

ATCHISON COUNTY, KANSAS

FINANCIAL STATEMENTS

December 31, 2021

This page intentionally left blank.

Atchison County, Kansas
 Financial Statements
 December 31, 2021

Table of Contents

	<u>Page</u>
INTRODUCTORY SECTION	
Table of Contents	i - ii
FINANCIAL SECTION	
Independent Auditor's Report	1 - 2
Summary Statement of Receipts, Expenditures and Unencumbered Cash	3 - 4
Notes to Financial Statements	5 - 13
Schedule 1	
Summary of Expenditures - Budget and Actual	14
Schedule 2	
Schedule of Receipts and Expenditures - Budget and Actual or Actual Only	
General and Special Purpose Funds:	
General Fund	15 - 18
Memorial Hall Fund	19
Fair Fund	20
Historical Fund	21
Noxious Weed Fund	22
Joint Communication Fund	23
Fair Maintenance Fund	24
County Health Fund	25
Home for the Aged Fund	26
Mental Health Fund	27
Soil Conservation Fund	28
Extension Council Fund	29
Mental Health Development Fund	30
Council on Aging Fund	31
Special Highway Fund	32
Nonbudgeted Special Purpose Funds	33 - 38
Capital Project Funds:	
Nonbudgeted Capital Improvement Funds	39 - 40
Bond and Interest Funds:	
Bond and Interest Fund	41
Business Funds:	
Solid Waste Fund	42
Atchison Senior Village Fund	43
Self-Funded Insurance Fund	44
Nursing Home Improvement Fund	45
Atchison Senior Village Reserve Fund	46
Trust Funds:	
Trust Funds	47

Atchison County, Kansas
Financial Statements
December 31, 2021

Table of Contents (continued)

	<u>Page</u>
Schedule 3	
Schedule of Receipts and Disbursements - Actual Agency Funds	48 - 49
Schedule 4	
Tax Roll Reconciliation	50
Schedule 5	
Schedule of Receipts and Disbursements Special Obligation Sales Tax Revenue Bond	51

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Atchison County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Atchison County, Kansas, (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis of Adverse and Unmodified Opinions" section of our report, the accompanying 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 the City as of December 31, 2021, or the changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2021, 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 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statement" section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the County 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 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error. In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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, and the summary of receipts and disbursements-agency (Schedules 1, 2, and 3 as listed in the table of contents) are presented for 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*. The tax roll reconciliation and schedule of receipts and disbursements-special obligation sales tax revenue bond (Schedules 4 and 5 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. 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 1.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

May 26, 2022

Atchison County, Kansas
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2021

<u>Funds</u>	Beginning Unencumbered <u>Cash Balance</u>	Prior Period <u>Adjustment</u>	<u>Receipts</u>	<u>Expenditures</u>	Ending Unencumbered <u>Cash Balance</u>	Add: Outstanding Encumbrances and Accounts <u>Payable</u>	Ending Cash <u>Balance</u>
Governmental Type Funds:							
General Funds:							
General	\$ 848,723	\$ -	\$ 11,208,580	\$ 11,151,925	\$ 905,378	\$ 108,250	\$ 1,013,628
Special Purpose Funds:							
Memorial Hall	543	-	3,669	-	4,212	-	4,212
Fair	271	-	901	-	1,172	-	1,172
Historical	272	-	969	-	1,241	-	1,241
Noxious Weed	26,463	-	160,592	168,938	18,117	525	18,642
Joint Communication	66,211	-	1,041,314	1,090,223	17,302	1,112	18,414
Fair Maintenance	273	-	901	-	1,174	-	1,174
County Health	1,127	-	9,692	-	10,819	-	10,819
Home for the Aged	-	-	9,587	9,587	-	-	-
Mental Health	723	-	8,826	-	9,549	-	9,549
Soil Conservation	474	-	3,525	-	3,999	-	3,999
Extension Council	12,379	-	140,247	145,000	7,626	-	7,626
Mental Health Development	423	-	5,796	-	6,219	-	6,219
Council on Aging	1,445	-	15,367	-	16,812	-	16,812
Special Highway	864,067	-	609,876	835,330	638,613	1,224	639,837
Rescue	20,316	-	292	-	20,608	-	20,608
Special Law Enforcement	6,981	-	-	5,000	1,981	-	1,981
Register of Deeds Technology	31,202	-	21,064	4,468	47,798	-	47,798
Local Alcohol Liquor	4,374	-	830	-	5,204	-	5,204
Special Machinery	203,722	-	35,325	110,418	128,629	-	128,629
Special Parks & Recreation	4,374	-	830	-	5,204	-	5,204
Candidate Registration Fee	1,000	-	350	-	1,350	-	1,350
Crime Prevention	6,547	-	2,000	640	7,907	-	7,907
Conceal & Carry	3,244	-	1,203	33	4,414	-	4,414
Sex Offender Registration	22,396	-	5,820	-	28,216	-	28,216
Special Motor Vehicle	12,439	-	73,278	68,573	17,144	-	17,144
Prosecuting Attorney & Training	369	-	794	210	953	-	953
Diversion	28,769	-	1,018	-	29,787	-	29,787
Juvenile Supervision	10,424	-	768	-	11,192	-	11,192
County Attorney Worthless Check	7,758	-	178	-	7,936	-	7,936
Safety Committee	32,400	-	2,855	25,895	9,360	477	9,837
Sheriff	64,144	-	8,488	8,488	64,144	-	64,144
Special Prosecutor Trust	1,698	-	-	-	1,698	-	1,698
Sheriff VIN Inspections	101,602	-	41,415	3,956	139,061	-	139,061
Clerk Technology	24,339	-	5,266	5,872	23,733	-	23,733
Treasurer Technology	15,001	-	5,266	-	20,267	-	20,267
IIP Supervision	2,945	-	790	-	3,735	-	3,735
Unified Courts UA Account	3,790	-	-	-	3,790	-	3,790
Special Law Enforcement							
State Forfeiture	8,287	-	731	-	9,018	-	9,018
Enhanced Wireless 911	189,641	-	103,483	106,124	187,000	-	187,000
Adopt a Family	1,926	-	2,770	2,756	1,940	2,756	4,696
CERT	6,013	-	-	-	6,013	44	6,057
KDWP-CFAP Program	20,709	-	1,854	17,500	5,063	-	5,063
EMPG Grant	41,886	-	21,809	18,067	45,628	1,208	46,836
AISP	205,267	-	205,719	174,414	236,572	44	236,616
JISP	49,455	-	84,169	87,139	46,485	[3]	46,482
CMA	41,265	-	68,687	58,276	51,676	48	51,724
IIP	625	-	250	-	875	-	875
CARES Act	37,983	-	60,840	1,194	97,629	24	97,653
American Rescue Plan	-	-	1,560,996	-	1,560,996	-	1,560,996

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

Atchison County, Kansas
 Summary Statement of Receipts, Expenditures and Unencumbered Cash (Continued)
 Regulatory Basis
 For the Year Ended December 31, 2021

<u>Funds</u>	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Capital Project Funds:							
County General Capital Improvement	\$ 998,528	\$ -	\$ 647,510	\$ 44,387	\$ 1,601,651	\$ -	\$ 1,601,651
Solid Waste Capital Improvement	189,560	-	95,828	37,375	248,013	-	248,013
Joint Communications							
Capital Improvement	180,596	-	149,995	150,940	179,651	-	179,651
Noxious Weed Capital Outlay	110,969	-	68,093	1,233	177,829	-	177,829
Ambulance Capital Outlay	195,485	-	235	2,032	193,688	-	193,688
Special Bridge Project	106,477	-	410,292	140,773	375,996	-	375,996
Bridge Bonding Project	660,664	-	254,429	760,703	154,390	6,420	160,810
Bond and Interest Funds:							
Bond and Interest	5,019	-	407,614	411,744	889	-	889
Business Funds:							
Solid Waste	323,449	-	661,280	890,475	94,254	45,104	139,358
Atchison Senior Village	513,779	-	3,647,238	4,051,840	109,177	84,463	193,640
Nursing Home Improvement	73,723	-	-	-	73,723	-	73,723
Atchison Senior Village Reserve	213,555	-	-	-	213,555	-	213,555
Trust Funds:							
Heritage Trust	2,620	-	10,532	10,560	2,592	-	2,592
W A Harwi Trust	-	-	258,321	258,321	-	-	-
Self-Funded Insurance	121,495	-	1,671,647	1,711,286	81,856	51,445	133,301
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 6,732,204</u>	<u>\$ -</u>	<u>\$ 23,821,994</u>	<u>\$ 22,571,695</u>	<u>\$ 7,982,503</u>	<u>\$ 303,141</u>	<u>\$ 8,285,644</u>

COMPOSITION OF CASH:

Exchange Bank	
Checking accounts	\$ 22,073,168
Certificates of deposit	1,235,502
Savings account	168,674
District court	678,852
Law library	114,988
Inmate fund	10,259
UMB	
Certificates of deposit	564,729
Bank of Atchison/Union State	
Certificates of deposit	1,694,294
Bank of Blue Valley	
Money Market	<u>253,768</u>
Total Cash	26,794,234
Less Agency Funds per Schedule 4	<u>[18,508,590]</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 8,285,644</u>

Atchison County, Kansas
Notes to The Financial Statements
December 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Atchison County, Kansas (the County), is a municipal corporation governed by an elected three-member commission. These financial statements present Atchison County (the primary government) and its related municipal entity. The related municipal entity is included in the County's reporting entity because it was established to benefit the County and/or its constituents.

