

RENO COUNTY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2016

RENO COUNTY, KANSAS
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TABLE OF CONTENTS

Independent Auditors' Report	1
Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	4
Notes to Financial Statement	7
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 <i>Government Auditing Standards</i>	22
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	24
Regulatory–Required Supplementary Information	
Schedule 1 – Summary of Expenditures – Actual and Budget – Regulatory Basis	26
Schedule 2 – Schedule of Receipts and Expenditures – Regulatory Basis Individually presented by fund	
Governmental Type Funds	
General Fund	
2-1 General Fund	28
Special Purpose Funds	
2-2 Road and Bridge Fund	33
2-3 Special Road Fund	34
2-4 Special Bridge Fund	35
2-5 Noxious Weed Fund	36
2-6 Noxious Weed Capital Outlay Fund	37
2-7 Public Health Fund	38
2-8 Public Health Capital Outlay Fund	39
2-9 Department of Aging Fund	40
2-10 Mental Health Fund	41
2-11 TECH Center Fund	42
2-12 Employee Benefits Fund	43
2-13 Youth Shelter/Detention Center Fund	44
2-14 Historical Museum Fund	45
2-15 Special Parks and Recreation Fund	46
2-16 Special Alcohol and Drug Fund	47
2-17 Capital Improvement Program Fund	48
2-18 Special Equipment Fund	49
2-19 Fire District No. 2 General Fund	50
2-20 Fire District No. 3 General Fund	51
2-21 Fire District No. 4 General Fund	52
2-22 Fire District No. 6 General Fund	53
2-23 Fire District No. 7 General Fund	54
2-24 Fire District No. 8 General Fund	55

RENO COUNTY, KANSAS
 Primary Government Financial Statement With Independent Auditors' Report
 For the Year Ended December 31, 2016

TABLE OF CONTENTS (continued)

2-25	Fire District No. 9 General Fund	56
2-26	Fire District Jt. No. 1 RN-KM General Fund.....	57
2-27	Fire District Jt. No. 2 RN-HV General Fund	58
2-28	Sewer District No. 1 General Fund	59
2-29	Sewer District Nos. 3 and 10 General Fund.....	60
2-30	Sewer District No. 8 General Fund	61
2-31	Sewer District No. 201 General Fund	62
2-32	Sewer District No. 202 General Fund	63
2-33	Water District No. 8 General Fund.....	64
2-34	Water District No. 101 General Fund	65
2-35	Special Highway Improvement Fund	66
2-36	K-14 Highway Fund.....	67
2-37	Register of Deeds Technology Fund.....	68
2-38	Clerk Technology Fund	69
2-39	Treasurer Technology Fund	70
2-40	County Technology Equipment and Services Fund.....	71
2-41	Fire District No. 3 Special Fund.....	72
2-42	Fire District No. 4 Special Fund.....	73
2-43	Fire District No. 6 Special Fund.....	74
2-44	Fire District No. 7 Special Fund.....	75
2-45	Fire District No. 8 Special Fund.....	76
2-46	Fire District No. 9 Special Fund.....	77
2-47	Fire District Jt. No. 1 RN-KM Special Fund.....	78
2-48	Fire District Jt. No. 2 RN-HV Special Fund	79
2-49	Sewer District No. 201 Replacement Fund	80
2-50	Sewer District No. 202 Replacement Fund.....	81
2-51	Emergency Management Citizens Corp. Fund	82
2-52	Emergency Management Homeland Security Fund	83
2-53	Jail Sales Tax Revenue Fund	84
2-54	Field Correction Offices Special Rental Fund	85
2-55	Self-Insurance Fund	86
 Bond and Interest Funds		
2-56	Bond and Interest Fund	87
2-57	Fire District No. 6 Bond and Interest Fund	88
2-58	Fire District No. 8 Bond and Interest Fund.....	89
2-59	Fire District No. 9 Bond and Interest Fund.....	90
2-60	Fire District Jt. No. 1 RN-KM Bond and Interest Fund	91
2-61	Water District No. 8 Bond and Interest Fund	92
2-62	2012 Escrow Fund	93
2-63	Jail Sales Tax Bond and Interest Fund	94
2-64	Landfill Debt Service Fund	95
 Capital Project Funds		
2-65	Jail Improvement Fund.....	96
2-66	Prairie Dunes / Linksland Road Improvement Fund	97
2-67	Blue Spruce Sewer District 3 and 10 Improvement Fund	98

RENO COUNTY, KANSAS
Primary Government Financial Statement With Independent Auditors' Report
For the Year Ended December 31, 2016

TABLE OF CONTENTS (continued)

Business Funds

2-68	Solid Waste Fund	99
2-69	Solid Waste Post-Closure Reserve Fund	100
2-70	Internal Service Fund	101

Trust Funds

2-71	Motor Vehicle Special Fund	102
2-72	Prosecutor Attorney Training Fund	103
2-73	Law Enforcement Trust Fund – Drug Unit.....	104
2-74	Special Prosecutor Trust for Drug Asset Forfeitures Fund	105
2-75	Oil and Gas Valuation Fund	106
2-76	Prosecutor Administration Fees Fund.....	107
2-77	Law Enforcement Trust Fund – Sheriff	108

Schedule 3 - Summary of Receipts and Disbursements – Regulatory Basis

3-1	Distributable Funds, State Funds and Subdivision Funds	109
3-2	Agency Funds.....	110

Supplementary Information

Schedule of Findings and Questioned Costs	111
Summary Schedule of Prior Audit Findings	113
Schedule of Expenditures of Federal Awards	114
Notes to Schedule of Expenditures of Federal Awards	115



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, 2016 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditors' Responsibility

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

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

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statement is prepared by **Reno County, Kansas** on the basis of the

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Reno County, Kansas** as of December 31, 2016, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Reno County, Kansas** as of December 31, 2016, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, and summary of regulatory basis receipts and disbursements – 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 2015 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2015 basic financial statement upon which we rendered an unmodified opinion dated June 14, 2016. The 2015 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2015 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 2015 basic financial statement. The 2015 comparative information was subjected to the auditing

procedures applied in the audit of the 2015 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 2015 basic financial statement or to the 2015 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 2015 comparative information is fairly stated in all material respects in relation to the 2015 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2017, 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 20, 2017

RENO COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2016

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds							
General Fund	\$ 6,363,179	157,500	16,252,022	15,497,571	7,275,130	391,905	7,667,035
Special Purpose Funds							
Road and Bridge Fund	1,091,437	-	6,226,280	5,477,528	1,840,189	284,362	2,124,551
Special Road Fund	33,808	-	613,775	-	647,583	-	647,583
Special Bridge Fund	28,197	13,832	1,714,849	1,692,349	64,529	32,903	97,432
Noxious Weed Fund	25,636	-	186,197	109,775	102,058	1,206	103,264
Noxious Weed Capital Outlay Fund	63,353	-	17,485	21,062	59,776	-	59,776
Public Health Fund	402,056	-	2,716,109	2,676,607	441,558	64,156	505,714
Health Capital Outlay Fund	284,084	-	42,344	60,243	266,185	19,786	285,971
Department of Aging Fund	486,047	-	1,731,034	1,642,646	574,435	71,267	645,702
Mental Health Fund	6,651	-	406,309	410,000	2,960	15,241	18,201
TECH Center Fund	9,139	-	534,934	540,000	4,073	19,083	23,156
Employee Benefits Fund	1,851,630	-	6,425,724	6,959,975	1,317,379	577	1,317,956
Youth Shelter/Detention Center Fund	2,776	-	2,098,491	1,752,082	349,185	39,058	388,243
Historical Museum Fund	2,054	-	163,022	163,500	1,576	4,954	6,530
Special Parks and Recreation Fund	-	-	7,057	7,057	-	3,025	3,025
Special Alcohol and Drug Fund	8,821	-	8,632	10,100	7,353	-	7,353
Capital Improvement Program Fund	551,650	-	651,925	414,025	789,550	-	789,550
Special Equipment Fund	35,017	-	468,004	379,318	123,703	-	123,703
Fire District No. 2 General Fund	310,371	-	1,450,123	1,618,044	142,450	-	142,450
Fire District No. 3 General Fund	17,028	-	154,714	152,720	19,022	3,407	22,429
Fire District No. 4 General Fund	23,002	-	150,118	151,216	21,904	2,025	23,929
Fire District No. 6 General Fund	15,784	-	37,111	36,021	16,874	2,018	18,892
Fire District No. 7 General Fund	15,880	-	55,371	54,710	16,541	494	17,035
Fire District No. 8 General Fund	20,548	-	102,016	111,737	10,827	5,254	16,081
Fire District No. 9 General Fund	24,442	-	134,601	137,084	21,959	816	22,775
Fire District Jt. No. 1 RN-KM General Fund	25,025	-	93,086	101,709	16,402	499	16,901
Fire District Jt. No. 2 RN-HV General Fund	16,223	-	113,147	112,849	16,521	1,384	17,905
Sewer District No. 1 General Fund	1,619	-	3,378	4,720	277	14	291
Sewer District Nos. 3 and 10 General Fund	29,237	-	17,205	13,708	32,734	114	32,848
Sewer District No. 8 General Fund	75,902	-	39,676	53,231	62,347	6,931	69,278
Sewer District No. 201 General Fund	18,114	-	19,152	12,413	24,853	718	25,571
Sewer District No. 202 General Fund	10,563	-	23,760	17,555	16,768	785	17,553
Water District No. 8 General Fund	173,880	-	83,397	69,051	188,226	1,034	189,260
Water District No. 101 General Fund	71,795	-	20,100	14,455	77,440	2,417	79,857
Special Highway Improvement Fund	742,988	-	300,000	-	1,042,988	-	1,042,988
K-14 Highway Fund	3,129,629	-	-	27,266	3,102,363	-	3,102,363
Register of Deeds Technology Fund	280,276	-	73,032	87,880	265,428	-	265,428
Clerk Technology Fund	10,084	-	18,257	14,998	13,343	-	13,343
Treasurer Technology Fund	4,559	-	18,257	9,000	13,816	-	13,816
County Technology Equipment and Services Fund	186,877	-	-	37,760	149,117	-	149,117
Fire District No. 3 Special Fund	460,117	-	70,000	3,323	526,794	-	526,794
Fire District No. 4 Special Fund	384,491	-	70,000	22,000	432,491	-	432,491
Fire District No. 6 Special Fund	39,485	-	9,500	668	48,317	-	48,317
Fire District No. 7 Special Fund	241,882	-	30,000	47,065	224,817	-	224,817

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, 2016

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (continued)							
Fire District No. 8 Special Fund	\$ 138,695	-	50,000	19,866	168,829	13,250	182,079
Fire District No. 9 Special Fund	216,060	-	95,000	32,958	278,102	26,500	304,602
Fire District Jt. No. 1 RN-KM Special Fund	150,756	-	45,000	-	195,756	-	195,756
Fire District Jt. No. 2 RN-HV Special Fund	351,278	-	70,205	95,114	326,369	31,006	357,375
Sewer District No. 201 Replacement Fund	2,815	-	605	-	3,420	-	3,420
Sewer District No. 202 Replacement Fund	75,755	-	3,750	2,500	77,005	-	77,005
Emergency Management Citizens Corp. Fund	19,919	-	-	-	19,919	-	19,919
Emergency Management Homeland Security Fund	41,554	-	-	41,554	-	-	-
Jail Sales Tax Revenue Fund	5,605,138	-	5,525,505	3,658,200	7,472,443	-	7,472,443
Field Correction Offices Special Rental Fund	116,258	-	97,917	28,660	185,515	2,228	187,743
Self-Insurance Fund	851,386	-	4,123,737	3,644,037	1,331,086	213,677	1,544,763
Bond and Interest Funds							
Bond and Interest Fund	355,092	-	1,077,671	1,289,875	142,888	-	142,888
Fire District No. 6 Bond and Interest Fund	4,128	-	13,208	16,426	910	-	910
Fire District No. 8 Bond and Interest Fund	1,413	-	23,653	22,940	2,126	-	2,126
Fire District No. 9 Bond and Interest Fund	6,195	-	63,968	66,765	3,398	-	3,398
Fire District Jt. No.1 RN-KM Bond and Interest Fund	2,757	-	71	-	2,828	-	2,828
Water District No. 8 Bond and Interest Fund	26,544	-	51,690	61,800	16,434	-	16,434
2012 Escrow Fund	3,220,169	-	17,033	121,915	3,115,287	-	3,115,287
Jail Sales Tax Bond and Interest Fund	-	-	3,658,200	3,658,200	-	-	-
Landfill Debt Service Fund	-	-	427,610	427,610	-	-	-
Capital Project Funds							
Jail Improvement Fund	2,554,029	24,960	2,885	1,345,335	1,236,539	613,015	1,849,554
Blue Spruce Sewer District 3 and 10 Improvement Fund	596,942	-	-	8,811	588,131	968	589,099
Business Funds							
Solid Waste Fund	2,885,270	-	3,901,636	4,830,089	1,956,817	84,861	2,041,678
Solid Waste Post-Closure Reserve Fund	5,414,315	-	494,355	557,218	5,351,452	19,969	5,371,421
Internal Service Fund	114,122	-	426,875	484,045	56,952	27,902	84,854
Trust Funds							
Motor Vehicle Special Fund	77,667	-	475,132	488,701	64,098	19,809	83,907
Prosecutor Attorney Training Fund	6,140	-	8,684	13,138	1,686	-	1,686
Law Enforcement Trust Fund - Drug Unit	37,031	-	8,816	28,965	16,882	52	16,934
Special Prosecutor Trust for Drug Asset Forfeitures Fund	23,368	-	23,444	15,748	31,064	-	31,064
Prosecutor Administration Fees Fund	1,549	-	899	1,368	1,080	-	1,080
Law Enforcement Trust Fund - Sheriff	-	-	5,732	637	5,095	-	5,095
Total Primary Government (Excluding Distributable and Agency Funds)	\$ 40,471,681	196,292	64,043,475	61,687,496	43,023,952	2,028,670	45,052,622

