

RENO COUNTY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2015

RENO COUNTY, KANSAS
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 For the Year Ended December 31, 2015

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Phone (620) 663-5659 ■ Fax (620) 663-6745 ■ www.abbb.com

1701 Landon Street

Hutchinson, Kansas 67502-5663

Certified
Public
Accountants

INDEPENDENT AUDITORS' REPORT

To the County Commission
Reno County, Kansas
Hutchinson, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Reno County, Kansas**, as of and for the year ended December 31, 2015 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

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

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 statement is prepared by **Reno County, Kansas** on the

basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Reno County, Kansas** as of December 31, 2015, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Reno County, Kansas** as of December 31, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, and summary of regulatory basis receipts and disbursements (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2014 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2015 basic financial statement upon which we rendered an unmodified opinion dated June 14, 2016. The 2014 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2014 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2014 basic financial statement. The 2014 comparative information was subjected to the auditing

procedures applied in the audit of the 2014 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2014 basic financial statement or to the 2014 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2014 comparative information is fairly stated in all material respects in relation to the 2014 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statement. The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statement as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 14, 2016, on our consideration of **Reno County, Kansas**' 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 **Reno County, Kansas**' internal control over financial reporting and compliance.

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

June 14, 2016

RENO COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2015

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds							
General Fund	\$ 5,593,367	-	16,526,184	15,756,372	6,363,179	750,336	7,113,515
Special Purpose Funds							
Road and Bridge Fund	759,560	-	6,053,663	5,721,786	1,091,437	392,470	1,483,907
Special Road Fund	-	-	533,808	500,000	33,808	-	33,808
Special Bridge Fund	85,384	4,406	1,378,167	1,439,760	28,197	1,106,951	1,135,148
Noxious Weed Fund	7,628	-	196,988	178,980	25,636	2,419	28,055
Noxious Weed Capital Outlay Fund	53,353	-	10,000	-	63,353	-	63,353
Health Fund	575,467	-	2,281,659	2,455,070	402,056	37,904	439,960
Health Capital Outlay Fund	245,322	-	46,830	8,068	284,084	-	284,084
Department of Aging Fund	356,740	-	1,682,722	1,553,415	486,047	38,936	524,983
Mental Health Fund	3,101	-	413,550	410,000	6,651	12,833	19,484
TECH Center (formerly Mental Retardation) Fund	4,486	-	544,653	540,000	9,139	18,576	27,715
Employee Benefits Fund	1,655,330	-	6,832,417	6,636,117	1,851,630	2,262	1,853,892
Youth Shelter/Detention Center Fund	102,947	-	1,677,131	1,777,302	2,776	31,506	34,282
Historical Museum Fund	1,100	-	164,454	163,500	2,054	6,965	9,019
Special Parks and Recreation Fund	-	-	8,362	8,362	-	3,010	3,010
Special Alcohol and Drug Fund	8,483	-	9,938	9,600	8,821	-	8,821
Capital Improvement Program Fund	434,201	-	647,779	530,330	551,650	-	551,650
Special Equipment Fund	-	-	449,281	414,264	35,017	-	35,017
Fire District No. 2 General Fund	140,794	-	1,698,785	1,529,208	310,371	-	310,371
Fire District No. 3 General Fund	12,269	-	150,113	145,354	17,028	1,007	18,035
Fire District No. 4 General Fund	22,575	-	147,959	147,532	23,002	2,846	25,848
Fire District No. 6 General Fund	12,215	-	45,716	42,147	15,784	2,792	18,576
Fire District No. 7 General Fund	22,340	-	48,408	54,868	15,880	673	16,553
Fire District No. 8 General Fund	19,389	-	95,348	94,189	20,548	3,836	24,384
Fire District No. 9 General Fund	21,780	-	122,357	119,695	24,442	10,406	34,848
Fire District Jt. No. 1 RN-KM General Fund	21,699	-	103,925	100,599	25,025	1,956	26,981
Fire District Jt. No. 2 RN-HV General Fund	19,587	-	102,013	105,377	16,223	935	17,158
Sewer District No. 1 General Fund	1,810	-	5,036	5,227	1,619	-	1,619
Sewer District Nos. 3 and 10 General Fund	23,502	-	16,991	11,256	29,237	254	29,491
Sewer District No. 8 General Fund	93,135	-	37,457	54,690	75,902	9,667	85,569
Sewer District No. 201 General Fund	14,894	-	17,355	14,135	18,114	305	18,419
Sewer District No. 202 General Fund	16,582	-	22,257	28,276	10,563	8,797	19,360
Water District No. 8 General Fund	165,336	-	84,216	75,672	173,880	1,217	175,097
Water District No. 101 General Fund	68,047	-	20,044	16,296	71,795	2,104	73,899
Special Highway Improvement Fund	423,278	-	450,000	130,290	742,988	-	742,988
K-14 Highway Fund	3,158,231	-	-	28,602	3,129,629	-	3,129,629
Register of Deeds Technology Fund	207,608	-	76,848	4,180	280,276	-	280,276
Clerk Technology Fund	-	-	18,909	8,825	10,084	-	10,084
Treasurer Technology Fund	-	-	18,909	14,350	4,559	-	4,559
County Technology Equipment and Services Fund	204,214	-	-	17,337	186,877	-	186,877
Fire District No. 3 Special Fund	378,700	-	92,414	10,997	460,117	-	460,117
Fire District No. 4 Special Fund	513,785	-	85,000	214,294	384,491	50,504	434,995
Fire District No. 6 Special Fund	27,057	-	14,625	2,197	39,485	-	39,485
Fire District No. 7 Special Fund	222,800	-	27,000	7,918	241,882	-	241,882

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

RENO COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2015

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (continued)							
Fire District No. 8 Special Fund	\$ 137,804	-	30,000	29,109	138,695	-	138,695
Fire District No. 9 Special Fund	368,847	-	75,000	227,787	216,060	1,291	217,351
Fire District Jt. No. 1 RN-KM Special Fund	122,604	-	59,449	31,297	150,756	-	150,756
Fire District Jt. No. 2 RN-HV Special Fund	297,275	-	60,000	5,997	351,278	-	351,278
Sewer District No. 201 Replacement Fund	2,210	-	605	-	2,815	-	2,815
Sewer District No. 202 Replacement Fund	72,005	-	3,750	-	75,755	-	75,755
Emergency Management Citizens Corp. Fund	19,919	-	-	-	19,919	-	19,919
Emergency Management Homeland Security Fund	64,733	-	-	23,179	41,554	-	41,554
Jail Sales Tax Revenue Fund	3,684,375	-	5,575,363	3,654,600	5,605,138	-	5,605,138
Field Correction Offices Special Rental Fund	-	-	134,633	18,375	116,258	1,553	117,811
Self-Insurance Fund	-	-	1,837,303	985,917	851,386	215,552	1,066,938
Bond and Interest Funds							
Bond and Interest Fund	502,325	-	1,120,874	1,268,107	355,092	-	355,092
Fire District No. 6 Bond and Interest Fund	4,880	-	16,364	17,116	4,128	-	4,128
Fire District No. 8 Bond and Interest Fund	2,279	-	22,374	23,240	1,413	-	1,413
Fire District No. 9 Bond and Interest Fund	4,836	-	69,974	68,615	6,195	-	6,195
Fire District Jt. No.1 RN-KM Bond and Interest Fund	5,745	-	1,160	4,148	2,757	-	2,757
Water District No. 8 Bond and Interest Fund	35,271	-	54,693	63,420	26,544	-	26,544
2012 Escrow Fund	3,324,759	-	17,325	121,915	3,220,169	-	3,220,169
Jail Sales Tax Bond and Interest Fund	-	-	3,654,600	3,654,600	-	-	-
Landfill Debt Service Fund	-	-	427,830	427,830	-	-	-
Capital Project Funds							
Jail Improvement Fund	5,113,295	18,896	2,068	2,580,230	2,554,029	2,172,040	4,726,069
Prairie Dunes / Linksland Road Improvement Fund	-	-	512,364	512,364	-	-	-
Blue Spruce Sewer District 3 and 10 Improvement Fund	-	-	660,000	63,058	596,942	37,885	634,827
Business Funds							
Solid Waste Fund	2,516,389	-	3,925,010	3,556,129	2,885,270	85,457	2,970,727
Solid Waste Post-Closure Reserve Fund	5,594,339	-	427,941	607,965	5,414,315	23,605	5,437,920
Internal Service Fund	104,086	-	436,393	426,357	114,122	18,260	132,382
Trust Funds							
Motor Vehicle Special Fund	86,775	-	484,778	493,886	77,667	21,045	98,712
Prosecutor Attorney Training Fund	7,636	-	9,456	10,952	6,140	-	6,140
Special Law Enforcement Trust Fund	40,406	-	17,087	20,462	37,031	59	37,090
Special Prosecutor Trust for Drug Asset Forfeitures Fund	8,986	-	23,349	8,967	23,368	1,177	24,545
Oil and Gas Valuation Fund	530,411	-	313,958	844,369	-	-	-
Prosecutor Administration Fees Fund	1,542	-	420	413	1,549	-	1,549
Total Primary Government (Excluding Distributable and Agency Funds)	\$ 38,351,828	23,302	62,933,392	60,836,841	40,471,681	5,079,391	45,551,072

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

RENO COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2015

Composition of Cash	
Checking Accounts and Money Market Accounts	\$ 14,359,999
Certificates of Deposit	5,783,292
Cash on Hand	24,305
Reno County Temporary Notes	838,000
Kansas Municipal Investment Pool	77,022,407
Investment - US Treasury State and Local Government Series	3,220,169
Total Cash	<u>101,248,172</u>
Distributable Funds per Schedule 3-1	(54,484,345)
Agency Funds per Schedule 3-2	<u>(1,212,755)</u>
Total Primary Government (Excluding Distributable and Agency Funds)	\$ <u>45,551,072</u>

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

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reno County, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Use of Estimates

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amount of unencumbered cash balances and accounts payable during the reporting period. Actual results could differ from these estimates.

Financial Reporting Entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement does not include the related municipal entities shown below. A related municipal entity is an entity established to benefit the County and/or its constituents.

Extension Council

Reno County Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The Council is an elected executive board. The County annually provides significant operating subsidies to the Council. Audited financial statements can be obtained by contacting the extension council.

Public Building Commission

Reno County Public Building Commission (PBC) was created by County resolution to finance the acquisition, construction and improvement of certain public buildings to be used for County related offices. The PBC has a three-member board appointed by the Reno County Commission. Audited financial statements can be obtained by contacting the County Administration office.

The County is the primary government as defined in GASB #61. The County commission is elected by the public. The commission has the authority to make decisions, levy taxes, influence operations and has the primary accountability in fiscal matters.

Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2015.

Regulatory Basis Fund Types

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

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

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2015

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

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

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

Trust Fund – fund used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

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

Basis of Accounting

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

Departure From Accounting Principles Generally Accepted in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statement. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, and temporary notes are not presented in the financial statement.

Property Tax Calendar

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes. Property taxes are collected and remitted to the County Treasurer. Taxes levied annually on November 1st are due one-half by December 20th and one-half by May 10th. Major tax

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2015

distributions are made in the months of December through July. Lien dates for personal property are in March and August and lien dates for real property are in September. Taxes are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

Restricted Assets

Restricted cash balances are reported in various funds that are legally restricted for specified uses such as the payment of debt service and fiscal fees on long-term debt and for expenditures approved in federal and state grant contracts. Also, cash is restricted in the trust and agency funds of the County for special purposes.

Reimbursements

The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

NOTE 2 – BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

RENO COUNTY, KANSAS
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A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

Special Highway Improvement Fund K-14 Highway Fund Register of Deeds Technology Fund Clerk Technology Fund Treasurer Technology Fund County Technology Equipment and Services Fund Fire District No. 3 Special Fund Fire District No. 4 Special Fund Fire District No. 6 Special Fund Fire District No. 7 Special Fund Fire District No. 8 Special Fund	Fire District No. 9 Special Fund Fire District Jt. No. 1 RN-KM Special Fund Fire District Jt. No. 2 RN-HV Special Fund Sewer District No. 201 Replacement Fund Sewer District No. 202 Replacement Fund Emergency Management Citizens Corp. Fund Emergency Management Homeland Security Fund Jail Sales Tax Revenue Fund Field Correction Offices Special Rental Fund Self-Insurance Fund
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Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

NOTE 3 – DEPOSITS AND INVESTMENTS

Reno County, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. The rating of the County's investments is noted below.

As of December 31, 2015, the County had the following investments and maturities.

Investment Type	Fair Value	Investment Maturities (in years) Less than One	Rating
Kansas Municipal Investment Pool	\$ 77,022,407	77,022,407	S&P AAf/S1+
US Treasury State and Local Government Series	3,220,169	3,220,169	S&P AA+/A-1+

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Concentration of Credit Risk

State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405. The County's allocation of investments as of December 31, 2015, is as follows:

<u>Investments</u>	<u>Percentage of Investments</u>
Kansas Municipal Investment Pool	96%
US Treasury State and Local Government Series	4%

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods". All deposits were legally secured at December 31, 2015.

