



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

To the County Commission  
and  
Officeholders of Atchison County, Missouri

The Office of the State Auditor contracted for an audit of Atchison County's financial statements for the 2 years ended December 31, 2021, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by CR Williams & Associates, LLC, Certified Public Accountants, is attached.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive style with a large, stylized "S" and "F".

Scott Fitzpatrick  
State Auditor

May 2023  
Report No. 2023-021



**Scott Fitzpatrick**  
Missouri State Auditor

## RECOMMENDATION SUMMARY

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### Recommendations in the contracted audit of Atchison County

2021-01

Every time the county receives new funds, they should set a formal budget even on interim period.

**THE COUNTY OF ATCHISON**  
**ROCK PORT, MISSOURI**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

PREPARED BY:  
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ROCK PORT, MISSOURI  
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**THE COUNTY OF ATCHISON**

**ROCK PORT, MISSOURI**

LIST OF ELECTED OFFICIALS 2020-2021

Presiding Commissioner	Curtis Livengood
Commissioner, Northern District	James Quimby
Commissioner, Southern District	Richard Burke
County Clerk	Susette M. Taylor
Treasurer	Debbie True
Collector of Revenue	Diane Livengood
Assessor	Lori Brown Jones
Recorder of Deeds	Eliza Beasing
Sheriff	Dennis D. Martin
Prosecuting Attorney	Brett Hurst
Clerk Circuit Court	Lorie Hall
Coroner	Shawn Minter Jr.
Public Administrator	Teresa Jayne Scott

## **FINANCIAL SECTION**

1257 Hornsby \* St. Louis, Missouri 63147

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## INDEPENDENT AUDITOR'S REPORT

To the County Commission and Officeholders  
The County of Atchison, Missouri

### **Unmodified and Adverse Opinions**

We have audited the accompanying financial statements of the Atchison County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash and Investment Balances- All Governmental Funds – Regulatory Basis , Comparative Statements of Receipts, Disbursements, Changes in Cash and Investment Balances- Budget and Actual – All Governmental Funds- Regulatory Basis and the Statement of Assets and Liabilities Arising From Cash Transactions – Agency Funds – Regulatory Basis as of December 31, 2021, and 2020, and the related notes to the financial statements.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, Statement of Receipts, Disbursements and Changes in Cash and Investment Balances- All Governmental Funds – Regulatory Basis , Comparative Statements of Receipts, Disbursements, Changes in Cash and Investment Balances- Budget and Actual – All Governmental Funds- Regulatory Basis and the Statement of Assets and Liabilities Arising From Cash Transactions – Agency Funds – Regulatory Basis as of December 31, 2021, and 2020, in accordance with the financial reporting provisions of Missouri Law described in Note I.

### **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 and Unmodified Opinions section of our report, the accompanying financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2021, and 2020, or changes in net position and cash flows thereof for the years then ended.

### **Basis for Unmodified and Adverse Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinion.

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

As described in Note I of the financial statements, the financial statements are prepared by the County 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, to meet the requirements of Missouri. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note I and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting, a financial reporting framework 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Atchison County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Atchison County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.



- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Atchison County's ability to continue as a going concern for a reasonable period of time.

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2023, 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 solely 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 effectiveness of Atchison County, Missouri's 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 Atchison County, Missouri's internal control over financial reporting and compliance.

*CRWilliams & Associates LLC*  
St. Louis, Missouri  
March 29, 2023

## **FINANCIAL STATEMENTS**

THE COUNTY OF ATCHISON  
 ROCK PORT, MISSOURI  
 STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES  
 ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2021

<b>Fund</b>	<b>Cash and Investment Balances, 1/1/2021</b>	<b>Receipts 2021</b>	<b>Disbursements 2021</b>	<b>Cash and Investment Balances, 12/31/2021</b>
General Revenue Fund	\$ 1,339,630	\$ 2,226,199	\$ 2,073,455	\$ 1,492,374
Special Road and Bridge Fund	914,191	1,858,952	2,078,275	694,868
Assessment Fund	153,538	254,729	236,510	171,757
Law Enforcement Sales Tax Fund	132,207	866,646	827,787	171,066
Landfill Fund	14,519	20	1,338	13,201
Mitigation Fund	476,991	689	-	477,680
Multi-Purpose Election Fund	-	12,730	11,255	1,475
Law Enforcement Training Fund	1,090	2,366	836	2,620
Prosecuting Attorney Training Fund	5,101	2,086	-	7,187
CARES Covid 19 Fund	243,811	141	243,952	-
Emergency Management Fund	28,217	208,169	166,248	70,138
Chemical Emergency Preparedness Fund	11,055	16	180	10,891
Victims of Domestic Violence Fund	4,265	3,826	4,265	3,826
Collector's Tax Maintenance Fund	53,562	15,095	11,877	56,780
County Road Rock Fund	175,165	492,269	432,442	234,992
Economic Development Fund	-	338,189	338,189	-
Recorder's Fund	28,386	3,832	-	32,218
Senate Bill 40 Board Fund	38,191	172,954	170,000	41,145
Sheriff's Civil Fees Fund	18,666	8,958	6,024	21,600
Prosecuting Attorney Bad Check Fund	6,212	1,240	376	7,076
911 Fund	82,096	390,519	389,527	83,088
HAVA Election Grant Fund	137	-	137	-
Senior Citizens Service Board Fund	18,873	83,255	74,194	27,934
Sheriff's Revolving Fund	35,754	4,147	10,502	29,399
Health Reimbursement Fund	418,090	88,689	33,561	473,218
Resthome Improvement Fund	9	-	9	-
County Law Enforcement Restitution Fund	138,695	9,918	10,063	138,550
Election Services Fund	5,398	7,076	692	11,782
Inmate Security Fund	26,060	5,061	7,625	23,496
American Rescue Plan Act Fund	-	499,894	-	499,894
<b>TOTAL</b>	<b>\$ 4,369,909</b>	<b>\$ 7,557,665</b>	<b>\$ 7,129,319</b>	<b>\$ 4,798,255</b>

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

THE COUNTY OF ATCHISON  
 ROCK PORT, MISSOURI  
 STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES  
 ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2020