Extension Council. The Atchison County Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The Council is an elected four-member executive board. The County annually provides significant operating subsidies to the Council. Kansas State University provides the County Extension Council non-cash receipts and disbursements that are reflected as cash in and cash out for regulatory basis reporting purposes within the related municipal entity schedule.

Because the Extension Council is not a separate taxing entity, the County levies tax for the Extension Council's operations. The County appropriated \$140,000 to the Extension Council in 2021. The Extension Council is presented as a governmental fund type. Separate financial information for the Extension Council may be obtained from their administrative offices at 405 Main, Effingham, Kansas 66023.

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured 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 inflows or outflows, other than those mentioned above.

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 County to use the regulatory basis of accounting.

Regulatory Basis Fund Types

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

General Fund - the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund - used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Capital Project Fund - used to account for debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment

Atchison County, Kansas
Notes to The Financial Statements
December 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Regulatory Basis Fund Types (Continued)

Bond and Interest Fund - used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Business Fund - funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.).

Trust Fund - funds used to report assets held in trust for the benefit of the County (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the County, scholarship funds, etc.).

Agency Fund - used to report assets held by the County in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

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. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in the local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of the notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County was not required to hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts 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 budget for the year ended December 31, 2021 was not amended.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received; and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County 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 certain special purpose, capital project, trust and agency funds. Funds which require a legal operating budget are listed in Schedule 1 on page 14.

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.

Atchison County, Kansas
Notes to The Financial Statements
December 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Special Assessments

Projects financed in part by special assessments are financed through general obligation bonds of the County and are retired from the Bond and Interest Fund. Special assessments paid prior to the issuance of the bonds are recorded as receipts in the appropriate project. Special assessments received after the issuance of bonds are recorded as receipts in the Bond and Interest Fund.

Reimbursements

The County records reimbursable expenditures in the fund that makes the disbursement and record the reimbursements as receipts to the fund. For the purpose of budgetary comparisons, the reimbursement is recorded as a qualifying budget credit in the fund receiving the reimbursement.

NOTE 2 - DEPOSITS

Deposits. 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 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.

Investments. 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. As of December 31, 2021, the County held no such investments.

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.

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 December 1 - January 29 and May 1 - June 29.

At December 31, 2021, the County's carrying amount of deposits was \$26,794,234 and the bank balance was \$27,148,539. The bank balance was held by four banks, which does not result in a concentration of credit risk. Of the bank balance, \$1,250,000 was covered by federal depository insurance, \$16,018,667 was collateralized with securities held by the pledging financial institutions' agents in the County's name and the balance of \$9,879,872 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 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.

Cash with Special Obligation Bonds Trustee. On March 15, 2007, the County executed a Bond Trust Indenture with Exchange National Bank & Trust Co. to provide security for the Series 2007-A Special Obligation Sales Tax Revenue Bonds. The bonds were refinanced on October 10, 2016, with Series 2016-A bonds. The trustee holds and administers the Trust Estate, upon the terms and conditions set forth in the indenture.

Atchison County, Kansas
Notes to The Financial Statements
December 31, 2021

NOTE 2 - DEPOSITS (CONTINUED)

At December 31, 2021, the funds held by the Trustee are as follows:

Investment type:	
Mutual funds: Federated Government Obligations	
Sales Tax Revenue Fund	\$ 660,615
Management and Operating Reserve Fund	450,118
Redemption Fund	183,969
Debt Service Fund	<u>9,820</u>
Total mutual funds	<u>\$ 1,304,521</u>

NOTE 3 - DEFINED BENEFIT PENSION PLAN

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas Avenue, Suite 100, Topeka, Kansas 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate a 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for KPERS and 22.80% for KP&F for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were \$426,505 for KPERS and \$370,224 for KP&F for the year ended December 31, 2021.

Net Pension Liability. As of December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was \$3,070,316 for KPERS and \$2,642,427 for KP&F. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the KPERS website at www.kpers.org or can be obtained as described above.

Atchison County, Kansas
Notes to The Financial Statements
December 31, 2021

NOTE 4 - COMPENSATED ABSENCES

The County provides certain paid time off benefits to full-time and Class A part-time employees based on length of service with the County. Paid time off benefits are earned based on years of service per the following schedule:

37.50 - 40.00 Hr/Week		42.00 - 48.00 Hr/Week		56 Hr/Week		Part Time		Salaried	
Years of Service	Hours Accrued Per Payroll	Years of Service	Hours Accrued Per Payroll	Years of Service	Hours Accrued Per Payroll	Years of Service	Hours Accrued Per Payroll	Years of Service	Days Accrued Per Year
0 - 4	6.5	0 - 4	7.25	0 - 4	10.25	0 - 4	3.25	0 - 4	30
5 - 9	7.5	5 - 9	8.25	5 - 9	11.25	5 - 9	3.75	5 - 9	32
10 - 14	8	10 - 14	8.75	10 - 14	12	10 - 14	4	10 - 14	35
15 +	9.5	15 +	10.5	15 +	14.25	15 +	4.75	15 +	40

Good standing full-time employees with more than one year of service who voluntarily leave employment with the County will receive payment for any earned but unused paid time off benefits, not to exceed the maximum hours allowed per the following schedule:

37.50 - 40.00 Hr/Week		42.00 - 48.00 Hr/Week		56 Hr/Week	
Years of Service	Maximum Accrual	Years of Service	Hours Accrued Per Payroll	Years of Service	Hours Accrued Per Payroll
0 - 4	208	0 - 4	240	0 - 4	336
5 - 9	240	5 - 9	264	5 - 9	360
10 - 14	264	10 - 14	288	10 - 14	384
15 +	320	15 +	360	15 +	480

The payment will be received with the employee's final paycheck and shall be calculated based upon the employee's rate of pay at the time of separation. There will be no payout of earned but unused paid time off benefits for salaried employees upon voluntarily leaving employment with the County.

As of December 31, 2021, the County's liability for unused paid time off benefits was \$269,880.

NOTE 5 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post-Employment Benefits. 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 County is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County 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.

Death and Disability Other Post-Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERs) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERs that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2021.

NOTE 6 - CONTINGENCIES

The County receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with the terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims would not have a material effect on any of the financial statements of the County as of December 31, 2021.

Atchison County, Kansas
Notes to The Financial Statements
December 31, 2021

NOTE 7 - MEDICAL SELF-INSURANCE PLAN

The County has established a program to pay medical claims of covered current and former County employees and additional health insurance premiums. Liabilities are reported when it is probable that claims have been incurred and the amount of the liability can be reasonably estimated. An excess coverage insurance policy covers individual claims over a certain amount. Liabilities include an amount for claims that have been incurred but not reported (IBNR). Claim liabilities are calculated by the plan administrator and are expected to be liquidated with expendable available financial resources.

The below table summarizes activity for the year ended December 31, 2021:

	<u>2020, Restated</u>	<u>2021</u>
Unpaid claims, January 1	\$ -	\$ 75,116
Incurred claims (including IBNRs)	1,350,552	1,137,078
Claim payments	[1,275,436]	[1,109,111]
Unpaid claims, December 31	\$ 75,116	\$ 103,083

NOTE 8 - TRANSFERS

Operating transfers were as follows for the year ended December 31, 2021:

From	To	Amount	Regulatory Authority
General Fund	Special Highway Fund	\$ 47,792	K.S.A. 12-1,119
General Fund	Special Machinery Fund	14,317	K.S.A. 19-119
General Fund	County General Capital Improvement Fund	557,723	K.S.A. 19-120
General Fund	Special Bridge Project Fund	168,275	K.S.A. 19-120
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	68,093	K.S.A. 2-1318
Joint Communication Fund	Joint Communication Capital Outlay Fund	149,995	K.S.A. 19-120
Extension Council Fund	County General Capital Improvement Fund	5,000	K.S.A. 19-120
Special Highway Fund	Bridge Bonding Project Fund	238,204	K.S.A. 19-120
Solid Waste Fund	Solid Waste Capital Improvement Fund	83,893	K.S.A. 19-120
W A Harwi Trust Fund	Atchison Senior Village Fund	258,321	Resolution
		\$1,591,613	

NOTE 9 - LITIGATION

The County is involved in various lawsuits arising in the ordinary course of business. Management expects a favorable outcome in these matters. In the event of an unfavorable outcome, the County management believes any potential losses will not have a material impact on the financial position of the County.

