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 year ended December 31, 2025, 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 McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

Scott Fitzpatrick
State Auditor

October 2026
Report No. 2026-088

## Recommendations in the contracted audit of Atchison County

| | |
|---|---|
| Sheriff Internal Controls | The Sheriff's office implement procedures to perform formal bank reconciliations on a monthly basis, including the maintenance of a proper accounting record of cash transactions to compare to the monthly bank statement balances. Additionally, we recommend the Sheriff implement procedures such as a review of the bank statements, reconciliations and checkbook register on a monthly basis, to ensure proper segregation of duties within the office. |
| Public Administrator Internal Controls | The Public Administrator implement procedures to ensure supporting documentation is maintained to support all disbursements made on behalf of wards. |

ANNUAL FINANCIAL REPORT

# ATCHISON COUNTY, MISSOURI

For the Year Ended
December 31, 2025

McBRIDE, LOCK & ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS
KANSAS CITY

ATCHISON COUNTY, MISSOURI

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# INTRODUCTORY SECTION

ATCHISON COUNTY, MISSOURI
List of Elected Officials 2025

*County Commission*

Presiding Commissioner – Curtis Livengood

Commissioner, Northern District – James Quimby

Commissioner, Southern District – Richard C. Burke

*Other Elected Officials*

Assessor – Rochelle Long

Circuit Clerk – Thyra (Davis) Beckman

Collector– Diane Livengood

County Clerk – Susette M. Taylor

Coroner – Shawn Minter Jr.

Prosecuting Attorney – Dan Smith

Public Administrator – Brenda Hughes

Recorder – Eliza Beasing

Sheriff – Andy Riley

Treasurer – Tasha Zach

# FINANCIAL SECTION

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McBRIDE, LOCK & ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

# INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Atchison County, Missouri

## Opinion

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 Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2025, and the related Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the year then ended, 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, the cash balances of each fund of Atchison County, Missouri, as of December 31, 2025, and their respective cash receipts and disbursements, and budgetary results for the year then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri law as described in Note 1.

## 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 section of our report, the 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 Atchison County, Missouri, as of December 31, 2025, or the changes in financial position thereof for the year then ended.

## Basis for Opinion

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. 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 Atchison County, Missouri, 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 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, to meet the requirements of Missouri law. 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 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 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.

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 Atchison County, Missouri'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 opinion. 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 generally accepted auditing standards 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 generally accepted auditing standards 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 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 Atchison County, Missouri'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 August 31, 2026, 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.

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 31, 2026

Exhibit A

ATCHISON COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
- ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

| Fund | Cash and Cash Equivalents January 1 | Receipts | Disbursements | Cash and Cash Equivalents December 31 |
|---|---|---|---|---|
| General Revenue | $ 2,688,920 | $ 3,800,444 | $ 2,644,628 | $ 3,844,736 |
| Special Road and Bridge | 2,276,260 | 2,835,894 | 2,756,066 | 2,356,088 |
| Assessment | 398,202 | 355,686 | 290,285 | 463,603 |
| Law Enforcement Sales Tax | 75,232 | 1,380,746 | 1,319,211 | 136,767 |
| Landfill | 10,064 | 314 | 1,252 | 9,126 |
| Mitigation | 852,082 | 29,318 | - | 881,400 |
| Multi-Purpose Election | 163 | 17,151 | 17,329 | (15) |
| American Rescue Plan Act | 94,330 | 2,206 | 57,874 | 38,662 |
| Law Enforcement Training | 5,620 | 1,383 | 4,050 | 2,953 |
| Prosecuting Attorney Training | 11,289 | 1,303 | - | 12,592 |
| Local Assistance and Tribal Consistency Federal | 106,123 | 3,623 | 10,000 | 99,746 |
| Emergency Management | 23,077 | 172,956 | 177,263 | 18,770 |
| 911 Vehicle | 40,833 | 20,479 | 61,312 | - |
| Local Emergency Planning Commission | 13,008 | 413 | 1,316 | 12,105 |
| Victims of Domestic Violence | 2,361 | 2,205 | 2,360 | 2,206 |
| Tax Maintenance | 62,573 | 16,149 | 17,256 | 61,466 |
| County Road Rock | 318,123 | 888,533 | 778,649 | 428,007 |
| Economic Development | - | 437,290 | 437,290 | - |
| Election Equipment | 10,032 | 1,621 | - | 11,653 |
| Recorder's | 45,234 | 4,910 | 89 | 50,055 |
| Senate Bill 40 Board | 38,714 | 234,950 | 230,044 | 43,620 |
| Sheriff's Civil Fees | 10,069 | 7,517 | 3,682 | 13,904 |
| Prosecuting Attorney Bad Check | 4,515 | 305 | 112 | 4,708 |
| 911 | 45,971 | 576,669 | 480,529 | 142,111 |
| HAVA Election Grant | 563 | 20 | - | 583 |
| Senior Citizens Service Board | 32,802 | 112,245 | 132,111 | 12,936 |
| Sheriff's Revolving | 20,211 | 5,179 | 12,518 | 12,872 |
| Health Reimbursement | 772,176 | 140,841 | 28,380 | 884,637 |
| Federal Dollars | (11,061) | 92,890 | 81,829 | - |
| County Law Enforcement Restitution | 81,936 | 4,050 | 26,856 | 59,130 |
| Election Services | 11,267 | 4,770 | 2,966 | 13,071 |
| Inmate Security | 21,014 | 2,728 | - | 23,742 |
| Opioid Settlement | 31,123 | 12,951 | - | 44,074 |
| Total | $ 8,092,826 | $ 11,167,739 | $ 9,575,257 | $ 9,685,308 |