<b>Fund</b>	<b>Cash and Investment Balances, 1/1/2020</b>	<b>Receipts 2020</b>	<b>Disbursements 2020</b>	<b>Cash and Investment Balances, 12/31/2020</b>
General Revenue Fund	\$ 1,082,595	\$ 2,288,382	\$ 2,031,347	\$ 1,339,630
Special Road and Bridge Fund	968,491	2,067,650	2,121,950	914,191
Assessment Fund	124,282	225,624	196,368	153,538
Law Enforcement Sales Tax Fund	134,931	807,646	810,370	132,207
Landfill Fund	15,788	63	1,332	14,519
Mitigation Fund	474,974	2,047	30	476,991
Multi-Purpose Election Fund	185	11,883	12,068	-
Law Enforcement Training Fund	1,720	1,777	2,407	1,090
Prosecuting Attorney Training Fund	3,900	2,231	1,030	5,101
CARES Covid 19 Fund	-	603,814	360,003	243,811
Emergency Management Fund	46,951	151,722	170,456	28,217
Chemical Emergency Preparedness Fund	7,764	3,292	1	11,055
Victims of Domestic Violence Fund	4,275	4,265	4,275	4,265
Collector's Tax Maintenance Fund	85,937	15,257	47,632	53,562
County Road Rock Fund	60,298	537,026	422,159	175,165
Economic Development Fund	-	327,922	327,922	-
Recorder's Fund	25,162	3,226	2	28,386
Senate Bill 40 Board Fund	48,190	147,047	157,046	38,191
Sheriff's Civil Fees Fund	15,998	7,047	4,379	18,666
Prosecuting Attorney Bad Check Fund	7,947	522	2,257	6,212
911 Fund	57,801	383,510	359,215	82,096
HAVA Election Grant Fund	-	16,675	16,538	137
Senior Citizens Service Board Fund	25,665	70,447	77,239	18,873
Sheriff's Revolving Fund	43,066	4,518	11,830	35,754
Health Reimbursement Fund	350,453	91,726	24,089	418,090
Resthome Improvement Fund	129	-	120	9
County Law Enforcement Restitution Fund	133,667	12,691	7,663	138,695
Election Services Fund	7,612	1,333	3,547	5,398
Inmate Security Fund	25,245	5,025	4,210	26,060
<b>TOTAL</b>	<b>\$ 3,753,026</b>	<b>\$ 7,794,368</b>	<b>\$ 7,177,485</b>	<b>\$ 4,369,909</b>

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

THE COUNTY OF ATCHISON  
 ROCK PORT, MISSOURI  
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES  
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
 YEARS ENDED DECEMBER 31, 2021 AND 2020

	GENERAL REVENUE FUND			
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property taxes	\$ 833,400	\$ 857,202	\$ 926,700	\$ 731,276
Sales taxes	545,000	834,773	780,000	1,012,552
Charges for services	315,450	331,845	316,375	286,833
Interest	6,585	3,980	22,105	6,371
Other	154,319	178,087	211,433	205,679
Transfers in	22,312	20,312	18,672	45,671
TOTAL RECEIPTS	1,877,066	2,226,199	2,275,285	2,288,382
DISBURSEMENTS				
County Commission	134,525	133,561	132,320	121,939
County Clerk	191,940	171,559	188,400	159,512
Elections	15,585	10,305	37,900	55,985
Building and grounds	807,020	326,007	808,400	346,985
Employee fringe benefits	375,700	326,379	355,000	319,502
County Treasurer	69,800	62,844	68,650	60,000
County Collector	134,010	121,517	131,880	111,208
Recorder Of Deeds	62,525	60,652	61,615	56,706
Circuit Clerk	31,161	19,881	31,032	17,798
Court Administration	14,500	7,993	11,300	21,290
Public Administrator	49,354	39,009	47,439	37,914
Prosecuting Attorney	165,125	138,379	124,840	122,457
Juvenile Officer	13,280	8,673	12,980	9,791
County Coroner	28,100	26,955	26,990	21,787
Health and Welfare	11,000	5,095	11,000	4,990
Transfers out	780,000	560,000	630,000	510,000
Emergency Fund	100,000	-	100,000	-
Other	126,164	54,646	102,550	53,483
TOTAL DISBURSEMENTS	3,109,789	2,073,455	2,882,296	2,031,347
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,232,723)	152,744	(607,011)	257,035
CASH AND INVESTMENT BALANCES, JANUARY 1	1,339,630	1,339,630	1,082,595	1,082,595
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 106,907	\$ 1,492,374	\$ 475,584	\$ 1,339,630

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

THE COUNTY OF ATCHISON  
 ROCK PORT, MISSOURI  
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES  
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
 YEARS ENDED DECEMBER 31, 2021 AND 2020

<b>SPECIAL ROAD AND BRIDGE FUND</b>				
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property taxes	\$ 1,216,000	\$ 1,092,740	\$ 1,225,000	\$ 917,381
Intergovernmental revenues	1,036,120	710,163	891,690	980,141
Charges for services	83,700	29,629	79,740	143,161
Interest	6,050	2,246	14,075	5,584
Transfers in	24,175	24,174	21,383	21,383
TOTAL RECEIPTS	2,366,045	1,858,952	2,231,888	2,067,650
DISBURSEMENTS				
Salaries	600,000	497,226	600,000	465,429
Employee fringe benefits	308,766	226,047	273,950	203,007
Materials and supplies	523,100	264,524	570,600	346,140
Services and other	517,800	179,260	635,550	238,238
Capital outlay	849,000	631,461	700,000	672,385
Construction	178,050	256,757	207,030	173,751
Transfers out	1,000	23,000	1,000	23,000
TOTAL DISBURSEMENTS	2,977,716	2,078,275	2,988,130	2,121,950
RECEIPTS OVER (UNDER) DISBURSEMENTS	(611,671)	(219,323)	(756,242)	(54,300)
CASH AND INVESTMENT BALANCES, JANUARY 1	914,191	914,191	968,491	968,491
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 302,520</u>	<u>\$ 694,868</u>	<u>\$ 212,249</u>	<u>\$ 914,191</u>

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

THE COUNTY OF ATCHISON  
 ROCK PORT, MISSOURI  
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES  
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
 YEARS ENDED DECEMBER 31, 2021 AND 2020

	ASSESSMENT FUND			
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Intergovernmental revenues	\$ 180,100	\$ 214,396	\$ 222,100	\$ 181,577
Interest	800	290	2,000	786
Other	13,000	10,043	8,000	13,261
Transfers in	30,000	30,000	30,000	30,000
TOTAL RECEIPTS	223,900	254,729	262,100	225,624
DISBURSEMENTS				
Salaries	116,214	115,946	113,850	108,679
Employee fringe benefits	64,085	56,460	62,485	48,966
Materials and supplies	17,250	15,972	17,250	12,060
Services and other	65,980	28,723	66,080	6,314
Capital outlay	13,375	13,409	18,795	14,349
Transfers out	-	6,000	-	6,000
TOTAL DISBURSEMENTS	276,904	236,510	278,460	196,368
RECEIPTS OVER (UNDER) DISBURSEMENTS	(53,004)	18,219	(16,360)	29,256
CASH AND INVESTMENT BALANCES, JANUARY 1	153,538	153,538	124,282	124,282
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 100,534	\$ 171,757	\$ 107,922	\$ 153,538

