



THOMAS A. SCHWEICH
Missouri State Auditor

To the County Commission
and
Officeholders of Atchison County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Atchison County, and issues a separate report on that audit. In addition, the Office of the State Auditor has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2013, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by Nichols, Stopp & VanHoy, Certified Public Accountants, is attached.

A handwritten signature in black ink that reads "Thomas A. Schweich".

Thomas A. Schweich
State Auditor

September 2014
Report No. 2014-084

**The County of Atchison
Rock Port, Missouri
Independent Auditor's Report and Financial Statements
For the years ended December 31, 2013 & 2012**



**The County of Atchison
Rock Port, Missouri
Table of Contents**

<u>Financial Section</u>	<u>Page</u>
Independent Auditor's Report.....	1
Financial Statements:	
Statement of Receipts, Disbursements, and Changes in Cash All Government Funds: Regulatory Basis	
For the year ended December 31, 2013.....	3
For the year ended December 31, 2012.....	4
Comparative Statements of Receipts, Disbursements, and Changes in Cash Budget & Actual, All Government Funds: Regulatory Basis	
For the years ended December 31, 2013 and 2012.....	5
Notes to the Financial Statements.....	23
<u>Compliance Section</u>	
Report on Internal Control over Financial Statements and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Governmental Auditing Standards</i>	34
Schedule of Findings and Responses.....	36
Schedule of Prior Year Audit Findings.....	38

INDEPENDENT AUDITOR'S REPORT



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To the County Commission and
Officeholders of Atchison County, Missouri

We have audited the accompanying financial statements of Atchison County, Missouri, as of and for the years ended December 31, 2013 and 2012, which collectively comprise the County's basic financial statements and the related notes to the financial statements as identified in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting practices prescribed or permitted by Missouri law, which practices differ from accounting principles generally accepted in the United States of America. 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 error or fraud.

Auditor's Responsibility

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

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

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

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, using accounting practices prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

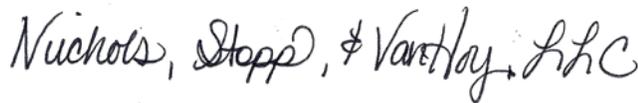
In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Atchison County, Missouri, as of December 31, 2013 and 2012, or the changes in its financial position for the years then ended.

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 the funds of Atchison County, Missouri, as of December 31, 2013 and 2012, and their respective cash receipts and disbursements, and budgetary results of these funds for the years then ended, on the basis of accounting described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 5, 2014, on our consideration of Atchison County, Missouri’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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.



Creve Coeur, Missouri
August 5, 2014

**The County of Atchison
Rock Port, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
All Governmental Funds: Regulatory Basis
For the year ended December 31, 2013**

<u>Fund</u>	Cash and Equivalents January 1, 2013	Receipts 2013	Disbursements 2013	Cash and Equivalents December 31, 2013
General Revenue	\$ 995,712	\$ 1,509,378	\$ 1,525,580	\$ 979,510
Special Road and Bridge	68,655	1,482,567	1,479,138	72,084
Assessment	23,685	177,486	190,816	10,355
Law Enforcement Sales Tax	100,378	675,748	740,937	35,189
Landfill	30,753	36	3,833	26,956
Mitigation	117,426	34,742	126,655	25,513
Multi-Purpose Election	-	8,827	8,827	-
Special Allocation (Tax Increment Financing)	35	129,625	129,592	68
Law Enforcement Training	11,453	5,682	7,420	9,715
Prosecuting Attorney Training	3,972	936	1,655	3,253
Emergency Management	41,062	143,804	118,885	65,981
Hazardous Materials Emergency Preparedness	-	-	-	-
Chemical Emergency Preparedness	5,503	7	-	5,510
Shelter for Victims of Domestic Violence	4,771	4,776	4,771	4,776
Collector's Tax Maintenance	33,382	12,341	9,196	36,527
County Road Rock	50,318	380,500	430,769	49
Economic Development	50,949	124,777	175,726	-
Recorder's User Fees	15,904	4,601	6,612	13,893
Senate Bill 40 Board (Sheltered Workshop)	21,351	119,412	120,000	20,763
Sheriff's Civil Fees	32,547	12,395	19,277	25,665
Prosecuting Attorney Bad Check	17,488	1,804	8,314	10,978
911	103,045	276,871	302,136	77,780
HAVA Election Grant	-	1,037	1,037	-
Senior Citizens Service	15,963	57,967	65,126	8,804
Sheriff's Revolving	12,670	10,420	1,577	21,513
Resthome Improvement	2,456	2	200	2,258
County Law Enforcement Restitution	57,721	21,792	741	78,772
Inmate Security	10,519	5,733	3,191	13,061
Election Services	7,143	1,734	2,581	6,296
Health Reimbursement	44,493	31,329	19,600	56,222
Federal Awards	-	267,227	267,227	-
Total	<u>\$ 1,879,354</u>	<u>\$ 5,503,556</u>	<u>\$ 5,771,419</u>	<u>\$ 1,611,491</u>

See Notes to the Financial Statements

**The County of Atchison
Rock Port, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
All Governmental Funds: Regulatory Basis
For the year ended December 31, 2012**

<u>Fund</u>	Cash and Equivalents January 1, 2012	Receipts 2012	Disbursements 2012	Cash and Equivalents December 31, 2012
General Revenue	\$ 780,639	\$ 1,626,161	\$ 1,411,088	\$ 995,712
Special Road and Bridge	611	1,560,123	1,492,079	68,655
Assessment	15,457	193,239	185,011	23,685
Law Enforcement Sales Tax	63,902	695,027	658,551	100,378
Landfill	34,780	44	4,071	30,753
Mitigation	48,032	69,394	-	117,426
Multi-Purpose Election	9,856	14,761	24,617	-
Special Allocation (Tax Increment Financing)	35	126,383	126,383	35
Law Enforcement Training	12,744	4,979	6,270	11,453
Prosecuting Attorney Training	4,961	929	1,918	3,972
Emergency Management	57,734	97,126	113,798	41,062
Hazardous Materials Emergency Preparedness	4,083	1	4,084	-
Chemical Emergency Preparedness	11,517	7	6,021	5,503
Shelter for Victims of Domestic Violence	2,535	4,771	2,535	4,771
Collector's Tax Maintenance	29,999	12,570	9,187	33,382
County Road Rock	43,488	387,479	380,649	50,318
Economic Development	-	228,374	177,425	50,949
Recorder's User Fees	12,838	4,573	1,507	15,904
Senate Bill 40 Board (Sheltered Workshop)	18,020	120,800	117,469	21,351
Sheriff's Civil Fees	26,614	8,818	2,885	32,547
Prosecuting Attorney Bad Check	23,682	3,217	9,411	17,488
911	77,931	333,291	308,177	103,045
HAVA Election Grant	-	7,152	7,152	-
Senior Citizens Service	6,193	58,775	49,005	15,963
Sheriff's Revolving	7,682	7,237	2,249	12,670
Resthome Improvement	2,452	4	-	2,456
County Law Enforcement Restitution	59,022	29,461	30,762	57,721
Inmate Security	9,848	3,709	3,038	10,519
Election Services	5,287	2,667	811	7,143
Health Reimbursement	23,778	42,522	21,807	44,493
Federal Awards	-	119,141	119,141	-
Total	<u>\$ 1,393,720</u>	<u>\$ 5,762,735</u>	<u>\$ 5,277,101</u>	<u>\$ 1,879,354</u>

See Notes to the Financial Statements

The County of Atchison
Rock Port, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2013 & 2012