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

ATCHISON COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

| | GENERAL REVENUE FUND | |
|---|---|---|
| | Budget | Actual |
| RECEIPTS | | |
| Property taxes | $ 1,185,500 | $ 1,148,686 |
| Sales taxes | 1,625,600 | 1,690,274 |
| Intergovernmental | 530,000 | 33,706 |
| Charges for services | 658,924 | 633,405 |
| Interest | 107,175 | 131,330 |
| Other | 163,141 | 158,837 |
| Transfers in | 3,000 | 4,206 |
| Total Receipts | $ 4,273,340 | $ 3,800,444 |
| DISBURSEMENTS | | |
| County Commission | $ 168,250 | $ 159,484 |
| County Clerk | 231,040 | 174,731 |
| Elections | 30,200 | 7,661 |
| Buildings and grounds | 846,800 | 214,252 |
| Employee fringe benefits | 465,200 | 414,566 |
| Treasurer | 90,875 | 78,937 |
| Collector | 158,800 | 147,093 |
| Recorder of Deeds | 78,300 | 73,163 |
| Circuit Court | 29,538 | 9,123 |
| Court Administration | 18,800 | 4,832 |
| Public Administrator | 60,775 | 49,795 |
| Sheriff | 200,000 | - |
| Prosecuting Attorney | 157,150 | 142,999 |
| Juvenile Officer | 12,798 | 9,781 |
| Coroner | 42,560 | 37,341 |
| Other County government | 585,300 | 164,870 |
| Health and Welfare | 11,500 | 1,000 |
| Transfers out | 1,305,000 | 955,000 |
| Emergency fund | 125,000 | - |
| Total Disbursements | $ 4,617,886 | $ 2,644,628 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | $ (344,546) | $ 1,155,816 |
| CASH AND CASH EQUIVALENTS, JANUARY 1 | 2,688,920 | 2,688,920 |
| CASH AND CASH EQUIVALENTS, DECEMBER 31 | $ 2,344,374 | $ 3,844,736 |

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

ATCHISON COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

| | SPECIAL ROAD AND BRIDGE FUND | | ASSESSMENT FUND | | LAW ENFORCEMENT SALES TAX FUND | |
|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | Actual | Budget | Actual |
| RECEIPTS | | | | | | |
| Property taxes | $ 1,639,900 | $ 1,539,909 | $ - | $ - | $ - | $ - |
| Sales taxes | - | - | - | - | 380,000 | 492,666 |
| Intergovernmental | 1,132,544 | 1,173,094 | 22,500 | 22,602 | 27,250 | 7,282 |
| Charges for services | 52,452 | 34,396 | 265,000 | 283,194 | - | - |
| Interest | 85,300 | 88,495 | 16,000 | 17,196 | 5,150 | 3,533 |
| Other | - | - | 29,000 | 2,694 | 21,200 | 7,265 |
| Transfers in | - | - | 30,000 | 30,000 | 1,100,000 | 870,000 |
| Total Receipts | $ 2,910,196 | $ 2,835,894 | $ 362,500 | $ 355,686 | $ 1,533,600 | $ 1,380,746 |
| DISBURSEMENTS | | | | | | |
| Salaries | $ 741,400 | $ 543,777 | $ 148,115 | $ 138,128 | $ 785,300 | $ 698,406 |
| Employee fringe benefits | 489,700 | 324,730 | 78,085 | 73,715 | 369,900 | 284,387 |
| Materials and supplies | 472,000 | 144,423 | 20,000 | 16,473 | 63,850 | 44,405 |
| Services and other | 1,768,261 | 665,841 | 322,375 | 50,546 | 208,500 | 141,636 |
| Capital outlay | 1,650,000 | 900,623 | 17,000 | 11,423 | 150,000 | 150,377 |
| Construction | 25,000 | 2,253 | - | - | - | - |
| Transfers out | - | 174,419 | - | - | - | - |
| Total Disbursements | $ 5,146,361 | $ 2,756,066 | $ 585,575 | $ 290,285 | $ 1,577,550 | $ 1,319,211 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | $ (2,236,165) | $ 79,828 | $ (223,075) | $ 65,401 | $ (43,950) | $ 61,535 |
| CASH AND CASH EQUIVALENTS, JANUARY 1 | 2,276,260 | 2,276,260 | 398,202 | 398,202 | 75,232 | 75,232 |
| CASH AND CASH EQUIVALENTS, DECEMBER 31 | $ 40,095 | $ 2,356,088 | $ 175,127 | $ 463,603 | $ 31,282 | $ 136,767 |