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, 2016

Composition of Cash

Checking Accounts and Money Market Accounts	\$	5,116,023
Certificates of Deposit		31,066,047
Cash and Undeposited Checks on Hand		1,919,752
Reno County Temporary Notes		423,000
Kansas Municipal Investment Pool		59,966,218
Investment - US Treasury State and Local Government Series		3,115,287
Total Cash		<u>101,606,327</u>
Distributable Funds, State Funds and Subdivision Funds per Schedule 3-1		(55,500,764)
Agency Funds per Schedule 3-2		<u>(1,052,941)</u>
Total Primary Government (Excluding Distributable and Agency Funds)	\$	<u>45,052,622</u>

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

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Use of Estimates

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

Financial Reporting Entity

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

Extension Council

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

Public Building Commission

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

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

Basis of Presentation – Fund Accounting

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

The following types of funds comprise the financial activities of the County for the year ended December 31, 2016.

Regulatory Basis Fund Types

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

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2016

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

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

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

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

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

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

Basis of Accounting

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

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

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

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

Property Tax Calendar

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2016

governing state statutes. Property taxes are collected and remitted to the County Treasurer. Taxes levied annually on November 1st are due one-half by December 20th and one-half by May 10th. Major tax distributions are made in the months of December through July. Lien dates for personal property are in March and August and lien dates for real property are in September. Taxes are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

Restricted Assets

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

Reimbursements

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

NOTE 2 – BUDGETARY INFORMATION

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

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

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

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

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

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2016

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

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

NOTE 3 – DEPOSITS AND INVESTMENTS

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

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

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

As of December 31, 2016, the County had the following investments and maturities.

Investment Type	Fair Value	Investment Maturities (in years) Less than One	Rating
Kansas Municipal Investment Pool	\$ 59,966,218	59,966,218	S&P AAf/S1+
US Treasury State and Local Government Series	3,115,287	3,115,287	S&P AA+/A-1+

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2016

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, 2016, is as follows:

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

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, 2016.

At December 31, 2016, the County's carrying amount of bank deposits was \$38,524,822 and the bank balance was \$36,956,324. The bank balance was held by eight banks resulting in a concentration of credit risk. Of the bank balance, \$32,376,232 was covered by federal depository insurance and \$4,580,092 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, 2016, the County had invested \$59,966,218 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, 2016 were as follows:

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2016

From	To	Regulatory Authority	Amount
Motor Vehicle Special Fund	General Fund	K.S.A. 8-145	\$ 77,667
General Fund	Youth Shelter/Detention Center Fund	Commission	793,913
General Fund	Department of Aging Fund	Commission	364,646
Water District No. 8 General Fund	Water District No. 8 Bond and Interest Fund	Commission	41,910
Fire District No. 3 General Fund	Fire District No. 3 Special Fund	K.S.A. 19-3612c	70,000
Fire District No. 4 General Fund	Fire District No. 4 Special Fund	K.S.A. 19-3612c	70,000
Fire District No. 6 General Fund	Fire District No. 6 Special Fund	K.S.A. 19-3612c	9,500
Fire District No. 7 General Fund	Fire District No. 7 Special Fund	K.S.A. 19-3612c	30,000
Fire District No. 8 General Fund	Fire District No. 8 Special Fund	K.S.A. 19-3612c	50,000
Fire District No. 9 General Fund	Fire District No. 9 Special Fund	K.S.A. 19-3612c	95,000
Fire District Jt. No. 1 RN-KM General Fund	Fire District Jt. No. 1 RN-KM Special Fund	K.S.A. 19-3612c	45,000
Fire District Jt. No. 2 RN-HV General Fund	Fire District Jt. No. 2 RN-HV Special Fund	K.S.A. 19-3612c	50,000
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	10,000
Public Health Fund	Public Health Capital Outlay Fund	Commission	40,000
Solid Waste Fund	Solid Waste Post-Closure Reserve Fund	K.S.A. 12-631o	494,355
Solid Waste Post-Closure Reserve Fund	Landfill Debt Service Fund	Commission	427,610
Jail Sales Tax Revenue Fund	Jail Sales Tax Bond and Interest Fund	Commission	3,658,200
Internal Service Fund	General Fund	Commission	64,000

NOTE 5 – CAPITAL PROJECTS

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

	Project Authorization	Cash Disbursement and Accounts Payable to Date	Amount Encumbered at 12/31/2016	Cumulative Expenditures to Date
Jail Improvement Project				
Reno Correctional Facility	\$ 25,331,508	23,952,394	99,779	24,052,173
Annex Renovation	2,396,471	2,288,034	-	2,288,034
Courthouse Security Entrance	528,700	483,436	34,933	518,369
LEC Remodel	776,952	491,089	235,005	726,094

The total amount authorized for the Jail Improvement Project was \$29,178,631 including pre-bond expenditures of \$145,000. The expenditures (including encumbrances) recorded in the financial statements in the Jail Improvement Fund have been \$27,726,093 cumulatively from 2013 through 2016, including \$141,423 of pre-bond expenditures. The difference is reserved for contingencies and such items as furniture and equipment. At completion of the Jail Improvement Project, any excess will be applied as a bond principal payment.

	Project Authorization	Cash Disbursement and Accounts Payable to Date	Amount Encumbered at 12/31/2016	Cumulative Expenditures to Date
Blue Spruce Sewer District 3 & 10	\$ 695,000	71,869	-	71,869
Highlands Sewer District 8	1,220,000	21,172	-	21,172

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2016

NOTE 6 – LITIGATION

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

NOTE 7 – RISK MANAGEMENT

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

The County pays an annual premium to KWORCC for its workers compensation insurance coverage. The agreement to participate provides that the KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$750,000 to \$1,000,000 for each insured incident. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORCC management.

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

NOTE 8 – GRANTS AND SHARED REVENUES

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

NOTE 9 – ECONOMIC INCENTIVES

Reno County, Kansas provides economic incentives to encourage business growth. During 2009, the County, along with the Cities of Hutchinson and South Hutchinson, signed an agreement with Siemens Energy in which the City of Hutchinson provided for the construction of a rail spur. The City issued temporary notes for the construction costs and the County is paying the City of Hutchinson a total of \$510,588 over 10 years, which represents an interest rate of 2.979% for half of the cost of the rail spur. During the year ended December 31, 2016, the County paid \$51,059. Future annual payments of \$51,059 are due March 15 until 2020 and total \$204,236 at December 31, 2016.

During 2011, the County signed an agreement with the City of Hutchinson in consideration of the City of Hutchinson's execution of an agreement with the U.S. Department of Commerce Economic Development Administration (EDA) for the development of Phase III of the Salt City Business Park. The County is paying the City of Hutchinson a total of \$500,000 over 10 years, as a one time commitment to assist the City in meeting its local matching funds commitment to the EDA. During the year ended December 31, 2016, the County paid \$50,000 to the City of Hutchinson under this agreement. Future annual payments of \$50,000 are due January 20 until 2021 and total \$250,000 at December 31, 2016.

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2016

NOTE 10 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

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

USD #369 General	\$	(647)
Payroll Clearing Fund		(5,786)

The USD #369 General Fund was negative due to a tax refund. The Treasurer had no option but to distribute the funds per statute. The Payroll Clearing Fund is operated on a reimbursement basis; therefore, the fund is expected to have a negative cash balance.

NOTE 11 – OPERATING LEASES

On 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 2016. There are no future scheduled payments for this lease as the final payment was made for December 2016.

On July 8, 2016, **Reno County, Kansas** entered into a lease agreement with Canon Solutions America to lease new copiers. The agreement calls for monthly payments of \$2,411 for 60 months. Payments totaling \$12,057 were made in 2016 for the last 5 months of the year. Future scheduled payments to maturity under the lease are \$28,936 each year for four years from 2017 through 2020, then \$16,879 will be due in 2021. Payments totaling \$17,401 were made in 2016 for 7 months under the former copier lease, which had been due to expire in 2017.

NOTE 12 – HEALTH CARE SELF-INSURANCE CLAIMS

Reno County, Kansas established a limited risk management program for employees' health care coverage effective October 1, 2015. Claims are paid by a third party administrator (Blue Cross Blue Shield of Kansas, or "BCBS") acting on behalf of the County. The contract between the County and BCBS is renewable annually, with administration fees and stop-loss insurance premiums included in the contractual provisions. Protecting the County against unanticipated catastrophic loss, the program for the plan year ending September 30, 2017 includes a stop-loss provision for annual medical/prescription drug claims over \$75,000 per individual and aggregate annual medical/prescription drug claims over \$3,116,611. The program for the plan year which ended September 30, 2016 included a stop-loss provision for annual medical/prescription drug claims over \$50,000 per individual and aggregate annual medical/prescription drug claims over \$2,587,372. The aggregate stop-loss for both plan years was calculated at 120% of annualized expected medical/prescription drug claims. The dental claims are capped at \$1,500 annually per individual. The County reimburses BCBS weekly for claims processed. As of December 31, 2016, the County has recorded in the Self-Insurance Fund \$213,677 of encumbrances payable for incurred but unpaid health care claims, based on claims paid through April 7, 2017 for 2016 health care services.

Self-Insurance Liability	Beginning of Fiscal Year Balance	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year End	Assets Available To Pay Claims At Year End
2015	\$ -	699,076	483,524	215,552	1,066,938
2016	215,552	2,447,729	2,449,604	213,677	1,544,763

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2016

NOTE 13 – DEFERRED COMPENSATION PLAN

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

NOTE 14 – DEFINED BENEFIT PENSION

General Information about the Pension Plan

Plan Description

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

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate through March 31, 2016 with a 0% moratorium until June 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 9.18% for KPERS and 20.42% for KP&F for the fiscal year ended December 31, 2016. Contributions to the pension plan from the County were \$1,321,860 for KPERS and \$460,512 for KP&F for the year ended December 31, 2016.

Net Pension Liability

At December 31, 2016, the County's proportionate share of the collective net pension liability reported by KPERS was \$12,452,598 and \$4,133,945 for KP&F. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015, which was rolled forward to June 30, 2016. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2016

the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

NOTE 15 – OTHER POST EMPLOYMENT BENEFITS

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

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

NOTE 16 – COMPENSATED ABSENCES

Sick Leave

Sick leave is granted for full-time, 40 hours per week employment (regular part-time employees earn it on a pro-rated basis) at the rate of 3.7 hours each pay period. Sick leave begins for eligible employees following the initial six months of employment. An employee may earn no more than 1,120 hours of sick leave. Any employee retiring from the County shall be reimbursed for 25% of any unused sick leave. An 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 \$2,690,126 total. The potential liability for sick leave at December 31, 2016 was \$672,531. This is not reflected in the financial statement.

Personal Leave

Personal Leave Time (“PLT”) accrues from the first pay period of employment and may be used upon approval of the supervisor. PLT may be accumulated for a maximum carryover of 250 hours for employees with 9 or fewer years of service and 275 hours for employees with 10 or more years of service at the end of any year. Unused PLT will be due to an employee who terminates employment with the County and is to be paid on the payroll following the final date of employment, for individuals employed six months or more. PLT with pay is granted for full-time, 40 hours per week employment in the following schedule (regular part-time employees earn PLT on a pro-rated basis):

<u>Years of Service</u>	<u>Amount Earned</u>
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, 2016 was \$1,007,860. This is not reflected in the financial statement.

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2016

Compensatory Time

Some departments grant compensatory time to hourly employees in lieu of overtime for hours worked in excess of 40 hours per week. A Compensatory Time Off Agreement form must be signed prior to the accumulation of any comp time hours. Compensatory time may be limited, preserved, used or cashed out consistent with provisions of applicable laws and regulations of the U.S. Department of Labor. The potential liability for compensatory time at December 31, 2016 was \$17,321. This is reflected in the financial statement.

NOTE 17 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Reno County, Kansas** to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated closure cost is \$5,172,772 and the estimated post-closure cost is \$8,550,502. These figures comprise the estimated closure and post-closure cost of \$13,723,274. At December 31, 2016, the permit for 2017 identifies that the remaining volume capacity of the site is 32% of the original capacity and that the remaining life of the landfill is 10 years. The estimated closing costs and post-closure care costs for the Household Hazardous Waste and Composting Facility are \$43,459 and \$19,476, respectively. The County is also required by regulations to provide financial assurance for the closure and post-closure costs. The allowable mechanisms for this financial assurance are as follows: 1) trust fund, 2) surety bond guaranteeing payment or performance, 3) letter of credit, 4) insurance certificate, and 5) a financial test for local governments. The County has elected to use the financial test to provide financial assurance. The County is in compliance with the financial test as of December 31, 2016.

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

NOTE 18 – CONDUIT DEBT

The County has been involved in the issuance and refunding of Health Care Facility Revenue Bonds, the purpose of which was to finance or refinance the acquisition, construction, remodeling and equipping of certain health care facilities. The bonds are secured by the property financed. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities of the County in the accompanying financial statement. As of December 31, 2016, there was one series of such Revenue Bonds outstanding for the Pleasant View Home. The bond principal amount payable was \$2,200,798 as of December 31, 2016.

The County has been involved in the issuance of various Multi-County Single Family Mortgage Revenue Bonds. The purpose of these bonds is to provide financial assistance to qualifying individuals for the acquisition or construction of single family homes. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities of the County in the accompanying financial statement. In April 2016, the final series of such Multi-County Single Family Mortgage Revenue Bonds matured and was paid off.

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2016

NOTE 19 – LONG-TERM DEBT

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

General Obligation Bonds

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

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

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

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

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

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

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

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

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

Capital Leases

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

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

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

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

Temporary Notes

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

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2016

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

NOTE 20 – SUBSEQUENT EVENTS

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

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

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2016

Changes in long-term liabilities for the County for the year ended December 31, 2016, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Special Assessment GO Bonds									
Cedar Ridge Improvements	2.75-4.375%	05/15/10	\$ 165,000	09/01/25	\$ 120,000	-	10,000	110,000	5,063
Prairie Dunes / Linksland Series 2015	3.125-3.750%	09/03/15	260,000	09/01/35	260,000	-	10,000	250,000	8,677
Total GO Bonds Paid by Special Assessments					<u>380,000</u>	<u>-</u>	<u>20,000</u>	<u>360,000</u>	<u>13,740</u>
Fire District GO Bonds									
Fire District No. 6 Series 2002	4-5.5%	07/15/02	175,000	12/01/17	30,000	-	15,000	15,000	1,425
Fire District No. 9 2007	3.45-4%	11/15/07	740,000	06/01/23	450,000	-	50,000	400,000	16,765
Fire District #8	0.85-3.000%	09/15/11	200,000	09/01/21	120,000	-	20,000	100,000	2,940
Total GO Bonds Paid by Fire Districts					<u>600,000</u>	<u>-</u>	<u>85,000</u>	<u>515,000</u>	<u>21,130</u>
Water District GO Bonds									
Rural Water District No. 8 Series 2010	1.0-3.0%	11/24/10	355,000	11/01/16	60,000	-	60,000	-	1,800
County GO Bonds									
Refunding and Road Improv. Series 2007	3.85-4.2%	12/15/07	6,355,000	09/01/28	1,055,000	-	450,000	605,000	42,298
GO Refunding Bonds Series 2012	2.0-3.0%	12/19/12	5,925,000	09/01/28	4,555,000	-	655,000	3,900,000	108,538
GO Refunding Bonds & Sales Tax Improvement Series 2013	2.0-4.0%	05/23/13	26,070,000	09/01/23	22,205,000	-	2,770,000	19,435,000	888,200
Total Paid by County GO Bonds					<u>27,815,000</u>	<u>-</u>	<u>3,875,000</u>	<u>23,940,000</u>	<u>1,039,035</u>
Total General Obligation Bonds					<u>28,855,000</u>	<u>-</u>	<u>4,040,000</u>	<u>24,815,000</u>	<u>1,075,705</u>
Temporary Notes									
Solid Waste/Gas Control 2013	2.00%	05/01/13	1,645,000	05/01/17	838,000	-	415,000	423,000	12,610
SD 3-10 Blue Spruce Series 2015-2	1.25%	12/29/15	660,000	07/01/17	660,000	-	-	660,000	8,296
Total Temporary Notes					<u>1,498,000</u>	<u>-</u>	<u>415,000</u>	<u>1,083,000</u>	<u>20,906</u>
County Capital Leases									
Energy Conservation Equipment	4.51%	07/29/08	1,443,248	07/30/18	502,388	-	160,052	342,336	20,873
Public Works Building - Supplemental	4.00%	03/26/14	2,470,000	03/26/22	2,380,000	-	365,000	2,015,000	49,025
Reno County Radio Equipment	4-5%	03/31/10	61,139	03/31/21	40,759	-	6,793	33,966	1,641
Total County Capital Leases					<u>2,923,147</u>	<u>-</u>	<u>531,845</u>	<u>2,391,302</u>	<u>71,539</u>
Special District Capital Leases									
Fire District #3 Radio Equipment	4-5%	03/31/10	14,869	3/31/2021	9,913	-	1,652	8,261	399
Fire District #4 Radio Equipment	4-5%	03/31/10	14,606	3/31/2021	9,737	-	1,623	8,114	392
Fire District #6 Radio Equipment	4-5%	03/31/10	7,062	3/31/2021	4,708	-	785	3,923	189
Fire District #7 Radio Equipment	4-5%	03/31/10	10,443	3/31/2021	6,962	-	1,160	5,802	281
Fire District #8 Radio Equipment	4-5%	03/31/10	18,120	3/31/2021	12,080	-	2,013	10,067	487
Fire District #9 Radio Equipment	4-5%	03/31/10	8,687	3/31/2021	5,791	-	965	4,826	233
Reno/Harvey Jt 2 Fire Dist. Radio Equipment	4-5%	03/31/10	11,085	3/31/2021	7,390	-	1,232	6,158	297
Reno/Kingman Jt 1 Fire Dist. Radio Equipment	4-5%	03/31/10	16,731	3/31/2021	11,154	-	1,859	9,295	449
Total Special District Leases					<u>67,735</u>	<u>-</u>	<u>11,289</u>	<u>56,446</u>	<u>2,727</u>
Total Contractual Indebtedness of Reno County					<u>33,343,882</u>	<u>-</u>	<u>4,998,134</u>	<u>28,345,748</u>	<u>1,170,876</u>
Escrow Activity									
Refunding and Road Improv. Series 2007	3.85-4.2%	12/15/07	6,355,000	12/15/2028	3,010,000	-	-	3,010,000	121,915
Total Contractual Indebtedness Including Escrow					<u>\$ 36,353,882</u>	<u>-</u>	<u>4,998,134</u>	<u>31,355,748</u>	<u>1,292,791</u>

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

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

Issue	YEAR								Total
	2017	2018	2019	2020	2021	2022-2026	2027-2031	2032-2035	
Principal									
General Obligation Bonds	\$ 4,035,000	3,585,000	3,445,000	3,590,000	3,750,000	5,590,000	755,000	65,000	24,815,000
Temporary Notes	1,083,000	-	-	-	-	-	-	-	1,083,000
Capital Leases	555,434	573,067	403,082	413,082	418,083	85,000	-	-	2,447,748
General Obligation Bonds Paid from Escrow	3,010,000	-	-	-	-	-	-	-	3,010,000
Total Principal	8,683,434	4,158,067	3,848,082	4,003,082	4,168,083	5,675,000	755,000	65,000	31,355,748
Interest									
General Obligation Bonds	928,550	779,950	641,760	506,620	365,688	401,380	43,095	6,375	3,673,418
Temporary Notes	8,355	-	-	-	-	-	-	-	8,355
Capital Leases	59,666	44,633	31,092	23,392	15,492	2,125	-	-	176,400
General Obligation Bonds Paid from Escrow	121,915	-	-	-	-	-	-	-	121,915
Total Interest	1,118,486	824,583	672,852	530,012	381,180	403,505	43,095	6,375	3,980,088
Total Principal and Interest	\$ 9,801,920	4,982,650	4,520,934	4,533,094	4,549,263	6,078,505	798,095	71,375	35,335,836



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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, 2016, and the related notes to the financial statement, and have issued our report thereon dated June 20, 2017. The report on the audited financial statement was adverse because it was not presented in conformity with accounting principles generally accepted in the United States of America; however, it was unqualified as presented on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Reno County, Kansas'** financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and

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

Purpose of This Report

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

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

June 20, 2017

Certified
Public
Accountants

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

To the County Commission
Reno County, Kansas
Hutchinson, Kansas

Report on Compliance for Each Major Federal Program

We have audited **Reno County, Kansas'** compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of **Reno County, Kansas'** major federal programs for the year ended December 31, 2016. **Reno County, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, **Reno County, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016.

Report on Internal Control Over Compliance

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

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

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

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

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

June 20, 2017

RENO COUNTY, KANSAS

Regulatory-Required Supplementary Information

RENO COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds					
General Fund	\$ 19,988,872	-	19,988,872	15,497,571	(4,491,301)
Special Purpose Funds					
Road and Bridge Fund	6,300,315	-	6,300,315	5,477,528	(822,787)
Special Road Fund	666,000	-	666,000	-	(666,000)
Special Bridge Fund	1,962,000	-	1,962,000	1,692,349	(269,651)
Noxious Weed Fund	205,122	-	205,122	109,775	(95,347)
Noxious Weed Capital Outlay Fund	73,353	-	73,353	21,062	(52,291)
Public Health Fund	2,733,358	-	2,733,358	2,676,607	(56,751)
Health Capital Outlay Fund	290,322	-	290,322	60,243	(230,079)
Department of Aging Fund	1,957,185	-	1,957,185	1,642,646	(314,539)
Mental Health Fund	410,000	-	410,000	410,000	-
TECH Center Fund	540,000	-	540,000	540,000	-
Employee Benefits Fund	8,035,756	-	8,035,756	6,959,975	(1,075,781)
Youth Shelter/Detention Center Fund	1,953,437	-	1,953,437	1,752,082	(201,355)
Historical Museum Fund	163,500	-	163,500	163,500	-
Special Parks and Recreation Fund	9,291	-	9,291	7,057	(2,234)
Special Alcohol and Drug Fund	17,108	-	17,108	10,100	(7,008)
Capital Improvement Program Fund	1,134,025	-	1,134,025	414,025	(720,000)
Special Equipment Fund	487,850	-	487,850	379,318	(108,532)
Fire District No. 2 General Fund	1,746,255	-	1,746,255	1,618,044	(128,211)
Fire District No. 3 General Fund	159,400	-	159,400	152,720	(6,680)
Fire District No. 4 General Fund	165,675	-	165,675	151,216	(14,459)
Fire District No. 6 General Fund	46,400	-	46,400	36,021	(10,379)
Fire District No. 7 General Fund	63,691	-	63,691	54,710	(8,981)
Fire District No. 8 General Fund	115,400	-	115,400	111,737	(3,663)
Fire District No. 9 General Fund	150,000	-	150,000	137,084	(12,916)
Fire District Jt. No. 1 RN-KM General Fund	109,375	-	109,375	101,709	(7,666)
Fire District Jt. No. 2 RN-HV General Fund	115,395	-	115,395	112,849	(2,546)
Sewer District No. 1 General Fund	4,732	-	4,732	4,720	(12)
Sewer District Nos. 3 and 10 General Fund	37,546	-	37,546	13,708	(23,838)
Sewer District No. 8 General Fund	111,017	-	111,017	53,231	(57,786)
Sewer District No. 201 General Fund	29,724	-	29,724	12,413	(17,311)
Sewer District No. 202 General Fund	38,079	-	38,079	17,555	(20,524)
Water District No. 8 General Fund	183,776	-	183,776	69,051	(114,725)
Water District No. 101 General Fund	77,030	-	77,030	14,455	(62,575)
Bond and Interest Funds					
Bond and Interest Fund	1,388,924	-	1,388,924	1,289,875	(99,049)
Fire District No. 6 Bond and Interest Fund	18,025	-	18,025	16,426	(1,599)
Fire District No. 8 Bond and Interest Fund	24,690	-	24,690	22,940	(1,750)
Fire District No. 9 Bond and Interest Fund	68,365	-	68,365	66,765	(1,600)
Water District No. 8 Bond and Interest Fund	81,900	-	81,900	61,800	(20,100)

RENO COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Business Funds					
Solid Waste Fund	\$ 5,754,691	-	5,754,691	4,830,089	(924,602)
Solid Waste Post-Closure Reserve Fund	6,186,509	-	6,186,509	557,218	(5,629,291)
Internal Service Fund	782,086	-	782,086	484,045	(298,041)

RENO COUNTY, KANSAS

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Interest Earned				
Interest Earned	\$ 43,241	64,396	42,610	21,786
Interest on Taxes	240,873	236,058	307,000	(70,942)
Total Interest Earned	284,114	300,454	349,610	(49,156)
Taxes				
Ad Valorem Tax	7,376,527	7,956,092	8,269,579	(313,487)
Neighborhood Revitalization	(56,442)	(65,960)	(65,796)	(164)
Delinquent Tax	195,941	194,294	-	194,294
Vehicle Tax	915,365	924,707	919,421	5,286
In Lieu of Tax	1,070	4,780	-	4,780
Severance Tax	107,159	23,408	25,000	(1,592)
Federal Land Entitlement	37,366	38,053	35,000	3,053
Sales and Liquor Tax	4,511,648	4,502,363	4,309,291	193,072
Total Taxes	13,088,634	13,577,737	13,492,495	85,242
Licenses, Permits and Fees				
Mortgage Registration Fees	443,736	326,225	303,500	22,725
County Officers' Fees	253,356	342,530	245,000	97,530
Other Licenses, Permits and Fees	444,603	433,272	300,600	132,672
Total Licenses, Permits and Fees	1,141,695	1,102,027	849,100	252,927
Reimbursements				
Law Enf. Center Shared Expense	463,596	474,259	350,000	124,259
Federal Grants	56,186	43,015	42,000	1,015
Other Reimbursements	547,887	606,704	581,350	25,354
Total Reimbursements	1,067,669	1,123,978	973,350	150,628
Miscellaneous				
Miscellaneous	12,933	6,159	300	5,859
Transfers In	931,139	141,667	50,000	91,667
Total Miscellaneous	944,072	147,826	50,300	97,526
Total Receipts	\$ 16,526,184	16,252,022	15,714,855	537,167

RENO COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures				
County Commission	\$ 56,445	56,598	60,503	(3,905)
County Clerk	223,354	225,684	235,667	(9,983)
County Treasurer	227,774	211,668	264,657	(52,989)
District Attorney	922,300	977,837	943,311	34,526
Register of Deeds	143,052	150,445	170,725	(20,280)
Sheriff	2,841,821	3,047,537	3,150,078	(102,541)
County Administration	238,708	309,220	250,077	59,143
Judicial Court (Unified Court)	596,274	549,383	607,503	(58,120)
Courthouse General	4,932,993	4,396,292	8,239,341	(3,843,049)
Maintenance	741,303	741,662	849,276	(107,614)
Planning and Zoning	65,456	63,504	74,812	(11,308)
Emergency Management	128,661	119,045	150,886	(31,841)
Jail	2,983,672	2,961,309	2,956,711	4,598
Human Resources	225,000	204,915	234,081	(29,166)
Appraiser	593,996	598,688	718,771	(120,083)
Election	223,879	269,941	372,576	(102,635)
Information Services and GIS	476,277	492,443	565,063	(72,620)
Auto Center	135,407	121,400	144,834	(23,434)
Total Expenditures	<u>15,756,372</u>	<u>15,497,571</u>	<u>19,988,872</u>	<u>(4,491,301)</u>
Receipts Over (Under) Expenditures	769,812	754,451		
Unencumbered Cash - Beginning	5,593,367	6,363,179		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>157,500</u>		
Unencumbered Cash - Ending	\$ <u>6,363,179</u>	<u>7,275,130</u>		

RENO COUNTY, KANSAS**General Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
County Commission				
Personal Services	\$ 54,207	54,207	54,003	204
Contractual Services	2,238	2,391	6,500	(4,109)
Total County Commission	<u>56,445</u>	<u>56,598</u>	<u>60,503</u>	<u>(3,905)</u>
County Clerk				
Personal Services	213,500	214,649	219,758	(5,109)
Contractual Services	7,230	7,272	10,959	(3,687)
Commodities	2,624	3,763	4,950	(1,187)
Total County Clerk	<u>223,354</u>	<u>225,684</u>	<u>235,667</u>	<u>(9,983)</u>
County Treasurer				
Personal Services	155,348	150,948	175,141	(24,193)
Contractual Services	63,378	56,468	76,316	(19,848)
Commodities	8,334	4,252	13,000	(8,748)
Capital Outlay	714	-	200	(200)
Total County Treasurer	<u>227,774</u>	<u>211,668</u>	<u>264,657</u>	<u>(52,989)</u>
District Attorney				
Personal Services	840,124	860,550	846,057	14,493
Contractual Services	61,964	92,150	70,154	21,996
Commodities	20,212	25,137	27,100	(1,963)
Total District Attorney	<u>922,300</u>	<u>977,837</u>	<u>943,311</u>	<u>34,526</u>
Register of Deeds				
Personal Services	131,593	137,933	139,053	(1,120)
Contractual Services	8,162	9,629	24,922	(15,293)
Commodities	3,297	2,883	6,750	(3,867)
Total Register of Deeds	<u>143,052</u>	<u>150,445</u>	<u>170,725</u>	<u>(20,280)</u>
Sheriff				
Personal Services	2,186,301	2,339,180	2,276,654	62,526
Contractual Services	227,937	245,291	273,929	(28,638)
Commodities	165,565	147,107	315,000	(167,893)
Capital Outlay	262,018	315,959	284,495	31,464
Total Sheriff	<u>2,841,821</u>	<u>3,047,537</u>	<u>3,150,078</u>	<u>(102,541)</u>
County Administration				
Personal Services	230,810	296,207	234,927	61,280
Contractual Services	7,189	11,210	12,150	(940)
Commodities	709	1,803	3,000	(1,197)
Total County Administration	<u>238,708</u>	<u>309,220</u>	<u>250,077</u>	<u>59,143</u>

RENO COUNTY, KANSAS**General Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Judicial Court (Unified Court)				
Contractual Services	\$ 489,708	478,539	542,454	(63,915)
Commodities	67,275	51,119	65,049	(13,930)
Capital Outlay	39,291	19,725	-	19,725
Total Judicial Court	<u>596,274</u>	<u>549,383</u>	<u>607,503</u>	<u>(58,120)</u>
Courthouse General				
Personal Services	-	5,150	-	5,150
Contractual Services	1,091,612	1,119,606	1,618,440	(498,834)
Commodities	660	780	3,000	(2,220)
Outside Agencies - Appropriations	503,484	493,000	498,484	(5,484)
Ambulance Services	869,894	962,715	1,174,358	(211,643)
Emergency Communications	566,630	524,485	500,000	24,485
Economic Development Projects	101,059	101,059	400,000	(298,941)
Transfers Out	1,783,663	1,158,559	1,158,559	-
Commission Discretionary	10,000	14,159	34,500	(20,341)
Miscellaneous and Interest on Refunds	5,991	10,888	-	10,888
Capital Outlay	-	5,891	2,852,000	(2,846,109)
Total Courthouse General	<u>4,932,993</u>	<u>4,396,292</u>	<u>8,239,341</u>	<u>(3,843,049)</u>
Maintenance				
Personal Services	600,361	648,704	664,293	(15,589)
Contractual Services	65,533	41,189	82,770	(41,581)
Commodities	48,215	45,431	74,713	(29,282)
Capital Outlay	27,194	6,338	27,500	(21,162)
Total Maintenance	<u>741,303</u>	<u>741,662</u>	<u>849,276</u>	<u>(107,614)</u>
Planning and Zoning				
Personal Services	49,165	53,229	52,812	417
Contractual Services	15,785	10,247	21,200	(10,953)
Commodities	506	28	800	(772)
Total Planning and Zoning	<u>65,456</u>	<u>63,504</u>	<u>74,812</u>	<u>(11,308)</u>
Emergency Management				
Personal Services	79,807	93,996	83,561	10,435
Contractual Services	37,208	16,317	50,275	(33,958)
Commodities	11,646	6,991	16,050	(9,059)
Capital Outlay	-	1,741	1,000	741
Total Emergency Management	<u>128,661</u>	<u>119,045</u>	<u>150,886</u>	<u>(31,841)</u>

RENO COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Jail				
Personal Services	\$ 1,795,281	2,126,257	1,826,030	300,227
Contractual Services	991,875	686,981	870,381	(183,400)
Commodities	165,753	145,323	219,300	(73,977)
Capital Outlay	30,763	2,748	41,000	(38,252)
Total Jail	<u>2,983,672</u>	<u>2,961,309</u>	<u>2,956,711</u>	<u>4,598</u>
Human Resources				
Personal Services	140,225	143,328	142,756	572
Contractual Services	73,174	49,078	75,025	(25,947)
Commodities	11,601	12,509	16,300	(3,791)
Total Human Resources	<u>225,000</u>	<u>204,915</u>	<u>234,081</u>	<u>(29,166)</u>
Appraiser				
Personal Services	507,644	516,987	594,423	(77,436)
Contractual Services	67,105	62,805	99,298	(36,493)
Commodities	19,247	17,210	23,550	(6,340)
Capital Outlay	-	1,686	1,500	186
Total Appraiser	<u>593,996</u>	<u>598,688</u>	<u>718,771</u>	<u>(120,083)</u>
Election				
Personal Services	91,642	109,246	120,872	(11,626)
Contractual Services	129,453	136,750	214,504	(77,754)
Commodities	2,784	15,945	29,200	(13,255)
Capital Outlay	-	8,000	8,000	-
Total Election	<u>223,879</u>	<u>269,941</u>	<u>372,576</u>	<u>(102,635)</u>
Information Services and GIS				
Personal Services	305,500	315,279	310,738	4,541
Contractual Services	160,560	165,450	233,325	(67,875)
Commodities	1,244	3,089	6,000	(2,911)
Capital Outlay	8,973	8,625	15,000	(6,375)
Total Information Services and GIS	<u>476,277</u>	<u>492,443</u>	<u>565,063</u>	<u>(72,620)</u>
Auto Center				
Personal Services	108,096	104,901	109,179	(4,278)
Contractual Services	9,016	9,626	15,640	(6,014)
Commodities	9,845	6,873	11,515	(4,642)
Capital Outlay	8,450	-	8,500	(8,500)
Total Auto Center	<u>135,407</u>	<u>121,400</u>	<u>144,834</u>	<u>(23,434)</u>
Total Expenditures	\$ <u>15,756,372</u>	<u>15,497,571</u>	<u>19,988,872</u>	<u>(4,491,301)</u>

RENO COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 4,352,354	4,524,519	4,577,639	(53,120)
Neighborhood Revitalization	(28,901)	(32,732)	(32,676)	(56)
Intergovernmental	1,566,246	1,571,597	1,528,898	42,699
Reimbursed Expenses	124,894	36,251	50,000	(13,749)
Insurance Proceeds	31,453	13,044	-	13,044
Miscellaneous	7,617	88,311	-	88,311
Sale of Equipment	-	25,290	-	25,290
Total Receipts	<u>6,053,663</u>	<u>6,226,280</u>	<u>6,123,861</u>	<u>102,419</u>
Expenditures				
Personal Services	1,907,768	1,953,758	2,039,315	(85,557)
Contractual Services	249,814	284,580	409,000	(124,420)
Commodities	2,558,404	2,275,126	2,937,000	(661,874)
Capital Outlay	555,800	664,064	615,000	49,064
Transfers Out	450,000	300,000	300,000	-
Total Expenditures	<u>5,721,786</u>	<u>5,477,528</u>	<u>6,300,315</u>	<u>(822,787)</u>
Receipts Over (Under) Expenditures	331,877	748,752		
Unencumbered Cash - Beginning	<u>759,560</u>	<u>1,091,437</u>		
Unencumbered Cash - Ending	\$ <u><u>1,091,437</u></u>	<u><u>1,840,189</u></u>		

RENO COUNTY, KANSAS
Special Road Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 537,884	618,272	630,199	(11,927)
Neighborhood Revitalization	(4,076)	(4,497)	(4,486)	(11)
Total Receipts	<u>533,808</u>	<u>613,775</u>	<u>625,713</u>	<u>(11,938)</u>
Expenditures				
Road Construction	500,000	-	500,000	(500,000)
Capital Outlay	-	-	166,000	(166,000)
Total Expenditures	<u>500,000</u>	<u>-</u>	<u>666,000</u>	<u>(666,000)</u>
Receipts Over (Under) Expenditures	33,808	613,775		
Unencumbered Cash - Beginning	-	33,808		
Unencumbered Cash - Ending	\$ <u>33,808</u>	<u>647,583</u>		

RENO COUNTY, KANSAS
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 616,670	1,171,719	1,194,502	(22,783)
Neighborhood Revitalization	(4,080)	(8,994)	(8,975)	(19)
KDOT Grants	765,477	546,931	-	546,931
Miscellaneous	100	5,193	-	5,193
Total Receipts	<u>1,378,167</u>	<u>1,714,849</u>	<u>1,185,527</u>	<u>529,322</u>
Expenditures				
Bridge Construction	1,439,760	1,692,349	1,231,000	461,349
Capital Outlay	-	-	731,000	(731,000)
Total Expenditures	<u>1,439,760</u>	<u>1,692,349</u>	<u>1,962,000</u>	<u>(269,651)</u>
Receipts Over (Under) Expenditures	(61,593)	22,500		
Unencumbered Cash - Beginning	85,384	28,197		
Prior Year Cancelled Encumbrances	<u>4,406</u>	<u>13,832</u>		
Unencumbered Cash - Ending	\$ <u>28,197</u>	<u>64,529</u>		

RENO COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 166,738	168,466	170,475	(2,009)
Neighborhood Revitalization	(1,115)	(1,214)	(1,212)	(2)
Chemical, Labor and Equipment Sales	31,365	18,945	32,000	(13,055)
Total Receipts	196,988	186,197	<u>201,263</u>	<u>(15,066)</u>
Expenditures				
Personal Services	124,890	70,091	143,272	(73,181)
Contractual Services	11,697	8,759	12,750	(3,991)
Commodities	32,393	20,925	39,100	(18,175)
Transfers Out	10,000	10,000	10,000	-
Total Expenditures	178,980	109,775	<u>205,122</u>	<u>(95,347)</u>
Receipts Over (Under) Expenditures	18,008	76,422		
Unencumbered Cash - Beginning	7,628	25,636		
Unencumbered Cash - Ending	\$ <u>25,636</u>	<u>102,058</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, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 10,000	10,000	10,000	-
Sale of Equipment	-	7,485	-	7,485
Total Receipts	10,000	17,485	<u>10,000</u>	<u>7,485</u>
Expenditures				
Capital Outlay	-	21,062	<u>73,353</u>	<u>(52,291)</u>
Receipts Over (Under) Expenditures	10,000	(3,577)		
Unencumbered Cash - Beginning	<u>53,353</u>	<u>63,353</u>		
Unencumbered Cash - Ending	\$ <u>63,353</u>	<u>59,776</u>		

RENO COUNTY, KANSAS
Public Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 699,080	877,813	890,855	(13,042)
Neighborhood Revitalization	(4,640)	(6,503)	(6,487)	(16)
Federal Grants	567,010	715,725	-	715,725
Other Grants, Fees and Reimbursed Expenses	1,017,562	1,125,274	1,601,500	(476,226)
Sale of Used Equipment	2,647	3,800	-	3,800
Total Receipts	<u>2,281,659</u>	<u>2,716,109</u>	<u>2,485,868</u>	<u>230,241</u>
Expenditures				
Personal Services	1,734,529	1,870,626	1,951,636	(81,010)
Contractual Services	409,472	480,817	481,422	(605)
Commodities	263,540	279,126	255,300	23,826
Capital Outlay	2,529	6,038	5,000	1,038
Transfers Out	45,000	40,000	40,000	-
Total Expenditures	<u>2,455,070</u>	<u>2,676,607</u>	<u>2,733,358</u>	<u>(56,751)</u>
Receipts Over (Under) Expenditures	(173,411)	39,502		
Unencumbered Cash - Beginning	<u>575,467</u>	<u>402,056</u>		
Unencumbered Cash - Ending	\$ <u>402,056</u>	<u>441,558</u>		

RENO COUNTY, KANSAS
Public Health Capital Outlay Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 45,000	40,000	40,000	-
Federal Grant	-	1,994	-	1,994
Insurance Reimbursement	1,830	350	-	350
Total Receipts	46,830	42,344	<u>40,000</u>	<u>2,344</u>
Expenditures				
Capital Outlay	8,068	60,243	<u>290,322</u>	<u>(230,079)</u>
Receipts Over (Under) Expenditures	38,762	(17,899)		
Unencumbered Cash - Beginning	245,322	284,084		
Unencumbered Cash - Ending	\$ <u>284,084</u>	<u>266,185</u>		

RENO COUNTY, KANSAS
Department of Aging Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over Under (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 324,871	340,493	344,718	(4,225)
Neighborhood Revitalization	(2,152)	(2,469)	(2,464)	(5)
Federal Grant for Capital Award	176,523	146,468	214,880	(68,412)
Federal Grant for Transit Operations	396,539	440,629	596,663	(156,034)
KDOT Grant for Transit Operations	140,784	146,429	-	146,429
Federal SCKAAA Grant	18,161	18,631	11,070	7,561
Sale of Used Equipment	25,855	21,130	15,000	6,130
Reimbursed Expenses	7,746	43,495	9,750	33,745
Elderly Transportation Reimbursement	133,050	134,870	134,870	-
Fares and Donations	82,745	76,712	71,500	5,212
Transfers In	378,600	364,646	364,646	-
Total Receipts	<u>1,682,722</u>	<u>1,731,034</u>	<u>1,760,633</u>	<u>(29,599)</u>
Expenditures				
Services for the Elderly				
Personal Services	135,965	146,936	138,170	8,766
Contractual Services	324,744	348,462	369,656	(21,194)
Commodities	3,746	2,465	6,300	(3,835)
Capital Outlay	2,714	-	3,625	(3,625)
Total Services for the Elderly	<u>467,169</u>	<u>497,863</u>	<u>517,751</u>	<u>(19,888)</u>
Public Transportation				
Personal Services	581,039	680,427	624,357	56,070
Contractual Services	125,995	129,175	183,211	(54,036)
Commodities	149,497	120,171	347,960	(227,789)
Capital Outlay	229,715	215,010	283,906	(68,896)
Total Public Transportation	<u>1,086,246</u>	<u>1,144,783</u>	<u>1,439,434</u>	<u>(294,651)</u>
Total Expenditures	<u>1,553,415</u>	<u>1,642,646</u>	<u>1,957,185</u>	<u>(314,539)</u>
Receipts Over (Under) Expenditures	129,307	88,388		
Unencumbered Cash - Beginning	<u>356,740</u>	<u>486,047</u>		
Unencumbered Cash - Ending	\$ <u><u>486,047</u></u>	\$ <u><u>574,435</u></u>		

RENO COUNTY, KANSAS
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 416,295	409,250	413,485	(4,235)
Neighborhood Revitalization	(2,745)	(2,941)	(2,934)	(7)
Total Receipts	413,550	406,309	<u>410,551</u>	<u>(4,242)</u>
Expenditures				
Appropriations - Mental Health	410,000	410,000	<u>410,000</u>	<u>-</u>
Receipts Over (Under) Expenditures	3,550	(3,691)		
Unencumbered Cash - Beginning	3,101	6,651		
Unencumbered Cash - Ending	\$ <u>6,651</u>	<u>2,960</u>		

RENO COUNTY, KANSAS
TECH Center Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 548,268	538,806	544,384	(5,578)
Neighborhood Revitalization	(3,615)	(3,872)	(3,863)	(9)
Total Receipts	544,653	534,934	<u>540,521</u>	<u>(5,587)</u>
Expenditures				
Appropriations - TECH	540,000	540,000	<u>540,000</u>	<u>-</u>
Receipts Over (Under) Expenditures	4,653	(5,066)		
Unencumbered Cash - Beginning	4,486	9,139		
Unencumbered Cash - Ending	\$ <u>9,139</u>	<u>4,073</u>		

RENO COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Taxes	\$ 6,043,240	5,557,912	5,607,839	(49,927)
Neighborhood Revitalization	(39,525)	(39,593)	(39,496)	(97)
Reimbursed Expenses	828,702	907,405	800,000	107,405
Total Receipts	<u>6,832,417</u>	<u>6,425,724</u>	<u>6,368,343</u>	<u>57,381</u>
Expenditures				
Social Security	1,201,131	1,218,109	1,285,117	(67,008)
KPERS	1,436,494	1,321,860	1,445,757	(123,897)
KP & F	450,176	460,512	497,983	(37,471)
Workers' Compensation Insurance	262,121	211,251	348,729	(137,478)
Unemployment Tax	54,353	29,094	80,320	(51,226)
Health Insurance	3,227,870	3,715,267	3,715,735	(468)
Tuition Reimbursement	500	500	5,000	(4,500)
Other Insurance	3,472	3,382	3,115	267
Other Reimbursement	-	-	4,000	(4,000)
Capital Outlay	-	-	650,000	(650,000)
Total Expenditures	<u>6,636,117</u>	<u>6,959,975</u>	<u>8,035,756</u>	<u>(1,075,781)</u>
Receipts Over (Under) Expenditures	196,300	(534,251)		
Unencumbered Cash - Beginning	<u>1,655,330</u>	<u>1,851,630</u>		
Unencumbered Cash - Ending	\$ <u><u>1,851,630</u></u>	<u><u>1,317,379</u></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, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
State Reimbursements	\$ 105,600	176,610	-	176,610
Reimbursements	999,028	1,120,168	1,073,250	46,918
Grant	7,800	7,800	7,500	300
Donations and Miscellaneous	140	-	-	-
Transfers In	564,563	793,913	793,913	-
Total Receipts	<u>1,677,131</u>	<u>2,098,491</u>	<u>1,874,663</u>	<u>223,828</u>
Expenditures				
Youth Shelter				
Personal Services	706,759	714,798	712,996	1,802
Contractual Services	37,780	39,918	53,675	(13,757)
Commodities	20,108	17,392	30,450	(13,058)
Capital Outlay	-	2,800	62,962	(60,162)
Reimbursement - Youth Shelter Food	55,750	46,816	64,894	(18,078)
Total Youth Shelter	<u>820,397</u>	<u>821,724</u>	<u>924,977</u>	<u>(103,253)</u>
Detention Center				
Personal Services	844,074	824,283	865,594	(41,311)
Contractual Services	32,353	40,355	54,875	(14,520)
Commodities	19,774	14,040	28,750	(14,710)
Capital Outlay	-	-	6,775	(6,775)
Reimbursement - Youth Shelter Food	55,750	48,016	64,893	(16,877)
Total Detention Center	<u>951,951</u>	<u>926,694</u>	<u>1,020,887</u>	<u>(94,193)</u>
Grants				
Contractual Services	4,507	3,654	6,173	(2,519)
Commodities	447	10	1,400	(1,390)
Total Grants	<u>4,954</u>	<u>3,664</u>	<u>7,573</u>	<u>(3,909)</u>
Total Expenditures	<u>1,777,302</u>	<u>1,752,082</u>	<u>1,953,437</u>	<u>(201,355)</u>
Receipts Over (Under) Expenditures	(100,171)	346,409		
Unencumbered Cash - Beginning	<u>102,947</u>	<u>2,776</u>		
Unencumbered Cash - Ending	\$ <u><u>2,776</u></u>	<u><u>349,185</u></u>		

RENO COUNTY, KANSAS
Historical Museum Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 165,532	164,205	165,946	(1,741)
Neighborhood Revitalization	(1,078)	(1,183)	(1,181)	(2)
Total Receipts	164,454	163,022	<u>164,765</u>	<u>(1,743)</u>
Expenditures				
Appropriations - Mental Health	163,500	163,500	<u>163,500</u>	<u>-</u>
Receipts Over (Under) Expenditures	954	(478)		
Unencumbered Cash - Beginning	1,100	2,054		
Unencumbered Cash - Ending	\$ <u>2,054</u>	<u>1,576</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, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental	\$ 8,362	7,057	<u>9,291</u>	<u>(2,234)</u>
Expenditures				
Contractual Services	8,362	7,057	<u>9,291</u>	<u>(2,234)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

RENO COUNTY, KANSAS
Special Alcohol and Drug Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental	\$ 9,938	8,632	<u>9,291</u>	<u>(659)</u>
Expenditures				
Contractual Services	9,600	10,100	<u>17,108</u>	<u>(7,008)</u>
Receipts Over (Under) Expenditures	338	(1,468)		
Unencumbered Cash - Beginning	<u>8,483</u>	<u>8,821</u>		
Unencumbered Cash - Ending	\$ <u>8,821</u>	<u>7,353</u>		

RENO COUNTY, KANSAS
Capital Improvement Program Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 651,990	656,665	662,682	(6,017)
Neighborhood Revitalization	(4,211)	(4,740)	(4,727)	(13)
Total Receipts	<u>647,779</u>	<u>651,925</u>	<u>657,955</u>	<u>(6,030)</u>
Expenditures				
Capital Outlay				
Building Maintenance/Improvements	118,805	-	250,000	(250,000)
Capital Lease - Public Works Building	411,525	414,025	414,025	-
Capital Outlay	-	-	400,000	(400,000)
Cash Basis Requirement	-	-	70,000	(70,000)
Total Expenditures	<u>530,330</u>	<u>414,025</u>	<u>1,134,025</u>	<u>(720,000)</u>
Receipts Over (Under) Expenditures	117,449	237,900		
Unencumbered Cash - Beginning	<u>434,201</u>	<u>551,650</u>		
Unencumbered Cash - Ending	\$ <u>551,650</u>	<u>789,550</u>		

RENO COUNTY, KANSAS
Special Equipment Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 341,702	336,693	342,716	(6,023)
Neighborhood Revitalization	(2,589)	(2,397)	(2,391)	(6)
Reimbursed Expenses	110,168	133,708	115,500	18,208
Total Receipts	449,281	468,004	<u>455,825</u>	<u>12,179</u>
Expenditures				
Capital Outlay				
Information Services	67,844	33,066	106,925	(73,859)
LEC New World Software Maintenance	154,510	165,327	165,000	327
Capital Lease - Energy Conservation	180,925	180,925	180,925	-
Capital Outlay	10,985	-	-	-
Cash Basis Requirement	-	-	35,000	(35,000)
Total Expenditures	414,264	379,318	<u>487,850</u>	<u>(108,532)</u>
Receipts Over (Under) Expenditures	35,017	88,686		
Unencumbered Cash - Beginning	-	35,017		
Unencumbered Cash - Ending	\$ <u>35,017</u>	<u>123,703</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, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 1,698,785	1,450,123	1,463,186	(13,063)
Expenditures				
Contractual Services	1,529,208	1,618,044	1,716,255	(98,211)
Capital Outlay	-	-	30,000	(30,000)
Total Expenditures	1,529,208	1,618,044	1,746,255	(128,211)
Receipts Over (Under) Expenditures	169,577	(167,921)		
Unencumbered Cash - Beginning	140,794	310,371		
Unencumbered Cash - Ending	\$ 310,371	142,450		

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, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 149,857	153,596	154,090	(494)
Miscellaneous	256	1,113	-	1,113
Donations	-	5	-	5
Total Receipts	<u>150,113</u>	<u>154,714</u>	<u>154,090</u>	<u>624</u>
Expenditures				
Personal Services	18,474	18,028	25,400	(7,372)
Contractual Services	31,699	31,031	54,000	(22,969)
Commodities	4,797	28,759	30,000	(1,241)
Capital Outlay	5,384	4,902	50,000	(45,098)
Transfers Out	85,000	70,000	-	70,000
Total Expenditures	<u>145,354</u>	<u>152,720</u>	<u>159,400</u>	<u>(6,680)</u>
Receipts Over (Under) Expenditures	4,759	1,994		
Unencumbered Cash - Beginning	<u>12,269</u>	<u>17,028</u>		
Unencumbered Cash - Ending	\$ <u>17,028</u>	<u>19,022</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, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 147,761	149,146	148,356	790
Reimbursed Expenses	198	972	-	972
Total Receipts	<u>147,959</u>	<u>150,118</u>	<u>148,356</u>	<u>1,762</u>
Expenditures				
Personal Services	25,794	20,398	32,400	(12,002)
Contractual Services	40,121	36,046	62,500	(26,454)
Commodities	19,013	14,528	25,475	(10,947)
Capital Outlay	2,604	10,244	45,300	(35,056)
Transfers Out	60,000	70,000	-	70,000
Total Expenditures	<u>147,532</u>	<u>151,216</u>	<u>165,675</u>	<u>(14,459)</u>
Receipts Over (Under) Expenditures	427	(1,098)		
Unencumbered Cash - Beginning	<u>22,575</u>	<u>23,002</u>		
Unencumbered Cash - Ending	\$ <u>23,002</u>	<u>21,904</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, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 45,517	36,332	38,577	(2,245)
Reimbursed Expenses	199	779	-	779
Total Receipts	<u>45,716</u>	<u>37,111</u>	<u>38,577</u>	<u>(1,466)</u>
Expenditures				
Personal Services	12,924	11,268	14,400	(3,132)
Contractual Services	12,495	12,555	15,000	(2,445)
Commodities	6,916	1,470	7,000	(5,530)
Capital Outlay	812	1,228	10,000	(8,772)
Transfers Out	9,000	9,500	-	9,500
Total Expenditures	<u>42,147</u>	<u>36,021</u>	<u>46,400</u>	<u>(10,379)</u>
Receipts Over (Under) Expenditures	3,569	1,090		
Unencumbered Cash - Beginning	<u>12,215</u>	<u>15,784</u>		
Unencumbered Cash - Ending	\$ <u>15,784</u>	<u>16,874</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, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 48,094	54,627	54,816	(189)
Donations	100	100	-	100
Reimbursed Expenses	214	644	-	644
Total Receipts	<u>48,408</u>	<u>55,371</u>	<u>54,816</u>	<u>555</u>
Expenditures				
Personal Services	10,544	8,288	13,400	(5,112)
Contractual Services	11,050	9,005	20,291	(11,286)
Commodities	6,274	3,528	10,000	(6,472)
Capital Outlay	-	3,889	20,000	(16,111)
Transfers Out	27,000	30,000	-	30,000
Total Expenditures	<u>54,868</u>	<u>54,710</u>	<u>63,691</u>	<u>(8,981)</u>
Receipts Over (Under) Expenditures	(6,460)	661		
Unencumbered Cash - Beginning	<u>22,340</u>	<u>15,880</u>		
Unencumbered Cash - Ending	\$ <u>15,880</u>	<u>16,541</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, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 95,149	101,248	100,366	882
Reimbursed Expenses	199	768	-	768
Total Receipts	<u>95,348</u>	<u>102,016</u>	<u>100,366</u>	<u>1,650</u>
Expenditures				
Personal Services	24,884	17,778	22,400	(4,622)
Contractual Services	25,186	24,111	45,000	(20,889)
Commodities	11,619	16,650	28,000	(11,350)
Capital Outlay	2,500	3,198	20,000	(16,802)
Transfers Out	30,000	50,000	-	50,000
Total Expenditures	<u>94,189</u>	<u>111,737</u>	<u>115,400</u>	<u>(3,663)</u>
Receipts Over (Under) Expenditures	1,159	(9,721)		
Unencumbered Cash - Beginning	<u>19,389</u>	<u>20,548</u>		
Unencumbered Cash - Ending	\$ <u>20,548</u>	<u>10,827</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, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 122,158	133,833	133,475	358
Reimbursed Expenses	199	668	-	
Reimbursed Expenses	-	100	-	100
Total Receipts	<u>122,357</u>	<u>134,601</u>	<u>133,475</u>	<u>458</u>
Expenditures				
Personal Services	14,239	15,133	20,000	(4,867)
Contractual Services	13,714	14,024	40,000	(25,976)
Commodities	12,662	11,696	40,000	(28,304)
Capital Outlay	4,080	1,231	50,000	(48,769)
Transfers Out	75,000	95,000	-	95,000
Total Expenditures	<u>119,695</u>	<u>137,084</u>	<u>150,000</u>	<u>(12,916)</u>
Receipts Over (Under) Expenditures	2,662	(2,483)		
Unencumbered Cash - Beginning	<u>21,780</u>	<u>24,442</u>		
Unencumbered Cash - Ending	\$ <u>24,442</u>	<u>21,959</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, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Taxes	\$ 87,367	80,856	92,678	(11,822)
Transfers In	4,148	-	-	-
Reimbursed Expenses	12,410	12,230	-	12,230
Total Receipts	103,925	93,086	<u>92,678</u>	<u>408</u>
Expenditures				
Personal Services	18,794	15,218	23,525	(8,307)
Contractual Services	24,511	16,399	35,050	(18,651)
Commodities	9,593	16,190	18,800	(2,610)
Capital Outlay	2,701	8,902	6,000	2,902
Transfers Out	45,000	45,000	26,000	19,000
Total Expenditures	100,599	101,709	<u>109,375</u>	<u>(7,666)</u>
Receipts Over (Under) Expenditures	3,326	(8,623)		
Unencumbered Cash - Beginning	21,699	25,025		
Unencumbered Cash - Ending	\$ <u>25,025</u>	<u>16,402</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, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Taxes	\$ 90,714	100,002	108,950	(8,948)
Reimbursed Expenses	11,299	13,145	-	13,145
Total Receipts	102,013	113,147	<u>108,950</u>	<u>4,197</u>
Expenditures				
Personal Services	13,004	16,228	26,000	(9,772)
Contractual Services	15,931	22,700	25,075	(2,375)
Commodities	13,382	14,287	14,320	(33)
Capital Outlay	3,060	9,634	50,000	(40,366)
Transfers Out	60,000	50,000	-	50,000
Total Expenditures	105,377	112,849	<u>115,395</u>	<u>(2,546)</u>
Receipts Over (Under) Expenditures	(3,364)	298		
Unencumbered Cash - Beginning	19,587	16,223		
Unencumbered Cash - Ending	\$ <u>16,223</u>	<u>16,521</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, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 5,036	3,378	<u>4,005</u>	<u>(627)</u>
Expenditures				
Personal Services	4,835	4,220	3,372	848
Contractual Services	207	326	850	(524)
Commodities	131	174	210	(36)
Capital Outlay	54	-	300	(300)
Total Expenditures	<u>5,227</u>	<u>4,720</u>	<u>4,732</u>	<u>(12)</u>
Receipts Over (Under) Expenditures	(191)	(1,342)		
Unencumbered Cash - Beginning	<u>1,810</u>	<u>1,619</u>		
Unencumbered Cash - Ending	\$ <u>1,619</u>	<u>277</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, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 16,991	17,205	<u>16,823</u>	<u>382</u>
Expenditures				
Personal Services	7,307	6,451	5,861	590
Contractual Services	2,371	6,306	11,935	(5,629)
Commodities	424	951	1,250	(299)
Capital Outlay	1,154	-	18,500	(18,500)
Total Expenditures	<u>11,256</u>	<u>13,708</u>	<u>37,546</u>	<u>(23,838)</u>
Receipts Over (Under) Expenditures	5,735	3,497		
Unencumbered Cash - Beginning	<u>23,502</u>	<u>29,237</u>		
Unencumbered Cash - Ending	\$ <u>29,237</u>	\$ <u>32,734</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, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
User Fees	\$ 35,905	36,569	35,000	1,569
Installation and Connection Costs	1,000	500	500	-
Miscellaneous	552	2,607	-	2,607
Total Receipts	<u>37,457</u>	<u>39,676</u>	<u>35,500</u>	<u>4,176</u>
Expenditures				
Personal Services	11,499	10,657	9,420	1,237
Contractual Services	27,145	28,405	41,500	(13,095)
Commodities	1,733	5,190	7,200	(2,010)
Capital Outlay	14,313	8,979	52,897	(43,918)
Total Expenditures	<u>54,690</u>	<u>53,231</u>	<u>111,017</u>	<u>(57,786)</u>
Receipts Over (Under) Expenditures	(17,233)	(13,555)		
Unencumbered Cash - Beginning	<u>93,135</u>	<u>75,902</u>		
Unencumbered Cash - Ending	\$ <u>75,902</u>	<u>62,347</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, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 13,063	15,265	13,369	1,896
User Fees	4,292	3,887	-	3,887
Total Receipts	17,355	19,152	<u>13,369</u>	<u>5,783</u>
Expenditures				
Personal Services	7,756	6,704	6,209	495
Contractual Services	3,384	3,866	5,060	(1,194)
Commodities	1,236	1,238	2,850	(1,612)
Capital Outlay	1,154	-	15,000	(15,000)
Transfers Out	605	605	605	-
Total Expenditures	14,135	12,413	<u>29,724</u>	<u>(17,311)</u>
Receipts Over (Under) Expenditures	3,220	6,739		
Unencumbered Cash - Beginning	14,894	18,114		
Unencumbered Cash - Ending	\$ <u>18,114</u>	<u>24,853</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, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 20,313	21,829	21,938	(109)
User Fees	1,944	1,931	-	1,931
Total Receipts	<u>22,257</u>	<u>23,760</u>	<u>21,938</u>	<u>1,822</u>
Expenditures				
Personal Services	8,018	6,704	6,209	495
Contractual Services	2,812	6,076	10,920	(4,844)
Commodities	629	1,025	1,200	(175)
Capital Outlay	13,067	-	16,000	(16,000)
Transfers Out	3,750	3,750	3,750	-
Total Expenditures	<u>28,276</u>	<u>17,555</u>	<u>38,079</u>	<u>(20,524)</u>
Receipts Over (Under) Expenditures	(6,019)	6,205		
Unencumbered Cash - Beginning	<u>16,582</u>	<u>10,563</u>		
Unencumbered Cash - Ending	\$ <u>10,563</u>	<u>16,768</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, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
User Fees	\$ 82,664	82,270	85,000	(2,730)
Meter installation	1,000	1,000	1,000	-
Reimbursed Expenses	552	127	-	127
Total Receipts	<u>84,216</u>	<u>83,397</u>	<u>86,000</u>	<u>(2,603)</u>
Expenditures				
Personal Services	11,751	10,657	9,420	1,237
Contractual Services	10,402	9,015	28,300	(19,285)
Commodities	2,800	7,469	11,250	(3,781)
Capital Outlay	4,999	-	89,086	(89,086)
Transfers Out	45,720	41,910	45,720	(3,810)
Total Expenditures	<u>75,672</u>	<u>69,051</u>	<u>183,776</u>	<u>(114,725)</u>
Receipts Over (Under) Expenditures	8,544	14,346		
Unencumbered Cash - Beginning	<u>165,336</u>	<u>173,880</u>		
Unencumbered Cash - Ending	\$ <u>173,880</u>	<u>188,226</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, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
User fees	\$ 20,044	20,095	19,500	595
Reimbursed Expenses	-	5	-	5
Total Receipts	<u>20,044</u>	<u>20,100</u>	<u>19,500</u>	<u>600</u>
Expenditures				
Personal Services	7,307	6,451	5,861	590
Contractual Services	6,902	5,952	16,250	(10,298)
Commodities	933	2,052	4,000	(1,948)
Capital Outlay	1,154	-	50,919	(50,919)
Total Expenditures	<u>16,296</u>	<u>14,455</u>	<u>77,030</u>	<u>(62,575)</u>
Receipts Over (Under) Expenditures	3,748	5,645		
Unencumbered Cash - Beginning	<u>68,047</u>	<u>71,795</u>		
Unencumbered Cash - Ending	\$ <u>71,795</u>	<u>77,440</u>		

RENO COUNTY, KANSAS
Special Highway Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 450,000	300,000
Expenditures		
Capital Improvements	130,290	-
Receipts Over (Under) Expenditures	319,710	300,000
Unencumbered Cash - Beginning	423,278	742,988
Unencumbered Cash - Ending	\$ <u>742,988</u>	<u>1,042,988</u>

RENO COUNTY, KANSAS
K-14 Highway Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures		
Contractual Services	<u>28,602</u>	<u>27,266</u>
Receipts Over (Under) Expenditures	(28,602)	(27,266)
Unencumbered Cash - Beginning	<u>3,158,231</u>	<u>3,129,629</u>
Unencumbered Cash - Ending	\$ <u><u>3,129,629</u></u>	<u><u>3,102,363</u></u>

RENO COUNTY, KANSAS
Register of Deeds Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 76,848	73,032
Expenditures		
Capital Outlay	4,180	87,880
Receipts Over (Under) Expenditures	72,668	(14,848)
Unencumbered Cash - Beginning	207,608	280,276
Unencumbered Cash - Ending	\$ <u>280,276</u>	<u>265,428</u>

RENO COUNTY, KANSAS
Clerk Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 18,909	18,257
Expenditures		
Contractual Services	8,825	6,575
Capital Outlay	-	8,423
Total Expenditures	8,825	14,998
Receipts Over (Under) Expenditures	10,084	3,259
Unencumbered Cash - Beginning	-	10,084
Unencumbered Cash - Ending	\$ 10,084	13,343

RENO COUNTY, KANSAS
Treasurer Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 18,909	18,257
Expenditures		
Contractual Services	14,350	9,000
Receipts Over (Under) Expenditures	4,559	9,257
Unencumbered Cash - Beginning	-	4,559
Unencumbered Cash - Ending	\$ 4,559	13,816

RENO COUNTY, KANSAS
County Technology Equipment and Services Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures		
Capital Outlay	17,337	37,760
Receipts Over (Under) Expenditures	(17,337)	(37,760)
Unencumbered Cash - Beginning	204,214	186,877
Unencumbered Cash - Ending	\$ <u>186,877</u>	<u>149,117</u>

RENO COUNTY, KANSAS
Fire District No. 3 Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Insurance Reimbursement	\$ 7,414	-
Transfers In	85,000	70,000
Total Receipts	92,414	70,000
Expenditures		
Capital Outlay	10,997	3,323
Receipts Over (Under) Expenditures	81,417	66,677
Unencumbered Cash - Beginning	378,700	460,117
Unencumbered Cash - Ending	\$ <u>460,117</u>	<u>526,794</u>

RENO COUNTY, KANSAS
Fire District No. 4 Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Insurance Reimbursement	\$ 25,000	-
Transfers In	<u>60,000</u>	<u>70,000</u>
Total Receipts	85,000	70,000
Expenditures		
Capital Outlay	<u>214,294</u>	<u>22,000</u>
Receipts Over (Under) Expenditures	(129,294)	48,000
Unencumbered Cash - Beginning	<u>513,785</u>	<u>384,491</u>
Unencumbered Cash - Ending	\$ <u><u>384,491</u></u>	<u><u>432,491</u></u>

RENO COUNTY, KANSAS
Fire District No. 6 Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursed Expenses	\$ 1,500	-
Sale of Used Equipment	4,125	-
Transfers In	9,000	9,500
Total Receipts	14,625	9,500
Expenditures		
Capital Outlay	2,197	668
Receipts Over (Under) Expenditures	12,428	8,832
Unencumbered Cash - Beginning	27,057	39,485
Unencumbered Cash - Ending	\$ <u>39,485</u>	<u>48,317</u>

RENO COUNTY, KANSAS
Fire District No. 7 Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 27,000	30,000
Expenditures		
Capital Outlay	7,918	47,065
Receipts Over (Under) Expenditures	19,082	(17,065)
Unencumbered Cash - Beginning	222,800	241,882
Unencumbered Cash - Ending	\$ <u>241,882</u>	<u>224,817</u>

RENO COUNTY, KANSAS
Fire District No. 8 Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 30,000	50,000
Expenditures		
Capital Outlay	29,109	19,866
Receipts Over (Under) Expenditures	891	30,134
Unencumbered Cash - Beginning	137,804	138,695
Unencumbered Cash - Ending	\$ <u>138,695</u>	<u>168,829</u>

RENO COUNTY, KANSAS
Fire District No. 9 Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 75,000	95,000
Expenditures		
Capital Outlay	227,787	32,958
Receipts Over (Under) Expenditures	(152,787)	62,042
Unencumbered Cash - Beginning	368,847	216,060
Unencumbered Cash - Ending	\$ 216,060	278,102

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, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Insurance Reimbursement	\$ 10,849	-
Sale of Used Equipment	3,600	-
Transfers In	45,000	45,000
Total Receipts	59,449	45,000
Expenditures		
Capital Outlay	31,297	-
Receipts Over (Under) Expenditures	28,152	45,000
Unencumbered Cash - Beginning	122,604	150,756
Unencumbered Cash - Ending	\$ <u>150,756</u>	<u>195,756</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, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Insurance Reimbursement	\$ -	205
Sale of Used Equipment	-	20,000
Transfers In	60,000	50,000
Total Receipts	60,000	70,205
Expenditures		
Capital Outlay	5,997	95,114
Receipts Over (Under) Expenditures	54,003	(24,909)
Unencumbered Cash - Beginning	297,275	351,278
Unencumbered Cash - Ending	\$ 351,278	326,369

RENO COUNTY, KANSAS
Sewer District No. 201 Replacement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 605	605
Expenditures	-	-
Receipts Over (Under) Expenditures	605	605
Unencumbered Cash - Beginning	2,210	2,815
Unencumbered Cash - Ending	\$ <u>2,815</u>	<u>3,420</u>

RENO COUNTY, KANSAS
Sewer District No. 202 Replacement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 3,750	3,750
Expenditures		
Capital Outlay	-	2,500
Receipts Over (Under) Expenditures	3,750	1,250
Unencumbered Cash - Beginning	72,005	75,755
Unencumbered Cash - Ending	\$ 75,755	77,005

RENO COUNTY, KANSAS
Emergency Management Citizens Corp. Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

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

RENO COUNTY, KANSAS
Emergency Management Homeland Security Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

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

RENO COUNTY, KANSAS
Jail Sales Tax Revenue Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Sales Tax	\$ 5,575,363	5,525,505
Expenditures		
Transfers Out	3,654,600	3,658,200
Receipts Over (Under) Expenditures	1,920,763	1,867,305
Unencumbered Cash - Beginning	3,684,375	5,605,138
Unencumbered Cash - Ending	\$ <u>5,605,138</u>	<u>7,472,443</u>

RENO COUNTY, KANSAS
Field Correction Offices Special Rental Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Rental Income - County	\$ 65,742	65,742
Rental Income - State	34,856	32,175
Reimbursed Expenses	34,035	-
Total Receipts	134,633	97,917
Expenditures		
Contractual Services	18,375	28,660
Receipts Over (Under) Expenditures	116,258	69,257
Unencumbered Cash - Beginning	-	116,258
Unencumbered Cash - Ending	\$ <u>116,258</u>	<u>185,515</u>