	General Revenue Fund			
	2013		2012	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	\$ 603,600	\$ 593,863	\$ 641,500	\$ 602,193
Sales Taxes	486,500	543,650	423,500	550,607
Intergovernmental	250	3,292	48,830	56,252
Charges for Services	234,950	234,048	212,500	232,472
Interest	1,650	1,612	1,600	1,703
Other Receipts	120,750	121,817	112,877	125,088
Transfers In	7,250	11,096	57,850	57,846
Total Receipts	<u>\$ 1,454,950</u>	<u>\$ 1,509,378</u>	<u>\$ 1,498,657</u>	<u>\$ 1,626,161</u>
Disbursements				
General County Government:				
County Commission	\$ 114,961	\$ 108,208	\$ 113,286	\$ 106,785
County Clerk	141,616	124,524	137,600	122,975
Elections	5,500	5,238	40,900	44,950
Buildings and Grounds	605,368	180,846	149,110	101,415
Employee Fringe Benefits	210,071	186,353	184,085	165,115
County Treasurer	59,125	52,943	58,157	51,907
County Collector	98,309	88,345	100,980	86,749
Recorder of Deeds	29,719	26,583	29,255	26,624
Circuit Clerk	25,243	18,002	25,185	13,780
Court Administration	8,400	3,380	8,400	1,093
Public Administrator	38,587	35,921	36,193	32,750
Public Safety:				
Prosecuting Attorney	97,548	96,897	94,410	94,884
Juvenile Officer	8,668	6,534	9,945	6,145
County Coroner	24,017	16,563	23,470	16,265
Other:				
Health and Welfare	5,500	3,000	5,500	3,000
Other Disbursements	77,250	49,299	61,750	49,097
Transfers Out	587,576	522,944	583,137	478,588
Emergency Fund	75,000	-	100,000	8,966
Total Disbursements	<u>\$ 2,212,458</u>	<u>\$ 1,525,580</u>	<u>\$ 1,761,363</u>	<u>\$ 1,411,088</u>
Receipts Over (Under)				
Disbursements	\$ (757,508)	\$ (16,202)	\$ (262,706)	\$ 215,073
Cash and Equivalents, Jan 1	<u>995,712</u>	<u>995,712</u>	<u>780,639</u>	<u>780,639</u>
Cash and Equivalents, Dec 31	<u>\$ 238,204</u>	<u>\$ 979,510</u>	<u>\$ 517,933</u>	<u>\$ 995,712</u>

See Notes to the Financial Statements

The County of Atchison
Rock Port, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2013 & 2012

	Special Road and Bridge Fund			
	2013		2012	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	\$ 793,500	\$ 750,607	\$ 750,800	\$ 762,002
Sales Taxes	-	-	-	-
Intergovernmental	739,740	684,431	1,110,735	706,354
Charges for Services	-	4,494	41,000	6,201
Interest	576	314	726	495
Other Receipts	61,800	24,896	27,300	80,399
Transfers In	7,058	17,825	4,675	4,672
Total Receipts	\$ 1,602,674	\$ 1,482,567	\$ 1,935,236	\$ 1,560,123
Disbursements				
Salaries	\$ 465,000	\$ 454,536	\$ 477,000	\$ 428,493
Employee Fringe Benefits	194,550	170,636	167,646	153,038
Supplies	41,300	32,309	35,500	28,656
Insurance	24,000	23,468	22,000	19,662
Equipment Repairs	95,000	146,611	95,000	105,200
Rentals	500	-	500	-
Equipment Purchases	130,360	101,452	40,000	33,867
Road and Bridge Construction	158,500	109,745	366,000	40,063
Debt Service	93,000	92,511	92,420	92,396
Other Expenditures	395,888	303,734	393,104	462,344
Transfers Out	35,740	44,136	128,380	128,360
Total Disbursements	\$ 1,633,838	\$ 1,479,138	\$ 1,817,550	\$ 1,492,079
Receipts Over (Under)				
Disbursements	\$ (31,164)	\$ 3,429	\$ 117,686	\$ 68,044
Cash and Equivalents, Jan 1	68,655	68,655	611	611
Cash and Equivalents, Dec 31	\$ 37,491	\$ 72,084	\$ 118,297	\$ 68,655

See Notes to the Financial Statements

The County of Atchison
Rock Port, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2013 & 2012

	Assessment Fund				Law Enforcement Sales Tax Fund			
	2013		2012		2013		2012	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Receipts								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	280,000	249,555	260,000	287,112
Intergovernmental	150,603	149,937	149,145	152,092	35,000	-	35,000	-
Charges for Services	-	-	-	-	49,000	40,628	49,000	45,109
Interest	65	60	85	61	75	49	120	73
Other Receipts	2,500	2,489	2,200	6,086	29,225	10,516	23,725	12,733
Transfers In	25,000	25,000	38,000	35,000	450,000	375,000	450,000	350,000
Total Receipts	\$ 178,168	\$ 177,486	\$ 189,430	\$ 193,239	\$ 843,300	\$ 675,748	\$ 817,845	\$ 695,027
Disbursements								
Salaries	\$ 113,519	\$ 113,400	\$ 112,844	\$ 111,280	\$ 421,860	\$ 406,396	\$ 395,743	\$ 374,797
Employee Fringe Benefits	40,845	39,638	36,163	36,522	125,600	122,136	118,053	108,835
Office and Occupancy	16,639	13,255	17,311	12,821	61,300	33,779	47,300	44,161
Vehicle Fuel/Maintenance	400	345	400	461	47,000	36,706	47,000	41,301
Equipment Purchases	15,415	14,536	12,073	12,007	130,369	84,845	140,000	39,480
Insurance	90	90	90	90	13,000	11,208	10,000	9,023
Other Disbursements	8,725	7,221	7,970	7,128	97,029	28,695	97,376	20,269
Transfers Out	2,331	2,331	4,702	4,702	18,062	17,172	20,400	20,685
Total Disbursements	\$ 197,964	\$ 190,816	\$ 191,553	\$ 185,011	\$ 914,220	\$ 740,937	\$ 875,872	\$ 658,551
Receipts Over (Under)								
Disbursements	\$ (19,796)	\$ (13,330)	\$ (2,123)	\$ 8,228	\$ (70,920)	\$ (65,189)	\$ (58,027)	\$ 36,476
Cash and Equivalents, Jan 1	23,685	23,685	15,457	15,457	100,378	100,378	63,902	63,902
Cash and Equivalents, Dec 31	\$ 3,889	\$ 10,355	\$ 13,334	\$ 23,685	\$ 29,458	\$ 35,189	\$ 5,875	\$ 100,378

See Notes to the Financial Statements

The County of Atchison
Rock Port, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2013 & 2012

	Landfill Fund				Mitigation Fund			
	2013		2012		2013		2012	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	35	36	40	44	-	-	-	-
Other Receipts	200	-	200	-	-	-	-	-
Transfers In	-	-	-	-	34,740	34,742	69,380	69,394
Total Receipts	\$ 235	\$ 36	\$ 240	\$ 44	\$ 34,740	\$ 34,742	\$ 69,380	\$ 69,394
<u>Disbursements</u>								
Buildings and Grounds	\$ 29,000	\$ 3,748	\$ 31,500	\$ 3,899	\$ -	\$ -	\$ -	\$ -
Equipment Purchases	-	-	-	-	151,940	126,655	117,300	-
Other Disbursements	200	85	750	172	-	-	-	-
Transfers Out	1,250	-	1,000	-	-	-	-	-
Total Disbursements	\$ 30,450	\$ 3,833	\$ 33,250	\$ 4,071	\$ 151,940	\$ 126,655	\$ 117,300	\$ -
Receipts Over (Under)								
Disbursements	\$ (30,215)	\$ (3,797)	\$ (33,010)	\$ (4,027)	\$ (117,200)	\$ (91,913)	\$ (47,920)	\$ 69,394
Cash and Equivalents, Jan 1	30,753	30,753	34,780	34,780	117,426	117,426	48,032	48,032
Cash and Equivalents, Dec 31	<u>\$ 538</u>	<u>\$ 26,956</u>	<u>\$ 1,770</u>	<u>\$ 30,753</u>	<u>\$ 226</u>	<u>\$ 25,513</u>	<u>\$ 112</u>	<u>\$ 117,426</u>

See Notes to the Financial Statements

The County of Atchison
Rock Port, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2013 & 2012

	Multi-Purpose Election Fund				Special Allocation (Tax Increment Financing) Fund			
	2013		2012		2013		2012	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 34,368	\$ 34,367	\$ 34,326	\$ 34,325
Sales Taxes	-	-	-	-	48,648	48,644	50,134	46,929
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	8,827	-	14,761	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	46,614	46,614	45,129	45,129
Total Receipts	<u>\$ -</u>	<u>\$ 8,827</u>	<u>\$ -</u>	<u>\$ 14,761</u>	<u>\$ 129,630</u>	<u>\$ 129,625</u>	<u>\$ 129,589</u>	<u>\$ 126,383</u>
<u>Disbursements</u>								
Election	\$ -	\$ 8,500	\$ -	\$ 23,961	\$ -	\$ -	\$ -	\$ -
Tax Increment Financing	-	-	-	-	129,665	125,898	129,624	126,383
Other Disbursements	-	-	-	-	-	-	-	-
Transfers Out	-	327	-	656	-	3,694	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ 8,827</u>	<u>\$ -</u>	<u>\$ 24,617</u>	<u>\$ 129,665</u>	<u>\$ 129,592</u>	<u>\$ 129,624</u>	<u>\$ 126,383</u>
Receipts Over (Under)								
Disbursements	\$ -	\$ -	\$ -	\$ (9,856)	\$ (35)	\$ 33	\$ (35)	\$ -
Cash and Equivalents, Jan 1	<u>-</u>	<u>-</u>	<u>9,856</u>	<u>9,856</u>	<u>35</u>	<u>35</u>	<u>35</u>	<u>35</u>
Cash and Equivalents, Dec 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,856</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 68</u>	<u>\$ -</u>	<u>\$ 35</u>

See Notes to the Financial Statements

The County of Atchison
Rock Port, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2013 & 2012

	Law Enforcement Training Fund				Prosecuting Attorney Training Fund			
	2013		2012		2013		2012	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	1,300	1,757	1,560	1,262	-	-	-	-
Charges for Services	3,700	3,712	2,500	3,703	825	932	625	924
Interest	15	13	20	14	5	4	7	5
Other Receipts	-	200	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 5,015</u>	<u>\$ 5,682</u>	<u>\$ 4,080</u>	<u>\$ 4,979</u>	<u>\$ 830</u>	<u>\$ 936</u>	<u>\$ 632</u>	<u>\$ 929</u>
<u>Disbursements</u>								
Travel and Training	\$ 11,400	\$ 7,420	\$ 12,500	\$ 6,270	\$ 3,000	\$ 1,655	\$ 4,000	\$ 868
Other Disbursements	-	-	-	-	750	-	765	1,050
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 11,400</u>	<u>\$ 7,420</u>	<u>\$ 12,500</u>	<u>\$ 6,270</u>	<u>\$ 3,750</u>	<u>\$ 1,655</u>	<u>\$ 4,765</u>	<u>\$ 1,918</u>
Receipts Over (Under)								
Disbursements	\$ (6,385)	\$ (1,738)	\$ (8,420)	\$ (1,291)	\$ (2,920)	\$ (719)	\$ (4,133)	\$ (989)
Cash and Equivalents, Jan 1	<u>11,453</u>	<u>11,453</u>	<u>12,744</u>	<u>12,744</u>	<u>3,972</u>	<u>3,972</u>	<u>4,961</u>	<u>4,961</u>
Cash and Equivalents, Dec 31	<u><u>\$ 5,068</u></u>	<u><u>\$ 9,715</u></u>	<u><u>\$ 4,324</u></u>	<u><u>\$ 11,453</u></u>	<u><u>\$ 1,052</u></u>	<u><u>\$ 3,253</u></u>	<u><u>\$ 828</u></u>	<u><u>\$ 3,972</u></u>

See Notes to the Financial Statements

The County of Atchison
Rock Port, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2013 & 2012

	Emergency Management Fund			
	2013		2012	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	31,000	66,326	60,000	20,321
Charges for Services	77,394	77,394	75,876	75,876
Interest	100	84	125	108
Other Receipts	800	-	-	821
Transfers In	-	-	-	-
Total Receipts	<u>\$ 109,294</u>	<u>\$ 143,804</u>	<u>\$ 136,001</u>	<u>\$ 97,126</u>
<u>Disbursements</u>				
Salaries	\$ 39,707	\$ 40,001	\$ 42,925	\$ 39,460
Employee Fringe Benefits	8,881	9,077	8,731	8,316
Communications	15,900	15,612	14,132	11,840
Supplies	10,200	3,756	9,200	4,473
Commodities/Equipment	12,700	8,485	41,200	7,456
Travel and Training	10,100	9,864	12,600	8,676
Occupancy	8,500	3,858	5,000	4,389
Professional Services	12,921	2,603	33,107	4,347
Other Disbursements	500	558	300	470
Transfers Out	25,700	25,071	25,000	24,371
Total Disbursements	<u>\$ 145,109</u>	<u>\$ 118,885</u>	<u>\$ 192,195</u>	<u>\$ 113,798</u>
Receipts Over (Under)				
Disbursements	\$ (35,815)	\$ 24,919	\$ (56,194)	\$ (16,672)
Cash and Equivalents, Jan 1	<u>41,062</u>	<u>41,062</u>	<u>57,734</u>	<u>57,734</u>
Cash and Equivalents, Dec 31	<u>\$ 5,247</u>	<u>\$ 65,981</u>	<u>\$ 1,540</u>	<u>\$ 41,062</u>

See Notes to the Financial Statements

**The County of Atchison
Rock Port, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2013 & 2012**

	Hazardous Materials Emergency Preparedness Fund				Chemical Emergency Preparedness Fund			
	2013		2012		2013		2012	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Receipts								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	2,700	-	2,700	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	-	-	1	1	-	7	20	7
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 2,700</u>	<u>\$ 7</u>	<u>\$ 2,720</u>	<u>\$ 7</u>
Disbursements								
Travel and Training	\$ -	\$ -	\$ 4,084	\$ 4,084	\$ 1,500	\$ -	\$ 1,500	\$ 216
Equipment Purchases	-	-	-	-	6,702	-	8,500	5,805
Supplies	-	-	-	-	-	-	1,500	-
Other Disbursements	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,084</u>	<u>\$ 4,084</u>	<u>\$ 8,202</u>	<u>\$ -</u>	<u>\$ 11,500</u>	<u>\$ 6,021</u>
Receipts Over (Under)								
Disbursements	\$ -	\$ -	\$ (4,083)	\$ (4,083)	\$ (5,502)	\$ 7	\$ (8,780)	\$ (6,014)
Cash and Equivalents, Jan 1	<u>-</u>	<u>-</u>	<u>4,083</u>	<u>4,083</u>	<u>5,503</u>	<u>5,503</u>	<u>11,517</u>	<u>11,517</u>
Cash and Equivalents, Dec 31	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 5,510</u></u>	<u><u>\$ 2,737</u></u>	<u><u>\$ 5,503</u></u>

See Notes to the Financial Statements

The County of Atchison
Rock Port, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2013 & 2012

	Shelter for Victims of Domestic Violence Fund				Collector's Tax Maintenance Fund			
	2013		2012		2013		2012	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Receipts								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	4,700	4,772	3,900	4,767	11,535	12,297	10,000	12,527
Interest	2	4	2	4	35	44	50	43
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	\$ 4,702	\$ 4,776	\$ 3,902	\$ 4,771	\$ 11,570	\$ 12,341	\$ 10,050	\$ 12,570
Disbursements								
Office and Occupancy	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
Travel and Training	-	-	-	-	4,000	520	1,000	100
Equipment Purchases	-	-	-	-	25,000	6,576	25,000	7,087
Professional Services	4,771	4,771	2,535	2,535	100	100	-	-
Other Disbursements	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	2,000	2,000	2,000	2,000
Total Disbursements	\$ 4,771	\$ 4,771	\$ 2,535	\$ 2,535	\$ 32,100	\$ 9,196	\$ 29,000	\$ 9,187
Receipts Over (Under)								
Disbursements	\$ (69)	\$ 5	\$ 1,367	\$ 2,236	\$ (20,530)	\$ 3,145	\$ (18,950)	\$ 3,383
Cash and Equivalents, Jan 1	4,771	4,771	2,535	2,535	33,382	33,382	29,999	29,999
Cash and Equivalents, Dec 31	\$ 4,702	\$ 4,776	\$ 3,902	\$ 4,771	\$ 12,852	\$ 36,527	\$ 11,049	\$ 33,382

See Notes to the Financial Statements

The County of Atchison
Rock Port, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2013 & 2012

	County Road Rock Fund				Economic Development Fund			
	2013		2012		2013		2012	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	280,000	251,398	250,000	287,395	150,000	124,777	150,000	143,699
Intergovernmental	28,079	26,430	19,832	31,889	-	-	-	-
Charges for Services	-	-	-	-	52,000	-	33,733	84,675
Interest	65	39	130	61	-	-	-	-
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	90,634	102,633	68,134	68,134	-	-	-	-
Total Receipts	<u>\$ 398,778</u>	<u>\$ 380,500</u>	<u>\$ 338,096</u>	<u>\$ 387,479</u>	<u>\$ 202,000</u>	<u>\$ 124,777</u>	<u>\$ 183,733</u>	<u>\$ 228,374</u>
<u>Disbursements</u>								
Rock Disbursements	\$ 387,000	\$ 373,507	\$ 326,000	\$ 326,000	\$ -	\$ -	\$ -	\$ -
Economic Development	-	-	-	-	150,000	124,777	150,000	143,699
Other Disbursements	48,920	44,594	42,969	42,468	38,500	38,498	25,488	25,484
Transfers Out	12,700	12,668	12,500	12,181	12,455	12,451	8,245	8,242
Total Disbursements	<u>\$ 448,620</u>	<u>\$ 430,769</u>	<u>\$ 381,469</u>	<u>\$ 380,649</u>	<u>\$ 200,955</u>	<u>\$ 175,726</u>	<u>\$ 183,733</u>	<u>\$ 177,425</u>
Receipts Over (Under)								
Disbursements	\$ (49,842)	\$ (50,269)	\$ (43,373)	\$ 6,830	\$ 1,045	\$ (50,949)	\$ -	\$ 50,949
Cash and Equivalents, Jan 1	<u>50,318</u>	<u>50,318</u>	<u>43,488</u>	<u>43,488</u>	<u>50,949</u>	<u>50,949</u>	<u>-</u>	<u>-</u>
Cash and Equivalents, Dec 31	<u>\$ 476</u>	<u>\$ 49</u>	<u>\$ 115</u>	<u>\$ 50,318</u>	<u>\$ 51,994</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,949</u>

See Notes to the Financial Statements

The County of Atchison
Rock Port, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2013 & 2012

	Recorder's User Fees Fund				Senate Bill 40 Board (Sheltered Workshop) Fund			
	2013		2012		2013		2012	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Receipts								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 120,300	\$ 118,552	\$ 117,700	\$ 120,208
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	12	-	75	12
Charges for Services	4,200	4,601	4,500	4,573	-	-	-	-
Interest	-	-	-	-	28	30	40	30
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	831	830	550	550
Total Receipts	\$ 4,200	\$ 4,601	\$ 4,500	\$ 4,573	\$ 121,171	\$ 119,412	\$ 118,365	\$ 120,800
Disbursements								
Office and Occupancy	\$ 4,900	\$ 127	\$ 4,936	\$ 894	\$ -	\$ -	\$ -	\$ -
Travel and Training	1,000	-	1,000	613	-	-	-	-
Equipment Purchases	9,000	6,485	9,000	-	-	-	-	-
Professional Services	-	-	-	-	120,000	120,000	117,469	117,469
Other Disbursements	-	-	-	-	600	-	75	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 14,900	\$ 6,612	\$ 14,936	\$ 1,507	\$ 120,600	\$ 120,000	\$ 117,544	\$ 117,469
Receipts Over (Under)								
Disbursements	\$ (10,700)	\$ (2,011)	\$ (10,436)	\$ 3,066	\$ 571	\$ (588)	\$ 821	\$ 3,331
Cash and Equivalents, Jan 1	15,904	15,904	12,838	12,838	21,351	21,351	18,020	18,020
Cash and Equivalents, Dec 31	<u>\$ 5,204</u>	<u>\$ 13,893</u>	<u>\$ 2,402</u>	<u>\$ 15,904</u>	<u>\$ 21,922</u>	<u>\$ 20,763</u>	<u>\$ 18,841</u>	<u>\$ 21,351</u>

See Notes to the Financial Statements

The County of Atchison
Rock Port, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2013 & 2012

	Sheriff's Civil Fees Fund				Prosecuting Attorney Bad Check Fund			
	2013		2012		2013		2012	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Receipts								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	10,440	12,358	10,700	8,778	2,950	1,779	2,550	3,071
Interest	40	37	35	40	30	18	30	27
Other Receipts	-	-	-	-	50	7	-	119
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	\$ 10,480	\$ 12,395	\$ 10,735	\$ 8,818	\$ 3,030	\$ 1,804	\$ 2,580	\$ 3,217
Disbursements								
Office and Occupancy	\$ 10,000	\$ 10,000	\$ 10,000	\$ 605	\$ 3,800	\$ 2,978	\$ 3,550	\$ 2,372
Travel and Training	2,000	74	1,000	-	-	-	-	-
Equipment Purchases	8,500	5,624	10,000	-	1,000	-	400	515
Professional Services	9,500	3,579	4,500	2,280	-	-	-	-
Court Administration	-	-	-	-	9,900	463	13,500	1,783
Other Disbursements	-	-	-	-	5,770	4,873	6,175	4,741
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 30,000	\$ 19,277	\$ 25,500	\$ 2,885	\$ 20,470	\$ 8,314	\$ 23,625	\$ 9,411
Receipts Over (Under)								
Disbursements	\$ (19,520)	\$ (6,882)	\$ (14,765)	\$ 5,933	\$ (17,440)	\$ (6,510)	\$ (21,045)	\$ (6,194)
Cash and Equivalents, Jan 1	32,547	32,547	26,614	26,614	17,488	17,488	23,682	23,682
Cash and Equivalents, Dec 31	<u>\$ 13,027</u>	<u>\$ 25,665</u>	<u>\$ 11,849</u>	<u>\$ 32,547</u>	<u>\$ 48</u>	<u>\$ 10,978</u>	<u>\$ 2,637</u>	<u>\$ 17,488</u>

See Notes to the Financial Statements

The County of Atchison
Rock Port, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2013 & 2012