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

Exhibit B-3

ATCHISON COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

| | LANDFILL FUND | | MITIGATION FUND | | MULTI-PURPOSE ELECTION FUND | |
|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | Actual | Budget | Actual |
| RECEIPTS | | | | | | |
| Property taxes | $ - | $ - | $ - | $ - | $ - | $ - |
| Sales taxes | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - |
| Charges for services | - | - | - | - | 21,000 | 17,151 |
| Interest | 375 | 314 | 35,000 | 29,318 | - | - |
| Other | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - |
| Total Receipts | $ 375 | $ 314 | $ 35,000 | $ 29,318 | $ 21,000 | $ 17,151 |
| DISBURSEMENTS | | | | | | |
| Salaries | $ - | $ - | $ - | $ - | $ 4,500 | $ 4,233 |
| Employee fringe benefits | - | - | - | - | - | - |
| Materials and supplies | 2,000 | - | - | - | 1,000 | 365 |
| Services and other | 8,000 | 1,252 | 500,000 | - | 15,500 | 11,481 |
| Capital outlay | - | - | 350,000 | - | - | - |
| Construction | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | 1,250 |
| Total Disbursements | $ 10,000 | $ 1,252 | $ 850,000 | $ - | $ 21,000 | $ 17,329 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | $ (9,625) | $ (938) | $ (815,000) | $ 29,318 | $ - | $ (178) |
| CASH AND CASH EQUIVALENTS, JANUARY 1 | 10,064 | 10,064 | 852,082 | 852,082 | 163 | 163 |
| CASH AND CASH EQUIVALENTS, DECEMBER 31 | $ 439 | $ 9,126 | $ 37,082 | $ 881,400 | $ 163 | $ (15) |

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

ATCHISON COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

| | AMERICAN RESCUE PLAN ACT FUND | | LAW ENFORCEMENT TRAINING FUND | | PROSECUTING ATTORNEY TRAINING FUND | |
|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | Actual | Budget | Actual |
| RECEIPTS | | | | | | |
| Property taxes | $ - | $ - | $ - | $ - | $ - | $ - |
| Sales taxes | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - |
| Charges for services | - | - | 2,500 | 1,220 | 1,500 | 899 |
| Interest | 4,000 | 2,206 | 300 | 163 | 400 | 404 |
| Other | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - |
| Total Receipts | $ 4,000 | $ 2,206 | $ 2,800 | $ 1,383 | $ 1,900 | $ 1,303 |
| DISBURSEMENTS | | | | | | |
| Salaries | $ - | $ - | $ - | $ - | $ - | $ - |
| Employee fringe benefits | - | - | - | - | - | - |
| Materials and supplies | - | - | - | - | - | - |
| Services and other | - | - | 7,500 | 4,050 | 10,800 | - |
| Capital outlay | - | - | - | - | - | - |
| Construction | 94,330 | 55,668 | - | - | - | - |
| Transfers out | 4,000 | 2,206 | - | - | - | - |
| Total Disbursements | $ 98,330 | $ 57,874 | $ 7,500 | $ 4,050 | $ 10,800 | $ - |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | $ (94,330) | $ (55,668) | $ (4,700) | $ (2,667) | $ (8,900) | $ 1,303 |
| CASH AND CASH EQUIVALENTS, JANUARY 1 | 94,330 | 94,330 | 5,620 | 5,620 | 11,289 | 11,289 |
| CASH AND CASH EQUIVALENTS, DECEMBER 31 | $ - | $ 38,662 | $ 920 | $ 2,953 | $ 2,389 | $ 12,592 |