At December 31, 2015, the County's carrying amount of bank deposits was \$21,005,596 and the bank balance was \$21,120,130. The bank balance was held by eight banks resulting in a concentration of credit risk. Of the bank balance, \$6,659,732 was covered by federal depository insurance and \$14,460,398 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At December 31, 2015, the County had invested \$77,022,407 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than 10 percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Reno County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2015 were as follows:

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From	To	Regulatory Authority	Amount
Motor Vehicle Special Fund	General Fund	K.S.A. 8-145	\$ 86,775
General Fund	Youth Shelter/Detention Center Fund	Commission	564,563
General Fund	Department of Aging Fund	Commission	378,600
Water District No.8 General Fund	Water District No.8 Bond and Interest Fund	Commission	45,720
Fire District No.3 General Fund	Fire District No.3 Special Fund	K.S.A. 19-3612c	85,000
Fire District No.4 General Fund	Fire District No.4 Special Fund	K.S.A. 19-3612c	60,000
Fire District No.6 General Fund	Fire District No.6 Special Fund	K.S.A. 19-3612c	9,000
Fire District No.7 General Fund	Fire District No.7 Special Fund	K.S.A. 19-3612c	27,000
Fire District No.8 General Fund	Fire District No.8 Special Fund	K.S.A. 19-3612c	30,000
Fire District No.9 General Fund	Fire District No.9 Special Fund	K.S.A. 19-3612c	75,000
Fire District Jt. No.1 RN-KM General Fund	Fire District Jt. No.1 RN-KM Special Fund	K.S.A. 19-3612c	45,000
Fire District Jt. No.2 RN-HV General Fund	Fire District Jt. No.2 RN-HV Special Fund	K.S.A. 19-3612c	60,000
Road and Bridge Fund	Special Highway Improvement Fund	K.S.A. 68-590	450,000
Sewer District No.201 General Fund	Sewer District No.201 Replacement Fund	K.S.A. 12-631o	605
Sewer District No.202 General Fund	Sewer District No.202 Replacement Fund	K.S.A. 12-631o	3,750
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	K.S.A. 2-1318	10,000
Health Fund	Health Capital Outlay Fund	Commission	45,000
Solid Waste Fund	Solid Waste Post-Closure Reserve Fund	K.S.A. 12-631o	427,941
Solid Waste Post-Closure Reserve Fund	Landfill Debt Service Fund	Commission	427,830
Jail Sales Tax Revenue Fund	Jail Sales Tax Bond and Interest Fund	Commission	3,654,600
Oil and Gas Valuation Fund	General Fund	K.S.A. 19-271b	844,364
General Fund	Self-Insurance Fund	Commission	840,500
Fire District Jt. No.1 RN-KM Bond and Interest Fund	Fire District Jt. No.1 RN-KM General Fund	K.S.A. 10-117a	4,148

NOTE 5 – CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable and encumbrances from inception are as follows:

	Project Authorization	Cash Disbursement and Accounts Payable to Date	Amount Encumbered at 12/31/2015	Cumulative Expenditures to Date
Jail Improvement Project				
Reno Correctional Facility	\$ 25,260,163	23,523,427	500,269	24,023,696
Annex Renovation	2,290,000	863,357	1,252,441	2,115,798
Courthouse Security and LEC	1,169,971	58,689	41,152	99,841

The total amount authorized for the Jail Improvement Project was \$28,865,134 including pre-bond expenditures of \$145,000. The expenditures (including encumbrances) recorded in the financial statements in the Jail Improvement Fund have been \$26,380,758 cumulatively from 2013 through 2015, including \$141,423 of pre-bond expenditures. The difference is reserved for contingencies and such items as furniture and equipment. At completion of the Jail Improvement Project, any excess will be applied as a bond principal payment.

	Project Authorization	Cash Disbursement and Accounts Payable to Date	Amount Encumbered at 12/31/2015	Cumulative Expenditures to Date
Prairie Dunes / Linksland Road	\$ 272,000	271,505	-	271,505
Blue Spruce Sewer District 3 & 10	695,000	27,578	37,480	63,058

RENO COUNTY, KANSAS
Notes to Financial Statement
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NOTE 6 – LITIGATION

Reno County, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the County.

NOTE 7 – RISK MANAGEMENT

Reno County, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Workers compensation coverage written by private carriers was found by the County to be priced unjustifiably high. Accordingly, the County joined Kansas Workers Risk Cooperation for Counties (KWORCC), a group-funded government risk workers compensation insurance program with 84 county-government members.

The County pays an annual premium to KWORCC for its workers compensation insurance coverage. The agreement to participate provides that the KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$750,000 for each insured incident. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORCC management.

Reno County, Kansas carries commercial insurance for risks of loss, including property, general liability, inland marine, crime, automobile, cyber liability and underground storage tank liability. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 8 – GRANTS AND SHARED REVENUES

Reno County, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the County, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 9 – ECONOMIC INCENTIVES

Reno County, Kansas provides economic incentives to encourage business growth. During 2009, the County, along with the Cities of Hutchinson and South Hutchinson, signed an agreement with Siemens Energy in which the City of Hutchinson provided for the construction of a rail spur. The City issued temporary notes for the construction costs and the County is paying the City of Hutchinson a total of \$510,588 over 10 years, which represents an interest rate of 2.979% for half of the cost of the rail spur. During the year ended December 31, 2015 the County paid \$51,059. Future annual payments of \$51,059 are due March 15 until 2020 and total \$255,295 at December 31, 2015.

During 2011, the County signed an agreement with the City of Hutchinson in consideration of the City of Hutchinson's execution of an agreement with the U.S. Department of Commerce Economic Development Administration (EDA) for the development of Phase III of the Salt City Business Park. The County is paying the City of Hutchinson a total of \$500,000 over 10 years, as a one time commitment to assist the City in meeting its local matching funds commitment to the EDA. During the year ended December 31, 2015 the County paid \$50,000 to the City of Hutchinson under this agreement. Future annual payments of \$50,000 are due January 20 until 2021 and total \$300,000 at December 31, 2015.

RENO COUNTY, KANSAS
Notes to Financial Statement
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NOTE 10 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Expenditures exceeded available monies in the following funds, which is in violation of K.S.A. 10-1113:

USD #331 General	\$	(758)
USD #331 Recreation		(68)
USD #331 Recreational Employee Benefit		(14)
USD #331 Bond and Interest		(212)
USD #331 Capital Outlay		(158)
USD #331 General Supplement		(150)

The USD #331 Funds listed above were negative due to a tax refund. The Treasurer had no option but to distribute the funds per statute.

NOTE 11 – OPERATING LEASES

On October 8, 2011, **Reno County, Kansas** entered into a lease agreement with Hasler to lease a mail machine and folder inserter. The agreement calls for no payments for the first six months, then monthly payments of \$1,495 for 12 months and then \$1,610 payments for 51 months. Payments totaling \$19,194 were made in 2015. Future scheduled payments to maturity are as follows:

Year	Amount
2016	\$ 19,317
2017	6,439

On June 19, 2012, **Reno County, Kansas** entered into a lease agreement with Océ Financial Services, Inc. to lease copiers. The agreement calls for monthly payments of \$2,486 for 60 months. Payments totaling \$29,830 were made in 2015. Future scheduled payments to maturity are as follows:

Year	Amount
2016	\$ 29,832
2017	22,373

NOTE 12 – HEALTH CARE SELF-INSURANCE CLAIMS

Reno County, Kansas established a limited risk management program for employees' health care coverage effective October 1, 2015. Claims are paid by a third party administrator (Blue Cross Blue Shield of Kansas, or "BCBS") acting on behalf of the County. The contract between the County and BCBS is renewable annually, with administration fees and stop-loss insurance premiums included in the contractual provisions. Protecting the County against unanticipated catastrophic loss, the program includes a stop-loss provision for annual medical/prescription drug claims over \$50,000 per individual and aggregate annual medical/prescription drug claims over \$2,587,372. The aggregate stop-loss was calculated at 120% of annualized expected medical/prescription drug claims. The dental claims are capped at \$1,500 annually per individual. The County reimburses BCBS weekly for claims processed. As of December 31, 2015 the County has recorded in the Self-Insurance Fund \$215,552 of encumbrances payable for incurred but unpaid health care claims, based on claims paid through April 22, 2016 for 2015 health care services.

RENO COUNTY, KANSAS
Notes to Financial Statement
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NOTE 13 – DEFERRED COMPENSATION PLAN

Reno County, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The County is not required to make any contributions.

NOTE 14 – DEFINED BENEFIT PENSION

General Information about the Pension Plan

Plan Description

Reno County, Kansas participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report (only one is issued), that includes financial statements and required supplementary information. The financial statements are included in KPERS' Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

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

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate was 9.48% for KPERS and 21.36% for KP&F for the fiscal year ended December 31, 2015. For KPERS the employer was also required to remit the Death and Disability rate, which was 0.85% until July 1, 2015, then 1.00% for the remainder of the fiscal year ended December 31, 2015. Contributions to the pension plan from the County were \$1,436,494 for KPERS and \$450,176 for KP&F for the year ended December 31, 2015.

Net Pension Liability

At December 31, 2015, the County's proportionate share of the collective net pension liability reported by KPERS was \$10,160,335 and \$3,383,425 for KP&F. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014, which was rolled forward to June 30, 2015. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in the financial statements.

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

NOTE 15 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Reno County, Kansas** allows retirees to participate in the group health insurance program. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

NOTE 16 – COMPENSATED ABSENCES

Sick Leave

Sick leave is granted for full-time, 40 hours per week employment (regular part-time employees earn it on a pro-rated basis) at the rate of 3.7 hours each pay period. Sick leave begins for eligible employees following the initial six months of employment. An employee may earn no more than 1,120 hours of sick leave. Any employee retiring from the County shall be reimbursed for 25% of any unused sick leave. An employee who voluntarily resigns or is laid off, and is not eligible for KPERS or KP&F retirement, may also receive a payout based on longevity after 10 years of continuous service. Potential sick leave liability is calculated at 25% of the \$2,689,306 total. The potential liability for sick leave at December 31, 2015 was \$672,327. This is not reflected in the financial statement.

Personal Leave

PLT may not be used until six months of employment is completed. Time may be accumulated for a maximum carryover of 250 hours for employees with 9 or fewer years of service and 275 hours for employees with 10 or more years of service at the end of any year. Unused time will be due to an employee who terminates employment with the County and is to be paid on the payroll following the final date of employment. PLT with pay is granted for full-time, 40 hours per week employment in the following schedule (regular part-time employees earn PLT on a pro-rated basis):

Years of Service	Amount Earned
6 mo. – 5 years	112 hours
6 years	120 hours
7 years	128 hours
8 years	136 hours
9 years	144 hours
10 years	152 hours
11 – 14 years	160 hours
15+ years	176 hours

The potential liability for personal leave at December 31, 2015 was \$1,023,634. This is not reflected in the financial statement.

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Compensatory Time

Some departments grant compensatory time to hourly employees in lieu of overtime for hours worked in excess of 40 hours per week. A Compensatory Time Off Agreement form must be signed prior to the accumulation of any comp time hours. Compensatory time may be limited, preserved, used or cashed out consistent with provisions of applicable laws and regulations of the U.S. Department of Labor. The potential liability for compensatory time at December 31, 2015 was \$13,944. This is reflected in the financial statement.

NOTE 17 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Reno County, Kansas** to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated closure cost is \$4,516,407 and the estimated post-closure cost is \$7,777,317. These figures comprise the estimated closure and post-closure cost of \$12,293,724. At December 31, 2015, the permit for 2016 identifies that the remaining volume capacity of the site is 32% of the original capacity and that the remaining life of the landfill is 12 years. The estimated closing costs and post-closure care costs for the Household Hazardous Waste and Composting Facility are \$43,459 and \$19,476, respectively. The County is also required by regulations to provide financial assurance for the closure and post-closure costs. The allowable mechanisms for this financial assurance are as follows: 1) trust fund, 2) surety bond guaranteeing payment or performance, 3) letter of credit, 4) insurance certificate, and 5) a financial test for local governments. The County has elected to use the financial test to provide financial assurance. The County is in compliance with the financial test as of December 31, 2015.

The above figures have been estimated and the potential for change due to inflation or deflation, technology, or applicable laws or regulations, exists to affect the above calculations.

NOTE 18 – CONDUIT DEBT

The County has been involved in the issuance of various Multi-County Single Family Mortgage Revenue Bonds. The purpose of these bonds is to provide financial assistance to qualifying individuals for the acquisition or construction of single family homes. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities of the County in the accompanying financial statement.

As of December 31, 2015, there was one series of such Multi-County Single Family Mortgage Revenue Bonds outstanding. The bond principal amount payable was \$73,275,000 as of December 31, 2015 for a series that matured and was paid off in April 2016.

NOTE 19 – LONG-TERM DEBT

Reno County, Kansas has the following types of long-term debt.

General Obligation Bonds

On April 21, 1999, the County issued \$78,000 in Series 1999-B Prairie Hills general obligation bonds for the purpose of capital improvements.

On July 15, 2002, the County issued \$175,000 in Series 2002 Fire District No. 6 general obligation bonds for the purpose of capital improvements.

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On December 15, 2007, the County issued \$6,355,000 in Series 2007 Refunding and Road Improvement general obligation bonds for the purpose of capital improvements.

On November 15, 2007, the County issued \$740,000 in Series 2007 Fire District No. 9 general obligation bonds for the purpose of capital improvements.

On November 24, 2010, the County issued \$355,000 in Series 2010 Rural Water District No. 8 general obligation bonds for the purpose of refunding Series 2000 bonds.

On May 15, 2010, the County issued \$165,000 in Cedar Ridge Improvement general obligation bonds for the purpose of refinancing 2009 capital improvement temporary notes.

On September 15, 2011, the County issued \$200,000 in Fire District No. 8 general obligation bonds for the purpose of financing two trucks.

On December 19, 2012, the County issued \$5,925,000 in general obligation refunding bonds for the purpose of refunding Series 2004-1, 2006-1, 2006-2 and 2007 bonds.

On May 23, 2013, the County issued \$26,070,000 in general obligation refunding bonds and sales tax improvement series 2013 bonds for the purpose of financing the costs of constructing a new jail facility.

On September 3, 2015, the County issued \$260,000 in Series 2015 Prairie Dunes / Linksland general obligation bonds for the purpose of capital improvements.

Capital Leases

The County has entered into various capital lease agreements. All the leases contain a fiscal funding clause.

The County entered into a \$1,443,248 lease agreement with SunTrust on July 29, 2008 for energy conservation equipment with an option to purchase at the expiration of the lease terms.

On June 1, 2007, the County signed a \$3,500,000 capital lease with the Reno County Public Building Commission. The lease is for supplemental public works building capital expenditures.

On March 26, 2014, the County signed a \$2,470,000 capital lease with the Reno County Public Building Commission. The lease is for supplemental public works building capital expenditures.

On March 31, 2010, the County signed a \$156,765 capital lease with the City of Hutchinson and in 2014 added \$5,977 to this lease for additional radios. The \$61,139 lease is for the sheriff department and emergency management radio equipment. The \$101,603 lease is for radio equipment for the fire districts.

Temporary Notes

On May 23, 2013, the County issued \$1,645,000 in Series 2013-1 general obligation temporary notes for the purpose of paying a portion of the costs of certain refuse disposal improvements.

On May 27, 2015, the County issued \$240,000 in Series 2015 Prairie Dunes/Linksland general obligation temporary notes for the purpose of capital improvements.

On December 29, 2015, the County issued \$660,000 in Series 2015-2 Sewer District No. 3 and 10 Blue Spruce general obligation temporary notes for the purpose of capital improvements.

RENO COUNTY, KANSAS
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Changes in long-term liabilities for the County for the year ended December 31, 2015, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Special Assessment GO Bonds									
Prairie Hills Series 1999B	4.90%	04/21/99	\$ 78,000	10/01/15	\$ 6,800	-	6,800	-	333
Cedar Ridge Improvements	2.75-4.375%	05/15/10	165,000	09/01/25	130,000	-	10,000	120,000	5,338
Prairie Dunes / Linksland Series 2015	3.125-3.750%	09/03/15	260,000	09/01/35	-	260,000	-	260,000	-
Total GO Bonds Paid by Special Assessments					<u>136,800</u>	<u>260,000</u>	<u>16,800</u>	<u>380,000</u>	<u>5,671</u>
Fire District GO Bonds									
Fire District No. 6 Series 2002	4-5.5%	07/15/02	175,000	12/01/17	45,000	-	15,000	30,000	2,115
Fire District No. 9 2007	3.45-4%	11/15/07	740,000	06/01/23	500,000	-	50,000	450,000	18,615
Fire District #8	0.85-3.000%	09/15/11	200,000	09/01/21	140,000	-	20,000	120,000	3,240
Total GO Bonds Paid by Fire Districts					<u>685,000</u>	<u>-</u>	<u>85,000</u>	<u>600,000</u>	<u>23,970</u>
Water District GO Bonds									
Rural Water District No. 8 Series 2010	1.0-3.0%	11/24/10	355,000	11/01/16	120,000	-	60,000	60,000	3,420
County GO Bonds									
Refunding and Road Improv. Series 2007	3.85-4.2%	12/15/07	6,355,000	09/01/28	1,480,000	-	425,000	1,055,000	59,298
GO Refunding Bonds Series 2012	2.0-3.0%	12/19/12	5,925,000	09/01/28	5,195,000	-	640,000	4,555,000	121,338
GO Refunding Bonds & Sales Tax Improvement Series 2013	2.0-4.0%	05/23/13	26,070,000	09/01/23	24,865,000	-	2,660,000	22,205,000	994,600
Total Paid by County GO Bonds					<u>31,540,000</u>	<u>-</u>	<u>3,725,000</u>	<u>27,815,000</u>	<u>1,175,236</u>
Total General Obligation Bonds					<u>32,481,800</u>	<u>260,000</u>	<u>3,886,800</u>	<u>28,855,000</u>	<u>1,208,297</u>
Temporary Notes									
Solid Waste/Gas Control 2013	2.00%	05/01/13	1,645,000	05/01/17	1,245,000	-	407,000	838,000	20,830
Prairie Dunes / Linksland Series 2015	1.25%	05/27/15	240,000	05/01/16	-	240,000	-	-	858
SD 3-10 Blue Spruce Series 2015-2	1.25%	12/29/15	660,000	07/01/17	-	660,000	-	660,000	-
Total Temporary Notes					<u>1,245,000</u>	<u>900,000</u>	<u>647,000</u>	<u>1,498,000</u>	<u>21,688</u>
County Capital Leases									
Energy Conservation Equipment	4.51%	07/29/08	1,443,248	07/30/18	655,458	-	153,070	502,388	27,855
Public Works Building - Supplemental	4.00%	06/01/07	3,500,000	10/01/22	275,000	-	275,000	-	11,000
Public Works Building - Supplemental	4.00%	03/26/14	2,470,000	03/26/22	2,455,000	-	75,000	2,380,000	50,525
Reno County Radio Equipment	4-5%	03/31/10	61,139	03/31/21	47,552	-	6,793	40,759	1,481
Total County Capital Leases					<u>3,433,010</u>	<u>-</u>	<u>509,863</u>	<u>2,923,147</u>	<u>90,861</u>
Special District Capital Leases									
Fire District #3 Radio Equipment	4-5%	03/31/10	14,869	3/31/2021	11,565	-	1,652	9,913	399
Fire District #4 Radio Equipment	4-5%	03/31/10	14,606	3/31/2021	11,360	-	1,623	9,737	392
Fire District #6 Radio Equipment	4-5%	03/31/10	7,062	3/31/2021	5,492	-	784	4,708	190
Fire District #7 Radio Equipment	4-5%	03/31/10	10,443	3/31/2021	8,122	-	1,160	6,962	280
Fire District #8 Radio Equipment	4-5%	03/31/10	18,120	3/31/2021	14,094	-	2,014	12,080	486
Fire District #9 Radio Equipment	4-5%	03/31/10	8,687	3/31/2021	6,757	-	966	5,791	233
Reno/Harvey Jt 2 Fire Dist. Radio Equipment	4-5%	03/31/10	11,085	3/31/2021	8,622	-	1,232	7,390	297
Reno/Kingman Jt 1 Fire Dist. Radio Equipment	4-5%	03/31/10	16,731	3/31/2021	13,013	-	1,859	11,154	449
Total Special District Leases					<u>79,025</u>	<u>-</u>	<u>11,290</u>	<u>67,735</u>	<u>2,726</u>
Total Contractual Indebtedness of Reno County					<u>37,238,835</u>	<u>1,160,000</u>	<u>5,054,953</u>	<u>33,343,882</u>	<u>1,323,572</u>
Escrow Activity									
Refunding and Road Improv. Series 2007	3.85-4.2%	12/15/07	6,355,000	12/15/2028	3,010,000	-	-	3,010,000	121,915
Total Contractual Indebtedness Including Escrow					<u>\$ 40,248,835</u>	<u>1,160,000</u>	<u>5,054,953</u>	<u>36,353,882</u>	<u>1,445,487</u>

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2015

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

Issue	YEAR								Total
	2016	2017	2018	2019	2020	2021-2025	2026-2030	2031-2035	
Principal									
General Obligation Bonds	\$ 4,040,000	4,035,000	3,585,000	3,445,000	3,590,000	9,010,000	1,070,000	80,000	28,855,000
Temporary Notes	415,000	1,083,000	-	-	-	-	-	-	1,498,000
Capital Leases	543,134	555,434	573,066	403,082	413,082	503,084	-	-	2,990,882
General Obligation Bonds Paid from Escrow	-	-	430,000	190,000	205,000	1,235,000	950,000	-	3,010,000
Total Principal	4,998,134	5,673,434	4,588,066	4,038,082	4,208,082	10,748,084	2,020,000	80,000	36,353,882
Interest									
General Obligation Bonds	1,075,705	928,550	779,950	641,760	506,620	738,749	68,415	9,375	4,749,124
Temporary Notes	16,781	12,480	-	-	-	-	-	-	29,261
Capital Leases	74,265	59,665	44,633	31,092	23,392	17,617	-	-	250,664
General Obligation Bonds Paid from Escrow	121,915	121,915	121,915	105,360	98,045	294,115	81,690	-	944,955
Total Interest	1,288,666	1,122,610	946,498	778,212	628,057	1,050,481	150,105	9,375	5,974,004
Total Principal and Interest	\$ 6,286,800	6,796,044	5,534,564	4,816,294	4,836,139	11,798,565	2,170,105	89,375	42,327,886

Certified
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**INDEPENDENT AUDITORS' 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
Reno County, Kansas
Hutchinson, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Reno County, Kansas**, as of and for the year ended December 31, 2015, and the related notes to the financial statement, and have issued our report thereon dated June 14, 2016. The report on the audited financial statement was adverse because it was not presented in conformity with accounting principles generally accepted in the United States of America; however, it was unqualified as presented on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Reno County, Kansas'** financial statement is 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

Reno County, Kansas

Page 2

determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

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

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

June 14, 2016

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the County Commission
Reno County, Kansas
Hutchinson, Kansas

Report on Compliance for Each Major Federal Program

We have audited **Reno County, Kansas'** compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of **Reno County, Kansas'** major federal programs for the year ended December 31, 2015. **Reno County, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of **Reno County, Kansas'** major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the *Kansas Municipal Audit and Accounting Guide*; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about **Reno County, Kansas'** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of **Reno County, Kansas'** compliance.

Opinion on Each Major Federal Program

In our opinion, **Reno County, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015.

Report on Internal Control Over Compliance

Management of **Reno County, Kansas** is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered **Reno County, Kansas**' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of **Reno County, Kansas**' internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

June 14, 2016

RENO COUNTY, KANSAS

Regulatory-Required Supplementary Information

RENO COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds					
General Fund	\$ 19,249,218	-	19,249,218	15,756,372	(3,492,846)
Special Purpose Funds					
Road and Bridge Fund	6,420,399	-	6,420,399	5,721,786	(698,613)
Special Road Fund	545,869	-	545,869	500,000	(45,869)
Special Bridge Fund	831,000	765,477	1,596,477	1,439,760	(156,717)
Noxious Weed Fund	201,772	-	201,772	178,980	(22,792)
Noxious Weed Capital Outlay Fund	63,941	-	63,941	-	(63,941)
Health Fund	2,566,423	-	2,566,423	2,455,070	(111,353)
Health Capital Outlay Fund	218,726	-	218,726	8,068	(210,658)
Department of Aging Fund	1,847,231	-	1,847,231	1,553,415	(293,816)
Mental Health Fund	410,000	-	410,000	410,000	-
TECH Center (formerly Mental Retardation) Fund	540,000	-	540,000	540,000	-
Employee Benefits Fund	7,367,224	-	7,367,224	6,636,117	(731,107)
Youth Shelter/Detention Center Fund	1,925,236	-	1,925,236	1,777,302	(147,934)
Historical Museum Fund	163,500	-	163,500	163,500	-
Special Parks and Recreation Fund	8,934	-	8,934	8,362	(572)
Special Alcohol and Drug Fund	17,835	-	17,835	9,600	(8,235)
Capital Improvement Program Fund	1,061,525	-	1,061,525	530,330	(531,195)
Special Equipment Fund	440,925	-	440,925	414,264	(26,661)
Fire District No. 2 General Fund	1,794,022	-	1,794,022	1,529,208	(264,814)
Fire District No. 3 General Fund	155,000	-	155,000	145,354	(9,646)
Fire District No. 4 General Fund	152,000	-	152,000	147,532	(4,468)
Fire District No. 6 General Fund	50,000	-	50,000	42,147	(7,853)
Fire District No. 7 General Fund	60,950	-	60,950	54,868	(6,082)
Fire District No. 8 General Fund	100,000	-	100,000	94,189	(5,811)
Fire District No. 9 General Fund	125,865	-	125,865	119,695	(6,170)
Fire District Jt. No. 1 RN-KM General Fund	105,345	-	105,345	100,599	(4,746)
Fire District Jt. No. 2 RN-HV General Fund	113,495	-	113,495	105,377	(8,118)
Sewer District No. 1 General Fund	6,094	-	6,094	5,227	(867)
Sewer District Nos. 3 and 10 General Fund	32,190	-	32,190	11,256	(20,934)
Sewer District No. 8 General Fund	105,955	-	105,955	54,690	(51,265)
Sewer District No. 201 General Fund	28,130	-	28,130	14,135	(13,995)
Sewer District No. 202 General Fund	33,495	-	33,495	28,276	(5,219)
Water District No. 8 General Fund	182,574	-	182,574	75,672	(106,902)
Water District No. 101 General Fund	76,874	-	76,874	16,296	(60,578)
Bond and Interest Funds					
Bond and Interest Fund	1,468,207	-	1,468,207	1,268,107	(200,100)
Fire District No. 6 Bond and Interest Fund	18,715	-	18,715	17,116	(1,599)
Fire District No. 8 Bond and Interest Fund	23,990	-	23,990	23,240	(750)
Fire District No. 9 Bond and Interest Fund	70,215	-	70,215	68,615	(1,600)
Fire District Jt. No. 1 RN-KM Bond and Interest Fund	4,148	-	4,148	4,148	-
Water District No. 8 Bond and Interest Fund	88,520	-	88,520	63,420	(25,100)

RENO COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Business Funds					
Solid Waste Fund	\$ 5,621,631	-	5,621,631	3,556,129	(2,065,502)
Solid Waste Post-Closure Reserve Fund	5,828,910	-	5,828,910	607,965	(5,220,945)
Internal Service Fund	769,356	-	769,356	426,357	(342,999)

RENO COUNTY, KANSAS**General Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Interest Earned				
Interest Earned	\$ 72,163	43,241	30,000	13,241
Interest on Taxes	366,090	240,873	307,000	(66,127)
Total Interest Earned	438,253	284,114	337,000	(52,886)
Taxes				
Ad Valorem Tax	6,844,216	7,376,527	7,617,353	(240,826)
Neighborhood Revitalization	(49,107)	(56,442)	(58,440)	1,998
Delinquent Tax	214,741	195,941	-	195,941
Vehicle Tax	867,417	915,365	815,681	99,684
In Lieu of Tax	1,188	1,070	1,500	(430)
Severance Tax	58,297	107,159	25,000	82,159
Federal Land Entitlement	37,804	37,366	35,000	2,366
Sales and Liquor Tax	4,625,474	4,511,648	4,258,934	252,714
Total Taxes	12,600,030	13,088,634	12,695,028	393,606
Licenses, Permits and Fees				
Mortgage Registration Fees	701,837	443,736	453,500	(9,764)
County Officers' Fees	179,378	253,356	225,000	28,356
Other Licenses, Permits and Fees	460,776	444,603	358,600	86,003
Total Licenses, Permits and Fees	1,341,991	1,141,695	1,037,100	104,595
Reimbursements				
Law Enf. Center Shared Expense	452,209	463,596	330,000	133,596
Federal Grants	77,681	56,186	30,000	26,186
State Grants	200	-	-	-
Other Reimbursements	471,434	547,887	511,250	36,637
Total Reimbursements	1,001,524	1,067,669	871,250	196,419
Miscellaneous				
Miscellaneous	10,296	12,933	4,350	8,583
Transfers In	86,567	931,139	50,000	881,139
Total Miscellaneous	96,863	944,072	54,350	889,722
Total Receipts	\$ 15,478,661	16,526,184	14,994,728	1,531,456

RENO COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures				
County Commission	\$ 55,882	56,445	60,502	(4,057)
County Clerk	219,590	223,354	228,569	(5,215)
County Treasurer	325,746	227,774	271,351	(43,577)
District Attorney	881,644	922,300	909,818	12,482
Register of Deeds	145,417	143,052	157,264	(14,212)
Judicial Court (Unified Court)	565,442	596,274	607,503	(11,229)
Courthouse General	4,590,619	4,932,993	7,796,382	(2,863,389)
Election	304,082	223,879	286,222	(62,343)
Sheriff	2,941,420	2,841,821	3,095,408	(253,587)
Jail	2,850,210	2,983,672	2,888,251	95,421
Appraiser	639,835	593,996	731,930	(137,934)
Human Resources	194,332	225,000	247,252	(22,252)
Emergency Management	120,296	128,661	147,628	(18,967)
Auto Center	122,484	135,407	153,671	(18,264)
County Administrator	194,862	238,708	251,957	(13,249)
Planning and Zoning	60,784	65,456	71,926	(6,470)
Information Services and GIS	495,677	476,277	534,203	(57,926)
Maintenance	674,994	741,303	809,381	(68,078)
Total Expenditures	<u>15,383,316</u>	<u>15,756,372</u>	<u>19,249,218</u>	<u>(3,492,846)</u>
Receipts Over (Under) Expenditures	95,345	769,812		
Unencumbered Cash - Beginning	<u>5,498,022</u>	<u>5,593,367</u>		
Unencumbered Cash - Ending	\$ <u><u>5,593,367</u></u>	<u><u>6,363,179</u></u>		

RENO COUNTY, KANSAS**General Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
County Commission				
Personal Services	\$ 54,207	54,207	54,002	205
Contractual Services	1,675	2,238	6,500	(4,262)
Total County Commission	<u>55,882</u>	<u>56,445</u>	<u>60,502</u>	<u>(4,057)</u>
County Clerk				
Personal Services	210,744	213,500	215,834	(2,334)
Contractual Services	5,022	7,230	7,785	(555)
Commodities	3,824	2,624	4,950	(2,326)
Total County Clerk	<u>219,590</u>	<u>223,354</u>	<u>228,569</u>	<u>(5,215)</u>
County Treasurer				
Personal Services	205,163	155,348	188,951	(33,603)
Contractual Services	114,565	63,378	69,200	(5,822)
Commodities	6,018	8,334	13,000	(4,666)
Capital Outlay	-	714	200	514
Total County Treasurer	<u>325,746</u>	<u>227,774</u>	<u>271,351</u>	<u>(43,577)</u>
District Attorney				
Personal Services	811,149	840,124	827,368	12,756
Contractual Services	46,108	61,964	54,450	7,514
Commodities	24,387	20,212	28,000	(7,788)
Total District Attorney	<u>881,644</u>	<u>922,300</u>	<u>909,818</u>	<u>12,482</u>
Register of Deeds				
Personal Services	128,647	131,593	133,464	(1,871)
Contractual Services	10,622	8,162	17,050	(8,888)
Commodities	6,148	3,297	6,750	(3,453)
Total Register of Deeds	<u>145,417</u>	<u>143,052</u>	<u>157,264</u>	<u>(14,212)</u>
Judicial Court (Unified Court)				
Contractual Services	505,021	489,708	542,454	(52,746)
Commodities	60,421	67,275	65,049	2,226
Capital Outlay	-	39,291	-	39,291
Total Judicial Court	<u>\$ 565,442</u>	<u>596,274</u>	<u>607,503</u>	<u>(11,229)</u>

RENO COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Courthouse General				
Contractual Services	\$ 1,221,974	1,091,612	1,380,050	(288,438)
Commodities	581	660	3,000	(2,340)
Outside Agencies - Appropriations	528,483	503,484	503,484	-
Ambulance Services	1,042,438	869,894	1,207,185	(337,291)
Emergency Communications	459,988	566,630	525,000	41,630
Economic Development Projects	443,059	101,059	400,000	(298,941)
Transfers Out	882,804	1,783,663	943,163	840,500
Commission Discretionary	11,292	10,000	34,500	(24,500)
Miscellaneous and Interest on Refunds	-	5,991	-	5,991
Capital Outlay	-	-	2,800,000	(2,800,000)
Total Courthouse General	<u>4,590,619</u>	<u>4,932,993</u>	<u>7,796,382</u>	<u>(2,863,389)</u>
Election				
Personal Services	94,203	91,642	98,292	(6,650)
Contractual Services	183,094	129,453	157,730	(28,277)
Commodities	26,785	2,784	22,200	(19,416)
Capital Outlay	-	-	8,000	(8,000)
Total Election	<u>304,082</u>	<u>223,879</u>	<u>286,222</u>	<u>(62,343)</u>
Sheriff				
Personal Services	2,255,454	2,186,301	2,228,608	(42,307)
Contractual Services	223,746	227,937	260,005	(32,068)
Commodities	226,358	165,565	312,500	(146,935)
Capital Outlay	235,862	262,018	294,295	(32,277)
Total Sheriff	<u>2,941,420</u>	<u>2,841,821</u>	<u>3,095,408</u>	<u>(253,587)</u>
Jail				
Personal Services	1,633,060	1,795,281	1,669,726	125,555
Contractual Services	1,012,457	991,875	961,725	30,150
Commodities	178,414	165,753	215,800	(50,047)
Capital Outlay	26,279	30,763	41,000	(10,237)
Total Jail	<u>2,850,210</u>	<u>2,983,672</u>	<u>2,888,251</u>	<u>95,421</u>
Appraiser				
Personal Services	548,750	507,644	623,685	(116,041)
Contractual Services	55,902	67,105	83,195	(16,090)
Commodities	21,157	19,247	23,550	(4,303)
Capital Outlay	14,026	-	1,500	(1,500)
Total Appraiser	<u>\$ 639,835</u>	<u>593,996</u>	<u>731,930</u>	<u>(137,934)</u>

RENO COUNTY, KANSAS

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Human Resources				
Personal Services	\$ 135,096	140,225	139,652	573
Contractual Services	47,047	73,174	91,700	(18,526)
Commodities	12,189	11,601	15,900	(4,299)
Total Human Resources	<u>194,332</u>	<u>225,000</u>	<u>247,252</u>	<u>(22,252)</u>
Emergency Management				
Personal Services	88,847	79,807	106,803	(26,996)
Contractual Services	25,062	37,208	23,775	13,433
Commodities	6,387	11,646	16,050	(4,404)
Capital Outlay	-	-	1,000	(1,000)
Total Emergency Management	<u>120,296</u>	<u>128,661</u>	<u>147,628</u>	<u>(18,967)</u>
Auto Center				
Personal Services	102,037	108,096	107,666	430
Contractual Services	11,438	9,016	10,890	(1,874)
Commodities	6,109	9,845	11,515	(1,670)
Capital Outlay	2,900	8,450	23,600	(15,150)
Total Auto Center	<u>122,484</u>	<u>135,407</u>	<u>153,671</u>	<u>(18,264)</u>
County Administrator				
Personal Services	186,706	230,810	240,207	(9,397)
Contractual Services	7,334	7,189	9,750	(2,561)
Commodities	822	709	2,000	(1,291)
Total County Administrator	<u>194,862</u>	<u>238,708</u>	<u>251,957</u>	<u>(13,249)</u>
Planning and Zoning				
Personal Services	52,011	49,165	49,926	(761)
Contractual Services	8,729	15,785	21,200	(5,415)
Commodities	44	506	800	(294)
Total Planning and Zoning	<u>60,784</u>	<u>65,456</u>	<u>71,926</u>	<u>(6,470)</u>
Information Services and GIS				
Personal Services	299,201	305,500	303,878	1,622
Contractual Services	180,371	160,560	209,325	(48,765)
Commodities	2,528	1,244	6,000	(4,756)
Capital Outlay	13,577	8,973	15,000	(6,027)
Total Information Services and GIS	<u>495,677</u>	<u>476,277</u>	<u>534,203</u>	<u>(57,926)</u>
Maintenance				
Personal Services	554,440	600,361	624,397	(24,036)
Contractual Services	49,661	65,533	82,771	(17,238)
Commodities	64,155	48,215	74,713	(26,498)
Capital Outlay	6,738	27,194	27,500	(306)
Total Maintenance	<u>674,994</u>	<u>741,303</u>	<u>809,381</u>	<u>(68,078)</u>
Total Expenditures	\$ <u>15,383,316</u>	<u>15,756,372</u>	<u>19,249,218</u>	<u>(3,492,846)</u>

RENO COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Taxes	\$ 4,118,801	4,352,354	4,326,273	26,081
Neighborhood Revitalization	(25,639)	(28,901)	(29,923)	1,022
Intergovernmental	1,537,233	1,566,246	1,595,422	(29,176)
Federal Grants	57,193	-	-	-
State Grants	3,830	-	-	-
Reimbursed Expenses	130,959	124,894	50,000	74,894
Insurance Proceeds	483,479	31,453	-	31,453
Miscellaneous	143,074	7,617	-	7,617
Transfers In	45,063	-	-	-
Total Receipts	<u>6,493,993</u>	<u>6,053,663</u>	<u>5,941,772</u>	<u>111,891</u>
Expenditures				
Personal Services	1,902,575	1,907,768	2,012,399	(104,631)
Contractual Services	652,972	249,814	431,000	(181,186)
Commodities	2,953,476	2,558,404	2,937,000	(378,596)
Capital Outlay	603,451	555,800	590,000	(34,200)
Transfers Out	300,000	450,000	450,000	-
Total Expenditures	<u>6,412,474</u>	<u>5,721,786</u>	<u>6,420,399</u>	<u>(698,613)</u>
Receipts Over (Under) Expenditures	81,519	331,877		
Unencumbered Cash - Beginning	<u>678,041</u>	<u>759,560</u>		
Unencumbered Cash - Ending	<u>\$ 759,560</u>	<u>1,091,437</u>		

RENO COUNTY, KANSAS
Special Road Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ -	537,884	550,089	(12,205)
Neighborhood Revitalization	-	(4,076)	(4,220)	144
Total Receipts	-	533,808	<u>545,869</u>	<u>(12,061)</u>
Expenditures				
Road Construction	-	500,000	500,000	-
Capital Outlay	-	-	45,869	(45,869)
Total Expenditures	-	500,000	<u>545,869</u>	<u>(45,869)</u>
Receipts Over (Under) Expenditures	-	33,808		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	33,808		

RENO COUNTY, KANSAS
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Taxes	\$ 597,529	616,670	612,003	4,667
Neighborhood Revitalization	(3,714)	(4,080)	(4,222)	142
KDOT Grant	-	765,477	-	765,477
Miscellaneous	1,528	100	-	100
Total Receipts	<u>595,343</u>	<u>1,378,167</u>	<u>607,781</u>	<u>770,386</u>
Expenditures				
Bridge Construction	641,241	1,439,760	550,000	889,760
Capital Outlay	-	-	281,000	(281,000)
(a) Adjustment for Qualifying Budget Credits	-	-	<u>765,477</u>	<u>(765,477)</u>
Total Expenditures	<u>641,241</u>	<u>1,439,760</u>	<u>1,596,477</u>	<u>(156,717)</u>
Receipts Over (Under) Expenditures	(45,898)	(61,593)		
Unencumbered Cash - Beginning	131,282	85,384		
Prior Year Cancelled Encumbrances	-	4,406		
Unencumbered Cash - Ending	\$ <u>85,384</u>	<u>28,197</u>		
(a) Adjustment for Qualifying Budget Credits				
KDOT Grant (Federal Funds Exchange)			\$ <u>765,477</u>	

RENO COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 150,740	166,738	165,664	1,074
Neighborhood Revitalization	(928)	(1,115)	(1,153)	38
Intergovernmental	2	-	-	-
Chemical, Labor and Equipment Sales	28,277	31,365	35,000	(3,635)
Total Receipts	<u>178,091</u>	<u>196,988</u>	<u>199,511</u>	<u>(2,523)</u>
Expenditures				
Personal Services	138,058	124,890	140,372	(15,482)
Contractual Services	11,629	11,697	12,500	(803)
Commodities	28,241	32,393	38,900	(6,507)
Transfers Out	5,000	10,000	10,000	-
Total Expenditures	<u>182,928</u>	<u>178,980</u>	<u>201,772</u>	<u>(22,792)</u>
Receipts Over (Under) Expenditures	(4,837)	18,008		
Unencumbered Cash - Beginning	<u>12,465</u>	<u>7,628</u>		
Unencumbered Cash - Ending	\$ <u>7,628</u>	<u>25,636</u>		

RENO COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 5,000	10,000	<u>10,000</u>	<u>-</u>
Expenditures				
Capital Outlay	<u>5,588</u>	<u>-</u>	<u>63,941</u>	<u>(63,941)</u>
Receipts Over (Under) Expenditures	(588)	10,000		
Unencumbered Cash - Beginning	<u>53,941</u>	<u>53,353</u>		
Unencumbered Cash - Ending	\$ <u>53,353</u>	<u>63,353</u>		

RENO COUNTY, KANSAS
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 649,631	699,080	695,526	3,554
Neighborhood Revitalization	(4,168)	(4,640)	(4,804)	164
Federal Grants	553,505	567,010	-	567,010
Grants, Fees and Reimbursed Expenses	1,152,325	1,017,562	1,555,797	(538,235)
Sale of Used Equipment	-	2,647	-	2,647
Total Receipts	<u>2,351,293</u>	<u>2,281,659</u>	<u>2,246,519</u>	<u>35,140</u>
Expenditures				
Personal Services	1,699,971	1,734,529	1,823,123	(88,594)
Contractual Services	366,355	409,472	459,100	(49,628)
Commodities	236,890	263,540	234,100	29,440
Capital Outlay	8,558	2,529	5,100	(2,571)
Transfers Out	40,000	45,000	45,000	-
Total Expenditures	<u>2,351,774</u>	<u>2,455,070</u>	<u>2,566,423</u>	<u>(111,353)</u>
Receipts Over (Under) Expenditures	(481)	(173,411)		
Unencumbered Cash - Beginning	<u>575,948</u>	<u>575,467</u>		
Unencumbered Cash - Ending	\$ <u>575,467</u>	<u>402,056</u>		

RENO COUNTY, KANSAS
Health Capital Outlay Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	40,000	45,000	45,000	-
Insurance Reimbursement	\$ -	1,830	-	1,830
Total Receipts	40,000	46,830	<u>45,000</u>	<u>1,830</u>
Expenditures				
Capital Outlay	41,404	8,068	<u>218,726</u>	<u>(210,658)</u>
Receipts Over (Under) Expenditures	(1,404)	38,762		
Unencumbered Cash - Beginning	246,726	245,322		
Unencumbered Cash - Ending	\$ <u>245,322</u>	<u>284,084</u>		

RENO COUNTY, KANSAS
Department of Aging Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 309,031	324,871	323,057	1,814
Neighborhood Revitalization	(1,958)	(2,152)	(2,229)	77
Federal Grant for Capital Award	96,143	176,523	162,100	14,423
Federal Grant for Transit Operations	366,569	396,539	600,000	(203,461)
KDOT Grant for Transit Operations	132,004	140,784	-	140,784
Federal SCKAAA Grant	14,800	18,161	12,030	6,131
Sale of Used Equipment	25,150	25,855	10,000	15,855
Reimbursed Expenses	13,207	7,746	2,000	5,746
Miscellaneous	8,194	-	-	-
Elderly Transportation Reimbursement	112,600	133,050	133,050	-
Fares and Donations	87,599	82,745	50,000	32,745
Transfers In	356,300	378,600	378,600	-
Total Receipts	<u>1,519,639</u>	<u>1,682,722</u>	<u>1,668,608</u>	<u>14,114</u>
Expenditures				
Services for the Elderly				
Personal Services	131,865	135,965	135,249	716
Contractual Services	303,495	324,744	339,900	(15,156)
Commodities	2,547	3,746	6,300	(2,554)
Capital Outlay	1,257	2,714	3,625	(911)
Total Services for the Elderly	<u>439,164</u>	<u>467,169</u>	<u>485,074</u>	<u>(17,905)</u>
Public Transportation				
Personal Services	551,619	581,039	590,716	(9,677)
Contractual Services	139,251	125,995	197,935	(71,940)
Commodities	218,997	149,497	351,960	(202,463)
Capital Outlay	125,828	229,715	221,546	8,169
Total Public Transportation	<u>1,035,695</u>	<u>1,086,246</u>	<u>1,362,157</u>	<u>(275,911)</u>
Total Expenditures	<u>1,474,859</u>	<u>1,553,415</u>	<u>1,847,231</u>	<u>(293,816)</u>
Receipts Over (Under) Expenditures	44,780	129,307		
Unencumbered Cash - Beginning	<u>311,960</u>	<u>356,740</u>		
Unencumbered Cash - Ending	\$ <u>356,740</u>	<u>486,047</u>		

RENO COUNTY, KANSAS
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 414,108	416,295	412,841	3,454
Neighborhood Revitalization	(2,560)	(2,745)	(2,841)	96
Total Receipts	411,548	413,550	<u>410,000</u>	<u>3,550</u>
Expenditures				
Appropriations	410,000	410,000	<u>410,000</u>	<u>-</u>
Receipts Over (Under) Expenditures	1,548	3,550		
Unencumbered Cash - Beginning	-	3,101		
Prior Year Cancelled Encumbrances	<u>1,553</u>	<u>-</u>		
Unencumbered Cash - Ending	\$ <u>3,101</u>	<u>6,651</u>		

RENO COUNTY, KANSAS
TECH Center (formerly Mental Retardation) Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 545,573	548,268	543,540	4,728
Neighborhood Revitalization	(3,373)	(3,615)	(3,740)	125
Total Receipts	542,200	544,653	<u>539,800</u>	<u>4,853</u>
Expenditures				
Appropriations	540,000	540,000	<u>540,000</u>	<u>-</u>
Receipts Over (Under) Expenditures	2,200	4,653		
Unencumbered Cash - Beginning	-	4,486		
Prior Year Cancelled Encumbrances	<u>2,286</u>	<u>-</u>		
Unencumbered Cash - Ending	\$ <u>4,486</u>	<u>9,139</u>		

RENO COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 6,290,492	6,043,240	5,990,296	52,944
Neighborhood Revitalization	(39,500)	(39,525)	(40,921)	1,396
Reimbursed Expenses	1,052,234	828,702	780,000	48,702
Total Receipts	<u>7,303,226</u>	<u>6,832,417</u>	<u>6,729,375</u>	<u>103,042</u>
Expenditures				
Social Security	1,127,666	1,201,131	1,143,314	57,817
KPERS	1,230,183	1,436,494	1,388,113	48,381
KP and F	434,626	450,176	421,503	28,673
Workmen's Compensation	342,896	262,121	420,000	(157,879)
Unemployment Insurance	62,505	54,353	80,130	(25,777)
Health Insurance	3,022,625	3,227,870	3,249,664	(21,794)
Tuition Reimbursement	199	500	5,000	(4,500)
Other Insurance	3,680	3,472	5,500	(2,028)
Other Reimbursement	-	-	4,000	(4,000)
Self-Insurance Fund	-	-	650,000	(650,000)
Total Expenditures	<u>6,224,380</u>	<u>6,636,117</u>	<u>7,367,224</u>	<u>(731,107)</u>
Receipts Over (Under) Expenditures	1,078,846	196,300		
Unencumbered Cash - Beginning	<u>576,484</u>	<u>1,655,330</u>		
Unencumbered Cash - Ending	\$ <u>1,655,330</u>	<u>1,851,630</u>		

RENO COUNTY, KANSAS
Youth Shelter/Detention Center Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
State Reimbursements	\$ 258,558	105,600	-	105,600
Reimbursements	886,870	999,028	1,265,000	(265,972)
Grant	7,800	7,800	7,500	300
Donations and Miscellaneous	2,999	140	-	140
Transfers In	526,504	564,563	564,563	-
Total Receipts	<u>1,682,731</u>	<u>1,677,131</u>	<u>1,837,063</u>	<u>(159,932)</u>
Expenditures				
Youth Shelter				
Personal Services	696,240	706,759	712,938	(6,179)
Contractual Services	39,620	37,780	53,850	(16,070)
Commodities	22,639	20,108	30,550	(10,442)
Capital Outlay	2,896	-	70,000	(70,000)
Reimbursement - Youth Shelter Food	55,687	55,750	60,855	(5,105)
Total Youth Shelter	<u>817,082</u>	<u>820,397</u>	<u>928,193</u>	<u>(107,796)</u>
Detention Center				
Personal Services	812,702	844,074	840,788	3,286
Contractual Services	42,665	32,353	50,600	(18,247)
Commodities	17,086	19,774	28,800	(9,026)
Capital Outlay	-	-	8,500	(8,500)
Reimbursement - Youth Shelter Food	55,687	55,750	60,855	(5,105)
Total Detention Center	<u>928,140</u>	<u>951,951</u>	<u>989,543</u>	<u>(37,592)</u>
Grants				
Contractual Services	4,319	4,507	6,000	(1,493)
Commodities	623	447	1,500	(1,053)
Total Grants	<u>4,942</u>	<u>4,954</u>	<u>7,500</u>	<u>(2,546)</u>
Total Expenditures	<u>1,750,164</u>	<u>1,777,302</u>	<u>1,925,236</u>	<u>(147,934)</u>
Receipts Over (Under) Expenditures	(67,433)	(100,171)		
Unencumbered Cash - Beginning	<u>170,380</u>	<u>102,947</u>		
Unencumbered Cash - Ending	\$ <u>102,947</u>	<u>2,776</u>		

RENO COUNTY, KANSAS
Historical Museum Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 177,109	165,532	163,719	1,813
Neighborhood Revitalization	(1,105)	(1,078)	(1,115)	37
Total Receipts	176,004	164,454	<u>162,604</u>	<u>1,850</u>
Expenditures				
Appropriations	175,800	163,500	<u>163,500</u>	<u>-</u>
Receipts Over (Under) Expenditures	204	954		
Unencumbered Cash - Beginning	896	1,100		
Unencumbered Cash - Ending	\$ <u>1,100</u>	<u>2,054</u>		

RENO COUNTY, KANSAS
Special Parks and Recreation Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental	\$ 7,923	8,362	<u>8,934</u>	<u>(572)</u>
Expenditures				
Contractual Services	7,923	8,362	<u>8,934</u>	<u>(572)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

RENO COUNTY, KANSAS
Special Alcohol and Drug Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental	\$ 10,296	9,938	<u>8,934</u>	<u>1,004</u>
Expenditures				
Contractual Services	8,200	9,600	<u>17,835</u>	<u>(8,235)</u>
Receipts Over (Under) Expenditures	2,096	338		
Unencumbered Cash - Beginning	6,387	8,483		
Unencumbered Cash - Ending	\$ <u>8,483</u>	<u>8,821</u>		

RENO COUNTY, KANSAS
Capital Improvement Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 749,464	651,990	643,635	8,355
Neighborhood Revitalization	(4,539)	(4,211)	(4,360)	149
Reimbursed Expenses	101,084	-	-	-
Total Receipts	<u>846,009</u>	<u>647,779</u>	<u>639,275</u>	<u>8,504</u>
Expenditures				
Capital Outlay				
Information Services	125,804	-	-	-
LEC New World Software Maintenance	144,406	-	-	-
Building Maintenance/Improvements	5,318	118,805	380,000	(261,195)
Capital Lease - Public Works Building	395,200	411,525	411,525	-
Capital Lease - Energy Conservation	180,925	-	-	-
Capital Outlay	-	-	200,000	(200,000)
Cash Basis Requirement	-	-	70,000	(70,000)
Total Expenditures	<u>851,653</u>	<u>530,330</u>	<u>1,061,525</u>	<u>(531,195)</u>
Receipts Over (Under) Expenditures	(5,644)	117,449		
Unencumbered Cash - Beginning	<u>439,845</u>	<u>434,201</u>		
Unencumbered Cash - Ending	\$ <u>434,201</u>	<u>551,650</u>		

RENO COUNTY, KANSAS
Special Equipment Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ -	341,702	349,607	(7,905)
Neighborhood Revitalization	-	(2,589)	(2,682)	93
Reimbursed Expenses	-	110,168	94,000	16,168
Total Receipts	-	449,281	<u>440,925</u>	<u>8,356</u>
Expenditures				
Capital Outlay				
Information Services	-	67,844	81,000	(13,156)
LEC New World Software Maintenance	-	154,510	144,000	10,510
Capital Lease - Energy Conservation	-	180,925	180,925	-
Capital Outlay	-	10,985	-	10,985
Cash Basis Requirement	-	-	35,000	(35,000)
Total Expenditures	-	414,264	<u>440,925</u>	<u>(26,661)</u>
Receipts Over (Under) Expenditures	-	35,017		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	35,017		

RENO COUNTY, KANSAS
Fire District No. 1 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts	\$ -	-	-	-
Expenditures				
Tax Distribution	2,547	-	-	-
Receipts Over (Under) Expenditures	(2,547)	-		
Unencumbered Cash - Beginning	2,547	-		
Unencumbered Cash - Ending	\$ -	-		

RENO COUNTY, KANSAS
Fire District No. 2 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 1,600,284	1,698,785	1,671,492	27,293
Expenditures				
Contractual Services	1,565,916	1,529,208	1,769,022	(239,814)
Capital Outlay	-	-	25,000	(25,000)
Total Expenditures	<u>1,565,916</u>	<u>1,529,208</u>	<u>1,794,022</u>	<u>(264,814)</u>
Receipts Over (Under) Expenditures	34,368	169,577		
Unencumbered Cash - Beginning	<u>106,426</u>	<u>140,794</u>		
Unencumbered Cash - Ending	\$ <u>140,794</u>	<u>310,371</u>		

RENO COUNTY, KANSAS
Fire District No. 3 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 140,595	149,857	148,041	1,816
Miscellaneous	-	256	-	256
Donations	4,561	-	-	-
Total Receipts	<u>145,156</u>	<u>150,113</u>	<u>148,041</u>	<u>2,072</u>
Expenditures				
Personal Services	22,290	18,474	25,000	(6,526)
Contractual Services	46,645	31,699	50,000	(18,301)
Commodities	24,121	4,797	30,000	(25,203)
Capital Outlay	2,051	5,384	50,000	(44,616)
Transfers Out	55,000	85,000	-	85,000
Total Expenditures	<u>150,107</u>	<u>145,354</u>	<u>155,000</u>	<u>(9,646)</u>
Receipts Over (Under) Expenditures	(4,951)	4,759		
Unencumbered Cash - Beginning	<u>17,220</u>	<u>12,269</u>		
Unencumbered Cash - Ending	\$ <u>12,269</u>	<u>17,028</u>		

RENO COUNTY, KANSAS
Fire District No. 4 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 137,787	147,761	146,744	1,017
Reimbursed Expenses	-	198	-	198
Donation	1,092	-	-	-
Total Receipts	<u>138,879</u>	<u>147,959</u>	<u>146,744</u>	<u>1,215</u>
Expenditures				
Personal Services	24,580	25,794	27,000	(1,206)
Contractual Services	39,864	40,121	55,000	(14,879)
Commodities	16,374	19,013	25,000	(5,987)
Capital Outlay	4,649	2,604	45,000	(42,396)
Transfers Out	50,000	60,000	-	60,000
Total Expenditures	<u>135,467</u>	<u>147,532</u>	<u>152,000</u>	<u>(4,468)</u>
Receipts Over (Under) Expenditures	3,412	427		
Unencumbered Cash - Beginning	<u>19,163</u>	<u>22,575</u>		
Unencumbered Cash - Ending	\$ <u>22,575</u>	<u>23,002</u>		

RENO COUNTY, KANSAS
Fire District No. 6 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 42,839	45,517	45,608	(91)
Reimbursed Expenses	770	199	-	199
Total Receipts	<u>43,609</u>	<u>45,716</u>	<u>45,608</u>	<u>108</u>
Expenditures				
Personal Services	13,303	12,924	13,000	(76)
Contractual Services	10,537	12,495	15,000	(2,505)
Commodities	2,079	6,916	12,000	(5,084)
Capital Outlay	3,776	812	10,000	(9,188)
Transfers Out	10,000	9,000	-	9,000
Total Expenditures	<u>39,695</u>	<u>42,147</u>	<u>50,000</u>	<u>(7,853)</u>
Receipts Over (Under) Expenditures	3,914	3,569		
Unencumbered Cash - Beginning	<u>8,301</u>	<u>12,215</u>		
Unencumbered Cash - Ending	\$ <u><u>12,215</u></u>	\$ <u><u>15,784</u></u>		

RENO COUNTY, KANSAS
Fire District No. 7 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 50,547	48,094	47,485	609
Donations	1,175	100	-	100
Reimbursed Expenses	-	214	-	214
Total Receipts	<u>51,722</u>	<u>48,408</u>	<u>47,485</u>	<u>923</u>
Expenditures				
Personal Services	8,013	10,544	13,000	(2,456)
Contractual Services	14,119	11,050	18,000	(6,950)
Commodities	7,542	6,274	9,950	(3,676)
Capital Outlay	-	-	20,000	(20,000)
Transfers Out	20,000	27,000	-	27,000
Total Expenditures	<u>49,674</u>	<u>54,868</u>	<u>60,950</u>	<u>(6,082)</u>
Receipts Over (Under) Expenditures	2,048	(6,460)		
Unencumbered Cash - Beginning	<u>20,292</u>	<u>22,340</u>		
Unencumbered Cash - Ending	\$ <u>22,340</u>	<u>15,880</u>		

RENO COUNTY, KANSAS
Fire District No. 8 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 84,509	95,149	95,645	(496)
Reimbursed Expenses	75	199	-	199
Total Receipts	<u>84,584</u>	<u>95,348</u>	<u>95,645</u>	<u>(297)</u>
Expenditures				
Personal Services	18,113	24,884	22,000	2,884
Contractual Services	27,185	25,186	36,000	(10,814)
Commodities	24,692	11,619	27,000	(15,381)
Capital Outlay	8,625	2,500	15,000	(12,500)
Transfers Out	8,000	30,000	-	30,000
Total Expenditures	<u>86,615</u>	<u>94,189</u>	<u>100,000</u>	<u>(5,811)</u>
Receipts Over (Under) Expenditures	(2,031)	1,159		
Unencumbered Cash - Beginning	<u>21,420</u>	<u>19,389</u>		
Unencumbered Cash - Ending	\$ <u>19,389</u>	<u>20,548</u>		

RENO COUNTY, KANSAS
Fire District No. 9 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 111,223	122,158	120,610	1,548
Reimbursed Expenses	-	199	-	199
Total Receipts	<u>111,223</u>	<u>122,357</u>	<u>120,610</u>	<u>1,747</u>
Expenditures				
Personal Services	14,069	14,239	23,400	(9,161)
Contractual Services	15,625	13,714	35,765	(22,051)
Commodities	7,082	12,662	36,700	(24,038)
Capital Outlay	1,464	4,080	30,000	(25,920)
Transfers Out	70,000	75,000	-	75,000
Total Expenditures	<u>108,240</u>	<u>119,695</u>	<u>125,865</u>	<u>(6,170)</u>
Receipts Over (Under) Expenditures	2,983	2,662		
Unencumbered Cash - Beginning	<u>18,797</u>	<u>21,780</u>		
Unencumbered Cash - Ending	\$ <u>21,780</u>	<u>24,442</u>		

RENO COUNTY, KANSAS
Fire District Jt. No. 1 RN-KM General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 75,875	87,367	100,353	(12,986)
Transfers In	-	4,148	-	4,148
Reimbursed Expenses	3,554	12,410	-	12,410
Total Receipts	<u>79,429</u>	<u>103,925</u>	<u>100,353</u>	<u>3,572</u>
Expenditures				
Personal Services	17,543	18,794	23,125	(4,331)
Contractual Services	24,512	24,511	31,370	(6,859)
Commodities	11,196	9,593	18,850	(9,257)
Capital Outlay	2,308	2,701	20,000	(17,299)
Transfers Out	20,000	45,000	12,000	33,000
Total Expenditures	<u>75,559</u>	<u>100,599</u>	<u>105,345</u>	<u>(4,746)</u>
Receipts Over (Under) Expenditures	3,870	3,326		
Unencumbered Cash - Beginning	<u>17,829</u>	<u>21,699</u>		
Unencumbered Cash - Ending	\$ <u>21,699</u>	<u>25,025</u>		

RENO COUNTY, KANSAS
Fire District Jt. No. 2 RN-HV General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Taxes	\$ 95,206	90,714	104,919	(14,205)
Reimbursed Expenses	12,628	11,299	-	11,299
Total Receipts	107,834	102,013	<u>104,919</u>	<u>(2,906)</u>
Expenditures				
Personal Services	15,343	13,004	27,600	(14,596)
Contractual Services	15,233	15,931	21,575	(5,644)
Commodities	5,121	13,382	14,320	(938)
Capital Outlay	13,058	3,060	50,000	(46,940)
Transfers Out	60,000	60,000	-	60,000
Total Expenditures	108,755	105,377	<u>113,495</u>	<u>(8,118)</u>
Receipts Over (Under) Expenditures	(921)	(3,364)		
Unencumbered Cash - Beginning	20,508	19,587		
Unencumbered Cash - Ending	\$ 19,587	16,223		

RENO COUNTY, KANSAS
Sewer District No. 1 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 3,500	5,036	3,711	1,325
Miscellaneous	374	-	-	-
Total Receipts	<u>3,874</u>	<u>5,036</u>	<u>3,711</u>	<u>1,325</u>
Expenditures				
Personal Services	4,487	4,835	4,139	696
Contractual Services	206	207	1,445	(1,238)
Commodities	151	131	210	(79)
Capital Outlay	-	54	300	(246)
Total Expenditures	<u>4,844</u>	<u>5,227</u>	<u>6,094</u>	<u>(867)</u>
Receipts Over (Under) Expenditures	(970)	(191)		
Unencumbered Cash - Beginning	<u>2,780</u>	<u>1,810</u>		
Unencumbered Cash - Ending	\$ <u>1,810</u>	<u>1,619</u>		

RENO COUNTY, KANSAS
Sewer District Nos. 3 and 10 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 16,086	16,991	16,411	580
Miscellaneous	608	-	-	-
Total Receipts	<u>16,694</u>	<u>16,991</u>	<u>16,411</u>	<u>580</u>
Expenditures				
Personal Services	6,743	7,307	6,205	1,102
Contractual Services	9,285	2,371	11,735	(9,364)
Commodities	948	424	1,250	(826)
Capital Outlay	-	1,154	13,000	(11,846)
Total Expenditures	<u>16,976</u>	<u>11,256</u>	<u>32,190</u>	<u>(20,934)</u>
Receipts Over (Under) Expenditures	(282)	5,735		
Unencumbered Cash - Beginning	<u>23,784</u>	<u>23,502</u>		
Unencumbered Cash - Ending	\$ <u>23,502</u>	<u>29,237</u>		

RENO COUNTY, KANSAS
Sewer District No. 8 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
User Fees	\$ 36,555	35,905	32,000	3,905
Installation and Connection Costs	1,000	1,000	500	500
Miscellaneous	3,433	552	-	552
Total Receipts	<u>40,988</u>	<u>37,457</u>	<u>32,500</u>	<u>4,957</u>
Expenditures				
Personal Services	10,825	11,499	9,918	1,581
Contractual Services	23,536	27,145	35,500	(8,355)
Commodities	4,431	1,733	4,700	(2,967)
Capital Outlay	-	14,313	55,837	(41,524)
Total Expenditures	<u>38,792</u>	<u>54,690</u>	<u>105,955</u>	<u>(51,265)</u>
Receipts Over (Under) Expenditures	2,196	(17,233)		
Unencumbered Cash - Beginning	<u>90,939</u>	<u>93,135</u>		
Unencumbered Cash - Ending	\$ <u>93,135</u>	<u>75,902</u>		

RENO COUNTY, KANSAS
Sewer District No. 201 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 11,444	13,063	13,391	(328)
User Fees	4,807	4,292	-	4,292
Total Receipts	16,251	17,355	<u>13,391</u>	<u>3,964</u>
Expenditures				
Personal Services	7,173	7,756	6,625	1,131
Contractual Services	2,526	3,384	7,050	(3,666)
Commodities	1,651	1,236	1,850	(614)
Capital Outlay	-	1,154	12,000	(10,846)
Transfers Out	605	605	605	-
Total Expenditures	11,955	14,135	<u>28,130</u>	<u>(13,995)</u>
Receipts Over (Under) Expenditures	4,296	3,220		
Unencumbered Cash - Beginning	10,598	14,894		
Unencumbered Cash - Ending	\$ <u>14,894</u>	<u>18,114</u>		

RENO COUNTY, KANSAS
Sewer District No. 202 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 20,744	20,313	20,055	258
Federal Grants	117	-	-	-
State Grants	16	-	-	-
Insurance Proceeds	608	-	-	-
User Fees	2,042	1,944	2,000	(56)
Total Receipts	<u>23,527</u>	<u>22,257</u>	<u>22,055</u>	<u>202</u>
Expenditures				
Personal Services	7,173	8,018	6,625	1,393
Contractual Services	6,024	2,812	10,920	(8,108)
Commodities	732	629	1,200	(571)
Capital Outlay	-	13,067	11,000	2,067
Transfers Out	3,750	3,750	3,750	-
Total Expenditures	<u>17,679</u>	<u>28,276</u>	<u>33,495</u>	<u>(5,219)</u>
Receipts Over (Under) Expenditures	5,848	(6,019)		
Unencumbered Cash - Beginning	<u>10,734</u>	<u>16,582</u>		
Unencumbered Cash - Ending	\$ <u>16,582</u>	<u>10,563</u>		

RENO COUNTY, KANSAS
Water District No. 8 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
User Fees	\$ 87,116	82,664	85,000	(2,336)
Meter installation	3,497	1,000	1,000	-
Reimbursed Expenses	-	552	-	552
Total Receipts	<u>90,613</u>	<u>84,216</u>	<u>86,000</u>	<u>(1,784)</u>
Expenditures				
Personal Services	10,825	11,751	9,918	1,833
Contractual Services	15,590	10,402	26,600	(16,198)
Commodities	7,070	2,800	11,250	(8,450)
Capital Outlay	-	4,999	89,086	(84,087)
Transfers Out	45,720	45,720	45,720	-
Total Expenditures	<u>79,205</u>	<u>75,672</u>	<u>182,574</u>	<u>(106,902)</u>
Receipts Over (Under) Expenditures	11,408	8,544		
Unencumbered Cash - Beginning	<u>153,928</u>	<u>165,336</u>		
Unencumbered Cash - Ending	\$ <u>165,336</u>	<u>173,880</u>		

RENO COUNTY, KANSAS
Water District No. 101 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
User fees	\$ 21,161	20,044	19,500	544
Expenditures				
Personal Services	6,743	7,307	6,205	1,102
Contractual Services	6,897	6,902	15,750	(8,848)
Commodities	3,381	933	4,000	(3,067)
Capital Outlay	-	1,154	50,919	(49,765)
Total Expenditures	17,021	16,296	76,874	(60,578)
Receipts Over (Under) Expenditures	4,140	3,748		
Unencumbered Cash - Beginning	63,907	68,047		
Unencumbered Cash - Ending	\$ 68,047	71,795		

RENO COUNTY, KANSAS
Special Highway Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 300,000	450,000
Expenditures		
Capital Improvements	2,752,687	130,290
Receipts Over (Under) Expenditures	(2,452,687)	319,710
Unencumbered Cash - Beginning	2,860,547	423,278
Prior Year Cancelled Encumbrances	15,418	-
Unencumbered Cash - Ending	\$ <u>423,278</u>	<u>742,988</u>

RENO COUNTY, KANSAS
K-14 Highway Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures		
Contractual Services	66,395	28,602
Commodities	585,337	-
Total Expenditures	<u>651,732</u>	<u>28,602</u>
Receipts Over (Under) Expenditures	(651,732)	(28,602)
Unencumbered Cash - Beginning	<u>3,809,963</u>	<u>3,158,231</u>
Unencumbered Cash - Ending	\$ <u><u>3,158,231</u></u>	<u><u>3,129,629</u></u>

RENO COUNTY, KANSAS
Register of Deeds Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 70,534	76,848
Expenditures		
Contractual Services	-	2,345
Capital Outlay	3,066	1,835
Total Expenditures	3,066	4,180
Receipts Over (Under) Expenditures	67,468	72,668
Unencumbered Cash - Beginning	140,140	207,608
Unencumbered Cash - Ending	\$ 207,608	280,276

RENO COUNTY, KANSAS
Clerk Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ -	18,909
Expenditures		
Contractual Services	-	8,825
Receipts Over (Under) Expenditures	-	10,084
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	10,084

RENO COUNTY, KANSAS
Treasurer Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ -	18,909
Expenditures		
Contractual Services	-	14,350
Receipts Over (Under) Expenditures	-	4,559
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	4,559

RENO COUNTY, KANSAS
County Technology Equipment and Services Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures		
Capital Outlay	<u>39,486</u>	<u>17,337</u>
Receipts Over (Under) Expenditures	(39,486)	(17,337)
Unencumbered Cash - Beginning	<u>243,700</u>	<u>204,214</u>
Unencumbered Cash - Ending	\$ <u><u>204,214</u></u>	<u><u>186,877</u></u>

RENO COUNTY, KANSAS
Fire District No. 3 Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Insurance Reimbursement	\$ -	7,414
Transfers In	55,000	85,000
Total Receipts	55,000	92,414
Expenditures		
Capital Outlay	-	10,997
Receipts Over (Under) Expenditures	55,000	81,417
Unencumbered Cash - Beginning	323,700	378,700
Unencumbered Cash - Ending	\$ 378,700	460,117

RENO COUNTY, KANSAS
Fire District No. 4 Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Insurance Reimbursement	\$ -	25,000
Transfers In	50,000	60,000
Total Receipts	50,000	85,000
Expenditures		
Capital Outlay	7,784	214,294
Receipts Over (Under) Expenditures	42,216	(129,294)
Unencumbered Cash - Beginning	471,569	513,785
Unencumbered Cash - Ending	\$ 513,785	384,491

RENO COUNTY, KANSAS
Fire District No. 6 Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursed Expenses	\$ -	1,500
Sale of Used Equipment	-	4,125
Transfers In	10,000	9,000
Total Receipts	10,000	14,625
Expenditures		
Capital Outlay	1,020	2,197
Receipts Over (Under) Expenditures	8,980	12,428
Unencumbered Cash - Beginning	18,077	27,057
Unencumbered Cash - Ending	\$ 27,057	39,485

RENO COUNTY, KANSAS
Fire District No. 7 Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 20,000	27,000
Expenditures		
Capital Outlay	21,743	7,918
Receipts Over (Under) Expenditures	(1,743)	19,082
Unencumbered Cash - Beginning	224,543	222,800
Unencumbered Cash - Ending	\$ <u>222,800</u>	<u>241,882</u>

RENO COUNTY, KANSAS
Fire District No. 8 Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 8,000	30,000
Expenditures		
Capital Outlay	16,675	29,109
Receipts Over (Under) Expenditures	(8,675)	891
Unencumbered Cash - Beginning	146,479	137,804
Unencumbered Cash - Ending	\$ <u>137,804</u>	<u>138,695</u>

RENO COUNTY, KANSAS
Fire District No. 9 Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 70,000	75,000
Expenditures		
Capital Outlay	-	227,787
Receipts Over (Under) Expenditures	70,000	(152,787)
Unencumbered Cash - Beginning	298,847	368,847
Unencumbered Cash - Ending	\$ 368,847	216,060

RENO COUNTY, KANSAS
Fire District Jt. No. 1 RN-KM Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Insurance Reimbursement	\$ -	10,849
Sale of Used Equipment	-	3,600
Transfers In	20,000	45,000
Total Receipts	20,000	59,449
Expenditures		
Capital Outlay	-	31,297
Receipts Over (Under) Expenditures	20,000	28,152
Unencumbered Cash - Beginning	102,604	122,604
Unencumbered Cash - Ending	\$ 122,604	150,756

RENO COUNTY, KANSAS
Fire District Jt. No. 2 RN-HV Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 60,000	60,000
Expenditures		
Capital Outlay	-	5,997
Receipts Over (Under) Expenditures	60,000	54,003
Unencumbered Cash - Beginning	<u>237,275</u>	<u>297,275</u>
Unencumbered Cash - Ending	\$ <u><u>297,275</u></u>	<u><u>351,278</u></u>

RENO COUNTY, KANSAS
Sewer District No. 201 Replacement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 605	605
Expenditures	-	-
Receipts Over (Under) Expenditures	605	605
Unencumbered Cash - Beginning	1,605	2,210
Unencumbered Cash - Ending	\$ <u>2,210</u>	<u>2,815</u>

RENO COUNTY, KANSAS
Sewer District No. 202 Replacement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Grants	\$ 1,733	-
State Grants	231	-
Transfers In	3,750	3,750
Total Receipts	5,714	3,750
Expenditures	-	-
Receipts Over (Under) Expenditures	5,714	3,750
Unencumbered Cash - Beginning	66,291	72,005
Unencumbered Cash - Ending	\$ 72,005	75,755

RENO COUNTY, KANSAS
Emergency Management Citizens Corp. Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures		
Contractual Services	259	-
Receipts Over (Under) Expenditures	(259)	-
Unencumbered Cash - Beginning	20,178	19,919
Unencumbered Cash - Ending	\$ 19,919	19,919

RENO COUNTY, KANSAS
Emergency Management Homeland Security Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures		
Other	5,906	23,179
Receipts Over (Under) Expenditures	(5,906)	(23,179)
Unencumbered Cash - Beginning	70,639	64,733
Unencumbered Cash - Ending	\$ <u>64,733</u>	<u>41,554</u>

RENO COUNTY, KANSAS
Jail Sales Tax Revenue Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Sales Tax	\$ 5,697,861	5,575,363
Expenditures		
Transfers Out	2,486,864	3,654,600
Receipts Over (Under) Expenditures	3,210,997	1,920,763
Unencumbered Cash - Beginning	473,378	3,684,375
Unencumbered Cash - Ending	\$ <u>3,684,375</u>	<u>5,605,138</u>

RENO COUNTY, KANSAS
Field Correction Offices Special Rental Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Rental Income - County	\$ -	65,742
Rental Income - State	-	34,856
Reimbursed Expenses	-	34,035
Total Receipts	-	134,633
Expenditures		
Contractual Services	-	18,375
Receipts Over (Under) Expenditures	-	116,258
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	116,258

RENO COUNTY, KANSAS
Self-Insurance Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Contributions from Employer	\$ -	901,236
Employee Premiums	-	83,005
Retiree Premiums	-	10,047
COBRA Reimbursements	-	2,490
Interest Earned	-	25
Transfers In	-	840,500
Total Receipts	-	1,837,303
Expenditures		
Claims	-	699,076
Stop Loss Premiums	-	229,823
Administrative Fees	-	57,018
Total Expenditures	-	985,917
Receipts Over (Under) Expenditures	-	851,386
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	851,386

RENO COUNTY, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 1,087,535	979,778	956,745	23,033
Neighborhood Revitalization	(6,622)	(6,273)	(6,496)	223
Special Assessments	207,034	147,369	140,000	7,369
Total Receipts	<u>1,287,947</u>	<u>1,120,874</u>	<u>1,090,249</u>	<u>30,625</u>
Expenditures				
Bond Principal	1,005,000	1,065,000	1,065,000	-
Interest on Bonds	208,734	180,636	180,636	-
Specials - Bond Principal	31,600	16,800	16,800	-
Specials - Interest on Bonds	6,540	5,671	5,671	-
Commission and Postage	4,842	-	100	(100)
Cash-Basis Reserve	-	-	200,000	(200,000)
Total Expenditures	<u>1,256,716</u>	<u>1,268,107</u>	<u>1,468,207</u>	<u>(200,100)</u>
Receipts Over (Under) Expenditures	31,231	(147,233)		
Unencumbered Cash - Beginning	<u>471,094</u>	<u>502,325</u>		
Unencumbered Cash - Ending	\$ <u>502,325</u>	<u>355,092</u>		

RENO COUNTY, KANSAS
Fire District No. 6 Bond and Interest Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 22,154	16,364	16,368	(4)
Expenditures				
Bond Principal	15,000	15,000	15,000	-
Interest on Bonds	2,798	2,115	2,115	-
Commission, Postage and Miscellaneous	-	1	1,600	(1,599)
Total Expenditures	17,798	17,116	18,715	(1,599)
Receipts Over (Under) Expenditures	4,356	(752)		
Unencumbered Cash - Beginning	524	4,880		
Unencumbered Cash - Ending	\$ 4,880	4,128		

RENO COUNTY, KANSAS
Fire District No. 8 Bond and Interest Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 24,842	22,374	<u>22,362</u>	<u>12</u>
Expenditures				
Bond Principal	20,000	20,000	20,000	-
Interest on Bonds	3,500	3,240	3,240	-
Commission and Postage	-	-	<u>750</u>	<u>(750)</u>
Total Expenditures	<u>23,500</u>	<u>23,240</u>	<u><u>23,990</u></u>	<u><u>(750)</u></u>
Receipts Over (Under) Expenditures	1,342	(866)		
Unencumbered Cash - Beginning	<u>937</u>	<u>2,279</u>		
Unencumbered Cash - Ending	\$ <u><u>2,279</u></u>	<u><u>1,413</u></u>		

RENO COUNTY, KANSAS
Fire District No. 9 Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 69,373	69,974	<u>68,892</u>	<u>1,082</u>
Expenditures				
Bond Principal	45,000	50,000	50,000	-
Interest on Bonds	20,373	18,615	18,615	-
Other	-	-	100	(100)
Cash-Basis Reserve	-	-	<u>1,500</u>	<u>(1,500)</u>
Total Expenditures	<u>65,373</u>	<u>68,615</u>	<u>70,215</u>	<u>(1,600)</u>
Receipts Over (Under) Expenditures	4,000	1,359		
Unencumbered Cash - Beginning	<u>836</u>	<u>4,836</u>		
Unencumbered Cash - Ending	\$ <u>4,836</u>	<u>6,195</u>		

RENO COUNTY, KANSAS
Fire District Jt. No.1 RN-KM Bond and Interest Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 2,781	220	-	220
Miscellaneous	393	940	-	940
Total Receipts	3,174	1,160	-	1,160
Expenditures				
Transfers Out	-	4,148	4,148	-
Receipts Over (Under) Expenditures	3,174	(2,988)		
Unencumbered Cash - Beginning	2,571	5,745		
Unencumbered Cash - Ending	\$ 5,745	2,757		

RENO COUNTY, KANSAS
Water District No. 8 Bond and Interest Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 11,115	8,973	8,709	264
Reimbursed Expenses	1,000	-	-	-
Transfers In	45,720	45,720	45,720	-
Total Receipts	<u>57,835</u>	<u>54,693</u>	<u>54,429</u>	<u>264</u>
Expenditures				
Bond Principal	60,000	60,000	60,000	-
Interest on Bonds	4,740	3,420	3,420	-
Commission and Postage	-	-	100	(100)
Cash-Basis Reserve	-	-	20,000	(20,000)
Bond Refund	-	-	5,000	(5,000)
Total Expenditures	<u>64,740</u>	<u>63,420</u>	<u>88,520</u>	<u>(25,100)</u>
Receipts Over (Under) Expenditures	(6,905)	(8,727)		
Unencumbered Cash - Beginning	<u>42,176</u>	<u>35,271</u>		
Unencumbered Cash - Ending	\$ <u>35,271</u>	<u>26,544</u>		

RENO COUNTY, KANSAS
2012 and 2013 Bond and Interest Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Bond Proceeds	\$ 50,000	-
Reoffering Premium	1,003	-
Total Receipts	<u>51,003</u>	<u>-</u>
Expenditures		
Underwriters Discount	1,003	-
Transfers Out	50,000	-
Total Expenditures	<u>51,003</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash - Ending	<u>\$ -</u>	<u>-</u>

RENO COUNTY, KANSAS
2012 Escrow Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property	\$ 17,711	17,325
Expenditures		
Bond Principal	195,000	-
Interest on Bonds	126,415	121,915
Total Expenditures	<u>321,415</u>	<u>121,915</u>
Receipts Over (Under) Expenditures	(303,704)	(104,590)
Unencumbered Cash - Beginning	<u>3,628,463</u>	<u>3,324,759</u>
Unencumbered Cash - Ending	\$ <u><u>3,324,759</u></u>	<u><u>3,220,169</u></u>

RENO COUNTY, KANSAS
Jail Sales Tax Bond and Interest Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 2,486,864	3,654,600
Expenditures		
Bond Principal	1,205,000	2,660,000
Interest on Bonds	1,281,864	994,600
Total Expenditures	2,486,864	3,654,600
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

RENO COUNTY, KANSAS
Landfill Debt Service Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 444,071	427,830
Expenditures		
Temporary Note Principal	400,000	407,000
Temporary Note Interest	44,071	20,830
Total Expenditures	<u>444,071</u>	<u>427,830</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash - Ending	<u>\$ -</u>	<u>-</u>

RENO COUNTY, KANSAS
Jail Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Interest	\$ 2,226	2,068
Expenditures		
Construction	569,199	2,580,230
Receipts Over (Under) Expenditures	(566,973)	(2,578,162)
Unencumbered Cash - Beginning	5,680,268	5,113,295
Prior Year Cancelled Encumbrances	-	18,896
Unencumbered Cash - Ending	\$ 5,113,295	2,554,029

RENO COUNTY, KANSAS
Prairie Dunes / Linksland Road Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Temporary Note Proceeds	\$ -	240,000
Bond Proceeds	-	260,000
Reimbursements	-	12,364
Total Receipts	-	512,364
Expenditures		
Road Improvement	-	262,545
Temporary Note - Cost of Issuance	-	1,671
Bond - Cost of Issuance	-	7,289
Temporary Note - Principal	-	240,000
Temporary Note - Interest	-	858
Temporary Note - State Fee	-	1
Total Expenditures	-	512,364
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

RENO COUNTY, KANSAS
Blue Spruce Sewer District 3 and 10 Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Temporary Note Proceeds	\$ -	660,000
Expenditures		
Sewer District Improvement	-	55,000
Temporary Note - Cost of Issuance including Underwriter Discount	-	8,058
Total Expenditures	-	63,058
Receipts Over (Under) Expenditures	-	596,942
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	596,942

RENO COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
User Fees	\$ 2,565,648	2,713,172	2,657,474	55,698
Tipping Fees from Other Counties	981,214	855,881	800,000	55,881
Special Waste Fees	120,534	312,389	250,000	62,389
Reimbursed Expenses	48,363	28,952	50,000	(21,048)
Land Rent	16,554	14,616	15,000	(384)
Total Receipts	<u>3,732,313</u>	<u>3,925,010</u>	<u>3,772,474</u>	<u>152,536</u>
Expenditures				
Personnel Services	1,044,565	1,099,026	1,265,203	(166,177)
Contractual Services	1,025,217	974,899	1,287,150	(312,251)
Commodities	528,645	365,702	574,500	(208,798)
Capital Outlay	576,857	688,561	759,065	(70,504)
Capital Improvements	-	-	1,135,713	(1,135,713)
Transfers Out	490,607	427,941	600,000	(172,059)
Total Expenditures	<u>3,665,891</u>	<u>3,556,129</u>	<u>5,621,631</u>	<u>(2,065,502)</u>
Receipts Over (Under) Expenditures	66,422	368,881		
Unencumbered Cash - Beginning	<u>2,449,967</u>	<u>2,516,389</u>		
Unencumbered Cash - Ending	\$ <u>2,516,389</u>	<u>2,885,270</u>		

RENO COUNTY, KANSAS
Solid Waste Post-Closure Reserve Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 490,607	427,941	600,000	(172,059)
Expenditures				
Contractual Services	136,683	180,135	507,830	(327,695)
Postclosure Cost	-	-	5,321,080	(5,321,080)
Transfers Out	444,071	427,830	-	427,830
Total Expenditures	<u>580,754</u>	<u>607,965</u>	<u>5,828,910</u>	<u>(5,220,945)</u>
Receipts Over (Under) Expenditures	(90,147)	(180,024)		
Unencumbered Cash - Beginning	<u>5,684,486</u>	<u>5,594,339</u>		
Unencumbered Cash - Ending	\$ <u>5,594,339</u>	<u>5,414,315</u>		