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

THE COUNTY OF ATCHISON  
 ROCK PORT, MISSOURI  
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES  
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
 YEARS ENDED DECEMBER 31, 2021 AND 2020

	<b>LAW ENFORCEMENT SALES TAX FUND</b>			
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Sales taxes	\$ 295,000	\$ 327,347	\$ 295,000	\$ 347,101
Intergovernmental revenues	-	28,231	15,000	-
Charges for services	-	206	-	-
Interest	325	172	1,850	439
Other	13,310	10,690	26,100	10,106
Transfers in	750,000	500,000	600,000	450,000
TOTAL RECEIPTS	1,058,635	866,646	937,950	807,646
DISBURSEMENTS				
Salaries	552,770	520,514	550,600	467,569
Employee fringe benefits	234,150	174,612	212,652	153,960
Materials and supplies	5,450	2,201	5,450	2,961
Services and other	267,166	109,122	282,546	157,488
Capital outlay	10,000	1,338	10,315	8,392
Construction	-	-	-	-
Transfers out	-	20,000	100	20,000
TOTAL DISBURSEMENTS	1,069,536	827,787	1,061,663	810,370
RECEIPTS OVER (UNDER) DISBURSEMENTS	(10,901)	38,859	(123,713)	(2,724)
CASH AND INVESTMENT BALANCES, JANUARY 1	132,207	132,207	134,931	134,931
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 121,306	\$ 171,066	\$ 11,218	\$ 132,207

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



THE COUNTY OF ATCHISON  
 ROCK PORT, MISSOURI  
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES  
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
 YEARS ENDED DECEMBER 31, 2021 AND 2020

	LANDFILL FUND			
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Interest	\$ 75	\$ 20	\$ 250	\$ 63
TOTAL RECEIPTS	75	20	250	63
DISBURSEMENTS				
Services	14,575	338	14,900	332
Transfers out	-	1,000	-	1,000
TOTAL DISBURSEMENTS	14,575	1,338	14,900	1,332
RECEIPTS OVER (UNDER) DISBURSEMENTS	(14,500)	(1,318)	(14,650)	(1,269)
CASH AND INVESTMENT BALANCES, JANUARY 1	14,519	14,519	15,788	15,788
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 19	\$ 13,201	\$ 1,138	\$ 14,519

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

THE COUNTY OF ATCHISON  
 ROCK PORT, MISSOURI  
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES  
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
 YEARS ENDED DECEMBER 31, 2021 AND 2020

	MITIGATION FUND			
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Interest	\$ 2,500	\$ 689	\$ 7,500	\$ 2,047
Other	300,000	-	300,000	-
Transfers in	-	-	-	-
TOTAL RECEIPTS	302,500	689	307,500	2,047
DISBURSEMENTS				
Capital outlay	475,000	-	475,000	30
TOTAL DISBURSEMENTS	475,000	-	475,000	30
RECEIPTS OVER (UNDER) DISBURSEMENTS	(172,500)	689	(167,500)	2,017
CASH AND INVESTMENT BALANCES, JANUARY 1	476,991	476,991	474,974	474,974
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 304,491</u>	<u>\$ 477,680</u>	<u>\$ 307,474</u>	<u>\$ 476,991</u>

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

THE COUNTY OF ATCHISON  
 ROCK PORT, MISSOURI  
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES  
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
 YEARS ENDED DECEMBER 31, 2021 AND 2020

	MULTI-PURPOSE ELECTION FUND			
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for services	\$ 15,500	\$ 12,730	\$ 20,150	\$ 11,883
TOTAL RECEIPTS	15,500	12,730	20,150	11,883
DISBURSEMENTS				
Salaries	3,500	3,497	3,500	3,448
Materials and supplies	1,500	152	2,000	105
Services and other	4,500	6,106	8,650	5,580
Capital outlay	6,000	1,500	6,000	1,985
Transfers out	-	-	-	950
TOTAL DISBURSEMENTS	15,500	11,255	20,150	12,068
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	1,475	-	(185)
CASH AND INVESTMENT BALANCES, JANUARY 1	-	-	185	185
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ -	\$ 1,475	\$ 185	\$ -

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

THE COUNTY OF ATCHISON  
 ROCK PORT, MISSOURI  
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 YEARS ENDED DECEMBER 31, 2021 AND 2020

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	LAW ENFORCEMENT TRAINING FUND			
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for services	\$ 3,000	\$ 2,364	\$ 4,000	\$ 1,772
Interest	5	2	60	5
TOTAL RECEIPTS	3,005	2,366	4,060	1,777
DISBURSEMENTS				
Services and other	1,000	836	4,000	2,407
TOTAL DISBURSEMENTS	1,000	836	4,000	2,407
RECEIPTS OVER (UNDER) DISBURSEMENTS	2,005	1,530	60	(630)
CASH AND INVESTMENT BALANCES, JANUARY 1	1,090	1,090	1,720	1,720
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 3,095</u>	<u>\$ 2,620</u>	<u>\$ 1,780</u>	<u>\$ 1,090</u>

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	PROSECUTING ATTORNEY TRAINING FUND			
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for services	\$ 2,000	\$ 2,077	\$ 1,000	\$ 2,213
Interest	20	9	45	18
TOTAL RECEIPTS	2,020	2,086	1,045	2,231
DISBURSEMENTS				
Services and other	4,850	-	3,850	1,030
TOTAL DISBURSEMENTS	4,850	-	3,850	1,030
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,830)	2,086	(2,805)	1,201
CASH AND INVESTMENT BALANCES, JANUARY 1	5,101	5,101	3,900	3,900
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 2,271</u>	<u>\$ 7,187</u>	<u>\$ 1,095</u>	<u>\$ 5,101</u>

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	CARES COVID 19 FUND			
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Intergovernmental revenues	\$ -	\$ -	\$ 603,377	\$ 603,377
Interest	500	141	500	437
TOTAL RECEIPTS	500	141	603,877	603,814
DISBURSEMENTS				
Services and other	244,085	243,952	606,877	360,003
TOTAL DISBURSEMENTS	244,085	243,952	603,877	360,003
RECEIPTS OVER (UNDER) DISBURSEMENTS	(243,585)	(243,811)	-	243,811
CASH AND INVESTMENT BALANCES, JANUARY 1	243,811	243,811	-	-
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 226</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 243,811</u>