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

ATCHISON COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

| | LOCAL ASSISTANCE AND TRIBAL CONSISTENCY FEDERAL FUND | | EMERGENCY MANAGEMENT FUND | | 911 VEHICLE FUND | |
|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | Actual | Budget | Actual |
| RECEIPTS | | | | | | |
| Property taxes | $ - | $ - | $ - | $ - | $ - | $ - |
| Sales taxes | - | - | - | - | - | - |
| Intergovernmental | - | - | 87,043 | 28,501 | - | - |
| Charges for services | - | - | 119,214 | 118,065 | - | - |
| Interest | 5,000 | 3,623 | 2,500 | 1,390 | 2,000 | 479 |
| Other | - | - | 5,000 | - | - | - |
| Transfers in | - | - | 25,000 | 25,000 | 25,000 | 20,000 |
| Total Receipts | $ 5,000 | $ 3,623 | $ 238,757 | $ 172,956 | $ 27,000 | $ 20,479 |
| DISBURSEMENTS | | | | | | |
| Salaries | $ - | $ - | $ 79,193 | $ 79,412 | $ - | $ - |
| Employee fringe benefits | - | - | 38,573 | 38,196 | - | - |
| Materials and supplies | - | - | 2,000 | 1,720 | - | - |
| Services and other | 110,000 | 10,000 | 102,500 | 37,935 | 65,832 | 61,312 |
| Capital outlay | - | - | - | - | - | - |
| Construction | - | - | - | - | - | - |
| Transfers out | - | - | 25,000 | 20,000 | - | - |
| Total Disbursements | $ 110,000 | $ 10,000 | $ 247,266 | $ 177,263 | $ 65,832 | $ 61,312 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | $ (105,000) | $ (6,377) | $ (8,509) | $ (4,307) | $ (38,832) | $ (40,833) |
| CASH AND CASH EQUIVALENTS, JANUARY 1 | 106,123 | 106,123 | 23,077 | 23,077 | 40,833 | 40,833 |
| CASH AND CASH EQUIVALENTS, DECEMBER 31 | $ 1,123 | $ 99,746 | $ 14,568 | $ 18,770 | $ 2,001 | $ - |

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

ATCHISON COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

| | LOCAL EMERGENCY PLANNING COMMISSION FUND | | VICTIMS OF DOMESTIC VIOLENCE FUND | | TAX MAINTENANCE FUND | |
|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | Actual | Budget | Actual |
| RECEIPTS | | | | | | |
| Property taxes | $ - | $ - | $ - | $ - | $ - | $ - |
| Sales taxes | - | - | - | - | - | - |
| Intergovernmental | 2,600 | - | - | - | - | - |
| Charges for services | - | - | 3,475 | 2,151 | 16,000 | 13,896 |
| Interest | 550 | 413 | 75 | 54 | 2,500 | 2,253 |
| Other | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - |
| Total Receipts | $ 3,150 | $ 413 | $ 3,550 | $ 2,205 | $ 18,500 | $ 16,149 |
| DISBURSEMENTS | | | | | | |
| Salaries | $ - | $ - | $ - | $ - | $ - | $ - |
| Employee fringe benefits | - | - | - | - | - | - |
| Materials and supplies | - | - | - | - | - | - |
| Services and other | 12,866 | 1,316 | 2,360 | 2,360 | 45,000 | 13,167 |
| Capital outlay | - | - | - | - | 10,000 | 2,089 |
| Construction | - | - | - | - | - | - |
| Transfers out | - | - | - | - | 2,000 | 2,000 |
| Total Disbursements | $ 12,866 | $ 1,316 | $ 2,360 | $ 2,360 | $ 57,000 | $ 17,256 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | $ (9,716) | $ (903) | $ 1,190 | $ (155) | $ (38,500) | $ (1,107) |
| CASH AND CASH EQUIVALENTS, JANUARY 1 | 13,008 | 13,008 | 2,361 | 2,361 | 62,573 | 62,573 |
| CASH AND CASH EQUIVALENTS, DECEMBER 31 | $ 3,292 | $ 12,105 | $ 3,551 | $ 2,206 | $ 24,073 | $ 61,466 |

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

ATCHISON COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

| | COUNTY ROAD ROCK FUND | | ECONOMIC DEVELOPMENT FUND | | ELECTION EQUIPMENT FUND | |
|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | Actual | Budget | Actual |
| RECEIPTS | | | | | | |
| Property taxes | $ 195,945 | $ 184,874 | $ - | $ - | $ - | $ - |
| Sales taxes | 492,623 | 492,666 | 246,334 | 246,333 | - | - |
| Intergovernmental | - | 46,843 | - | - | - | - |
| Charges for services | - | - | 190,963 | 190,957 | - | - |
| Interest | 8,500 | 9,731 | - | - | 400 | 371 |
| Other | 48,032 | - | - | - | - | - |
| Transfers in | 37,000 | 154,419 | - | - | 1,250 | 1,250 |
| Total Receipts | $ 782,100 | $ 888,533 | $ 437,297 | $ 437,290 | $ 1,650 | $ 1,621 |
| DISBURSEMENTS | | | | | | |
| Salaries | $ - | $ - | $ - | $ - | $ - | $ - |
| Employee fringe benefits | - | - | - | - | - | - |
| Materials and supplies | - | - | - | - | - | - |
| Services and other | 633,026 | 526,392 | 437,297 | 437,290 | - | - |
| Capital outlay | 331,896 | 252,257 | - | - | 10,000 | - |
| Construction | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Total Disbursements | $ 964,922 | $ 778,649 | $ 437,297 | $ 437,290 | $ 10,000 | $ - |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | $ (182,822) | $ 109,884 | $ - | $ - | $ (8,350) | $ 1,621 |
| CASH AND CASH EQUIVALENTS, JANUARY 1 | 318,123 | 318,123 | - | - | 10,032 | 10,032 |
| CASH AND CASH EQUIVALENTS, DECEMBER 31 | $ 135,301 | $ 428,007 | $ - | $ - | $ 1,682 | $ 11,653 |

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

ATCHISON COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

| | RECORDER'S FUND | | SENATE BILL 40 BOARD FUND | | SHERIFF'S CIVIL FEES FUND | |
|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | Actual | Budget | Actual |
| RECEIPTS | | | | | | |
| Property taxes | $ - | $ - | $ 235,500 | $ 230,101 | $ - | $ - |
| Sales taxes | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - |
| Charges for services | 4,500 | 3,301 | 3,112 | 3,111 | 7,700 | 7,153 |
| Interest | 20 | 1,609 | 1,810 | 1,738 | 450 | 364 |
| Other | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - |
| Total Receipts | $ 4,520 | $ 4,910 | $ 240,422 | $ 234,950 | $ 8,150 | $ 7,517 |
| DISBURSEMENTS | | | | | | |
| Salaries | $ - | $ - | $ - | $ - | $ - | $ - |
| Employee fringe benefits | - | - | - | - | - | - |
| Materials and supplies | - | - | - | - | - | - |
| Services and other | 45,000 | 89 | 251,100 | 230,044 | 8,000 | 3,682 |
| Capital outlay | - | - | - | - | 1,000 | - |
| Construction | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Total Disbursements | $ 45,000 | $ 89 | $ 251,100 | $ 230,044 | $ 9,000 | $ 3,682 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | $ (40,480) | $ 4,821 | $ (10,678) | $ 4,906 | $ (850) | $ 3,835 |
| CASH AND CASH EQUIVALENTS, JANUARY 1 | 45,234 | 45,234 | 38,714 | 38,714 | 10,069 | 10,069 |
| CASH AND CASH EQUIVALENTS, DECEMBER 31 | $ 4,754 | $ 50,055 | $ 28,036 | $ 43,620 | $ 9,219 | $ 13,904 |

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

ATCHISON COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

| | PROSECUTING ATTORNEY BAD CHECK FUND | | 911 FUND | | HAVA ELECTION GRANT FUND | |
|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | Actual | Budget | Actual |
| RECEIPTS | | | | | | |
| Property taxes | $ - | $ - | $ - | $ - | $ - | $ - |
| Sales taxes | - | - | 492,666 | 492,666 | - | - |
| Intergovernmental | - | - | 301,200 | 677 | - | - |
| Charges for services | 510 | 150 | 18,865 | 16,274 | - | - |
| Interest | 200 | 155 | 2,750 | 3,052 | 50 | 20 |
| Other | - | - | 14,000 | 14,000 | - | - |
| Transfers in | - | - | 160,000 | 50,000 | - | - |
| Total Receipts | $ 710 | $ 305 | $ 989,481 | $ 576,669 | $ 50 | $ 20 |
| DISBURSEMENTS | | | | | | |
| Salaries | $ - | $ - | $ 265,000 | $ 263,964 | $ - | $ - |
| Employee fringe benefits | - | - | 139,025 | 113,971 | - | - |
| Materials and supplies | - | - | 4,500 | 2,601 | - | - |
| Services and other | 3,000 | 112 | 447,245 | 98,209 | 562 | - |
| Capital outlay | 1,500 | - | 8,000 | 1,784 | - | - |
| Construction | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Total Disbursements | $ 4,500 | $ 112 | $ 863,770 | $ 480,529 | $ 562 | $ - |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | $ (3,790) | $ 193 | $ 125,711 | $ 96,140 | $ (512) | $ 20 |
| CASH AND CASH EQUIVALENTS, JANUARY 1 | 4,515 | 4,515 | 45,971 | 45,971 | 563 | 563 |
| CASH AND CASH EQUIVALENTS, DECEMBER 31 | $ 725 | $ 4,708 | $ 171,682 | $ 142,111 | $ 51 | $ 583 |