	911 Fund			
	2013		2012	
	Budget	Actual	Budget	Actual
Receipts				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	280,000	249,550	260,000	287,396
Intergovernmental	50,000	-	125,000	21,000
Charges for Services	2,360	2,360	2,360	2,360
Interest	120	90	125	130
Other Receipts	-	653	20,000	34
Transfers In	23,000	24,218	23,000	22,371
Total Receipts	\$ 355,480	\$ 276,871	\$ 430,485	\$ 333,291
Disbursements				
Salaries	\$ 170,000	\$ 161,949	\$ 163,000	\$ 166,730
Employee Fringe Benefits	57,581	52,160	53,043	49,930
Communications	43,000	39,707	43,000	40,112
Supplies	1,300	604	1,200	501
Commodities/Equipment	95,220	21,662	70,000	11,459
Travel and Training	6,500	871	6,200	1,045
Occupancy	3,800	3,522	200	203
Professional Services	50,000	-	125,000	18,065
Other Disbursements	5,500	4,593	26,500	2,951
Transfers Out	18,900	17,068	18,500	17,181
Total Disbursements	\$ 451,801	\$ 302,136	\$ 506,643	\$ 308,177
Receipts Over (Under)				
Disbursements	\$ (96,321)	\$ (25,265)	\$ (76,158)	\$ 25,114
Cash and Equivalents, Jan 1	103,045	103,045	77,931	77,931
Cash and Equivalents, Dec 31	\$ 6,724	\$ 77,780	\$ 1,773	\$ 103,045

See Notes to the Financial Statements

The County of Atchison
Rock Port, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2013 & 2012

	HAVA Election Grant Fund				Senior Citizens Service Fund			
	2013		2012		2013		2012	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 58,050	\$ 57,490	\$ 54,650	\$ 58,444
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	5,000	1,037	11,537	7,152	5	-	50	6
Charges for Services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	50	62	80	52
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	450	415	275	273
Total Receipts	<u>\$ 5,000</u>	<u>\$ 1,037</u>	<u>\$ 11,537</u>	<u>\$ 7,152</u>	<u>\$ 58,555</u>	<u>\$ 57,967</u>	<u>\$ 55,055</u>	<u>\$ 58,775</u>
<u>Disbursements</u>								
Elections	\$ 5,000	\$ 1,037	\$ 11,537	\$ 7,152	\$ -	\$ -	\$ -	\$ -
Office and Occupancy	-	-	-	-	750	259	325	416
Travel and Training	-	-	-	-	-	-	-	-
Equipment Purchases	-	-	-	-	-	-	-	-
Professional Services	-	-	-	-	68,000	64,767	60,000	48,489
Other Disbursements	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	100	100	100	100
Total Disbursements	<u>\$ 5,000</u>	<u>\$ 1,037</u>	<u>\$ 11,537</u>	<u>\$ 7,152</u>	<u>\$ 68,850</u>	<u>\$ 65,126</u>	<u>\$ 60,425</u>	<u>\$ 49,005</u>
Receipts Over (Under)								
Disbursements	\$ -	\$ -	\$ -	\$ -	\$ (10,295)	\$ (7,159)	\$ (5,370)	\$ 9,770
Cash and Equivalents, Jan 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,963</u>	<u>15,963</u>	<u>6,193</u>	<u>6,193</u>
Cash and Equivalents, Dec 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,668</u>	<u>\$ 8,804</u>	<u>\$ 823</u>	<u>\$ 15,963</u>

See Notes to the Financial Statements

The County of Atchison
Rock Port, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2013 & 2012

	Sheriff's Revolving Fund				Resthome Improvement			
	2013		2012		2013		2012	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Receipts								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	3,500	10,398	2,000	7,115	-	-	-	-
Interest	15	22	10	12	5	2	15	4
Other Receipts	100	-	-	110	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	\$ 3,615	\$ 10,420	\$ 2,010	\$ 7,237	\$ 5	\$ 2	\$ 15	\$ 4
Disbursements								
Office and Occupancy	\$ 2,500	\$ 1,246	\$ 1,500	\$ 1,443	\$ -	\$ -	\$ -	\$ -
Travel and Training	3,000	255	2,000	-	-	-	-	-
Equipment Purchases	7,000	76	4,100	806	-	-	-	-
Professional Services	-	-	-	-	2,455	200	2,450	-
Other Disbursements	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 12,500	\$ 1,577	\$ 7,600	\$ 2,249	\$ 2,455	\$ 200	\$ 2,450	\$ -
Receipts Over (Under)								
Disbursements	\$ (8,885)	\$ 8,843	\$ (5,590)	\$ 4,988	\$ (2,450)	\$ (198)	\$ (2,435)	\$ 4
Cash and Equivalents, Jan 1	12,670	12,670	7,682	7,682	2,456	2,456	2,452	2,452
Cash and Equivalents, Dec 31	<u>\$ 3,785</u>	<u>\$ 21,513</u>	<u>\$ 2,092</u>	<u>\$ 12,670</u>	<u>\$ 6</u>	<u>\$ 2,258</u>	<u>\$ 17</u>	<u>\$ 2,456</u>

See Notes to the Financial Statements

The County of Atchison
Rock Port, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2013 & 2012

	County Law Enforcement Restitution Fund				Inmate Security Fund			
	2013		2012		2013		2012	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Receipts								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	4,600	4,409	4,600	4,300	3,800	5,722	2,500	3,696
Interest	80	83	70	92	15	11	15	13
Other Receipts	15,000	17,300	11,000	25,069	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	\$ 19,680	\$ 21,792	\$ 15,670	\$ 29,461	\$ 3,815	\$ 5,733	\$ 2,515	\$ 3,709
Disbursements								
Office and Occupancy	\$ 15,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
Travel and Training	-	-	-	-	-	-	-	-
Equipment Purchases	42,715	741	35,000	5,289	10,500	3,191	9,800	3,038
Professional Services	-	-	-	-	-	-	-	-
Other Disbursements	-	-	14,000	25,473	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 57,715	\$ 741	\$ 59,000	\$ 30,762	\$ 10,500	\$ 3,191	\$ 9,800	\$ 3,038
Receipts Over (Under)								
Disbursements	\$ (38,035)	\$ 21,051	\$ (43,330)	\$ (1,301)	\$ (6,685)	\$ 2,542	\$ (7,285)	\$ 671
Cash and Equivalents, Jan 1	57,721	57,721	59,022	59,022	10,519	10,519	9,848	9,848
Cash and Equivalents, Dec 31	\$ 19,686	\$ 78,772	\$ 15,692	\$ 57,721	\$ 3,834	\$ 13,061	\$ 2,563	\$ 10,519

See Notes to the Financial Statements

**The County of Atchison
Rock Port, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2013 & 2012**

	Election Services Fund				Health Reimbursement Fund			
	2013		2012		2013		2012	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	698	-	1,484	-	-	-	-
Interest	10	9	10	8	-	-	-	-
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	1,000	1,027	2,000	1,175	31,329	31,329	42,523	42,522
Total Receipts	<u>\$ 1,010</u>	<u>\$ 1,734</u>	<u>\$ 2,010</u>	<u>\$ 2,667</u>	<u>\$ 31,329</u>	<u>\$ 31,329</u>	<u>\$ 42,523</u>	<u>\$ 42,522</u>
<u>Disbursements</u>								
Office and Occupancy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel and Training	7,500	2,581	5,250	811	-	-	-	-
Employee Fringe Benefits	-	-	-	-	75,821	19,600	66,300	21,807
Professional Services	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 7,500</u>	<u>\$ 2,581</u>	<u>\$ 5,250</u>	<u>\$ 811</u>	<u>\$ 75,821</u>	<u>\$ 19,600</u>	<u>\$ 66,300</u>	<u>\$ 21,807</u>
Receipts Over (Under)								
Disbursements	\$ (6,490)	\$ (847)	\$ (3,240)	\$ 1,856	\$ (44,492)	\$ 11,729	\$ (23,777)	\$ 20,715
Cash and Equivalents, Jan 1	<u>7,143</u>	<u>7,143</u>	<u>5,287</u>	<u>5,287</u>	<u>44,493</u>	<u>44,493</u>	<u>23,778</u>	<u>23,778</u>
Cash and Equivalents, Dec 31	<u>\$ 653</u>	<u>\$ 6,296</u>	<u>\$ 2,047</u>	<u>\$ 7,143</u>	<u>\$ 1</u>	<u>\$ 56,222</u>	<u>\$ 1</u>	<u>\$ 44,493</u>

See Notes to the Financial Statements

The County of Atchison
Rock Port, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2013 & 2012

	Federal Awards Fund			
	2013		2012	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	502,868	267,227	2,954,657	119,141
Charges for Services	-	-	-	-
Interest	-	-	-	-
Other Receipts	-	-	-	-
Transfers In	-	-	-	-
Total Receipts	<u>\$ 502,868</u>	<u>\$ 267,227</u>	<u>\$ 2,954,657</u>	<u>\$ 119,141</u>
 <u>Disbursements</u>				
Office and Occupancy	\$ -	\$ -	\$ -	\$ -
Travel and Training	-	-	-	-
Equipment Purchases	-	-	-	-
Professional Services	502,868	256,460	2,954,657	119,141
Other Disbursements	-	-	-	-
Transfers Out	-	10,767	-	-
Total Disbursements	<u>\$ 502,868</u>	<u>\$ 267,227</u>	<u>\$ 2,954,657</u>	<u>\$ 119,141</u>
 Receipts Over (Under)				
Disbursements	\$ -	\$ -	\$ -	\$ -
 Cash and Equivalents, Jan 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Cash and Equivalents, Dec 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Notes to the Financial Statements

**The County of Atchison
Rock Port, Missouri
Notes to the Financial Statements
For the years ended December 31, 2013 & 2012**

Note 1 - Summary of Significant Accounting Policies

Organized in 1845, the county of Atchison was named after United States Senator, David Rice Atchison. Atchison County is a county-organized, third-class county, and the county seat is Rock Port. Atchison County's government is composed of a three-member county commission and the following separately elected Constitutional Officers: County Clerk, Collector, Treasurer, Circuit Clerk/Ex-Officio Recorder of Deeds, Sheriff, Assessor, Coroner, Public Administrator and Prosecuting Attorney.

As discussed further in Note 1, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of Atchison County, Missouri, the Atchison County Senior Citizens Service Board, and the Atchison County Senate Bill 40 Board.

Atchison County's operations include tax assessments and collections, state/county courts, county recorder, police protection, transportation, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include only the primary government of Atchison County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise Atchison County's legal entity. The Atchison County Senior Citizens Service Board and Senate Bill 40 Board are controlled by separate boards and are also included under the control of Atchison County.

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

Basis of Presentation

The accompanying financial statements present the receipts, disbursements, and changes in cash of all funds of Atchison County, Missouri, and the comparisons of such information with the corresponding budgeted information for all funds of the County. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission or an elected county official. The General Revenue Fund is the County's general operation fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

Basis of Accounting

The financial statements were prepared using accounting practices prescribed or permitted by Missouri law, which differ from accounting principles generally accepted in the United States of America. The effects of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

**The County of Atchison
Rock Port, Missouri
Notes to the Financial Statements
For the years ended December 31, 2013 & 2012**

Note 1 - Summary of Significant Accounting Policies (continued)

Basis of Accounting (continued)

As a result of the use of 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 Atchison 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.

Budget and Budgetary Accounting

In accordance with Chapter 50 RSMo, Atchison County adopts a budget for each governmental fund.

On or before January 15th, 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.

The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget included 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.

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.

Prior to February 1, the budget is legally enacted by a vote of the County Commission.

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 financial statements.

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.

Budgets are prepared and adopted on the cash basis of accounting.

During our audit we noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The County did not prepare a budget for the Multi-Purpose Election Fund for 2013 and 2012.

**The County of Atchison
Rock Port, Missouri
Notes to the Financial Statements
For the years ended December 31, 2013 & 2012**

Note 1 - Summary of Significant Accounting Policies (continued)

Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

The assessed valuation of the tangible taxable property, included within Atchison County's boundaries for the calendar year 2013 and 2012, respectively, for the purposes of County taxation was as follows:

	<u>2013</u>	<u>2012</u>
Real Estate	\$ 73,613,420	\$ 72,971,122
Personal Property	31,168,535	29,695,059
Railroad and Utilities	18,503,095	15,376,034
	<u>\$ 123,285,050</u>	<u>\$ 118,042,215</u>

The tax levy per \$100 assessed valuation of tangible taxable property for the calendar year 2013 and 2012, respectively, for the purpose of County taxation, was as follows:

	<u>2013</u>	<u>2012</u>
General Revenue Fund	\$ 0.4984	\$ 0.5000
Special Road and Bridge Fund	0.4984	0.5000
Senate Bill 40 Board Fund	0.0997	0.1000
Senior Citizens Service Fund	0.0498	0.0500

The County also receives sales tax collected by the State and remitted based on the County's sales tax rate to the total sales tax collected in the County.

Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer's funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investments shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in Atchison County's name at third-party banking institutions. Details of these cash balances are presented in Note 2.

**The County of Atchison
Rock Port, Missouri
Notes to the Financial Statements
For the years ended December 31, 2013 & 2012**

Note 1 - Summary of Significant Accounting Policies (continued)

Interfund Transactions

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.

Note 2 - Deposits and Investments

Atchison County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. Each fund type's portion of this pool is displayed on the statement of receipts, disbursements, and changes in cash arising from cash transactions as "Cash and Equivalents".

Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. As of December 31, 2013, 100% of Atchison County's deposits and investments were covered by the Federal Deposit Insurance Corporation (FDIC) or were collateralized.

The bank balances and carrying values of deposits and investments shown below are included in the financial statements at December 31, 2013, as follows:

	<u>Bank Balances</u>	<u>Carrying Value</u>
Deposits	\$ 1,996,168	\$ 1,611,491
Investments	-	-
Restricted Cash	-	-
	<u> </u>	<u> </u>
Total Deposits and Investments as of December 31, 2013	<u>\$ 1,996,168</u>	<u>\$ 1,611,491</u>

The bank balances and carrying values of deposits and investments shown below are included in the financial statements at December 31, 2012, as follows:

	<u>Bank Balances</u>	<u>Carrying Value</u>
Deposits	\$ 1,740,881	\$ 1,879,354
Investments	-	-
Restricted Cash	-	-
	<u> </u>	<u> </u>
Total Deposits and Investments as of December 31, 2012	<u>\$ 1,740,881</u>	<u>\$ 1,879,354</u>

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. Atchison County's investment policy does not include custodial credit risk requirements. Atchison County's deposits were not exposed to custodial credit risk for the years ended December 31, 2013, and 2012.

**The County of Atchison
Rock Port, Missouri
Notes to the Financial Statements
For the years ended December 31, 2013 & 2012**

Note 2 - Deposits and Investments (continued)

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 that sold the security to Atchison County or its agent but not in the government's name. Atchison 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 Atchison County or of a type that are 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. Atchison 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 credit risk is required to be disclosed by Atchison 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, investments in mutual funds, investments in external investment pools and investments in other pooled investments). Atchison County has no policy in place to minimize the risk of loss resulting from over concentration of assets of a specific maturity, specific issuer or specific class of securities. Atchison County's deposits were not exposed to concentration of investment credit risk for the years ended December 31, 2013 and 2012.

Note 3 - Interfund Transfers

Transfers between funds for the years ended December 31, 2013 and 2012 are as follows:

Fund	2013		2012	
	Transfers In	Transfers Out	Transfers In	Transfers Out
General Revenue Fund	\$ 11,096	\$ 522,944	\$ 57,846	\$ 478,588
Special Road and Bridge Fund	17,825	44,136	4,672	128,360
Assessment Fund	25,000	2,331	35,000	4,702
Law Enforcement Sales Tax Fund	375,000	17,172	350,000	20,685
Mitigation Fund	34,742	-	69,394	-
Multi-Purpose Election Fund	-	327	-	656
Special Allocation (Tax Increment Financing) Fund	46,614	3,694	45,129	-
Emergency Management Fund	-	25,071	-	24,371
Collector's Tax Maintenance Fund	-	2,000	-	2,000
County Road Rock Fund	102,633	12,668	68,134	12,181
Economic Development Fund	-	12,451	-	8,242
Senate Bill 40 Board Fund	830	-	550	-
911 Fund	24,218	17,068	22,371	17,181
Senior Citizens Service Fund	415	100	273	100

**The County of Atchison
Rock Port, Missouri
Notes to the Financial Statements
For the years ended December 31, 2013 & 2012**

Note 3 - Interfund Transfers (continued)

Fund	2013		2012	
	Transfers In	Transfers Out	Transfers In	Transfers Out
Election Services Fund	1,027	-	1,175	-
Health Reimbursement Fund	31,329	-	42,522	-
Federal Awards Fund	-	10,767	-	-
	<u>\$ 670,729</u>	<u>\$ 670,729</u>	<u>\$ 697,066</u>	<u>\$ 697,066</u>

Note 4 - Missouri Local Government Employees Retirement System (LAGERS)

Plan Description

Atchison County participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multi-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 governed by statutes section RSMo 70.600-70.755. 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 it 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, MO 65102 or by calling (800) 447-4334.

Funding Status

Full-time employees of Atchison County do not contribute to the pension plan. The June 30th statutorily required contribution rates are 6.2% (General) and 0.2% (Police) of annual covered payroll for the year ended December 31, 2013. The June 30th statutorily required contribution rates are 5.2% (General) and 1.1% (Police) of annual covered payroll for the year ended December 31, 2012. 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.

Annual Pension Cost (APC) and Net Pension Obligation (NPO)

The subdivision's annual pension cost and net pension obligation for the year ended December 31, 2013 was as follows:

	2013
Annual required contribution	\$ 85,588
Interest on net pension obligation	622
Adjustment to required contribution	<u>(655)</u>
Annual pension cost	85,555
Actual contributions	<u>76,944</u>
Increase (decrease) in NPO	8,611
NPO beginning of year	8,581
NPO end of year	<u><u>\$ 17,192</u></u>

**The County of Atchison
Rock Port, Missouri
Notes to the Financial Statements
For the years ended December 31, 2013 & 2012**

Note 4 - Missouri Local Government Employees Retirement System (LAGERS) (continued)

Annual Pension Cost (APC) and Net Pension Obligation (NPO)

The annual required contribution (ARC) was determined as part of the February 28, 2011 and February 29, 2012 annual actuarial valuations using the entry age actuarial cost method. The actuarial assumptions as of February 28, 2013 included: (a) a rate of return on the investment of present and future assets of 7.25% per year, compounded annually, (b) projected salary increases of 3.5% per year, compounded annually, attributable to inflation, (c) additional projected salary increases ranging from 0.0% to 6.0% per year, depending on age and division, attributable to seniority/merit, (d) pre-retirement mortality based on 75% of the RP-2000 Combined Healthy table set back 0 years for men and 0 years for women and (e) post-retirement mortality based on 105% of the 1994 Group Annuity Mortality table set back 0 years for men and 0 years for women. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The amortization period as of February 28, 2011 was 30 years for the General division and 15 years for the police division. The amortization period of February 29, 2012 was 19 years for the General division and 18 years for the Police division.

Three-Year Trend Information			
Year Ended June 30	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2011	\$ 50,101	100.0%	\$ -
2012	72,110	88.1%	8,581
2013	85,555	89.9%	17,192

Required Supplementary Information - Schedule of Funding Progress

Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Entry Age Actuarial Accrued Liability	(b-a) Unfunded Accrued Liability (UAL)	(a/b) Funded Ratio	(c) Annual Covered Payroll	[(b-a)/c] UAL as a Percentage of Covered Payroll
2/28/2011	\$ 1,962,369	\$ 1,861,724	\$ (100,645)	105%	\$ 1,486,722	
2/29/2012	2,161,192	1,985,073	(176,119)	109%	1,459,140	
2/28/2013	2,463,462	2,178,278	(285,184)	113%	1,511,400	

The subdivision's annual pension cost and net pension obligation for the year ended December 31, 2012 was as follows:

	2012
Annual required contribution	\$ 72,110
Interest on net pension obligation	-
Adjustment to required contribution	-
Annual pension cost	72,110
Actual contributions	63,529
Increase (decrease) in NPO	8,581
NPO beginning of year	-
NPO end of year	\$ 8,581

**The County of Atchison
Rock Port, Missouri
Notes to the Financial Statements
For the years ended December 31, 2013 & 2012**

Note 4 - Missouri Local Government Employees Retirement System (LAGERS) (continued)

Annual Pension Cost (APC) and Net Pension Obligation (NPO) (continued)

The annual required contribution (ARC) was determined as part of the February 28, 2010 and February 28, 2011 annual actuarial valuations using the entry age actuarial cost method. The actuarial assumptions as of February 29, 2012 included: (a) a rate of return on the investment of present and future assets of 7.25% per year, compounded annually, (b) projected salary increases of 3.5% per year, compounded annually, attributable to inflation, (c) additional projected salary increases ranging from 0.0% to 6.0% per year, depending on age and division, attributable to seniority/merit, (d) pre-retirement mortality based on 75% of the RP-2000 Combined Healthy table set back 0 years for men and 0 years for women and (e) post-retirement mortality based on 105% of the 1994 Group Annuity Mortality table set back 0 years for men and 0 years for women. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The amortization period as of February 28, 2010 was 1 year for the General division and 15 years for the police division. The amortization period of February 28, 2011 was 30 years for the General division and 15 years for the Police division.

Three-Year Trend Information			
Year Ended June 30	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2010	\$ 35,998	100.0%	\$ -
2011	50,101	100.0%	-
2012	72,110	88.1%	8,581

Required Supplementary Information - Schedule of Funding Progress

Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Entry Age Actuarial Accrued Liability	(b-a) Unfunded Accrued Liability (UAL)	(a/b) Funded Ratio	(c) Annual Covered Payroll	[(b-a)/c] UAL as a Percentage of Covered Payroll
2/28/2010	\$ 1,817,614	\$ 1,682,152	\$ (135,462)	108%	\$ 1,458,113	
2/28/2011	1,962,369	1,861,724	(100,645)	105%	1,486,722	
2/29/2012	2,161,192	1,985,073	(176,119)	109%	1,459,140	

Note: The above assets and actuarial accrued liability do not include the assets and present value of benefits associated with the Benefit Reserve Fund and the Casualty Reserve Fund. The actuarial assumptions were changed in conjunction with the February 28, 2011 annual actuarial valuations. For a complete description of the actuarial assumptions used in the annual valuations, please contact the LAGERS office in Jefferson City.

**The County of Atchison
Rock Port, Missouri
Notes to the Financial Statements
For the years ended December 31, 2013 & 2012**

Note 5 - 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 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 (1,000) one thousand 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 Section 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.

Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two 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 amount, targeted replacement ratio formula, and the prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active eligible 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 at age fifty-five with reduced benefit is allowed. Any member with less than eight years 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 65102, or by calling 1-877-632-2373.

Funding Policy

In accordance with state statutes, the plan is funded through various fees collected by counties and remitted to the CERF. Eligible employees hired before February 2002 contribute 0% of their annual salary, while employees hired after February 2002 are required to contribute 4% of their annual salary in order to participate in CERF. During 2013 and 2012, the County collected and remitted to CERF, employee contributions of \$33,116 and \$30,259, respectively, for the years then ended.

Note 6 - Prosecuting Attorney Retirement Fund

In accordance with state statute Chapter 56.807 RSMo, Atchison County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys' and Circuit Attorneys' Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. Atchison County has contributed \$2,244 and \$2,244, respectively, for the years ended December 31, 2013 and 2012.

**The County of Atchison
Rock Port, Missouri
Notes to the Financial Statements
For the years ended December 31, 2013 & 2012**

Note 7 - Post-Employment Benefits

Atchison 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 Atchison County.

Note 8 - Subsequent Events

The County has evaluated events subsequent to December 31, 2013 to assess the need for potential recognition or disclosure in the financial statements. Such events have been evaluated through August 5, 2014, 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.

Note 9 - Claims, Commitments and Contingencies

Compensated Absences

The County provides employees with up to five weeks of paid vacation based upon the number of years of continuous service. Upon termination from county employment, an employee is reimbursed for unused vacation and overtime up to 30 days. The County provides sick leave to employees at an accrual rate of one day per month up to 180 days. Upon termination from county employment (minimum of 10 years service), an employee is reimbursed for one half of accrued sick leave up to 30 days. These have not been subjected to auditing procedures.

Federal and State Assisted Programs

The County receives proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned. Such audits could result in refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

Landfill

The County owns a solid waste disposal area and is obligated in the amount of \$389,628 to the Missouri Department of Natural Resources upon failure to close and/or provide post-closure care of the solid waste disposal area. At December 31, 2013, the County is not aware of any current obligation, however, any future obligations or liabilities related to the solid waste disposal area are unknown.

Note 10 - 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 also a member of the Missouri Association of Counties Self-Injured 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.

**The County of Atchison
Rock Port, Missouri
Notes to the Financial Statements
For the years ended December 31, 2013 & 2012**

Note 11 - Long-Term Debt

In May of 2010, the County entered into a lease purchase agreement to finance the purchase of two 2010 John Deere 672G Motor Graders at a cost of \$412,000. The agreement requires annual payments of \$91,263 ending May 15, 2015, which includes interest of 3.45%.

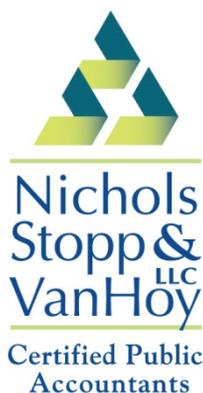
Capital Lease Obligations	Balance December 31, 2012	Additions	Retirements	Balance December 31, 2013	Interest Paid
2010 John Deere Graders	\$ 260,852	\$ -	\$ 83,972	\$ 176,880	\$ 7,291

Capital Lease Obligations	Balance December 31, 2011	Additions	Retirements	Balance December 31, 2012	Interest Paid
2010 John Deere Graders	\$ 341,982	\$ -	\$ 81,130	\$ 260,852	\$ 10,133

The following is the 2013 future minimum payments for the operating lease:

Year Ending December 31,	Principal	Interest	Total
2014	\$ 86,916	\$ 4,347	\$ 91,263
2015	89,964	1,299	91,263
	<u>\$ 176,880</u>	<u>\$ 5,646</u>	<u>\$ 182,526</u>

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 accompanying financial statements of Atchison County, Missouri, as of and for the years ended December 31, 2013 and 2012, 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 5, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Atchison County, Missouri's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our 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 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. However, material weaknesses may exist that have not been identified. We did identify deficiencies in internal control, described in the accompanying schedule of findings and responses that we consider to be significant deficiencies: 13/12-2 and 13/12-3.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Atchison County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of

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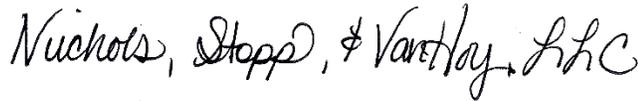
noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item: 13/12-1.

Atchison County, Missouri's Response to Findings

Atchison County, Missouri's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. Atchison County, Missouri's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

A handwritten signature in black ink that reads "Nichols, Stopp, & VanHoy, LLC". The signature is written in a cursive, flowing style.

Creve Coeur, Missouri
August 5, 2014

**The County of Atchison
Rock Port, Missouri
Schedule of Findings Responses
For the years ended December 31, 2013 & 2012**

Financial Statement Findings

13/12-1 **Condition:** During our audit, we noted the County did not prepare a budget for the Multi-Purpose Election Fund for 2013 and 2012.

Effect: Missouri statutes require Counties to prepare an annual budget and expenditures are not to exceed the budget. Because the County did not prepare a budget in a fund, the County is in violation of Missouri Revised Statutes.

Cause: Oversight

Recommendation: We recommend that the County adopt a budget and periodically review its actual expenditures as compared to budgeted amounts. An amended budget should be prepared and approved as necessary to comply with statutes.

Management's Response: The Multi-Purpose Election Fund is a pass through Fund used to track the revenue and expenditures for other political subdivisions election costs. This fund is within our general accounting detail and a budget is prepared with our software. It has not been shown in our state budget, because it was my understanding through prior audits that it did not need to be since it was not county funds. A budget will be prepared for this fund in the future.

13/12-2 **Condition:** During our audit, we noted there is no formal fraud risk assessment in place.

Effect: Lack of an appropriate fraud risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Cause: Management has not prepared documentation of risk assessments, including identifying risks and mitigating controls.

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze, and manage these risks.

Management's Response: We do provide risk assessment annually during our budget process with each department and elected official; it has just not been documented in the minutes. We will provide documentation in written form in the future.

13/12-3 **Condition:** During our audit, we noted that the County prints and signs checks in the accounting software in order to initiate transfers between funds. These checks are signed by all authorized signatories for formal approval of interfund transfers, however, they remain in County possession and are never submitted to the bank for processing.

Effect: The County has several checks with proper authorization that have not been voided. There is a risk that any of these checks could be erroneously or fraudulently submitted to the bank for payment.

Cause: The County's process for interfund transfers does not include the actual deposit or voiding of the authorized checks.

**The County of Atchison
Rock Port, Missouri
Schedule of Findings Responses
For the years ended December 31, 2013 & 2012**

Financial Statement Findings (continued)

13/12-3 **Recommendation:** We recommend the County mark all checks generated for interfund transfers as voided to ensure (cont.) they cannot be processed by the bank for any erroneous or fraudulent payment.

Management's Response: This is a process we have used for approval of interfund transfers for years. It leaves a better paper trail if any questions or concerns arise. We have already purchased a stamp that is used in place of the signatures. The stamp reads "VOID IN HOUSE CHECK".

**The County of Atchison
Rock Port, Missouri
Follow-Up to 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 two years ended December 31, 2009.

Prior Year Financial Statement Findings

- 09.1 **Condition:** The County has not adopted an investment policy as required by State Statutes. The County has no investments, however an investment policy addresses topics such as collateralization of deposits, strategy with respect to investment of public funds, and other areas, and thus such a policy would be beneficial and also required for the County. Section 110.270, RSMo 2007, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo 2007, requires political subdivisions with authority to invest in instruments other than depository accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation.

Recommendation: We recommend the County Commission adopt an investment policy and review compliance with this policy at least annually. Sample policies currently in place at other Missouri counties could be adopted to meet the County's requirements. Alternatively, guidelines for developing an investment policy may be found at organizations such as the Missouri State Auditor's Office, the Government Finance Officers' Association, which offers a publication entitled GFOA's New Model Investment Policy, and on the internet, where examples of investment policies for many counties may be found.

County Response: The County Commission will review policies in place at other Missouri counties and find one that can be adopted to meet the County's needs.

Auditor's Evaluation: The County's planned corrective action is responsive to the recommendation.

Status: Management has corrected this issue.