

RENO COUNTY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2014

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Hutchinson, Kansas 67502-5663

Certified
Public
Accountants

INDEPENDENT AUDITORS' REPORT

To the County Commission
Reno County, Kansas
Hutchinson, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Reno County, Kansas**, as of and for the year ended December 31, 2014 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 to meet the financial reporting requirements of the State of Kansas; 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** to meet

the requirements of the State of 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, 2014, or changes in financial position and cash flows thereof for the year then ended.

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, 2014, 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* as described in Note 1.

Report on 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 – agency funds (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 2013 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 2014 basic financial statement upon which we rendered an unmodified opinion dated June 16, 2015. The 2013 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://da.ks.gov/ar/muniserv/>. Such 2013 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 2013 basic financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 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 2013 basic

financial statement or to the 2013 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 2013 comparative information is fairly stated in all material respects in relation to the 2013 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 U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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 16, 2015, on our consideration of **Reno County, Kansas**' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Reno County, Kansas**' internal control over financial reporting and compliance.

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

June 16, 2015

RENO COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2014

Funds	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds								
General Fund	\$ 5,498,022	-	-	15,478,661	15,383,316	5,593,367	1,659,568	7,252,935
Special Purpose Funds								
Road and Bridge Fund	678,041	-	-	6,493,993	6,412,474	759,560	122,843	882,403
Special Bridge Fund	131,282	-	-	595,343	641,241	85,384	491,829	577,213
Noxious Weed Fund	12,465	-	-	178,091	182,928	7,628	26,335	33,963
Noxious Weed Capital Outlay Fund	53,941	-	-	5,000	5,588	53,353	5,588	58,941
Health Fund	575,948	-	-	2,351,293	2,351,774	575,467	119,128	694,595
Health Capital Outlay Fund	246,726	-	-	40,000	41,404	245,322	575	245,897
Department on Aging Fund	311,960	-	-	1,519,639	1,474,859	356,740	80,208	436,948
Mental Health Fund	-	-	1,553	411,548	410,000	3,101	16,268	19,369
Mental Retardation Fund	-	-	2,286	542,200	540,000	4,486	20,883	25,369
Employee Benefits Fund	442,493	133,991	-	7,303,226	6,224,380	1,655,330	3,274	1,658,604
Youth Shelter/Detention Center Fund	170,380	-	-	1,682,731	1,750,164	102,947	86,525	189,472
Historical Museum Fund	896	-	-	176,004	175,800	1,100	7,005	8,105
Special Parks and Recreation Fund	-	-	-	7,923	7,923	-	3,193	3,193
Special Alcohol and Drug Fund	6,387	-	-	10,296	8,200	8,483	-	8,483
Capital Improvement Program Fund	439,845	-	-	846,009	851,653	434,201	19,207	453,408
Fire District No. 1 General Fund	2,547	-	-	-	2,547	-	-	-
Fire District No. 2 General Fund	106,426	-	-	1,600,284	1,565,916	140,794	-	140,794
Fire District No. 3 General Fund	17,220	-	-	145,156	150,107	12,269	8,881	21,150
Fire District No. 4 General Fund	19,163	-	-	138,879	135,467	22,575	4,690	27,265
Fire District No. 6 General Fund	8,301	-	-	43,609	39,695	12,215	1,150	13,365
Fire District No. 7 General Fund	20,292	-	-	51,722	49,674	22,340	513	22,853
Fire District No. 8 General Fund	21,420	-	-	84,584	86,615	19,389	6,116	25,505
Fire District No. 9 General Fund	18,797	-	-	111,223	108,240	21,780	4,983	26,763
Fire District Jt. No. 1 RN-KM General Fund	17,829	-	-	79,429	75,559	21,699	881	22,580
Fire District Jt. No. 2 RN-HV General Fund	20,508	-	-	107,834	108,755	19,587	490	20,077
Sewer District No. 1 General Fund	2,780	-	-	3,874	4,844	1,810	-	1,810
Sewer District Nos. 3 and 10 General Fund	23,784	-	-	16,694	16,976	23,502	2,525	26,027
Sewer District No. 8 General Fund	90,939	-	-	40,988	38,792	93,135	1,716	94,851
Sewer District No. 201 General Fund	10,598	-	-	16,251	11,955	14,894	232	15,126
Sewer District No. 202 General Fund	10,734	-	-	23,527	17,679	16,582	267	16,849
Water District No. 8 General Fund	153,928	-	-	90,613	79,205	165,336	2,521	167,857
Water District No. 101 General Fund	63,907	-	-	21,161	17,021	68,047	2,242	70,289
Special Highway Improvement Fund	2,860,547	-	15,418	300,000	2,752,687	423,278	-	423,278
K-14 Highway Fund	3,809,963	-	-	-	651,732	3,158,231	-	3,158,231
Register of Deeds Technology Fund	140,140	-	-	70,534	3,066	207,608	-	207,608
County Technology Equipment and Services Fund	243,700	-	-	-	39,486	204,214	-	204,214
Fire District No. 3 Special Fund	323,700	-	-	55,000	-	378,700	-	378,700
Fire District No. 4 Special Fund	471,569	-	-	50,000	7,784	513,785	-	513,785
Fire District No. 6 Special Fund	18,077	-	-	10,000	1,020	27,057	-	27,057
Fire District No. 7 Special Fund	224,543	-	-	20,000	21,743	222,800	-	222,800

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, 2014

Funds	Beginning Unencumbered Cash Balance	Prior Period Adjustment	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	\$ 146,479	-	-	8,000	16,675	137,804	-	137,804
Fire District No. 9 Special Fund	298,847	-	-	70,000	-	368,847	-	368,847
Fire District Jt. No. 1 RN-KM Special Fund	102,604	-	-	20,000	-	122,604	-	122,604
Fire District Jt. No. 2 RN-HV Special Fund	237,275	-	-	60,000	-	297,275	-	297,275
Sewer District No. 201 Replacement Fund	1,605	-	-	605	-	2,210	-	2,210
Sewer District No. 202 Replacement Fund	66,291	-	-	5,714	-	72,005	-	72,005
Emergency Management Citizens Corp. Fund	20,178	-	-	-	259	19,919	259	20,178
Emergency Management Homeland Security Fund	70,639	-	-	-	5,906	64,733	-	64,733
Jail Sales Tax Revenue Fund	473,378	-	-	5,697,861	2,486,864	3,684,375	-	3,684,375
Bond and Interest Funds								
Bond and Interest Fund	471,094	-	-	1,287,947	1,256,716	502,325	-	502,325
Fire District No. 6 Bond and Interest Fund	524	-	-	22,154	17,798	4,880	-	4,880
Fire District No. 8 Bond and Interest Fund	937	-	-	24,842	23,500	2,279	-	2,279
Fire District No. 9 Bond and Interest Fund	836	-	-	69,373	65,373	4,836	-	4,836
Fire District Jt. No.1 RN-KM Bond and Interest Fund	2,571	-	-	3,174	-	5,745	-	5,745
Water District No. 8 Bond and Interest Fund	42,176	-	-	57,835	64,740	35,271	-	35,271
2012 Escrow Fund	3,628,463	-	-	17,711	321,415	3,324,759	-	3,324,759
Jail Sales Tax Bond and Interest Fund	-	-	-	2,486,864	2,486,864	-	-	-
Landfill Debt Service Fund	-	-	-	444,071	444,071	-	-	-
Capital Project Fund								
Jail Improvement Fund	5,680,268	-	-	2,226	569,199	5,113,295	8,990,678	14,103,973
Business Funds								
Solid Waste Fund	2,449,967	-	-	3,732,313	3,665,891	2,516,389	192,937	2,709,326
Solid Waste Post-Closure Reserve Fund	5,684,486	-	-	490,607	580,754	5,594,339	11,068	5,605,407
Internal Service Fund	91,356	-	-	504,646	491,916	104,086	32,586	136,672
Fuel Center Fund	44,633	-	-	430	45,063	-	-	-
Trust Funds								
Motor Vehicle Special Fund	76,736	-	-	470,895	460,856	86,775	24,552	111,327
Prosecutor Attorney Training Fund	6,855	-	-	10,019	9,238	7,636	5,010	12,646
Special Law Enforcement Trust Fund	41,429	-	-	20,403	21,426	40,406	-	40,406
Special Prosecutor Trust for Drug Asset Forfeitures	10,438	-	-	5,163	6,615	8,986	-	8,986
Oil and Gas Valuation Fund	234,923	-	-	295,488	-	530,411	-	530,411
Prosecutor Administration Fees Fund	1,680	-	-	835	973	1,542	-	1,542
Total Primary Government (Excluding Distributable and Agency Funds)	\$ 37,156,466	133,991	19,257	56,532,495	55,490,381	38,351,828	11,956,726	50,308,554

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, 2014

Composition of Cash

Checking Accounts and Money Market Accounts	\$ 30,593,882
Certificates of Deposit	6,931,201
Cash on Hand	9,854
Investment - Reno County Temporary Notes	1,245,000
Kansas Municipal Investment Pool	61,275,630
Investment - US Security	<u>3,324,759</u>
Total Cash	103,380,326
Distributable Funds per Schedule 3-2	(51,947,618)
Agency Funds per Schedule 3-3	<u>(1,124,155)</u>
Total Primary Government (Excluding Distributable and Agency Funds)	\$ <u>50,308,554</u>

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

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2014

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Use of Estimates

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

Financial Reporting Entity

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

Extension Council

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

Public Building Commission

Reno County Public Building Commission 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, 2014.

Regulatory Basis Fund Types

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

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

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2014

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

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

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

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

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

Basis of Accounting

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

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

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

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

Property Tax Calendar

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

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2014

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 receipts to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

NOTE 2 – BUDGETARY INFORMATION

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

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

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

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

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

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A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Special Highway Improvement Fund, K-14 Highway Fund, Placement Coordinator Grant Fund, Register of Deeds 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 No. 1 RN-KM Special Fund, Fire District 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, and the Jail Sales Tax Revenue Fund.

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, 2014, the County had the following investments and maturities.

Investment Type	Fair Value	Investment Maturities (in years) Less than One	Rating
Kansas Municipal Investment Pool	\$ 61,275,630	61,275,630	S&P AAf/S1+
US Treasury State and Local Government Series	3,324,759	3,324,759	S&P AA+/A-1+

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, 2014, is as follows:

Investments	Percentage of Investments
Kansas Municipal Investment Pool	95%
US Treasury State and Local Government Series	5%

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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, 2014.

At December 31, 2014, the County's carrying amount of deposits was \$38,779,937 and the bank balance was \$39,988,079. The bank balance was held by eight banks resulting in a concentration of credit risk. Of the bank balance, \$1,692,341 was covered by federal depository insurance and \$38,295,738 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments

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

At December 31, 2014, the County had invested \$61,275,630 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than 10 percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Reno County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2014 were as follows:

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From	To	Regulatory Authority	Amount
Motor Vehicle Special Fund	General Fund	K.S.A. 8-145	\$ 86,567
General Fund	Youth Shelter/Detention Center Fund	Commission	526,504
General Fund	Department on Aging Fund	Commission	356,300
Water District No.8 General Fund	Water District No.8 Bond and Interest Fund	Commission	45,720
Fire District No.3 General Fund	Fire District No.3 Special Fund	K.S.A. 19-3612c	55,000
Fire District No.4 General Fund	Fire District No.4 Special Fund	K.S.A. 19-3612c	50,000
Fire District No.6 General Fund	Fire District No.6 Special Fund	K.S.A. 19-3612c	10,000
Fire District No.7 General Fund	Fire District No.7 Special Fund	K.S.A. 19-3612c	20,000
Fire District No.8 General Fund	Fire District No.8 Special Fund	K.S.A. 19-3612c	8,000
Fire District No.9 General Fund	Fire District No.9 Special Fund	K.S.A. 19-3612c	70,000
Fire District Jt. No.1 RN-KM General Fund	Fire District Jt. No.1 RN-KM Special Fund	K.S.A. 19-3612c	20,000
Fire District Jt. No.2 RN-HV General Fund	Fire District Jt. No.2 RN-HV Special Fund	K.S.A. 19-3612c	60,000
Road and Bridge Fund	Special Highway Improvement Fund	K.S.A. 68-590	300,000
Sewer District No.201 General Fund	Sewer District No.201 Replacement Fund	K.S.A. 12-631o	605
Sewer District No.202 General Fund	Sewer District No.202 Replacement Fund	K.S.A. 12-631o	3,750
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	K.S.A. 2-1318	5,000
Health Fund	Health Capital Outlay Fund	Commission	40,000
Fuel Center Fund	Road and Bridge Fund	Commission	45,063
Solid Waste Fund	Solid Waste Post-Closure Reserve Fund	K.S.A. 12-631o	490,607
Solid Waste Post-Closure Reserve Fund	Landfill Debt Service Fund	Commission	444,071
Jail Sales Tax Revenue Fund	Jail Sales Tax Bond and Interest Fund	Commission	2,486,864

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 To Date
Jail Improvement Project	\$ 25,253,477	16,558,170	7,242,358

The total amount authorized for the project was \$25,253,477; while the total recorded as an expenditure on the financial statements is \$23,800,528. The difference is reserved for contingencies and future furniture and equipment.

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. The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the Kansas Workers Risk Cooperation for Counties (KWORC), a public entity risk pool currently operating as a common risk management and insurance program for 70 participating members.

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The County pays an annual premium to KWORC for its workers compensation insurance coverage. The agreement to participate provides that the KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$650,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

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

NOTE 8 – GRANTS AND SHARED REVENUES

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

NOTE 9 – ECONOMIC INCENTIVES

Reno County, Kansas provides economic incentives to encourage business growth. During 2009, the County, along with the Cities of Hutchinson and South Hutchinson, signed an agreement with Siemens Energy to provide cash incentives for jobs created. During the year ended December 31, 2014 the County encumbered \$332,500 for an additional 190 jobs created. Future payments are dependent on job creation levels achieved.

The Siemens Energy agreement also included an agreement with the City of Hutchinson to provide for the construction of a rail spur. The City issued temporary notes for the construction costs and the County will pay 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, 2014 the County paid \$51,059. Future annual payments of \$51,059 are due March 15 until 2020 and total \$306,353 at December 31, 2014.

NOTE 10 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Expenditures exceeded budget authority in the Fire District No. 1 General Fund by \$2,547, which is in violation of K.S.A. 79-2935. Fire District No. 1 General fund was dissolved in 2010. The violation was due to paying out delinquent taxes to the City of Hutchinson.

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

Payroll Clearing Fund	\$ (142,146)
Hutchinson Community College General	(38,428)
USD #401 General	(4)
USD #308 General	(25,808)
USD #308 Building	(3,249)
USD #308 Bond and Interest	(24,418)
USD #308 Recreation	(6,515)
USD #308 Recreational Benefit	(1,624)
USD #308 General Supplement	(31,593)
USD #331 General	(2,478)

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USD #331 Recreation	(350)
USD #331 Recreational Employee Benefit	(37)
USD #331 Bond and Interest	(1,164)
USD #331 Capital Outlay	(467)
USD #331 General Supplement	(2,709)

The Payroll Clearing Fund is operated on a reimbursement basis; therefore, the fund is expected to have a negative cash balance. The Hutchinson Community College General Fund, USD #401, USD #308 and USD #331 Funds listed above were negative due to a tax refund. The Treasurer had no option but to distribute the funds per statute.

The County did not send the bond payments to the state treasurer at least 20 days before the due date, which is in violation of K.S.A. 10-130.

NOTE 11 – OPERATING LEASES

On October 8, 2011, **Reno County, Kansas** entered into a lease agreement with Hasler to lease a mail machine and folder inserter. The agreement calls for no payments for the first six months, then monthly payments of \$1,495 for 12 months and then \$1,610 payments for 51 months. Payments totaling \$19,194 were made in 2014. Future scheduled payments to maturity are as follows:

Year	Amount
2015	\$ 19,317
2016	19,317
2017	6,439

On June 19, 2012, **Reno County, Kansas** entered into a lease agreement with Océ Financial Services, Inc. to lease a copier. The agreement calls for monthly payments of \$2,486 for 60 months. Payments totaling \$29,830 were made in 2014. Future scheduled payments to maturity are as follows:

Year	Amount
2015	29,832
2016	29,832
2017	22,373

NOTE 12 – 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 13 – DEFINED BENEFIT 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 (only one is issued) that includes financial statements and required supplementary information. That report may be

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obtained by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. K.S.A. 74-4975 establishes the KP&F member-employee contribution rate at 7.15% of covered salary. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

NOTE 14 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Reno County, Kansas** allows retirees to participate in the group health insurance plan. 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 15 – COMPENSATED ABSENCES

Sick Leave

Sick leave is granted for full-time, 40 hours per week employment (regular part-time employees earn it on a pro-rated basis) at the rate of 3.7 hours each pay period. Sick leave begins for eligible employees following the initial six months of employment. An employee may earn no more than 1,120 hours of sick leave. Any employee retiring from the County shall be reimbursed for 25% of any unused sick leave. An employee who voluntarily resigns or is laid off, and is not eligible for KPERS or KP&F retirement, may also receive a payout based on longevity after 10 years of continuous service. Potential sick leave liability is calculated at 25% of the \$2,525,868 total. The potential liability for sick leave at December 31, 2014 was \$631,467. This is not reflected in the financial statement.

Personal Leave

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

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

The potential liability for personal leave at December 31, 2014 was \$957,428. This is not reflected in the financial statement.

Comp 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 comp time at December 31, 2014 was \$28,292. This is reflected in the financial statement.

NOTE 16 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Reno County, Kansas** to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated closure cost is \$4,532,811 and the estimated post-closure cost is \$7,799,518. These figures comprise the estimated closure and post-closure cost of \$12,269,474. At December 31, 2014, the permit for 2014 identifies that the remaining volume capacity of the site is 35% of the original capacity and that the remaining life of the landfill is 12 years. The estimated closing costs and post-closure care costs for the Household Hazardous Waste and Composting Facility are \$43,459 and \$19,396, respectively. The County is also required by regulations to provide financial assurance for the closure and post-closure costs. The allowable mechanisms for this financial assurance are as follows: 1) trust fund, 2) surety bond guaranteeing payment or performance, 3) letter of credit, 4) insurance certificate, and 5) a financial test for local governments. The County has elected to use the financial test to provide financial assurance. The County is in compliance with the financial test as of December 31, 2014.

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 17 – CONDUIT DEBT

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

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As of December 31, 2014, there were four series of Multi-County Single Family Mortgage Revenue Bonds outstanding. The aggregate principal amount payable for three of the series issued was \$160,328,026 as of December 31, 2014. The aggregate principal amount payable for the fourth series issued on March 1, 1995, could not be determined; however, the original issue amount was \$51,525,000.

NOTE 18 – LONG-TERM DEBT

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

General Obligation Bonds

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

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

On November 1, 2004, the County issued \$300,000 in Series 2004-1 Hidden Meadows 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 November 24, 2010, the County issued \$355,000 in Series 2010 Rural Water District #8 general obligation bonds for the purpose of refunding Series 2000 bonds.

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

On September 15, 2011, the County issued \$200,000 in Fire District #8 general obligation bonds for the purpose of financing two trucks.

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

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

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 April 1, 2004, the County signed a \$745,000 capital lease with the Reno County Public Building Commission. The lease is for refunding of 1999 field correction offices capital expenditures.

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

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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. The \$55,162 lease is for the sheriff department and emergency management radio equipment. The \$101,603 lease is for radio equipment for the fire districts.

Temporary Notes

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

NOTE 19 – PRIOR PERIOD ADJUSTMENT

In 2013, the ending unencumbered cash balance for the Payroll Clearing Fund and the Employee Benefits Fund were misstated due to an accounting error. The net difference in unencumbered cash is zero. The ending unencumbered cash for 2013 has been restated as follows:

	Payroll Clearing Fund	Employee Benefits Fund
Ending Unencumbered Balance	\$ 14,973	442,493
Restatement	<u>(133,991)</u>	<u>133,991</u>
Ending Unencumbered Balance As Restated	<u>\$ (119,018)</u>	<u>576,484</u>

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Changes in long-term liabilities for the County for the year ended December 31, 2014, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Special Assessment GO Bonds									
Prairie Hills Series 1999B	4.90%	4/21/1999	\$ 78,000	10/01/15	\$ 13,400	-	6,600	6,800	657
Hidden Meadows Series 2004-1	2.9-4.75%	11/1/2004	300,000	05/01/24	15,000	-	15,000	-	270
Cedar Ridge Improvements	2.75-4.375%	5/15/2010	165,000	09/01/25	140,000	-	10,000	130,000	5,613
Total GO Bonds Paid by Special Assessments					<u>168,400</u>	<u>-</u>	<u>31,600</u>	<u>136,800</u>	<u>6,540</u>
Fire District GO Bonds									
Fire District No. 6 Series 2002	4-5.5%	7/15/2002	175,000	12/01/17	60,000	-	15,000	45,000	2,798
Fire District No. 9 2007	3.45-4%	11/15/2007	740,000	06/01/23	545,000	-	45,000	500,000	20,373
Fire District #8	0.85-3.000%	9/15/2011	200,000	09/01/21	160,000	-	20,000	140,000	3,500
Total GO Bonds Paid by Fire Districts					<u>765,000</u>	<u>-</u>	<u>80,000</u>	<u>685,000</u>	<u>26,671</u>
Water District GO Bonds									
Rural Water District No. 8 Series 2010	1.0-3.0%	11/24/2010	355,000	11/01/16	180,000	-	60,000	120,000	4,740
County GO Bonds									
Refunding and Road Improv. Series 2007	3.85-4.2%	12/15/2007	6,355,000	09/01/28	1,880,000	-	400,000	1,480,000	75,298
GO Refunding Bonds Series 2012	2.0-3.0%	12/19/2012	5,925,000	09/01/28	5,800,000	-	605,000	5,195,000	133,438
GO Refunding Bonds & Sales Tax Improvement Series 2013	2.0-4.0%	5/23/2013	26,070,000	09/01/23	26,070,000	-	1,205,000	24,865,000	1,281,864
Total Paid by County GO Bonds					<u>33,750,000</u>	<u>-</u>	<u>2,210,000</u>	<u>31,540,000</u>	<u>1,490,600</u>
Total General Obligation Bonds					<u>34,863,400</u>	<u>-</u>	<u>2,381,600</u>	<u>32,481,800</u>	<u>1,528,551</u>
Temporary Notes									
Solid Waste/Gas Control 2013	2.00%	5/1/2013	1,645,000	05/01/17	1,645,000	-	400,000	1,245,000	44,071
County Capital Leases									
Energy Conservation Equipment	4.51%	7/29/2008	1,443,248	07/30/18	801,852	-	146,394	655,458	34,531
Field Corrections Offices	1.5-3.8%	4/1/2004	745,000	04/01/14	95,000	-	95,000	-	1,805
Public Works Building - Supplemental	4.00%	6/1/2007	3,500,000	10/01/22	2,880,000	-	2,605,000	275,000	21,000
Public Works Building - Supplemental		3/26/2014	2,470,000	03/26/22	-	2,470,000	15,000	2,455,000	26,118
Reno County Radio Equipment		3/31/2010	55,162	03/31/21	49,033	-	6,129	42,904	1,480
Total County Capital Leases					<u>3,825,885</u>	<u>2,470,000</u>	<u>2,867,523</u>	<u>3,428,362</u>	<u>84,934</u>
Special District Capital Leases									
Fire District #3 Radio Equipment		3/31/2010	14,869	3/31/2021	13,217	-	1,652	11,565	399
Fire District #4 Radio Equipment		3/31/2010	14,606	3/31/2021	12,983	-	1,623	11,360	392
Fire District #6 Radio Equipment		3/31/2010	7,062	3/31/2021	6,277	-	785	5,492	190
Fire District #7 Radio Equipment		3/31/2010	10,443	3/31/2021	9,282	-	1,160	8,122	280
Fire District #8 Radio Equipment		3/31/2010	18,120	3/31/2021	16,107	-	2,013	14,094	486
Fire District #9 Radio Equipment		3/31/2010	8,687	3/31/2021	7,722	-	965	6,757	233
Reno/Harvey Jt 2 Fire Dist. Radio Equipment		3/31/2010	11,085	3/31/2021	9,854	-	1,232	8,622	297
Reno/Kingman Jt 1 Fire Dist. Radio Equipment		3/31/2010	16,731	3/31/2021	14,872	-	1,859	13,013	449
Total Special District Leases					<u>90,314</u>	<u>-</u>	<u>11,289</u>	<u>79,025</u>	<u>2,726</u>
Total Contractual Indebtedness of Reno County					<u>40,424,599</u>	<u>2,470,000</u>	<u>5,660,412</u>	<u>37,234,187</u>	<u>1,660,282</u>
Escrow Activity									
Hidden Meadows Series 2004-1 - Escrow	2.9-4.75%	11/1/2004	300,000	11/1/2024	195,000	-	195,000	-	4,500
Refunding and Road Improv. Series 2007	3.85-4.2%	12/15/2007	6,355,000	12/15/2028	3,010,000	-	-	3,010,000	121,915
Total Contractual Indebtedness Including Escrow					<u>\$ 43,629,599</u>	<u>2,470,000</u>	<u>5,855,412</u>	<u>40,244,187</u>	<u>1,786,697</u>

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2014

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
	2015	2016	2017	2018	2019	2020-2024	2025-2029	
Principal								
General Obligation Bonds	\$ 3,886,800	4,030,000	4,025,000	4,005,000	3,625,000	13,375,000	2,545,000	35,491,800
Capital Leases	520,489	542,470	554,770	572,403	402,418	914,837	-	3,507,387
Temporary Notes	407,000	415,000	423,000	-	-	-	-	1,245,000
Total Principal	4,814,289	4,987,470	5,002,770	4,577,403	4,027,418	14,289,837	2,545,000	40,244,187
Interest								
General Obligation Bonds	1,330,211	1,188,943	1,041,878	893,590	739,158	1,576,364	209,025	6,979,169
Capital Leases	93,586	74,105	59,505	44,473	30,932	40,689	-	343,290
Temporary Notes	20,830	12,610	4,230	-	-	-	-	37,670
Total Interest	1,444,627	1,275,658	1,105,613	938,063	770,090	1,617,053	209,025	7,360,129
Total Principal and Interest	\$ 6,258,916	6,263,128	6,108,383	5,515,466	4,797,508	15,906,890	2,754,025	47,604,316



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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, 2014, and the related notes to the financial statement, and have issued our report thereon dated June 16, 2015. 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified a certain deficiency in internal control that we consider to be a material weakness.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs (2014-001) to be a material weakness.

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*.

Reno County, Kansas' Response to Findings

Reno County, Kansas' response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. **Reno County, Kansas'** response was not subjected to the auditing procedures applied in the audit of the financial statement and accordingly, we express no opinion on it.

Purpose of This Report

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

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

June 16, 2015



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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

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 Circular A-133 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, 2014. **Reno County, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of **Reno County, Kansas'** major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the *Kansas Municipal Audit and Accounting Guide*; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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, 2014.

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 OMB Circular A-133, 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

June 16, 2015

RENO COUNTY, KANSAS

Regulatory-Required Supplementary Information

RENO COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014

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	\$ 18,610,182	-	18,610,182	15,383,316	(3,226,866)
Special Purpose Funds					
Road and Bridge Fund	5,921,411	544,502	6,465,913	6,412,474	(53,439)
Special Bridge Fund	871,736	-	871,736	641,241	(230,495)
Noxious Weed Fund	191,657	-	191,657	182,928	(8,729)
Noxious Weed Capital Outlay Fund	28,610	-	28,610	5,588	(23,022)
Health Fund	2,493,164	-	2,493,164	2,351,774	(141,390)
Health Capital Outlay Fund	247,165	-	247,165	41,404	(205,761)
Department on Aging Fund	1,648,139	-	1,648,139	1,474,859	(173,280)
Mental Health Fund	410,000	-	410,000	410,000	-
Mental Retardation Fund	540,000	-	540,000	540,000	-
Employee Benefits Fund	7,210,000	-	7,210,000	6,224,380	(985,620)
Youth Shelter/Detention Center Fund	1,873,211	-	1,873,211	1,750,164	(123,047)
Historical Museum Fund	175,800	-	175,800	175,800	-
Special Parks and Recreation Fund	11,167	-	11,167	7,923	(3,244)
Special Alcohol and Drug Fund	15,236	-	15,236	8,200	(7,036)
Capital Improvement Program Fund	1,153,625	-	1,153,625	851,653	(301,972)
Fire District No. 1 General Fund	-	-	-	2,547	2,547
Fire District No. 2 General Fund	1,672,406	-	1,672,406	1,565,916	(106,490)
Fire District No. 3 General Fund	147,430	4,561	151,991	150,107	(1,884)
Fire District No. 4 General Fund	149,900	-	149,900	135,467	(14,433)
Fire District No. 6 General Fund	40,965	-	40,965	39,695	(1,270)
Fire District No. 7 General Fund	69,831	-	69,831	49,674	(20,157)
Fire District No. 8 General Fund	101,360	-	101,360	86,615	(14,745)
Fire District No. 9 General Fund	124,655	-	124,655	108,240	(16,415)
Fire District Jt. No. 1 RN-KM General Fund	89,280	-	89,280	75,559	(13,721)
Fire District Jt. No. 2 RN-HV General Fund	112,285	-	112,285	108,755	(3,530)
Sewer District No. 1 General Fund	6,168	-	6,168	4,844	(1,324)
Sewer District Nos. 3 and 10 General Fund	41,768	-	41,768	16,976	(24,792)
Sewer District No. 8 General Fund	99,984	-	99,984	38,792	(61,192)
Sewer District No. 201 General Fund	18,202	-	18,202	11,955	(6,247)
Sewer District No. 202 General Fund	33,567	-	33,567	17,679	(15,888)
Water District No. 8 General Fund	143,354	-	143,354	79,205	(64,149)
Water District No. 101 General Fund	69,947	-	69,947	17,021	(52,926)
Bond and Interest Funds					
Bond and Interest Fund	1,478,234	-	1,478,234	1,256,716	(221,518)
Fire District No. 6 Bond and Interest Fund	19,398	-	19,398	17,798	(1,600)
Fire District No. 8 Bond and Interest Fund	24,125	-	24,125	23,500	(625)
Fire District No. 9 Bond and Interest Fund	66,973	-	66,973	65,373	(1,600)
Water District No. 8 Bond and Interest Fund	102,340	-	102,340	64,740	(37,600)

RENO COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014

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	\$ 6,160,403	-	6,160,403	3,665,891	(2,494,512)
Solid Waste Post-Closure Reserve Fund	6,457,223	-	6,457,223	580,754	(5,876,469)
Internal Service Fund	417,803	205,162	622,965	491,916	(131,049)
Fuel Center Fund	708,986	-	708,986	45,063	(663,923)

RENO COUNTY, KANSAS

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Interest Earned				
Interest Earned	29,038	72,163	-	72,163
Interest on Taxes	323,692	366,090	347,000	19,090
Total Interest Earned	352,730	438,253	347,000	91,253
Taxes				
Ad Valorem Tax	6,866,582	6,844,216	7,102,349	(258,133)
Neighborhood Revitalization	(37,977)	(49,107)	(49,616)	509
Delinquent Tax	347,710	214,741	-	214,741
Vehicle Tax	1,059,845	882,712	843,752	38,960
In Lieu of Tax	38,519	1,188	1,500	(312)
Severance Tax	25,104	58,297	-	58,297
Federal Land Entitlement	-	37,804	35,000	2,804
Sales and Liquor Tax	4,482,997	4,626,924	4,210,714	416,210
Total Taxes	12,782,780	12,616,775	12,143,699	473,076
Licenses, Permits and Fees				
Mortgage Registration Fees	716,921	701,837	-	701,837
County Officers' Fees	238,922	179,378	-	179,378
Court Costs/Sheriff Sale	22,008	29,092	-	29,092
Telephone Reimbursement	33,716	35,769	-	35,769
Other Licenses and Fees	252,809	281,284	994,550	(713,266)
Total Licenses, Permits and Fees	1,264,376	1,227,360	994,550	232,810
Reimbursements				
Law Enf. Center Shared Expense	372,472	452,209	-	452,209
Federal Grants	30,193	77,681	-	77,681
State Grants	-	200	-	200
Insurance Reimbursements	167,353	167,599	-	167,599
Postage and Supplies	86,803	94,840	95,000	(160)
Copier Maintenance	52,056	54,262	-	54,262
Other Reimbursed Expenses	335,595	86,540	646,300	(559,760)
Total Reimbursements	1,044,472	933,331	741,300	192,031
Miscellaneous				
Miscellaneous	73,597	120,782	212,600	(91,818)
Transfers In	139,283	86,567	134,000	(47,433)
Prisoner Board	65,103	55,593	63,000	(7,407)
Total Miscellaneous	277,983	262,942	409,600	(146,658)
Total Receipts	15,722,341	15,478,661	14,636,149	842,512

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures				
County Commission	\$ 55,333	55,882	60,252	(4,370)
County Clerk	224,810	219,590	229,015	(9,425)
County Treasurer	319,095	325,746	287,300	38,446
District Attorney	836,230	881,644	889,560	(7,916)
Register of Deeds	147,064	145,417	154,945	(9,528)
Judicial Court (Unified Court)	596,330	565,442	607,703	(42,261)
Courthouse General	4,810,622	4,590,619	7,563,393	(2,972,774)
Election	221,712	304,082	333,334	(29,252)
Sheriff	2,802,450	2,941,420	3,055,849	(114,429)
Jail	2,827,775	2,850,210	2,666,598	183,612
Appraiser	685,007	639,835	778,669	(138,834)
Human Resources	179,040	194,332	204,830	(10,498)
Emergency Management	134,687	120,296	143,996	(23,700)
Auto Center	139,234	122,484	129,561	(7,077)
County Administrator	167,020	194,862	176,713	18,149
Planning and Zoning	63,389	60,784	71,032	(10,248)
Information Services and GIS	449,605	495,677	512,941	(17,264)
Maintenance	635,651	674,994	744,491	(69,497)
Total Expenditures	<u>15,295,054</u>	<u>15,383,316</u>	<u>18,610,182</u>	<u>(3,226,866)</u>
Receipts Over (Under) Expenditures	427,287	95,345		
Unencumbered Cash - Beginning	<u>5,070,735</u>	<u>5,498,022</u>		
Unencumbered Cash - Ending	\$ <u><u>5,498,022</u></u>	<u><u>5,593,367</u></u>		

RENO COUNTY, KANSAS**General Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
County Commission				
Personal Services	\$ 54,207	54,207	54,002	205
Contractual Services	1,126	1,675	6,250	(4,575)
Total County Commission	<u>55,333</u>	<u>55,882</u>	<u>60,252</u>	<u>(4,370)</u>
County Clerk				
Personal Services	216,465	210,744	216,045	(5,301)
Contractual Services	5,366	5,022	8,020	(2,998)
Commodities	2,979	3,824	4,950	(1,126)
Total County Clerk	<u>224,810</u>	<u>219,590</u>	<u>229,015</u>	<u>(9,425)</u>
County Treasurer				
Personal Services	243,230	205,163	221,790	(16,627)
Contractual Services	67,841	114,565	52,310	62,255
Commodities	8,024	6,018	13,000	(6,982)
Capital Outlay	-	-	200	(200)
Total County Treasurer	<u>319,095</u>	<u>325,746</u>	<u>287,300</u>	<u>38,446</u>
District Attorney				
Personal Services	771,472	811,149	810,765	384
Contractual Services	46,340	46,108	50,775	(4,667)
Commodities	18,418	24,387	28,020	(3,633)
Total District Attorney	<u>836,230</u>	<u>881,644</u>	<u>889,560</u>	<u>(7,916)</u>
Register of Deeds				
Personal Services	131,223	128,647	131,145	(2,498)
Contractual Services	10,640	10,622	17,050	(6,428)
Commodities	5,201	6,148	6,750	(602)
Capital Outlay	-	-	-	-
Total Register of Deeds	<u>147,064</u>	<u>145,417</u>	<u>154,945</u>	<u>(9,528)</u>
Judicial Court (Unified Court)				
Contractual Services	499,910	505,021	544,070	(39,049)
Commodities	96,317	60,421	63,633	(3,212)
Capital Outlay	103	-	-	-
Total Judicial Court	<u>\$ 596,330</u>	<u>565,442</u>	<u>607,703</u>	<u>(42,261)</u>

RENO COUNTY, KANSAS

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Courthouse General				
Personal Services	\$ 418,699	-	-	-
Contractual Services	1,267,430	1,221,974	1,344,200	(122,226)
Commodities	856	581	3,000	(2,419)
Outside Agencies - Appropriations	553,483	528,483	548,484	(20,001)
Ambulance Services	1,078,909	1,042,438	1,122,405	(79,967)
Emergency Communications	493,582	459,988	450,000	9,988
Economic Development Projects	101,059	443,059	400,000	43,059
Transfers Out	871,123	882,804	882,804	-
Commission Discretionary	25,481	11,292	34,500	(23,208)
Reserve for Cash Carryover/Contingencies	-	-	2,778,000	(2,778,000)
Total Courthouse General	4,810,622	4,590,619	7,563,393	(2,972,774)
Election				
Personal Services	88,922	94,203	108,364	(14,161)
Contractual Services	123,383	183,094	193,770	(10,676)
Commodities	9,407	26,785	23,200	3,585
Capital Outlay	-	-	8,000	(8,000)
Total Election	221,712	304,082	333,334	(29,252)
Sheriff				
Personal Services	2,213,190	2,255,454	2,235,919	19,535
Contractual Services	202,718	223,746	254,705	(30,959)
Commodities	211,901	226,358	311,400	(85,042)
Capital Outlay	174,641	235,862	253,825	(17,963)
Total Sheriff	2,802,450	2,941,420	3,055,849	(114,429)
Jail				
Personal Services	1,600,568	1,633,060	1,557,673	75,387
Contractual Services	1,020,926	1,012,457	904,125	108,332
Commodities	173,900	178,414	177,300	1,114
Capital Outlay	32,381	26,279	27,500	(1,221)
Total Jail	2,827,775	2,850,210	2,666,598	183,612
Appraiser				
Personal Services	609,528	548,750	660,869	(112,119)
Contractual Services	56,536	55,902	75,000	(19,098)
Commodities	17,563	21,157	23,300	(2,143)
Capital Outlay	1,380	14,026	19,500	(5,474)
Total Appraiser	\$ 685,007	639,835	778,669	(138,834)

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Human Resources				
Personal Services	\$ 131,194	135,096	134,230	866
Contractual Services	39,090	47,047	54,700	(7,653)
Commodities	8,756	12,189	15,900	(3,711)
Total Human Resources	<u>179,040</u>	<u>194,332</u>	<u>204,830</u>	<u>(10,498)</u>
Emergency Management				
Personal Services	104,989	88,847	104,996	(16,149)
Contractual Services	20,688	25,062	24,700	362
Commodities	9,010	6,387	14,300	(7,913)
Total Emergency Management	<u>134,687</u>	<u>120,296</u>	<u>143,996</u>	<u>(23,700)</u>
Auto Center				
Personal Services	105,947	102,037	103,556	(1,519)
Contractual Services	8,523	11,438	10,190	1,248
Commodities	19,792	6,109	10,215	(4,106)
Capital Outlay	4,972	2,900	5,600	(2,700)
Total Auto Center	<u>139,234</u>	<u>122,484</u>	<u>129,561</u>	<u>(7,077)</u>
County Administrator				
Personal Services	161,224	186,706	165,213	21,493
Contractual Services	5,302	7,334	9,550	(2,216)
Commodities	494	822	1,950	(1,128)
Total County Administrator	<u>167,020</u>	<u>194,862</u>	<u>176,713</u>	<u>18,149</u>
Planning and Zoning				
Personal Services	48,323	52,011	49,432	2,579
Contractual Services	14,027	8,729	19,600	(10,871)
Commodities	1,039	44	2,000	(1,956)
Total Planning and Zoning	<u>63,389</u>	<u>60,784</u>	<u>71,032</u>	<u>(10,248)</u>
Information Services and GIS				
Personal Services	279,086	299,201	295,116	4,085
Contractual Services	157,302	180,371	196,825	(16,454)
Commodities	2,493	2,528	6,000	(3,472)
Capital Outlay	10,724	13,577	15,000	(1,423)
Total Information Services and GIS	<u>449,605</u>	<u>495,677</u>	<u>512,941</u>	<u>(17,264)</u>
Maintenance				
Personal Services	534,590	554,440	580,627	(26,187)
Contractual Services	42,443	49,661	80,671	(31,010)
Commodities	58,618	64,155	73,413	(9,258)
Capital Outlay	-	6,738	9,780	(3,042)
Total Maintenance	<u>635,651</u>	<u>674,994</u>	<u>744,491</u>	<u>(69,497)</u>
Total Expenditures	\$ <u>15,295,054</u>	<u>15,383,316</u>	<u>18,610,182</u>	<u>(3,226,866)</u>

RENO COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 3,890,138	4,118,801	4,114,419	4,382
Neighborhood Revitalization	(18,844)	(25,639)	(25,909)	270
Intergovernmental	1,479,577	1,537,233	1,583,487	(46,254)
Federal Grants	-	57,193	-	57,193
State Grants	-	3,830	-	3,830
Reimbursed Expenses	66,321	130,959	50,000	80,959
Insurance Proceeds	-	483,479	-	483,479
Miscellaneous	71,528	143,074	-	143,074
Transfers In	-	45,063	-	45,063
Total Receipts	<u>5,488,720</u>	<u>6,493,993</u>	<u>5,721,997</u>	<u>771,996</u>
Expenditures				
Personal Services	1,983,327	1,902,575	2,076,411	(173,836)
Contractual Services	242,761	652,972	315,000	337,972
Commodities	2,506,000	2,953,476	2,915,000	38,476
Capital Outlay	594,308	603,451	615,000	(11,549)
Transfers Out	-	300,000	-	300,000
(a) Adjustment for Qualifying Budget Credits	-	-	544,502	(544,502)
Total Expenditures	<u>5,326,396</u>	<u>6,412,474</u>	<u>6,465,913</u>	<u>(53,439)</u>
Receipts Over (Under) Expenditures	162,324	81,519		
Unencumbered Cash - Beginning	<u>515,717</u>	<u>678,041</u>		
Unencumbered Cash - Ending	\$ <u>678,041</u>	<u>759,560</u>		
(a) Adjustment for Qualifying Budget Credits				
Insurance Proceeds			\$ 483,479	
Federal Grants			57,193	
State Grants			3,830	
Total			\$ <u>544,502</u>	

RENO COUNTY, KANSAS
Special Bridge Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 572,960	597,529	595,688	1,841
Neighborhood Revitalization	(2,727)	(3,714)	(3,751)	37
Miscellaneous	94,110	1,528	-	1,528
Total Receipts	664,343	595,343	<u>591,937</u>	<u>3,406</u>
Expenditures				
Bridge Construction	1,445,853	641,241	<u>871,736</u>	<u>(230,495)</u>
Receipts Over (Under) Expenditures	(781,510)	(45,898)		
Unencumbered Cash - Beginning	912,792	131,282		
Unencumbered Cash - Ending	\$ <u>131,282</u>	<u>85,384</u>		

RENO COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Taxes	\$ 153,482	150,740	150,089	651
Neighborhood Revitalization	(747)	(928)	(936)	8
Intergovernmental	53	2	-	2
Chemical, Labor and Equipment Sales	34,719	28,277	32,300	(4,023)
Total Receipts	<u>187,507</u>	<u>178,091</u>	<u>181,453</u>	<u>(3,362)</u>
Expenditures				
Personal Services	135,440	138,058	137,357	701
Contractual Services	10,745	11,629	12,950	(1,321)
Commodities	34,497	28,241	41,350	(13,109)
Transfers Out	5,000	5,000	-	5,000
Total Expenditures	<u>185,682</u>	<u>182,928</u>	<u>191,657</u>	<u>(8,729)</u>
Receipts Over (Under) Expenditures	1,825	(4,837)		
Unencumbered Cash - Beginning	<u>10,640</u>	<u>12,465</u>		
Unencumbered Cash - Ending	\$ <u>12,465</u>	<u>7,628</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, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 5,000	5,000	-	<u>5,000</u>
Expenditures				
Capital Outlay	669	5,588	<u>28,610</u>	<u>(23,022)</u>
Receipts Over (Under) Expenditures	4,331	(588)		
Unencumbered Cash - Beginning	<u>49,610</u>	<u>53,941</u>		
Unencumbered Cash - Ending	\$ <u>53,941</u>	<u>53,353</u>		

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 471,396	649,631	648,919	712
Neighborhood Revitalization	(2,128)	(4,168)	(4,218)	50
Federal Grants	586,684	553,505	-	553,505
State Grants and Reimbursed Expenses	1,076,428	1,152,325	1,592,420	(440,095)
Total Receipts	<u>2,132,380</u>	<u>2,351,293</u>	<u>2,237,121</u>	<u>114,172</u>
Expenditures				
Personal Services	1,683,375	1,699,971	1,794,891	(94,920)
Contractual Services	362,420	366,355	479,623	(113,268)
Commodities	230,491	236,890	213,650	23,240
Capital Outlay	3,993	8,558	5,000	3,558
Transfers Out	-	40,000	-	40,000
Total Expenditures	<u>2,280,279</u>	<u>2,351,774</u>	<u>2,493,164</u>	<u>(141,390)</u>
Receipts Over (Under) Expenditures	(147,899)	(481)		
Unencumbered Cash - Beginning	<u>723,847</u>	<u>575,948</u>		
Unencumbered Cash - Ending	\$ <u><u>575,948</u></u>	<u><u>575,467</u></u>		

RENO COUNTY, KANSAS
Health Capital Outlay Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ -	40,000	<u>-</u>	<u>40,000</u>
Expenditures				
Capital Outlay	55,438	41,404	<u>247,165</u>	<u>(205,761)</u>
Receipts Over (Under) Expenditures	(55,438)	(1,404)		
Unencumbered Cash - Beginning	<u>302,164</u>	<u>246,726</u>		
Unencumbered Cash - Ending	\$ <u>246,726</u>	<u>245,322</u>		

RENO COUNTY, KANSAS
Department of Aging Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 249,633	309,031	308,850	181
Neighborhood Revitalization	(1,203)	(1,958)	(1,978)	20
Federal KDOT Grant	658,501	462,712	-	462,712
State KDOT Grant	127,075	132,004	640,000	(507,996)
Federal SCKAAA Grant	14,609	14,800	12,030	2,770
Sale of Used Equipment	12,300	25,150	10,000	15,150
Reimbursed Expenses	25,878	13,207	2,000	11,207
Miscellaneous	5,270	8,194	-	8,194
Elderly Transportation Reimbursement	104,530	112,600	112,600	-
Fares and Donations	88,621	87,599	75,000	12,599
Transfers In	370,600	356,300	356,300	-
Total Receipts	<u>1,655,814</u>	<u>1,519,639</u>	<u>1,514,802</u>	<u>4,837</u>
Expenditures				
Services for the Elderly				
Personal Services	128,931	131,865	134,193	(2,328)
Contractual Services	275,241	303,495	318,104	(14,609)
Commodities	3,697	2,547	5,825	(3,278)
Capital Outlay	2,803	1,257	5,625	(4,368)
Total Services for the Elderly	<u>410,672</u>	<u>439,164</u>	<u>463,747</u>	<u>(24,583)</u>
Public Transportation				
Personal Services	550,938	551,619	564,256	(12,637)
Contractual Services	156,965	139,251	204,025	(64,774)
Commodities	246,089	218,997	358,900	(139,903)
Capital Outlay	295,529	125,828	57,211	68,617
Total Public Transportation	<u>1,249,521</u>	<u>1,035,695</u>	<u>1,184,392</u>	<u>(148,697)</u>
Total Expenditures	<u>1,660,193</u>	<u>1,474,859</u>	<u>1,648,139</u>	<u>(173,280)</u>
Receipts Over (Under) Expenditures	(4,379)	44,780		
Unencumbered Cash - Beginning	<u>316,339</u>	<u>311,960</u>		
Unencumbered Cash - Ending	\$ <u><u>311,960</u></u>	<u><u>356,740</u></u>		

RENO COUNTY, KANSAS
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 413,514	414,108	412,587	1,521
Neighborhood Revitalization	(1,961)	(2,560)	(2,587)	27
Total Receipts	<u>411,553</u>	<u>411,548</u>	<u>410,000</u>	<u>1,548</u>
Expenditures				
Appropriations	<u>411,553</u>	<u>410,000</u>	<u>410,000</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	1,548		
Unencumbered Cash - Beginning	-	-		
Prior Year Cancelled Encumbrances	-	1,553		
Unencumbered Cash - Ending	\$ <u>-</u>	<u>3,101</u>		

RENO COUNTY, KANSAS
Mental Retardation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 544,871	545,573	540,000	5,573
Neighborhood Revitalization	(2,585)	(3,373)	(2,587)	(786)
Total Receipts	<u>542,286</u>	<u>542,200</u>	<u>537,413</u>	<u>4,787</u>
Expenditures				
Appropriations	<u>542,286</u>	<u>540,000</u>	<u>540,000</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	2,200		
Unencumbered Cash - Beginning	-	-		
Prior Year Cancelled Encumbrances	-	2,286		
Unencumbered Cash - Ending	\$ <u>-</u>	<u>4,486</u>		

RENO COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 5,548,247	6,290,492	6,285,290	5,202
Neighborhood Revitalization	(26,518)	(39,500)	(39,933)	433
Reimbursed Expenses	860,185	1,052,234	780,000	272,234
Total Receipts	<u>6,381,914</u>	<u>7,303,226</u>	<u>7,025,357</u>	<u>277,869</u>
Expenditures				
Social Security	1,122,534	1,127,666	1,170,000	(42,334)
KPERS	1,090,861	1,230,183	1,347,000	(116,817)
KP and F	414,130	434,626	416,500	18,126
Workmen's Compensation	-	342,896	3,450,000	(3,107,104)
Unemployment Insurance	14,780	62,505	85,000	(22,495)
Health Insurance	3,365,458	3,022,625	431,000	2,591,625
Tuition Reimbursement	1,836	199	5,500	(5,301)
Other Insurance	4,420	3,680	5,000	(1,320)
Cash Basis Reserve	-	-	300,000	(300,000)
Total Expenditures	<u>6,014,019</u>	<u>6,224,380</u>	<u>7,210,000</u>	<u>(985,620)</u>
Receipts Over (Under) Expenditures	<u>367,895</u>	<u>1,078,846</u>		
Unencumbered Cash - Beginning As Previously Stated	74,598	442,493		
Prior Period Adjustment	-	133,991		
Unencumbered Cash - Beginning As Restated	<u>74,598</u>	<u>576,484</u>		
Unencumbered Cash - Ending	\$ <u>442,493</u>	<u>1,655,330</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, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Federal Reimbursements	\$ 17,903	-	-	-
State Reimbursements	746,494	258,558	-	258,558
Reimbursements	407,833	886,870	1,232,000	(345,130)
Grant	7,800	7,800	7,500	300
Donations and Miscellaneous	26,076	2,999	-	2,999
Transfers In	500,523	526,504	526,504	-
Total Receipts	<u>1,706,629</u>	<u>1,682,731</u>	<u>1,766,004</u>	<u>(83,273)</u>
Expenditures				
Youth Shelter				
Personal Services	686,228	696,240	700,133	(3,893)
Contractual Services	41,076	39,620	52,170	(12,550)
Commodities	20,646	22,639	31,250	(8,611)
Capital Outlay	-	2,896	25,000	(22,104)
Reimbursement - Youth Shelter Food	52,760	55,687	60,855	(5,168)
Total Youth Shelter	<u>800,710</u>	<u>817,082</u>	<u>869,408</u>	<u>(52,326)</u>
Detention Center				
Personal Services	795,857	812,702	820,406	(7,704)
Contractual Services	37,841	42,665	47,700	(5,035)
Commodities	23,616	17,086	28,700	(11,614)
Capital Outlay	-	-	38,642	(38,642)
Reimbursement - Youth Shelter Food	52,760	55,687	60,855	(5,168)
Total Detention Center	<u>910,074</u>	<u>928,140</u>	<u>996,303</u>	<u>(68,163)</u>
Grants				
Contractual Services	3,867	4,319	6,000	(1,681)
Commodities	655	623	1,500	(877)
Total Grants	<u>4,522</u>	<u>4,942</u>	<u>7,500</u>	<u>(2,558)</u>
Total Expenditures	<u>1,715,306</u>	<u>1,750,164</u>	<u>1,873,211</u>	<u>(123,047)</u>
Receipts Over (Under) Expenditures	(8,677)	(67,433)		
Unencumbered Cash - Beginning	<u>179,057</u>	<u>170,380</u>		
Unencumbered Cash - Ending	\$ <u><u>170,380</u></u>	<u><u>102,947</u></u>		

RENO COUNTY, KANSAS
Historical Museum Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 164,979	177,109	175,800	1,309
Neighborhood Revitalization	(783)	(1,105)	(2,587)	1,482
Total Receipts	<u>164,196</u>	<u>176,004</u>	<u>173,213</u>	<u>2,791</u>
Expenditures				
Appropriations	<u>163,300</u>	<u>175,800</u>	<u>175,800</u>	<u>-</u>
Receipts Over (Under) Expenditures	896	204		
Unencumbered Cash - Beginning	<u>-</u>	<u>896</u>		
Unencumbered Cash - Ending	\$ <u>896</u>	<u>1,100</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, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental	\$ 8,211	7,923	<u>11,167</u>	<u>(3,244)</u>
Expenditures				
Contractual Services	8,664	7,923	<u>11,167</u>	<u>(3,244)</u>
Receipts Over (Under) Expenditures	(453)	-		
Unencumbered Cash - Beginning	453	-		
Unencumbered Cash - Ending	\$ <u>-</u>	<u>-</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, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental	\$ 10,861	10,296	<u>10,715</u>	<u>(419)</u>
Expenditures				
Contractual Services	10,996	8,200	<u>15,236</u>	<u>(7,036)</u>
Receipts Over (Under) Expenditures	(135)	2,096		
Unencumbered Cash - Beginning	<u>6,522</u>	<u>6,387</u>		
Unencumbered Cash - Ending	\$ <u>6,387</u>	<u>8,483</u>		

RENO COUNTY, KANSAS
Capital Improvement Program Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 846,240	749,464	747,128	2,336
Neighborhood Revitalization	(4,222)	(4,539)	(4,580)	41
Reimbursed Expenses	94,469	101,084	87,500	13,584
Total Receipts	<u>936,487</u>	<u>846,009</u>	<u>830,048</u>	<u>15,961</u>
Expenditures				
Capital Outlay				
Information Services	95,344	125,804	118,500	7,304
LEC New World Software Maintenance	134,955	144,406	140,000	4,406
Building Maintenance/Improvements	50,810	5,318	249,000	(243,682)
Capital Lease - Public Works Building	354,400	395,200	365,200	30,000
Capital Lease - Energy Conservation	180,925	180,925	180,925	-
Cash Basis Requirement	-	-	100,000	(100,000)
Total Expenditures	<u>816,434</u>	<u>851,653</u>	<u>1,153,625</u>	<u>(301,972)</u>
Receipts Over (Under) Expenditures	120,053	(5,644)		
Unencumbered Cash - Beginning	<u>319,792</u>	<u>439,845</u>		
Unencumbered Cash - Ending	\$ <u>439,845</u>	<u>434,201</u>		

RENO COUNTY, KANSAS
Fire District No. 1 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Delinquent Taxes	\$ 2,547	-	-	-
Expenditures				
Tax Distribution	36,458	2,547	-	2,547
Receipts Over (Under) Expenditures	(33,911)	(2,547)		
Unencumbered Cash - Beginning	36,458	2,547		
Unencumbered Cash - Ending	\$ <u>2,547</u>	<u>-</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, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 1,528,792	1,600,284	<u>1,582,016</u>	<u>18,268</u>
Expenditures				
Contractual Services	1,501,164	1,565,916	<u>1,672,406</u>	<u>(106,490)</u>
Receipts Over (Under) Expenditures	27,628	34,368		
Unencumbered Cash - Beginning	<u>78,798</u>	<u>106,426</u>		
Unencumbered Cash - Ending	\$ <u>106,426</u>	<u>140,794</u>		

RENO COUNTY, KANSAS
Fire District No. 3 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 143,852	140,595	137,169	3,426
Donations	9,000	4,561	-	4,561
Total Receipts	<u>152,852</u>	<u>145,156</u>	<u>137,169</u>	<u>7,987</u>
Expenditures				
Personal Services	22,908	22,290	24,000	(1,710)
Contractual Services	40,151	46,645	49,590	(2,945)
Commodities	20,206	24,121	26,840	(2,719)
Capital Outlay	2,051	2,051	47,000	(44,949)
Transfers Out	65,000	55,000	-	55,000
(a) Adjustment for Qualifying Budget Credit	-	-	4,561	(4,561)
Total Expenditures	<u>150,316</u>	<u>150,107</u>	<u>151,991</u>	<u>(1,884)</u>
Receipts Over (Under) Expenditures	2,536	(4,951)		
Unencumbered Cash - Beginning	<u>14,684</u>	<u>17,220</u>		
Unencumbered Cash - Ending	\$ <u>17,220</u>	<u>12,269</u>		
(a) Adjustment for Qualifying Budget Credit				
Donation Over Amount Budgeted			\$ <u>4,561</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, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 134,692	137,787	135,993	1,794
Donation	9,000	1,092	-	1,092
Total Receipts	<u>143,692</u>	<u>138,879</u>	<u>135,993</u>	<u>2,886</u>
Expenditures				
Personal Services	20,628	24,580	27,000	(2,420)
Contractual Services	31,696	39,864	48,850	(8,986)
Commodities	14,110	16,374	24,050	(7,676)
Capital Outlay	3,148	4,649	50,000	(45,351)
Transfers Out	70,000	50,000	-	50,000
Total Expenditures	<u>139,582</u>	<u>135,467</u>	<u>149,900</u>	<u>(14,433)</u>
Receipts Over (Under) Expenditures	4,110	3,412		
Unencumbered Cash - Beginning	<u>15,053</u>	<u>19,163</u>		
Unencumbered Cash - Ending	\$ <u>19,163</u>	<u>22,575</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, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 40,950	42,839	37,056	5,783
Donations	9,000	770	-	770
Total Receipts	49,950	43,609	<u>37,056</u>	<u>6,553</u>
Expenditures				
Personal Services	12,828	13,303	11,050	2,253
Contractual Services	11,126	10,537	13,490	(2,953)
Commodities	5,692	2,079	11,450	(9,371)
Capital Outlay	812	3,776	4,975	(1,199)
Transfers Out	15,100	10,000	-	10,000
Total Expenditures	45,558	39,695	<u>40,965</u>	<u>(1,270)</u>
Receipts Over (Under) Expenditures	4,392	3,914		
Unencumbered Cash - Beginning	3,909	8,301		
Unencumbered Cash - Ending	\$ <u>8,301</u>	<u>12,215</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, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 41,596	50,547	50,873	(326)
Reimbursed Expenses	9,000	1,175	-	1,175
Total Receipts	50,596	51,722	<u>50,873</u>	<u>849</u>
Expenditures				
Personal Services	11,598	8,013	10,200	(2,187)
Contractual Services	12,726	14,119	21,131	(7,012)
Commodities	4,938	7,542	9,500	(1,958)
Capital Outlay	-	-	29,000	(29,000)
Transfers Out	20,000	20,000	-	20,000
Total Expenditures	49,262	49,674	<u>69,831</u>	<u>(20,157)</u>
Receipts Over (Under) Expenditures	1,334	2,048		
Unencumbered Cash - Beginning	18,958	20,292		
Unencumbered Cash - Ending	\$ <u>20,292</u>	<u>22,340</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, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 84,307	84,509	82,935	1,574
Reimbursed Expenses	356	75	-	75
Total Receipts	<u>84,663</u>	<u>84,584</u>	<u>82,935</u>	<u>1,649</u>
Expenditures				
Personal Services	17,118	18,113	22,000	(3,887)
Contractual Services	21,838	27,185	36,860	(9,675)
Commodities	9,042	24,692	27,000	(2,308)
Capital Outlay	3,515	8,625	15,500	(6,875)
Transfers Out	30,600	8,000	-	8,000
Total Expenditures	<u>82,113</u>	<u>86,615</u>	<u>101,360</u>	<u>(14,745)</u>
Receipts Over (Under) Expenditures	2,550	(2,031)		
Unencumbered Cash - Beginning	<u>18,870</u>	<u>21,420</u>		
Unencumbered Cash - Ending	\$ <u>21,420</u>	<u>19,389</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, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 104,641	111,223	106,213	5,010
Expenditures				
Personal Services	13,923	14,069	22,600	(8,531)
Contractual Services	13,770	15,625	32,455	(16,830)
Commodities	5,456	7,082	34,700	(27,618)
Capital Outlay	1,433	1,464	34,900	(33,436)
Transfers Out	70,000	70,000	-	70,000
Total Expenditures	<u>104,582</u>	<u>108,240</u>	<u>124,655</u>	<u>(16,415)</u>
Receipts Over (Under) Expenditures	59	2,983		
Unencumbered Cash - Beginning	<u>18,738</u>	<u>18,797</u>		
Unencumbered Cash - Ending	\$ <u>18,797</u>	<u>21,780</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, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 83,107	75,875	76,453	(578)
Reimbursed Expenses	-	3,554	-	3,554
Total Receipts	<u>83,107</u>	<u>79,429</u>	<u>76,453</u>	<u>2,976</u>
Expenditures				
Personal Services	16,168	17,543	23,000	(5,457)
Contractual Services	22,650	24,512	29,225	(4,713)
Commodities	10,807	11,196	19,055	(7,859)
Capital Outlay	3,023	2,308	18,000	(15,692)
Transfers Out	30,000	20,000	-	20,000
Total Expenditures	<u>82,648</u>	<u>75,559</u>	<u>89,280</u>	<u>(13,721)</u>
Receipts Over (Under) Expenditures	459	3,870		
Unencumbered Cash - Beginning	<u>17,370</u>	<u>17,829</u>		
Unencumbered Cash - Ending	\$ <u>17,829</u>	<u>21,699</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, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 103,067	95,206	104,919	(9,713)
Reimbursed Expenses	-	12,628	-	12,628
Total Receipts	103,067	107,834	<u>104,919</u>	<u>2,915</u>
Expenditures				
Personal Services	17,256	15,343	27,600	(12,257)
Contractual Services	15,640	15,233	20,365	(5,132)
Commodities	8,569	5,121	14,320	(9,199)
Capital Outlay	4,761	13,058	50,000	(36,942)
Transfers Out	55,000	60,000	-	60,000
Total Expenditures	101,226	108,755	<u>112,285</u>	<u>(3,530)</u>
Receipts Over (Under) Expenditures	1,841	(921)		
Unencumbered Cash - Beginning	18,667	20,508		
Unencumbered Cash - Ending	\$ <u>20,508</u>	<u>19,587</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, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 3,772	3,500	3,876	(376)
Miscellaneous	-	374	-	374
Total Receipts	<u>3,772</u>	<u>3,874</u>	<u>3,876</u>	<u>(2)</u>
Expenditures				
Personal Services	4,320	4,487	3,813	674
Contractual Services	206	206	1,445	(1,239)
Commodities	259	151	210	(59)
Capital Outlay	-	-	700	(700)
Total Expenditures	<u>4,785</u>	<u>4,844</u>	<u>6,168</u>	<u>(1,324)</u>
Receipts Over (Under) Expenditures	(1,013)	(970)		
Unencumbered Cash - Beginning	<u>3,793</u>	<u>2,780</u>		
Unencumbered Cash - Ending	\$ <u>2,780</u>	<u>1,810</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, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 15,110	16,086	16,263	(177)
Miscellaneous	-	608	-	608
Total Receipts	<u>15,110</u>	<u>16,694</u>	<u>16,263</u>	<u>431</u>
Expenditures				
Personal Services	6,553	6,743	6,283	460
Contractual Services	8,840	9,285	11,735	(2,450)
Commodities	1,375	948	1,250	(302)
Capital Outlay	9,847	-	22,500	(22,500)
Total Expenditures	<u>26,615</u>	<u>16,976</u>	<u>41,768</u>	<u>(24,792)</u>
Receipts Over (Under) Expenditures	(11,505)	(282)		
Unencumbered Cash - Beginning	<u>35,289</u>	<u>23,784</u>		
Unencumbered Cash - Ending	\$ <u>23,784</u>	<u>23,502</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, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Installation and Connection Costs	\$ 35,794	40,052	32,500	7,552
Miscellaneous	-	936	-	936
Total Receipts	<u>35,794</u>	<u>40,988</u>	<u>32,500</u>	<u>8,488</u>
Expenditures				
Personal Services	10,529	10,825	9,784	1,041
Contractual Services	13,941	23,536	35,500	(11,964)
Commodities	2,325	4,431	4,700	(269)
Capital Outlay	-	-	50,000	(50,000)
Total Expenditures	<u>26,795</u>	<u>38,792</u>	<u>99,984</u>	<u>(61,192)</u>
Receipts Over (Under) Expenditures	8,999	2,196		
Unencumbered Cash - Beginning	<u>81,940</u>	<u>90,939</u>		
Unencumbered Cash - Ending	\$ <u>90,939</u>	<u>93,135</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, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 13,576	11,444	11,943	(499)
User Fees	3,933	4,807	-	4,807
Total Receipts	<u>17,509</u>	<u>16,251</u>	<u>11,943</u>	<u>4,308</u>
Expenditures				
Personal Services	6,978	7,173	6,697	476
Contractual Services	2,084	2,526	7,050	(4,524)
Commodities	1,909	1,651	1,850	(199)
Capital Outlay	-	-	2,000	(2,000)
Transfers Out	1,210	605	605	-
Total Expenditures	<u>12,181</u>	<u>11,955</u>	<u>18,202</u>	<u>(6,247)</u>
Receipts Over (Under) Expenditures	5,328	4,296		
Unencumbered Cash - Beginning	<u>5,270</u>	<u>10,598</u>		
Unencumbered Cash - Ending	\$ <u>10,598</u>	<u>14,894</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, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 19,580	20,744	21,275	(531)
Federal Grants	-	117	-	117
State Grants	-	16	-	16
Insurance Proceeds	-	608	-	608
User Fees	1,929	2,042	-	2,042
Total Receipts	<u>21,509</u>	<u>23,527</u>	<u>21,275</u>	<u>2,252</u>
Expenditures				
Personal Services	6,978	7,173	6,697	476
Contractual Services	10,130	6,024	10,920	(4,896)
Commodities	696	732	1,200	(468)
Capital Outlay	-	-	11,000	(11,000)
Transfers Out	7,500	3,750	3,750	-
Total Expenditures	<u>25,304</u>	<u>17,679</u>	<u>33,567</u>	<u>(15,888)</u>
Receipts Over (Under) Expenditures	(3,795)	5,848		
Unencumbered Cash - Beginning	<u>14,529</u>	<u>10,734</u>		
Unencumbered Cash - Ending	\$ <u>10,734</u>	<u>16,582</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, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
User fees	\$ 81,786	87,116	85,000	2,116
Meter installation	1,413	3,497	1,000	2,497
Total Receipts	<u>83,199</u>	<u>90,613</u>	<u>86,000</u>	<u>4,613</u>
Expenditures				
Personal Services	10,529	10,825	9,784	1,041
Contractual Services	8,967	15,590	26,600	(11,010)
Commodities	2,902	7,070	11,250	(4,180)
Capital Outlay	-	-	50,000	(50,000)
Transfers Out	41,100	45,720	45,720	-
Total Expenditures	<u>63,498</u>	<u>79,205</u>	<u>143,354</u>	<u>(64,149)</u>
Receipts Over (Under) Expenditures	19,701	11,408		
Unencumbered Cash - Beginning	<u>134,227</u>	<u>153,928</u>		
Unencumbered Cash - Ending	\$ <u>153,928</u>	<u>165,336</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, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
User fees	\$ 18,246	21,161	19,500	1,661
Expenditures				
Personal Services	6,553	6,743	6,283	460
Contractual Services	7,397	6,897	15,750	(8,853)
Commodities	2,990	3,381	4,000	(619)
Capital Outlay	-	-	43,914	(43,914)
Total Expenditures	16,940	17,021	69,947	(52,926)
Receipts Over (Under) Expenditures	1,306	4,140		
Unencumbered Cash - Beginning	62,601	63,907		
Unencumbered Cash - Ending	\$ 63,907	68,047		

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

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursed Expenses	\$ 40,366	-
Transfers In	-	300,000
Total Receipts	40,366	300,000
Expenditures		
Capital Improvements	1,008,199	2,752,687
Receipts Over (Under) Expenditures	(967,833)	(2,452,687)
Unencumbered Cash - Beginning	3,828,380	2,860,547
Prior Year Cancelled Encumbrances	-	15,418
Unencumbered Cash - Ending	\$ <u>2,860,547</u>	<u>423,278</u>

RENO COUNTY, KANSAS
K-14 Highway Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures		
Commodities	<u>172,406</u>	<u>651,732</u>
Receipts Over (Under) Expenditures	(172,406)	(651,732)
Unencumbered Cash - Beginning	<u>3,982,369</u>	<u>3,809,963</u>
Unencumbered Cash - Ending	\$ <u><u>3,809,963</u></u>	<u><u>3,158,231</u></u>

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

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures		
Contractual Services	<u>22,639</u>	<u>-</u>
Total Expenditures	<u>22,639</u>	<u>-</u>
Receipts Over (Under) Expenditures	(22,639)	-
Unencumbered Cash - Beginning	<u>22,639</u>	<u>-</u>
Unencumbered Cash - Ending	<u>\$ -</u>	<u>-</u>

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

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 87,364	70,534
Expenditures		
Capital Outlay	95	3,066
Transfers Out	175,000	-
Total Expenditures	175,095	3,066
Receipts Over (Under) Expenditures	(87,731)	67,468
Unencumbered Cash - Beginning	227,871	140,140
Unencumbered Cash - Ending	\$ 140,140	207,608

RENO COUNTY, KANSAS
County Technology Equipment and Services Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 175,000	-
Expenditures		
Capital Outlay	45,928	39,486
Receipts Over (Under) Expenditures	129,072	(39,486)
Unencumbered Cash - Beginning	114,628	243,700
Unencumbered Cash - Ending	\$ 243,700	204,214

RENO COUNTY, KANSAS
Fire District No. 3 Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursed Expenses	\$ 121,319	-
Transfers In	<u>65,000</u>	<u>55,000</u>
Total Receipts	186,319	55,000
Expenditures		
Capital Outlay	<u>166,817</u>	<u>-</u>
Receipts Over (Under) Expenditures	19,502	55,000
Unencumbered Cash - Beginning	<u>304,198</u>	<u>323,700</u>
Unencumbered Cash - Ending	\$ <u><u>323,700</u></u>	<u><u>378,700</u></u>

RENO COUNTY, KANSAS
Fire District No. 4 Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursed Expenses	\$ 1,310	-
Transfers In	<u>70,000</u>	<u>50,000</u>
Total Receipts	71,310	50,000
Expenditures		
Capital Outlay	<u>17,041</u>	<u>7,784</u>
Receipts Over (Under) Expenditures	54,269	42,216
Unencumbered Cash - Beginning	<u>417,300</u>	<u>471,569</u>
Unencumbered Cash - Ending	\$ <u><u>471,569</u></u>	<u><u>513,785</u></u>

RENO COUNTY, KANSAS
Fire District No. 6 Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursed Expenses	\$ 258	-
Transfers In	15,000	10,000
Total Receipts	15,258	10,000
Expenditures		
Capital Outlay	-	1,020
Receipts Over (Under) Expenditures	15,258	8,980
Unencumbered Cash - Beginning	2,819	18,077
Unencumbered Cash - Ending	\$ <u>18,077</u>	<u>27,057</u>

RENO COUNTY, KANSAS
Fire District No. 7 Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursed Expenses	\$ 2,100	-
Transfers In	<u>20,000</u>	<u>20,000</u>
Total Receipts	22,100	20,000
Expenditures		
Capital Outlay	<u>3,639</u>	<u>21,743</u>
Receipts Over (Under) Expenditures	18,461	(1,743)
Unencumbered Cash - Beginning	<u>206,082</u>	<u>224,543</u>
Unencumbered Cash - Ending	\$ <u><u>224,543</u></u>	<u><u>222,800</u></u>

RENO COUNTY, KANSAS
Fire District No. 8 Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursed Expenses	\$ 4,000	-
Transfers In	<u>30,000</u>	<u>8,000</u>
Total Receipts	34,000	8,000
Expenditures		
Capital Outlay	<u>31,935</u>	<u>16,675</u>
Receipts Over (Under) Expenditures	2,065	(8,675)
Unencumbered Cash - Beginning	<u>144,414</u>	<u>146,479</u>
Unencumbered Cash - Ending	\$ <u><u>146,479</u></u>	<u><u>137,804</u></u>

RENO COUNTY, KANSAS
Fire District No. 9 Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 70,000	70,000
Expenditures	-	-
Receipts Over (Under) Expenditures	70,000	70,000
Unencumbered Cash - Beginning	228,847	298,847
Unencumbered Cash - Ending	\$ 298,847	368,847

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, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursed Expenses	\$ 13,000	-
Transfers In	<u>30,000</u>	<u>20,000</u>
Total Receipts	43,000	20,000
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	43,000	20,000
Unencumbered Cash - Beginning	<u>59,604</u>	<u>102,604</u>
Unencumbered Cash - Ending	\$ <u><u>102,604</u></u>	<u><u>122,604</u></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, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 55,000	60,000
Expenditures	-	-
Receipts Over (Under) Expenditures	55,000	60,000
Unencumbered Cash - Beginning	182,275	237,275
Unencumbered Cash - Ending	\$ <u>237,275</u>	<u>297,275</u>

RENO COUNTY, KANSAS
Sewer District No. 201 Replacement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 1,210	605
Expenditures	-	-
Receipts Over (Under) Expenditures	1,210	605
Unencumbered Cash - Beginning	395	1,605
Unencumbered Cash - Ending	\$ 1,605	2,210

RENO COUNTY, KANSAS
Sewer District No. 202 Replacement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Grants	\$ -	1,733
State Grants	-	231
Transfers In	7,500	3,750
Total Receipts	7,500	5,714
Expenditures		
Contractual Services	6,024	-
Receipts Over (Under) Expenditures	1,476	5,714
Unencumbered Cash - Beginning	64,815	66,291
Unencumbered Cash - Ending	\$ 66,291	72,005

RENO COUNTY, KANSAS
Emergency Management Citizens Corp. Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

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

RENO COUNTY, KANSAS
Emergency Management Homeland Security Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

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

RENO COUNTY, KANSAS
Jail Sales Tax Revenue Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Receipts		
Sales Tax	\$ 473,378	5,697,861
Expenditures		
Transfers Out	-	2,486,864
Receipts Over (Under) Expenditures	473,378	3,210,997
Unencumbered Cash - Beginning	-	473,378
Unencumbered Cash - Ending	\$ 473,378	3,684,375

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

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Taxes	\$ 1,178,745	1,087,535	1,076,760	10,775
Neighborhood Revitalization	(5,520)	(6,622)	(6,762)	
Special Assessments	221,440	207,034	55,000	152,034
Reimbursed Expenses	1,171	-	-	-
Total Receipts	<u>1,395,836</u>	<u>1,287,947</u>	<u>1,124,998</u>	<u>162,809</u>
Expenditures				
Bond Principal	980,000	1,005,000	1,005,000	-
Interest on Bonds	203,071	208,734	208,736	(2)
Specials - Bond Principal	31,200	31,600	31,600	-
Specials - Interest on Bonds	7,388	6,540	7,798	(1,258)
Temporary Note - Principal	206,000	-	-	-
Temporary Note - Interest	5,150	-	-	-
Contractual	900	-	-	-
Commission and Postage	-	4,842	100	4,742
Cash-Basis Reserve	-	-	175,000	(175,000)
Transfers Out	-	-	50,000	(50,000)
Total Expenditures	<u>1,433,709</u>	<u>1,256,716</u>	<u>1,478,234</u>	<u>(221,518)</u>
Receipts Over (Under) Expenditures	(37,873)	31,231		
Unencumbered Cash - Beginning	<u>508,967</u>	<u>471,094</u>		
Unencumbered Cash - Ending	\$ <u>471,094</u>	<u>502,325</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, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 19,149	22,154	19,621	2,533
Transfers In	100	-	-	-
Total Receipts	<u>19,249</u>	<u>22,154</u>	<u>19,621</u>	<u>2,533</u>
Expenditures				
Bond Principal	15,000	15,000	15,000	-
Interest on Bonds	3,465	2,798	2,798	-
Commission, Postage and Miscellaneous	4	-	1,600	(1,600)
Total Expenditures	<u>18,469</u>	<u>17,798</u>	<u>19,398</u>	<u>(1,600)</u>
Receipts Over (Under) Expenditures	780	4,356		
Unencumbered Cash - Beginning	<u>(256)</u>	<u>524</u>		
Unencumbered Cash - Ending	\$ <u>524</u>	<u>4,880</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, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 18,899	24,842	24,191	651
Transfers In	600	-	-	-
Total Receipts	<u>19,499</u>	<u>24,842</u>	<u>24,191</u>	<u>651</u>
Expenditures				
Bond Principal	20,000	20,000	20,000	-
Interest on Bonds	3,740	3,500	3,500	-
Commission and Postage	-	-	625	(625)
Total Expenditures	<u>23,740</u>	<u>23,500</u>	<u>24,125</u>	<u>(625)</u>
Receipts Over (Under) Expenditures	(4,241)	1,342		
Unencumbered Cash - Beginning	<u>5,178</u>	<u>937</u>		
Unencumbered Cash - Ending	\$ <u>937</u>	<u>2,279</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, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 67,804	69,373	<u>65,860</u>	<u>3,513</u>
Expenditures				
Bond Principal	45,000	45,000	45,000	-
Interest on Bonds	21,981	20,373	20,373	-
Other	-	-	100	(100)
Cash-Basis Reserve	-	-	<u>1,500</u>	<u>(1,500)</u>
Total Expenditures	<u>66,981</u>	<u>65,373</u>	<u>66,973</u>	<u>(1,600)</u>
Receipts Over (Under) Expenditures	823	4,000		
Unencumbered Cash - Beginning	<u>13</u>	<u>836</u>		
Unencumbered Cash - Ending	\$ <u>836</u>	<u>4,836</u>		

RENO COUNTY, KANSAS
Fire District Jt. No.1 RN-KM Bond and Interest Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 27,518	2,781	1,577	1,204
Miscellaneous	-	393	-	393
Total Receipts	27,518	3,174	<u>1,577</u>	<u>1,597</u>
Expenditures				
Bond Principal	30,000	-	-	-
Interest on Bonds	1,440	-	-	-
Commission and Postage	5	-	-	-
Total Expenditures	31,445	-	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	(3,927)	3,174		
Unencumbered Cash - Beginning	6,498	2,571		
Unencumbered Cash - Ending	\$ <u>2,571</u>	<u>5,745</u>		

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, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 10,024	11,115	10,845	270
Reimbursed Expenses	1,000	1,000	-	1,000
Transfers In	41,100	45,720	45,720	-
Total Receipts	52,124	57,835	56,565	1,270
Expenditures				
Bond Principal	60,000	60,000	60,000	-
Interest on Bonds	6,090	4,740	4,740	-
Commission and Postage	-	-	100	(100)
Cash-Basis Reserve	-	-	37,500	(37,500)
Total Expenditures	66,090	64,740	102,340	(37,600)
Receipts Over (Under) Expenditures	(13,966)	(6,905)		
Unencumbered Cash - Beginning	56,142	42,176		
Unencumbered Cash - Ending	\$ 42,176	35,271		

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

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

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

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property	\$ 15,037	17,711
Expenditures		
Bond Principal	2,210,000	195,000
Interest on Bonds	212,457	126,415
Total Expenditures	<u>2,422,457</u>	<u>321,415</u>
Receipts Over (Under) Expenditures	(2,407,420)	(303,704)
Unencumbered Cash - Beginning	<u>6,035,883</u>	<u>3,628,463</u>
Unencumbered Cash - Ending	\$ <u><u>3,628,463</u></u>	<u><u>3,324,759</u></u>

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

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 51,201	-
Expenditures		
Series 1998-2 Bond Principal	50,000	-
Series 1998-2 Bond Interest	1,168	-
Redemption Fee	30	-
Commission and Postage	3	-
Total Expenditures	<u>51,201</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash - Ending	<u>\$ -</u>	<u>-</u>

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

	Prior Year Actual	Current Year Actual
Receipts		
Bond Proceeds	\$ 78,053	-
Expenditures		
Cost of Issuance	69,930	-
Contractual	37,200	-
Transfers Out	15,278	-
Total Expenditures	122,408	-
Receipts Over (Under) Expenditures	(44,355)	-
Unencumbered Cash - Beginning	44,355	-
Unencumbered Cash - Ending	\$ -	-

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

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 2,500	-
Expenditures		
Compliance	2,500	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

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

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ -	2,486,864
Expenditures		
Bond Principal	-	1,205,000
Interest on Bonds	-	1,281,864
Total Expenditures	-	2,486,864
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, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ -	444,071
Expenditures		
Temporary Note		400,000
Interest	-	44,071
Total Expenditures	-	444,071
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, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Receipts		
Bond Proceeds	\$ 28,900,000	-
Interest	20	2,226
Transfers In	11,577	-
Total Receipts	<u>28,911,597</u>	<u>2,226</u>
Expenditures		
Construction	23,230,158	569,199
Transfers Out	1,171	-
Total Expenditures	<u>23,231,329</u>	<u>569,199</u>
Receipts Over (Under) Expenditures	5,680,268	(566,973)
Unencumbered Cash - Beginning	-	<u>5,680,268</u>
Unencumbered Cash - Ending	<u>\$ 5,680,268</u>	<u>5,113,295</u>

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

	Prior Year Actual	Current Year Actual
Receipts		
Temporary Note Proceeds	\$ 1,645,000	-
Expenditures		
Construction	1,639,469	-
Cost of Issuance	5,531	-
Total Expenditures	<u>1,645,000</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash - Ending	<u>\$ -</u>	<u>-</u>

RENO COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
User Fees	\$ 3,627,456	3,546,862	3,445,379	101,483
Administrative Fee for Outside Users	195,946	120,534	500,000	(379,466)
Reimbursed Expenses	46,204	48,363	50,000	(1,637)
Land Rent	12,458	16,554	15,000	1,554
Total Receipts	<u>3,882,064</u>	<u>3,732,313</u>	<u>4,010,379</u>	<u>(278,066)</u>
Expenditures				
Personnel Services	1,114,463	1,044,565	1,190,474	(145,909)
Contractual Services	1,061,678	1,025,217	1,237,150	(211,933)
Commodities	626,682	528,645	574,500	(45,855)
Capital Outlay	822,532	576,857	759,065	(182,208)
Capital Improvements	-	-	1,799,214	(1,799,214)
Transfers Out	497,241	490,607	600,000	(109,393)
Total Expenditures	<u>4,122,596</u>	<u>3,665,891</u>	<u>6,160,403</u>	<u>(2,494,512)</u>
Receipts Over (Under) Expenditures	(240,532)	66,422		
Unencumbered Cash - Beginning	<u>2,690,499</u>	<u>2,449,967</u>		
Unencumbered Cash - Ending	\$ <u>2,449,967</u>	<u>2,516,389</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, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Transfers In	\$ 497,241	490,607	600,000	(109,393)
Expenditures				
Contractual Services	1,119,981	136,683	180,000	(43,317)
Postclosure Cost	-	-	5,833,152	(5,833,152)
Transfers Out	-	444,071	444,071	-
Total Expenditures	<u>1,119,981</u>	<u>580,754</u>	<u>6,457,223</u>	<u>(5,876,469)</u>
Receipts Over (Under) Expenditures	(622,740)	(90,147)		
Unencumbered Cash - Beginning	<u>6,307,226</u>	<u>5,684,486</u>		
Unencumbered Cash - Ending	\$ <u>5,684,486</u>	<u>5,594,339</u>		

RENO COUNTY, KANSAS
Internal Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Maintenance/Purchased Services	\$ 196,130	191,484	250,000	(58,516)
Auto Center Services	125,741	313,162	108,000	205,162
Total Receipts	<u>321,871</u>	<u>504,646</u>	<u>358,000</u>	<u>146,646</u>
Expenditures				
General Supplies	178,973	190,060	250,000	(59,940)
Outside Contractual Services	12,420	-	-	-
Parts, Tires, and Other Supplies	89,406	179,008	108,000	71,008
Fuel and Oil	9,669	122,848	-	122,848
Capital Outlay	-	-	59,803	(59,803)
(a) Adjustment for Qualifying Budget Credit	-	-	205,162	(205,162)
Total Expenditures	<u>290,468</u>	<u>491,916</u>	<u>622,965</u>	<u>(131,049)</u>
Receipts Over (Under) Expenditures	31,403	12,730		
Unencumbered Cash - Beginning	<u>59,953</u>	<u>91,356</u>		
Unencumbered Cash - Ending	\$ <u>91,356</u>	<u>104,086</u>		
(a) Adjustment for Qualifying Budget Credit				
Reimbursable Expenses			\$ <u>205,162</u>	

RENO COUNTY, KANSAS
Fuel Center Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Fuel	\$ 520,096	430	695,000	(694,570)
Expenditures				
Contractual Services	10,012	-	-	-
Fuel and Oil	474,575	-	675,000	(675,000)
Miscellaneous	4,860	-	10,000	(10,000)
Capital Outlay	-	-	23,986	(23,986)
Transfers Out	-	45,063	-	45,063
Total Expenditures	489,447	45,063	708,986	(663,923)
Receipts Over (Under) Expenditures	30,649	(44,633)		
Unencumbered Cash - Beginning	13,984	44,633		
Unencumbered Cash - Ending	\$ 44,633	-		

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

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Permits, and Fees	\$ 473,689	470,895
Expenditures		
Personal Services	364,461	333,533
Contractual Services	16,254	26,390
Commodities	5,729	10,363
Capital Outlay	-	4,003
Transfers Out	139,283	86,567
Total Expenditures	525,727	460,856
Receipts Over (Under) Expenditures	(52,038)	10,039
Unencumbered Cash - Beginning	128,774	76,736
Unencumbered Cash - Ending	\$ 76,736	86,775

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

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 10,693	10,019
Expenditures		
Contractual Services	7,718	9,238
Receipts Over (Under) Expenditures	2,975	781
Unencumbered Cash - Beginning	3,880	6,855
Unencumbered Cash - Ending	\$ <u>6,855</u>	<u>7,636</u>

RENO COUNTY, KANSAS
Special Law Enforcement Trust Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Receipts		
Forfeiture Proceeds	\$ 8,651	18,703
Reimbursed Expenses	1,700	1,700
Total Receipts	10,351	20,403
Expenditures		
Contractual Services	36,031	21,426
Receipts Over (Under) Expenditures	(25,680)	(1,023)
Unencumbered Cash - Beginning	67,109	41,429
Unencumbered Cash - Ending	\$ 41,429	40,406

RENO COUNTY, KANSAS
Special Prosecutor Trust for Drug Asset Forfeitures Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Receipts		
Forfeiture Proceeds	\$ 5,229	5,163
Expenditures		
Contractual Services	28,719	6,615
Receipts Over (Under) Expenditures	(23,490)	(1,452)
Unencumbered Cash - Beginning	33,928	10,438
Unencumbered Cash - Ending	\$ 10,438	8,986

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

	Prior Year Actual	Current Year Actual
Receipts		
State Payments	\$ 57,289	295,488
Expenditures	-	-
Receipts Over (Under) Expenditures	57,289	295,488
Unencumbered Cash - Beginning	177,634	234,923
Unencumbered Cash - Ending	\$ <u>234,923</u>	<u>530,411</u>

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

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 1,699	835
Expenditures		
Contractual Services	2,944	973
Receipts Over (Under) Expenditures	(1,245)	(138)
Unencumbered Cash - Beginning	2,925	1,680
Unencumbered Cash - Ending	\$ 1,680	1,542

RENO COUNTY, KANSAS
Distributable Funds, State Funds and Subdivision Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2014

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current Tax	\$ 50,388,330	88,071,071	87,206,706	51,252,695
Motor Vehicle Tax	(7,036)	8,910,072	8,529,559	373,477
Motor Vehicle Excise Tax	29,933	67,686	97,619	-
Commercial Vehicle	-	452,276	449,790	2,486
Real Estate Redemption	55,648	2,364,701	2,189,347	231,002
Tax Warrants and Judgments	42,603	428,477	466,498	4,582
City and County Highway Gas Tax	-	1,895,742	1,895,742	-
Payments in Lieu of Tax	-	14,067	14,067	-
Severance Tax	26,495	138,208	116,595	48,108
Neighborhood Revitalization Fund	(2,592)	610,407	606,753	1,062
Bankruptcy Tax Proceeds	17,039	-	-	17,039
Total Distributable Funds	50,550,420	102,952,707	101,572,676	51,930,451
State Funds				
Education Building	1,589	738,718	740,307	-
Eleemosynary Building	794	369,402	370,196	-
Combined Motor Vehicle Tax	-	146,907	146,907	-
Motor Vehicle Licenses	26,617	2,963,132	2,981,814	7,935
Motor Vehicle Sales Tax	119,871	1,796,695	1,785,843	130,723
Heritage Trust	3,658	40,963	35,663	8,958
Total State Funds	152,529	6,055,817	6,060,730	147,616
Subdivision Funds				
Cities	103,370	25,674,171	25,777,541	-
Townships	46,296	4,383,727	4,430,023	-
School Districts	113,935	63,452,880	63,705,659	(138,844)
Joint Fire Districts	15	76,634	76,649	-
Cemeteries	4,182	4,017	1,755	6,444
Hutchinson Public Library	7,190	2,704,238	2,711,428	-
South Central KS Library System	408	389,198	389,606	-
Industrial District	389	-	389	-
Drainage Districts	1,501	160,068	159,618	1,951
Total Subdivision Funds	277,286	96,844,933	97,252,668	(130,449)
Total	\$ 50,980,235	205,853,457	204,886,074	51,947,618

RENO COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2014

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
District Attorney Traffic Diversion	\$ 75	69,180	63,132	6,123
Prosecutor Juvenile Diversion Fund	9,970	3,450	200	13,220
P-Card Clearing	30,842	226,814	224,463	33,193
Payroll Clearing	(119,018)	21,334,316	21,357,444	(142,146)
Flex Benefits	6,261	-	6,261	-
Sheriff and Jail - Commissary & Inmate	42,200	640,016	662,091	20,125
Reno County Law Library	135,302	60,345	41,020	154,627
State of KS - Clerk of District Court	559,466	2,782,086	3,089,188	252,364
Court Electronic Fee Fund	51,307	19,653	1,384	69,576
Alcohol and Drug Safety Fund	10,236	-	-	10,236
Juvenile Detention Facilities Fund	3,139	16,753	16,405	3,487
DA Drug Endangered Children	588	(57)	-	531
Superior Boiler CDBG	11,234	33,701	-	44,935
Community Corrections Fund	51,813	723,054	586,822	188,045
Community Corrections Juvenile Fund	18,697	181,843	180,862	19,678
Community Corrections DUI Fund	41,263	138,847	116,381	63,729
Community Corrections DJRI Fund	209,911	670	210,581	-
Juvenile Intake and Assessment Fund	54,908	247,888	246,771	56,025
Youth Shelter Food Fund	8,625	159,815	156,863	11,577
Juvenile Justice Fund	68	47,125	47,193	-
Community Corrections Juvenile Case Manager Fund	16,968	189,571	185,936	20,603
Community Corrections Juvenile Reimbursement Fund	21,755	5,440	736	26,459
Community Corrections Substance Abuse Fund	23,074	3,198	950	25,322
Community Corrections Byrne Grant Fund	22,304	36,822	35,853	23,273
D.A.R.E. Fund	5,109	105	105	5,109
Sheriff's Grant Fund	24,302	9,271	33,573	-
Sheriff's Concealed Carry Fund	28,003	10,790	7,922	30,871
Sheriff's Offender Registration	22,421	23,940	12,207	34,154
Jail Commissary Proceeds Fund	47,018	161,828	87,182	121,664
Domestic Violence Program Fund	1,820	220	-	2,040
Change Checks	1,174	82,856	54,695	29,335
Total	\$ 1,340,835	27,209,540	27,426,220	1,124,155

RENO COUNTY, KANSAS

Supplementary Information

RENO COUNTY, KANSAS
 Schedule of Findings and Questioned Costs
 For the Year Ended December 31, 2014

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued: Qualified

Internal control over financial reporting:

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

FEDERAL AWARDS

Internal control over major programs:

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

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

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? Yes X No

Identification of major programs:

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

Dollar threshold used to distinguish between Type A and Type B programs: \$ 300,000

Auditee qualified as low-risk auditee? Yes X No

RENO COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2014

SECTION II - FINANCIAL STATEMENT FINDINGS

2014-001

Criteria

Tax roll collections and distributions should be reconciled accurately and timely between the accounting software and the tax distributions software.

Condition

Tax roll collections and distributions were not reconciled to the tax software subsidiary ledger.

Effect

Tax roll distributions errors were made and not identified timely due to the underlying tax subsidiary ledger not being reconciled to the distribution. After the distribution errors were found, the errors were corrected later in 2014.

Cause

Errors were made which caused the tax distributions amounts to be incorrect. The County did not reconcile the distributions timely.

Recommendation

Procedures should be established and implemented whereby the County personnel reconcile all tax roll accounts in the accounting software to the tax distribution software. Training should be sought as needed.

Views of responsible officials and planned corrective actions

The County has hired an accounting specialist. The accounting specialist is working with the Treasurer to make sure tax collections and tax distributions in the accounting software reconcile to the tax software throughout the year.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No material findings or questioned costs are required to be disclosed under OMB Circular A-133.

RENO COUNTY, KANSAS
Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2014

SECTION II - FINANCIAL STATEMENT FINDINGS

Material Weaknesses in Internal Control

2013-001

Criteria

The County is responsible for providing materially correct financial statements. The County did not record material encumbrances at year end.

Condition

While the County did record encumbrances, the financial statements were not materially correct.

Effect

The County needs accurate financial statements on which the County Commissioners base their management decisions.

Cause

The internal control policy to record encumbrances did not function correctly.

Recommendation

The County needs to establish a better system for recording and reviewing encumbrances to ensure that all are properly reported.

Status

The County believes significant contractual encumbrances as of December 31, 2014 have been identified and recorded in the County's accounting records as expenditures, with the corresponding encumbrance liability. No adjustments were needed for the 2014 audit.

2013-002

Criteria

Tax roll reconciliations should be completed on a timely basis and with reasonable accuracy.

Condition

Client personnel did not accurately reconcile the tax roll.

Effect

The County did not show proof through the reconciliation process that the tax dollars that were assessed and collected were distributed.

Cause

The reconciliation was not accurately prepared due to the transition from the prior Treasurer to the new Treasurer.

Recommendation

Procedures should be established and implemented whereby the County personnel reconcile all tax roll accounts. Training should be sought as needed.

Status

The reconciliation for the tax year was provided by the Accounting Specialist and Treasurer.

RENO COUNTY, KANSAS
Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2014

2013-003

Criteria

Daily statements should reconcile the daily receipts and disbursement of the County to the County's ending daily cash balance.

Condition

New personnel in the Treasurer's office did not prepare the daily statements in a timely manner to reconcile the cash balance.

Effect

The County had to make material adjustments to adjust the cash balance in the software to an accurate balance.

Cause

New personnel in the Treasurer's office did not receive adequate training to accurately prepare the daily statements.

Recommendation

Procedures have been established to prepare the daily statements accurately and timely. Training was sought as needed. We recommend continued cross training to ensure that daily statements are prepared timely.

Status

Daily cash reconciliations are being performed timely. The County plans to convert to financial software reconciliations in the second half of 2015 which will provide a better tool for the reconciliation process.

2013-004

Criteria

County cash reported on County records should reconcile to amounts deposited in financial institutions.

Condition

The County Treasurer's bank accounts were not reconciled for the period from October 2013 to January 2014.

Effect

The cash balances reported by the County Treasurer were not reflective of actual balances.

Cause

The policy to verify cash balances was not in place. Daily statements were not being performed accurately and timely in order to reconcile the County records to bank statements.

Recommendation

The County Treasurer needs to reconcile cash balances to bank statement balances the day a statement is received from each financial institution.

Status

The county has been reconciling bank accounts timely. The County plans to convert to financial software reconciliations in the second half of 2015 which will provide a better tool for the reconciliation process.

RENO COUNTY, KANSAS
Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2014

Significant Deficiency in Internal Control

2013-005

Criteria

Invoices are not consistently cancelled.

Condition

Some invoices have no markings to indicate that it was approved or paid. While reviewing procedures with management and reviewing invoices, we noted that several invoices had no indication of approval or were properly cancelled.

Effect

An invoice could be paid twice.

Cause

The Organization did not have a set policy for cancelling invoices.

Recommendation

Procedures should be established and implemented for payment of invoices.

Status

Besides the department head reviewing and approving invoices, the weekly voucher approval by the county commissioners, and the filing of paid invoices with the weekly approval, the invoices are now stamped paid in order to cancel them. Restrictions within the accounting software have been strengthened to avoid duplicate invoices and a full review of possible duplicate invoices by the Accounting Specialist mitigates risk of duplicate payment.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Material Weakness in Internal Control

2013-006 Preparation of the Schedule of Expenditures of Federal Awards

Criteria

Preparation of the Schedule of Expenditures of Federal Awards (SEFA) is Reno County, Kansas' responsibility. The auditor is responsible for auditing the SEFA.

Condition

While the County did prepare a SEFA, it was not materially correct. Grant expenditures were omitted.

Questioned Costs

None identified.

Effect

The County needs to be able to identify when an expenditure should be listed on the SEFA. If they are not able to do this, they may be at risk for violating grant terms.

Cause

The departments receiving the grants are unsure of when the expenditures should be listed on the SEFA versus when the federal money was received.

RENO COUNTY, KANSAS
Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2014

Recommendation

The County has improved its system for tracking grants, but still has not submitted a materially accurate SEFA. Training should be sought to better understand when expenditures should be listed on the SEFA.

Status

The Accounting Specialist has worked with department heads to improve the methodology for compiling the SEFA reports and documentation. The Accounting Specialist reconciled the SEFA to external state confirmation and the grants receipts in the accounting system. The County has submitted a materially correct SEFA for 2014.

RENO COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2014

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
U.S. Department of Agriculture			
Passed Through Kansas Department of Education			
School Breakfast Program	10.553	NA	\$ 18,889
National School Lunch Program	10.555	NA	27,358
Passed Through Kansas Department of Health and Environment			
Special Supplemental Nutrition Program for Women, Infants, and Children (Note 2)	10.557	2013IW100343 2014IW100343 2013IW500343 2014IW500343	11,527 282,931
Total U.S. Department of Agriculture			<u>340,705</u>
U.S. Department of Justice			
Bulletproof Vest Partnership Program	16.607	2012 Grant 2013 Grant	2,456 1,729
Drug Court Discretionary Grant Program	16.585	2012-DC-BX-0041	97,803
Passed Through Kansas Criminal Justice Coordinating Council Edward Byrne Memorial Justice Assistance Grant Program	16.738	14-JAG-21 15-JAG-27 14DJBX0316	35,853 8,791
Total U.S. Department of Justice			<u>146,632</u>
U.S. Department of Transportation			
Passed Through Kansas Department of Corrections			
Fidelity and Quality for Community Corrections	16.812	2013CZBX0043	361
Passed Through Kansas Department of Transportation			
Formula Grants for Other Than Urbanized Areas	20.509	PT-0799-35 U.S.C. 49-5313 U.S.C. 49-5311	96,143 367,903
State and Community Highway Safety	20.600	SP-1300-14 SP-10931-13	5,192 8,967
Alcohol Impaired Driving Countermeasures Incentives	20.601	SP-3103-14 AL-9103-14	6,349
Occupant Protection Incentive Grants	20.602	SP-4205-14 OP-1465-14	6,617
Total U.S. Department of Transportation			<u>491,532</u>
U.S. Department of Health and Human Services			
Passed Through Kansas Department of Health and Environment			
Special Programs for the Aging, Title III, Part B	93.044	13-10-3B	9,709
National Family Caregiver Support, Title III, Part E	93.052	13-10-3E	11,358
Public Health Emergency Preparedness	93.069	NA	41,219
Core Violence and Injury Prevention Program	93.136	5U17CE002018-04	500
Family Planning - Services	93.217	1000-26460610	33,412
Immunization Cooperative Agreements	93.268	1000-2641400	7,144
Child Care and Development Block Grant	93.575	1000-264035C 2731-2642731	23,775
Medical Assistance Program	93.778	KHPA2014-005	80,372
Medical Assistance Program -Teen Pregnancy Targeted Case Mgmt		1000-2640650	6,798
Centers for Medicare and Medicaid Services (CMS) Research	93.779	NA	321
Assistance Programs for Chronic Disease Prevention and Control	93.945	3401-264434HD	3,411
Preventative Health and Health Services Block Grant	93.991	3614-264277F 2000-2642109	8,455
Maternal and Child Health Services Block Grant to the States	93.994	1000-264035D 200-26542105	52,432
Total U.S. Department of Health and Human Services			<u>278,906</u>
U.S. Department of Homeland Security			
Passed Through Kansas Division of Emergency Management			
Disaster Grants-Presidentially Declared Disaster Area	97.036	FEMA-4150-DR	57,193
Emergency Management Performance Grant	97.042	EMW2014EP00074	30,193
Passed Through Kansas Department of Agriculture			
Community Assistance Program State Support Services	97.023	NA	1,200
Total U.S. Department of Homeland Security			<u>88,586</u>
Total Expenditures of Federal Awards			<u>\$ 1,346,361</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, 2014

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

NOTE 2 – SUBRECIPIENTS

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

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided</u>
Supplemental Nutrition Program for Women, Infants, and Children	10.557	\$78,480
Kansas Children's Service League	93.778	80,372

NOTE 3 – NONMONETARY ASSISTANCE

Nonmonetary assistance is reported in the schedule of expenditures of federal awards at the fair value of the commodities or equipment received. At December 31, 2014, **Reno County, Kansas** had received the following equipment:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>In-Kind Received</u>
Click It or Ticket	20.600	\$4,467



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1701 Landon Street

Hutchinson, Kansas 67502-5663

Certified
Public
Accountants

June 16, 2015

To the County Commission
Reno County, Kansas
Hutchinson, Kansas

Governance Letter

We have audited the primary government financial statement of **Reno County, Kansas** for the year ended December 31, 2014. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 1, 2012. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by **Reno County, Kansas** are described in Note 1 to the financial statement. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2014. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statement in the proper period.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statement taken as a whole. The attached schedule summarized uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial both individually and in the aggregate to the financial statements taken as a whole.

Disagreements with Management

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

Reno County, Kansas

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June 08, 2015

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 16, 2015.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

With respect to the supplementary information accompanying the financial statement, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the regulatory basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statement. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statement or to the financial statement itself.

Audit Recommendations

We wish to communicate to the governing body recommendations that we discussed with management to improve operational or administrative efficiencies and for improving internal control.

- Bank reconciliations should be signed or initialed to acknowledge that they have been reviewed.
- We commend the County for establishing a county equipment reserve fund. The County will begin meeting the requirements of KSA 19-119 in 2015.
- The County is doing a great job of recording accounts payable. We recommend that they continue their improvement by reconciling the accounts payable subsidiary ledger to the general ledger.

We will review the status of these items during our next audit engagement. We have already discussed many of these items and suggestions with the appropriate personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Reno County, Kansas

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June 08, 2015

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

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants