



**NICOLE GALLOWAY, CPA**  
**Missouri State Auditor**

To the County Commission  
and  
Officeholders of Atchison County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Atchison County, and issues a separate report on that audit. In addition, the Office of the State Auditor has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2017, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

Nicole R. Galloway, CPA  
State Auditor

September 2018  
Report No. 2018-084

ANNUAL FINANCIAL REPORT

**ATCHISON COUNTY, MISSOURI**

For the Years Ended  
December 31, 2017 and 2016

ATCHISON COUNTY, MISSOURI

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## **INTRODUCTORY SECTION**

ATCHISON COUNTY, MISSOURI  
List of Elected Officials

*County Commission*

Presiding Commissioner – Curtis Livengood

Northern Commissioner – James Quimby

Southern Commissioner – Richard Burke

*Other Elected Officials*

Assessor – Lori Jones

Circuit Clerk – Lorie Hall

Collector – Diane Livengood

Coroner – Shawn Minter Jr.

County Clerk – Susette Taylor

Prosecuting Attorney – Brett Hurst

Public Administrator – Teresa Jayne Scott

Recorder – Eliza Beasing

Sheriff – Dennis Martin

Treasurer – Debbie True

## **FINANCIAL SECTION**

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## McBride, Lock & Associates, LLC

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Certified Public Accountants

### INDEPENDENT AUDITOR'S REPORT

To the County Commission and  
Officeholders of Atchison County, Missouri

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of Atchison County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Comparative Schedules of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds as of and for the years ended December 31, 2017 and 2016, and the related notes to the financial statements.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by Missouri law. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 statements 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 statements.

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 1, the financial statements are prepared by Atchison County, Missouri on the basis of the financial reporting provisions prescribed or permitted by Missouri Law, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements 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.

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

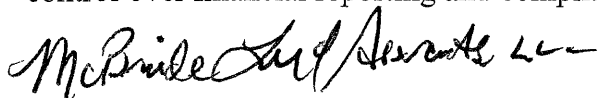
In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Atchison County, Missouri, as of December 31, 2017 and 2016, or the changes in financial position, or cash flows thereof for the years then ended.

### **Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Atchison County, Missouri, as of December 31, 2017 and 2016, and their respective cash receipts and disbursements, and budgetary results for the years then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri Law as described in Note 1.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we also have issued our report dated July 18, 2018, on our consideration of Atchison County, Missouri’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County’s internal control over financial reporting and compliance.



McBride, Lock & Associates, LLC  
Kansas City, Missouri  
July 18, 2018



ATCHISON COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2016 AND 2017

| Fund                               | Cash and<br>Cash<br>Equivalents | Receipts            | Disbursements       | Cash and<br>Cash<br>Equivalents | Receipts            | Disbursements       | Cash and<br>Cash<br>Equivalents |
|------------------------------------|---------------------------------|---------------------|---------------------|---------------------------------|---------------------|---------------------|---------------------------------|
|                                    | January 1,<br>2016              | 2016                | 2016                | December 31,<br>2016            | 2017                | 2017                | December 31,<br>2017            |
| General Revenue                    | \$ 1,105,574                    | \$ 1,525,820        | \$ 1,564,131        | \$ 1,067,263                    | \$ 2,066,760        | \$ 1,636,826        | \$ 1,497,197                    |
| Special Road & Bridge              | 408,808                         | 1,493,834           | 1,378,171           | 524,471                         | 1,626,361           | 1,520,345           | 630,487                         |
| Assessment                         | 22,180                          | 199,861             | 185,284             | 36,757                          | 198,408             | 183,407             | 51,758                          |
| Law Enforcement Sales Tax          | 46,820                          | 700,474             | 704,635             | 42,659                          | 818,985             | 775,914             | 85,730                          |
| Landfill                           | 20,163                          | 29                  | 1,082               | 19,110                          | 103                 | 1,356               | 17,857                          |
| Mitigation                         | 79,395                          | 27,014              | -                   | 106,409                         | 327,814             | -                   | 434,223                         |
| Multi-Purpose Election             | -                               | 11,053              | 11,053              | -                               | 10,139              | 10,139              | -                               |
| Law Enforcement Training           | 7,696                           | 3,911               | 4,524               | 7,083                           | 4,697               | 5,695               | 6,085                           |
| Prosecuting Attorney Training      | 2,552                           | 788                 | 1,385               | 1,955                           | 765                 | 393                 | 2,327                           |
| Emergency Management               | 75,888                          | 134,090             | 135,579             | 74,399                          | 140,659             | 180,653             | 34,405                          |
| Chemical Emergency Preparedness    | 7,213                           | 10                  | 989                 | 6,234                           | 10                  | 4,506               | 1,738                           |
| Victims of Domestic Violence       | 2,874                           | 3,592               | 2,875               | 3,591                           | 3,965               | 3,592               | 3,964                           |
| Collector's Tax Maintenance        | 35,002                          | 10,049              | 6,783               | 38,268                          | 11,158              | 11,783              | 37,643                          |
| County Road Rock                   | 111,157                         | 436,767             | 434,523             | 113,401                         | 441,297             | 410,025             | 144,673                         |
| Economic Development               | -                               | 217,716             | 217,716             | -                               | 251,666             | 251,666             | -                               |
| Recorder's                         | 12,297                          | 3,676               | 900                 | 15,073                          | 3,627               | 900                 | 17,800                          |
| Senate Bill 40 Board               | 22,050                          | 134,565             | 132,379             | 24,236                          | 135,343             | 130,534             | 29,045                          |
| Sheriff's Civil Fees               | 16,811                          | 15,518              | 9,349               | 22,980                          | 9,906               | 12,543              | 20,343                          |
| Prosecuting Attorney Bad Check     | 5,191                           | 1,847               | 2,171               | 4,867                           | 1,494               | 181                 | 6,180                           |
| 911                                | 111,024                         | 289,779             | 273,177             | 127,626                         | 302,396             | 362,687             | 67,335                          |
| HAVA Election Grant                | -                               | 2,038               | 2,038               | -                               | -                   | -                   | -                               |
| Senior Citizens Service Board      | 15,153                          | 65,196              | 62,425              | 17,924                          | 65,557              | 66,254              | 17,227                          |
| Sheriff's Revolving                | 35,235                          | 12,672              | 4,027               | 43,880                          | 2,821               | 4,209               | 42,492                          |
| Resthome Improvement               | 1,944                           | 3                   | 120                 | 1,827                           | 10                  | 40                  | 1,797                           |
| County Law Enforcement Restitution | 108,962                         | 11,951              | 29,470              | 91,443                          | 10,661              | -                   | 102,104                         |
| Inmate Security                    | 19,651                          | 8,356               | 13,456              | 14,551                          | 8,916               | 5,844               | 17,623                          |
| Election Services                  | 8,567                           | 3,445               | 2,775               | 9,237                           | 986                 | 2,669               | 7,554                           |
| Health Reimbursement               | 125,570                         | 60,750              | 6,669               | 179,651                         | 66,000              | 10,736              | 234,915                         |
| Total                              | <u>\$ 2,407,777</u>             | <u>\$ 5,374,804</u> | <u>\$ 5,187,686</u> | <u>\$ 2,594,895</u>             | <u>\$ 6,510,504</u> | <u>\$ 5,592,897</u> | <u>\$ 3,512,502</u>             |

The accompanying Notes to the Financial Statements are an integral part of this statement.

ATCHISON COUNTY, MISSOURI  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

| GENERAL REVENUE FUND<br>Year Ended December 31, |                     |                     |                     |                     |
|---|---------------------|---------------------|---------------------|---------------------|
|   | 2016                |                     | 2017                |                     |
|   | <u>Budget</u>       | <u>Actual</u>       | <u>Budget</u>       | <u>Actual</u>       |
| RECEIPTS  |                     |                     |                     |                     |
| Property taxes                                  | \$ 656,800          | \$ 675,336          | \$ 674,000          | \$ 675,994          |
| Sales taxes                                     | 410,000             | 397,251             | 420,000             | 928,386             |
| Intergovernmental                               | 10,105              | 24,268              | 2,000               | 1,340               |
| Charges for services                            | 289,500             | 294,362             | 293,300             | 294,995             |
| Interest  | 1,840               | 2,189               | 2,825               | 8,475               |
| Other   | 115,229             | 119,274             | 116,467             | 142,058             |
| Transfers in                                    | 13,141              | 13,140              | 15,512              | 15,512              |
| Total Receipts                                  | <u>\$ 1,496,615</u> | <u>\$ 1,525,820</u> | <u>\$ 1,524,104</u> | <u>\$ 2,066,760</u> |
| DISBURSEMENTS                                   |                     |                     |                     |                     |
| County Commission                               | \$ 122,470          | \$ 115,593          | \$ 126,000          | \$ 116,806          |
| County Clerk                                    | 153,853             | 128,453             | 154,675             | 131,206             |
| Elections                                       | 52,450              | 58,978              | 8,100               | 4,582               |
| Buildings and grounds                           | 522,388             | 131,080             | 550,700             | 113,098             |
| Employee fringe benefits                        | 245,000             | 221,489             | 276,000             | 232,311             |
| Treasurer                                       | 62,765              | 56,272              | 63,480              | 57,241              |
| Collector                                       | 110,753             | 104,058             | 122,675             | 113,651             |
| Recorder of Deeds                               | 59,087              | 53,184              | 58,475              | 54,347              |
| Circuit Clerk                                   | 26,607              | 20,290              | 26,964              | 15,415              |
| Court administration                            | 9,300               | 3,365               | 9,300               | 4,824               |
| Public Administrator                            | 40,105              | 34,991              | 40,730              | 35,635              |
| Prosecuting Attorney                            | 117,841             | 113,296             | 120,155             | 113,456             |
| Juvenile Officer                                | 7,829               | 6,445               | 8,110               | 6,592               |
| Coroner   | 24,458              | 21,426              | 25,085              | 19,689              |
| Other County Government                         | 62,658              | 43,704              | 67,850              | 61,901              |
| Health and Welfare                              | 8,000               | 3,426               | 6,250               | 5,072               |
| Transfers out                                   | 530,000             | 448,081             | 530,000             | 551,000             |
| Emergency Fund                                  | 100,000             | -                   | 100,000             | -                   |
| Total Disbursements                             | <u>\$ 2,255,564</u> | <u>\$ 1,564,131</u> | <u>\$ 2,294,549</u> | <u>\$ 1,636,826</u> |
| RECEIPTS OVER (UNDER)<br>DISBURSEMENTS          | <u>\$ (758,949)</u> | <u>\$ (38,311)</u>  | <u>\$ (770,445)</u> | <u>\$ 429,934</u>   |
| CASH AND CASH EQUIVALENTS, JANUARY 1            | <u>1,105,574</u>    | <u>1,105,574</u>    | <u>1,067,263</u>    | <u>1,067,263</u>    |
| CASH AND CASH EQUIVALENTS, DECEMBER 31          | <u>\$ 346,625</u>   | <u>\$ 1,067,263</u> | <u>\$ 296,818</u>   | <u>\$ 1,497,197</u> |

The accompanying Notes to the Financial Statements are an integral part of these statements.

ATCHISON COUNTY, MISSOURI  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

|   | SPECIAL ROAD & BRIDGE FUND |                     |                     |                     | ASSESSMENT FUND         |                   |                   |                   |
|---|----------------------------|---------------------|---------------------|---------------------|-------------------------|-------------------|-------------------|-------------------|
|   | Year Ended December 31,    |                     |                     |                     | Year Ended December 31, |                   |                   |                   |
|   | 2016                       |                     | 2017                |                     | 2016                    |                   | 2017              |                   |
|   | Budget                     | Actual              | Budget              | Actual              | Budget                  | Actual            | Budget            | Actual            |
| RECEIPTS                                  |                            |                     |                     |                     |                         |                   |                   |                   |
| Property taxes                            | \$ 842,000                 | \$ 838,033          | \$ 828,000          | \$ 830,967          | \$ -                    | \$ -              | \$ -              | \$ -              |
| Sales taxes                               | -                          | -                   | -                   | -                   | -                       | -                 | -                 | -                 |
| Intergovernmental                         | 558,900                    | 631,393             | 630,000             | 643,202             | 167,500                 | 166,443           | 166,300           | 164,934           |
| Charges for services                      | 15,000                     | 10,994              | 85,400              | 132,250             | -                       | -                 | -                 | -                 |
| Interest                                  | 680                        | 1,438               | 1,011               | 3,933               | 70                      | 87                | 83                | 332               |
| Other                                     | 13,000                     | -                   | 12,000              | -                   | 3,000                   | 3,331             | 3,000             | 3,142             |
| Transfers in                              | 8,000                      | 11,976              | 16,000              | 16,009              | 30,000                  | 30,000            | 30,000            | 30,000            |
| Total Receipts                            | <u>\$ 1,437,580</u>        | <u>\$ 1,493,834</u> | <u>\$ 1,572,411</u> | <u>\$ 1,626,361</u> | <u>\$ 200,570</u>       | <u>\$ 199,861</u> | <u>\$ 199,383</u> | <u>\$ 198,408</u> |
| DISBURSEMENTS                             |                            |                     |                     |                     |                         |                   |                   |                   |
| Salaries                                  | \$ 430,000                 | \$ 419,963          | \$ 450,000          | \$ 384,904          | \$ 104,429              | \$ 104,139        | \$ 106,770        | \$ 104,868        |
| Employee fringe benefits                  | 188,005                    | 161,993             | 194,100             | 159,205             | 49,527                  | 42,157            | 46,850            | 40,235            |
| Materials and supplies                    | 306,650                    | 138,867             | 312,150             | 153,536             | 16,631                  | 5,536             | 21,339            | 6,386             |
| Services and Other                        | 369,060                    | 206,513             | 516,220             | 247,777             | 9,405                   | 26,569            | 9,725             | 24,813            |
| Capital Outlay                            | 393,000                    | 270,315             | 445,995             | 399,220             | 17,820                  | 2,383             | 16,225            | 2,605             |
| Construction                              | 125,000                    | 136,149             | 133,300             | 131,332             | -                       | -                 | -                 | -                 |
| Transfers out                             | 27,871                     | 44,371              | 27,871              | 44,371              | -                       | 4,500             | -                 | 4,500             |
| Total Disbursements                       | <u>\$ 1,839,586</u>        | <u>\$ 1,378,171</u> | <u>\$ 2,079,636</u> | <u>\$ 1,520,345</u> | <u>\$ 197,812</u>       | <u>\$ 185,284</u> | <u>\$ 200,909</u> | <u>\$ 183,407</u> |
| RECEIPTS OVER (UNDER)<br>DISBURSEMENTS    | \$ (402,006)               | \$ 115,663          | \$ (507,225)        | \$ 106,016          | \$ 2,758                | \$ 14,577         | \$ (1,526)        | \$ 15,001         |
| CASH AND CASH EQUIVALENTS,<br>JANUARY 1   | <u>408,808</u>             | <u>408,808</u>      | <u>524,471</u>      | <u>524,471</u>      | <u>22,180</u>           | <u>22,180</u>     | <u>36,757</u>     | <u>36,757</u>     |
| CASH AND CASH EQUIVALENTS,<br>DECEMBER 31 | <u>\$ 6,802</u>            | <u>\$ 524,471</u>   | <u>\$ 17,246</u>    | <u>\$ 630,487</u>   | <u>\$ 24,938</u>        | <u>\$ 36,757</u>  | <u>\$ 35,231</u>  | <u>\$ 51,758</u>  |

The accompanying Notes to the Financial Statements are an integral part of these statements.

ATCHISON COUNTY, MISSOURI  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

|   | LAW ENFORCEMENT SALES TAX FUND |            |             |            | LANDFILL FUND           |            |             |            |
|---|--------------------------------|------------|-------------|------------|-------------------------|------------|-------------|------------|
|   | Year Ended December 31,        |            |             |            | Year Ended December 31, |            |             |            |
|   | 2016                           |            | 2017        |            | 2016                    |            | 2017        |            |
|   | Budget                         | Actual     | Budget      | Actual     | Budget                  | Actual     | Budget      | Actual     |
| RECEIPTS                                  |                                |            |             |            |                         |            |             |            |
| Property taxes                            | \$ -                           | \$ -       | \$ -        | \$ -       | \$ -                    | \$ -       | \$ -        | \$ -       |
| Sales taxes                               | 275,000                        | 262,007    | 275,000     | 272,109    | -                       | -          | -           | -          |
| Intergovernmental                         | 76,000                         | 25,329     | 30,000      | 28,685     | -                       | -          | -           | -          |
| Charges for services                      | -                              | -          | -           | -          | -                       | -          | -           | -          |
| Interest                                  | 75                             | 120        | 80          | 534        | 35                      | 29         | 30          | 103        |
| Other                                     | 45,000                         | 13,018     | 29,000      | 17,657     | -                       | -          | -           | -          |
| Transfers in                              | 500,000                        | 400,000    | 500,000     | 500,000    | -                       | -          | -           | -          |
| Total Receipts                            | \$ 896,075                     | \$ 700,474 | \$ 834,080  | \$ 818,985 | \$ 35                   | \$ 29      | \$ 30       | \$ 103     |
| DISBURSEMENTS                             |                                |            |             |            |                         |            |             |            |
| Salaries                                  | \$ 412,562                     | \$ 408,831 | \$ 416,700  | \$ 422,040 | \$ -                    | \$ -       | \$ -        | \$ -       |
| Employee fringe benefits                  | 143,567                        | 134,339    | 133,200     | 142,997    | -                       | -          | -           | -          |
| Materials and supplies                    | 18,350                         | 9,423      | 50,900      | 6,891      | 9,400                   | 29         | 3,400       | 34         |
| Services and other                        | 228,500                        | 107,148    | 221,000     | 121,323    | 9,600                   | 53         | 14,600      | 322        |
| Capital outlay                            | 84,000                         | 29,894     | 5,000       | 66,163     | -                       | -          | -           | -          |
| Construction                              | -                              | -          | -           | -          | -                       | -          | -           | -          |
| Transfers out                             | 17,000                         | 15,000     | 18,000      | 16,500     | 1,000                   | 1,000      | 1,000       | 1,000      |
| Total Disbursements                       | \$ 903,979                     | \$ 704,635 | \$ 844,800  | \$ 775,914 | \$ 20,000               | \$ 1,082   | \$ 19,000   | \$ 1,356   |
| RECEIPTS OVER (UNDER)<br>DISBURSEMENTS    | \$ (7,904)                     | \$ (4,161) | \$ (10,720) | \$ 43,071  | \$ (19,965)             | \$ (1,053) | \$ (18,970) | \$ (1,253) |
| CASH AND CASH EQUIVALENTS,<br>JANUARY 1   | 46,820                         | 46,820     | 42,659      | 42,659     | 20,163                  | 20,163     | 19,110      | 19,110     |
| CASH AND CASH EQUIVALENTS,<br>DECEMBER 31 | \$ 38,916                      | \$ 42,659  | \$ 31,939   | \$ 85,730  | \$ 198                  | \$ 19,110  | \$ 140      | \$ 17,857  |

The accompanying Notes to the Financial Statements are an integral part of these statements.

ATCHISON COUNTY, MISSOURI  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

|   | MITIGATION FUND         |                   |                   |                   | MULTI-PURPOSE ELECTION FUND |                  |                  |                  |
|---|-------------------------|-------------------|-------------------|-------------------|-----------------------------|------------------|------------------|------------------|
|   | Year Ended December 31, |                   |                   |                   | Year Ended December 31,     |                  |                  |                  |
|   | 2016                    |                   | 2017              |                   | 2016                        |                  | 2017             |                  |
|   | Budget                  | Actual            | Budget            | Actual            | Budget                      | Actual           | Budget           | Actual           |
| RECEIPTS                                  |                         |                   |                   |                   |                             |                  |                  |                  |
| Property taxes                            | \$ -                    | \$ -              | \$ -              | \$ -              | \$ -                        | \$ -             | \$ -             | \$ -             |
| Sales taxes                               | -                       | -                 | -                 | -                 | -                           | -                | -                | -                |
| Intergovernmental                         | -                       | -                 | -                 | -                 | -                           | -                | -                | -                |
| Charges for services                      | -                       | -                 | -                 | -                 | 20,000                      | 11,053           | 21,100           | 10,139           |
| Interest                                  | -                       | 143               | 140               | 943               | -                           | -                | -                | -                |
| Other                                     | -                       | -                 | 300,000           | 300,000           | -                           | -                | -                | -                |
| Transfers in                              | 326,996                 | 26,871            | 26,871            | 26,871            | -                           | -                | -                | -                |
| Total Receipts                            | <u>\$ 326,996</u>       | <u>\$ 27,014</u>  | <u>\$ 327,011</u> | <u>\$ 327,814</u> | <u>\$ 20,000</u>            | <u>\$ 11,053</u> | <u>\$ 21,100</u> | <u>\$ 10,139</u> |
| DISBURSEMENTS                             |                         |                   |                   |                   |                             |                  |                  |                  |
| Salaries                                  | \$ -                    | \$ -              | \$ -              | \$ -              | \$ 3,500                    | \$ 3,219         | \$ 4,000         | \$ 2,132         |
| Employee fringe benefits                  | -                       | -                 | -                 | -                 | -                           | -                | -                | -                |
| Materials and supplies                    | -                       | -                 | -                 | -                 | 11,525                      | 5,184            | 11,750           | 5,654            |
| Services and other                        | -                       | -                 | -                 | -                 | 4,000                       | 491              | 4,150            | 360              |
| Capital outlay                            | 106,000                 | -                 | 133,250           | -                 | 125                         | 1,631            | 200              | 1,602            |
| Construction                              | -                       | -                 | -                 | -                 | -                           | -                | -                | -                |
| Transfers out                             | -                       | -                 | -                 | -                 | 850                         | 528              | 1,000            | 391              |
| Total Disbursements                       | <u>\$ 106,000</u>       | <u>\$ -</u>       | <u>\$ 133,250</u> | <u>\$ -</u>       | <u>\$ 20,000</u>            | <u>\$ 11,053</u> | <u>\$ 21,100</u> | <u>\$ 10,139</u> |
| RECEIPTS OVER (UNDER)                     |                         |                   |                   |                   |                             |                  |                  |                  |
| DISBURSEMENTS                             | \$ 220,996              | \$ 27,014         | \$ 193,761        | \$ 327,814        | \$ -                        | \$ -             | \$ -             | \$ -             |
| CASH AND CASH EQUIVALENTS,<br>JANUARY 1   | <u>79,395</u>           | <u>79,395</u>     | <u>106,409</u>    | <u>106,409</u>    | <u>-</u>                    | <u>-</u>         | <u>-</u>         | <u>-</u>         |
| CASH AND CASH EQUIVALENTS,<br>DECEMBER 31 | <u>\$ 300,391</u>       | <u>\$ 106,409</u> | <u>\$ 300,170</u> | <u>\$ 434,223</u> | <u>\$ -</u>                 | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>      |

The accompanying Notes to the Financial Statements are an integral part of these statements.

ATCHISON COUNTY, MISSOURI  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

|   | LAW ENFORCEMENT TRAINING FUND |                 |                 |                 | PROSECUTING ATTORNEY TRAINING FUND |                 |                 |                 |
|---|-------------------------------|-----------------|-----------------|-----------------|------------------------------------|-----------------|-----------------|-----------------|
|   | Year Ended December 31,       |                 |                 |                 | Year Ended December 31,            |                 |                 |                 |
|   | 2016                          |                 | 2017            |                 | 2016                               |                 | 2017            |                 |
|   | Budget                        | Actual          | Budget          | Actual          | Budget                             | Actual          | Budget          | Actual          |
| RECEIPTS                                  |                               |                 |                 |                 |                                    |                 |                 |                 |
| Property taxes                            | \$ -                          | \$ -            | \$ -            | \$ -            | \$ -                               | \$ -            | \$ -            | \$ -            |
| Sales taxes                               | -                             | -               | -               | -               | -                                  | -               | -               | -               |
| Intergovernmental                         | -                             | -               | -               | -               | -                                  | -               | -               | -               |
| Charges for services                      | 5,312                         | 3,901           | 3,700           | 4,662           | 577                                | 785             | 750             | 753             |
| Interest                                  | -                             | 10              | 12              | 35              | -                                  | 3               | 3               | 12              |
| Other                                     | -                             | -               | -               | -               | -                                  | -               | -               | -               |
| Transfers in                              | -                             | -               | -               | -               | -                                  | -               | -               | -               |
| Total Receipts                            | <u>\$ 5,312</u>               | <u>\$ 3,911</u> | <u>\$ 3,712</u> | <u>\$ 4,697</u> | <u>\$ 577</u>                      | <u>\$ 788</u>   | <u>\$ 753</u>   | <u>\$ 765</u>   |
| DISBURSEMENTS                             |                               |                 |                 |                 |                                    |                 |                 |                 |
| Salaries                                  | \$ -                          | \$ -            | \$ -            | \$ -            | \$ -                               | \$ -            | \$ -            | \$ -            |
| Employee fringe benefits                  | -                             | -               | -               | -               | -                                  | -               | -               | -               |
| Materials and supplies                    | -                             | -               | -               | -               | -                                  | -               | -               | -               |
| Services and other                        | 7,500                         | 4,524           | 7,000           | 5,695           | 2,750                              | 1,385           | 1,800           | 393             |
| Capital outlay                            | -                             | -               | -               | -               | -                                  | -               | -               | -               |
| Construction                              | -                             | -               | -               | -               | -                                  | -               | -               | -               |
| Transfers out                             | -                             | -               | -               | -               | -                                  | -               | -               | -               |
| Total Disbursements                       | <u>\$ 7,500</u>               | <u>\$ 4,524</u> | <u>\$ 7,000</u> | <u>\$ 5,695</u> | <u>\$ 2,750</u>                    | <u>\$ 1,385</u> | <u>\$ 1,800</u> | <u>\$ 393</u>   |
| RECEIPTS OVER (UNDER)                     |                               |                 |                 |                 |                                    |                 |                 |                 |
| DISBURSEMENTS                             | \$ (2,188)                    | \$ (613)        | \$ (3,288)      | \$ (998)        | \$ (2,173)                         | \$ (597)        | \$ (1,047)      | \$ 372          |
| CASH AND CASH EQUIVALENTS,<br>JANUARY 1   | <u>7,696</u>                  | <u>7,696</u>    | <u>7,083</u>    | <u>7,083</u>    | <u>2,552</u>                       | <u>2,552</u>    | <u>1,955</u>    | <u>1,955</u>    |
| CASH AND CASH EQUIVALENTS,<br>DECEMBER 31 | <u>\$ 5,508</u>               | <u>\$ 7,083</u> | <u>\$ 3,795</u> | <u>\$ 6,085</u> | <u>\$ 379</u>                      | <u>\$ 1,955</u> | <u>\$ 908</u>   | <u>\$ 2,327</u> |

The accompanying Notes to the Financial Statements are an integral part of these statements.

ATCHISON COUNTY, MISSOURI  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

|   | EMERGENCY MANAGEMENT FUND |                   |                   |                   | CHEMICAL EMERGENCY PREPAREDNESS FUND |                 |                 |                 |
|---|---------------------------|-------------------|-------------------|-------------------|--------------------------------------|-----------------|-----------------|-----------------|
|   | Year Ended December 31,   |                   |                   |                   | Year Ended December 31,              |                 |                 |                 |
|   | 2016                      |                   | 2017              |                   | 2016                                 |                 | 2017            |                 |
|   | Budget                    | Actual            | Budget            | Actual            | Budget                               | Actual          | Budget          | Actual          |
| RECEIPTS                                  |                           |                   |                   |                   |                                      |                 |                 |                 |
| Property taxes                            | \$ -                      | \$ -              | \$ -              | \$ -              | \$ -                                 | \$ -            | \$ -            | \$ -            |
| Sales taxes                               | -                         | -                 | -                 | -                 | -                                    | -               | -               | -               |
| Intergovernmental                         | 54,688                    | 51,179            | 61,000            | 55,971            | -                                    | -               | -               | -               |
| Charges for services                      | 82,751                    | 82,767            | 106,404           | 84,418            | -                                    | -               | -               | -               |
| Interest                                  | 100                       | 144               | 130               | 270               | -                                    | 10              | 10              | 10              |
| Other                                     | -                         | -                 | -                 | -                 | 3,007                                | -               | 4,000           | -               |
| Transfers in                              | -                         | -                 | -                 | -                 | -                                    | -               | -               | -               |
| Total Receipts                            | <u>\$ 137,539</u>         | <u>\$ 134,090</u> | <u>\$ 167,534</u> | <u>\$ 140,659</u> | <u>\$ 3,007</u>                      | <u>\$ 10</u>    | <u>\$ 4,010</u> | <u>\$ 10</u>    |
| DISBURSEMENTS                             |                           |                   |                   |                   |                                      |                 |                 |                 |
| Salaries                                  | \$ 59,530                 | \$ 59,392         | \$ 59,147         | \$ 60,506         | \$ -                                 | \$ -            | \$ -            | \$ -            |
| Employee fringe benefits                  | 14,129                    | 13,871            | 14,415            | 14,487            | -                                    | -               | -               | -               |
| Materials and supplies                    | 6,900                     | 3,732             | 11,950            | 12,152            | -                                    | -               | -               | -               |
| Services and other                        | 93,671                    | 36,724            | 90,371            | 70,010            | -                                    | -               | -               | -               |
| Capital outlay                            | 21,750                    | 1,750             | 21,750            | 1,750             | 6,500                                | 989             | 7,500           | 4,506           |
| Construction                              | -                         | -                 | -                 | -                 | -                                    | -               | -               | -               |
| Transfers out                             | 1,750                     | 20,110            | 750               | 21,748            | -                                    | -               | -               | -               |
| Total Disbursements                       | <u>\$ 197,730</u>         | <u>\$ 135,579</u> | <u>\$ 198,383</u> | <u>\$ 180,653</u> | <u>\$ 6,500</u>                      | <u>\$ 989</u>   | <u>\$ 7,500</u> | <u>\$ 4,506</u> |
| RECEIPTS OVER (UNDER)                     |                           |                   |                   |                   |                                      |                 |                 |                 |
| DISBURSEMENTS                             | \$ (60,191)               | \$ (1,489)        | \$ (30,849)       | \$ (39,994)       | \$ (3,493)                           | \$ (979)        | \$ (3,490)      | \$ (4,496)      |
| CASH AND CASH EQUIVALENTS,<br>JANUARY 1   | <u>75,888</u>             | <u>75,888</u>     | <u>74,399</u>     | <u>74,399</u>     | <u>7,213</u>                         | <u>7,213</u>    | <u>6,234</u>    | <u>6,234</u>    |
| CASH AND CASH EQUIVALENTS,<br>DECEMBER 31 | <u>\$ 15,697</u>          | <u>\$ 74,399</u>  | <u>\$ 43,550</u>  | <u>\$ 34,405</u>  | <u>\$ 3,720</u>                      | <u>\$ 6,234</u> | <u>\$ 2,744</u> | <u>\$ 1,738</u> |

The accompanying Notes to the Financial Statements are an integral part of these statements.

ATCHISON COUNTY, MISSOURI  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

|   | VICTIMS OF DOMESTIC VIOLENCE FUND |                 |                 |                 | COLLECTOR'S TAX MAINTENANCE FUND |                  |                  |                  |
|---|-----------------------------------|-----------------|-----------------|-----------------|----------------------------------|------------------|------------------|------------------|
|   | Year Ended December 31,           |                 |                 |                 | Year Ended December 31,          |                  |                  |                  |
|   | 2016                              |                 | 2017            |                 | 2016                             |                  | 2017             |                  |
|   | Budget                            | Actual          | Budget          | Actual          | Budget                           | Actual           | Budget           | Actual           |
| RECEIPTS                                  |                                   |                 |                 |                 |                                  |                  |                  |                  |
| Property taxes                            | \$ -                              | \$ -            | \$ -            | \$ -            | \$ -                             | \$ -             | \$ -             | \$ -             |
| Sales taxes                               | -                                 | -               | -               | -               | -                                | -                | -                | -                |
| Intergovernmental                         | -                                 | -               | -               | -               | -                                | -                | -                | -                |
| Charges for services                      | 3,302                             | 3,589           | 3,400           | 3,949           | 13,050                           | 9,993            | 13,000           | 10,930           |
| Interest                                  | -                                 | 3               | 3               | 16              | -                                | 56               | 55               | 228              |
| Other                                     | -                                 | -               | -               | -               | -                                | -                | -                | -                |
| Transfers in                              | -                                 | -               | -               | -               | -                                | -                | -                | -                |
| Total Receipts                            | <u>\$ 3,302</u>                   | <u>\$ 3,592</u> | <u>\$ 3,403</u> | <u>\$ 3,965</u> | <u>\$ 13,050</u>                 | <u>\$ 10,049</u> | <u>\$ 13,055</u> | <u>\$ 11,158</u> |
| DISBURSEMENTS                             |                                   |                 |                 |                 |                                  |                  |                  |                  |
| Salaries                                  | \$ -                              | \$ -            | \$ -            | \$ -            | \$ -                             | \$ -             | \$ -             | \$ -             |
| Employee fringe benefits                  | -                                 | -               | -               | -               | -                                | -                | -                | -                |
| Materials and supplies                    | -                                 | -               | -               | -               | -                                | -                | -                | -                |
| Services and other                        | 2,875                             | 2,875           | 3,592           | 3,592           | 32,100                           | 4,695            | 38,000           | 7,708            |
| Capital outlay                            | -                                 | -               | -               | -               | -                                | 88               | -                | 2,075            |
| Construction                              | -                                 | -               | -               | -               | -                                | -                | -                | -                |
| Transfers out                             | -                                 | -               | -               | -               | 2,000                            | 2,000            | 2,000            | 2,000            |
| Total Disbursements                       | <u>\$ 2,875</u>                   | <u>\$ 2,875</u> | <u>\$ 3,592</u> | <u>\$ 3,592</u> | <u>\$ 34,100</u>                 | <u>\$ 6,783</u>  | <u>\$ 40,000</u> | <u>\$ 11,783</u> |
| RECEIPTS OVER (UNDER)                     |                                   |                 |                 |                 |                                  |                  |                  |                  |
| DISBURSEMENTS                             | \$ 427                            | \$ 717          | \$ (189)        | \$ 373          | \$ (21,050)                      | \$ 3,266         | \$ (26,945)      | \$ (625)         |
| CASH AND CASH EQUIVALENTS,<br>JANUARY 1   | <u>2,874</u>                      | <u>2,874</u>    | <u>3,591</u>    | <u>3,591</u>    | <u>35,002</u>                    | <u>35,002</u>    | <u>38,268</u>    | <u>38,268</u>    |
| CASH AND CASH EQUIVALENTS,<br>DECEMBER 31 | <u>\$ 3,301</u>                   | <u>\$ 3,591</u> | <u>\$ 3,402</u> | <u>\$ 3,964</u> | <u>\$ 13,952</u>                 | <u>\$ 38,268</u> | <u>\$ 11,323</u> | <u>\$ 37,643</u> |

The accompanying Notes to the Financial Statements are an integral part of these statements.



ATCHISON COUNTY, MISSOURI  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

|   | COUNTY ROAD ROCK FUND   |                   |                   |                   | ECONOMIC DEVELOPMENT FUND |                   |                   |                   |
|---|-------------------------|-------------------|-------------------|-------------------|---------------------------|-------------------|-------------------|-------------------|
|   | Year Ended December 31, |                   |                   |                   | Year Ended December 31,   |                   |                   |                   |
|   | 2016                    |                   | 2017              |                   | 2016                      |                   | 2017              |                   |
|   | Budget                  | Actual            | Budget            | Actual            | Budget                    | Actual            | Budget            | Actual            |
| RECEIPTS                                  |                         |                   |                   |                   |                           |                   |                   |                   |
| Property taxes                            | \$ 170,000              | \$ 162,204        | \$ 164,000        | \$ 162,394        | \$ -                      | \$ -              | \$ -              | \$ -              |
| Sales taxes                               | 275,000                 | 262,524           | 275,000           | 272,188           | 180,000                   | 131,262           | 200,000           | 136,094           |
| Intergovernmental                         | -                       | -                 | -                 | -                 | -                         | -                 | -                 | -                 |
| Charges for services                      | 12,000                  | 11,785            | 12,000            | 5,768             | -                         | -                 | -                 | -                 |
| Interest                                  | 50                      | 254               | 250               | 947               | -                         | -                 | -                 | -                 |
| Other                                     | -                       | -                 | -                 | -                 | 86,467                    | 86,454            | 115,573           | 115,572           |
| Transfers in                              | -                       | -                 | -                 | -                 | -                         | -                 | -                 | -                 |
| Total Receipts                            | <u>\$ 457,050</u>       | <u>\$ 436,767</u> | <u>\$ 451,250</u> | <u>\$ 441,297</u> | <u>\$ 266,467</u>         | <u>\$ 217,716</u> | <u>\$ 315,573</u> | <u>\$ 251,666</u> |
| DISBURSEMENTS                             |                         |                   |                   |                   |                           |                   |                   |                   |
| Salaries                                  | \$ -                    | \$ -              | \$ -              | \$ -              | \$ -                      | \$ -              | \$ -              | \$ -              |
| Employee fringe benefits                  | -                       | -                 | -                 | -                 | -                         | -                 | -                 | -                 |
| Materials and supplies                    | -                       | -                 | -                 | -                 | -                         | -                 | -                 | -                 |
| Services and other                        | -                       | -                 | -                 | -                 | 86,461                    | 196,588           | 115,573           | 223,422           |
| Capital outlay                            | -                       | -                 | -                 | -                 | -                         | -                 | -                 | -                 |
| Construction                              | 452,723                 | 434,523           | 440,777           | 410,025           | -                         | -                 | -                 | -                 |
| Transfers out                             | -                       | -                 | -                 | -                 | 180,000                   | 21,128            | 180,000           | 28,244            |
| Total Disbursements                       | <u>\$ 452,723</u>       | <u>\$ 434,523</u> | <u>\$ 440,777</u> | <u>\$ 410,025</u> | <u>\$ 266,461</u>         | <u>\$ 217,716</u> | <u>\$ 295,573</u> | <u>\$ 251,666</u> |
| RECEIPTS OVER (UNDER)<br>DISBURSEMENTS    | \$ 4,327                | \$ 2,244          | \$ 10,473         | \$ 31,272         | \$ 6                      | \$ -              | \$ 20,000         | \$ -              |
| CASH AND CASH EQUIVALENTS,<br>JANUARY 1   | <u>111,157</u>          | <u>111,157</u>    | <u>113,401</u>    | <u>113,401</u>    | <u>-</u>                  | <u>-</u>          | <u>-</u>          | <u>-</u>          |
| CASH AND CASH EQUIVALENTS,<br>DECEMBER 31 | <u>\$ 115,484</u>       | <u>\$ 113,401</u> | <u>\$ 123,874</u> | <u>\$ 144,673</u> | <u>\$ 6</u>               | <u>\$ -</u>       | <u>\$ 20,000</u>  | <u>\$ -</u>       |

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ATCHISON COUNTY, MISSOURI  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

|   | RECORDER'S FUND         |                  |                  |                  | SENATE BILL 40 BOARD FUND |                   |                   |                   |
|---|-------------------------|------------------|------------------|------------------|---------------------------|-------------------|-------------------|-------------------|
|   | Year Ended December 31, |                  |                  |                  | Year Ended December 31,   |                   |                   |                   |
|   | 2016                    |                  | 2017             |                  | 2016                      |                   | 2017              |                   |
|   | Budget                  | Actual           | Budget           | Actual           | Budget                    | Actual            | Budget            | Actual            |
| RECEIPTS                                  |                         |                  |                  |                  |                           |                   |                   |                   |
| Property taxes                            | \$ -                    | \$ -             | \$ -             | \$ -             | \$ 128,750                | \$ 133,084        | \$ 132,952        | \$ 133,335        |
| Sales taxes                               | -                       | -                | -                | -                | -                         | -                 | -                 | -                 |
| Intergovernmental                         | -                       | -                | -                | -                | -                         | -                 | -                 | -                 |
| Charges for services                      | 3,500                   | 3,675            | 3,500            | 3,625            | -                         | -                 | -                 | -                 |
| Interest                                  | -                       | 1                | 2                | 2                | 37                        | 72                | 100               | 125               |
| Other                                     | -                       | -                | -                | -                | -                         | -                 | -                 | -                 |
| Transfers in                              | -                       | -                | -                | -                | 1,409                     | 1,409             | 1,884             | 1,883             |
| Total Receipts                            | <u>\$ 3,500</u>         | <u>\$ 3,676</u>  | <u>\$ 3,502</u>  | <u>\$ 3,627</u>  | <u>\$ 130,196</u>         | <u>\$ 134,565</u> | <u>\$ 134,936</u> | <u>\$ 135,343</u> |
| DISBURSEMENTS                             |                         |                  |                  |                  |                           |                   |                   |                   |
| Salaries                                  | \$ -                    | \$ -             | \$ -             | \$ -             | \$ -                      | \$ -              | \$ -              | \$ -              |
| Employee fringe benefits                  | -                       | -                | -                | -                | -                         | -                 | -                 | -                 |
| Materials and supplies                    | -                       | -                | -                | -                | -                         | -                 | -                 | -                 |
| Services and other                        | 14,500                  | 900              | 15,000           | 900              | 135,800                   | 132,379           | 159,000           | 130,534           |
| Capital outlay                            | -                       | -                | -                | -                | -                         | -                 | -                 | -                 |
| Construction                              | -                       | -                | -                | -                | -                         | -                 | -                 | -                 |
| Transfers out                             | -                       | -                | -                | -                | -                         | -                 | -                 | -                 |
| Total Disbursements                       | <u>\$ 14,500</u>        | <u>\$ 900</u>    | <u>\$ 15,000</u> | <u>\$ 900</u>    | <u>\$ 135,800</u>         | <u>\$ 132,379</u> | <u>\$ 159,000</u> | <u>\$ 130,534</u> |
| RECEIPTS OVER (UNDER)                     |                         |                  |                  |                  |                           |                   |                   |                   |
| DISBURSEMENTS                             | \$ (11,000)             | \$ 2,776         | \$ (11,498)      | \$ 2,727         | \$ (5,604)                | \$ 2,186          | \$ (24,064)       | \$ 4,809          |
| CASH AND CASH EQUIVALENTS,<br>JANUARY 1   | <u>12,297</u>           | <u>12,297</u>    | <u>15,073</u>    | <u>15,073</u>    | <u>22,050</u>             | <u>22,050</u>     | <u>24,236</u>     | <u>24,236</u>     |
| CASH AND CASH EQUIVALENTS,<br>DECEMBER 31 | <u>\$ 1,297</u>         | <u>\$ 15,073</u> | <u>\$ 3,575</u>  | <u>\$ 17,800</u> | <u>\$ 16,446</u>          | <u>\$ 24,236</u>  | <u>\$ 172</u>     | <u>\$ 29,045</u>  |

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ATCHISON COUNTY, MISSOURI  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

|   | SHERIFF'S CIVIL FEES FUND |                  |                   |                   | PROSECUTING ATTORNEY BAD CHECK FUND |                 |                   |                 |
|---|---------------------------|------------------|-------------------|-------------------|-------------------------------------|-----------------|-------------------|-----------------|
|   | Year Ended December 31,   |                  |                   |                   | Year Ended December 31,             |                 |                   |                 |
|   | 2016                      |                  | 2017              |                   | 2016                                |                 | 2017              |                 |
|   | Budget                    | Actual           | Budget            | Actual            | Budget                              | Actual          | Budget            | Actual          |
| RECEIPTS                                  |                           |                  |                   |                   |                                     |                 |                   |                 |
| Property taxes                            | \$ -                      | \$ -             | \$ -              | \$ -              | \$ -                                | \$ -            | \$ -              | \$ -            |
| Sales taxes                               | -                         | -                | -                 | -                 | -                                   | -               | -                 | -               |
| Intergovernmental                         | -                         | -                | -                 | -                 | -                                   | -               | -                 | -               |
| Charges for services                      | 9,020                     | 15,493           | 11,000            | 9,777             | 1,385                               | 1,840           | 1,850             | 1,460           |
| Interest                                  | -                         | 25               | 25                | 129               | -                                   | 7               | 7                 | 34              |
| Other                                     | -                         | -                | -                 | -                 | -                                   | -               | -                 | -               |
| Transfers in                              | -                         | -                | -                 | -                 | -                                   | -               | -                 | -               |
| Total Receipts                            | <u>\$ 9,020</u>           | <u>\$ 15,518</u> | <u>\$ 11,025</u>  | <u>\$ 9,906</u>   | <u>\$ 1,385</u>                     | <u>\$ 1,847</u> | <u>\$ 1,857</u>   | <u>\$ 1,494</u> |
| DISBURSEMENTS                             |                           |                  |                   |                   |                                     |                 |                   |                 |
| Salaries                                  | \$ -                      | \$ -             | \$ -              | \$ -              | \$ -                                | \$ -            | \$ -              | \$ -            |
| Employee fringe benefits                  | -                         | -                | -                 | -                 | -                                   | -               | -                 | -               |
| Materials and supplies                    | -                         | -                | -                 | -                 | -                                   | -               | -                 | -               |
| Services and other                        | 21,000                    | 9,349            | 18,000            | 12,479            | 5,850                               | 2,171           | 4,800             | 181             |
| Capital outlay                            | -                         | -                | -                 | 64                | -                                   | -               | -                 | -               |
| Construction                              | -                         | -                | -                 | -                 | -                                   | -               | -                 | -               |
| Transfers out                             | -                         | -                | -                 | -                 | -                                   | -               | -                 | -               |
| Total Disbursements                       | <u>\$ 21,000</u>          | <u>\$ 9,349</u>  | <u>\$ 18,000</u>  | <u>\$ 12,543</u>  | <u>\$ 5,850</u>                     | <u>\$ 2,171</u> | <u>\$ 4,800</u>   | <u>\$ 181</u>   |
| RECEIPTS OVER (UNDER)                     |                           |                  |                   |                   |                                     |                 |                   |                 |
| DISBURSEMENTS                             | <u>\$ (11,980)</u>        | <u>\$ 6,169</u>  | <u>\$ (6,975)</u> | <u>\$ (2,637)</u> | <u>\$ (4,465)</u>                   | <u>\$ (324)</u> | <u>\$ (2,943)</u> | <u>\$ 1,313</u> |
| CASH AND CASH EQUIVALENTS,<br>JANUARY 1   | <u>16,811</u>             | <u>16,811</u>    | <u>22,980</u>     | <u>22,980</u>     | <u>5,191</u>                        | <u>5,191</u>    | <u>4,867</u>      | <u>4,867</u>    |
| CASH AND CASH EQUIVALENTS,<br>DECEMBER 31 | <u>\$ 4,831</u>           | <u>\$ 22,980</u> | <u>\$ 16,005</u>  | <u>\$ 20,343</u>  | <u>\$ 726</u>                       | <u>\$ 4,867</u> | <u>\$ 1,924</u>   | <u>\$ 6,180</u> |

The accompanying Notes to the Financial Statements are an integral part of these statements.

ATCHISON COUNTY, MISSOURI  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

|   | 911 FUND                |                   |                   |                   | HAVA ELECTION GRANT FUND |                 |             |             |
|---|-------------------------|-------------------|-------------------|-------------------|--------------------------|-----------------|-------------|-------------|
|   | Year Ended December 31, |                   |                   |                   | Year Ended December 31,  |                 |             |             |
|   | 2016                    |                   | 2017              |                   | 2016                     |                 | 2017        |             |
|   | Budget                  | Actual            | Budget            | Actual            | Budget                   | Actual          | Budget      | Actual      |
| RECEIPTS                                  |                         |                   |                   |                   |                          |                 |             |             |
| Property taxes                            | \$ -                    | \$ -              | \$ -              | \$ -              | \$ -                     | \$ -            | \$ -        | \$ -        |
| Sales taxes                               | 270,000                 | 262,119           | 270,000           | 272,160           | -                        | -               | -           | -           |
| Intergovernmental                         | -                       | -                 | -                 | -                 | 2,038                    | 2,038           | -           | -           |
| Charges for services                      | -                       | -                 | -                 | -                 | -                        | -               | -           | -           |
| Interest                                  | 110                     | 173               | 160               | 407               | -                        | -               | -           | -           |
| Other                                     | 24,760                  | 9,127             | 9,360             | 9,831             | -                        | -               | -           | -           |
| Transfers in                              | 20,000                  | 18,360            | 19,200            | 19,998            | -                        | -               | -           | -           |
| Total Receipts                            | <u>\$ 314,870</u>       | <u>\$ 289,779</u> | <u>\$ 298,720</u> | <u>\$ 302,396</u> | <u>\$ 2,038</u>          | <u>\$ 2,038</u> | <u>\$ -</u> | <u>\$ -</u> |
| DISBURSEMENTS                             |                         |                   |                   |                   |                          |                 |             |             |
| Salaries                                  | \$ 155,800              | \$ 150,645        | \$ 160,000        | \$ 161,813        | \$ -                     | \$ -            | \$ -        | \$ -        |
| Employee fringe benefits                  | 52,710                  | 51,733            | 57,070            | 56,573            | -                        | -               | -           | -           |
| Materials and supplies                    | 700                     | 578               | 700               | 164               | -                        | -               | -           | -           |
| Services and other                        | 134,890                 | 53,048            | 190,900           | 58,787            | 2,038                    | 2,038           | -           | -           |
| Capital outlay                            | 1,200                   | 8,673             | 1,200             | 77,600            | -                        | -               | -           | -           |
| Construction                              | -                       | -                 | -                 | -                 | -                        | -               | -           | -           |
| Transfers out                             | 8,500                   | 8,500             | 7,750             | 7,750             | -                        | -               | -           | -           |
| Total Disbursements                       | <u>\$ 353,800</u>       | <u>\$ 273,177</u> | <u>\$ 417,620</u> | <u>\$ 362,687</u> | <u>\$ 2,038</u>          | <u>\$ 2,038</u> | <u>\$ -</u> | <u>\$ -</u> |
| RECEIPTS OVER (UNDER)                     |                         |                   |                   |                   |                          |                 |             |             |
| DISBURSEMENTS                             | \$ (38,930)             | \$ 16,602         | \$ (118,900)      | \$ (60,291)       | \$ -                     | \$ -            | \$ -        | \$ -        |
| CASH AND CASH EQUIVALENTS,<br>JANUARY 1   | <u>111,024</u>          | <u>111,024</u>    | <u>127,626</u>    | <u>127,626</u>    | <u>-</u>                 | <u>-</u>        | <u>-</u>    | <u>-</u>    |
| CASH AND CASH EQUIVALENTS,<br>DECEMBER 31 | <u>\$ 72,094</u>        | <u>\$ 127,626</u> | <u>\$ 8,726</u>   | <u>\$ 67,335</u>  | <u>\$ -</u>              | <u>\$ -</u>     | <u>\$ -</u> | <u>\$ -</u> |

The accompanying Notes to the Financial Statements are an integral part of these statements.

ATCHISON COUNTY, MISSOURI  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

|   | SENIOR CITIZENS SERVICE BOARD FUND |                  |                  |                  | SHERIFF'S REVOLVING FUND |                  |                  |                  |
|---|------------------------------------|------------------|------------------|------------------|--------------------------|------------------|------------------|------------------|
|   | Year Ended December 31,            |                  |                  |                  | Year Ended December 31,  |                  |                  |                  |
|   | 2016                               |                  | 2017             |                  | 2016                     |                  | 2017             |                  |
|   | Budget                             | Actual           | Budget           | Actual           | Budget                   | Actual           | Budget           | Actual           |
| RECEIPTS                                  |                                    |                  |                  |                  |                          |                  |                  |                  |
| Property taxes                            | \$ 62,620                          | \$ 64,434        | \$ 64,250        | \$ 64,492        | \$ -                     | \$ -             | \$ -             | \$ -             |
| Sales taxes                               | -                                  | -                | -                | -                | -                        | -                | -                | -                |
| Intergovernmental                         | -                                  | -                | -                | -                | -                        | -                | -                | -                |
| Charges for services                      | -                                  | -                | -                | -                | 7,540                    | 12,611           | 12,000           | 2,579            |
| Interest                                  | 47                                 | 58               | 70               | 124              | -                        | 61               | 70               | 242              |
| Other                                     | -                                  | -                | -                | -                | -                        | -                | -                | -                |
| Transfers in                              | 704                                | 704              | 941              | 941              | -                        | -                | -                | -                |
| Total Receipts                            | <u>\$ 63,371</u>                   | <u>\$ 65,196</u> | <u>\$ 65,261</u> | <u>\$ 65,557</u> | <u>\$ 7,540</u>          | <u>\$ 12,672</u> | <u>\$ 12,070</u> | <u>\$ 2,821</u>  |
| DISBURSEMENTS                             |                                    |                  |                  |                  |                          |                  |                  |                  |
| Salaries                                  | \$ -                               | \$ -             | \$ -             | \$ -             | \$ -                     | \$ -             | \$ -             | \$ -             |
| Employee fringe benefits                  | -                                  | -                | -                | -                | -                        | -                | -                | -                |
| Materials and supplies                    | 350                                | 325              | 350              | 154              | 7,500                    | 622              | 7,500            | 30               |
| Services and other                        | 69,000                             | 62,000           | 82,000           | 66,000           | 24,500                   | 3,323            | 33,500           | 2,216            |
| Capital outlay                            | -                                  | -                | -                | -                | -                        | 82               | -                | 1,963            |
| Construction                              | -                                  | -                | -                | -                | -                        | -                | -                | -                |
| Transfers out                             | 100                                | 100              | 100              | 100              | -                        | -                | -                | -                |
| Total Disbursements                       | <u>\$ 69,450</u>                   | <u>\$ 62,425</u> | <u>\$ 82,450</u> | <u>\$ 66,254</u> | <u>\$ 32,000</u>         | <u>\$ 4,027</u>  | <u>\$ 41,000</u> | <u>\$ 4,209</u>  |
| RECEIPTS OVER (UNDER)                     |                                    |                  |                  |                  |                          |                  |                  |                  |
| DISBURSEMENTS                             | \$ (6,079)                         | \$ 2,771         | \$ (17,189)      | \$ (697)         | \$ (24,460)              | \$ 8,645         | \$ (28,930)      | \$ (1,388)       |
| CASH AND CASH EQUIVALENTS,<br>JANUARY 1   | <u>15,153</u>                      | <u>15,153</u>    | <u>17,924</u>    | <u>17,924</u>    | <u>35,235</u>            | <u>35,235</u>    | <u>43,880</u>    | <u>43,880</u>    |
| CASH AND CASH EQUIVALENTS,<br>DECEMBER 31 | <u>\$ 9,074</u>                    | <u>\$ 17,924</u> | <u>\$ 735</u>    | <u>\$ 17,227</u> | <u>\$ 10,775</u>         | <u>\$ 43,880</u> | <u>\$ 14,950</u> | <u>\$ 42,492</u> |

The accompanying Notes to the Financial Statements are an integral part of these statements.

ATCHISON COUNTY, MISSOURI  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

|   | RESTHOME IMPROVEMENT FUND |          |            |          | COUNTY LAW ENFORCEMENT RESTITUTION FUND |             |             |            |
|---|---------------------------|----------|------------|----------|---|-------------|-------------|------------|
|   | Year Ended December 31,   |          |            |          | Year Ended December 31,                 |             |             |            |
|   | 2016                      |          | 2017       |          | 2016                                    |             | 2017        |            |
|   | Budget                    | Actual   | Budget     | Actual   | Budget                                  | Actual      | Budget      | Actual     |
| RECEIPTS                                  |                           |          |            |          |   |             |             |            |
| Property taxes                            | \$ -                      | \$ -     | \$ -       | \$ -     | \$ -                                    | \$ -        | \$ -        | \$ -       |
| Sales taxes                               | -                         | -        | -          | -        | -                                       | -           | -           | -          |
| Intergovernmental                         | -                         | -        | -          | -        | -                                       | -           | -           | -          |
| Charges for services                      | -                         | -        | -          | -        | 4,000                                   | 4,000       | 4,000       | 3,100      |
| Interest                                  | 3                         | 3        | 3          | 10       | 150                                     | 171         | 160         | 560        |
| Other                                     | -                         | -        | -          | -        | 10,000                                  | 7,780       | 10,000      | 7,001      |
| Transfers in                              | -                         | -        | -          | -        | -                                       | -           | -           | -          |
| Total Receipts                            | \$ 3                      | \$ 3     | \$ 3       | \$ 10    | \$ 14,150                               | \$ 11,951   | \$ 14,160   | \$ 10,661  |
| DISBURSEMENTS                             |                           |          |            |          |   |             |             |            |
| Salaries                                  | \$ -                      | \$ -     | \$ -       | \$ -     | \$ -                                    | \$ -        | \$ -        | \$ -       |
| Employee fringe benefits                  | -                         | -        | -          | -        | -                                       | -           | -           | -          |
| Materials and supplies                    | -                         | -        | -          | -        | 10,000                                  | -           | 5,000       | -          |
| Services and other                        | 1,944                     | 120      | 1,827      | 40       | 90,000                                  | 29,470      | 85,000      | -          |
| Capital outlay                            | -                         | -        | -          | -        | -                                       | -           | -           | -          |
| Construction                              | -                         | -        | -          | -        | -                                       | -           | -           | -          |
| Transfers out                             | -                         | -        | -          | -        | -                                       | -           | -           | -          |
| Total Disbursements                       | \$ 1,944                  | \$ 120   | \$ 1,827   | \$ 40    | \$ 100,000                              | \$ 29,470   | \$ 90,000   | \$ -       |
| RECEIPTS OVER (UNDER)                     |                           |          |            |          |   |             |             |            |
| DISBURSEMENTS                             | \$ (1,941)                | \$ (117) | \$ (1,824) | \$ (30)  | \$ (85,850)                             | \$ (17,519) | \$ (75,840) | \$ 10,661  |
| CASH AND CASH EQUIVALENTS,<br>JANUARY 1   | 1,944                     | 1,944    | 1,827      | 1,827    | 108,962                                 | 108,962     | 91,443      | 91,443     |
| CASH AND CASH EQUIVALENTS,<br>DECEMBER 31 | \$ 3                      | \$ 1,827 | \$ 3       | \$ 1,797 | \$ 23,112                               | \$ 91,443   | \$ 15,603   | \$ 102,104 |

The accompanying Notes to the Financial Statements are an integral part of these statements.

ATCHISON COUNTY, MISSOURI  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

|   | INMATE SECURITY FUND    |                  |                  |                  | ELECTION SERVICES FUND  |                 |                 |                 |
|---|-------------------------|------------------|------------------|------------------|-------------------------|-----------------|-----------------|-----------------|
|   | Year Ended December 31, |                  |                  |                  | Year Ended December 31, |                 |                 |                 |
|   | 2016                    |                  | 2017             |                  | 2016                    |                 | 2017            |                 |
|   | Budget                  | Actual           | Budget           | Actual           | Budget                  | Actual          | Budget          | Actual          |
| RECEIPTS                                  |                         |                  |                  |                  |                         |                 |                 |                 |
| Property taxes                            | \$ -                    | \$ -             | \$ -             | \$ -             | \$ -                    | \$ -            | \$ -            | \$ -            |
| Sales taxes                               | -                       | -                | -                | -                | -                       | -               | -               | -               |
| Intergovernmental                         | -                       | -                | -                | -                | -                       | 697             | -               | -               |
| Charges for services                      | 5,022                   | 8,327            | 8,300            | 8,818            | -                       | -               | -               | -               |
| Interest                                  | -                       | 29               | 30               | 98               | 15                      | 13              | -               | 47              |
| Other                                     | -                       | -                | -                | -                | 1,000                   | 627             | -               | 549             |
| Transfers in                              | -                       | -                | -                | -                | 1,500                   | 2,108           | 1,765           | 390             |
| Total Receipts                            | <u>\$ 5,022</u>         | <u>\$ 8,356</u>  | <u>\$ 8,330</u>  | <u>\$ 8,916</u>  | <u>\$ 2,515</u>         | <u>\$ 3,445</u> | <u>\$ 1,765</u> | <u>\$ 986</u>   |
| DISBURSEMENTS                             |                         |                  |                  |                  |                         |                 |                 |                 |
| Salaries                                  | \$ -                    | \$ -             | \$ -             | \$ -             | \$ -                    | \$ -            | \$ -            | \$ -            |
| Employee fringe benefits                  | -                       | -                | -                | -                | -                       | -               | -               | -               |
| Materials and supplies                    | -                       | -                | -                | -                | -                       | -               | 1,000           | 1,096           |
| Services and other                        | 19,000                  | 13,456           | 14,550           | 5,844            | 10,500                  | 2,775           | 8,200           | 1,573           |
| Capital outlay                            | -                       | -                | -                | -                | -                       | -               | -               | -               |
| Construction                              | -                       | -                | -                | -                | -                       | -               | -               | -               |
| Transfers out                             | -                       | -                | -                | -                | -                       | -               | -               | -               |
| Total Disbursements                       | <u>\$ 19,000</u>        | <u>\$ 13,456</u> | <u>\$ 14,550</u> | <u>\$ 5,844</u>  | <u>\$ 10,500</u>        | <u>\$ 2,775</u> | <u>\$ 9,200</u> | <u>\$ 2,669</u> |
| RECEIPTS OVER (UNDER)                     |                         |                  |                  |                  |                         |                 |                 |                 |
| DISBURSEMENTS                             | \$ (13,978)             | \$ (5,100)       | \$ (6,220)       | \$ 3,072         | \$ (7,985)              | \$ 670          | \$ (7,435)      | \$ (1,683)      |
| CASH AND CASH EQUIVALENTS,<br>JANUARY 1   | <u>19,651</u>           | <u>19,651</u>    | <u>14,551</u>    | <u>14,551</u>    | <u>8,567</u>            | <u>8,567</u>    | <u>9,237</u>    | <u>9,237</u>    |
| CASH AND CASH EQUIVALENTS,<br>DECEMBER 31 | <u>\$ 5,673</u>         | <u>\$ 14,551</u> | <u>\$ 8,331</u>  | <u>\$ 17,623</u> | <u>\$ 582</u>           | <u>\$ 9,237</u> | <u>\$ 1,802</u> | <u>\$ 7,554</u> |

The accompanying Notes to the Financial Statements are an integral part of these statements.

ATCHISON COUNTY, MISSOURI  
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

| HEALTH REIMBURSEMENT FUND                 |                   |                   |                   |                   |
|---|-------------------|-------------------|-------------------|-------------------|
| Year Ended December 31,                   |                   |                   |                   |                   |
|   | 2016              |                   | 2017              |                   |
|   | Budget            | Actual            | Budget            | Actual            |
| RECEIPTS                                  |                   |                   |                   |                   |
| Property taxes                            | \$ -              | \$ -              | \$ -              | \$ -              |
| Sales taxes                               | -                 | -                 | -                 | -                 |
| Intergovernmental                         | -                 | -                 | -                 | -                 |
| Charges for services                      | -                 | -                 | -                 | -                 |
| Interest                                  | -                 | -                 | -                 | -                 |
| Other                                     | -                 | -                 | -                 | -                 |
| Transfers in                              | 61,500            | 60,750            | 63,000            | 66,000            |
| Total Receipts                            | <u>\$ 61,500</u>  | <u>\$ 60,750</u>  | <u>\$ 63,000</u>  | <u>\$ 66,000</u>  |
| DISBURSEMENTS                             |                   |                   |                   |                   |
| Salaries                                  | \$ -              | \$ -              | \$ -              | \$ -              |
| Employee fringe benefits                  | -                 | -                 | -                 | -                 |
| Materials and supplies                    | -                 | -                 | -                 | -                 |
| Services and other                        | 60,500            | 6,669             | 63,000            | 10,736            |
| Capital outlay                            | -                 | -                 | -                 | -                 |
| Construction                              | -                 | -                 | -                 | -                 |
| Transfers out                             | -                 | -                 | -                 | -                 |
| Total Disbursements                       | <u>\$ 60,500</u>  | <u>\$ 6,669</u>   | <u>\$ 63,000</u>  | <u>\$ 10,736</u>  |
| RECEIPTS OVER (UNDER)                     |                   |                   |                   |                   |
| DISBURSEMENTS                             | \$ 1,000          | \$ 54,081         | \$ -              | \$ 55,264         |
| CASH AND CASH EQUIVALENTS,<br>JANUARY 1   | <u>125,570</u>    | <u>125,570</u>    | <u>179,651</u>    | <u>179,651</u>    |
| CASH AND CASH EQUIVALENTS,<br>DECEMBER 31 | <u>\$ 126,570</u> | <u>\$ 179,651</u> | <u>\$ 179,651</u> | <u>\$ 234,915</u> |

The accompanying Notes to the Financial Statements are an integral part of these statements.



ATCHISON COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2017 and 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Atchison County, Missouri ("County") is governed by a three-member board of commissioners. In addition to the three board members, there are ten elected Constitutional Officers: Assessor, Circuit Clerk, Collector, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, Recorder, Sheriff, and Treasurer.

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Government Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. Reporting Entity

The County's operations include tax assessments and collections, state/county courts, county recorder, public safety, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include the primary government of Atchison County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County's legal entity.

Certain elected County officials, particularly the Collector and Treasurer, collect and hold monies in a trustee capacity as an agent of individuals, taxing units, or other governments. These assets, which are held by these officeholders for the sole benefit of external parties, are not reported on the accompanying financial statements.

B. Basis of Presentation

Governmental Funds - Governmental 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. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues/receipts and expenditures/disbursements. The County's funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds.

C. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

#### D. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50 RSMo, the County's policy is to adopt a budget for each governmental fund.
2. On or before the second Monday in January, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Adoption of a formal budget is required by law.
10. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets.

- E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and tax bills are mailed to taxpayers in October and November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuations of the tangible taxable property, included within the County's boundaries for the calendar year 2017 and 2016, for purposes of taxation were:

|                        | 2017                  | 2016                  |
|------------------------|-----------------------|-----------------------|
| Real Estate            | \$ 79,047,867         | \$ 79,002,167         |
| Personal Property      | 33,231,322            | 33,238,228            |
| Railroad and Utilities | 21,178,162            | 21,767,124            |
| Total                  | <u>\$ 133,457,351</u> | <u>\$ 134,007,519</u> |

For calendar years 2017 and 2016, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

|                               | 2017      | 2016      |
|-------------------------------|-----------|-----------|
| General Revenue               | \$ 0.4927 | \$ 0.4887 |
| Road & Bridge                 | 0.4927    | 0.4887    |
| Senate Bill 40 Board          | 0.0986    | 0.0978    |
| Senior Citizens Service Board | 0.0492    | 0.0488    |
| Special Road & Bridge         | 0.3500    | 0.3500    |

In addition to the levies above, the County assesses a \$0.50 levy to every agricultural acre in Atchison County to be used solely for rock. The property tax revenues of the Special Road & Bridge Fund consist of 69% of the collections from the Road & Bridge and Special Road & Bridge levies.

#### F. Cash Deposits and Cash Equivalents

Deposits and cash equivalents are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, purchased at a price at or below par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and cash equivalents balances are presented in Note 2.

#### G. Interfund Activity

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

## 2. CASH AND CASH EQUIVALENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the "Cash and Cash Equivalents" caption. Cash and cash equivalents includes deposits and short-term investments with maturities that are less than ninety days.

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2017 and 2016, the carrying amounts of the County's deposits were \$3,512,502 and \$2,594,895, respectively, and the bank balances were \$3,638,007 and \$2,742,114, respectively. Of the bank balances, \$500,000 for both December 31, 2017 and December 31, 2016, were covered by federal depository insurance. The remainder of the balances at December 31, 2017 and December 31, 2016 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

At December 31, 2017 and 2016, the County Collector held, in addition to the cash and cash equivalents listed above, cash representing collections of property taxes on behalf of various taxing districts in the County. Tax collections on deposit amounted to \$5,727,168 and \$5,486,814 at December 31, 2017 and 2016, respectively. The County Collector's deposits were covered by federal depository insurance of \$250,000 as of December 31, 2017 and 2016. The remainder of the balances at December 31, 2017 and December 31, 2016 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

## 3. COUNTY EMPLOYEES' RETIREMENT PLANS

### A. Missouri Local Government Employees Retirement System (LAGERS)

#### 1) Plan Description

Atchison County participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS was created and is governed by statute, Section 70.600-70.755, RSMo. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401 (a) and is tax exempt.

The Missouri Local Government Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to LAGERS, P.O. Box 1665, Jefferson City, Missouri 65102 or by calling 1-800-447-4334, or by the following website, [www.molagers.org](http://www.molagers.org).

## 2) Pension Benefits

Benefits are available to all full-time employees working in a LAGERS covered department. Benefits vest when an employee earns five years (60 months) of service credit in the system. Normal retirement age is 60 (General) or 55 (Police), and early retirement is 55 (General) and 50 (Police). Benefits are paid out using a formula that is based on the employee's final average salary and amount of credited service time.

## 3) Funding Policy

Full-time employees of Atchison County do not contribute to the pension plan. The June 30<sup>th</sup> statutorily required contribution rates were 11.0% and 10.9% (General), and 7.4% and 8.4% (Police) of annual covered payroll for 2017 and 2016 respectively. The contribution requirements of plan members are determined by the governing body of the political subdivision. The contribution provisions of the political subdivision are established by state statute. For the years ended December 31, 2017 and 2016, the County contributed \$165,339 and \$162,063 to LAGERS.

## 4) Funding Status

As of February 28, 2017, the accrued liabilities exceeded the actuarial value of assets of the plan by \$257,489 for the General division and the actuarial value of assets exceeded the accrued liabilities by \$157,221 for the Police division. As of February 29, 2016, the accrued liabilities exceeded the actuarial value of assets of the plan by \$320,939 for the General division and the actuarial value of assets exceeded the accrued liabilities by \$127,791 for the Police division. These net pension assets and liabilities are not recognized in the cash basis financial statements of the County.

## B. County Employees' Retirement Fund (CERF)

The County Employees' Retirement Fund was established by the State of Missouri to provide pension benefits for County officials and employees.

### 1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the fund and the investment of the fund are vested in a board of directors of eleven persons.

## 2) Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, by calling 1-877-632-2373, or by the following website, [www.mocerf.org](http://www.mocerf.org).

## 3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, all participants hired on or after February 24, 2002 are required to contribute an additional 4% of their gross compensation to CERF, starting January 1, 2003. An active LAGERS participant who was employed with the County prior to February 24, 2002, is not required to make contributions. The County has elected not to make contributions on behalf of employees. During 2017 and 2016, the County collected and remitted to CERF employee withholding and fees collected of \$111,881 and \$84,441, respectively, for the years then ended.

## C. Prosecuting Attorney Retirement Fund

In accordance with state statute Section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed \$3,086 and \$2,525, respectively, for the years ended December 31, 2017 and 2016.

## 4. POST EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

## 5. CLAIMS, COMMITMENT AND CONTINGENCIES

### A. Compensated Absences

The County provides full-time employees with up to 180 days of sick time, to accrue at one day per complete calendar month of employment. Upon termination, employees are compensated for up to 173 hours of accrued sick time. Vacation time is accrued for every full-time employee, and accrues at the rate of 48 hours per year up to 216 hours per year depending on length of employment. However, employees may only carry over a maximum of two years' worth of vacation hours from one year to the next. Any days accrued in excess of two years will be forfeited as they are earned. Upon termination, employees are compensated for up to 173 hours of unused vacation time.

### B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

### C. Landfill

The County owns a solid waste disposal area and is obligated in the amount of \$389,628 to the Missouri Department of Natural Resources upon failure to close and/or provide post-closure care of the solid waste disposal area. At December 31, 2017, the County is not aware of any current obligation, however, any future obligations or liabilities related to the solid waste disposal area are unknown.

## 6. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. Insurance is obtained from commercial insurance companies. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

## 7. CAPITAL LEASES

On May 7, 2015, the County Commission entered into a \$196,650 capital lease with John Deere Financial for the lease purchase of a 2015 John Deere 672G Motor Grader at a nominal interest rate of 3.0%. The lease term is effective from May 13, 2015 to May 13, 2020, with five annual lease payments of \$42,995.

The following schedule shows changes in long-term debt outstanding during the year ended December 31, 2016:

| Description  | Balance    | Additions | Payments  | Balance    | Interest |
|--------------|------------|-----------|-----------|------------|----------|
|              | 12/31/2015 |           |           | 12/31/2016 | Paid     |
| Motor Grader | \$ 196,670 | \$ -      | \$ 34,198 | \$ 162,472 | \$ 8,797 |

The following schedule shows changes in long-term debt outstanding during the year ended December 31, 2017:

| Description  | Balance    | Additions | Payments  | Balance    | Interest |
|--------------|------------|-----------|-----------|------------|----------|
|              | 12/31/2016 |           |           | 12/31/2017 | Paid     |
| Motor Grader | \$ 162,472 | \$ -      | \$ 38,811 | \$ 123,661 | \$ 4,184 |

The following schedule represents future payments under capital lease obligations:

| Year   | Principal         | Interest        | Total             |
|--------|-------------------|-----------------|-------------------|
| 2018   | \$ 39,992         | \$ 3,003        | \$ 42,995         |
| 2019   | 41,208            | 1,787           | 42,995            |
| 2020   | 42,461            | 534             | 42,995            |
| Totals | <u>\$ 123,661</u> | <u>\$ 5,324</u> | <u>\$ 128,985</u> |

## 8. INTERFUND LOAN

In May 2013, the County purchased an excavator for the Road & Bridge department in the amount of \$126,655 out of the Mitigation Fund, with the Special Road & Bridge Fund reimbursing the Mitigation Fund over five years. The agreement called for five annual payments of \$26,871, including interest at 2%. The final payment is due in June 2018. These payments are reflected as transfers between the funds in the financial statements.

## 9. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2017 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through July 18, 2018, the date the financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements.



## **COMPLIANCE SECTION**

## McBride, Lock & Associates, LLC

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Certified Public Accountants

### INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the County Commission and  
Officeholders of Atchison County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Atchison County, Missouri as of and for the years ended December 31, 2017 and 2016, and the related notes to the financial statements, which collectively comprise Atchison County, Missouri's basic financial statements and have issued our report thereon dated July 18, 2018.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Atchison County, Missouri's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Atchison County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Atchison County, Missouri's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Atchison County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "McBride, Lock & Associates, LLC".

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
July 18, 2018

## **FINDINGS AND RECOMMENDATIONS**

ATCHISON COUNTY, MISSOURI  
FINDINGS AND RECOMMENDATIONS

**MATERIAL WEAKNESSES IN INTERNAL CONTROL**

None

**SIGNIFICANT INTERNAL CONTROL DEFICIENCIES**

None

**ITEMS OF NONCOMPLIANCE**

None

ATCHISON COUNTY, MISSOURI  
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

In accordance with Government Auditing Standards, this section reports the auditors' follow-up on action taken by Atchison County, Missouri, on the applicable findings in the prior audit report issued for the two years ended December 31, 2013 and 2012.

1. The County did not prepare a budget for the Multi-Purpose Election fund for 2013 and 2012.

*Status:* Resolved.

2. The County did not perform a formal fraud risk assessment.

*Status:* Resolved.

3. The County printed and signed checks in the accounting software in order to initiate transfers between funds. The checks were signed by all authorized signatories for formal approval of interfund transfers, however, they remained in County possession and were never submitted to the bank for processing.

*Status:* Resolved.