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

ATCHISON COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

| | SENIOR CITIZENS SERVICE BOARD FUND | | SHERIFF'S REVOLVING FUND | | HEALTH REIMBURSEMENT FUND | |
|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | Actual | Budget | Actual |
| RECEIPTS | | | | | | |
| Property taxes | $ 113,400 | $ 109,474 | $ - | $ - | $ - | $ - |
| Sales taxes | - | - | - | - | - | - |
| Intergovernmental | - | 22 | - | - | - | - |
| Charges for services | - | 1,554 | 5,100 | 4,500 | 115,600 | 102,500 |
| Interest | 2,010 | 1,195 | 950 | 679 | 35,000 | 27,361 |
| Other | - | - | - | - | 10,980 | 10,980 |
| Transfers in | 1,555 | - | - | - | - | - |
| Total Receipts | $ 116,965 | $ 112,245 | $ 6,050 | $ 5,179 | $ 161,580 | $ 140,841 |
| DISBURSEMENTS | | | | | | |
| Salaries | $ - | $ - | $ - | $ - | $ - | $ - |
| Employee fringe benefits | - | - | - | - | - | - |
| Materials and supplies | - | - | 2,500 | 2,410 | - | - |
| Services and other | 134,250 | 132,111 | 10,000 | 3,108 | 496,800 | 28,380 |
| Capital outlay | - | - | 7,000 | 7,000 | - | - |
| Construction | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Total Disbursements | $ 134,250 | $ 132,111 | $ 19,500 | $ 12,518 | $ 496,800 | $ 28,380 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | $ (17,285) | $ (19,866) | $ (13,450) | $ (7,339) | $ (335,220) | $ 112,461 |
| CASH AND CASH EQUIVALENTS, JANUARY 1 | 32,802 | 32,802 | 20,211 | 20,211 | 772,176 | 772,176 |
| CASH AND CASH EQUIVALENTS, DECEMBER 31 | $ 15,517 | $ 12,936 | $ 6,761 | $ 12,872 | $ 436,956 | $ 884,637 |

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

ATCHISON COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

| | FEDERAL DOLLARS FUND | | COUNTY LAW ENFORCEMENT RESTITUTION FUND | | ELECTION SERVICES FUND | |
|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | Actual | Budget | Actual |
| RECEIPTS | | | | | | |
| Property taxes | $ - | $ - | $ - | $ - | $ - | $ - |
| Sales taxes | - | - | - | - | - | - |
| Intergovernmental | 1,159,790 | 92,890 | - | - | 3,800 | 3,658 |
| Charges for services | - | - | 5,000 | 300 | 800 | 727 |
| Interest | - | - | 4,000 | 2,650 | 450 | 385 |
| Other | - | - | 2,000 | 1,100 | - | - |
| Transfers in | - | - | - | - | - | - |
| Total Receipts | $ 1,159,790 | $ 92,890 | $ 11,000 | $ 4,050 | $ 5,050 | $ 4,770 |
| DISBURSEMENTS | | | | | | |
| Salaries | $ - | $ - | $ - | $ - | $ - | $ - |
| Employee fringe benefits | - | - | - | - | - | - |
| Materials and supplies | - | - | - | - | 4,000 | - |
| Services and other | - | - | 50,000 | 23,816 | 8,000 | 2,966 |
| Capital outlay | - | - | 35,000 | 3,040 | 2,000 | - |
| Construction | 1,148,729 | 81,829 | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Total Disbursements | $ 1,148,729 | $ 81,829 | $ 85,000 | $ 26,856 | $ 14,000 | $ 2,966 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | $ 11,061 | $ 11,061 | $ (74,000) | $ (22,806) | $ (8,950) | $ 1,804 |
| CASH AND CASH EQUIVALENTS, JANUARY 1 | (11,061) | (11,061) | 81,936 | 81,936 | 11,267 | 11,267 |
| CASH AND CASH EQUIVALENTS, DECEMBER 31 | $ - | $ - | $ 7,936 | $ 59,130 | $ 2,317 | $ 13,071 |

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

Exhibit B-12

ATCHISON COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

| | INMATE SECURITY FUND | | OPIOID SETTLEMENT FUND | |
|---|---|---|---|---|
| | Budget | Actual | Budget | Actual |
| RECEIPTS | | | | |
| Property taxes | $ - | $ - | $ - | $ - |
| Sales taxes | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for services | 3,000 | 1,972 | - | - |
| Interest | 750 | 756 | 900 | 1,260 |
| Other | - | - | 11,546 | 11,691 |
| Transfers in | - | - | - | - |
| Total Receipts | $ 3,750 | $ 2,728 | $ 12,446 | $ 12,951 |
| DISBURSEMENTS | | | | |
| Salaries | $ - | $ - | $ - | $ - |
| Employee fringe benefits | - | - | - | - |
| Materials and supplies | - | - | - | - |
| Services and other | 21,000 | - | 31,123 | - |
| Capital outlay | - | - | - | - |
| Construction | - | - | - | - |
| Transfers out | - | - | - | - |
| Total Disbursements | $ 21,000 | $ - | $ 31,123 | $ - |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | $ (17,250) | $ 2,728 | $ (18,677) | $ 12,951 |
| CASH AND CASH EQUIVALENTS, JANUARY 1 | 21,014 | 21,014 | 31,123 | 31,123 |
| CASH AND CASH EQUIVALENTS, DECEMBER 31 | $ 3,764 | $ 23,742 | $ 12,446 | $ 44,074 |

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

Exhibit C

ATCHISON COUNTY, MISSOURI
STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

| Fund/Account | Cash and Cash Equivalents January 1 | Receipts | Disbursements | Cash and Cash Equivalents December 31 |
|---|---|---|---|---|
| Treasurer County Retirement | $ - | $ 153,302 | $ 153,302 | $ - |
| Treasurer Intangible Tax | 542 | 2,910 | 583 | 2,869 |
| Treasurer Medical Reimbursements | 3,409 | 11,900 | 10,630 | 4,679 |
| Treasurer Division II Interest | 26 | 1 | - | 27 |
| Treasurer State Schools | - | 375 | 375 | - |
| Treasurer Surplus Land | 258 | - | 88 | 170 |
| Treasurer Common Schools | - | 78,071 | 78,071 | - |
| Treasurer Sheriff Retirement | - | 170 | 170 | - |
| Collector | 16,336,396 | 22,200,034 | 20,465,353 | 18,071,077 |
| Recorder | - | 48,216 | 48,216 | - |
| Prosecuting Attorney | 881 | 21,260 | 21,840 | 301 |
| Sheriff Main | 1,204 | 54,048 | 50,316 | 4,936 |
| Sheriff Narcotics | 400 | - | - | 400 |
| Public Administrator | 186,701 | 348,984 | 310,912 | 224,773 |
| Total | $ 16,529,817 | $ 22,919,271 | $ 21,139,856 | $ 18,309,232 |

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

## 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 Governmental 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 under the regulatory basis of accounting. Financial data of other entities that may be considered to be component units of the County under generally accepted accounting principles is not included.

In accordance with the regulatory basis of accounting, the financial statements of the County do not include the activity of the Circuit Court, which is part of the Missouri court system and is considered to be a state function, including the operations of the Circuit Clerk (other than the portion that is funded by the General Revenue Fund) and all funds under their control.

### 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.

Fiduciary Funds – Fiduciary funds consist of custodial funds. Custodial funds account for assets held by the County as an agent of individuals, private organizations, taxing units, other governments and/or funds. Budgets are not adopted for the County's custodial 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. However, the Multi-Purpose Election Fund had an actual negative ending balance as of December 31, 2025.

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 2025 for purposes of taxation were:

| | |
|---|---|
| Real Estate | $ 161,143,000 |
| Personal Property | 50,947,592 |
| Railroad and Utilities | 29,082,053 |
| Total | $ 241,172,645 |

For calendar year 2025, the County Commission approved a tax levy per $100 of assessed valuation of tangible taxable property as follows:

| | |
|---|---|
| General Revenue | 0.4928 |
| Special Road and Bridge | 0.4928 |
| Senate Bill 40 Board | 0.0986 |
| Senior Citizens Service Board | 0.0492 |

In addition to the levy above, the County assesses a 0.7000 charge to every agricultural acre in Atchison County to be used solely for rock.

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, or any instrumentality thereof, certain municipal bonds authorized by 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 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 include 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, 2025, the County had the following cash and cash equivalent balances:

| | Carrying Value | Bank Balance | FDIC Coverage |
|---|---|---|---|
| Cash and Cash Equivalents - Governmental Funds | $ 9,685,308 | $ 9,835,743 | $ 250,000 |
| Cash and Cash Equivalents - Fiduciary Funds | $ 18,309,232 | $ 11,674,685 | $ 485,293 |

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2025 were covered by pledged collateral securities or other acceptable collateral held by the County or by its safekeeping bank 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.

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 20.7% (General), and 14.00% (Police) of annual covered payroll for 2025. 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 year ended December 31, 2025, the County contributed $428,788 to LAGERS.

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.

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 2025, the County collected and remitted to CERF employee withholdings and fees collected of $153,302 for the year 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 $4,488 for the year ended December 31, 2025.

D. Other Retirement Plan

Atchison County has a voluntary 457(b) plan. Participation in the plan is voluntary for all full-time employees. Part-time employees are not eligible to participate in the plan. Plan participants can elect to contribute any whole percentage or dollar amount of their earnings to the plan. The County does not contribute to the plan. For the year ended December 31, 2025, the County collected and remitted 401(a) contributions of $22,397 and 457(b) contributions of $47,226

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 employees with up to 216 hours (27 days) per year of paid vacation based upon the number of years of continued service. Vacation days are carried forward if they are unused until a limit of two years' worth of vacation credits is reached. Upon separation, voluntary or involuntary, employees are reimbursed for unused vacation time, up to a

maximum of 173 hours. Full-time employees accrue 8 hours of sick time per month. The County allows employees to carry forward a maximum of 1,440 hours (180 days). Accumulated sick leave is not paid out upon separation unless the employee has at least ten years of service. Employees with at least ten years of service are compensated for one-half of their accrued sick leave, up to a maximum payout of 173 hours.

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 $119,905 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, 2025, the County is not aware of any current obligations, 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. 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. TAX ABATEMENTS

Tax abatements are agreements between a government and an individual or entity in which the government promises to forego tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the government or its citizens. The County has established an Enhanced Enterprise Zone under Section 135.953, RSMo.

In 2008, the County entered into an Economic Development and Payment in Lieu of Taxes Agreement (PILOT) with a private company with a 21 year term, for the construction of a wind generating facility that converts wind energy into electricity. Under the agreement, the County agreed to a 65% abatement of the real property taxes on the wind turbines and turbine components with the Enhanced Enterprise Zone. In 2025, the County received a PILOT payment of $190,957 which was distributed to various taxing entities within the County.

## 8. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2025 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through August 31, 2026, the date the financial statements were available to be issued.

# COMPLIANCE SECTION

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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 which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2025, and the related Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the year then ended, 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 August 31, 2026.

## 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 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and recommendations as item 2025-001 that we consider to be a significant deficiency.

**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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Atchison County, Missouri's Response to Finding**

*Government Auditing Standards* requires the auditor to perform limited procedures on Atchison County, Missouri's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. 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.

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 31, 2026

# FINDINGS AND RECOMMENDATIONS

## MATERIAL WEAKNESSES IN INTERNAL CONTROL

None

## SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

### 2025-001: Sheriff Internal Controls

Criteria: A proper system of internal controls dictates that bank reconciliations be performed on a timely basis, transactions are timely recorded in the check register, and the check register is properly maintained.

Condition: The Sheriff's office was not performing reconciliations of the monthly bank statements during 2025. Additionally, cash receipts and disbursements were not always timely recorded in the checkbook register. The office records receipts onto a monthly receipts spreadsheet to show how the receipts should be distributed. However, the office does not maintain a ledger with a running balance of cash to compare to the bank balance on the monthly bank statements. Furthermore, there was no indication that the bank statements and register were reviewed by the Sheriff.

Cause: There was a change in officeholders during the audit period. Formal bank reconciliations and proper accounting ledgers were not maintained under the previous administration.

Effect: The absence of proper accounting ledgers, monthly bank reconciliations, and supervisory oversight of the accounting function increases the likelihood that accounting errors or a misappropriation of funds may not be detected in a timely manner.

Recommendation: We recommend the Sheriff's office implement procedures to perform formal bank reconciliations on a monthly basis, including the maintenance of a proper accounting record of cash transactions to compare to the monthly bank statement balances. Additionally, we recommend the Sheriff implement procedures such as a review of the bank statements, reconciliations and checkbook register on a monthly basis, to ensure proper segregation of duties within the office.

County's Response: My office is taking the recommendations given by the auditors. This includes implementation of all safeguards, using individual receipt books, and performing formal reconciliations monthly with the bank.

Auditor's Evaluation: The response, if implemented, would be appropriate to correct the concern.

## 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 auditor's follow-up on action taken by Atchison County, Missouri, on the applicable findings in the prior audit report issued for the years ended December 31, 2021 and 2020.

**2021-01:** The County did not adopt a formal budget for the American Rescue Plan Act fund in 2021.

*Status:* Resolved.

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McBRIDE, LOCK & ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

August 31, 2026

To the County Commission
Atchison County, Missouri

We have audited the regulatory basis financial statements of Atchison County, Missouri for the year ended December 31, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 23, 2026. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Atchison County, Missouri are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2025. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Since the County is reporting on the cash basis of accounting, there are no particularly sensitive estimates affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no misstatements detected during the audit.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated August 31, 2026.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In planning and performing our audit of the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis, the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis, and the related Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds as of and for the year ended December 31, 2025, we considered Atchison County's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. We issued our report on our consideration of internal control over financial reporting dated August 31, 2026. However, during our audit we became aware of matters that are opportunities for strengthening internal controls.

## Public Administrator Internal Controls

During our audit, we selected 40 disbursements by the Public Administrator out of the accounts of eleven different wards for testing. We noted four instances where supporting documentation for

payments were not maintained or could not be provided. The total of the four transactions was $2,768, and two of the transactions were for items that were not recurring room and board expenditures. Additionally, two of the 40 disbursements were not paid in a timely manner. Maintaining proper documentation ensures a proper audit trail to support amounts reported in the County's financial statement and in the ward's annual settlements and supports the validity of disbursements made by the Public Administrator out of ward accounts. We recommend that the Public Administrator implement procedures to ensure supporting documentation is maintained to support all disbursements made on behalf of wards.

Restriction on Use

This information is intended solely for the information and use of the County Commission and management of Atchison County, Missouri and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC