

RENO COUNTY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2017

RENO COUNTY, KANSAS
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 For the Year Ended December 31, 2017

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Certified
Public
Accountants

INDEPENDENT AUDITORS' REPORT

To the County Commission
Reno County, Kansas
Hutchinson, Kansas

Report on the Financial Statements

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, 2017 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, 2017, 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, 2017, 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 2016 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 2016 basic financial statement upon which we rendered an unmodified opinion dated June 20, 2017. The 2016 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 2016 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 2016 basic financial statement. The 2016 comparative information was subjected to the auditing

procedures applied in the audit of the 2016 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 2016 basic financial statement or to the 2016 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 2016 comparative information is fairly stated in all material respects in relation to the 2016 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 19, 2018, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of **Reno County, Kansas**' 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 19, 2018

RENO COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2017

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	\$ 7,275,130	-	16,515,814	15,861,403	7,929,541	461,917	8,391,458
Special Purpose Funds							
Road and Bridge Fund	1,840,189	-	5,748,104	5,741,015	1,847,278	176,444	2,023,722
Special Road Fund	647,583	-	1,035,853	1,086,468	596,968	2,450	599,418
Special Bridge Fund	64,529	-	1,221,366	1,044,940	240,955	334,627	575,582
Noxious Weed Fund	102,058	-	98,557	83,101	117,514	921	118,435
Noxious Weed Capital Outlay Fund	59,776	-	10,000	-	69,776	-	69,776
Public Health Fund	441,558	-	3,111,791	2,827,381	725,968	65,171	791,139
Health Capital Outlay Fund	266,185	-	40,000	11,656	294,529	5,166	299,695
Department of Aging Fund	574,435	-	1,725,760	1,861,801	438,394	78,743	517,137
Mental Health Fund	2,960	-	410,877	410,000	3,837	18,000	21,837
TECH Center Fund	4,073	-	540,375	540,000	4,448	25,000	29,448
Employee Benefits Fund	1,317,379	-	7,917,434	7,540,915	1,693,898	6,979	1,700,877
Youth Shelter/Detention Center Fund	349,185	-	1,786,030	1,777,421	357,794	40,628	398,422
Historical Museum Fund	1,576	-	162,195	163,500	271	7,200	7,471
Special Parks and Recreation Fund	-	-	9,127	8,729	398	2,929	3,327
Special Alcohol and Drug Fund	7,353	-	11,900	9,324	9,929	-	9,929
Capital Improvement Program Fund	789,550	-	615,094	469,207	935,437	-	935,437
Special Equipment Fund	123,703	-	490,521	457,027	157,197	2,509	159,706
Fire District No. 2 General Fund	142,450	-	1,717,433	1,837,056	22,827	-	22,827
Fire District No. 3 General Fund	19,022	-	165,118	161,231	22,909	2,379	25,288
Fire District No. 4 General Fund	21,904	-	172,052	168,100	25,856	5,625	31,481
Fire District No. 6 General Fund	16,874	-	47,654	47,275	17,253	513	17,766
Fire District No. 7 General Fund	16,541	-	57,003	54,829	18,715	512	19,227
Fire District No. 8 General Fund	10,827	-	111,940	106,864	15,903	6,049	21,952
Fire District No. 9 General Fund	21,959	-	145,058	140,578	26,439	1,815	28,254
Fire District Jt. No. 1 RN-KM General Fund	16,402	-	106,898	105,813	17,487	685	18,172
Fire District Jt. No. 2 RN-HV General Fund	16,521	-	111,373	111,582	16,312	810	17,122
Sewer District No. 1 General Fund	277	-	4,198	2,468	2,007	7	2,014
Sewer District Nos. 3 and 10 General Fund	32,734	-	17,807	9,722	40,819	356	41,175
Sewer District No. 8 General Fund	62,347	-	65,582	31,788	96,141	2,274	98,415
Sewer District No. 201 General Fund	24,853	-	17,988	17,247	25,594	2,274	27,868
Sewer District No. 202 General Fund	16,768	-	24,970	25,269	16,469	5,947	22,416
Water District No. 8 General Fund	188,226	-	102,499	26,495	264,230	1,499	265,729
Water District No. 101 General Fund	77,440	-	20,862	15,256	83,046	2,377	85,423
Special Highway Improvement Fund	1,042,988	-	300,000	407,891	935,097	-	935,097
K-14 Highway Fund	3,102,363	-	111,714	41,911	3,172,166	-	3,172,166
Register of Deeds Technology Fund	265,428	-	69,228	118,630	216,026	269	216,295
Clerk Technology Fund	13,343	-	17,307	12,286	18,364	-	18,364
Treasurer Technology Fund	13,816	-	17,307	9,000	22,123	-	22,123
County Technology Equipment and Services Fund	149,117	-	100,000	39,606	209,511	-	209,511
Fire District No. 3 Special Fund	526,794	-	113,400	74,391	565,803	20,739	586,542
Fire District No. 4 Special Fund	432,491	-	96,050	220,809	307,732	88,165	395,897
Fire District No. 6 Special Fund	48,317	-	23,000	4,940	66,377	-	66,377
Fire District No. 7 Special Fund	224,817	-	36,794	60,136	201,475	-	201,475

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, 2017

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	\$ 168,829	-	40,000	89,841	118,988	85,872	204,860
Fire District No. 9 Special Fund	278,102	-	108,900	4,615	382,387	-	382,387
Fire District Jt. No. 1 RN-KM Special Fund	195,756	-	60,000	22,969	232,787	-	232,787
Fire District Jt. No. 2 RN-HV Special Fund	326,369	-	70,000	4,351	392,018	-	392,018
Sewer District No. 201 Replacement Fund	3,420	-	605	-	4,025	-	4,025
Sewer District No. 202 Replacement Fund	77,005	-	3,750	-	80,755	-	80,755
Emergency Management Citizens Corp. Fund	19,919	-	-	-	19,919	-	19,919
Jail Sales Tax Revenue Fund	7,472,443	-	5,296,151	3,657,400	9,111,194	-	9,111,194
Field Correction Offices Special Rental Fund	185,515	-	97,917	31,895	251,537	2,341	253,878
Bond and Interest Funds							
Bond and Interest Fund	142,888	-	1,186,953	1,203,885	125,956	-	125,956
Fire District No. 6 Bond and Interest Fund	910	-	15,408	15,721	597	-	597
Fire District No. 8 Bond and Interest Fund	2,126	-	22,827	22,580	2,373	-	2,373
Fire District No. 9 Bond and Interest Fund	3,398	-	64,414	64,865	2,947	-	2,947
Fire District Jt. No.1 RN-KM Bond and Interest Fund	2,828	-	26	2,757	97	-	97
Water District No. 8 Bond and Interest Fund	16,434	-	1,868	18,000	302	-	302
2012 Escrow Fund	3,115,287	-	16,628	3,131,915	-	-	-
Jail Sales Tax Bond and Interest Fund	-	-	3,657,400	3,657,400	-	-	-
Landfill Debt Service Fund	-	-	427,230	427,230	-	-	-
Voting Equipment & Refuse Disposal Debt Service Fund	-	-	110,775	110,775	-	-	-
Capital Project Funds							
Jail Improvement Fund	1,236,539	7,040	13,897	40,673	1,216,803	85,373	1,302,176
Blue Spruce Sewer District 3 and 10 Improvement Fund	588,131	-	591,221	1,145,734	33,618	-	33,618
Highlands Sewer District 8 Improvement Fund	-	-	1,170,000	205,795	964,205	626	964,831
Voting Equipment & Refuse Disposal Improvement Fund	-	-	662,000	662,000	-	-	-
Business Funds							
Solid Waste Fund	1,956,817	-	4,269,752	3,642,345	2,584,224	159,679	2,743,903
Solid Waste Post-Closure Reserve Fund	5,351,452	-	457,621	994,884	4,814,189	44,323	4,858,512
Internal Service Fund	56,952	-	528,888	522,071	63,769	30,355	94,124
Self-Insurance Fund	1,331,086	-	4,862,935	4,119,228	2,074,793	274,404	2,349,197
Trust Funds							
Motor Vehicle Special Fund	64,098	-	476,068	478,602	61,564	16,757	78,321
Prosecutor Attorney Training Fund	1,686	-	8,579	7,233	3,032	-	3,032
Law Enforcement Trust Fund - Drug Unit	16,882	-	9,916	20,117	6,681	87	6,768
Special Prosecutor Trust for Drug Asset Forfeitures Fund	31,064	-	14,270	7,324	38,010	-	38,010
Prosecutor Administration Fees Fund	1,080	-	555	756	879	-	879
Law Enforcement Trust Fund - Sheriff	5,095	-	-	5,095	-	5,095	5,095
Total Primary Government (Excluding Distributable and Agency Funds)	\$ 43,023,952	7,040	69,470,587	68,063,117	44,438,462	2,075,891	46,514,353

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, 2017

Composition of Cash	
Checking Accounts and Money Market Accounts	\$ 3,639,176
Certificates of Deposit	77,809,985
Cash and Undeposited Checks on Hand	388,299
Reno County Temporary Notes	551,225
Kansas Municipal Investment Pool	23,276,622
Total Cash	<u>105,665,307</u>
Distributable Funds, State Funds and Subdivision Funds per Schedule 3-1	(57,897,413)
Agency Funds per Schedule 3-2	<u>(1,253,541)</u>
Total Primary Government (Excluding Distributable and Agency Funds)	\$ <u>46,514,353</u>

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

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2017

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 those 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, 2017.

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.

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2017

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.

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

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2017

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 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 (unless specifically exempted by statute). 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 and business 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, 2017, the County had the following investments and maturities.

Investment Type	Fair Value	Investment Maturities (in years) Less than One	Rating
Kansas Municipal Investment Pool	\$ 23,276,622	23,276,622	N/A

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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, 2017, is as follows:

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100%

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, 2017.

At December 31, 2017, the County's carrying amount of bank deposits was \$81,884,402 (including \$938,824 cash and undeposited checks on hand and temporary notes) and the bank balance was \$82,536,867. The bank balance was held by seven banks resulting in a concentration of credit risk. Of the bank balance, \$59,227,296 was covered by federal depository insurance and \$23,309,571 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

At December 31, 2017, the Clerk of the District Court's and the Law Library's carrying amount of bank deposits was \$504,283 (including \$700 cash on hand) and the bank balance was \$735,953. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$468,020 was covered by federal depository insurance and \$267,933 was collateralized with securities held by the pledging financial institutions' agents in the Clerk of the District Court'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, 2017, the County had invested \$23,276,622 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.

RENO COUNTY, KANSAS
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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, 2017 were as follows:

From	To	Regulatory Authority	Amount
Motor Vehicle Special Fund	General Fund	K.S.A. 8-145	\$ 64,098
General Fund	Youth Shelter/Detention Center Fund	Commission	566,824
General Fund	Department of Aging Fund	Commission	364,650
General Fund	Voting Equipment & Refuse Disposal Debt Service Fund	Commission	110,775
Road and Bridge Fund	Special Highway Improvement Fund	K.S.A. 68-590	300,000
Fire District No. 3 General Fund	Fire District No. 3 Special Fund	K.S.A. 19-3612c	80,000
Fire District No. 4 General Fund	Fire District No. 4 Special Fund	K.S.A. 19-3612c	90,000
Fire District No. 6 General Fund	Fire District No. 6 Special Fund	K.S.A. 19-3612c	23,000
Fire District No. 7 General Fund	Fire District No. 7 Special Fund	K.S.A. 19-3612c	30,000
Fire District No. 8 General Fund	Fire District No. 8 Special Fund	K.S.A. 19-3612c	40,000
Fire District No. 9 General Fund	Fire District No. 9 Special Fund	K.S.A. 19-3612c	105,000
Fire District Jt. No. 1 RN-KM General Fund	Fire District Jt. No. 1 RN-KM Special Fund	K.S.A. 19-3612c	60,000
Fire District Jt. No. 2 RN-HV General Fund	Fire District Jt. No. 2 RN-HV Special Fund	K.S.A. 19-3612c	70,000
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	2,757
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
Water District No. 8 Bond and Interest Fund	Water District No. 8 General Fund	K.S.A. 10-117a	18,000
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	K.S.A. 2-1318	10,000
Public Health Fund	Public Health Capital Outlay Fund	Commission	40,000
Solid Waste Fund	Solid Waste Post-Closure Reserve Fund	K.S.A. 12-631o	457,621
Solid Waste Post-Closure Reserve Fund	Landfill Debt Service Fund	Commission	427,230
Voting Equipment & Refuse Disposal Improvements Fund	Bond and Interest Fund	Commission	1,837
Register of Deeds Technology Fund	County Technology Equipment and Services Fund	K.S.A. 28-115a	100,000
Jail Sales Tax Revenue Fund	Jail Sales Tax Bond and Interest Fund	Commission	3,657,400

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 12/31/2017	Cumulative Expenditures to Date
Jail Improvement Project				
Reno Correctional Facility	\$ 25,331,508	24,007,072	53,841	24,060,913
Annex Renovation	2,396,471	2,289,941	-	2,289,941
Courthouse Security Entrance	528,700	527,682	-	527,682
LEC Remodel	776,952	739,769	-	739,769

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The total amount authorized for the Jail Improvement Project was \$29,178,631 including pre-bond expenditures of \$145,000. The expenditures (including encumbrances) recorded in the financial statements in the Jail Improvement Fund have been \$27,759,728 cumulatively from 2013 through 2017, 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 12/31/2017	Cumulative Expenditures to Date
Blue Spruce Sewer District 3 & 10	\$ 695,000	551,416	-	551,416
Highlands Sewer District 8	1,370,000	205,795	-	205,795

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 to \$1,000,000 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 all other 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.

RENO COUNTY, KANSAS
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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, 2017, the County paid \$51,059. Future annual payments of \$51,059 are due March 15 until 2020 and total \$153,177 at December 31, 2017.

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, 2017, 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 \$200,000 at December 31, 2017.

Reno County's Economic Development Job Incentive Policy was amended and restated September 13, 2016, for Applicants (employers) who create new employment within Reno County, Kansas. The policy establishes criteria under which the County may agree to offer and pay cash incentives to approved Applicants. Among other provisions, the Applicant is required to satisfy the county that the proposed job creation would not take place but for the payment of cash incentives. An Applicant who has committed to the creation of new employment positions prior to submitting an application for cash incentives or prior to the County's determination of the Applicant's eligibility to receive cash incentives, will not qualify for the payment of cash incentives for such employees. The policy requires Development Agreements to be negotiated and executed between Reno County and the Applicant. There were no payments under such policy for the year ended December 31, 2017 as there were no such Development Agreements in effect during 2017.

NOTE 10 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

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

Payroll Clearing Fund	\$ (8,837)
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The Payroll Clearing Fund is operated on a reimbursement basis; therefore, the fund is expected to have a negative cash balance.

NOTE 11 – OPERATING LEASES

On July 8, 2016, **Reno County, Kansas** entered into a lease agreement with Canon Solutions America to lease new copiers. The agreement calls for monthly payments of \$2,411 for 60 months. Payments totaling \$28,936 were made in 2017. Future scheduled payments to maturity under the lease are \$28,936 each year for three years from 2018 through 2020, then \$16,879 will be due in 2021.

On January 18, 2017, **Reno County, Kansas** entered into a lease agreement with Mailfinance to lease a mail machine and folder inserter. The agreement calls for 60 monthly payments of \$2,381, which will be billed and paid on a quarterly basis. Payments totaling \$21,431 were made in 2017. Future scheduled payments to maturity under the lease are \$28,575 each year for four years from 2018 through 2021, then \$7,143 will be due in 2022.

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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 for the plan year ending September 30, 2018 includes a stop-loss provision for annual medical/prescription drug claims over \$75,000 per individual and aggregate annual medical/prescription drug claims over \$3,287,386. The program for the plan year which ended September 30, 2017 included a stop-loss provision for annual medical/prescription drug claims over \$75,000 per individual and aggregate annual medical/prescription drug claims over \$3,116,611. The aggregate stop-loss for both plan years 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, 2017, the County has recorded in the Self-Insurance Fund \$274,404 of encumbrances payable for incurred but unpaid health care claims, based on claims paid through March 30, 2018 for 2017 health care services.

Self-Insurance Liability	Beginning of Fiscal Year Balance	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year End	Assets Available To Pay Claims At Year End
2016	\$ 215,552	2,447,729	2,449,604	213,677	1,544,763
2017	213,677	2,897,657	2,836,930	274,404	2,349,197

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 Kansas law. KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its 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,

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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.

State law provides that the 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 (not including the 1% contribution rate with a 0% moratorium for the period of January 1, 2017 through September 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 8.46% for KPERS and 19.03% for KP&F for the fiscal year ended December 31, 2017. Contributions to the pension plan from the County were \$1,244,723 for KPERS and \$457,447 for KP&F for the year ended December 31, 2017.

Net Pension Liability

At December 31, 2017, the County's proportionate share of the collective net pension liability reported by KPERS was \$11,999,209 and \$4,571,493 for KP&F. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. 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 these financial statements.

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

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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 \$2,878,722 total. The potential liability for sick leave at December 31, 2017 was \$719,681. This is not reflected in the financial statement.

Personal Leave

Personal Leave Time ("PLT") accrues from the first pay period of employment and may be used upon approval of the supervisor. PLT 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 PLT 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, for individuals employed six months or more. 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):

<u>Years of Service</u>	<u>Amount Earned</u>
5 years or less	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, 2017 was \$1,060,393. This is not reflected in the financial statement.

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, 2017 was \$12,284. 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 \$5,211,690 and the estimated post-closure cost is \$8,408,242. These figures comprise the estimated closure and post-closure cost of \$13,619,932. At December 31, 2017, the permit for 2018 identifies that the remaining volume capacity of the site is 29% of the original capacity and that the remaining life of the landfill is 11 years. The estimated closing costs and post-closure care costs for the Household Hazardous Waste and Composting Facility are \$43,881 and \$19,671, 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

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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, 2017.

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 and refunding of Health Care Facility Revenue Bonds, the purpose of which was to finance or refinance the acquisition, construction, remodeling and equipping of certain health care facilities. The bonds are secured by the property financed. 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, 2017, there was one series of such Revenue Bonds outstanding for the Pleasant View Home. The bond principal amount payable was \$2,032,928 as of December 31, 2017.

During 2017, the County passed a resolution indicating intent to be involved in the issuance of Taxable Industrial Revenue Bonds not to exceed principal amount of \$4,000,000, the purpose of which is to finance the acquisition, construction, furnishing, and equipping of a commercial facility (doing business as Agri Center) in Reno County. The project is under construction as of December 31, 2017, with no Industrial Revenue Bonds yet issued. The bonds when issued will be secured by the property financed. Neither the County, the State, nor any political subdivision thereof will be obligated in any manner for repayment of the bonds.

NOTE 19 – LONG-TERM DEBT

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

General Obligation Bonds

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.

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 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 Series 2012 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 Series 2013 general obligation refunding bonds and sales tax improvement 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.

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On September 28, 2017, the County issued \$550,000 in Series 2017 Sewer District No. 3 and 10 Blue Spruce general obligation temporary notes for the purpose of capital improvements, paying off the Series 2015-2 Sewer District No. 3 and 10 general obligation temporary notes.

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 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 01, 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 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. The maturity of the notes was extended for six months prior to being paid off by the Series 2017 Sewer District No. 3 and 10 general obligation bonds issued on September 28, 2017.

On January 27, 2017, the County issued \$1,170,000 in Series 2017-1 Sewer District No. 8 Highlands general obligation temporary notes for purposes of capital improvements.

On March 16, 2017, the County issued \$662,000 in Series 2017-2 general obligation temporary notes for the purpose of paying a portion of the costs of certain voting machines and refuse disposal improvements.

NOTE 20 – SUBSEQUENT EVENTS

A resolution was passed in March 2018 declaring it necessary to construct and acquire fire station improvements for use by Fire District Jt. No. RN-HV and to issue general obligation bonds in an amount not to exceed \$345,000 for paying the costs thereof, subject to publication and protest period provisions.

As described in Note 9 – Economic Incentives, Reno County provides economic incentives to encourage business growth. During April 2018, the County entered into an agreement with Kansas Protein Foods, LLC to provide cash incentives for jobs created. Future payments are dependent on job creation levels achieved and subject to funds being budgeted annually by the County and being available for said purpose under Kansas Cash Basis Law. Under this agreement, earliest possible payment, if any, would follow four consecutive quarters of verified qualifying employment as of June 30, 2019.

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2017

Changes in long-term liabilities for the County for the year ended December 31, 2017, 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									
Cedar Ridge Improvements	2.75-4.375%	05/15/10	\$ 165,000	09/01/25	\$ 110,000	-	10,000	100,000	4,662
Prairie Dunes / Linksland Series 2015	3.125-3.750%	09/03/15	260,000	09/01/35	250,000	-	10,000	240,000	8,588
Total GO Bonds Paid by Special Assessments					<u>360,000</u>	<u>-</u>	<u>20,000</u>	<u>340,000</u>	<u>13,250</u>
Fire District GO Bonds									
Fire District No. 6 Series 2002	4-5.5%	07/15/02	175,000	12/01/17	15,000	-	15,000	-	720
Fire District No. 9 Series 2007	3.45-4%	11/15/07	740,000	06/01/23	400,000	-	50,000	350,000	14,865
Fire District #8	0.85-3.000%	09/15/11	200,000	09/01/21	100,000	-	20,000	80,000	2,580
Total GO Bonds Paid by Fire Districts					<u>515,000</u>	<u>-</u>	<u>85,000</u>	<u>430,000</u>	<u>18,165</u>
Sewer District GO Bonds									
SD 3-10 Blue Spruce Series 2017	3.75%	09/28/17	550,000	09/01/37	-	550,000	-	550,000	-
County GO Bonds									
Refunding and Road Improv. Series 2007	3.85-4.2%	12/15/07	6,355,000	09/01/28	605,000	-	425,000	180,000	24,297
GO Refunding Bonds Series 2012	2.0-3.0%	12/19/12	5,925,000	09/01/28	3,900,000	-	625,000	3,275,000	95,438
GO Refunding Bonds & Sales Tax Improvement Series 2013	2.0-4.0%	05/23/13	26,070,000	09/01/23	19,435,000	-	2,880,000	16,555,000	777,400
Total Paid by County GO Bonds					<u>23,940,000</u>	<u>-</u>	<u>3,930,000</u>	<u>20,010,000</u>	<u>897,135</u>
Total General Obligation Bonds					<u>24,815,000</u>	<u>550,000</u>	<u>4,035,000</u>	<u>21,330,000</u>	<u>928,550</u>
Temporary Notes									
Solid Waste/Gas Control Series 2013-1	2.00%	05/01/13	1,645,000	05/01/17	423,000	-	423,000	-	4,230
SD 3-10 Blue Spruce Series 2015-2	1.25%	12/29/15	660,000	10/01/17	660,000	-	660,000	-	6,187
SD 8 Highlands Series 2017-1	2.25%	01/27/17	1,170,000	02/01/19	-	1,170,000	-	1,170,000	-
Voting Equipment & Refuse Disposal Improvements Series 2017-2	2.00%	03/16/17	662,000	03/01/21	-	662,000	110,775	551,225	-
Total Temporary Notes					<u>1,083,000</u>	<u>1,832,000</u>	<u>1,193,775</u>	<u>1,721,225</u>	<u>10,417</u>
County Capital Leases									
Energy Conservation Equipment	4.51%	07/29/08	1,443,248	07/30/18	342,336	-	167,352	174,984	13,573
Public Works Building - Supplemental	4.00%	03/26/14	2,470,000	03/26/22	2,015,000	-	370,000	1,645,000	41,725
Reno County Radio Equipment	4-5%	03/31/10	61,139	03/31/21	33,966	-	6,793	27,173	1,641
Total County Capital Leases					<u>2,391,302</u>	<u>-</u>	<u>544,145</u>	<u>1,847,157</u>	<u>56,939</u>
Special District Capital Leases									
Fire District #3 Radio Equipment	4-5%	03/31/10	14,869	3/31/2021	8,261	-	1,652	6,609	399
Fire District #4 Radio Equipment	4-5%	03/31/10	14,606	3/31/2021	8,114	-	1,623	6,491	392
Fire District #6 Radio Equipment	4-5%	03/31/10	7,062	3/31/2021	3,923	-	784	3,139	190
Fire District #7 Radio Equipment	4-5%	03/31/10	10,443	3/31/2021	5,802	-	1,161	4,641	280
Fire District #8 Radio Equipment	4-5%	03/31/10	18,120	3/31/2021	10,067	-	2,014	8,053	486
Fire District #9 Radio Equipment	4-5%	03/31/10	8,687	3/31/2021	4,826	-	965	3,861	233
Reno/Harvey Jt 2 Fire Dist. Radio Equipment	4-5%	03/31/10	11,085	3/31/2021	6,158	-	1,231	4,927	298
Reno/Kingman Jt 1 Fire Dist. Radio Equipment	4-5%	03/31/10	16,731	3/31/2021	9,295	-	1,859	7,436	449
Total Special District Leases					<u>56,446</u>	<u>-</u>	<u>11,289</u>	<u>45,157</u>	<u>2,727</u>
Total Contractual Indebtedness of Reno County					<u>28,345,748</u>	<u>2,382,000</u>	<u>5,784,209</u>	<u>24,943,539</u>	<u>998,633</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>\$ 31,355,748</u>	<u>2,382,000</u>	<u>8,794,209</u>	<u>24,943,539</u>	<u>1,120,548</u>

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2017

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
	2018	2019	2020	2021	2022	2023-2027	2028-2032	2033-2037	
Principal									
General Obligation Bonds	\$ 3,605,000	3,465,000	3,610,000	3,770,000	3,730,000	2,350,000	570,000	230,000	21,330,000
Temporary Notes	249,000	1,305,000	138,000	29,225	-	-	-	-	1,721,225
Capital Leases	573,066	403,084	413,082	418,082	85,000	-	-	-	1,892,314
Total Principal	4,427,066	5,173,084	4,161,082	4,217,307	3,815,000	2,350,000	570,000	230,000	24,943,539
Interest									
General Obligation Bonds	799,028	661,636	525,745	384,062	236,212	278,149	75,617	24,563	2,985,012
Temporary Notes	13,587	57,638	1,965	292	-	-	-	-	73,482
Capital Leases	44,633	31,092	23,392	15,492	2,125	-	-	-	116,734
Total Interest	857,248	750,366	551,102	399,846	238,337	278,149	75,617	24,563	3,175,228
Total Principal and Interest	\$ 5,284,314	5,923,450	4,712,184	4,617,153	4,053,337	2,628,149	645,617	254,563	28,118,767



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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, 2017, and the related notes to the financial statement, and have issued our report thereon dated June 19, 2018. 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 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 19, 2018



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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, 2017. **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 federal statutes, regulations, and the terms and conditions of its federal awards 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* (Uniform Guidance). 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, 2017.

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 19, 2018

RENO COUNTY, KANSAS

Regulatory-Required Supplementary Information

RENO COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

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	\$ 20,758,263	-	20,758,263	15,861,403	(4,896,860)
Special Purpose Funds					
Road and Bridge Fund	6,299,530	-	6,299,530	5,741,015	(558,515)
Special Road Fund	1,285,500	-	1,285,500	1,086,468	(199,032)
Special Bridge Fund	1,516,000	-	1,516,000	1,044,940	(471,060)
Noxious Weed Fund	134,064	-	134,064	83,101	(50,963)
Noxious Weed Capital Outlay Fund	63,353	-	63,353	-	(63,353)
Public Health Fund	2,890,797	-	2,890,797	2,827,381	(63,416)
Health Capital Outlay Fund	297,584	-	297,584	11,656	(285,928)
Department of Aging Fund	1,921,837	-	1,921,837	1,861,801	(60,036)
Mental Health Fund	410,000	-	410,000	410,000	-
TECH Center Fund	540,000	-	540,000	540,000	-
Employee Benefits Fund	8,409,910	-	8,409,910	7,540,915	(868,995)
Youth Shelter/Detention Center Fund	1,962,448	-	1,962,448	1,777,421	(185,027)
Historical Museum Fund	163,500	-	163,500	163,500	-
Special Parks and Recreation Fund	8,729	-	8,729	8,729	-
Special Alcohol and Drug Fund	16,741	-	16,741	9,324	(7,417)
Capital Improvement Program Fund	1,354,025	-	1,354,025	469,207	(884,818)
Special Equipment Fund	627,600	-	627,600	457,027	(170,573)
Fire District No. 2 General Fund	1,867,053	-	1,867,053	1,837,056	(29,997)
Fire District No. 3 General Fund	173,997	-	173,997	161,231	(12,766)
Fire District No. 4 General Fund	177,191	-	177,191	168,100	(9,091)
Fire District No. 6 General Fund	55,075	-	55,075	47,275	(7,800)
Fire District No. 7 General Fund	63,691	-	63,691	54,829	(8,862)
Fire District No. 8 General Fund	115,400	-	115,400	106,864	(8,536)
Fire District No. 9 General Fund	150,000	-	150,000	140,578	(9,422)
Fire District Jt. No. 1 RN-KM General Fund	113,125	-	113,125	105,813	(7,312)
Fire District Jt. No. 2 RN-HV General Fund	121,145	-	121,145	111,582	(9,563)
Sewer District No. 1 General Fund	6,395	-	6,395	2,468	(3,927)
Sewer District Nos. 3 and 10 General Fund	44,534	-	44,534	9,722	(34,812)
Sewer District No. 8 General Fund	93,784	-	93,784	31,788	(61,996)
Sewer District No. 201 General Fund	34,724	-	34,724	17,247	(17,477)
Sewer District No. 202 General Fund	33,064	-	33,064	25,269	(7,795)
Water District No. 8 General Fund	271,290	-	271,290	26,495	(244,795)
Water District No. 101 General Fund	84,684	-	84,684	15,256	(69,428)
Bond and Interest Funds					
Bond and Interest Fund	1,303,087	-	1,303,087	1,203,885	(99,202)
Fire District No. 6 Bond and Interest Fund	17,320	-	17,320	15,721	(1,599)
Fire District No. 8 Bond and Interest Fund	24,330	-	24,330	22,580	(1,750)
Fire District No. 9 Bond and Interest Fund	66,465	-	66,465	64,865	(1,600)
Fire District Jt. No. 1 RN-KM Bond and Interest Fund	2,757	-	2,757	2,757	-
Water District No. 8 Bond and Interest Fund	21,972	-	21,972	18,000	(3,972)

RENO COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

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	\$ 5,163,326	-	5,163,326	3,642,345	(1,520,981)
Solid Waste Post-Closure Reserve Fund	5,806,705	-	5,806,705	994,884	(4,811,821)
Internal Service Fund	728,122	-	728,122	522,071	(206,051)

RENO COUNTY, KANSAS

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Interest Earned				
Interest Earned	\$ 64,396	331,891	41,000	290,891
Interest on Taxes	236,058	428,337	242,000	186,337
Total Interest Earned	300,454	760,228	283,000	477,228
Taxes				
Ad Valorem Tax	7,956,092	7,886,317	8,199,671	(313,354)
Neighborhood Revitalization	(65,960)	(73,592)	(84,367)	10,775
Delinquent Tax	194,294	262,316	-	262,316
Vehicle Tax	924,707	965,609	989,722	(24,113)
In Lieu of Tax	4,780	14,268	-	14,268
Severance Tax	23,408	44,149	25,000	19,149
Federal Land Entitlement	38,053	38,898	35,000	3,898
Sales and Liquor Tax	4,502,363	4,301,446	4,308,000	(6,554)
Total Taxes	13,577,737	13,439,411	13,473,026	(33,615)
Licenses, Permits and Fees				
Mortgage Registration Fees	326,225	227,770	300,000	(72,230)
County Officers' Fees	342,530	423,220	245,000	178,220
Other Licenses, Permits and Fees	425,952	496,928	425,600	71,328
Total Licenses, Permits and Fees	1,094,707	1,147,918	970,600	177,318
Reimbursements				
Law Enf. Center Shared Expense	474,259	481,010	350,000	131,010
Federal Grants	43,015	20,152	42,000	(21,848)
Other Reimbursements	606,704	587,347	480,350	106,997
Total Reimbursements	1,123,978	1,088,509	872,350	216,159
Miscellaneous				
Miscellaneous	13,479	15,650	300	15,350
Transfers In	141,667	64,098	50,000	14,098
Total Miscellaneous	155,146	79,748	50,300	29,448
Total Receipts	\$ 16,252,022	16,515,814	15,649,276	866,538

RENO COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures				
County Commission	\$ 56,598	57,241	60,503	(3,262)
County Clerk	225,684	228,128	237,109	(8,981)
County Treasurer	211,668	219,722	231,515	(11,793)
District Attorney	977,837	992,911	978,482	14,429
Register of Deeds	150,445	151,828	168,681	(16,853)
Sheriff	3,047,537	3,062,251	3,179,713	(117,462)
County Administration	309,220	343,988	367,710	(23,722)
Judicial Court (Unified Court)	549,383	559,805	627,503	(67,698)
Courthouse General	4,396,292	4,437,800	8,824,623	(4,386,823)
Maintenance	741,662	765,621	853,497	(87,876)
Planning and Zoning	63,504	63,662	74,752	(11,090)
Emergency Management	119,045	134,795	152,236	(17,441)
Jail	2,961,309	3,067,003	3,017,854	49,149
Human Resources	204,915	209,148	234,081	(24,933)
Appraiser	598,688	588,484	652,219	(63,735)
Election	269,941	309,654	381,874	(72,220)
Information Services and GIS	492,443	538,098	570,126	(32,028)
Auto Center	121,400	131,264	145,785	(14,521)
Total Expenditures	<u>15,497,571</u>	<u>15,861,403</u>	<u>20,758,263</u>	<u>(4,896,860)</u>
Receipts Over (Under) Expenditures	754,451	654,411		
Unencumbered Cash - Beginning	6,363,179	7,275,130		
Prior Year Cancelled Encumbrances	<u>157,500</u>	<u>-</u>		
Unencumbered Cash - Ending	\$ <u>7,275,130</u>	<u>7,929,541</u>		

RENO COUNTY, KANSAS**General Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
County Commission				
Personal Services	\$ 54,207	53,999	54,003	(4)
Contractual Services	2,391	3,242	6,500	(3,258)
Total County Commission	<u>56,598</u>	<u>57,241</u>	<u>60,503</u>	<u>(3,262)</u>
County Clerk				
Personal Services	214,649	219,182	221,200	(2,018)
Contractual Services	7,272	6,297	10,959	(4,662)
Commodities	3,763	2,649	4,950	(2,301)
Total County Clerk	<u>225,684</u>	<u>228,128</u>	<u>237,109</u>	<u>(8,981)</u>
County Treasurer				
Personal Services	150,948	144,952	147,139	(2,187)
Contractual Services	56,468	62,349	74,576	(12,227)
Commodities	4,252	12,046	9,000	3,046
Capital Outlay	-	375	800	(425)
Total County Treasurer	<u>211,668</u>	<u>219,722</u>	<u>231,515</u>	<u>(11,793)</u>
District Attorney				
Personal Services	860,550	889,043	879,478	9,565
Contractual Services	92,150	84,292	74,304	9,988
Commodities	25,137	19,576	24,700	(5,124)
Total District Attorney	<u>977,837</u>	<u>992,911</u>	<u>978,482</u>	<u>14,429</u>
Register of Deeds				
Personal Services	137,933	128,169	137,009	(8,840)
Contractual Services	9,629	10,097	24,922	(14,825)
Commodities	2,883	4,070	6,750	(2,680)
Capital Outlay	-	9,492	-	9,492
Total Register of Deeds	<u>150,445</u>	<u>151,828</u>	<u>168,681</u>	<u>(16,853)</u>
Sheriff				
Personal Services	2,339,180	2,360,051	2,287,283	72,768
Contractual Services	245,291	251,034	275,185	(24,151)
Commodities	147,107	196,147	322,250	(126,103)
Capital Outlay	315,959	255,019	294,995	(39,976)
Total Sheriff	<u>3,047,537</u>	<u>3,062,251</u>	<u>3,179,713</u>	<u>(117,462)</u>
County Administration				
Personal Services	296,207	303,861	318,710	(14,849)
Contractual Services	11,210	38,952	44,250	(5,298)
Commodities	1,803	1,175	4,750	(3,575)
Total County Administration	<u>309,220</u>	<u>343,988</u>	<u>367,710</u>	<u>(23,722)</u>

RENO COUNTY, KANSAS**General Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Judicial Court (Unified Court)				
Contractual Services	\$ 478,539	492,935	549,940	(57,005)
Commodities	51,119	66,870	57,563	9,307
Capital Outlay	19,725	-	20,000	(20,000)
Total Judicial Court	<u>549,383</u>	<u>559,805</u>	<u>627,503</u>	<u>(67,698)</u>
Courthouse General				
Personal Services	5,150	66,106	68,422	(2,316)
Contractual Services	1,119,606	1,168,217	1,470,440	(302,223)
Commodities	780	694	3,000	(2,306)
Outside Agencies - Appropriations	493,000	494,500	492,500	2,000
Ambulance Services	962,715	1,115,078	1,116,375	(1,297)
Emergency Communications	524,485	534,913	585,000	(50,087)
Economic Development Projects	101,059	101,059	400,000	(298,941)
Transfers Out	1,158,559	931,474	1,214,886	(283,412)
Commission Discretionary	14,159	7,468	20,000	(12,532)
Miscellaneous and Interest on Refunds	10,888	18,291	4,000	14,291
Capital Outlay	5,891	-	3,450,000	(3,450,000)
Total Courthouse General	<u>4,396,292</u>	<u>4,437,800</u>	<u>8,824,623</u>	<u>(4,386,823)</u>
Maintenance				
Personal Services	648,704	644,921	690,074	(45,153)
Contractual Services	41,189	56,564	86,210	(29,646)
Commodities	45,431	64,136	74,713	(10,577)
Capital Outlay	6,338	-	2,500	(2,500)
Total Maintenance	<u>741,662</u>	<u>765,621</u>	<u>853,497</u>	<u>(87,876)</u>
Planning and Zoning				
Personal Services	53,229	53,883	53,852	31
Contractual Services	10,247	9,768	18,200	(8,432)
Commodities	28	11	2,700	(2,689)
Total Planning and Zoning	<u>63,504</u>	<u>63,662</u>	<u>74,752</u>	<u>(11,090)</u>
Emergency Management				
Personal Services	93,996	106,744	105,861	883
Contractual Services	16,317	14,760	29,925	(15,165)
Commodities	6,991	11,550	16,450	(4,900)
Capital Outlay	1,741	1,741	-	1,741
Total Emergency Management	<u>119,045</u>	<u>134,795</u>	<u>152,236</u>	<u>(17,441)</u>

RENO COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Jail				
Personal Services	\$ 2,126,257	2,072,312	1,871,733	200,579
Contractual Services	686,981	820,017	886,651	(66,634)
Commodities	145,323	149,980	212,800	(62,820)
Capital Outlay	2,748	24,694	46,670	(21,976)
Total Jail	<u>2,961,309</u>	<u>3,067,003</u>	<u>3,017,854</u>	<u>49,149</u>
Human Resources				
Personal Services	143,328	147,038	146,477	561
Contractual Services	49,078	45,007	71,304	(26,297)
Commodities	12,509	17,103	16,300	803
Total Human Resources	<u>204,915</u>	<u>209,148</u>	<u>234,081</u>	<u>(24,933)</u>
Appraiser				
Personal Services	516,987	510,106	527,871	(17,765)
Contractual Services	62,805	62,132	99,298	(37,166)
Commodities	17,210	16,246	23,550	(7,304)
Capital Outlay	1,686	-	1,500	(1,500)
Total Appraiser	<u>598,688</u>	<u>588,484</u>	<u>652,219</u>	<u>(63,735)</u>
Election				
Personal Services	109,246	99,199	103,170	(3,971)
Contractual Services	136,750	87,231	154,929	(67,698)
Commodities	15,945	10,715	11,000	(285)
Capital Outlay	8,000	1,734	2,000	(266)
Transfers Out	-	110,775	110,775	-
Total Election	<u>269,941</u>	<u>309,654</u>	<u>381,874</u>	<u>(72,220)</u>
Information Services and GIS				
Personal Services	315,279	303,662	315,801	(12,139)
Contractual Services	165,450	218,165	234,325	(16,160)
Commodities	3,089	2,728	5,000	(2,272)
Capital Outlay	8,625	13,543	15,000	(1,457)
Total Information Services and GIS	<u>492,443</u>	<u>538,098</u>	<u>570,126</u>	<u>(32,028)</u>
Auto Center				
Personal Services	104,901	110,958	111,630	(672)
Contractual Services	9,626	12,866	15,790	(2,924)
Commodities	6,873	6,831	10,865	(4,034)
Capital Outlay	-	609	7,500	(6,891)
Total Auto Center	<u>121,400</u>	<u>131,264</u>	<u>145,785</u>	<u>(14,521)</u>
Total Expenditures	<u>\$ 15,497,571</u>	<u>15,861,403</u>	<u>20,758,263</u>	<u>(4,896,860)</u>

RENO COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 4,524,519	3,894,370	3,889,558	4,812
Neighborhood Revitalization	(32,732)	(30,499)	(34,963)	4,464
Intergovernmental	1,571,597	1,596,496	1,513,596	82,900
Reimbursed Expenses	36,251	63,757	50,000	13,757
Insurance Proceeds	13,044	629	-	629
Miscellaneous	88,311	2,773	-	2,773
Sale of Equipment	25,290	220,578	-	220,578
Total Receipts	<u>6,226,280</u>	<u>5,748,104</u>	<u>5,418,191</u>	<u>329,913</u>
Expenditures				
Personal Services	1,953,758	1,989,430	2,113,530	(124,100)
Contractual Services	284,580	210,122	399,000	(188,878)
Commodities	2,275,126	2,721,456	2,947,000	(225,544)
Capital Outlay	664,064	520,007	390,000	130,007
Transfers Out	300,000	300,000	450,000	(150,000)
Total Expenditures	<u>5,477,528</u>	<u>5,741,015</u>	<u>6,299,530</u>	<u>(558,515)</u>
Receipts Over (Under) Expenditures	748,752	7,089		
Unencumbered Cash - Beginning	<u>1,091,437</u>	<u>1,840,189</u>		
Unencumbered Cash - Ending	\$ <u><u>1,840,189</u></u>	<u><u>1,847,278</u></u>		

RENO COUNTY, KANSAS
Special Road Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 618,272	634,831	637,488	(2,657)
Neighborhood Revitalization	(4,497)	(5,116)	(5,865)	749
KDOT Grants	-	406,138	-	406,138
Total Receipts	<u>613,775</u>	<u>1,035,853</u>	<u>631,623</u>	<u>404,230</u>
Expenditures				
Road Construction	-	1,086,468	1,000,000	86,468
Capital Outlay	-	-	285,500	(285,500)
Total Expenditures	<u>-</u>	<u>1,086,468</u>	<u>1,285,500</u>	<u>(199,032)</u>
Receipts Over (Under) Expenditures	613,775	(50,615)		
Unencumbered Cash - Beginning	<u>33,808</u>	<u>647,583</u>		
Unencumbered Cash - Ending	\$ <u>647,583</u>	<u>596,968</u>		

RENO COUNTY, KANSAS
Special Bridge Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Taxes	\$ 1,171,719	1,191,527	1,275,301	(83,774)
Neighborhood Revitalization	(8,994)	(10,161)	(11,733)	1,572
KDOT Grants	546,931	40,000	-	40,000
Miscellaneous	5,193	-	-	-
Total Receipts	<u>1,714,849</u>	<u>1,221,366</u>	<u>1,263,568</u>	<u>(42,202)</u>
Expenditures				
Bridge Construction	1,692,349	1,044,940	1,180,000	(135,060)
Capital Outlay	-	-	336,000	(336,000)
Total Expenditures	<u>1,692,349</u>	<u>1,044,940</u>	<u>1,516,000</u>	<u>(471,060)</u>
Receipts Over (Under) Expenditures	22,500	176,426		
Unencumbered Cash - Beginning	28,197	64,529		
Prior Year Cancelled Encumbrances	<u>13,832</u>	<u>-</u>		
Unencumbered Cash - Ending	\$ <u>64,529</u>	<u>240,955</u>		

RENO COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 168,466	69,468	65,979	3,489
Neighborhood Revitalization	(1,214)	(432)	(491)	59
Chemical, Labor and Equipment Sales	18,945	29,521	23,000	6,521
Total Receipts	186,197	98,557	<u>88,488</u>	<u>10,069</u>
Expenditures				
Personal Services	70,091	37,808	37,564	244
Contractual Services	8,759	1,835	32,900	(31,065)
Commodities	20,925	33,458	53,600	(20,142)
Transfers Out	10,000	10,000	10,000	-
Total Expenditures	109,775	83,101	<u>134,064</u>	<u>(50,963)</u>
Receipts Over (Under) Expenditures	76,422	15,456		
Unencumbered Cash - Beginning	25,636	102,058		
Unencumbered Cash - Ending	\$ <u>102,058</u>	<u>117,514</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, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 10,000	10,000	10,000	-
Sale of Equipment	7,485	-	-	-
Total Receipts	17,485	10,000	<u>10,000</u>	<u>-</u>
Expenditures				
Capital Outlay	21,062	-	<u>63,353</u>	<u>(63,353)</u>
Receipts Over (Under) Expenditures	(3,577)	10,000		
Unencumbered Cash - Beginning	63,353	59,776		
Unencumbered Cash - Ending	\$ <u>59,776</u>	<u>69,776</u>		

RENO COUNTY, KANSAS
Public Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 877,813	1,171,547	1,202,867	(31,320)
Neighborhood Revitalization	(6,503)	(9,922)	(11,372)	1,450
Federal Grants	715,725	758,917	-	758,917
Other Grants, Fees and Reimbursed Expenses	1,125,274	1,191,249	1,555,680	(364,431)
Sale of Used Equipment	3,800	-	-	-
Total Receipts	<u>2,716,109</u>	<u>3,111,791</u>	<u>2,747,175</u>	<u>364,616</u>
Expenditures				
Personal Services	1,870,626	2,019,996	2,063,797	(43,801)
Contractual Services	480,817	492,520	523,900	(31,380)
Commodities	279,126	252,766	256,100	(3,334)
Capital Outlay	6,038	22,099	2,500	19,599
Transfers Out	40,000	40,000	44,500	(4,500)
Total Expenditures	<u>2,676,607</u>	<u>2,827,381</u>	<u>2,890,797</u>	<u>(63,416)</u>
Receipts Over (Under) Expenditures	39,502	284,410		
Unencumbered Cash - Beginning	<u>402,056</u>	<u>441,558</u>		
Unencumbered Cash - Ending	\$ <u>441,558</u>	<u>725,968</u>		

RENO COUNTY, KANSAS
Public Health Capital Outlay Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 40,000	40,000	44,500	(4,500)
Federal Grant	1,994	-	-	-
Insurance Reimbursement	350	-	-	-
Total Receipts	42,344	40,000	<u>44,500</u>	<u>(4,500)</u>
Expenditures				
Capital Outlay	60,243	11,656	<u>297,584</u>	<u>(285,928)</u>
Receipts Over (Under) Expenditures	(17,899)	28,344		
Unencumbered Cash - Beginning	284,084	266,185		
Unencumbered Cash - Ending	\$ <u>266,185</u>	<u>294,529</u>		

RENO COUNTY, KANSAS
Department of Aging Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over Under (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 340,493	221,245	219,368	1,877
Neighborhood Revitalization	(2,469)	(1,636)	(1,876)	240
Federal Grant for Capital Award	146,468	170,179	174,900	(4,721)
Federal Grant for Transit Operations	440,629	540,515	475,000	65,515
KDOT Grant for Transit Operations	146,429	181,487	160,000	21,487
Federal SCKAAA Grant	18,631	24,574	11,070	13,504
Sale of Used Equipment	21,130	8,870	15,000	(6,130)
Reimbursed Expenses	43,495	8,497	9,135	(638)
Elderly Transportation Reimbursement	134,870	134,900	134,900	-
Fares and Donations	76,712	72,479	72,000	479
Transfers In	364,646	364,650	364,650	-
Total Receipts	<u>1,731,034</u>	<u>1,725,760</u>	<u>1,634,147</u>	<u>91,613</u>
Expenditures				
Services for the Elderly				
Personal Services	146,936	149,719	150,582	(863)
Contractual Services	348,462	337,956	357,245	(19,289)
Commodities	2,465	3,041	6,300	(3,259)
Capital Outlay	-	4,468	3,625	843
Total Services for the Elderly	<u>497,863</u>	<u>495,184</u>	<u>517,752</u>	<u>(22,568)</u>
Public Transportation				
Personal Services	680,427	853,717	658,762	194,955
Contractual Services	129,175	164,231	169,703	(5,472)
Commodities	120,171	130,155	343,160	(213,005)
Capital Outlay	215,010	218,514	232,460	(13,946)
Total Public Transportation	<u>1,144,783</u>	<u>1,366,617</u>	<u>1,404,085</u>	<u>(37,468)</u>
Total Expenditures	<u>1,642,646</u>	<u>1,861,801</u>	<u>1,921,837</u>	<u>(60,036)</u>
Receipts Over (Under) Expenditures	88,388	(136,041)		
Unencumbered Cash - Beginning	<u>486,047</u>	<u>574,435</u>		
Unencumbered Cash - Ending	\$ <u><u>574,435</u></u>	<u><u>438,394</u></u>		

RENO COUNTY, KANSAS
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 409,250	414,184	412,305	1,879
Neighborhood Revitalization	(2,941)	(3,307)	(3,788)	481
Total Receipts	406,309	410,877	<u>408,517</u>	<u>2,360</u>
Expenditures				
Appropriations - Mental Health	410,000	410,000	<u>410,000</u>	<u>-</u>
Receipts Over (Under) Expenditures	(3,691)	877		
Unencumbered Cash - Beginning	6,651	2,960		
Unencumbered Cash - Ending	\$ <u>2,960</u>	<u>3,837</u>		

RENO COUNTY, KANSAS
TECH Center Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 538,806	544,724	542,836	1,888
Neighborhood Revitalization	(3,872)	(4,349)	(4,987)	638
Total Receipts	534,934	540,375	<u>537,849</u>	<u>2,526</u>
Expenditures				
Appropriations - TECH	540,000	540,000	<u>540,000</u>	<u>-</u>
Receipts Over (Under) Expenditures	(5,066)	375		
Unencumbered Cash - Beginning	9,139	4,073		
Unencumbered Cash - Ending	\$ <u>4,073</u>	<u>4,448</u>		

RENO COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 5,557,912	6,741,598	6,704,238	37,360
Neighborhood Revitalization	(39,593)	(54,840)	(62,868)	8,028
Reimbursed Expenses	907,405	1,230,676	880,000	350,676
Total Receipts	<u>6,425,724</u>	<u>7,917,434</u>	<u>7,521,370</u>	<u>396,064</u>
Expenditures				
Social Security	1,218,109	1,234,856	1,400,000	(165,144)
KPERS	1,321,860	1,244,723	1,450,000	(205,277)
KP & F	460,512	457,447	500,000	(42,553)
Workers' Compensation Insurance	211,251	244,788	250,000	(5,212)
Unemployment Tax	29,094	29,458	80,000	(50,542)
Health Insurance	3,715,267	4,326,657	4,017,795	308,862
Tuition Reimbursement	500	1,000	5,000	(4,000)
Other Insurance	3,382	1,986	3,115	(1,129)
Other Reimbursement	-	-	4,000	(4,000)
Capital Outlay	-	-	700,000	(700,000)
Total Expenditures	<u>6,959,975</u>	<u>7,540,915</u>	<u>8,409,910</u>	<u>(868,995)</u>
Receipts Over (Under) Expenditures	(534,251)	376,519		
Unencumbered Cash - Beginning	<u>1,851,630</u>	<u>1,317,379</u>		
Unencumbered Cash - Ending	\$ <u>1,317,379</u>	<u>1,693,898</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, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
State Reimbursements	\$ 176,610	133,810	-	133,810
Reimbursements	1,120,168	1,079,513	1,058,250	21,263
Grant	7,800	4,550	7,500	(2,950)
Donations and Miscellaneous	-	1,333	-	1,333
Transfers In	793,913	566,824	850,236	(283,412)
Total Receipts	<u>2,098,491</u>	<u>1,786,030</u>	<u>1,915,986</u>	<u>(129,956)</u>
Expenditures				
Youth Shelter				
Personal Services	714,798	730,271	741,968	(11,697)
Contractual Services	39,918	39,971	54,475	(14,504)
Commodities	17,392	20,729	29,650	(8,921)
Capital Outlay	2,800	9,858	16,650	(6,792)
Reimbursement - Youth Shelter Food	46,816	53,063	62,238	(9,175)
Total Youth Shelter	<u>821,724</u>	<u>853,892</u>	<u>904,981</u>	<u>(51,089)</u>
Detention Center				
Personal Services	824,283	817,091	857,434	(40,343)
Contractual Services	40,355	33,802	55,275	(21,473)
Commodities	14,040	12,967	27,150	(14,183)
Capital Outlay	-	2,876	47,797	(44,921)
Reimbursement - Youth Shelter Food	48,016	53,063	62,238	(9,175)
Total Detention Center	<u>926,694</u>	<u>919,799</u>	<u>1,049,894</u>	<u>(130,095)</u>
Grants				
Contractual Services	3,654	3,577	6,173	(2,596)
Commodities	10	153	1,400	(1,247)
Total Grants	<u>3,664</u>	<u>3,730</u>	<u>7,573</u>	<u>(3,843)</u>
Total Expenditures	<u>1,752,082</u>	<u>1,777,421</u>	<u>1,962,448</u>	<u>(185,027)</u>
Receipts Over (Under) Expenditures	346,409	8,609		
Unencumbered Cash - Beginning	<u>2,776</u>	<u>349,185</u>		
Unencumbered Cash - Ending	\$ <u><u>349,185</u></u>	<u><u>357,794</u></u>		

RENO COUNTY, KANSAS
Historical Museum Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 164,205	163,501	163,116	385
Neighborhood Revitalization	(1,183)	(1,306)	(1,496)	190
Total Receipts	163,022	162,195	<u>161,620</u>	<u>575</u>
Expenditures				
Appropriations - Mental Health	163,500	163,500	<u>163,500</u>	<u>-</u>
Receipts Over (Under) Expenditures	(478)	(1,305)		
Unencumbered Cash - Beginning	2,054	1,576		
Unencumbered Cash - Ending	\$ <u>1,576</u>	<u>271</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, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental	\$ 7,057	9,127	<u>8,729</u>	<u>398</u>
Expenditures				
Contractual Services	7,057	8,729	<u>8,729</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	398		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	<u>398</u>		

RENO COUNTY, KANSAS
Special Alcohol and Drug Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental	\$ 8,632	11,900	<u>8,729</u>	<u>3,171</u>
Expenditures				
Contractual Services	10,100	9,324	<u>16,741</u>	<u>(7,417)</u>
Receipts Over (Under) Expenditures	(1,468)	2,576		
Unencumbered Cash - Beginning	8,821	7,353		
Unencumbered Cash - Ending	\$ <u>7,353</u>	<u>9,929</u>		

RENO COUNTY, KANSAS
Capital Improvement Program Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 656,665	620,017	619,518	499
Neighborhood Revitalization	(4,740)	(4,923)	(5,643)	720
Total Receipts	<u>651,925</u>	<u>615,094</u>	<u>613,875</u>	<u>1,219</u>
Expenditures				
Capital Outlay				
Building Maintenance/Improvements	-	55,182	250,000	(194,818)
Capital Lease - Public Works Building	414,025	414,025	414,025	-
Capital Outlay	-	-	600,000	(600,000)
Cash Basis Requirement	-	-	90,000	(90,000)
Total Expenditures	<u>414,025</u>	<u>469,207</u>	<u>1,354,025</u>	<u>(884,818)</u>
Receipts Over (Under) Expenditures	237,900	145,887		
Unencumbered Cash - Beginning	<u>551,650</u>	<u>789,550</u>		
Unencumbered Cash - Ending	\$ <u>789,550</u>	<u>935,437</u>		

RENO COUNTY, KANSAS
Special Equipment Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 336,693	369,644	364,185	5,459
Neighborhood Revitalization	(2,397)	(2,947)	(3,377)	430
Transfers In	-	-	110,775	(110,775)
Reimbursed Expenses	133,708	123,824	121,275	2,549
Total Receipts	468,004	490,521	<u>592,858</u>	<u>(102,337)</u>
Expenditures				
Capital Outlay				
Information Services	33,066	99,211	117,125	(17,914)
LEC New World Software Maintenance	165,327	176,891	173,775	3,116
Capital Lease - Energy Conservation	180,925	180,925	180,925	-
Capital Outlay	-	-	110,775	(110,775)
Cash Basis Requirement	-	-	45,000	(45,000)
Total Expenditures	379,318	457,027	<u>627,600</u>	<u>(170,573)</u>
Receipts Over (Under) Expenditures	88,686	33,494		
Unencumbered Cash - Beginning	35,017	123,703		
Unencumbered Cash - Ending	\$ <u>123,703</u>	<u>157,197</u>		

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, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 1,450,123	1,717,433	1,711,546	5,887
Expenditures				
Contractual Services	1,618,044	1,837,056	1,837,053	3
Capital Outlay	-	-	30,000	(30,000)
Total Expenditures	1,618,044	1,837,056	1,867,053	(29,997)
Receipts Over (Under) Expenditures	(167,921)	(119,623)		
Unencumbered Cash - Beginning	310,371	142,450		
Unencumbered Cash - Ending	\$ 142,450	22,827		

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, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 153,596	162,279	162,279	-
Miscellaneous	1,113	1,083	-	1,083
Donations	5	1,756	-	1,756
Total Receipts	<u>154,714</u>	<u>165,118</u>	<u>162,279</u>	<u>2,839</u>
Expenditures				
Personal Services	18,028	20,765	25,400	(4,635)
Contractual Services	31,031	30,764	55,700	(24,936)
Commodities	28,759	27,355	30,000	(2,645)
Capital Outlay	4,902	2,347	48,300	(45,953)
Transfers Out	70,000	80,000	14,597	65,403
Total Expenditures	<u>152,720</u>	<u>161,231</u>	<u>173,997</u>	<u>(12,766)</u>
Receipts Over (Under) Expenditures	1,994	3,887		
Unencumbered Cash - Beginning	<u>17,028</u>	<u>19,022</u>		
Unencumbered Cash - Ending	\$ <u>19,022</u>	<u>22,909</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, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 149,146	171,192	171,508	(316)
Reimbursed Expenses	972	854	-	854
Donations	-	6	-	6
Total Receipts	<u>150,118</u>	<u>172,052</u>	<u>171,508</u>	<u>544</u>
Expenditures				
Personal Services	20,398	22,046	32,400	(10,354)
Contractual Services	36,046	33,606	69,850	(36,244)
Commodities	14,528	18,484	27,175	(8,691)
Capital Outlay	10,244	3,964	36,250	(32,286)
Transfers Out	70,000	90,000	11,516	78,484
Total Expenditures	<u>151,216</u>	<u>168,100</u>	<u>177,191</u>	<u>(9,091)</u>
Receipts Over (Under) Expenditures	(1,098)	3,952		
Unencumbered Cash - Beginning	<u>23,002</u>	<u>21,904</u>		
Unencumbered Cash - Ending	\$ <u>21,904</u>	<u>25,856</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, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 36,332	46,278	47,114	(836)
Reimbursed Expenses	779	370	-	370
Donations	-	1,006	-	1,006
Total Receipts	<u>37,111</u>	<u>47,654</u>	<u>47,114</u>	<u>540</u>
Expenditures				
Personal Services	11,268	8,715	14,900	(6,185)
Contractual Services	12,555	12,034	15,900	(3,866)
Commodities	1,470	2,552	7,000	(4,448)
Capital Outlay	1,228	974	8,600	(7,626)
Transfers Out	9,500	23,000	8,675	14,325
Total Expenditures	<u>36,021</u>	<u>47,275</u>	<u>55,075</u>	<u>(7,800)</u>
Receipts Over (Under) Expenditures	1,090	379		
Unencumbered Cash - Beginning	<u>15,784</u>	<u>16,874</u>		
Unencumbered Cash - Ending	\$ <u>16,874</u>	<u>17,253</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, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 54,627	56,013	56,686	(673)
Donations	100	106	-	106
Reimbursed Expenses	644	884	-	884
Total Receipts	<u>55,371</u>	<u>57,003</u>	<u>56,686</u>	<u>317</u>
Expenditures				
Personal Services	8,288	7,775	13,400	(5,625)
Contractual Services	9,005	9,275	19,047	(9,772)
Commodities	3,528	6,339	12,000	(5,661)
Capital Outlay	3,889	1,440	19,244	(17,804)
Transfers Out	30,000	30,000	-	30,000
Total Expenditures	<u>54,710</u>	<u>54,829</u>	<u>63,691</u>	<u>(8,862)</u>
Receipts Over (Under) Expenditures	661	2,174		
Unencumbered Cash - Beginning	<u>15,880</u>	<u>16,541</u>		
Unencumbered Cash - Ending	\$ <u>16,541</u>	<u>18,715</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, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 101,248	110,964	109,886	1,078
Donations	-	6	-	6
Reimbursed Expenses	768	970	-	970
Total Receipts	102,016	111,940	<u>109,886</u>	<u>2,054</u>
Expenditures				
Personal Services	17,778	20,125	25,400	(5,275)
Contractual Services	24,111	20,702	46,200	(25,498)
Commodities	16,650	22,473	29,500	(7,027)
Capital Outlay	3,198	3,564	14,300	(10,736)
Transfers Out	50,000	40,000	-	40,000
Total Expenditures	111,737	106,864	<u>115,400</u>	<u>(8,536)</u>
Receipts Over (Under) Expenditures	(9,721)	5,076		
Unencumbered Cash - Beginning	20,548	10,827		
Unencumbered Cash - Ending	\$ <u>10,827</u>	<u>15,903</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, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 133,833	143,111	142,083	1,028
Reimbursed Expenses	668	1,941	-	1,941
Donations	100	6	-	6
Total Receipts	<u>134,601</u>	<u>145,058</u>	<u>142,083</u>	<u>2,975</u>
Expenditures				
Personal Services	15,133	12,710	20,000	(7,290)
Contractual Services	14,024	14,995	41,000	(26,005)
Commodities	11,696	5,389	39,000	(33,611)
Capital Outlay	1,231	2,484	50,000	(47,516)
Transfers Out	95,000	105,000	-	105,000
Total Expenditures	<u>137,084</u>	<u>140,578</u>	<u>150,000</u>	<u>(9,422)</u>
Receipts Over (Under) Expenditures	(2,483)	4,480		
Unencumbered Cash - Beginning	<u>24,442</u>	<u>21,959</u>		
Unencumbered Cash - Ending	\$ <u>21,959</u>	<u>26,439</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, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 80,856	90,157	102,040	(11,883)
Funds from Other Counties	11,599	12,597	-	12,597
Transfers In	-	2,757	2,757	-
Donations	-	6	-	6
Reimbursed Expenses	631	1,381	-	1,381
Total Receipts	<u>93,086</u>	<u>106,898</u>	<u>104,797</u>	<u>2,101</u>
Expenditures				
Personal Services	15,218	12,635	23,525	(10,890)
Contractual Services	16,399	21,119	37,350	(16,231)
Commodities	16,190	9,751	19,750	(9,999)
Capital Outlay	8,902	2,308	3,000	(692)
Transfers Out	45,000	60,000	29,500	30,500
Total Expenditures	<u>101,709</u>	<u>105,813</u>	<u>113,125</u>	<u>(7,312)</u>
Receipts Over (Under) Expenditures	(8,623)	1,085		
Unencumbered Cash - Beginning	<u>25,025</u>	<u>16,402</u>		
Unencumbered Cash - Ending	\$ <u>16,402</u>	<u>17,487</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, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 100,002	102,272	111,367	(9,095)
Funds from Other Counties	9,831	8,725	-	8,725
Donations	-	6	-	6
Reimbursed Expenses	3,314	370	-	370
Total Receipts	<u>113,147</u>	<u>111,373</u>	<u>111,367</u>	<u>6</u>
Expenditures				
Personal Services	16,228	13,055	26,000	(12,945)
Contractual Services	22,700	15,058	25,275	(10,217)
Commodities	14,287	11,940	16,120	(4,180)
Capital Outlay	9,634	1,529	48,000	(46,471)
Transfers Out	50,000	70,000	5,750	64,250
Total Expenditures	<u>112,849</u>	<u>111,582</u>	<u>121,145</u>	<u>(9,563)</u>
Receipts Over (Under) Expenditures	298	(209)		
Unencumbered Cash - Beginning	<u>16,223</u>	<u>16,521</u>		
Unencumbered Cash - Ending	\$ <u><u>16,521</u></u>	<u><u>16,312</u></u>		

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, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 3,378	4,198	5,203	(1,005)
Expenditures				
Personal Services	4,220	1,995	3,525	(1,530)
Contractual Services	326	190	2,220	(2,030)
Commodities	174	283	650	(367)
Total Expenditures	<u>4,720</u>	<u>2,468</u>	<u>6,395</u>	<u>(3,927)</u>
Receipts Over (Under) Expenditures	(1,342)	1,730		
Unencumbered Cash - Beginning	<u>1,619</u>	<u>277</u>		
Unencumbered Cash - Ending	\$ <u>277</u>	<u>2,007</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, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 17,205	17,307	17,520	(213)
Connection Fees	-	500	-	500
Total Receipts	<u>17,205</u>	<u>17,807</u>	<u>17,520</u>	<u>287</u>
Expenditures				
Personal Services	6,451	7,016	6,949	67
Contractual Services	6,306	1,639	11,835	(10,196)
Commodities	951	1,067	1,250	(183)
Capital Outlay	-	-	24,500	(24,500)
Total Expenditures	<u>13,708</u>	<u>9,722</u>	<u>44,534</u>	<u>(34,812)</u>
Receipts Over (Under) Expenditures	3,497	8,085		
Unencumbered Cash - Beginning	<u>29,237</u>	<u>32,734</u>		
Unencumbered Cash - Ending	\$ <u><u>32,734</u></u>	<u><u>40,819</u></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, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
User Fees	\$ 36,569	36,168	35,000	1,168
Installation and Connection Costs	500	1,000	500	500
Miscellaneous	2,607	28,414	-	28,414
Total Receipts	<u>39,676</u>	<u>65,582</u>	<u>35,500</u>	<u>30,082</u>
Expenditures				
Personal Services	10,657	11,292	11,395	(103)
Contractual Services	28,405	15,450	41,500	(26,050)
Commodities	5,190	4,744	7,100	(2,356)
Capital Outlay	8,979	302	33,789	(33,487)
Total Expenditures	<u>53,231</u>	<u>31,788</u>	<u>93,784</u>	<u>(61,996)</u>
Receipts Over (Under) Expenditures	(13,555)	33,794		
Unencumbered Cash - Beginning	<u>75,902</u>	<u>62,347</u>		
Unencumbered Cash - Ending	\$ <u>62,347</u>	<u>96,141</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, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 15,265	14,093	14,061	32
User Fees	3,887	3,895	-	3,895
Total Receipts	19,152	17,988	<u>14,061</u>	<u>3,927</u>
Expenditures				
Personal Services	6,704	7,314	7,344	(30)
Contractual Services	3,866	6,112	5,070	1,042
Commodities	1,238	1,114	2,705	(1,591)
Capital Outlay	-	2,102	19,000	(16,898)
Transfers Out	605	605	605	-
Total Expenditures	12,413	17,247	<u>34,724</u>	<u>(17,477)</u>
Receipts Over (Under) Expenditures	6,739	741		
Unencumbered Cash - Beginning	18,114	24,853		
Unencumbered Cash - Ending	\$ <u>24,853</u>	<u>25,594</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, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 21,829	23,093	22,642	451
User Fees	1,931	1,877	-	1,877
Total Receipts	<u>23,760</u>	<u>24,970</u>	<u>22,642</u>	<u>2,328</u>
Expenditures				
Personal Services	6,704	7,314	7,344	(30)
Contractual Services	6,076	13,182	10,470	2,712
Commodities	1,025	1,023	1,200	(177)
Capital Outlay	-	-	10,300	(10,300)
Transfers Out	3,750	3,750	3,750	-
Total Expenditures	<u>17,555</u>	<u>25,269</u>	<u>33,064</u>	<u>(7,795)</u>
Receipts Over (Under) Expenditures	6,205	(299)		
Unencumbered Cash - Beginning	<u>10,563</u>	<u>16,768</u>		
Unencumbered Cash - Ending	\$ <u>16,768</u>	<u>16,469</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, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
User Fees	\$ 82,270	82,028	85,000	(2,972)
Meter Installation	1,000	2,000	1,000	1,000
Transfers In	-	18,000	21,972	(3,972)
Reimbursed Expenses	127	471	-	471
Total Receipts	<u>83,397</u>	<u>102,499</u>	<u>107,972</u>	<u>(5,473)</u>
Expenditures				
Personal Services	10,657	11,293	9,723	1,570
Contractual Services	9,015	11,551	28,300	(16,749)
Commodities	7,469	3,651	11,250	(7,599)
Capital Outlay	-	-	222,017	(222,017)
Transfers Out	41,910	-	-	-
Total Expenditures	<u>69,051</u>	<u>26,495</u>	<u>271,290</u>	<u>(244,795)</u>
Receipts Over (Under) Expenditures	14,346	76,004		
Unencumbered Cash - Beginning	<u>173,880</u>	<u>188,226</u>		
Unencumbered Cash - Ending	\$ <u>188,226</u>	<u>264,230</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, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
User fees	\$ 20,095	20,862	19,500	1,362
Reimbursed Expenses	5	-	-	-
Total Receipts	<u>20,100</u>	<u>20,862</u>	<u>19,500</u>	<u>1,362</u>
Expenditures				
Personal Services	6,451	7,016	5,949	1,067
Contractual Services	5,952	6,023	16,250	(10,227)
Commodities	2,052	2,217	4,000	(1,783)
Capital Outlay	-	-	58,485	(58,485)
Total Expenditures	<u>14,455</u>	<u>15,256</u>	<u>84,684</u>	<u>(69,428)</u>
Receipts Over (Under) Expenditures	5,645	5,606		
Unencumbered Cash - Beginning	<u>71,795</u>	<u>77,440</u>		
Unencumbered Cash - Ending	\$ <u>77,440</u>	<u>83,046</u>		

RENO COUNTY, KANSAS
Special Highway Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 300,000	300,000
Expenditures		
Capital Improvements	-	407,891
Receipts Over (Under) Expenditures	300,000	(107,891)
Unencumbered Cash - Beginning	742,988	1,042,988
Unencumbered Cash - Ending	\$ <u>1,042,988</u>	<u>935,097</u>

RENO COUNTY, KANSAS
K-14 Highway Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
State and Federal Grants	\$ -	111,714
Expenditures		
Contractual Services	27,266	41,911
Receipts Over (Under) Expenditures	(27,266)	69,803
Unencumbered Cash - Beginning	3,129,629	3,102,363
Unencumbered Cash - Ending	\$ 3,102,363	3,172,166

RENO COUNTY, KANSAS
Register of Deeds Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 73,032	69,228
Expenditures		
Contractual Services	-	11,427
Capital Outlay	87,880	7,203
Transfers Out	-	100,000
Total Expenditures	87,880	118,630
Receipts Over (Under) Expenditures	(14,848)	(49,402)
Unencumbered Cash - Beginning	280,276	265,428
Unencumbered Cash - Ending	\$ 265,428	216,026

RENO COUNTY, KANSAS
Clerk Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 18,257	17,307
Expenditures		
Contractual Services	6,575	12,286
Capital Outlay	8,423	-
Total Expenditures	<u>14,998</u>	<u>12,286</u>
Receipts Over (Under) Expenditures	3,259	5,021
Unencumbered Cash - Beginning	<u>10,084</u>	<u>13,343</u>
Unencumbered Cash - Ending	\$ <u><u>13,343</u></u>	<u><u>18,364</u></u>

RENO COUNTY, KANSAS
Treasurer Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 18,257	17,307
Expenditures		
Contractual Services	9,000	9,000
Receipts Over (Under) Expenditures	9,257	8,307
Unencumbered Cash - Beginning	4,559	13,816
Unencumbered Cash - Ending	\$ 13,816	22,123

RENO COUNTY, KANSAS
County Technology Equipment and Services Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ -	100,000
Expenditures		
Capital Outlay	37,760	39,606
Receipts Over (Under) Expenditures	(37,760)	60,394
Unencumbered Cash - Beginning	186,877	149,117
Unencumbered Cash - Ending	\$ 149,117	209,511

RENO COUNTY, KANSAS
Fire District No. 3 Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursed Expenses	\$ -	33,400
Transfers In	70,000	80,000
Total Receipts	<u>70,000</u>	<u>113,400</u>
Expenditures		
Contractual Services	-	50,267
Capital Outlay	3,323	24,124
Total Expenditures	<u>3,323</u>	<u>74,391</u>
Receipts Over (Under) Expenditures	66,677	39,009
Unencumbered Cash - Beginning	<u>460,117</u>	<u>526,794</u>
Unencumbered Cash - Ending	<u>\$ 526,794</u>	<u>565,803</u>

RENO COUNTY, KANSAS
Fire District No. 4 Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Sale of Used Equipment	\$ -	6,050
Transfers In	70,000	90,000
Total Receipts	70,000	96,050
Expenditures		
Capital Outlay	22,000	220,809
Receipts Over (Under) Expenditures	48,000	(124,759)
Unencumbered Cash - Beginning	384,491	432,491
Unencumbered Cash - Ending	\$ 432,491	307,732

RENO COUNTY, KANSAS
Fire District No. 6 Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 9,500	23,000
Expenditures		
Capital Outlay	668	4,940
Receipts Over (Under) Expenditures	8,832	18,060
Unencumbered Cash - Beginning	39,485	48,317
Unencumbered Cash - Ending	\$ <u>48,317</u>	<u>66,377</u>

RENO COUNTY, KANSAS
Fire District No. 7 Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Sale of Used Equipment	\$ -	4,001
Reimbursed Expenses	-	2,793
Transfers In	30,000	30,000
Total Receipts	30,000	36,794
Expenditures		
Capital Outlay	47,065	60,136
Receipts Over (Under) Expenditures	(17,065)	(23,342)
Unencumbered Cash - Beginning	241,882	224,817
Unencumbered Cash - Ending	\$ 224,817	201,475

RENO COUNTY, KANSAS
Fire District No. 8 Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 50,000	40,000
Expenditures		
Capital Outlay	19,866	89,841
Receipts Over (Under) Expenditures	30,134	(49,841)
Unencumbered Cash - Beginning	138,695	168,829
Unencumbered Cash - Ending	\$ <u>168,829</u>	<u>118,988</u>

RENO COUNTY, KANSAS
Fire District No. 9 Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Sale of Used Equipment	\$ -	3,900
Transfers In	95,000	105,000
Total Receipts	95,000	108,900
Expenditures		
Capital Outlay	32,958	4,615
Receipts Over (Under) Expenditures	62,042	104,285
Unencumbered Cash - Beginning	216,060	278,102
Unencumbered Cash - Ending	\$ 278,102	382,387

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, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 45,000	60,000
Expenditures		
Capital Outlay	-	22,969
Receipts Over (Under) Expenditures	45,000	37,031
Unencumbered Cash - Beginning	150,756	195,756
Unencumbered Cash - Ending	\$ <u>195,756</u>	<u>232,787</u>

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, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Insurance Reimbursement	\$ 205	-
Sale of Used Equipment	20,000	-
Transfers In	50,000	70,000
Total Receipts	70,205	70,000
Expenditures		
Capital Outlay	95,114	4,351
Receipts Over (Under) Expenditures	(24,909)	65,649
Unencumbered Cash - Beginning	351,278	326,369
Unencumbered Cash - Ending	\$ <u>326,369</u>	<u>392,018</u>

RENO COUNTY, KANSAS
Sewer District No. 201 Replacement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 605	605
Expenditures	-	-
Receipts Over (Under) Expenditures	605	605
Unencumbered Cash - Beginning	2,815	3,420
Unencumbered Cash - Ending	\$ 3,420	4,025

RENO COUNTY, KANSAS
Sewer District No. 202 Replacement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 3,750	3,750
Expenditures		
Capital Outlay	2,500	-
Receipts Over (Under) Expenditures	1,250	3,750
Unencumbered Cash - Beginning	75,755	77,005
Unencumbered Cash - Ending	\$ <u>77,005</u>	<u>80,755</u>

RENO COUNTY, KANSAS
Emergency Management Citizens Corp. Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	19,919	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, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures		
Other	41,554	-
Receipts Over (Under) Expenditures	(41,554)	-
Unencumbered Cash - Beginning	41,554	-
Unencumbered Cash - Ending	\$ -	-

RENO COUNTY, KANSAS
Jail Sales Tax Revenue Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Sales Tax	\$ 5,525,505	5,296,151
Expenditures		
Transfers Out	3,658,200	3,657,400
Receipts Over (Under) Expenditures	1,867,305	1,638,751
Unencumbered Cash - Beginning	5,605,138	7,472,443
Unencumbered Cash - Ending	\$ <u>7,472,443</u>	<u>9,111,194</u>

RENO COUNTY, KANSAS
Field Correction Offices Special Rental Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Rental Income - County	\$ 65,742	65,742
Rental Income - State	<u>32,175</u>	<u>32,175</u>
Total Receipts	97,917	97,917
Expenditures		
Contractual Services	<u>28,660</u>	<u>31,895</u>
Receipts Over (Under) Expenditures	69,257	66,022
Unencumbered Cash - Beginning	<u>116,258</u>	<u>185,515</u>
Unencumbered Cash - Ending	\$ <u><u>185,515</u></u>	<u><u>251,537</u></u>

RENO COUNTY, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 955,564	1,132,580	1,128,397	4,183
Neighborhood Revitalization	(6,800)	(9,211)	(10,560)	1,349
Special Assessments	118,907	61,747	62,000	(253)
Transfers In	-	1,837	-	1,837
Miscellaneous	10,000	-	-	-
Total Receipts	<u>1,077,671</u>	<u>1,186,953</u>	<u>1,179,837</u>	<u>7,116</u>
Expenditures				
Bond Principal	1,105,000	1,050,000	1,050,000	-
Interest on Bonds	150,835	119,735	119,736	(1)
Specials - Bond Principal	20,000	20,000	20,000	-
Specials - Interest on Bonds	13,740	13,250	13,251	(1)
Contractual Services	300	900	100	800
Cash-Basis Reserve	-	-	100,000	(100,000)
Total Expenditures	<u>1,289,875</u>	<u>1,203,885</u>	<u>1,303,087</u>	<u>(99,202)</u>
Receipts Over (Under) Expenditures	(212,204)	(16,932)		
Unencumbered Cash - Beginning	<u>355,092</u>	<u>142,888</u>		
Unencumbered Cash - Ending	\$ <u>142,888</u>	<u>125,956</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, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 13,208	15,408	<u>15,725</u>	<u>(317)</u>
Expenditures				
Bond Principal	15,000	15,000	15,000	-
Interest on Bonds	1,425	720	720	-
Commission, Postage and Miscellaneous	<u>1</u>	<u>1</u>	<u>1,600</u>	<u>(1,599)</u>
Total Expenditures	<u>16,426</u>	<u>15,721</u>	<u>17,320</u>	<u>(1,599)</u>
Receipts Over (Under) Expenditures	(3,218)	(313)		
Unencumbered Cash - Beginning	<u>4,128</u>	<u>910</u>		
Unencumbered Cash - Ending	\$ <u>910</u>	<u>597</u>		

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, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 23,653	22,827	<u>22,568</u>	<u>259</u>
Expenditures				
Bond Principal	20,000	20,000	20,000	-
Interest on Bonds	2,940	2,580	2,580	-
Contractual Services	-	-	<u>1,750</u>	<u>(1,750)</u>
Total Expenditures	<u>22,940</u>	<u>22,580</u>	<u>24,330</u>	<u>(1,750)</u>
Receipts Over (Under) Expenditures	713	247		
Unencumbered Cash - Beginning	<u>1,413</u>	<u>2,126</u>		
Unencumbered Cash - Ending	\$ <u>2,126</u>	<u>2,373</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, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 63,968	64,414	63,783	631
Expenditures				
Bond Principal	50,000	50,000	50,000	-
Interest on Bonds	16,765	14,865	14,865	-
Cash-Basis Reserve	-	-	1,600	(1,600)
Total Expenditures	66,765	64,865	66,465	(1,600)
Receipts Over (Under) Expenditures	(2,797)	(451)		
Unencumbered Cash - Beginning	6,195	3,398		
Unencumbered Cash - Ending	\$ 3,398	2,947		

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, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 71	26	-	26
Expenditures				
Transfers Out	-	2,757	2,757	-
Receipts Over (Under) Expenditures	71	(2,731)		
Unencumbered Cash - Beginning	2,757	2,828		
Unencumbered Cash - Ending	\$ 2,828	97		

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, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 9,780	1,868	1,608	260
Transfers In	41,910	-	-	-
Total Receipts	51,690	1,868	<u>1,608</u>	<u>260</u>
Expenditures				
Bond Principal	60,000	-	-	-
Interest on Bonds	1,800	-	-	-
Transfers Out	-	18,000	21,972	(3,972)
Total Expenditures	61,800	18,000	<u>21,972</u>	<u>(3,972)</u>
Receipts Over (Under) Expenditures	(10,110)	(16,132)		
Unencumbered Cash - Beginning	26,544	16,434		
Unencumbered Cash - Ending	\$ <u>16,434</u>	<u>302</u>		

RENO COUNTY, KANSAS
2012 Escrow Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property	\$ 17,033	16,628
Expenditures		
Bond Principal	-	3,010,000
Interest on Bonds	121,915	121,915
Total Expenditures	<u>121,915</u>	<u>3,131,915</u>
Receipts Over (Under) Expenditures	(104,882)	(3,115,287)
Unencumbered Cash - Beginning	<u>3,220,169</u>	<u>3,115,287</u>
Unencumbered Cash - Ending	\$ <u><u>3,115,287</u></u>	<u><u>-</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, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 3,658,200	3,657,400
Expenditures		
Bond Principal	2,770,000	2,880,000
Interest on Bonds	888,200	777,400
Total Expenditures	3,658,200	3,657,400
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, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 427,610	427,230
Expenditures		
Temporary Note Principal	415,000	423,000
Temporary Note Interest	12,610	4,230
Total Expenditures	<u>427,610</u>	<u>427,230</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash - Ending	\$ <u><u>-</u></u>	<u><u>-</u></u>

RENO COUNTY, KANSAS
Voting Equipment & Refuse Disposal Debt Service Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ -	110,775
Expenditures		
Temporary Note Principal	-	110,775
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

RENO COUNTY, KANSAS
Jail Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Interest	\$ 2,376	13,897
State Grant	509	-
Total Receipts	2,885	13,897
Expenditures		
Construction	1,345,335	40,673
Receipts Over (Under) Expenditures	(1,342,450)	(26,776)
Unencumbered Cash - Beginning	2,554,029	1,236,539
Prior Year Cancelled Encumbrances	24,960	7,040
Unencumbered Cash - Ending	\$ 1,236,539	1,216,803

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, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Bond Proceeds	\$ -	550,000
Special Assessments	-	41,221
Total Receipts	-	591,221
Expenditures		
Sewer District Improvement	-	454,878
Temporary Note - Cost of Issuance Including Underwriter Discount	515	139
Bond - Cost of Issuance	-	24,530
Temporary Note - Principal	-	660,000
Temporary Note - Interest	8,296	6,187
Total Expenditures	8,811	1,145,734
Receipts Over (Under) Expenditures	(8,811)	(554,513)
Unencumbered Cash - Beginning	596,942	588,131
Unencumbered Cash - Ending	\$ 588,131	33,618

RENO COUNTY, KANSAS
Highlands Sewer District 8 Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Temporary Note Proceeds	\$ -	1,170,000
Expenditures		
Sewer District Land and Improvement	-	177,468
Temporary Note - Cost of Issuance	-	28,327
Total Expenditures	-	205,795
Receipts Over (Under) Expenditures	-	964,205
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	964,205

RENO COUNTY, KANSAS
Voting Equipment & Refuse Disposal Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Temporary Note Proceeds	\$ -	662,000
Expenditures		
Capital Outlay - Voting Equipment	-	538,830
Capital Outlay - Refuse Disposal Equipment	-	114,949
Temporary Note - Cost of Issuance	-	6,384
Transfers Out	-	1,837
Total Expenditures	-	662,000
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

RENO COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
User Fees	\$ 2,739,485	3,163,172	3,096,000	67,172
Tipping Fees from Other Counties	988,711	915,242	850,000	65,242
Special Waste Fees	130,962	126,317	100,000	26,317
Reimbursed Expenses	27,588	49,148	20,000	29,148
Land Rent	14,890	15,873	15,000	873
Total Receipts	<u>3,901,636</u>	<u>4,269,752</u>	<u>4,081,000</u>	<u>188,752</u>
Expenditures				
Personal Services	1,182,210	1,246,238	1,390,564	(144,326)
Contractual Services	2,248,139	848,656	1,143,150	(294,494)
Commodities	345,833	369,577	574,500	(204,923)
Capital Outlay	559,552	720,253	803,000	(82,747)
Capital Improvements	-	-	852,112	(852,112)
Transfers Out	494,355	457,621	400,000	57,621
Total Expenditures	<u>4,830,089</u>	<u>3,642,345</u>	<u>5,163,326</u>	<u>(1,520,981)</u>
Receipts Over (Under) Expenditures	(928,453)	627,407		
Unencumbered Cash - Beginning	<u>2,885,270</u>	<u>1,956,817</u>		
Unencumbered Cash - Ending	\$ <u>1,956,817</u>	<u>2,584,224</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, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 494,355	457,621	400,000	57,621
Expenditures				
Contractual Services	129,608	567,654	80,000	487,654
Post-closure Cost	-	-	5,299,475	(5,299,475)
Transfers Out	427,610	427,230	427,230	-
Total Expenditures	<u>557,218</u>	<u>994,884</u>	<u>5,806,705</u>	<u>(4,811,821)</u>
Receipts Over (Under) Expenditures	(62,863)	(537,263)		
Unencumbered Cash - Beginning	<u>5,414,315</u>	<u>5,351,452</u>		
Unencumbered Cash - Ending	\$ <u>5,351,452</u>	<u>4,814,189</u>		

RENO COUNTY, KANSAS
Internal Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Maintenance/Purchased Services	\$ 226,311	308,970	250,000	58,970
Auto Center Services	191,390	219,918	428,000	(208,082)
Insurance Reimbursement	9,174	-	-	-
Total Receipts	<u>426,875</u>	<u>528,888</u>	<u>678,000</u>	<u>(149,112)</u>
Expenditures				
General Supplies	224,616	226,163	250,000	(23,837)
Outside Contractual Services	9,174	-	-	-
Parts, Tires, and Other Supplies	122,344	78,440	108,000	(29,560)
Fuel and Oil	63,911	145,059	320,000	(174,941)
Capital Outlay	-	72,409	50,122	22,287
Transfers Out	64,000	-	-	-
Total Expenditures	<u>484,045</u>	<u>522,071</u>	<u>728,122</u>	<u>(206,051)</u>
Receipts Over (Under) Expenditures	(57,170)	6,817		
Unencumbered Cash - Beginning	<u>114,122</u>	<u>56,952</u>		
Unencumbered Cash - Ending	\$ <u>56,952</u>	<u>63,769</u>		

RENO COUNTY, KANSAS
Self-Insurance Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Contributions from Employer	\$ 3,665,216	4,285,266
Employee Premiums	416,363	521,134
Retiree Premiums	38,089	49,973
COBRA Reimbursements	3,869	6,185
Interest Earned	200	377
Total Receipts	<u>4,123,737</u>	<u>4,862,935</u>
Expenditures		
Claims	2,447,729	2,897,657
Stop Loss Premiums	940,109	960,126
Administrative Fees	237,188	259,928
Health Care Taxes	19,011	1,517
Total Expenditures	<u>3,644,037</u>	<u>4,119,228</u>
Receipts Over (Under) Expenditures	479,700	743,707
Unencumbered Cash - Beginning	<u>851,386</u>	<u>1,331,086</u>
Unencumbered Cash - Ending	<u>\$ 1,331,086</u>	<u>2,074,793</u>

RENO COUNTY, KANSAS
Motor Vehicle Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Permits, and Fees	\$ 475,132	476,068
Expenditures		
Personal Services	363,583	384,229
Contractual Services	30,315	20,541
Commodities	10,706	9,734
Capital Outlay	6,430	-
Transfers Out	77,667	64,098
Total Expenditures	<u>488,701</u>	<u>478,602</u>
Receipts Over (Under) Expenditures	(13,569)	(2,534)
Unencumbered Cash - Beginning	<u>77,667</u>	<u>64,098</u>
Unencumbered Cash - Ending	\$ <u><u>64,098</u></u>	<u><u>61,564</u></u>

RENO COUNTY, KANSAS
Prosecutor Attorney Training Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 8,422	8,579
Reimbursed Expenses	262	-
Total Receipts	8,684	8,579
Expenditures		
Contractual Services	13,138	7,233
Receipts Over (Under) Expenditures	(4,454)	1,346
Unencumbered Cash - Beginning	6,140	1,686
Unencumbered Cash - Ending	\$ 1,686	3,032

RENO COUNTY, KANSAS
Law Enforcement Trust Fund - Drug Unit
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Forfeiture Proceeds	\$ 4,199	8,033
Reimbursed Expenses	4,617	1,883
Total Receipts	8,816	9,916
Expenditures		
Contractual Services	28,965	20,117
Receipts Over (Under) Expenditures	(20,149)	(10,201)
Unencumbered Cash - Beginning	37,031	16,882
Unencumbered Cash - Ending	\$ 16,882	6,681

RENO COUNTY, KANSAS
Special Prosecutor Trust for Drug Asset Forfeitures Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Forfeiture Proceeds	\$ 23,444	14,270
Expenditures		
Contractual Services	15,748	7,324
Receipts Over (Under) Expenditures	7,696	6,946
Unencumbered Cash - Beginning	23,368	31,064
Unencumbered Cash - Ending	\$ 31,064	38,010

RENO COUNTY, KANSAS
Prosecutor Administration Fees Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 899	555
Expenditures		
Miscellaneous	1,368	756
Receipts Over (Under) Expenditures	(469)	(201)
Unencumbered Cash - Beginning	1,549	1,080
Unencumbered Cash - Ending	\$ 1,080	879

RENO COUNTY, KANSAS
Law Enforcement Trust Fund - Sheriff
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Forfeiture Proceeds	\$ 5,732	-
Expenditures		
Commodities	637	5,095
Receipts Over (Under) Expenditures	5,095	(5,095)
Unencumbered Cash - Beginning	-	5,095
Unencumbered Cash - Ending	\$ <u>5,095</u>	<u>-</u>

RENO COUNTY, KANSAS
Distributable Funds, State Funds and Subdivision Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2017

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current Tax	\$ 54,923,103	96,985,305	94,556,562	57,351,846
Motor Vehicle Tax	107,109	9,419,982	9,469,506	57,585
Motor Vehicle Excise Tax	-	60,139	60,139	-
Commercial Vehicle	11,342	1,221,995	1,222,098	11,239
Real Estate Redemption	209,434	3,147,038	3,242,894	113,578
Tax Warrants and Judgments	513	129,346	128,155	1,704
City and County Highway Gas Tax	-	1,974,133	1,974,133	-
Payments in Lieu of Tax	67,541	319,602	177,801	209,342
Severance Tax	16,944	71,355	88,299	-
Neighborhood Revitalization Fund	-	942,036	942,036	-
Bankruptcy Tax Proceeds	17,039	-	-	17,039
Total Distributable Funds	55,353,025	114,270,931	111,861,623	57,762,333
State Funds				
Education Building	-	564,827	564,827	-
Eleemosynary Building	-	282,413	282,413	-
Combined Motor Vehicle Tax	-	103,334	103,334	-
Motor Vehicle Licenses	10,227	3,157,839	3,168,066	-
Motor Vehicle Sales Tax	127,188	2,288,767	2,280,876	135,079
Heritage Trust	9,386	44,837	54,222	1
Total State Funds	146,801	6,442,017	6,453,738	135,080
Subdivision Funds				
Cities	-	20,859,379	20,859,379	-
Townships	-	3,750,415	3,750,415	-
School Districts and Community College	(201)	46,366,160	46,365,959	-
Joint Fire Districts	-	84,543	84,543	-
Cemeteries	384	19,012	19,396	-
Hutchinson Public Library	-	2,083,280	2,083,280	-
South Central KS Library System	-	327,223	327,223	-
Industrial District	5	-	5	-
Drainage Districts and Watershed	750	378,432	379,182	-
Total Subdivision Funds	938	73,868,444	73,869,382	-
Total	\$ 55,500,764	194,581,392	192,184,743	57,897,413

RENO COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2017

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Community Corrections Fund	\$ 137,582	874,622	918,916	93,288
Community Corrections Juvenile Fund	-	185,095	176,535	8,560
Juvenile Justice Fund	-	38,249	38,249	-
Juvenile Grant Benefit Payout Fund	39,588	1,424	-	41,012
Community Corrections Juvenile Case Manager Fund	-	190,523	182,534	7,989
Juvenile Justice Reinvestment Fund	-	35,483	815	34,668
Jail Commissary Proceeds Fund	128,652	61,390	44,386	145,656
Community Corrections Juvenile Reimbursement Fund	44,461	2,200	8,109	38,552
Community Corrections Substance Abuse Fund	48,894	-	4,296	44,598
Community Corrections Byrne Grant Fund	1,334	3,658	2,992	2,000
Community Corrections Title II Fund	-	5,124	1,421	3,703
District Attorney Traffic Diversion Fund	3,856	76,032	76,788	3,100
DA Drug Endangered Children Fund	1,119	-	-	1,119
Community Corrections DUI Fund	31,164	254,264	249,987	35,441
Community Corrections Community Integration Fund	-	1,576	1,576	-
Juvenile Intake and Assessment Fund	10,999	252,326	258,045	5,280
Youth Shelter Food Fund	4,833	155,164	139,684	20,313
P-Card Clearing	24,176	276,114	268,821	31,469
Payroll Clearing	(5,786)	23,926,134	23,929,185	(8,837)
Court Electronic Fee Fund	52,369	25,456	-	77,825
Alcohol and Drug Safety Fund	10,483	-	-	10,483
D.A.R.E. Fund	4,913	-	-	4,913
Judicial District Juvenile Incentive Fund	-	250	-	250
Prosecutor Juvenile Diversion Fund	3,001	-	2,858	143
Domestic Violence Program Fund	2,620	300	-	2,920
Sheriff's Grant Fund	3,865	6,798	8,070	2,593
Sheriff's Concealed Carry Fund	38,946	2,958	65	41,839
Sheriff's Offender Registration Fund	51,870	29,880	36,712	45,038
Juvenile Immediate Intervention Program	-	375	-	375
Superior Boiler CDBG	11,234	33,701	35,790	9,145
Change Checks	288	37,178	37,178	288
Jail - Commissary & Inmate	30,890	598,743	584,098	45,535
Sheriff Tax Foreclosure	11	224,918	224,929	-
Sheriff Civil Process	-	64,520	64,520	-
Reno County Law Library	193,400	59,239	34,759	217,880
State of KS - Clerk of District Court	178,179	2,805,074	2,696,850	286,403
Total	\$ 1,052,941	30,228,768	30,028,168	1,253,541

RENO COUNTY, KANSAS

Supplementary Information

RENO COUNTY, KANSAS
 Schedule of Findings and Questioned Costs
 For the Year Ended December 31, 2017

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued on whether the financial statements were prepared in accordance with a special purpose framework that is not in compliance with GAAP. Unmodified

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: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a) of the Uniform Guidance? Yes X No

Identification of major programs:

CFDA Numbers	Name of Federal Program
20.509	Formula Grants for Rural 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, 2017

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, 2017

No material findings or questioned costs for the year ended December 31, 2016 are required to be disclosed under the Uniform Guidance.

RENO COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Agency or Pass-through Number	Passed-through to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture				
Passed Through Kansas Department of Education				
Child Nutrition Cluster				
School Breakfast Program	10.553	NA	-	\$ 19,163
National School Lunch Program	10.555	NA	-	28,530
Total Child Nutrition Cluster				<u>47,693</u>
Passed Through Kansas Department of Health and Environment				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	201716W100343 201716W100643 201818W100343 201515W500343	60,789 - 18,748 -	262,253 600 77,651 12,860
Total U.S. Department of Agriculture			<u>79,537</u>	<u>401,057</u>
U.S. Department of Justice				
Bulletproof Vest Partnership Program	16.607	2016 Grant 2017 Grant	- -	1,457 945
Passed Through Kansas Department of Corrections				
Juvenile Justice and Delinquency Prevention Title II Part B	16.540	ATD-2017-51-01	-	1,421
Drug Court Discretionary Grant Program	16.585	2015-DC-BX-0081	-	14,256
Passed Through Kansas Criminal Justice Coordinating Council				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	17-JAG-24	-	2,992
Total U.S. Department of Justice			<u>-</u>	<u>21,071</u>
U.S. Department of Transportation				
Passed Through Kansas Department of Transportation				
Highway Safety Cluster				
State and Community Highway Safety	20.600	SP-1300-17	-	3,691
	20.600	SP-0931-18	-	4,500
National Priority Safety Programs	20.616	SP-4505-17	-	4,440
	20.616	SP-4704-17	-	4,963
Total Highway Safety Cluster				<u>17,594</u>
Formula Grants for Rural Areas	20.509	U.S.C. 49-5311	-	578,220
	20.509	PT-0799-38 012170186	-	56,726
	20.509	PT-0799-38 012170187	-	56,726
	20.509	PT-0799-38 012170188	-	56,726
Total U.S. Department of Transportation			<u>-</u>	<u>765,992</u>
U.S. Department of Health and Human Services				
Substance Abuse and Mental Health Service Projects of Regional and National Significance	93.243	5H79TI026413-02	-	155,549
	93.243	5H79TI026413-03	-	45,981
Passed Through South Central Kansas Area Agency on Aging				
Aging Cluster				
Special Programs for the Aging, Title III, Part B	93.044	17-10-3B	-	3,758
	93.044	18-10-3B	-	4,670
Total Aging Cluster				<u>8,428</u>
Special Programs for the Aging, Title III, Part D	93.043	17-10-3D	-	1,372
National Family Caregiver Support, Title III, Part E	93.052	17-10-3E	-	8,640
	93.052	18-10-3E	-	5,360
Passed Through Kansas Department of Health and Environment				
Public Health Emergency Preparedness	93.069	3329-264678U	-	22,993
	93.069	3329-264678W	-	21,508
Hospital Preparedness Program and Public Health Emergency Preparedness	93.074	3329-264EBOLAPRA	-	743
	93.074	3329-264670UZIKA	-	5,371
Family Planning - Services	93.217	3622-264FP17	-	21,399
	93.217	3622-264FP18	-	20,710
Immunization Cooperative Agreements	93.268	3372-264315J3OP	-	3,260
	93.268	3372-264315K3OP	-	11,013
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	3150-264909L	-	10,000
Child Care and Development Block Grant	93.575	3028-2643450F	-	10,455
	93.575	3028-2643450G	-	13,600
Preventive Health and Health Services Block Grant	93.758	3614-264277J	-	67,624
Medicaid Cluster				
Medical Assistance Program	93.778	264MEDICAIDADM	120,736	123,200
Assistance Programs for Chronic Disease Prevention and Control	93.945	3401-264433R	-	1,562
	93.945	3401-264472T	-	4,485
Maternal and Child Health Services Block Grant to the States	93.994	3616-264329J	-	4,473
	93.994	3616-264329K	-	57,835
Total U.S. Department of Health and Human Services			<u>120,736</u>	<u>625,561</u>
U.S. Department of Homeland Security Federal Emergency Management Agency (FEMA)				
Passed Through Kansas Division of Emergency Management				
Emergency Management Performance Grant	97.042	EMK-2017-EP-00003	-	31,151
Total U.S. Department of Homeland Security Federal Emergency Management Agency (FEMA)			<u>-</u>	<u>31,151</u>
Total Expenditures of Federal Awards			<u>\$ 200,273</u>	<u>\$ 1,844,832</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, 2017

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 – INDIRECT COST RATE

The County has elected not to use the 10% de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

NOTE 3 – 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	\$79,537
Medical Assistance Program	93.778	\$120,736

NOTE 4 – 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, 2017, **Reno County, Kansas** had received the following equipment:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>In-Kind Received</u>
State and Community Highway Safety (Click It or Ticket)	20.600	\$ 3,358