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	EMERGENCY MANAGEMENT FUND			
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Intergovernmental revenues	\$ 90,400	\$ 63,048	\$ 60,400	\$ 60,071
Charges for services	131,524	131,500	93,135	90,709
Interest	300	135	1,200	299
Other	5,000	13,486	30,100	643
TOTAL RECEIPTS	227,224	208,169	184,835	151,722
DISBURSEMENTS				
Salaries	65,816	66,635	64,970	66,026
Employee fringe benefits	21,555	27,011	22,841	19,512
Materials and supplies	4,000	2,406	4,100	1,877
Services and other	114,200	46,317	122,321	57,591
Transfers out	-	23,879	-	25,450
TOTAL DISBURSEMENTS	205,571	166,248	214,232	170,456
RECEIPTS OVER (UNDER) DISBURSEMENTS	21,653	41,921	(29,397)	(18,734)
CASH AND INVESTMENT BALANCES, JANUARY 1	28,217	28,217	46,951	46,951
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 49,870	\$ 70,138	\$ 17,554	\$ 28,217

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	CHEMICAL EMERGENCY PREPAREDNESS FUND			
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Intergovernmental revenues	\$ 3,500	\$ -	\$ 3,219	\$ 3,256
Interest	40	16	120	36
TOTAL RECEIPTS	<u>3,540</u>	<u>16</u>	<u>3,339</u>	<u>3,292</u>
DISBURSEMENTS				
Services and other	<u>11,054</u>	<u>180</u>	<u>7,755</u>	<u>1</u>
TOTAL DISBURSEMENTS	<u>11,054</u>	<u>180</u>	<u>7,755</u>	<u>1</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(7,514)	(164)	(4,416)	3,291
CASH AND INVESTMENT BALANCES, JANUARY 1	<u>11,055</u>	<u>11,055</u>	<u>7,764</u>	<u>7,764</u>
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 3,541</u>	<u>\$ 10,891</u>	<u>\$ 3,348</u>	<u>\$ 11,055</u>

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	VICTIMS OF DOMESTIC VIOLENCE FUND			
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Interest	\$ 12	\$ 4	\$ 35	\$ 12
Charges for Services	3,550	3,822	3,350	4,253
TOTAL RECEIPTS	3,562	3,826	3,385	4,265
DISBURSEMENTS				
Services and other	4,265	4,265	4,276	4,275
TOTAL DISBURSEMENTS	4,265	4,265	4,276	4,275
RECEIPTS OVER (UNDER) DISBURSEMENTS	(703)	(439)	(891)	(10)
CASH AND INVESTMENT BALANCES, JANUARY 1	4,265	4,265	4,275	4,275
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 3,562	\$ 3,826	\$ 3,384	\$ 4,265

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COLLECTOR'S TAX MAINTENANCE FUND													
		2021		2020									
		BUDGET	ACTUAL	BUDGET	ACTUAL								
RECEIPTS													
Interest	\$	550	\$	82	\$	1,200	\$	328					
Charges for Services		15,500		15,013		15,500		14,929					
TOTAL RECEIPTS		16,050		15,095		16,700		15,257					
DISBURSEMENTS													
Materials and supplies		4,000		-		4,000		-					
Services and other		42,000		9,877		67,000		18,632					
Transfers out		-		2,000		-		29,000					
TOTAL DISBURSEMENTS		46,000		11,877		71,000		47,632					
RECEIPTS OVER (UNDER) DISBURSEMENTS						(29,950)		3,218		(54,300)		(32,375)	
CASH AND INVESTMENT BALANCES, JANUARY 1						53,562		53,562		85,937		85,937	
CASH AND INVESTMENT BALANCES, DECEMBER 31						\$	23,612	\$	56,780	\$	31,637	\$	53,562

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	COUNTY ROAD ROCK FUND			
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property taxes	\$ 166,500	\$ 164,558	\$ 166,500	\$ 168,375
Sales taxes	297,000	327,347	296,500	347,101
Charges for services	10,000	-	10,000	1,414
Interest	850	364	2,350	778
Other	-	-	19,358	19,358
TOTAL RECEIPTS	474,350	492,269	494,708	537,026
DISBURSEMENTS				
Construction	563,200	432,442	532,358	422,159
TOTAL DISBURSEMENTS	563,200	432,442	532,358	422,159
RECEIPTS OVER (UNDER) DISBURSEMENTS	(88,850)	59,827	(37,650)	114,867
CASH AND INVESTMENT BALANCES, JANUARY 1	175,165	175,165	60,298	60,298
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 86,315</u>	<u>\$ 234,992</u>	<u>\$ 22,648</u>	<u>\$ 175,165</u>

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	ECONOMIC DEVELOPMENT FUND			
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Sales taxes	\$ 175,000	\$ 163,673	\$ 175,000	\$ 173,550
Other	174,600	174,516	154,380	154,372
TOTAL RECEIPTS	349,600	338,189	329,380	327,922
DISBURSEMENTS				
Services and other	-	295,540	-	290,197
Transfers out	349,523	42,649	329,380	37,725
TOTAL DISBURSEMENTS	349,523	338,189	329,380	327,922
RECEIPTS OVER (UNDER) DISBURSEMENTS	77	-	-	-
CASH AND INVESTMENT BALANCES, JANUARY 1	-	-	-	-
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 77	\$ -	\$ -	\$ -

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	RECORDER'S FUND			
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for services	\$ 3,500	\$ 3,829	\$ 3,700	\$ 3,224
Interest	3	3	100	2
TOTAL RECEIPTS	3,503	3,832	3,800	3,226
DISBURSEMENTS				
Services and other	28,000	-	24,000	2
TOTAL DISBURSEMENTS	28,000	-	24,000	2
RECEIPTS OVER (UNDER) DISBURSEMENTS	(24,497)	3,832	(20,200)	3,224
CASH AND INVESTMENT BALANCES, JANUARY 1	28,386	28,386	25,162	25,162
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 3,889</u>	<u>\$ 32,218</u>	<u>\$ 4,962</u>	<u>\$ 28,386</u>

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	<b>SENATE BILL 40 BOARD FUND</b>			
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property taxes	\$ 177,800	\$ 169,765	\$ 176,300	\$ 144,329
Interest	215	346	420	203
Transfers in	2,844	2,843	2,516	2,515
TOTAL RECEIPTS	180,859	172,954	179,236	147,047
DISBURSEMENTS				
Services and other	210,045	170,000	220,000	157,046
TOTAL DISBURSEMENTS	210,045	170,000	220,000	157,046
RECEIPTS OVER (UNDER) DISBURSEMENTS	(29,186)	2,954	(40,764)	(9,999)
CASH AND INVESTMENT BALANCES, JANUARY 1	38,191	38,191	48,190	48,190
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 9,005</u>	<u>\$ 41,145</u>	<u>\$ 7,426</u>	<u>\$ 38,191</u>

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<b>SHERIFF'S CIVIL FEES FUND</b>				
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Interest	\$ 65	\$ 26	\$ 230	\$ 69
Charges for Services	8,780	8,932	8,780	6,978
TOTAL RECEIPTS	8,845	8,958	9,010	7,047
DISBURSEMENTS				
Services and other	17,000	6,024	14,000	4,379
TOTAL DISBURSEMENTS	17,000	6,024	14,000	4,379
RECEIPTS OVER (UNDER) DISBURSEMENTS	(8,155)	2,934	(4,990)	2,668
CASH AND INVESTMENT BALANCES, JANUARY 1	18,666	18,666	15,998	15,998
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 10,511</u>	<u>\$ 21,600</u>	<u>\$ 11,008</u>	<u>\$ 18,666</u>

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PROSECUTING ATTORNEY BAD CHECK FUND				
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Interest	\$ 35	\$ 10	\$ 120	\$ 32
Charges for Services	425	1,230	875	490
TOTAL RECEIPTS	460	1,240	995	522
DISBURSEMENTS				
Services and other	6,140	376	7,000	2,257
TOTAL DISBURSEMENTS	6,140	376	7,000	2,257
RECEIPTS OVER (UNDER) DISBURSEMENTS	(5,680)	864	(6,005)	(1,735)
CASH AND INVESTMENT BALANCES, JANUARY 1	6,212	6,212	7,947	7,947
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 532</u>	<u>\$ 7,076</u>	<u>\$ 1,942</u>	<u>\$ 6,212</u>

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	<b>911 FUND</b>			
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Sales taxes	\$ 300,000	\$ 342,205	\$ 295,500	\$ 347,101
Interest	300	90	700.00	228.00
Other	60,310	26,345	63,860.00	14,731.00
Transfers in	41,859	21,879	21,430.00	21,450.00
TOTAL RECEIPTS	<u>402,469</u>	<u>390,519</u>	<u>381,490</u>	<u>383,510</u>
DISBURSEMENTS				
Salaries	221,200	204,776	191,200	195,079
Employee fringe benefits	90,750	81,672	84,680	77,048
Materials and supplies	200	233	200	107
Services and other	136,126	84,292	129,275	64,808
Capital outlay	30,000	8,554	18,000	12,173
Transfers out	-	10,000	-	10,000
TOTAL DISBURSEMENTS	<u>478,276</u>	<u>389,527</u>	<u>423,355</u>	<u>359,215</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(75,807)	992	(41,865)	24,295
CASH AND INVESTMENT BALANCES, JANUARY 1	<u>82,096</u>	<u>82,096</u>	<u>57,801</u>	<u>57,801</u>
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 6,289</u>	<u>\$ 83,088</u>	<u>\$ 15,936</u>	<u>\$ 82,096</u>

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	HAVA ELECTION GRANT FUND			
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Intergovernmental revenues	\$ -	\$ -	\$ 16,666	\$ 16,666
Interest	10	-	15	9
Other	-	-	-	-
TOTAL RECEIPTS	10	-	16,681	16,675
DISBURSEMENTS				
Services and other	140	137	16,681	16,538
TOTAL DISBURSEMENTS	140	137	16,681	16,538
RECEIPTS OVER (UNDER) DISBURSEMENTS	(130)	(137)	-	137
CASH AND INVESTMENT BALANCES, JANUARY 1	137	137	-	-
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 7</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 137</u>

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	SENIOR CITIZENS SERVICE BOARD FUND			
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property taxes	\$ 86,125	\$ 81,646	\$ 85,600	\$ 69,032
Interest	175	189	550	159
Transfers in	1,421	1,420	1,256	1,256
TOTAL RECEIPTS	87,721	83,255	87,406	70,447
DISBURSEMENTS				
Services and other	97,645	74,094	97,400	77,139
Transfers out	-	100	-	100
TOTAL DISBURSEMENTS	97,645	74,194	97,400	77,239
RECEIPTS OVER (UNDER) DISBURSEMENTS	(9,924)	9,061	(9,994)	(6,792)
CASH AND INVESTMENT BALANCES, JANUARY 1	18,873	18,873	25,665	25,665
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 8,949</u>	<u>\$ 27,934</u>	<u>\$ 15,671</u>	<u>\$ 18,873</u>

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	SHERIFF'S REVOLVING FUND			
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for services	\$ 3,500	\$ 4,100	\$ 5,250	\$ 4,350
Interest	160	47	750	168
TOTAL RECEIPTS	3,660	4,147	6,000	4,518
DISBURSEMENTS				
Materials and supplies	10,500	2,932	10,500	1,318
Services and other	8,000	4,592	8,000	2,030
Capital outlay	18,000	2,978	25,000	8,482
TOTAL DISBURSEMENTS	36,500	10,502	43,500	11,830
RECEIPTS OVER (UNDER) DISBURSEMENTS	(32,840)	(6,355)	(37,500)	(7,312)
CASH AND INVESTMENT BALANCES, JANUARY 1	35,753	35,754	43,066	43,066
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 2,913	\$ 29,399	\$ 5,566	\$ 35,754

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	HEALTH REIMBURSEMENT FUND			
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Interest	\$ 2,000	\$ 689	\$ 5,000	\$ 1,726
Transfers in	98,000	88,000	90,000	90,000
TOTAL RECEIPTS	100,000	88,689	95,000	91,726
DISBURSEMENTS				
Services and other	198,000	33,561	90,000	24,089
TOTAL DISBURSEMENTS	198,000	33,561	90,000	24,089
RECEIPTS OVER (UNDER) DISBURSEMENTS	(98,000)	55,128	5,000	67,637
CASH AND INVESTMENT BALANCES, JANUARY 1	418,090	418,090	350,453	350,453
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 320,090</u>	<u>\$ 473,218</u>	<u>\$ 355,453</u>	<u>\$ 418,090</u>

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RESTHOME IMPROVEMENT FUND						
		2021		2020		
		BUDGET	ACTUAL	BUDGET	ACTUAL	
RECEIPTS						
Interest	\$	1	\$	5	\$	-
TOTAL RECEIPTS		1	-	5	-	
DISBURSEMENTS						
Services and other		10	9	128	120	
TOTAL DISBURSEMENTS		10	9	128	120	
RECEIPTS OVER (UNDER) DISBURSEMENTS						
		(9)	(9)	(123)	(120)	
CASH AND INVESTMENT BALANCES, JANUARY 1						
		9	9	129	129	
CASH AND INVESTMENT BALANCES, DECEMBER 31						
	\$	-	\$	6	\$	9

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 ROCK PORT, MISSOURI  
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES  
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
 YEARS ENDED DECEMBER 31, 2021 AND 2020

	COUNTY LAW ENFORCEMENT RESTITUTION FUND			
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Interest	\$ 650	\$ 202	\$ 2,000	\$ 590
Other	13,000	9,716	15,400	12,101
TOTAL RECEIPTS	13,650	9,918	17,400	12,691
DISBURSEMENTS				
Materials and supplies	-	-	10,000	-
Services and other	92,000	10,063	45,000	9
Capital outlay	45,000	-	76,000	7,654
TOTAL DISBURSEMENTS	137,000	10,063	131,000	7,663
RECEIPTS OVER (UNDER) DISBURSEMENTS	(123,350)	(145)	(113,600)	5,028
CASH AND INVESTMENT BALANCES, JANUARY 1	138,694	138,695	133,667	133,667
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 15,344</u>	<u>\$ 138,550</u>	<u>\$ 20,067</u>	<u>\$ 138,695</u>

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

THE COUNTY OF ATCHISON  
 ROCK PORT, MISSOURI  
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES  
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
 YEARS ENDED DECEMBER 31, 2021 AND 2020

	ELECTION SERVICES FUND			
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Interest	\$ 45	\$ 14	\$ 150	\$ 31
Intergovernmental revenues	525	7,062	500	352
Transfers in	3,100	-	2,500	950
TOTAL RECEIPTS	3,670	7,076	3,150	1,333
DISBURSEMENTS				
Materials and supplies	2,000	22	2,100	1,794
Services and other	4,500	670	5,500	1,753
TOTAL DISBURSEMENTS	6,500	692	7,600	3,547
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,830)	6,384	(4,450)	(2,214)
CASH AND INVESTMENT BALANCES, JANUARY 1	5,398	5,398	7,612	7,612
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 2,568</u>	<u>\$ 11,782</u>	<u>\$ 3,162</u>	<u>\$ 5,398</u>

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



THE COUNTY OF ATCHISON  
 ROCK PORT, MISSOURI  
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT  
 BALANCES BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
 YEARS ENDED DECEMBER 31, 2021 AND 2020

	INMATE SECURITY FUND			
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for services	\$ 5,500	\$ 5,024	\$ -	\$ 4,913
Interest	110	37	400	112
Other	-	-	7,000	-
TOTAL RECEIPTS	5,610	5,061	7,400	5,025
DISBURSEMENTS				
Services and other	25,000	7,625	24,000	4,210
TOTAL DISBURSEMENTS	25,000	7,625	24,000	4,210
RECEIPTS OVER (UNDER) DISBURSEMENTS	(19,390)	(2,564)	(16,600)	815
CASH AND INVESTMENT BALANCES, JANUARY 1	26,060	26,060	25,245	25,245
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 6,670	\$ 23,496	\$ 8,645	\$ 26,060

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

THE COUNTY OF ATCHISON  
 ROCK PORT, MISSOURI  
 COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT  
 BALANCES BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
 YEARS ENDED DECEMBER 31, 2021 AND 2020

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	<b>AMERICAN RESCUE PLAN ACT FUND</b>			
	2021		2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Intergovernmental revenues	\$ -	\$ 499,484	\$ -	\$ -
Interest	-	410	-	-
TOTAL RECEIPTS	-	499,894	-	-
DISBURSEMENTS				
Services and other	-	-	-	-
TOTAL DISBURSEMENTS	-	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	499,894	-	-
CASH AND INVESTMENT BALANCES, JANUARY 1	-	-	-	-
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ -	\$ 499,894	\$ -	\$ -

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

ATCHISON COUNTY, MISSOURI  
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS  
AGENCY FUNDS - REGULATORY BASIS  
AS OF DECEMBER 31, 2021

	AMBULANCE DISTRICT	LIBRARY	HEALTH CENTER	UNCLAIMED FEES	MEDICAL REIMBURSEMENT	DIV II INTEREST FUND
ASSETS						
Cash and Cash Equivalents	\$ 861	\$ 872	\$ 442	\$ 94	\$ 2,543	\$ 22
TOTAL ASSETS	<u>861</u>	<u>872</u>	<u>442</u>	<u>94</u>	<u>2,543</u>	<u>22</u>
LIABILITIES						
Liabilities	861	872	442	94	2,543	22
TOTAL LIABILITIES	<u>\$ 861</u>	<u>\$ 872</u>	<u>\$ 442</u>	<u>\$ 94</u>	<u>\$ 2,543</u>	<u>\$ 22</u>

	STATE SCHOOL	SURPLUS LAND SALES	CITIES	CENTER GROOVE CEMETERY	COLLECTOR'S FUND	TOTAL AGENCY FUNDS
ASSETS						
Cash and Cash Equivalents	\$ 11,284	\$ 3,241	\$ 4,942	\$ 2,000	\$ 9,641,912	\$ 9,668,213
TOTAL ASSETS	<u>11,284</u>	<u>3,241</u>	<u>4,942</u>	<u>2,000</u>	<u>9,641,912</u>	<u>9,668,213</u>
LIABILITIES						
Liabilities	11,284	3,241	4,942	2,000	9,641,912	9,668,213
TOTAL LIABILITIES	<u>\$ 11,284</u>	<u>\$ 3,241</u>	<u>\$ 4,942</u>	<u>\$ 2,000</u>	<u>\$ 9,641,912</u>	<u>\$ 9,668,213</u>

ATCHISON COUNTY, MISSOURI  
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS  
AGENCY FUNDS - REGULATORY BASIS  
AS OF DECEMBER 31, 2020

	AMBULANCE DISTRICT	LIBRARY	HEALTH CENTER	UNCLAIMED FEES	MEDICAL REIMBURSEMENT	CIRCUIT CLERK INTEREST	DIV II INTEREST
ASSETS							
Cash and Cash Equivalents	\$ 5	\$ 5	\$ 2	\$ 111	\$ 1,174	\$ 1	\$ 22
TOTAL ASSETS	<u>5</u>	<u>5</u>	<u>2</u>	<u>111</u>	<u>1,174</u>	<u>1</u>	<u>22</u>
LIABILITIES							
Liabilities	5	5	2	111	1,174	1	22
TOTAL LIABILITIES	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 2</u>	<u>\$ 111</u>	<u>\$ 1,174</u>	<u>\$ 1</u>	<u>\$ 22</u>

	STATE SCHOOL	SURPLUS LAND SALES	CITIES	CENTER GROOVE CEMETERY	ELMWOOD CEMETERY	SMITH CEMETERY	COLLECTOR'S FUND	TOTAL AGENCY FUNDS AGENCY FUNDS
ASSETS								
Cash and Cash Equivalents	\$ 84	\$ 4,155	\$ 13	\$ 2,000	\$ 7,000	\$ 2,000	\$ 7,664,370	\$ 7,680,942
TOTAL ASSETS	<u>84</u>	<u>4,155</u>	<u>13</u>	<u>2,000</u>	<u>7,000</u>	<u>2,000</u>	<u>7,664,370</u>	<u>7,680,942</u>
LIABILITIES								
Liabilities	84	4,155	13	2,000	7,000	2,000	7,664,370	7,680,942
TOTAL LIABILITIES	<u>\$ 84</u>	<u>\$ 4,155</u>	<u>\$ 13</u>	<u>\$ 2,000</u>	<u>\$ 7,000</u>	<u>\$ 2,000</u>	<u>\$ 7,664,370</u>	<u>\$ 7,680,942</u>

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

THE COUNTY OF ATCHISON  
ROCK PORT, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Atchison, 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 included in the Statements of Assets and Liabilities Arising from Cash Transactions – Agency Funds – Regulatory Basis.

B. Basis of Presentation

The financial statements are presented using accounting practices prescribed or permitted by Missouri law, which include a Statement of Receipts, Disbursements and Changes in Cash and Investment Balances – All Governmental Funds, a Comparative Statement of Receipts and Disbursements – Budget and Actual – All Governmental Funds, and a Statement of Assets and Liabilities Arising from Cash Transactions – Agency 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. The following fund types are used by the County:

THE COUNTY OF ATCHISON  
ROCK PORT, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (concluded)

Governmental Fund Types

Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

Fiduciary Fund Types

*Agency* – Agency funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units. Agency funds are accounted for and reported similarly to the governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for activities of collections for other taxing units by the Collector of Revenue and other officeholders.

C. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements.

The financial statements are prepared on the regulatory basis of accounting. This basis of accounting recognizes amounts when received or disbursed in cash and 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.

As a result of using this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation bonds and obligations under capital leases) and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

THE COUNTY OF ATCHISON  
ROCK PORT, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Budget 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 adopts a budget for each governmental fund.
2. On or before second Monday in January, each elected officer and department director will transmit to the 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 for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.
4. A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.
5. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
6. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget information in the financial statements.
7. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations which were adopted.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Adoption of formal budget is required by law. No budget on American Rescue Plan Act Fund as this Fund was newly created in 2021.
10. State law requires that budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets.

THE COUNTY OF ATCHISON  
 ROCK PORT, MISSOURI  
 NOTES TO THE FINANCIAL STATEMENTS  
 DECEMBER 31, 2021 AND 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Property Taxes

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 2021 and 2020, for purposes of taxation were:

	2021	2020
Real Estate	\$ 117,023,489	\$ 100,287,890
Personal Property	40,199,477	33,607,866
Railroad and Utilities	26,015,485	24,524,567
	<u>\$ 183,238,451</u>	<u>\$ 158,420,323</u>

For calendar years 2021 and 2020, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

	2021	2020
General Revenue	\$ 0.4928	\$ 0.4957
Special Road and Bridge	0.4928	0.4957
Senate Bill 40 Board	0.0986	0.0992
Senior Citizens Service Board	0.0492	0.0495
County Special Road	0.3500	0.3613

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 58% of the collections from the Road & Bridge and Special Road & Bridge levies.

F. Cash and Investments

Deposit and cash equivalents are stated at cost, which approximates the 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, or any instrumentality thereof, certain municipal bonds authorized by



THE COUNTY OF ATCHISON  
ROCK PORT, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Cash and Investments (continued)

Missouri statute, or time certificates of deposit. 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 equivalent and investment balances are presented in Note II.

G. Interfund Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables, if applicable, are eliminated due to reporting the financial statements on the regulatory basis of accounting.

Legally required transfers are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund.

II. CASH AND CASH INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed as "Cash and Investments" under each fund's caption. Deposits with maturities greater than three months are considered investments. In addition, cash and investments are separately held by several of the County's funds. Investments of the County consist of certificates of deposit with local banking institutions.

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2021, and 2020, the carrying amount of the County's deposits and investments were \$ 4,798,255 and \$ 4,369,909, and the bank balance was \$ 4,827,216 and \$ 4,388,972, respectively. The total bank balances as of December 31, 2021, and 2020 were insured through the Federal Deposit Insurance Corporation and securities set by the County's financial institutions.

SUMMARY OF CARRYING VALUES

The carrying values of deposits and investments shown above are included in the financial statements at December 31, 2021, as follows:

THE COUNTY OF ATCHISON  
ROCK PORT, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

II. CASH AND CASH INVESTMENTS (continued)

Statements of Receipts, Disbursements and Changes in Cash and Investment Balances	
Deposits and cash equivalents	\$ 4,798,255
Investments	-
Total Governmental Funds	\$ 4,798,255

Statement of Assets and Liabilities Arising from Cash Transactions – Agency Funds:	
Deposits	\$ 9,666,213
Investments	2,000
Total Agency Funds	9,668,213
Total Deposits and Investments as of December 31, 2021	\$ 14,466,468

The carrying values of deposits and investments shown above are included in the financial statements at December 31, 2020, as follows:

Statements of Receipts, Disbursements and Changes in Cash and Investment Balances	
Deposits and cash equivalents	\$ 4,369,909
Investments	-
Total Governmental Funds	\$ 4,369,909

Statement of Assets and Liabilities Arising from Cash Transactions – Agency Funds:	
Deposits	\$ 7,669,942
Investments	11,000
Total Agency Funds	7,680,942
Total Deposits and Investments as of December 31, 2020	\$ 12,050,851

Custodial Credit Risk – Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's investment policy does not include custodial credit risk requirements. The County's deposits were not exposed to custodial credit risk for the years ended December 31, 2021, and 2020.

THE COUNTY OF ATCHISON  
ROCK PORT, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

II. CASH AND CASH INVESTMENTS (concluded)

Custodial Credit Risk – Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party who sold the security to the County or its agent but not in the government's name. The County does not have a policy for custodial credit risk relating to investments. All investments, evidenced by individual securities, are registered in the name of the County or of a type not exposed to custodial credit risk.

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by the County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U.S. Government). The County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities. The County's investments were not exposed to concentration of investment credit risk for the years ended December 31, 2021, and 2020.

III. 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 COUNTY OF ATCHISON  
ROCK PORT, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

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 30th statutorily required contribution rates were 16% and 15.8% (General), and 8% and 7.7% (Police) of annual covered payroll for 2021 and 2020 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, 2021 and 2020, the County contributed \$279,032.45 and \$263,096.26 to LAGERS.

4) Funding Status

As of February 28, 2021, the accrued liabilities exceeded the actuarial value of assets of the plan by \$629,557 for the General division and the actuarial value of assets exceeded the accrued liabilities by \$154,977 for the Police division. As of February 29, 2020, the accrued liabilities exceeded the actuarial value of assets of the plan by \$868,685 for the General division and the actuarial value of assets exceeded the accrued liabilities by \$101,078 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.

THE COUNTY OF ATCHISON  
ROCK PORT, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

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 OF ATCHISON  
ROCK PORT, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

The County has elected not to make contributions on behalf of employees. During 2021 and 2020, the County collected and remitted to CERF employee withholding and fees collected of \$124,834 and \$122,088, 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 \$3,366 and \$3,366, respectively, for the years ended December 31, 2021 and 2020.

IV. 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. No employee participated in COBRA as of the years ended December 31, 2021 and 2020.

V. 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.

THE COUNTY OF ATCHISON  
ROCK PORT, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

C. Landfill

The County owns a solid waste disposal area and is obligated in the amount of \$262,658 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, 2021, the County is not aware of any current obligation, however, any future obligations or liabilities related to the solid waste disposal area are unknown.

VI. 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.

VII. 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 December 31, 2020:

DESCRIPTION	Balance 12/31/2019	Additions	Payments	Balance 12/31/2020	Interest Paid 2020
Motor Grader	\$ 42,461	\$ -	\$ 42,461	\$ -	\$ 534

THE COUNTY OF ATCHISON  
 ROCK PORT, MISSOURI  
 NOTES TO THE FINANCIAL STATEMENTS  
 DECEMBER 31, 2021 AND 2020

VIII. INTERFUND TRANSFERS

Transfers between funds for the years ended December 31, 2021, and 2020, are as follows:

	2021		2020	
	Transfers In	Transfers Out	Transfers In	Transfers Out
General Revenue Fund	\$ 20,312	\$ 560,000	\$ 45,671	\$ 510,000
Special Road and Bridge Fund	24,174	23,000	21,383	23,000
Assessment Fund	30,000	6,000	30,000	6,000
Law Enforcement Sales Tax Fund	500,000	20,000	450,000	20,000
Landfill Fund	-	1,000	-	1,000
Multi-Purpose Election Fund	-	-	-	950
Emergency Management Fund	-	23,879	-	25,450
Collector's Tax Maintenance Fund	-	2,000	-	29,000
Economic Development Fund	-	42,649	-	37,725
Senate Bill 40 Board Fund	2,843	-	2,515	-
911 Fund	21,879	10,000	21,450	10,000
Senior Citizens Services Board Fund	1,420	100	1,256	100
Health Reimbursement Fund	88,000	-	90,000	-
Election Services Fund	-	-	950	-
TOTAL	<u>\$ 688,628</u>	<u>\$ 688,628</u>	<u>\$ 663,225</u>	<u>\$ 663,225</u>

Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to disburse them, and (2) use unrestricted receipts in the General Revenue Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

IX. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2021 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through March 29, 2023, 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**

1257 Hornsby \* St. Louis, Missouri 63147

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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  
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 which comprise the Statement of Receipts, Disbursements and Changes in Cash and Investment Balances - All Governmental Funds -Regulatory Basis and the Statements of Assets and Liabilities Arising From Cash Transactions – Agency Funds - Regulatory Basis as of December 31, 2021 and 2020, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash and Investment Balances - Budget and Actual – All Governmental Funds - Regulatory Basis as of and for the year ended December 31, 2021 and 2020 and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 29, 2023.

**Report on 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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 entity'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 or significant deficiencies. However, material weaknesses or significant deficiencies may exist that were not identified.

## **Report on 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 financial statements. 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 an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* as described in the accompanying schedule of findings and responses as item 2021-01.

## **Atchison County, Missouri's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Atchison County, Missouri's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The Atchison County, Missouri's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

## **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.

*CRWilliams & Associates LLC*

St. Louis, Missouri  
March 29, 2023

THE COUNTY OF ATCHISON  
ROCK PORT, MISSOURI  
SCHEDULE OF FINDINGS AND RESPONSES  
YEARS ENDED DECEMBER 31, 2021 AND 2020

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**FINANCIAL STATEMENT FINDINGS**

2021-01: NO FORMAL BUDGET SET FOR AMERICAN RESCUE PLAN ACT FUND

**Condition:** The County has no budget on American Rescue Plan Act Fund for 2021.

**Criteria:** In accordance with Chapter 50, RSMo, the County's policy is to adopt a budget for each governmental fund. Adoption of a formal budget is required by law.

**Cause:** This fund was newly created in 2021. Thus, formal budget was scheduled to be set in January 2022.

**Effect:** This condition is a violation of the budgetary policies. This violation will lead to overspending of funds.

**Recommendation:** We recommend that every time the County receives new funds, they should set a formal budget even on interim period.

**Management's Response:** Corrective action has been taken. We will implement a budget for new funding streams upon acceptance.

THE COUNTY OF ATCHISON  
ROCK PORT, MISSOURI  
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2021 AND 2020

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**PRIOR YEAR FINANCIAL STATEMENT FINDINGS**

There were no financial statement findings noted for the years ended December 31, 2017 and 2016.

## ***ATCHISON COUNTY COMMISSION***

**James Quimby**  
**North District Commissioner**

**Curtis Livengood**  
**Presiding Commissioner**

**Richard Burke**  
**South District Commissioner**

***Susette M. Taylor – Clerk of the Commission***

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Phone (660) 744-6214 Fax (660) 744-5499  
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Commission meets on Tuesday and Thursday Mornings

Thursday, April 6, 2023

CRWilliams Associates LLC  
1257 Hornsby Avenue, Suite 2Fn  
St. Louis, MO 63147

Management's Response for Financial Statement Findings

2021-01: NO FORMAL BUDGET SET FOR SOME FUNDS

Condition: At the end of 2020, and the beginning of 2021 the County had no knowledge of ARPA Funding that would be allocated to the County.

Criteria: The Revenue did come into the county at the end of 2021, but no funds were expensed from the ARPA money during 2021.

Cause: A formal budget for ARPA was part of the budget that was set and adopted in 2022. It is outlined in the budget message as well.

Recommendation: Corrective action has been taken. We will implement a budget for new funding streams upon acceptance. Upon Budget Approval the county allows each department head and elected officials the ability to make purchases for their department. All purchases are approved by the commission and departments are not allowed to exceed their overall budget. Monitoring is in place to alert the Clerk's office if anyone is over budget, as well as reviewing financial expenditure reports on at least a monthly basis.

Susette M. Taylor  
Atchison County Clerk