve			81,700	16,252	65,448		65,448
<b>TOTAL BUSINESS FUNDS</b>	<b>745,615</b>		<b>3,429,511</b>	<b>3,444,686</b>	<b>730,440</b>	<b>91,674</b>	<b>822,114</b>
Fiduciary Type Funds:							
Heritage Trust	1,128		5,619	5,269	1,478		1,478
W A Harwi Trust			180,000	180,000	-		-
<b>TOTAL FIDUCIARY TYPE FUNDS</b>	<b>1,128</b>		<b>185,619</b>	<b>185,269</b>	<b>1,478</b>		<b>1,478</b>
<b>TOTAL REPORTING ENTITY</b>	<b>\$ 3,121,319</b>	<b>\$ -</b>	<b>\$ 17,311,896</b>	<b>\$ 16,271,179</b>	<b>\$ 4,162,036</b>	<b>\$ 380,765</b>	<b>\$ 4,542,801</b>

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

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

Composition of Cash:

Checking accounts	\$ 13,659,642
Certificates of deposit	3,580,376
Savings	470,593
County Attorney	42
Clerk of the District Court	209,415
Law Library	16,246
Clerk - fish & game account	108
Clerk - withholding account	166
Inmate Fund	13,006
Cash on hand	<u>1,000</u>
TOTAL CASH	17,950,594
Agency Funds per Schedule 3	<u>(13,407,793)</u>
TOTAL REPORTING ENTITY (EXCLUDING AGENCY)	<u><u>\$ 4,542,801</u></u>

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

## NOTES TO FINANCIAL STATEMENT

### ATCHISON COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2013

#### NOTE A—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

#### *Governmental Funds*

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

## NOTES TO FINANCIAL STATEMENT

### ATCHISON COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2013

Special Purpose Funds are used to account for the proceeds of specific tax levies and other specific revenue sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

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

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

#### *Business Funds*

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

#### *Fiduciary Funds*

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

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

3. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America: The municipal reporting entity prepares the financial statements using *Kansas Municipal Audit and Accounting Guide (KMAAG)* regulatory basis of accounting, which is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas.

The *KMAAG* regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. Receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances.

## NOTES TO FINANCIAL STATEMENT

### ATCHISON COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2013

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 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. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The *KMAAG* regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflow or outflows, other than those mentioned above.

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

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

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

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

All legal annual operating budgets are prepared using the regulatory basis of accounting in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances.

## NOTES TO FINANCIAL STATEMENT

### ATCHISON COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2013

Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

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

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

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

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

K.S.A. 12-17, 118: Neighborhood Revitalization fund

K.S.A. 19-119: County Equipment Reserve funds

K.S.A. 19-120: Multi-year Capital Improvement funds

K.S.A. 19-15, 136: Special Building funds

K.S.A. 28-115a: Register of Deeds Technology funds

K.S.A. 68-141g: Special Road, Bridge or Street Building Machinery, Equipment and Bridge Building funds

K.S.A. 68-559a: Special Road and Bridge fund

K.S.A. 68-590: Special Highway Improvement fund

K.S.A. 68-1135: Special Bridge and Culvert fund

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

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

## NOTES TO FINANCIAL STATEMENT

### ATCHISON COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2013

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

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

#### NOTE B – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

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

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

We noted four funds in violation of K.S.A. 79-2935. Road and Bridge, Law Enforcement, and Solid Waste, general government special purpose funds, exceeded their legal budgets by \$122,000, \$53,406, and \$90,177, respectively, due to the transfer of funds. Atchison Senior Village, a business fund, exceeded its legal budget by \$140,350.

2. Amendments to Legal Budgets: The legal budget for the Atchison Senior Village was amended during 2013.

#### NOTE C – DEPOSITS AND INVESTMENTS

As of December 31, 2013, the Municipality's investments consisted of short-term certificates of deposit.

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

## NOTES TO FINANCIAL STATEMENT

### ATCHISON COUNTY, KANSAS FINANCIAL REPORTING ENTITY

**December 31, 2013**

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

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

*Custodial credit risk – deposits:* Custodial credit risk is the risk that in the event of a bank failure, the Municipality's deposits may not be returned to it. State statutes require the Municipality's deposits in financial institutions to be entirely covered by federally depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The Municipality's designated "peak periods" are from December 1 – January 29 and May 1 – June 29. All deposits were legally secured at December 31, 2013.

At December 31, 2013, the carrying amount of the Municipality's deposits, including certificates of deposit, was \$17,950,594 and the bank balance was \$18,267,341. The bank balance was held by four banks which did not result in a concentration of credit risk. Of the bank balance, \$1,493,061 was covered by federal depository insurance; \$9,631,200 was collateralized with securities held by the pledging financial institutions' agents in the Municipality's name, and the balance of \$7,143,080 was unsecured under a designated peak period.

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

#### Cash with Special Obligation Bonds Trustee:

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

**NOTES TO FINANCIAL STATEMENT**

**ATCHISON COUNTY, KANSAS FINANCIAL REPORTING ENTITY**

**December 31, 2013**

The funds held by the Trustee are as follows:

**Investment Type:**

Mutual Funds: Federated Government Obligations	
Management and Operating Reserve Fund	\$287,861
Debt Service Fund	328,844
Sales Tax Revenue Fund	<u>41,423</u>
Total Mutual Funds	<u>\$658,128</u>

**NOTE D—LONG TERM DEBT**

The following is a summary of debt transactions of the Municipality for the year ended December 31, 2013. See Notes L and M for the schedules of long-term liabilities and current maturities of long-term debt.

	Payable Beginning of Year	Issued	Retired	Payable End of Year
	<u>Year</u>	<u>Issued</u>	<u>Retired</u>	<u>of Year</u>
Special Obligation: Sales Tax Revenue Bond	\$ 4,661,164		\$ 262,521	\$ 4,398,643
Capital Leases	142,078	355,000	34,139	462,939
Total	<u>\$ 4,803,242</u>	<u>\$ 355,000</u>	<u>\$ 296,660</u>	<u>\$ 4,861,582</u>

Total interest expense for the year was \$167,553.

Special Obligation: Sales Tax Revenue Bonds:

In 2007, the County issued Atchison County Sales Tax Revenue bonds in the amount of \$5,180,000. The proceeds were used to finance the construction and maintenance of sports and recreational facilities in the County. An excise/sales tax has been imposed on purchases made within Atchison County and will be used to retire the bonds. In 2012, the County issued Atchison County Sales Tax Refunding Revenue Bonds in the amount of \$4,810,000 for the purpose of refunding the Outstanding Series 2007-A bonds and related reserves and financing costs. Because the retired bonds were never intended to be a permanent financing mechanism and because of the structure of the retired bonds (a maturity of less than three years with all principal due at maturity), a meaningful comparison of debt service between the new debt and the retired debt and a meaningful analysis of the economic gain or loss on the transaction cannot be made. The bonds are considered a special obligation to the County secured by a pledge of the excise/sales tax revenues. The bonds are not a general obligation to the County, nor do they go against the County's debt limit. Interest on bonds is payable monthly at 3.6 percent.

## NOTES TO FINANCIAL STATEMENT

### ATCHISON COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2013

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

#### Conduit Debt

From time to time, the Municipality has issued industrial revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are generally payable from and secured by the project financed and if needed, additional assets and/or revenues of the private-sector entity served by the bond issuance. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the Municipality, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statement. As of December 31, 2013, there was one series of industrial revenue bonds outstanding. The aggregate principal amount payable at December 31, 2013 could not be determined; however, their original issue amounts totaled \$9.99 million.

#### **NOTE E—DEFINED BENEFIT PENSION PLAN**

*Plan Description:* The non-school Municipality participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas law. 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. Those reports 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 and K.S.A. 74-49,210 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at four percent of covered salary for Tier 1 members and at six percent of covered salary for Tier 2 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at seven 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. Kansas 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. Kansas law sets a limitation on annual increases in the employer contribution rates.

## **NOTES TO FINANCIAL STATEMENT**

### **ATCHISON COUNTY, KANSAS FINANCIAL REPORTING ENTITY**

**December 31, 2013**

#### **NOTE F—OTHER POST EMPLOYMENT BENEFIT**

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

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

#### **NOTE G—COMPENSATED ABSENCES**

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

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

At December 31, 2013, the Municipality's liability for unused vacation and sick time is approximately \$254,900, attributable to both governmental and business funds.

**NOTES TO FINANCIAL STATEMENT**

**ATCHISON COUNTY, KANSAS FINANCIAL REPORTING ENTITY**

**December 31, 2013**

**NOTE H—CAPITAL PROJECTS**

At year-end, capital projects authorizations with approved change orders compared with disbursement and accounts payable from inception are as follows:

<u>Project Name</u>	<u>Cash disbursements and accounts payable to date</u>	<u>Project Authorizations</u>
CDBG Elevator/Womens Bathroom	\$ 336,800	\$ 362,355

**NOTE I—COMMITMENTS AND CONTINGENCIES**

Construction Contracts: At December 31, 2013, the Municipality had several pending construction project contracts. Commitments related to significant contracts include contracts for the Municipality’s street improvements.

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

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

**NOTES TO FINANCIAL STATEMENT**

**ATCHISON COUNTY, KANSAS FINANCIAL REPORTING ENTITY**

**December 31, 2013**

**NOTE J—TRANSFERS**

Operating transfers were as follows:

<u>FROM</u>	<u>TO</u>	<u>Statutory Authority</u>	<u>Amount</u>
General Fund	Capital improvement fund	K.S.A. 19-120	\$ 801,864
Road & Bridge Fund	County General Fund	K.S.A. 79-2958	225,492
Law Enforcement Fund	County General Fund	K.S.A. 79-2958	150,077
Election Fund	County General Fund	K.S.A. 79-2958	11,768
Ambulance Fund	County General Fund	K.S.A. 79-2958	45,368
Employee Benefits fund	County General Fund	K.S.A. 79-2958	263,851
Road & Bridge Fund	Special Machinery	K.S.A. 68-141g	122,000
Law Enforcement Fund	Capital improvement fund	K.S.A. 19-120	46,600
Special Motor Vehicle	County General Fund	K.S.A. 8-145	44,082
Noxious Weed	NW Capital Outlay	K.S.A. 2-1318	8,500
Atchison Senior Village	ASV Capital Outlay	K.S.A. 19-120	81,700
Solid Waste	Capital improvement fund	K.S.A. 19-120	109,000
			<u>\$ 1,910,302</u>

**NOTE K—MANAGEMENT’S REVIEW OF SUBSEQUENT EVENTS**

In preparing these financial statements, the Municipality has evaluated events and transactions for potential recognition or disclosure through June 10, 2014, the date the financial statements were available to be issued.

**NOTES TO FINANCIAL STATEMENTS**

**ATCHISON COUNTY, KANSAS**

**December 31, 2013**

**NOTE L - SCHEDULE OF LONG-TERM DEBT**

The following is a schedule of changes in long-term debt for the County for the year ended December 31, 2013

	<u>Interest Rate</u>	<u>Date Issued</u>	<u>Original Amount</u>	<u>Date of Final Maturity</u>	<u>Outstanding January 1, 2013</u>	<u>Issued</u>	<u>Retired</u>	<u>Net Change</u>	<u>Outstanding December 31, 2013</u>	<u>Interest Paid</u>
Special Obligation Sales Tax Revenue Bond; Series 2012 Refunding	3.60%	5/1/2012	<u>4,810,000</u>	12/1/2026	<u>\$ 4,661,164</u>		<u>\$ 262,521</u>	<u>\$(262,521)</u>	<u>\$ 4,398,643</u>	<u>\$ 163,498</u>
Capital Leases										
2004 Ford Ambulance	3.50%	8/10/2010	12,000	8/10/2013	137		137	(137)	-	5
Elevator	2.85%	11/21/2011	175,000	11/21/2016	141,941		34,002	(34,002)	107,939	4,050
Ambulance/Memorial Hall	1.88%	3/20/2013	<u>355,000</u>	3/20/2018		<u>355,000</u>		<u>355,000</u>	<u>355,000</u>	
<b>TOTAL CAPITAL LEASES</b>			<u>542,000</u>		<u>142,078</u>	<u>355,000</u>	<u>34,139</u>	<u>320,861</u>	<u>462,939</u>	<u>4,055</u>
<b>TOTAL INDEBTEDNESS</b>			<u>\$5,352,000</u>		<u>\$ 4,803,242</u>	<u>\$ 355,000</u>	<u>\$ 296,660</u>	<u>\$ 58,340</u>	<u>\$ 4,861,582</u>	<u>\$ 167,553</u>

**NOTES TO FINANCIAL STATEMENTS**

**ATCHISON COUNTY, KANSAS**

**December 31, 2013**

**NOTE M: SCHEDULE OF MATURITY OF LONG TERM DEBT**

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

	2014	2015	2016	2017	2018	2019-2023	2024-2028	Total
<b>PRINCIPAL</b>								
Special Obligation Sales Tax Revenue Bond	272,129	282,089	292,414	303,116	314,210	1,752,205	1,182,480	4,398,643
Capital leases payable	103,354	105,638	107,964	72,312	73,671			462,939
<b>TOTAL PRINCIPAL</b>	<b>375,483</b>	<b>387,727</b>	<b>400,378</b>	<b>375,428</b>	<b>387,881</b>	<b>1,752,205</b>	<b>1,182,480</b>	<b>4,861,582</b>
<b>INTEREST</b>								
Special Obligation Sales Tax Revenue Bond	153,890	143,930	133,606	122,903	111,809	377,893	65,209	1,109,240
Capital leases payable	9,754	7,470	5,146	2,744	1,385			26,499
<b>TOTAL INTEREST</b>	<b>163,644</b>	<b>151,400</b>	<b>138,752</b>	<b>125,647</b>	<b>113,194</b>	<b>377,893</b>	<b>65,209</b>	<b>1,135,739</b>
<b>TOTAL PRINCIPAL AND INTEREST</b>	<b>\$ 539,127</b>	<b>\$ 539,127</b>	<b>\$ 539,130</b>	<b>\$ 501,075</b>	<b>\$ 501,075</b>	<b>\$2,130,098</b>	<b>\$1,247,689</b>	<b>\$ 5,997,321</b>

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	<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 Type Funds:					
General	\$ 9,875,142	\$	\$ 9,875,142	\$ 9,656,958	\$ 218,184
Bond and Interest Funds:					
Bond and Interest	43,481		43,481	38,193	5,288
Special Purpose Funds:					
Road and Bridge	225,492		225,492	347,492	(122,000)
Law Enforcement	150,077		150,077	203,483	(53,406)
Memorial Hall	56,171		56,171	29,120	27,051
Fair	5,059		5,059	4,740	319
Election	25,967		25,967	11,768	14,199
Historical	11,960		11,960	10,929	1,031
Noxious Weed	178,545		178,545	174,252	4,293
Ambulance	45,368		45,368	45,368	
Employee Benefits	263,851		263,851	263,851	
Solid Waste	18,823		18,823	109,000	(90,177)
Joint Communication	71,986		71,986		71,986
Fair Maintenance	6,072		6,072	5,574	498

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	Certified Budget <u>(As Amended)</u>	Adjustment for Qualifying <u>Budget Credits</u>	Total Budget <u>for Comparison</u>	Expenditures Chargeable to <u>Current Year</u>	Favorable (Unfavorable) <u>Variance</u>
Appropriation Funds:					
County Health	72,855		72,855	66,307	6,548
Home for the Aged	10,099		10,099	8,303	1,796
Mental Health	50,572		50,572	45,844	4,728
Soil Conservation	26,440		26,440	23,945	2,495
Extension Council	129,325		129,325	113,847	15,478
Mental Health Retardation	45,515		45,515	41,168	4,347
Council on Aging	115,313		115,313	104,789	10,524
Business Funds:					
Atchison Senior Village	3,288,084		3,288,084	3,428,434	(140,350)

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	Budget	Actual	Favorable (Unfavorable) Variance
<b>Cash Receipts:</b>			
Ad valorem tax	\$ 6,101,247	\$ 5,414,728	\$ (686,519)
Motor vehicle tax	104,074	105,127	1,053
16/20M vehicle tax	9,546	10,895	1,349
Recreation vehicle tax	1,142	966	(176)
Delinquent tax		6,277	6,277
Excise Tax		25	25
Redemptions	1,000	16,332	15,332
Sales and use tax	1,390,000	1,254,320	(135,680)
Local alcohol liquor tax	300	426	126
In lieu of tax	4,000	8,857	4,857
Miscellaneous tax revenue	10,500	12,312	1,812
Licenses, permits, and fees	365,300	523,406	158,106
Charges for services	700,000	513,479	(186,521)
Use of money and property	75,000	89,703	14,703
Fines, forfeitures, and penalties		1,710	1,710
Reimbursements	10,000	27,924	17,924
Grants		1,144	1,144
Miscellaneous	123,000	975,582	852,582
Operating transfers	812,985	740,638	(72,347)
<b>TOTAL CASH RECEIPTS</b>	<b>9,708,094</b>	<b>9,703,851</b>	<b>(4,243)</b>
<b>Expenditures:</b>			
<b>County Commission:</b>			
Personnel services	97,515	110,641	(13,126)
Contractual services and other charges	9,780	8,273	1,507
Materials and supplies	1,300	461	839
<b>TOTAL COUNTY COMMISSION</b>	<b>108,595</b>	<b>119,375</b>	<b>(10,780)</b>
<b>County Clerk:</b>			
Personnel services	220,380	192,046	28,334
Contractual services and other charges	17,795	19,958	(2,163)
Materials and supplies	3,000	2,826	174
<b>TOTAL COUNTY CLERK</b>	<b>241,175</b>	<b>214,830</b>	<b>26,345</b>

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	Budget	Actual	Favorable (Unfavorable) Variance
County Treasurer:			
Personnel services	248,641	232,297	16,344
Contractual services and other charges	21,350	21,363	(13)
Materials and supplies	200		200
	<hr/>	<hr/>	<hr/>
TOTAL COUNTY TREASURER	270,191	253,660	16,531
County Attorney:			
Personnel services	219,929	218,093	1,836
Contractual services and other charges	20,000	13,784	6,216
Materials and supplies	5,000	1,735	3,265
Capital outlay		819	(819)
	<hr/>	<hr/>	<hr/>
TOTAL COUNTY ATTORNEY	244,929	234,431	10,498
Register of Deeds:			
Personnel services	127,324	128,123	(799)
Contractual services and other charges	3,500	4,647	(1,147)
Materials and supplies	3,000	2,105	895
	<hr/>	<hr/>	<hr/>
TOTAL REGISTER OF DEEDS	133,824	134,875	(1,051)
Clerk of the District Court:			
Contractual services and other charges	52,965	25,373	27,592
Materials and supplies		12,662	(12,662)
Capital outlay		3,664	(3,664)
	<hr/>	<hr/>	<hr/>
TOTAL CLERK OF THE DISTRICT COURT	52,965	41,699	11,266
County Lake			
Personnel services	35,273	34,267	1,006
Contractual services and other charges	4,502	3,452	1,050
Materials and supplies	385	8,664	(8,279)
Capital outlay		10,240	(10,240)
	<hr/>	<hr/>	<hr/>
TOTAL COUNTY LAKE	40,160	56,623	(16,463)

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	Budget	Actual	Favorable (Unfavorable) Variance
Building Maintenance			
Personnel services	151,630	149,994	1,636
Contractual services and other charges	3,485	3,212	273
Materials and supplies	10,738	7,566	3,172
Capital outlay	21,629	18,316	3,313
<b>TOTAL BUILDING MAINTENANCE</b>	<b>187,482</b>	<b>179,088</b>	<b>8,394</b>
Local Emergency Management:			
Personnel services	77,671	58,958	18,713
Contractual services and other charges	18,550	17,745	805
Materials and supplies	12,800	11,301	1,499
Capital outlay	45,000	30,744	14,256
<b>TOTAL LOCAL EMERGENCY MANAGEMENT</b>	<b>154,021</b>	<b>118,748</b>	<b>35,273</b>
County Counselor:			
Personnel services	42,241	54,237	(11,996)
Contractual services and other charges		1,549	(1,549)
<b>TOTAL COUNTY COUNSELOR</b>	<b>42,241</b>	<b>55,786</b>	<b>(13,545)</b>
Appraiser:			
Personnel services	334,820	274,645	60,175
Contractual services and other charges	18,150	22,987	(4,837)
Materials and supplies	11,450	9,684	1,766
Capital outlay	26,200	23,996	2,204
<b>TOTAL APPRAISER</b>	<b>390,620</b>	<b>331,312</b>	<b>59,308</b>
Road and Bridge:			
Personnel services	797,777	688,875	108,902
Contractual services and other charges	200,000	103,666	96,334
Materials and supplies	1,500,000	1,486,811	13,189
Capital outlay		39,200	(39,200)
<b>TOTAL ROAD AND BRIDGE</b>	<b>2,497,777</b>	<b>2,318,552</b>	<b>179,225</b>

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	Budget	Actual	Favorable (Unfavorable) Variance
Law Enforcement:			
Personnel services	1,331,868	657,315	674,553
Contractual services and other charges	393,530	37,765	355,765
Materials and supplies	110,000	99,498	10,502
Capital outlay		2,275	(2,275)
Total Law Enforcement	1,835,398	796,853	1,038,545
Law Enforcement: Jail			
Personnel services		708,088	(708,088)
Contractual services and other charges		289,730	(289,730)
Materials and supplies		40,227	(40,227)
Capital outlay		2,736	(2,736)
Total Law Enforcement: Jail	-	1,040,781	(1,040,781)
TOTAL LAW ENFORCEMENT	1,835,398	1,837,634	(2,236)
Solid Waste			
Personnel services	248,650	241,060	7,590
Contractual services and other charges	585,000	459,528	125,472
Materials and supplies	75,000	70,228	4,772
Capital outlay	10,000	153	9,847
TOTAL SOLID WASTE	918,650	770,969	147,681
IT/GIS			
Personnel services	154,100	100,686	53,414
Contractual services and other charges	18,203	16,972	1,231
Materials and supplies	6,850	3,004	3,846
Capital outlay	12,250	14,784	(2,534)
TOTAL IT/GIS	191,403	135,446	55,957

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	Budget	Actual	Favorable (Unfavorable) Variance
Election			
Personnel services	9,391	16,289	(6,898)
Contractual services and other charges	46,084	37,805	8,279
Materials and supplies	5,000	2,333	2,667
TOTAL ELECTION	60,475	56,427	4,048
Ambulance			
Contractual services and other charges	650,000	650,571	(571)
Materials and supplies	150,000	104,481	45,519
TOTAL AMBULANCE	800,000	755,052	44,948
Joint Communications			
Personnel services	389,914	412,036	(22,122)
Contractual services and other charges	20,300	22,617	(2,317)
Materials and supplies	6,200	4,753	1,447
Capital outlay	5,000	275	4,725
TOTAL JOINT COMMUNICATIONS	421,414	439,681	(18,267)
General Administration			
Personnel services	120,000	38,821	81,179
Contractual services and other charges	191,144	185,293	5,851
Materials and supplies	10,000	4,079	5,921
Capital outlay	10,000	2,956	7,044
Tort liability	141,000	140,335	665
Employee benefits	392,644	95,702	296,942
Other expenses		7,188	(7,188)
TOTAL GENERAL ADMINISTRATION	864,788	474,374	390,414
General Court:			
Personnel services		2,253	(2,253)
Contractual services and other charges	104,000	106,738	(2,738)
TOTAL GENERAL COURT	104,000	108,991	(4,991)

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	Budget	Actual	Favorable (Unfavorable) Variance
Appropriations and Donations:			
NEK Environment	10,000	10,000	-
Economic development	33,290	9,190	24,100
Tourism	7,000	7,000	-
NEK- Cap	2,550	2,550	-
Juvenile Detention	20,000	37,075	(17,075)
Area Agency on Aging	1,694	1,694	-
Safety Committee	2,000	2,000	-
Doves	5,500	5,500	-
Adult Learning Center	3,300	3,300	-
Day Care	6,000	6,000	-
Juneteenth	500	500	-
Glacial Hills	1,000	1,000	-
Amelia Earhart Festival	6,000	6,000	-
Memorial Hall Project	125,000	125,000	-
Other donations and appropriations	1,200	732	468
<b>TOTAL APPROPRIATIONS AND DONATIONS</b>	<b>225,034</b>	<b>217,541</b>	<b>7,493</b>
Neighborhood Revitalization Rebate	90,000		90,000
Transfers out		801,864	(801,864)
<b>TOTAL EXPENDITURES</b>	<b>9,875,142</b>	<b>9,656,958</b>	<b>218,184</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(167,048)</b>	<b>46,893</b>	<b>213,941</b>
Beginning Unencumbered Cash Balance	227,456	367,457	140,001
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ 60,408</b>	<b>\$ 414,350</b>	<b>\$ 353,942</b>

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 36,472	\$ 32,461	\$ (4,011)
Motor vehicle tax	4,822	4,924	102
16/20M vehicle tax	668	697	29
Recreation vehicle tax	53	45	(8)
Delinquent tax		104	104
Excise Tax		1	1
Redemptions		876	876
<b>TOTAL CASH RECEIPTS</b>	<u>42,015</u>	<u>39,108</u>	<u>(2,907)</u>
Expenditures:			
Debt payments	43,000	38,193	4,807
Neighborhood revitalization rebate	481		481
<b>TOTAL EXPENDITURES</b>	<u>43,481</u>	<u>38,193</u>	<u>5,288</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	(1,466)	915	2,381
Beginning Unencumbered Cash Balance	<u>1,827</u>	<u>4,179</u>	<u>2,352</u>
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<u><u>\$ 361</u></u>	<u><u>\$ 5,094</u></u>	<u><u>\$ 4,733</u></u>

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Motor vehicle tax	\$ 182,354	\$ 183,347	\$ 993
16/20M vehicle tax	15,378	16,033	655
Recreation vehicle tax	2,002	1,688	(314)
Delinquent tax		2,527	2,527
Excise Tax		45	45
Redemptions	25,000	24,576	(424)
<b>TOTAL CASH RECEIPTS</b>	<b>224,734</b>	<b>228,216</b>	<b>3,482</b>
Expenditures:			
Operating transfers	225,492	347,492	(122,000)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(758)</b>	<b>(119,276)</b>	<b>(118,518)</b>
Beginning Unencumbered Cash Balance	758	122,284	121,526
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ 3,008</b>	<b>\$ 3,008</b>

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	Budget	Actual	Favorable (Unfavorable) Variance
<b>Cash Receipts:</b>			
Motor vehicle tax	\$ 113,210	\$ 114,097	\$ 887
16/20M vehicle tax	10,479	10,926	447
Recreation vehicle tax	1,243	1,049	(194)
Delinquent tax		1,595	1,595
Excise Tax	69	28	(41)
Redemptions		15,657	15,657
Fines, forfeitures, and penalties		12,673	12,673
Reimbursements		947	947
Miscellaneous		1,364	1,364
<b>TOTAL CASH RECEIPTS</b>	<b>125,001</b>	<b>158,336</b>	<b>33,335</b>
<b>Expenditures:</b>			
Contractual and other expenditures		5,145	(5,145)
Material and supplies		1,661	(1,661)
Operating transfers	150,077	196,677	(46,600)
<b>TOTAL EXPENDITURES</b>	<b>150,077</b>	<b>203,483</b>	<b>(53,406)</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(25,076)</b>	<b>(45,147)</b>	<b>(20,071)</b>
Beginning Unencumbered Cash Balance	25,076	53,125	28,049
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ 7,978</b>	<b>\$ 7,978</b>

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 52,397	\$ 46,590	\$ (5,807)
Motor vehicle tax	3,508	3,524	16
16/20M vehicle tax	286	298	12
Recreation vehicle tax	39	32	(7)
Delinquent tax		89	89
Excise Tax	2	1	(1)
Redemptions		466	466
<b>TOTAL CASH RECEIPTS</b>	<b>56,232</b>	<b>51,000</b>	<b>(5,232)</b>
Expenditures:			
Material and supplies	25,000		25,000
Allocations and distributions	30,480	29,120	1,360
Neighborhood revitalization rebate	691		691
<b>TOTAL EXPENDITURES</b>	<b>56,171</b>	<b>29,120</b>	<b>27,051</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>61</b>	<b>21,880</b>	<b>21,819</b>
Beginning Unencumbered Cash Balance	458		(458)
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ 519</b>	<b>\$ 21,880</b>	<b>\$ 21,361</b>

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 4,496	\$ 4,087	\$ (409)
Motor vehicle tax	463	465	2
16/20M vehicle tax	39	41	2
Recreation vehicle tax	5	4	(1)
Delinquent tax		9	9
Redemptions	40	62	22
<b>TOTAL CASH RECEIPTS</b>	<b>5,043</b>	<b>4,668</b>	<b>(375)</b>
Expenditures:			
Allocations and distributions	5,000	4,740	260
Neighborhood revitalization rebate	59		59
<b>TOTAL EXPENDITURES</b>	<b>5,059</b>	<b>4,740</b>	<b>319</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(16)</b>	<b>(72)</b>	<b>(56)</b>
Beginning Unencumbered Cash Balance	61	72	11
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ 45</b>	<b>\$ -</b>	<b>\$ (45)</b>

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Motor vehicle tax	\$ 3,747	\$ 3,821	\$ 74
16/20M vehicle tax	500	521	21
Recreation vehicle tax	41	35	(6)
Delinquent tax		62	62
Excise Tax		1	1
Redemptions		715	715
Miscellaneous		49	49
Operating transfers	5,000		(5,000)
	<u>9,288</u>	<u>5,204</u>	<u>(4,084)</u>
<b>TOTAL CASH RECEIPTS</b>	<u>9,288</u>	<u>5,204</u>	<u>(4,084)</u>
Expenditures:			
Operating transfers	<u>25,967</u>	<u>11,768</u>	<u>14,199</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(16,679)</b>	<b>(6,564)</b>	<b>10,115</b>
Beginning Unencumbered Cash Balance	16,679	6,564	(10,115)
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 10,284	\$ 9,225	\$ (1,059)
Motor vehicle tax	1,358	1,365	7
16/20M vehicle tax	113	117	4
Recreation vehicle tax	15	13	(2)
Delinquent tax		27	27
Excise Tax	1		(1)
Redemptions	150	182	32
<b>TOTAL CASH RECEIPTS</b>	<u>11,921</u>	<u>10,929</u>	<u>(992)</u>
Expenditures:			
Allocations and distributions	11,824	10,929	895
Neighborhood revitalization rebate	136		136
<b>TOTAL EXPENDITURES</b>	<u>11,960</u>	<u>10,929</u>	<u>1,031</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	(39)	-	39
Beginning Unencumbered Cash Balance	<u>141</u>		<u>(141)</u>
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<u>\$ 102</u>	<u>\$ -</u>	<u>\$ (102)</u>

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	Budget	Actual	Favorable (Unfavorable) Variance
<b>Cash Receipts:</b>			
Ad valorem tax	\$ 39,086	\$ 34,797	\$ (4,289)
Motor vehicle tax	8,927	8,882	(45)
16/20M vehicle tax	431	450	19
Recreation vehicle tax	98	82	(16)
Delinquent tax		152	152
Excise Tax		2	2
Redemptions	1,000	1,182	182
Charges for services	60,000	73,396	13,396
Miscellaneous		13	13
	<u>109,542</u>	<u>118,956</u>	<u>9,414</u>
<b>TOTAL CASH RECEIPTS</b>	<b>109,542</b>	<b>118,956</b>	<b>9,414</b>
<b>Expenditures:</b>			
Personnel expenditures	49,753	49,030	723
Contractual and other expenditures	14,950	12,237	2,713
Material and supplies	106,550	103,289	3,261
Capital Outlay	7,000	1,196	5,804
Operating transfers		8,500	(8,500)
Neighborhood revitalization rebate	292		292
	<u>178,545</u>	<u>174,252</u>	<u>4,293</u>
<b>TOTAL EXPENDITURES</b>	<b>178,545</b>	<b>174,252</b>	<b>4,293</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(69,003)</b>	<b>(55,296)</b>	<b>13,707</b>
Beginning Unencumbered Cash Balance	69,390	84,109	14,719
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<u><u>\$ 387</u></u>	<u><u>\$ 28,813</u></u>	<u><u>\$ 28,426</u></u>

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Motor vehicle tax	\$ 37,005	\$ 37,184	\$ 179
16/20M vehicle tax	3,041	3,171	130
Recreation vehicle tax	406	342	(64)
Delinquent tax		512	512
Excise Tax		9	9
Redemptions		4,913	4,913
<b>TOTAL CASH RECEIPTS</b>	<b>40,452</b>	<b>46,131</b>	<b>5,679</b>
Expenditures:			
Operating transfers	45,368	45,368	-
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(4,916)</b>	<b>763</b>	<b>5,679</b>
Beginning Unencumbered Cash Balance	4,916		(4,916)
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ 763</b>	<b>\$ 763</b>

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Motor vehicle tax	\$ 217,986	\$ 218,184	\$ 198
16/20M vehicle tax	14,976	15,615	639
Recreation vehicle tax	2,393	2,012	(381)
Delinquent tax		2,792	2,792
Excise Tax	133	53	(80)
Redemptions		23,267	23,267
Reimbursements		20,946	20,946
Miscellaneous		233	233
<b>TOTAL CASH RECEIPTS</b>	<b>235,488</b>	<b>283,102</b>	<b>47,614</b>
Expenditures:			
Operating transfers	263,851	263,851	-
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(28,363)</b>	<b>19,251</b>	<b>47,614</b>
Beginning Unencumbered Cash Balance	28,363	335,700	307,337
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ 354,951</b>	<b>\$ 354,951</b>

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Licenses, permits, and fees	\$	\$ 5,420	\$ 5,420
Reimbursements		199	199
<b>TOTAL CASH RECEIPTS</b>	<u>-</u>	<u>5,619</u>	<u>5,619</u>
Expenditures:			
Operating transfers	<u>18,823</u>	<u>109,000</u>	<u>(90,177)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<u>(18,823)</u>	<u>(103,381)</u>	<u>(84,558)</u>
Beginning Unencumbered Cash Balance	<u>18,823</u>	<u>141,012</u>	<u>122,189</u>
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<u><u>\$ -</u></u>	<u><u>\$ 37,631</u></u>	<u><u>\$ 37,631</u></u>

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	Budget	Actual	Favorable (Unfavorable) Variance
	<u>          </u>	<u>          </u>	<u>          </u>
Cash Receipts:			
Sales and use tax	\$	\$ 72,559	\$ 72,559
	<u>          </u>	<u>          </u>	<u>          </u>
Expenditures:			
Operating transfers	71,986		71,986
	<u>          </u>	<u>          </u>	<u>          </u>
RECEIPTS OVER (UNDER) EXPENDITURES	(71,986)	72,559	144,545
Beginning Unencumbered Cash Balance	71,986	2,006	(69,980)
	<u>          </u>	<u>          </u>	<u>          </u>
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 74,565	\$ 74,565
	<u>          </u>	<u>          </u>	<u>          </u>

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 5,482	\$ 4,904	\$ (578)
Motor vehicle tax	463	465	2
16/20M vehicle tax	38	39	1
Recreation vehicle tax	5	4	(1)
Delinquent tax	10	11	1
Redemptions	52	62	10
<b>TOTAL CASH RECEIPTS</b>	<b>6,050</b>	<b>5,485</b>	<b>(565)</b>
Expenditures:			
Allocations and distributions	6,000	5,574	426
Neighborhood revitalization rebate	72		72
<b>TOTAL EXPENDITURES</b>	<b>6,072</b>	<b>5,574</b>	<b>498</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(22)</b>	<b>(89)</b>	<b>(67)</b>
Beginning Unencumbered Cash Balance	76	89	13
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ 54</b>	<b>\$ -</b>	<b>\$ (54)</b>

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 64,806	\$ 57,566	\$ (7,240)
Motor vehicle tax	6,971	7,006	35
16/20M vehicle tax	579	603	24
Recreation vehicle tax	77	65	(12)
Delinquent tax		146	146
Excise Tax	4	2	(2)
Redemptions	140	919	779
<b>TOTAL CASH RECEIPTS</b>	<u>72,577</u>	<u>66,307</u>	<u>(6,270)</u>
Expenditures:			
Allocations and distributions	72,000	66,307	5,693
Neighborhood revitalization rebate	855		855
<b>TOTAL EXPENDITURES</b>	<u>72,855</u>	<u>66,307</u>	<u>6,548</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	(278)	-	278
Beginning Unencumbered Cash Balance	920		(920)
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<u>\$ 642</u>	<u>\$ -</u>	<u>\$ (642)</u>

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	Budget	Actual	Favorable (Unfavorable) Variance
<b>Cash Receipts:</b>			
Ad valorem tax	\$ 7,510	\$ 6,773	\$ (737)
Motor vehicle tax	1,149	1,155	6
16/20M vehicle tax	1,046	99	(947)
Recreation vehicle tax	13	11	(2)
Delinquent tax		22	22
Redemptions	100	153	53
<b>TOTAL CASH RECEIPTS</b>	<b>9,818</b>	<b>8,213</b>	<b>(1,605)</b>
<b>Expenditures:</b>			
Contractual and other expenditures	10,000	7,267	2,733
Material and supplies		1,036	(1,036)
Neighborhood revitalization rebate	99		99
<b>TOTAL EXPENDITURES</b>	<b>10,099</b>	<b>8,303</b>	<b>1,796</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(281)</b>	<b>(90)</b>	<b>191</b>
Beginning Unencumbered Cash Balance	355	210	(145)
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ 74</b>	<b>\$ 120</b>	<b>\$ 46</b>

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 43,385	\$ 38,533	\$ (4,852)
Motor vehicle tax	5,792	5,813	21
16/20M vehicle tax	452	471	19
Recreation vehicle tax	64	54	(10)
Delinquent tax		114	114
Excise Tax		1	1
Redemptions	500	788	288
<b>TOTAL CASH RECEIPTS</b>	<u>50,193</u>	<u>45,774</u>	<u>(4,419)</u>
Expenditures:			
Allocations and distributions	50,000	45,844	4,156
Neighborhood revitalization rebate	572		572
<b>TOTAL EXPENDITURES</b>	<u>50,572</u>	<u>45,844</u>	<u>4,728</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	(379)	(70)	309
Beginning Unencumbered Cash Balance	809	70	(739)
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<u>\$ 430</u>	<u>\$ -</u>	<u>\$ (430)</u>

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	Budget	Actual	Favorable (Unfavorable) Variance
<b>Cash Receipts:</b>			
Ad valorem tax	\$ 22,813	\$ 20,317	\$ (2,496)
Motor vehicle tax	2,896	2,910	14
16/20M vehicle tax	238	248	10
Recreation vehicle tax	32	27	(5)
Delinquent tax		58	58
Excise Tax	2	1	(1)
Redemptions	300	384	84
<b>TOTAL CASH RECEIPTS</b>	<u>26,281</u>	<u>23,945</u>	<u>(2,336)</u>
<b>Expenditures:</b>			
Allocations and distributions	26,139	23,945	2,194
Neighborhood revitalization rebate	301		301
<b>TOTAL EXPENDITURES</b>	<u>26,440</u>	<u>23,945</u>	<u>2,495</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	(159)	-	159
Beginning Unencumbered Cash Balance	<u>385</u>		<u>(385)</u>
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<u>\$ 226</u>	<u>\$ -</u>	<u>\$ (226)</u>

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 108,209	\$ 96,099	\$ (12,110)
Motor vehicle tax	14,241	14,297	56
16/20M vehicle tax	1,129	1,177	48
Recreation vehicle tax	156	132	(24)
Delinquent tax		279	279
Excise Tax	9	3	(6)
Redemptions	1,500	1,860	360
<b>TOTAL CASH RECEIPTS</b>	<u>125,244</u>	<u>113,847</u>	<u>(11,397)</u>
Expenditures:			
Allocations and distributions	127,959	113,847	14,112
Neighborhood revitalization rebate	1,366		1,366
<b>TOTAL EXPENDITURES</b>	<u>129,325</u>	<u>113,847</u>	<u>15,478</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	(4,081)	-	4,081
Beginning Unencumbered Cash Balance	<u>5,152</u>		<u>(5,152)</u>
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<u>\$ 1,071</u>	<u>\$ -</u>	<u>\$ (1,071)</u>

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 39,052	\$ 34,680	\$ (4,372)
Motor vehicle tax	5,180	5,205	25
16/20M vehicle tax	425	443	18
Recreation vehicle tax	57	48	(9)
Delinquent tax		102	102
Excise Tax		1	1
Redemptions	500	689	189
<b>TOTAL CASH RECEIPTS</b>	<u>45,214</u>	<u>41,168</u>	<u>(4,046)</u>
Expenditures:			
Allocations and distributions	45,000	41,168	3,832
Neighborhood revitalization rebate	515		515
<b>TOTAL EXPENDITURES</b>	<u>45,515</u>	<u>41,168</u>	<u>4,347</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	(301)	-	301
Beginning Unencumbered Cash Balance	<u>688</u>		<u>(688)</u>
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<u>\$ 387</u>	<u>\$ -</u>	<u>\$ (387)</u>

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 99,510	\$ 88,393	\$ (11,117)
Motor vehicle tax	13,151	13,204	53
16/20M vehicle tax	1,090	1,091	1
Recreation vehicle tax	144	122	(22)
Delinquent tax		257	257
Excise Tax		3	3
Redemptions	1,000	1,719	719
<b>TOTAL CASH RECEIPTS</b>	<u>114,895</u>	<u>104,789</u>	<u>(10,106)</u>
Expenditures:			
Allocations and distributions	114,000	104,789	9,211
Neighborhood revitalization rebate	1,313		1,313
<b>TOTAL EXPENDITURES</b>	<u>115,313</u>	<u>104,789</u>	<u>10,524</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	(418)	-	418
Beginning Unencumbered Cash Balance	<u>1,403</u>		<u>(1,403)</u>
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<u>\$ 985</u>	<u>\$ -</u>	<u>\$ (985)</u>

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	Special Law Enforcement	Register of Deeds Technology	Local Alcohol Liquor	Special Highway	Special Machinery	Special Parks & Recreation	County General Capital Improvement
Cash Receipts:							
Taxes and Shared Revenue	\$	\$	\$ 425	\$ 420,851	\$	\$ 426	\$
Licenses, Permits, and Fees		18,734					
Use of Money and Property							
Fines, Fees, and Forfeitures							
Reimbursements							1,882
Miscellaneous					37,682		74,980
Transfers					122,000		910,864
<b>TOTAL CASH RECEIPTS</b>	<b>-</b>	<b>18,734</b>	<b>425</b>	<b>420,851</b>	<b>159,682</b>	<b>426</b>	<b>987,726</b>
Expenditures:							
Personnel expenditures							
Contractual and other expenditures		34,185		57,600			3,241
Materials and supplies							
Capital Outlay					139,000		306,440
Operating transfers							
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>34,185</b>	<b>-</b>	<b>57,600</b>	<b>139,000</b>	<b>-</b>	<b>309,681</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>(15,451)</b>	<b>425</b>	<b>363,251</b>	<b>20,682</b>	<b>426</b>	<b>678,045</b>
Beginning Unencumbered Cash Balance	4,071	31,155	639		26,518	3,768	529,209
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ 4,071</b>	<b>\$ 15,704</b>	<b>\$ 1,064</b>	<b>\$ 363,251</b>	<b>\$ 47,200</b>	<b>\$ 4,194</b>	<b>\$ 1,207,254</b>

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	Noxious Weed Capital Outlay	K-9 Fund	Education Incentive Program	Crime Prevention	Conceal & Carry Fund	Sex Offender Registration Fund	Special Motor Vehicle
Cash Receipts:							
Taxes and Shared Revenue	\$	\$	\$	\$	\$	\$	\$
Licenses, Permits, and Fees					4,520	2,400	
Use of Money and Property							
Fines, Fees, and Forfeitures							
Reimbursements							1,050
Miscellaneous				6,230			2,754
Transfers	8,500						106,016
<b>TOTAL CASH RECEIPTS</b>	<b>8,500</b>	<b>-</b>	<b>-</b>	<b>6,230</b>	<b>4,520</b>	<b>2,400</b>	<b>109,820</b>
Expenditures:							
Personnel expenditures							72,703
Contractual and other expenditures						20	7,071
Materials and supplies							9,226
Capital Outlay	19,349						
Operating transfers							44,082
<b>TOTAL EXPENDITURES</b>	<b>19,349</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20</b>	<b>133,082</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(10,849)</b>	<b>-</b>	<b>-</b>	<b>6,230</b>	<b>4,520</b>	<b>2,380</b>	<b>(23,262)</b>
Beginning Unencumbered Cash Balance	22,525	8	116	5	7,467	2,985	44,082
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ 11,676</b>	<b>\$ 8</b>	<b>\$ 116</b>	<b>\$ 6,235</b>	<b>\$ 11,987</b>	<b>\$ 5,365</b>	<b>\$ 20,820</b>

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	Prosecuting Attorney Training Fund	Diversion Fund	Juvenile Supervision Fund	County Attorney Worthless Check	Safety Committee
Cash Receipts:					
Taxes and Shared Revenue	\$	\$	\$	\$	\$
Licenses, Permits, and Fees	1,383				
Use of Money and Property					
Fines, Fees, and Forfeitures			1,500	1,121	
Reimbursements		3,800			
Miscellaneous					650
Transfers					
<b>TOTAL CASH RECEIPTS</b>	<b>1,383</b>	<b>3,800</b>	<b>1,500</b>	<b>1,121</b>	<b>650</b>
Expenditures:					
Personnel expenditures					
Contractual and other expenditures	1,056				100
Materials and supplies	80				1,464
Capital Outlay		4,254			
Operating transfers					
<b>TOTAL EXPENDITURES</b>	<b>1,136</b>	<b>4,254</b>	<b>-</b>	<b>-</b>	<b>1,564</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>247</b>	<b>(454)</b>	<b>1,500</b>	<b>1,121</b>	<b>(914)</b>
Beginning Unencumbered Cash Balance	60	13,417	3,301	1,878	6,021
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ 307</b>	<b>\$ 12,963</b>	<b>\$ 4,801</b>	<b>\$ 2,999</b>	<b>\$ 5,107</b>

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	<u>Memorial Hall Renovation</u>
Cash Receipts:	
Miscellaneous	<u>\$ 1,870</u>
Expenditures:	<u>                    </u>
RECEIPTS OVER (UNDER) EXPENDITURES	1,870
Beginning Unencumbered Cash Balance	<u>12,273</u>
ENDING UNENCUMBERED CASH BALANCE	<u><u>\$ 14,143</u></u>

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	<u>Grants Fund</u>	<u>Car Seat Loaner Program</u>	<u>Hazard Mitigation</u>	<u>CERT</u>	<u>KDWP- CFAP Program</u>	<u>EMPG Grant</u>
Cash Receipts:						
Licenses, Permits, and Fees	\$	\$	\$	\$	\$	\$
Reimbursements						
Grants	14,000				1,854	6,061
Debt Proceeds	355,000					
<b>TOTAL CASH RECEIPTS</b>	<b>369,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,854</b>	<b>6,061</b>
Expenditures:						
Personnel expenditures						
Contractual and other expenditures						16
Materials and supplies	167,529			631		4,593
Capital Outlay	17,461					
<b>TOTAL EXPENDITURES</b>	<b>184,990</b>	<b>-</b>	<b>-</b>	<b>631</b>	<b>-</b>	<b>4,609</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>184,010</b>	<b>-</b>	<b>-</b>	<b>(631)</b>	<b>1,854</b>	<b>1,452</b>
Beginning Unencumbered Cash Balance		794	896	10,326	14,670	17,262
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ 184,010</b>	<b>\$ 794</b>	<b>\$ 896</b>	<b>\$ 9,695</b>	<b>\$ 16,524</b>	<b>\$ 18,714</b>

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	Enhanced Wireless 911	AISP	JISP	CMA	CDBG Elevator Grant
Cash Receipts:					
Licenses, Permits, and Fees	\$ 99,064	\$	\$	\$	\$
Reimbursements		14,474	1,426	1,755	
Grants		168,717	38,735	73,252	55,491
Debt Proceeds					
<b>TOTAL CASH RECEIPTS</b>	<b>99,064</b>	<b>183,191</b>	<b>40,161</b>	<b>75,007</b>	<b>55,491</b>
Expenditures:					
Personnel expenditures		138,589	33,660	50,518	
Contractual and other expenditures	113,131	18,650	8,477	21,968	55,491
Materials and supplies		4,887	202	619	
Capital Outlay					
<b>TOTAL EXPENDITURES</b>	<b>113,131</b>	<b>162,126</b>	<b>42,339</b>	<b>73,105</b>	<b>55,491</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(14,067)</b>	<b>21,065</b>	<b>(2,178)</b>	<b>1,902</b>	<b>-</b>
Beginning Unencumbered Cash Balance	333,378	36,509	7,037	33,699	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ 319,311</b>	<b>\$ 57,574</b>	<b>\$ 4,859</b>	<b>\$ 35,601</b>	<b>\$ -</b>

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	<u>Special Bridge Project</u>
Cash Receipts:	
Grants	<u>\$          92</u>
Expenditures:	<u>                  </u>
RECEIPTS OVER (UNDER) EXPENDITURES	92
Beginning Unencumbered Cash Balance	<u>93,630</u>
ENDING UNENCUMBERED CASH BALANCE	<u><u>\$         93,722</u></u>

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Charges for Services	\$ 2,990,025	\$ 3,163,966	\$ 173,941
Reimbursements		3,845	3,845
Transfers		180,000	180,000
	<u>2,990,025</u>	<u>3,347,811</u>	<u>357,786</u>
TOTAL CASH RECEIPTS	<u>2,990,025</u>	<u>3,347,811</u>	<u>357,786</u>
Expenditures:			
Personnel expenditures	2,279,711	2,334,024	(54,313)
Contractual and other expenditures	523,118	556,238	(33,120)
Materials and supplies	373,350	452,482	(79,132)
Capital Outlay	111,905	3,990	107,915
Operating transfers		81,700	(81,700)
	<u>3,288,084</u>	<u>3,428,434</u>	<u>(140,350)</u>
TOTAL EXPENDITURES	<u>3,288,084</u>	<u>3,428,434</u>	<u>(140,350)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(298,059)	(80,623)	217,436
Beginning Unencumbered Cash Balance	<u>608,698</u>	<u>671,892</u>	<u>63,194</u>
ENDING UNENCUMBERED CASH BALANCE	<u>\$ 310,639</u>	<u>\$ 591,269</u>	<u>\$ 280,630</u>

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - NURSING HOME IMPROVEMENT  
BUSINESS FUND (SCHEDULE 2)**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Cash Receipts:			
Expenditures:			
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-
Beginning Unencumbered Cash Balance	<u>1,634</u>	<u>73,723</u>	<u>72,089</u>
ENDING UNENCUMBERED CASH BALANCE	<u>\$ 1,634</u>	<u>\$ 73,723</u>	<u>\$ 72,089</u>

See independent auditor's report.



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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

	<u>Heritage Trust</u>	<u>W A Harwi Trust</u>
Cash Receipts:		
Licenses, Permits, and Fees	\$ 5,619	\$
Miscellaneous		180,000
	<u>5,619</u>	<u>180,000</u>
TOTAL CASH RECEIPTS	<u>5,619</u>	<u>180,000</u>
Expenditures:		
Contractual and other expenditures	5,269	
Operating transfers		180,000
	<u>5,269</u>	<u>180,000</u>
TOTAL EXPENDITURES	<u>5,269</u>	<u>180,000</u>
RECEIPTS OVER (UNDER) EXPENDITURES	350	-
Beginning Unencumbered Cash Balance	<u>1,128</u>	
ENDING UNENCUMBERED CASH BALANCE	<u><u>\$ 1,478</u></u>	<u><u>\$ -</u></u>

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**For the Year Ended December 31, 2013**

	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
<b>Distributable Funds:</b>				
Current Ad Valorem Taxes	10,621,567	21,178,040	19,664,921	12,134,686
Vehicle Excise Tax		548	548	-
Motor Vehicle Tax	88,967	3,889,190	3,826,954	151,203
RV Tax	1,235	16,919	16,361	1,793
Delinquent Personal Property Tax	23,784	37,224	41,991	19,017
Partial Payment Redemption/Rest	3,983			3,983
County Wide Sales Tax	67,885	1,340,740	1,326,881	81,744
County Redemption	284,799	269,974	319,764	235,009
<b>Total Distributable Funds</b>	<u>11,092,220</u>	<u>26,732,635</u>	<u>25,197,420</u>	<u>12,627,435</u>
<b>State Funds:</b>				
State Education Building	3,158	147,483	147,646	2,995
State Eleemosynary Building	1,579	73,741	73,822	1,498
<b>Total State Funds</b>	<u>4,737</u>	<u>221,224</u>	<u>221,468</u>	<u>4,493</u>
<b>Subdivision Funds:</b>				
Library	2,029	88,027	87,967	2,089
School Districts	107,511	7,661,565	7,664,881	104,195
Townships	37,513	1,058,421	1,057,646	38,288
Cities	84,866	4,497,080	4,505,695	76,251
Fire Districts	4,402	179,227	179,380	4,249
Watershed Districts	4,823	252,887	252,917	4,793
Drainage Districts	106,714	5,209	14,232	97,691
Cemeteries	1,800	44,415	44,229	1,986
<b>Total Subdivision Funds</b>	<u>349,658</u>	<u>13,786,831</u>	<u>13,806,947</u>	<u>329,542</u>

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**For the Year Ended December 31, 2013**

	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
<b>Other Agency Funds:</b>				
Sheriff's Account	6,825	6,719	5,289	8,255
Driver's License Account	38,816	133,741	124,117	48,440
Sports Complex Sales Tax		471,827	471,827	-
Neighborhood Revitalization		1,768,953	1,768,953	-
Special City & County Hwy		53,654	53,654	-
Unclaimed Legacy & Money	121			121
Over & Short	3	1,286	1,535	(246)
Overpayment	1	30,252	30,252	1
Special Drug Test	717	10,000	8,500	2,217
Payroll Clearing	15,482	4,268	(128,802)	148,552
<b>Total Other Agency Funds</b>	<u>61,965</u>	<u>2,480,700</u>	<u>2,335,325</u>	<u>207,340</u>
<b>Outside Accounts Considered to be Agency Funds</b>				
District Court	18,133	918,095	726,813	209,415
County Attorney	42	93	93	42
Law Library	5,795	16,512	6,061	16,246
Clerk - Fish & Game Account	80	6,146	6,118	108
Clerk - Withholding Account	149	1,929,032	1,929,015	166
Inmate Fund	17,342	86,008	90,344	13,006
Sheriff - Crime Prevention	1,412		1,412	-
	<u>42,953</u>	<u>2,955,886</u>	<u>2,759,856</u>	<u>238,983</u>
<b>TOTAL AGENCY FUNDS</b>	<u>\$ 11,551,533</u>	<u>\$ 46,177,276</u>	<u>\$ 44,321,016</u>	<u>\$ 13,407,793</u>

See independent auditor's report.

## **OTHER INFORMATION**

**SCHEDULE 4 - TAX ROLL RECONCILIATION**

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

2012 Tax roll - as adjusted:

County Clerk's abstract of 2012 tax roll	\$ 19,416,308
Special assessments	932,706
16/20 M trucks	139,355
General tax differences	63
Adjustments to original tax roll:	
Added taxes	7,932
Cancelled taxes	(348)
Abated taxes	(318,860)

Adjusted 2012 tax roll \$ 20,177,156

2012 tax roll - as accounted for:

Distributions	\$ 19,607,102
Delinquent warrants	45,885
Delinquent redemptions	524,452
Current uncollected	
Current undistributed	(283)

2012 tax roll accounted for \$ 20,177,156

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

Balance, Beginning of Year	\$ 18,133
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Receipts:

Clerk fees - State	147,645
Law enforcement training center	10,288
State general fund	1,086
Interest	163
Fines	84,048
Marriage license fees	5,782
CC Supervision Fund	6,433
Clerk fees - County	12,549
Prosecuting attorney training center	1,448
County attorney fee	44,139
Law library	16,417
State attorney fee	28,079
Refund	526
Judicial branch surcharge	69,105
Indigent defense fees	6,401
Judgements, restitutions, etc.	389,018
Other	94,968

<b>TOTAL RECEIPTS</b>	<b>918,095</b>
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Expenditures:

To State Treasurer:

Clerk fees	147,645
Law enforcement training center	10,288
State general fund	1,086
Interest	147
Fines	84,048
Marriage license fees	5,782
State attorney fee	28,079
Indigent defense fees	6,401

<b>TOTAL EXPENDITURES TO STATE TREASURER</b>	<b>283,476</b>
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See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

Expenditures:

To County Treasurer:

Clerk fees	\$ 12,549
Prosecuting attorney training	1,448
County attorney fees	44,139
Law library	16,417
Refund	526
Other	<u>88,840</u>

TOTAL EXPENDITURES TO COUNTY TREASURER	<u>163,919</u>
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Judgement, restitutions, and other	203,880
Judicial branch surcharge	69,105
CC Supervision Fund	<u>6,433</u>

279,418

TOTAL EXPENDITURES	<u>726,813</u>
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Balance, End of Year	<u><u>\$ 209,415</u></u>
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Composition of ending balance:

Cash in Union State Bank Atchison, Kansas	<u><u>\$ 209,415</u></u>
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See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

Balance, Beginning of Year	\$	5,795
Receipts:		
Fees		16,482
Interest income		<u>31</u>
	TOTAL RECEIPTS	<u>16,513</u>
Expenditures:		
Books/publications		4,880
Computer/copier services		1,019
Miscellaneous		<u>163</u>
	TOTAL EXPENDITURES	<u>6,062</u>
Balance, End of Year	\$	<u><u>16,246</u></u>
Composition of ending balance:		
Cash in Union State Bank, Atchison, Kansas	\$	<u><u>16,246</u></u>

See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

Balance, Beginning of Year	\$	42
Receipts:		
Miscellaneous		93
Expenditures:		
Miscellaneous		93
		<hr/>
Balance, End of Year	\$	42
		<hr/> <hr/>
Composition of ending balance:		
Cash in United Bank of Kansas, Atchison, Kansas	\$	42
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See independent auditor's report.

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

**ATCHISON COUNTY, KANSAS**

**Year Ended December 31, 2013**

Balance, Beginning of Year	\$ 664,059
Receipts:	
Sales tax collections	471,828
Dividends reinvested	<u>160</u>
Total Receipts	<u>471,988</u>
Disbursements:	
Quarterly maintenance agreements:	
ASAF	40,000
USD 377	10,000
Trustee Agent Fees	1,800
Bond payments:	
Principal	262,521
Interest	<u>163,599</u>
Total Disbursements	<u>477,920</u>
Balance, End of Year	<u><u>\$ 658,127</u></u>
Composition of ending balance: Mutual Funds	
Sales Tax Revenue Fund	41,422
Debt Service Fund	328,844
Management & Operating Reserve Fund	<u>287,861</u>
Cash in United Bank of Kansas, Atchison, Kansas	<u><u>\$ 658,127</u></u>

See independent auditor's report.