RENO COUNTY, KANSAS
Internal Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Maintenance/Purchased Services	\$ 191,484	217,421	250,000	(32,579)
Auto Center Services	313,162	218,972	428,000	(209,028)
Total Receipts	504,646	436,393	<u>678,000</u>	<u>(241,607)</u>
Expenditures				
General Supplies	190,060	210,040	250,000	(39,960)
Parts, Tires, and Other Supplies	179,008	70,230	108,000	(37,770)
Fuel and Oil	122,848	146,087	320,000	(173,913)
Capital Outlay	-	-	59,803	(59,803)
Miscellaneous	-	-	31,553	(31,553)
Total Expenditures	491,916	426,357	<u>769,356</u>	<u>(342,999)</u>
Receipts Over (Under) Expenditures	12,730	10,036		
Unencumbered Cash - Beginning	91,356	104,086		
Unencumbered Cash - Ending	\$ <u>104,086</u>	<u>114,122</u>		

RENO COUNTY, KANSAS
Fuel Center Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Fuel	\$ 430	-	-	-
Expenditures				
Transfers Out	45,063	-	-	-
Receipts Over (Under) Expenditures	(44,633)	-		
Unencumbered Cash - Beginning	44,633	-		
Unencumbered Cash - Ending	\$ -	-		

RENO COUNTY, KANSAS
Motor Vehicle Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Permits, and Fees	\$ 470,895	484,778
Expenditures		
Personal Services	333,533	382,026
Contractual Services	26,390	20,973
Commodities	10,363	4,012
Capital Outlay	4,003	100
Transfers Out	86,567	86,775
Total Expenditures	460,856	493,886
Receipts Over (Under) Expenditures	10,039	(9,108)
Unencumbered Cash - Beginning	76,736	86,775
Unencumbered Cash - Ending	\$ 86,775	77,667

RENO COUNTY, KANSAS
Prosecutor Attorney Training Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 9,554	8,898
Reimbursed Expenses	465	558
Total Receipts	10,019	9,456
Expenditures		
Contractual Services	9,238	10,952
Receipts Over (Under) Expenditures	781	(1,496)
Unencumbered Cash - Beginning	6,855	7,636
Unencumbered Cash - Ending	\$ 7,636	6,140

RENO COUNTY, KANSAS
Special Law Enforcement Trust Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Forfeiture Proceeds	\$ 18,703	12,288
Reimbursed Expenses	1,700	4,799
Total Receipts	20,403	17,087
Expenditures		
Contractual Services	21,426	20,462
Receipts Over (Under) Expenditures	(1,023)	(3,375)
Unencumbered Cash - Beginning	41,429	40,406
Unencumbered Cash - Ending	\$ 40,406	37,031

RENO COUNTY, KANSAS
Special Prosecutor Trust for Drug Asset Forfeitures Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Forfeiture Proceeds	\$ 5,163	23,349
Expenditures		
Contractual Services	6,615	8,967
Receipts Over (Under) Expenditures	(1,452)	14,382
Unencumbered Cash - Beginning	10,438	8,986
Unencumbered Cash - Ending	\$ 8,986	23,368

RENO COUNTY, KANSAS
Oil and Gas Valuation Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
State Payments	\$ 295,488	313,189
Interest Income	-	769
Total Receipts	<u>295,488</u>	<u>313,958</u>
Expenditures		
Transfers Out	-	844,364
Contractual Services	-	5
Total Expenditures	<u>-</u>	<u>844,369</u>
Receipts Over (Under) Expenditures	295,488	(530,411)
Unencumbered Cash - Beginning	<u>234,923</u>	<u>530,411</u>
Unencumbered Cash - Ending	\$ <u><u>530,411</u></u>	<u><u>-</u></u>

RENO COUNTY, KANSAS
Prosecutor Administration Fees Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 835	420
Expenditures		
Contractual Services	973	413
Receipts Over (Under) Expenditures	(138)	7
Unencumbered Cash - Beginning	1,680	1,542
Unencumbered Cash - Ending	\$ 1,542	1,549

RENO COUNTY, KANSAS
Distributable Funds, State Funds and Subdivision Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2015

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current Tax problem	\$ 51,251,794	91,316,890	88,564,535	54,004,149
Motor Vehicle Tax	373,477	11,724,944	11,998,333	100,088
Motor Vehicle Excise Tax	-	66,749	66,749	-
Commercial Vehicle	2,486	1,159,443	1,154,965	6,964
Real Estate Redemption	231,002	2,111,454	2,195,954	146,502
Tax Warrants and Judgments	5,483	324,862	330,178	167
City and County Highway Gas Tax	-	1,932,423	1,932,423	-
Payments in Lieu of Tax	-	68,571	11,903	56,668
Severance Tax	48,108	166,211	214,003	316
Neighborhood Revitalization Fund	1,062	700,659	701,721	-
Bankruptcy Tax Proceeds	17,039	-	-	17,039
Total Distributable Funds	51,930,451	109,572,206	107,170,764	54,331,893
State Funds				
Education Building	-	549,411	549,411	-
Eleemosynary Building	-	274,705	274,705	-
Combined Motor Vehicle Tax	-	102,057	102,057	-
Motor Vehicle Licenses	7,935	3,001,254	3,003,141	6,048
Motor Vehicle Sales Tax	130,723	1,990,816	1,983,166	138,373
Heritage Trust	8,958	38,235	37,807	9,386
Total State Funds	147,616	5,956,478	5,950,287	153,807
Subdivision Funds				
Cities	-	28,135,920	28,135,920	-
Townships	-	3,442,528	3,442,528	-
School Districts and Community College	(138,844)	64,959,087	64,821,603	(1,360)
Joint Fire Districts	-	109,600	109,600	-
Cemeteries	6,444	12,372	18,816	-
Hutchinson Public Library	-	2,972,707	2,972,707	-
South Central KS Library System	-	298,805	298,805	-
Industrial District	-	5	-	5
Drainage Districts and Watershed	1,951	362,123	364,074	-
Total Subdivision Funds	(130,449)	100,293,147	100,164,053	(1,355)
Total	\$ 51,947,618	215,821,831	213,285,104	54,484,345

RENO COUNTY, KANSAS
Agency Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2015

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Community Corrections Fund	\$ 188,045	848,414	790,311	246,148
Community Corrections Juvenile Fund	19,678	177,774	195,705	1,747
Juvenile Justice Fund	-	41,995	41,995	-
Juvenile Grant Benefit Payout Fund	-	38,183	-	38,183
Community Corrections Juvenile Case Manager Fund	20,603	190,368	210,935	36
Jail Commissary Proceeds Fund	121,664	75,468	76,841	120,291
Community Corrections Juvenile Reimbursement Fund	26,459	19,855	1,119	45,195
Community Corrections Substance Abuse Fund	25,322	50	-	25,372
Community Corrections Byrne Grant Fund	23,273	10,114	7,864	25,523
District Attorney Traffic Diversion	6,123	69,121	75,168	76
DA Drug Endangered Children	531	588	-	1,119
Community Corrections DUI Fund	63,729	161,974	191,499	34,204
Juvenile Intake and Assessment Fund	56,025	256,245	306,429	5,841
Youth Shelter Food Fund	11,577	169,348	174,815	6,110
P-Card Clearing	33,193	310,720	325,705	18,208
Payroll Clearing	(142,146)	22,677,090	22,516,109	18,835
Juvenile Detention Facilities Fund	3,487	34,738	33,935	4,290
Court Electronic Fee Fund	69,576	21,866	-	91,442
Alcohol and Drug Safety Fund	10,236	247	-	10,483
D.A.R.E. Fund	5,109	-	196	4,913
Prosecutor Juvenile Diversion Fund	13,220	4,400	7,175	10,445
Domestic Violence Program Fund	2,040	378	-	2,418
Sheriff's Grant Fund	-	19,962	14,567	5,395
Sheriff's Concealed Carry Fund	30,871	4,323	993	34,201
Sheriff's Offender Registration	34,154	28,230	20,812	41,572
Superior Boiler CDBG	44,935	73,018	117,953	-
Change Checks	29,335	842,961	872,036	260
Jail - Commissary & Inmate	19,951	550,414	543,209	27,156
Sheriff Tax Foreclosure	-	298,966	298,966	-
Sheriff Civil Process	-	77,715	77,415	300
Sheriff Delinquent Tax	174	87,589	87,755	8
Reno County Law Library	154,627	63,213	43,740	174,100
State of KS - Clerk of District Court	252,364	2,274,635	2,308,114	218,885
Total	\$ 1,124,155	29,429,962	29,341,361	1,212,755

RENO COUNTY, KANSAS

Supplementary Information

RENO COUNTY, KANSAS
 Schedule of Findings and Questioned Costs
 For the Year Ended December 31, 2015

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued: Qualified

Internal control over financial reporting:

- Material weakness identified? Yes X No
- Significant deficiency identified? Yes X None reported
- Noncompliance material to financial statements noted? Yes X No

FEDERAL AWARDS

Internal control over major programs:

- Material weakness identified? Yes X No
- Significant deficiency identified? Yes X None reported

Type of auditors' report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of the Uniform Guidance? Yes X No

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program</u>
10.557	Special Supplemental Nutrition Program for Women, Infants and Children (WIC)
20.509	Formula Grants for Other Than Urbanized Areas

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? Yes X No

RENO COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2015

SECTION II – FINANCIAL STATEMENT FINDINGS

No material findings or questioned costs are required to be disclosed under Government Auditing Standards.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No material findings or questioned costs are required to be disclosed under the Uniform Guidance.

RENO COUNTY, KANSAS
Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2015

No material findings or questioned costs for the year ended December 31, 2014 are required to be disclosed under OMB Circular A-133.

RENO COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2015

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
U.S. Department of Agriculture			
Passed Through Kansas Department of Education			
School Breakfast Program	10.553	NA	\$ 21,609
National School Lunch Program	10.555	NA	33,269
Passed Through Kansas Department of Health and Environment			
Special Supplemental Nutrition Program for Women, Infants, and Children (Note 2)	10.557	2015IW100343	296,461
	10.557	2013IW500343	11,863
Total U.S. Department of Agriculture			<u>363,202</u>
U.S. Department of Justice			
Bulletproof Vest Partnership Program	16.607	2014 Grant	2,895
Drug Court Discretionary Grant Program	16.585	2012-DC-BX-0041	109,870
Passed Through Kansas Criminal Justice Coordinating Council			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15-JAG-27	7,196
	16.738	2015-DJ-BX-0134	7,981
Total U.S. Department of Justice			<u>127,942</u>
U.S. Department of Transportation			
Passed Through Kansas Department of Transportation			
Formula Grants for Rural Areas	20.509	PT-079-36 012150212	49,484
	20.509	PT-079-36 012150213	97,947
	20.509	PT-079-36 012150214	29,092
	20.509	U.S.C. 49-5311	394,478
State and Community Highway Safety	20.600	SP-1300-15	8,346
National Priority Safety Programs	20.616	SP-4704-15	6,622
	20.616	SP-4505-15	4,875
Total U.S. Department of Transportation			<u>590,844</u>
U.S. Department of Health and Human Services			
Substance Abuse and Mental Health Service Projects of Regional and National Significance	93.243	IH79T1026413-01	34,476
Passed Through Kansas Department of Health and Environment			
Special Programs for the Aging, Title III, Part B	93.044	15-10-3B	1,378
	93.044	16-10-3B	4,670
National Family Caregiver Support, Title III, Part E	93.052	15-10-3E	9,900
	93.052	16-10-3B	5,360
Public Health Emergency Preparedness	93.069	3329-264678R	25,612
	93.069	3329-264678T	17,967
Injury Prevention and Control Research and State and Community Based Programs	93.136	5U17CE002018-04	220
Family Planning - Services	93.217	3622-264FP15	19,324
	93.217	3622-264FP16	17,434
Immunization Cooperative Agreements	93.268	3372-264315G3OP	1,595
	93.268	3372-264315H3OP	6,906
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283	3150-264435F	3,741
National State Based Tobacco Control Programs	93.305	3150-264435G	7,200
Child Care and Development Block Grant	93.575	3028-2643450D	11,743
	93.575	3028-2643450E	14,921
State and Local PH Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke	93.757	3401-264441J	2,916
Preventive Health and Health Services Block Grant	93.758	264277G	3,350
Medical Assistance Program	93.778	KHPA2015	89,722
Centers for Medicare and Medicaid Services (CMS) Research	93.779	NA	295
Assistance Programs for Chronic Disease Prevention and Control	93.945	264436G	1,422
Preventive Health and Health Services Block Grant	93.991	3614-264277G	6,283
Maternal and Child Health Services Block Grant to the States	93.994	3616-264329H	73,584
Total U.S. Department of Health and Human Services			<u>360,019</u>
U.S. Department of Homeland Security			
Passed Through Kansas Department of Agriculture			
Community Assistance Program State Support Services	97.023	NA	1,200
Passed Through Kansas Division of Emergency Management			
Emergency Management Performance Grant	97.042	DHS-15-GPD-042-007	30,672
Total U.S. Department of Homeland Security			<u>31,872</u>
Total Expenditures of Federal Awards			\$ <u>1,473,879</u>

See accompanying notes to schedule of expenditures of federal awards.

RENO COUNTY, KANSAS
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2015

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Reno County, Kansas**, and is presented on the basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than generally accepted accounting principles. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

NOTE 2 – SUBRECIPIENTS

Reno County, Kansas provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided</u>
Supplemental Nutrition Program for Women, Infants, and Children	10.557	\$80,963
Kansas Children’s Service League	93.778	87,928

NOTE 3 – NONMONETARY ASSISTANCE

Nonmonetary assistance is reported in the schedule of expenditures of federal awards at the fair value of the commodities or equipment received. At December 31, 2015, **Reno County, Kansas** had received the following equipment:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>In-Kind Received</u>
Click It or Ticket (State and Community Highway Safety)	20.600	\$1,463