NOTE 10 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. No significant reductions in insurance coverage from that of the prior year have occurred. Settlements have not exceeded insurance coverage for each of the past three years.

Atchison County, Kansas
Notes to The Financial Statements
December 31, 2021

NOTE 11 - LONG-TERM DEBT

The following table summarizes changes in long-term debt for the year ended December 31, 2021:

<u>Type of Issue</u>	<u>Beginning Principal Outstanding</u>	<u>Additions to Principal</u>	<u>Reductions of Principal</u>	<u>Ending Principal Outstanding</u>	<u>Interest Paid</u>
General Obligation Bonds	\$ 1,655,000	\$ -	\$ 185,000	\$ 1,470,000	\$ 55,774
Special Obligation Sales Tax Revenue Bonds	2,103,931	-	375,774	1,728,157	50,245
Capital Leases	<u>859,482</u>	<u>274,078</u>	<u>360,580</u>	<u>772,980</u>	<u>30,227</u>
Total	<u>\$ 4,618,413</u>	<u>\$ 274,078</u>	<u>\$ 921,354</u>	<u>\$ 3,971,137</u>	<u>\$ 136,246</u>

General Obligation Bonds. The following table details the County's outstanding general obligation debt as of December 31, 2021:

<u>General Obligation Bonds</u>	<u>Interest Rate</u>	<u>Amount Outstanding</u>	<u>Original Amount</u>	<u>Date of Issue</u>	<u>Final Maturity</u>
Series 2020A	3.37%	<u>\$ 1,470,000</u>	<u>\$ 2,000,000</u>	8/30/2018	10/1/2018

The annual debt service requirements to maturity for the general obligation bonds are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 190,000	\$ 49,539
2023	195,000	43,136
2024	205,000	36,565
2025	210,000	29,656
2026	215,000	22,579
2027 - 2028	<u>455,000</u>	<u>23,085</u>
	<u>\$ 1,470,000</u>	<u>\$ 204,559</u>

Special Obligation Sales Tax Revenue Bonds. The following table details the County's outstanding special obligation sales tax revenue bonds as of December 31, 2021:

<u>Special Obligation Sales Tax Revenue Bonds</u>	<u>Interest Rate</u>	<u>Amount Outstanding</u>	<u>Original Amount</u>	<u>Date of Issue</u>	<u>Final Maturity</u>
Series 2016 Refunding	3.37%	<u>\$1,728,157</u>	<u>\$3,543,255</u>	11/10/2016	4/1/2026

The annual debt service requirements to maturity for the STAR bonds are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 385,662	\$ 40,358
2023	395,809	30,210
2024	406,224	19,796
2025	416,912	9,107
2026	<u>123,550</u>	<u>612</u>
	<u>\$ 1,728,157</u>	<u>\$ 100,083</u>

Atchison County, Kansas
Notes to The Financial Statements
December 31, 2021

NOTE 11 - LONG-TERM DEBT (CONTINUED)

In 2007, the County issued Atchison County Sales Tax Revenue Bonds (STAR Bonds) in the amount of \$5,180,000. The proceeds were used to finance the construction and maintenance of sports and recreational facilities within the County. An excise/sales tax has been imposed on purchases made within the County and the revenues will be used to retire the bonds. In 2012, the County issued Sales Tax Refunding Revenue Bonds in the amount of \$4,810,000 for the purpose of refunding the Series 2007-A bonds and related reserves and financing costs. In 2016, the County refinanced the bonds into Series 2016-A in the amount of \$3,543,255. 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, meaningful analysis of economic gain or loss on the transaction could not 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 the bonds is payable monthly at a rate of 2.6%.

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 2016 Bonds redeemed, plus accrued interest thereon to the redemption date.

Capital Leases. The County has entered into lease agreements for the acquisition of equipment in the current and prior years. These lease agreements qualify as capital lease agreements for accounting purposes (titles transfer at the end of the lease term).

The following table details the County's outstanding capital lease agreements as of December 31, 2021:

<u>Capital Leases</u>	<u>Interest Rate</u>	Amount <u>Outstanding</u>	Original <u>Amount</u>	Date of <u>Issue</u>	Final <u>Maturity</u>
JD Crawler Loader	3.19%	\$ 57,477	\$ 270,142	7/18/2017	7/18/2022
938 Wheel Loader	3.53%	79,893	189,791	3/20/2018	3/20/2023
Cat Motor Grader	4.29%	76,502	126,000	11/6/2018	11/6/2025
Dump Truck, Skid Steer, F-250	4.09%	94,295	229,845	1/20/2019	1/29/2023
Backhoe	3.75%	62,938	123,612	10/29/2019	10/29/2024
JD Motor Grader	2.99%	135,100	218,831	12/30/2019	12/20/2024
Cimline DuraPatcher & Trailer	2.48%	69,697	77,000	3/23/2021	2/15/2026
Kenworth Dump Truck	1.63%	197,078	197,078	7/20/2021	8/20/2026
Total		<u>\$ 772,980</u>	<u>\$ 1,432,299</u>		

The annual debt service requirements to maturity for the capital lease agreements are as follows:

Year Ending <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 288,326	\$ 23,063
2023	238,572	13,507
2024	120,813	5,762
2025	76,391	2,513
2026	48,878	601
	<u>\$ 772,980</u>	<u>\$ 45,445</u>

Atchison County, Kansas
Notes to The Financial Statements
December 31, 2021

NOTE 11 - LONG-TERM DEBT (CONTINUED)

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 valuation of all tangible property within such county, as certified to the County Clerk on the preceding August 25th valuation date. Following is the County's debt limitation and debt margin as of December 31, 2021:

Total assessed valuation	\$ 179,719,258
3% debt limitation per K.S.A. 10-306	5,391,578
Total outstanding general obligation debt	<u>1,470,000</u>
General obligation debt margin	<u>\$ 3,921,578</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, or any political subdivision thereof is obligated in any manner in the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

This page intentionally left blank.

Atchison County, Kansas
 Schedule of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year Budget</u>	<u>Variance Over [Under]</u>
Governmental Type Funds:					
General Funds:					
General	\$ 10,893,001	\$ 470,652	\$ 11,363,653	\$ 11,151,925	\$ [211,728]
Special Purpose Funds:					
Memorial Hall	-	-	-	-	-
Fair	-	-	-	-	-
Historical	-	-	-	-	-
Noxious Weed	168,938	-	168,938	168,938	-
Joint Communications	1,090,223	-	1,090,223	1,090,223	-
Fair Maintenance	-	-	-	-	-
County Health	-	-	-	-	-
Home for the Aged	10,000	-	10,000	9,587	[413]
Mental Health	-	-	-	-	-
Soil Conservation	-	-	-	-	-
Extension Council	145,000	-	145,000	145,000	-
Mental Health Development	-	-	-	-	-
Council on Aging	-	-	-	-	-
Special Highway	915,000	-	915,000	835,330	[79,670]
Bond and Interest Fund:					
Bond and Interest	411,925	-	411,925	411,744	[181]
Business Funds:					
Solid Waste	890,475	-	890,475	890,475	-
Atchison Senior Village	<u>4,270,627</u>	<u>-</u>	<u>4,270,627</u>	<u>4,051,840</u>	<u>[218,787]</u>
 Total Primary Government	 <u>\$ 18,795,189</u>	 <u>\$ 470,652</u>	 <u>\$ 19,265,841</u>	 <u>\$ 18,755,062</u>	 <u>\$ [510,779]</u>

SCHEDULE 2-1

Atchison County, Kansas
 Schedule of Receipts and Expenditures - Actual and Budget
 General Fund
 Regulatory Basis
 For the Year Ended December 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Receipts			
Taxes and shared revenues:			
Ad valorem tax	\$ 8,914,761	\$ 8,876,374	\$ [38,387]
Motor vehicle tax	766,992	809,121	42,129
16/20M tax	69,721	74,486	4,765
Recreation vehicle tax	16,428	11,569	[4,859]
Delinquent tax	60,000	146,708	86,708
Excise tax	1,592	668	[924]
Redemptions	50,000	52,594	2,594
Local alcohol liquor tax	2,765	830	[1,935]
In lieu of tax	10,000	10,637	637
Commercial vehicle tax	15,791	29,789	13,998
Neighborhood revitalization rebate	[314,249]	[306,534]	7,715
Licenses, permits and fees	198,600	197,356	[1,244]
Charges for services	707,000	738,718	31,718
Use of money and property	215,000	37,129	[177,871]
Fines, forfeitures and penalties	40,150	10,789	[29,361]
Reimbursements	67,100	196,574	129,474
Lease proceeds	-	274,078	274,078
Miscellaneous	-	47,694	47,694
Total Receipts	<u>\$ 10,821,651</u>	<u>11,208,580</u>	<u>\$ 386,929</u>
Expenditures			
County Commission:			
Personnel services	103,681	90,241	[13,440]
Contractual services	11,600	11,840	240
Materials and supplies	800	876	76
Capital outlay	2,000	2,585	585
Total County Commission	<u>118,081</u>	<u>105,542</u>	<u>[12,539]</u>
County Clerk:			
Personnel services	162,500	160,106	[2,394]
Contractual services	7,900	5,432	[2,468]
Materials and supplies	3,150	1,287	[1,863]
Capital outlay	5,300	392	[4,908]
Total County Clerk	<u>178,850</u>	<u>167,217</u>	<u>[11,633]</u>
County Treasurer:			
Personnel services	259,150	232,443	[26,707]
Contractual services	10,750	13,868	3,118
Materials and supplies	500	9,401	8,901
Capital outlay	1,000	-	[1,000]
Total County Treasurer	<u>271,400</u>	<u>255,712</u>	<u>[15,688]</u>
County Attorney:			
Personnel services	327,642	283,489	[44,153]
Contractual services	13,300	13,181	[119]
Materials and supplies	4,500	6,813	2,313
Capital outlay	6,500	6,764	264
Total County Attorney	<u>351,942</u>	<u>310,247</u>	<u>[41,695]</u>

See independent auditor's report on the financial statements.

Atchison County, Kansas
 Schedule of Receipts and Expenditures - Actual and Budget
 General Fund (Continued)
 Regulatory Basis
 For the Year Ended December 31, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over [Under]</u>
Expenditures (Continued)			
Register of Deeds:			
Personnel services	\$ 161,060	\$ 157,617	\$ [3,443]
Contractual services	3,050	25,469	22,419
Materials and supplies	2,000	2,071	71
Capital outlay	500	-	[500]
Total Register of Deeds	<u>166,610</u>	<u>185,157</u>	<u>18,547</u>
County Lake:			
Personnel services	5,000	5,897	897
Contractual services	500	3,872	3,372
Materials and supplies	4,500	-	[4,500]
Total County Lake	<u>10,000</u>	<u>9,769</u>	<u>[231]</u>
Administration/HR:			
Personnel services	141,600	156,241	14,641
Contractual services	2,950	6,321	3,371
Materials and supplies	3,100	2,958	[142]
Capital outlay	1,500	1,476	[24]
Total Administration/HR	<u>149,150</u>	<u>166,996</u>	<u>17,846</u>
Facilities & Maintenance:			
Personnel services	188,120	179,377	[8,743]
Contractual services	68,040	52,164	[15,876]
Materials and supplies	28,200	9,234	[18,966]
Capital outlay	20,000	453	[19,547]
Total Facilities & Maintenance	<u>304,360</u>	<u>241,228</u>	<u>[63,132]</u>
Emergency Management:			
Personnel services	137,965	127,893	[10,072]
Contractual services	43,000	42,393	[607]
Materials and supplies	25,800	14,674	[11,126]
Capital outlay	65,000	23,746	[41,254]
Total Emergency Management	<u>271,765</u>	<u>208,706</u>	<u>[63,059]</u>
County Counselor:			
Personnel services	106,880	107,701	821
Contractual services	5,700	7,812	2,112
Materials and supplies	-	74	74
Total County Counselor	<u>112,580</u>	<u>115,587</u>	<u>3,007</u>
County Appraiser:			
Personnel services	392,200	352,885	[39,315]
Contractual services	18,500	10,376	[8,124]
Materials and supplies	22,350	12,309	[10,041]
Capital outlay	26,000	25,624	[376]
Total County Appraiser	<u>459,050</u>	<u>401,194</u>	<u>[57,856]</u>

SCHEDULE 2-1

Atchison County, Kansas
 Schedule of Receipts and Expenditures - Actual and Budget
 General Fund (Continued)
 Regulatory Basis
 For the Year Ended December 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Expenditures (Continued)			
Road and Bridge:			
Personnel services	\$ 1,090,552	\$ 958,435	\$ [132,117]
Contractual services	219,900	492,558	272,658
Materials and supplies	986,660	827,127	[159,533]
Capital outlay	228,885	290,258	61,373
Total Road and Bridge	<u>2,525,997</u>	<u>2,568,378</u>	<u>42,381</u>
Election:			
Personnel services	35,159	25,331	[9,828]
Contractual services	50,600	23,298	[27,302]
Materials and supplies	5,770	4,453	[1,317]
Capital outlay	2,500	427	[2,073]
Total Election	<u>94,029</u>	<u>53,509</u>	<u>[40,520]</u>
Emergency Medical Services:			
Personnel services	1,386,738	1,431,516	44,778
Contractual services	60,350	78,002	17,652
Materials and supplies	87,500	106,120	18,620
Capital outlay	41,500	4,976	[36,524]
Total Emergency Medical Services	<u>1,576,088</u>	<u>1,620,614</u>	<u>44,526</u>
Sheriff:			
Personnel services	1,934,880	1,890,070	[44,810]
Contractual services	534,900	277,082	[257,818]
Materials and supplies	162,000	246,757	84,757
Capital outlay	130,000	168,182	38,182
Total Sheriff	<u>2,761,780</u>	<u>2,582,091</u>	<u>[179,689]</u>
IT-GIS:			
Personnel services	144,935	154,666	9,731
Contractual services	147,500	106,409	[41,091]
Materials and supplies	7,500	4,861	[2,639]
Capital outlay	102,000	89,651	[12,349]
Total IT-GIS	<u>401,935</u>	<u>355,587</u>	<u>[46,348]</u>
County General:			
Contractual services	135,500	104,511	[30,989]
Materials and supplies	13,100	15,625	2,525
Capital outlay	20,000	6,317	[13,683]
Transfers	80,000	-	[80,000]
Total County General	<u>248,600</u>	<u>126,453</u>	<u>[122,147]</u>
County Services Related Funds:			
District Court	53,044	27,656	[25,388]
Tort Liability	180,000	187,897	7,897
Safety Committee	2,000	2,005	5
Wellness Committee	5,000	-	[5,000]
Court Appointed Attorney	150,000	153,526	3,526
Juvenile Detention	35,000	17,700	[17,300]
USD 409 - Truancy Program	5,600	-	[5,600]
Total County Services Related Funds	<u>430,644</u>	<u>388,784</u>	<u>[41,860]</u>

See independent auditor's report on the financial statements.

Atchison County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
General Fund (Continued)
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Expenditures (Continued)			
Outside Agencies:			
NEK Enterprise Facilitation	\$ 11,500	\$ 11,500	\$ -
Atchison Area Chamber of Commerce	7,500	7,500	-
Atchison Childcare Services	3,000	3,000	-
NEK Environmental Services	10,000	10,000	-
NEK Area Aging	2,000	2,000	-
Happy Hearts	3,000	3,000	-
Atchison Art Association	2,000	2,000	-
Humane Society of Atchison	1,000	1,000	-
Live Well Live Atchison	12,500	12,500	-
Memorial Hall	30,000	30,000	-
Fair	7,500	7,500	-
Fair Maintenance	7,500	7,500	-
County Health	80,000	80,000	-
Historical Society	7,500	7,500	-
Mental Health Clinic	73,000	73,000	-
Conservation District	29,140	29,140	-
Mental Health Development	48,000	48,000	-
Council on Aging	125,000	125,000	-
Total Outside Agencies	<u>460,140</u>	<u>460,140</u>	<u>-</u>
Non-Departmental:			
Reimbursed expense	-	40,719	40,719
Miscellaneous	-	188	188
Transfer out	-	788,107	788,107
Adjustment for qualifying budget credits	470,652	-	[470,652]
Total Non-Departmental	<u>470,652</u>	<u>829,014</u>	<u>358,362</u>
Total Expenditures	<u>11,363,653</u>	<u>11,151,925</u>	<u>[211,728]</u>
Receipts Over [Under] Expenditures		56,655	
Unencumbered Cash, Beginning		<u>848,723</u>	
Unencumbered Cash, Ending		<u>\$ 905,378</u>	

See independent auditor's report on the financial statements.

SCHEDULE 2-2

Atchison County, Kansas
 Schedule of Receipts and Expenditures - Actual and Budget
 Memorial Hall Fund
 Regulatory Basis
 For the Year Ended December 31, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over [Under]</u>
Receipts			
Taxes and shared revenues:			
Ad valorem tax	\$ -	\$ 284	\$ 284
Motor vehicle tax	2,600	2,776	176
16/20M tax	236	265	29
Recreation vehicle tax	46	40	[6]
Delinquent tax	-	3	3
Excise tax	-	2	2
Redemptions	-	198	198
Commercial vehicle tax	54	101	47
Total Receipts	<u>\$ 2,936</u>	<u>3,669</u>	<u>\$ 733</u>
Expenditures			
Allocations and distributions	\$ -	-	-
Total Expenditures	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures		3,669	
Unencumbered Cash, Beginning		<u>543</u>	
Unencumbered Cash, Ending		<u>\$ 4,212</u>	

See independent auditor's report on the financial statements.

Atchison County, Kansas
 Schedule of Receipts and Expenditures - Actual and Budget
 Fair Fund
 Regulatory Basis
 For the Year Ended December 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Receipts			
Taxes and shared revenues:			
Ad valorem tax	\$ 6,690	\$ 70	\$ [6,620]
Motor vehicle tax	670	683	13
16/20M tax	52	66	14
Recreation vehicle tax	9	10	1
Excise tax	-	1	1
Redemptions	50	46	[4]
Commercial vehicle tax	24	25	1
Neighborhood revitalization rebate	<u>[259]</u>	<u>-</u>	<u>259</u>
Total Receipts	<u>\$ 7,236</u>	<u>901</u>	<u>\$ [6,335]</u>
Expenditures			
Allocations and distributions	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Total Expenditures	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures		901	
Unencumbered Cash, Beginning		<u>271</u>	
Unencumbered Cash, Ending		<u><u>\$ 1,172</u></u>	

See independent auditor's report on the financial statements.

SCHEDULE 2-4

Atchison County, Kansas
 Schedule of Receipts and Expenditures - Actual and Budget
 Historical Fund
 Regulatory Basis
 For the Year Ended December 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Receipts			
Taxes and shared revenues:			
Ad valorem tax	\$ -	\$ 77	\$ 77
Motor vehicle tax	614	709	95
16/20M tax	56	86	30
Recreation vehicle tax	8	10	2
Excise tax	-	1	1
Redemptions	100	62	[38]
Commercial vehicle tax	13	24	11
Total Receipts	<u>\$ 791</u>	<u>969</u>	<u>\$ 178</u>
Expenditures			
Allocations and distributions	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Total Expenditures	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures		969	
Unencumbered Cash, Beginning		<u>272</u>	
Unencumbered Cash, Ending		<u>\$ 1,241</u>	

See independent auditor's report on the financial statements.

Atchison County, Kansas
 Schedule of Receipts and Expenditures - Actual and Budget
 Noxious Weed Fund
 Regulatory Basis
 For the Year Ended December 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Receipts			
Taxes and shared revenues:			
Ad valorem tax	\$ 128,866	\$ 128,225	\$ [641]
Motor vehicle tax	10,436	11,047	611
16/20M tax	944	1,035	91
Recreation vehicle tax	133	158	25
Delinquent tax	-	10	10
Excise tax	10	9	[1]
Redemptions	500	646	146
Commercial vehicle tax	214	404	190
Neighborhood revitalization rebate	[4,543]	[4,432]	111
Charges for services	30,000	23,448	[6,552]
Miscellaneous	-	42	42
Total Receipts	<u>\$ 166,560</u>	<u>160,592</u>	<u>\$ [5,968]</u>
Expenditures			
Personnel services	\$ 37,938	27,150	\$ [10,788]
Contractual services	15,000	23,660	8,660
Materials and supplies	111,000	50,035	[60,965]
Capital outlay	5,000	-	[5,000]
Transfer out	-	68,093	68,093
Total Expenditures	<u>\$ 168,938</u>	<u>168,938</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures		[8,346]	
Unencumbered Cash, Beginning		<u>26,463</u>	
Unencumbered Cash, Ending		<u>\$ 18,117</u>	

See independent auditor's report on the financial statements.

SCHEDULE 2-6

Atchison County, Kansas
 Schedule of Receipts and Expenditures - Actual and Budget
 Joint Communication Fund
 Regulatory Basis
 For the Year Ended December 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Receipts			
Taxes and shared revenues:			
Sales tax	\$ 1,090,223	\$ 1,041,314	\$ [48,909]
Total Receipts	<u>\$ 1,090,223</u>	<u>1,041,314</u>	<u>\$ [48,909]</u>
Expenditures			
Personnel services	\$ 552,332	529,496	\$ [22,836]
Contractual services	173,691	202,868	29,177
Materials and supplies	7,200	5,065	[2,135]
Capital outlay	224,000	202,799	[21,201]
Transfer out	133,000	149,995	16,995
Total Expenditures	<u>\$ 1,090,223</u>	<u>1,090,223</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures		[48,909]	
Unencumbered Cash, Beginning		<u>66,211</u>	
Unencumbered Cash, Ending		<u>\$ 17,302</u>	

See independent auditor's report on the financial statements.

Atchison County, Kansas
 Schedule of Receipts and Expenditures - Actual and Budget
 Fair Maintenance Fund
 Regulatory Basis
 For the Year Ended December 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Receipts			
Taxes and shared revenues:			
Ad valorem tax	\$ -	\$ 70	\$ 70
Motor vehicle tax	633	683	50
16/20M tax	57	66	9
Recreation vehicle tax	8	10	2
Excise tax	-	1	1
Redemptions	-	46	46
Commercial vehicle tax	13	25	12
Total Receipts	<u>\$ 711</u>	<u>901</u>	<u>\$ 190</u>
Expenditures			
Allocations and distributions	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Total Expenditures	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures		901	
Unencumbered Cash, Beginning		<u>273</u>	
Unencumbered Cash, Ending		<u>\$ 1,174</u>	

See independent auditor's report on the financial statements.

SCHEDULE 2-8

Atchison County, Kansas
 Schedule of Receipts and Expenditures - Actual and Budget
 County Health Fund
 Regulatory Basis
 For the Year Ended December 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Receipts			
Taxes and shared revenues:			
Ad valorem tax	\$ -	\$ 751	\$ 751
Motor vehicle tax	6,983	7,360	377
16/20M tax	632	686	54
Recreation vehicle tax	89	105	16
Delinquent tax	-	8	8
Excise tax	10	6	[4]
Redemptions	500	505	5
Commercial vehicle tax	35	271	236
Total Receipts	<u>\$ 8,249</u>	<u>9,692</u>	<u>\$ 1,443</u>
Expenditures			
Allocations and distributions	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Total Expenditures	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures		9,692	
Unencumbered Cash, Beginning		<u>1,127</u>	
Unencumbered Cash, Ending		<u>\$ 10,819</u>	

See independent auditor's report on the financial statements.

Atchison County, Kansas
 Schedule of Receipts and Expenditures - Actual and Budget
 Home for the Aged Fund
 Regulatory Basis
 For the Year Ended December 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Receipts			
Taxes and shared revenues:			
Ad valorem tax	\$ 8,802	\$ 8,787	\$ [15]
Motor vehicle tax	920	922	2
16/20M tax	83	67	[16]
Recreation vehicle tax	12	13	1
Redemptions	100	65	[35]
Commercial vehicle tax	19	36	17
Neighborhood revitalization rebate	<u>[310]</u>	<u>[303]</u>	7
Total Receipts	<u>\$ 9,626</u>	<u>9,587</u>	<u>\$ [39]</u>
Expenditures			
Contractual services	\$ 5,000	9,587	\$ 4,587
Materials and supplies	<u>5,000</u>	<u>-</u>	<u>[5,000]</u>
Total Expenditures	<u>\$ 10,000</u>	<u>9,587</u>	<u>\$ [413]</u>
Receipts Over [Under] Expenditures			-
Unencumbered Cash, Beginning		<u>-</u>	
Unencumbered Cash, Ending		<u>\$ -</u>	

See independent auditor's report on the financial statements.

SCHEDULE 2-10

Atchison County, Kansas
 Schedule of Receipts and Expenditures - Actual and Budget
 Mental Health Fund
 Regulatory Basis
 For the Year Ended December 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Receipts			
Taxes and shared revenues:			
Ad valorem tax	\$ -	\$ 683	\$ 683
Motor vehicle tax	6,386	6,721	335
16/20M tax	578	628	50
Delinquent tax	-	7	7
Recreation vehicle tax	81	96	15
Excise tax	-	6	6
Redemptions	-	438	438
Commercial vehicle tax	131	247	116
Total Receipts	<u>\$ 7,176</u>	<u>8,826</u>	<u>\$ 1,650</u>
Expenditures			
Allocations and distributions	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Total Expenditures	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures		8,826	
Unencumbered Cash, Beginning		<u>723</u>	
Unencumbered Cash, Ending		<u>\$ 9,549</u>	

See independent auditor's report on the financial statements.

Atchison County, Kansas
 Schedule of Receipts and Expenditures - Actual and Budget
 Soil Conservation Fund
 Regulatory Basis
 For the Year Ended December 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Receipts			
Taxes and shared revenues:			
Ad valorem tax	\$ -	\$ 273	\$ 273
Motor vehicle tax	2,541	2,674	133
16/20M tax	230	250	20
Delinquent tax	-	3	3
Recreation vehicle tax	32	38	6
Excise tax	-	2	2
Redemptions	100	187	87
Commercial vehicle tax	52	98	46
Total Receipts	<u>\$ 2,955</u>	<u>3,525</u>	<u>\$ 570</u>
Expenditures			
Allocations and distributions	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Total Expenditures	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures		3,525	
Unencumbered Cash, Beginning		<u>474</u>	
Unencumbered Cash, Ending		<u>\$ 3,999</u>	

See independent auditor's report on the financial statements.

SCHEDULE 2-12

Atchison County, Kansas
 Schedule of Receipts and Expenditures - Actual and Budget
 Extension Council Fund
 Regulatory Basis
 For the Year Ended December 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Receipts			
Taxes and shared revenues:			
Ad valorem tax	\$ 129,291	\$ 129,031	\$ [260]
Motor vehicle tax	12,272	12,890	618
16/20M tax	1,110	1,193	83
Recreation vehicle tax	156	184	28
Delinquent tax	-	15	15
Excise tax	10	11	1
Redemptions	500	899	399
Commercial vehicle tax	251	475	224
Neighborhood revitalization rebate	<u>[4,558]</u>	<u>[4,451]</u>	<u>107</u>
Total Receipts	<u><u>\$ 139,032</u></u>	<u><u>140,247</u></u>	<u><u>\$ 1,215</u></u>
Expenditures			
Allocations and distributions	\$ 140,000	140,000	\$ -
Capital outlay	5,000	-	[5,000]
Transfer out	-	<u>5,000</u>	<u>5,000</u>
Total Expenditures	<u><u>\$ 145,000</u></u>	<u><u>145,000</u></u>	<u><u>\$ -</u></u>
Receipts Over [Under] Expenditures		[4,753]	
Unencumbered Cash, Beginning		<u>12,379</u>	
Unencumbered Cash, Ending		<u><u>\$ 7,626</u></u>	

See independent auditor's report on the financial statements.

Atchison County, Kansas
 Schedule of Receipts and Expenditures - Actual and Budget
 Mental Health Development Fund
 Regulatory Basis
 For the Year Ended December 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Over [Under]
Receipts			
Taxes and shared revenues:			
Ad valorem tax	\$ -	\$ 446	\$ 446
Motor vehicle tax	4,171	4,399	228
16/20M tax	377	413	36
Recreation vehicle tax	53	63	10
Delinquent tax	-	5	5
Excise tax	-	4	4
Redemptions	-	305	305
Commercial vehicle tax	85	161	76
Total Receipts	<u>\$ 4,686</u>	<u>5,796</u>	<u>\$ 1,110</u>
Expenditures			
Allocations and distributions	\$ -	-	\$ -
Total Expenditures	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures		5,796	
Unencumbered Cash, Beginning		<u>423</u>	
Unencumbered Cash, Ending		<u>\$ 6,219</u>	

See independent auditor's report on the financial statements.

SCHEDULE 2-14

Atchison County, Kansas
 Schedule of Receipts and Expenditures - Actual and Budget
 Council on Aging Fund
 Regulatory Basis
 For the Year Ended December 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Over [Under]
Receipts			
Taxes and shared revenues:			
Ad valorem tax	\$ -	\$ 1,183	\$ 1,183
Motor vehicle tax	10,811	11,597	786
16/20M tax	978	1,169	191
Recreation vehicle tax	138	165	27
Delinquent tax	-	13	13
Excise tax	-	10	10
Redemptions	-	812	812
Commercial vehicle tax	221	418	197
Total Receipts	<u>\$ 12,148</u>	<u>15,367</u>	<u>\$ 3,219</u>
Expenditures			
Allocations and distributions	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Total Expenditures	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures		15,367	
Unencumbered Cash, Beginning		<u>1,445</u>	
Unencumbered Cash, Ending		<u>\$ 16,812</u>	

See independent auditor's report on the financial statements.

Atchison County, Kansas
 Schedule of Receipts and Expenditures - Actual and Budget
 Special Highway Fund
 Regulatory Basis
 For the Year Ended December 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Receipts			
Taxes and shared revenues:			
Gas tax	\$ 440,000	\$ 508,190	\$ 68,190
Reimbursements	-	49,461	49,461
Miscellaneous	-	4,433	4,433
Transfers in	-	47,792	47,792
Total Receipts	<u>\$ 440,000</u>	<u>609,876</u>	<u>\$ 169,876</u>
Expenditures			
Contractual services	\$ 500,000	600,662	\$ 100,662
Materials and supplies	415,000	[3,536]	[418,536]
Transfers out	-	238,204	238,204
Total Expenditures	<u>\$ 915,000</u>	<u>835,330</u>	<u>\$ [79,670]</u>
Receipts Over [Under] Expenditures		[225,454]	
Unencumbered Cash, Beginning		<u>864,067</u>	
Unencumbered Cash, Ending		<u>\$ 638,613</u>	

See independent auditor's report on the financial statements.

SCHEDULE 2-16

Atchison County, Kansas
 Schedule of Receipts and Expenditures - Actual*
 Special Purpose Funds
 Regulatory Basis
 For the Year Ended December 31, 2021

	<u>Rescue</u>	<u>Special Law Enforcement</u>	<u>Register of Deeds Technology</u>	<u>Local Alcohol Liquor</u>
Receipts				
Taxes and shared revenues	\$ 122	\$ -	\$ -	\$ 830
Licenses, permits and fees	-	-	-	-
Use of money and property	-	-	-	-
Fines, fees and forfeitures	-	-	-	-
Reimbursements	170	-	-	-
Miscellaneous	-	-	21,064	-
Transfers in	-	-	-	-
Total Receipts	<u>292</u>	<u>-</u>	<u>21,064</u>	<u>830</u>
Expenditures				
Personnel services	-	-	-	-
Contractual services	-	-	-	-
Materials and supplies	-	5,000	3,339	-
Capital outlay	-	-	-	-
Miscellaneous	-	-	1,129	-
Total Expenditures	<u>-</u>	<u>5,000</u>	<u>4,468</u>	<u>-</u>
Receipts Over [Under] Expenditures	292	[5,000]	16,596	830
Unencumbered Cash, Beginning	<u>20,316</u>	<u>6,981</u>	<u>31,202</u>	<u>4,374</u>
Unencumbered Cash, Ending	<u>\$ 20,608</u>	<u>\$ 1,981</u>	<u>\$ 47,798</u>	<u>\$ 5,204</u>

* These funds are not required to be budgeted

<u>Special Machinery</u>	<u>Special Parks & Recreation</u>	<u>Candidate Registration Fee</u>	<u>Crime Prevention</u>	<u>Conceal & Carry</u>	<u>Sex Offender Registration</u>	<u>Special Motor Vehicle</u>	<u>Prosecuting Attorney Training</u>	<u>Diversion</u>
\$ -	\$ 830	\$ -	\$ -	\$ -	\$ -	\$ 70,801	\$ -	\$ -
-	-	350	-	1,203	5,820	-	794	-
21,008	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1,018
-	-	-	2,000	-	-	2,477	-	-
<u>14,317</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>35,325</u>	<u>830</u>	<u>350</u>	<u>2,000</u>	<u>1,203</u>	<u>5,820</u>	<u>73,278</u>	<u>794</u>	<u>1,018</u>
-	-	-	-	-	-	61,118	-	-
-	-	-	-	33	-	2,462	210	-
110,418	-	-	640	-	-	4,830	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	163	-	-
<u>110,418</u>	<u>-</u>	<u>-</u>	<u>640</u>	<u>33</u>	<u>-</u>	<u>68,573</u>	<u>210</u>	<u>-</u>
[75,093]	830	350	1,360	1,170	5,820	4,705	584	1,018
<u>203,722</u>	<u>4,374</u>	<u>1,000</u>	<u>6,547</u>	<u>3,244</u>	<u>22,396</u>	<u>12,439</u>	<u>369</u>	<u>28,769</u>
<u>\$ 128,629</u>	<u>\$ 5,204</u>	<u>\$ 1,350</u>	<u>\$ 7,907</u>	<u>\$ 4,414</u>	<u>\$ 28,216</u>	<u>\$ 17,144</u>	<u>\$ 953</u>	<u>\$ 29,787</u>

See independent auditor's report on the financial statements.

SCHEDULE 2-16

Atchison County, Kansas
 Schedule of Receipts and Expenditures - Actual*
 Special Purpose Funds (Continued)
 Regulatory Basis
 For the Year Ended December 31, 2021

	Juvenile <u>Supervision</u>	County Attorney Worthless <u>Check</u>	Safety <u>Committee</u>	<u>Sheriff</u>	Special Prosecutor <u>Trust</u>
Receipts					
Taxes and shared revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-	-
Use of money and property	-	-	-	-	-
Fines, fees and forfeitures	768	178	-	-	-
Reimbursements	-	-	650	-	-
Miscellaneous	-	-	2,205	8,488	-
Transfers in	-	-	-	-	-
Total Receipts	<u>768</u>	<u>178</u>	<u>2,855</u>	<u>8,488</u>	<u>-</u>
Expenditures					
Personnel services	-	-	-	-	-
Contractual services	-	-	1,377	-	-
Materials and supplies	-	-	7,068	-	-
Capital outlay	-	-	17,450	-	-
Miscellaneous	-	-	-	8,488	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>25,895</u>	<u>8,488</u>	<u>-</u>
Receipts Over [Under] Expenditures	768	178	[23,040]	-	-
Unencumbered Cash, Beginning	<u>10,424</u>	<u>7,758</u>	<u>32,400</u>	<u>64,144</u>	<u>1,698</u>
Unencumbered Cash, Ending	<u>\$ 11,192</u>	<u>\$ 7,936</u>	<u>\$ 9,360</u>	<u>\$ 64,144</u>	<u>\$ 1,698</u>

* These funds are not required to be budgeted

<u>Sheriff VIN Inspections</u>	<u>Clerk Technology</u>	<u>Treasurer Technology</u>	<u>IIP Supervision</u>	<u>Unified Courts UA Accounts</u>	<u>Special Law Enforcement State Forfeiture</u>	<u>Enhanced Wireless 911</u>	<u>Adopt A Family</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	790	-	731	103,483	-
-	-	-	-	-	-	-	-
41,415	5,266	5,266	-	-	-	-	2,770
-	-	-	-	-	-	-	-
<u>41,415</u>	<u>5,266</u>	<u>5,266</u>	<u>790</u>	<u>-</u>	<u>731</u>	<u>103,483</u>	<u>2,770</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	102,054	-
3,956	-	-	-	-	-	4,070	2,756
-	-	-	-	-	-	-	-
-	<u>5,872</u>	-	-	-	-	-	-
<u>3,956</u>	<u>5,872</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>106,124</u>	<u>2,756</u>
37,459	[606]	5,266	790	-	731	[2,641]	14
<u>101,602</u>	<u>24,339</u>	<u>15,001</u>	<u>2,945</u>	<u>3,790</u>	<u>8,287</u>	<u>189,641</u>	<u>1,926</u>
<u>\$ 139,061</u>	<u>\$ 23,733</u>	<u>\$ 20,267</u>	<u>\$ 3,735</u>	<u>\$ 3,790</u>	<u>\$ 9,018</u>	<u>\$ 187,000</u>	<u>\$ 1,940</u>

See independent auditor's report on the financial statements.

SCHEDULE 2-17

Atchison County, Kansas
 Schedule of Receipts and Expenditures - Actual*
 Special Purpose Funds - Grants
 Regulatory Basis
 For the Year Ended December 31, 2021

	<u>CERT</u>	<u>KDWP-CFAP Program</u>	<u>EMPG Grant</u>
Receipts			
Reimbursements	\$ -	\$ -	\$ -
Miscellaneous	-	-	-
Grants	-	1,854	21,809
Total Receipts	<u>-</u>	<u>1,854</u>	<u>21,809</u>
Expenditures			
Personnel services	-	-	10,500
Contractual services	-	2,000	6,984
Capital outlay	-	15,500	583
Miscellaneous	-	-	-
Grants and reimbursed expense	-	-	-
Total Expenditures	<u>-</u>	<u>17,500</u>	<u>18,067</u>
Receipts Over [Under] Expenditures	-	[15,646]	3,742
Unencumbered Cash, Beginning	<u>6,013</u>	<u>20,709</u>	<u>41,886</u>
Unencumbered Cash, Ending	<u>\$ 6,013</u>	<u>\$ 5,063</u>	<u>\$ 45,628</u>

* These funds are not required to be budgeted

<u>AISP</u>	<u>JISP</u>	<u>CMA</u>	<u>IIP</u>	<u>CARES Act</u>	<u>American Rescue Plan</u>
\$ 28,808	\$ 3,239	\$ 3,238	\$ -	\$ -	\$ -
-	-	-	-	60,840	-
<u>176,911</u>	<u>80,930</u>	<u>65,449</u>	<u>250</u>	<u>-</u>	<u>1,560,996</u>
<u>205,719</u>	<u>84,169</u>	<u>68,687</u>	<u>250</u>	<u>60,840</u>	<u>1,560,996</u>
148,344	49,642	48,136	-	1,194	-
-	-	-	-	-	-
-	-	-	-	-	-
25,523	37,447	10,073	-	-	-
547	50	67	-	-	-
<u>174,414</u>	<u>87,139</u>	<u>58,276</u>	<u>-</u>	<u>1,194</u>	<u>-</u>
31,305	[2,970]	10,411	250	59,646	1,560,996
<u>205,267</u>	<u>49,455</u>	<u>41,265</u>	<u>625</u>	<u>37,983</u>	<u>-</u>
<u>\$ 236,572</u>	<u>\$ 46,485</u>	<u>\$ 51,676</u>	<u>\$ 875</u>	<u>\$ 97,629</u>	<u>\$ 1,560,996</u>

SCHEDULE 2-18

Atchison County, Kansas
 Schedule of Receipts and Expenditures - Actual*
 Capital Improvement Funds
 Regulatory Basis
 For the Year Ended December 31, 2021

	County General Capital <u>Improvement</u>	Solid Waste Capital <u>Improvement</u>
Receipts		
Taxes and shared revenues	\$ -	\$ -
Reimbursements	-	-
Miscellaneous	84,787	11,935
Operating transfers	<u>562,723</u>	<u>83,893</u>
Total Receipts	<u>647,510</u>	<u>95,828</u>
Expenditures		
Contractual services	-	-
Capital outlay	<u>44,387</u>	<u>37,375</u>
Total Expenditures	<u>44,387</u>	<u>37,375</u>
Receipts Over [Under] Expenditures	603,123	58,453
Unencumbered Cash, Beginning	<u>998,528</u>	<u>189,560</u>
Unencumbered Cash, Ending	<u>\$ 1,601,651</u>	<u>\$ 248,013</u>

* These funds are not required to be budgeted

Joint Communications Capital Improvement	Noxious Weed Capital Outlay	Ambulance Capital Outlay	Special Bridge Project	Bridge Bonding Project
\$ -	\$ -	\$ -	\$ 92,017	\$ -
-	-	-	150,000	16,225
-	-	235	-	-
<u>149,995</u>	<u>68,093</u>	<u>-</u>	<u>168,275</u>	<u>238,204</u>
<u>149,995</u>	<u>68,093</u>	<u>235</u>	<u>410,292</u>	<u>254,429</u>
-	-	-	140,373	760,703
<u>150,940</u>	<u>1,233</u>	<u>2,032</u>	<u>400</u>	<u>-</u>
<u>150,940</u>	<u>1,233</u>	<u>2,032</u>	<u>140,773</u>	<u>760,703</u>
[945]	66,860	[1,797]	269,519	[506,274]
<u>180,596</u>	<u>110,969</u>	<u>195,485</u>	<u>106,477</u>	<u>660,664</u>
<u>\$ 179,651</u>	<u>\$ 177,829</u>	<u>\$ 193,688</u>	<u>\$ 375,996</u>	<u>\$ 154,390</u>

See independent auditor's report on the financial statements.

SCHEDULE 2-19

Atchison County, Kansas
 Schedule of Receipts and Expenditures - Actual and Budget
 Bond and Interest Fund
 Regulatory Basis
 For the Year Ended December 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Receipts			
Taxes and shared revenues:			
Ad valorem tax	\$ 366,894	\$ 366,395	\$ [499]
Motor vehicle tax	47,012	45,533	[1,479]
16/20M tax	4,252	2,680	[1,572]
Recreation vehicle tax	599	660	61
Delinquent tax	50	34	[16]
Excise tax	50	36	[14]
Redemptions	1,000	2,397	1,397
Commercial vehicle tax	963	1,811	848
Neighborhood revitalization rebate	[12,933]	[12,616]	317
Miscellaneous	-	684	684
Total Receipts	<u>\$ 407,887</u>	<u>407,614</u>	<u>\$ [273]</u>
Expenditures			
Debt Service			
Bond principal	\$ 185,000	185,000	\$ -
Bond interest	55,775	55,774	[1]
Lease payment	171,150	170,970	[180]
Total Expenditures	<u>\$ 411,925</u>	<u>411,744</u>	<u>\$ [181]</u>
Receipts Over [Under] Expenditures		[4,130]	
Unencumbered Cash, Beginning		<u>5,019</u>	
Unencumbered Cash, Ending		<u><u>\$ 889</u></u>	

See independent auditor's report on the financial statements.

Atchison County, Kansas
 Schedule of Receipts and Expenditures - Actual and Budget
 Solid Waste Fund
 Regulatory Basis
 For the Year Ended December 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Receipts			
Taxes and shared revenues:			
Sales and use taxes	\$ 425,188	\$ 311,043	\$ [114,145]
Charges for services	280,000	312,364	32,364
Reimbursements	-	10,205	10,205
Miscellaneous	<u>12,000</u>	<u>27,668</u>	<u>15,668</u>
Total Receipts	<u>\$ 717,188</u>	<u>661,280</u>	<u>\$ [55,908]</u>
Expenditures			
Personnel services	\$ 266,375	274,973	\$ 8,598
Contractual services	454,100	481,562	27,462
Materials and supplies	52,500	30,305	[22,195]
Capital outlay	107,500	19,742	[87,758]
Transfers out	<u>10,000</u>	<u>83,893</u>	<u>73,893</u>
Total Expenditures	<u>\$ 890,475</u>	<u>890,475</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures		[229,195]	
Unencumbered Cash, Beginning		<u>323,449</u>	
Unencumbered Cash, Ending		<u>\$ 94,254</u>	

See independent auditor's report on the financial statements.

SCHEDULE 2-21

Atchison County, Kansas
 Schedule of Receipts and Expenditures - Actual and Budget
 Atchison Senior Village Fund
 Regulatory Basis
 For the Year Ended December 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Over <u>[Under]</u>
Receipts			
Charges for services	\$ 3,470,000	\$ 3,187,532	\$ [282,468]
Reimbursements	9,000	31,872	22,872
Miscellaneous	14,050	169,513	155,463
Transfers in	305,000	258,321	[46,679]
Total Receipts	<u>\$ 3,798,050</u>	<u>3,647,238</u>	<u>\$ [150,812]</u>
Expenditures			
Personnel services	\$ 2,752,825	2,204,548	\$ [548,277]
Contractual services	1,046,402	1,510,087	463,685
Materials and supplies	431,400	317,702	[113,698]
Capital outlay	40,000	14,496	[25,504]
Equipment related	-	5,007	5,007
Total Expenditures	<u>\$ 4,270,627</u>	<u>4,051,840</u>	<u>\$ [218,787]</u>
Receipts Over [Under] Expenditures		[404,602]	
Unencumbered Cash, Beginning		<u>513,779</u>	
Unencumbered Cash, Ending		<u>\$ 109,177</u>	

See independent auditor's report on the financial statements.

Atchison County, Kansas
 Schedule of Receipts and Expenditures - Actual*
 Nursing Home Improvement Fund
 Regulatory Basis
 For the Year Ended December 31, 2021

Receipts	
Operating transfers	\$ -
Total Receipts	<u>-</u>
Expenditures	
Capital outlay	-
Total Expenditures	<u>-</u>
Receipts Over [Under] Expenditures	-
Unencumbered Cash, Beginning	<u>73,723</u>
Unencumbered Cash, Ending	<u>\$ 73,723</u>

* This fund is not required to be budgeted

SCHEDULE 2-23

Atchison County, Kansas
 Schedule of Receipts and Expenditures - Actual*
 Atchison Senior Village Reserve Fund
 Regulatory Basis
 For the Year Ended December 31, 2021

Receipts		
Miscellaneous	\$	-
Total Receipts		<u>-</u>
Expenditures		
Capital outlay		-
Total Expenditures		<u>-</u>
Receipts Over [Under] Expenditures		-
Unencumbered Cash, Beginning		<u>213,555</u>
Unencumbered Cash, Ending	\$	<u>213,555</u>

* This fund is not required to be budgeted

Atchison County, Kansas
 Schedule of Receipts and Expenditures - Actual*
 Trust Funds
 Regulatory Basis
 For the Year Ended December 31, 2021

	<u>Heritage Trust</u>	<u>W A Harwi Trust</u>
Receipts		
Miscellaneous	\$ 10,532	\$ 258,321
Total Receipts	<u>10,532</u>	<u>258,321</u>
Expenditures		
Allocations and distributions	10,560	-
Operating transfers	-	258,321
Total Expenditures	<u>10,560</u>	<u>258,321</u>
Receipts Over [Under] Expenditures	[28]	-
Unencumbered Cash, Beginning	<u>2,620</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 2,592</u>	<u>\$ -</u>

* These funds are not required to be budgeted

SCHEDULE 2-25

Atchison County, Kansas
 Schedule of Receipts and Expenditures - Actual*
 Self-Funded Insurance Fund
 Regulatory Basis
 For the Year Ended December 31, 2021

	<u>Actual</u>
Receipts	
Contributions	\$ 1,427,834
Stop Loss Reimbursements	229,930
Miscellaneous	<u>13,883</u>
Total Receipts	<u>1,671,647</u>
Expenditures	
Claims	1,109,111
Administration	<u>602,175</u>
Total Expenditures	<u>1,711,286</u>
Receipts Over [Under] Expenditures	[39,639]
Unencumbered Cash, Beginning	<u>121,495</u>
Unencumbered Cash, Ending	<u>\$ 81,856</u>

* This fund is not required to be budgeted

Atchison County, Kansas
 Schedule of Receipts and Expenditures - Actual
 Agency Funds
 Regulatory Basis
 For the Year Ended December 31, 2021

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Distributable Funds:				
Current ad valorem taxes	\$ 14,086,419	\$ 27,179,328	\$ 25,544,480	\$ 15,721,267
Vehicle excise taxes	600	1,909	2,139	370
Motor vehicle taxes	517,657	4,834,001	4,742,467	609,191
Recreational vehicle taxes	5,673	30,775	30,649	5,799
Delinquent personal property taxes	690	2,551	2,598	643
Partial payment redemption	69,107	1,322	33,326	37,103
County-wide sales tax	776,522	1,763,537	1,352,356	1,187,703
County redemption	16,991	238,630	205,882	49,739
Total Distributable Funds	<u>15,473,659</u>	<u>34,052,053</u>	<u>31,913,897</u>	<u>17,611,815</u>
State Funds:				
State education building	-	199,918	199,918	-
State eleemosynary building	-	99,959	99,959	-
Total State Funds	<u>-</u>	<u>299,877</u>	<u>299,877</u>	<u>-</u>
Subdivision Funds:				
Library	-	149,511	149,511	-
School districts	-	9,858,252	9,858,252	-
Townships	-	1,399,451	1,399,451	-
Cities	-	5,621,072	5,621,072	-
Fire districts	-	318,420	318,420	-
Watershed districts	-	41,468	41,576	[108]
Drainage districts	4,034	161,651	53,091	112,594
Cemeteries	24	58,229	58,233	20
Total Subdivision Funds	<u>4,058</u>	<u>17,608,054</u>	<u>17,499,606</u>	<u>112,506</u>

See independent auditor's report on the financial statements.

SCHEDULE 3

Atchison County, Kansas
 Schedule of Receipts and Expenditures - Actual (Continued)
 Agency Funds
 Regulatory Basis
 For the Year Ended December 31, 2021

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Agency Funds:				
Driver's license account	\$ 83,756	\$ -	\$ 83,756	\$ -
Sports complex sales tax	-	660,523	660,523	-
Neighborhood revitalization	531	893,717	893,716	532
Special city & county highway	[54,771]	15,685	-	[39,086]
Unclaimed legacy & money	121	-	-	121
Over & short	[564]	-	-	[564]
Overpayment	[286]	-	-	[286]
Total Other Agency Funds	<u>28,787</u>	<u>1,569,925</u>	<u>1,637,995</u>	<u>[39,283]</u>
Outside Accounts Considered Agency Funds				
District court	285,149	1,343,958	950,255	678,852
Law library	17,082	7,574	14,397	10,259
Clerk - fish & game account	4	5,637	5,506	135
Clerk - withholding account	15,399	3,062,803	3,058,884	19,318
Inmate fund	79,606	171,691	136,309	114,988
Total Outside Accounts Considered Agency Funds	<u>397,240</u>	<u>4,591,663</u>	<u>4,165,351</u>	<u>823,552</u>
Total Agency Funds	<u>\$ 15,903,744</u>	<u>\$ 58,121,572</u>	<u>\$ 55,516,726</u>	<u>\$ 18,508,590</u>

See independent auditor's report on the financial statements.

Atchison County, Kansas
 Tax Roll Reconciliation
 For the Year Ended December 31, 2021

2020 Tax roll as adjusted:	
County Clerk's abstract of 2020 tax roll	\$ 25,953,056
Special assessments	58,258
16/20M trucks	161,862
Adjustments to original tax roll:	
Added taxes	3,512
Abated taxes	<u>[131,302]</u>
Adjusted 2020 tax roll	<u>\$ 26,045,386</u>
2020 Tax roll as accounted for:	
Distributions	\$ 16,450,676
Current uncollected	<u>9,594,710</u>
2020 tax roll accounted for	<u>\$ 26,045,386</u>

SCHEDULE 5

Atchison County, Kansas
 Schedule of Receipts and Disbursements - Actual
 Special Obligation Sales Tax Revenue Bond
 Funds Held by Special Obligation Bonds Trustee
 Regulatory Basis
 For the Year Ended December 31, 2021

Balance, Beginning of Year	\$ <u>1,121,537</u>
Receipts:	
Sales tax collections	660,523
Dividends reinvested	<u>280</u>
Total Receipts	<u>660,803</u>
Disbursements:	
Quarterly maintenance agreements:	
ASAF	40,000
USD 377	10,000
Debt service:	
Principal	375,774
Interest	50,245
Trustee agent fees	<u>1,800</u>
Total Disbursements	<u>477,819</u>
Balance, End of Year	<u>\$ 1,304,521</u>
Composition of ending balance:	
Mutual Funds in Exchange Bank & Trust, Atchison, Kansas	
Sales Tax Revenue Fund	\$ 660,615
Management and Operating Reserve Fund	450,118
Redemption Fund	183,969
Debt Service Fund	<u>9,820</u>
	<u>\$ 1,304,521</u>

See independent auditor's report on the financial statements.