RENO COUNTY, KANSAS
Self-Insurance Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Contributions from Employer	\$ 901,236	3,665,216
Employee Premiums	83,005	416,363
Retiree Premiums	10,047	38,089
COBRA Reimbursements	2,490	3,869
Interest Earned	25	200
Transfers In	840,500	-
Total Receipts	<u>1,837,303</u>	<u>4,123,737</u>
Expenditures		
Claims	699,076	2,447,729
Stop Loss Premiums	229,823	940,109
Administrative Fees	57,018	237,188
Health Care Taxes	-	19,011
Total Expenditures	<u>985,917</u>	<u>3,644,037</u>
Receipts Over (Under) Expenditures	851,386	479,700
Unencumbered Cash - Beginning	<u>-</u>	<u>851,386</u>
Unencumbered Cash - Ending	<u>\$ 851,386</u>	<u>1,331,086</u>

RENO COUNTY, KANSAS
Bond and Interest Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 979,778	955,564	954,680	884
Neighborhood Revitalization	(6,273)	(6,800)	(6,783)	(17)
Special Assessments	147,369	118,907	120,000	(1,093)
Miscellaneous	-	10,000	-	10,000
Total Receipts	<u>1,120,874</u>	<u>1,077,671</u>	<u>1,067,897</u>	<u>9,774</u>
Expenditures				
Bond Principal	1,065,000	1,105,000	1,105,000	-
Interest on Bonds	180,636	150,835	150,836	(1)
Specials - Bond Principal	16,800	20,000	20,000	-
Specials - Interest on Bonds	5,671	13,740	12,988	752
Commission and Postage	-	300	100	200
Cash-Basis Reserve	-	-	100,000	(100,000)
Total Expenditures	<u>1,268,107</u>	<u>1,289,875</u>	<u>1,388,924</u>	<u>(99,049)</u>
Receipts Over (Under) Expenditures	(147,233)	(212,204)		
Unencumbered Cash - Beginning	<u>502,325</u>	<u>355,092</u>		
Unencumbered Cash - Ending	\$ <u>355,092</u>	<u>142,888</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, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 16,364	13,208	<u>13,892</u>	<u>(684)</u>
Expenditures				
Bond Principal	15,000	15,000	15,000	-
Interest on Bonds	2,115	1,425	1,425	-
Commission, Postage and Miscellaneous	<u>1</u>	<u>1</u>	<u>1,600</u>	<u>(1,599)</u>
Total Expenditures	<u>17,116</u>	<u>16,426</u>	<u>18,025</u>	<u>(1,599)</u>
Receipts Over (Under) Expenditures	(752)	(3,218)		
Unencumbered Cash - Beginning	<u>4,880</u>	<u>4,128</u>		
Unencumbered Cash - Ending	\$ <u>4,128</u>	<u>910</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, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 22,374	23,653	<u>23,289</u>	<u>364</u>
Expenditures				
Bond Principal	20,000	20,000	20,000	-
Interest on Bonds	3,240	2,940	2,940	-
Commission and Postage	-	-	<u>1,750</u>	<u>(1,750)</u>
Total Expenditures	<u>23,240</u>	<u>22,940</u>	<u><u>24,690</u></u>	<u><u>(1,750)</u></u>
Receipts Over (Under) Expenditures	(866)	713		
Unencumbered Cash - Beginning	<u>2,279</u>	<u>1,413</u>		
Unencumbered Cash - Ending	\$ <u><u>1,413</u></u>	<u><u>2,126</u></u>		

RENO COUNTY, KANSAS
Fire District No. 9 Bond and Interest Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 69,974	63,968	<u>63,252</u>	<u>716</u>
Expenditures				
Bond Principal	50,000	50,000	50,000	-
Interest on Bonds	18,615	16,765	16,765	-
Other	-	-	100	(100)
Cash-Basis Reserve	-	-	<u>1,500</u>	<u>(1,500)</u>
Total Expenditures	<u>68,615</u>	<u>66,765</u>	<u>68,365</u>	<u>(1,600)</u>
Receipts Over (Under) Expenditures	1,359	(2,797)		
Unencumbered Cash - Beginning	<u>4,836</u>	<u>6,195</u>		
Unencumbered Cash - Ending	\$ <u>6,195</u>	<u>3,398</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, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 220	71	-	71
Miscellaneous	940	-	-	-
Total Receipts	1,160	71	-	71
Expenditures				
Transfers Out	4,148	-	-	-
Receipts Over (Under) Expenditures	(2,988)	71		
Unencumbered Cash - Beginning	5,745	2,757		
Unencumbered Cash - Ending	\$ 2,757	2,828		

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, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Taxes	\$ 8,973	9,780	9,900	(120)
Transfers In	45,720	41,910	45,720	(3,810)
Total Receipts	54,693	51,690	<u>55,620</u>	<u>(3,930)</u>
Expenditures				
Bond Principal	60,000	60,000	60,000	-
Interest on Bonds	3,420	1,800	1,800	-
Commission and Postage	-	-	100	(100)
Cash-Basis Reserve	-	-	15,000	(15,000)
Bond Refund	-	-	5,000	(5,000)
Total Expenditures	63,420	61,800	<u>81,900</u>	<u>(20,100)</u>
Receipts Over (Under) Expenditures	(8,727)	(10,110)		
Unencumbered Cash - Beginning	35,271	26,544		
Unencumbered Cash - Ending	\$ <u>26,544</u>	<u>16,434</u>		

RENO COUNTY, KANSAS
2012 Escrow Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property	\$ 17,325	17,033
Expenditures		
Interest on Bonds	121,915	121,915
Receipts Over (Under) Expenditures	(104,590)	(104,882)
Unencumbered Cash - Beginning	3,324,759	3,220,169
Unencumbered Cash - Ending	\$ 3,220,169	3,115,287

RENO COUNTY, KANSAS
Jail Sales Tax Bond and Interest Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 3,654,600	3,658,200
Expenditures		
Bond Principal	2,660,000	2,770,000
Interest on Bonds	994,600	888,200
Total Expenditures	3,654,600	3,658,200
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, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 427,830	427,610
Expenditures		
Temporary Note Principal	407,000	415,000
Temporary Note Interest	20,830	12,610
Total Expenditures	427,830	427,610
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, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Interest	\$ 2,068	2,376
State Grant	-	509
Total Receipts	2,068	2,885
Expenditures		
Construction	2,580,230	1,345,335
Receipts Over (Under) Expenditures	(2,578,162)	(1,342,450)
Unencumbered Cash - Beginning	5,113,295	2,554,029
Prior Year Cancelled Encumbrances	18,896	24,960
Unencumbered Cash - Ending	\$ 2,554,029	1,236,539

RENO COUNTY, KANSAS
Prairie Dunes / Linksland Road Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

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

RENO COUNTY, KANSAS
Blue Spruce Sewer District 3 and 10 Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Temporary Note Proceeds	\$ 660,000	-
Expenditures		
Sewer District Improvement	55,000	-
Temporary Note - Cost of Issuance including Underwriter Discount	8,058	515
Temporary Note - Interest	-	8,296
Total Expenditures	<u>63,058</u>	<u>8,811</u>
Receipts Over (Under) Expenditures	596,942	(8,811)
Unencumbered Cash - Beginning	<u>-</u>	<u>596,942</u>
Unencumbered Cash - Ending	\$ <u><u>596,942</u></u>	<u><u>588,131</u></u>

RENO COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
User Fees	\$ 2,713,172	2,739,485	2,758,818	(19,333)
Tipping Fees from Other Counties	855,881	988,711	1,004,952	(16,241)
Special Waste Fees	312,389	130,962	122,977	7,985
Reimbursed Expenses	28,952	27,588	50,000	(22,412)
Land Rent	14,616	14,890	15,000	(110)
Total Receipts	<u>3,925,010</u>	<u>3,901,636</u>	<u>3,951,747</u>	<u>(50,111)</u>
Expenditures				
Personal Services	1,099,026	1,182,210	1,348,854	(166,644)
Contractual Services	974,899	2,248,139	2,428,150	(180,011)
Commodities	365,702	345,833	574,500	(228,667)
Capital Outlay	688,561	559,552	759,065	(199,513)
Capital Improvements	-	-	144,122	(144,122)
Transfers Out	427,941	494,355	500,000	(5,645)
Total Expenditures	<u>3,556,129</u>	<u>4,830,089</u>	<u>5,754,691</u>	<u>(924,602)</u>
Receipts Over (Under) Expenditures	368,881	(928,453)		
Unencumbered Cash - Beginning	<u>2,516,389</u>	<u>2,885,270</u>		
Unencumbered Cash - Ending	\$ <u>2,885,270</u>	<u>1,956,817</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, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 427,941	494,355	500,000	(5,645)
Expenditures				
Contractual Services	180,135	129,608	80,000	49,608
Post-closure Cost	-	-	5,678,899	(5,678,899)
Transfers Out	427,830	427,610	427,610	-
Total Expenditures	607,965	557,218	6,186,509	(5,629,291)
Receipts Over (Under) Expenditures	(180,024)	(62,863)		
Unencumbered Cash - Beginning	5,594,339	5,414,315		
Unencumbered Cash - Ending	\$ 5,414,315	5,351,452		

RENO COUNTY, KANSAS
Internal Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Maintenance/Purchased Services	\$ 217,421	226,311	250,000	(23,689)
Auto Center Services	217,171	191,390	428,000	(236,610)
Insurance Reimbursement	1,801	9,174	-	9,174
Total Receipts	<u>436,393</u>	<u>426,875</u>	<u>678,000</u>	<u>(251,125)</u>
Expenditures				
General Supplies	210,040	224,616	250,000	(25,384)
Outside Contractual Services	-	9,174	-	9,174
Parts, Tires, and Other Supplies	70,230	122,344	108,000	14,344
Fuel and Oil	146,087	63,911	320,000	(256,089)
Capital Outlay	-	-	91,356	(91,356)
Miscellaneous	-	-	12,730	(12,730)
Transfers Out	-	64,000	-	64,000
Total Expenditures	<u>426,357</u>	<u>484,045</u>	<u>782,086</u>	<u>(298,041)</u>
Receipts Over (Under) Expenditures	10,036	(57,170)		
Unencumbered Cash - Beginning	<u>104,086</u>	<u>114,122</u>		
Unencumbered Cash - Ending	\$ <u>114,122</u>	<u>56,952</u>		

RENO COUNTY, KANSAS
Motor Vehicle Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Permits, and Fees	\$ 484,778	475,132
Expenditures		
Personal Services	382,026	363,583
Contractual Services	20,973	30,315
Commodities	4,012	10,706
Capital Outlay	100	6,430
Transfers Out	86,775	77,667
Total Expenditures	<u>493,886</u>	<u>488,701</u>
Receipts Over (Under) Expenditures	(9,108)	(13,569)
Unencumbered Cash - Beginning	<u>86,775</u>	<u>77,667</u>
Unencumbered Cash - Ending	\$ <u><u>77,667</u></u>	<u><u>64,098</u></u>

RENO COUNTY, KANSAS
Prosecutor Attorney Training Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 8,898	8,422
Reimbursed Expenses	558	262
Total Receipts	9,456	8,684
Expenditures		
Contractual Services	10,952	13,138
Receipts Over (Under) Expenditures	(1,496)	(4,454)
Unencumbered Cash - Beginning	7,636	6,140
Unencumbered Cash - Ending	\$ 6,140	1,686

RENO COUNTY, KANSAS
Law Enforcement Trust Fund - Drug Unit
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Forfeiture Proceeds	\$ 12,288	4,199
Reimbursed Expenses	4,799	4,617
Total Receipts	17,087	8,816
Expenditures		
Contractual Services	20,462	28,965
Receipts Over (Under) Expenditures	(3,375)	(20,149)
Unencumbered Cash - Beginning	40,406	37,031
Unencumbered Cash - Ending	\$ 37,031	16,882

RENO COUNTY, KANSAS
Special Prosecutor Trust for Drug Asset Forfeitures Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Forfeiture Proceeds	\$ 23,349	23,444
Expenditures		
Contractual Services	8,967	15,748
Receipts Over (Under) Expenditures	14,382	7,696
Unencumbered Cash - Beginning	8,986	23,368
Unencumbered Cash - Ending	\$ <u>23,368</u>	<u>31,064</u>

RENO COUNTY, KANSAS
Oil and Gas Valuation Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

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

RENO COUNTY, KANSAS
Prosecutor Administration Fees Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 420	899
Expenditures		
Contractual Services	413	1,368
Receipts Over (Under) Expenditures	7	(469)
Unencumbered Cash - Beginning	1,542	1,549
Unencumbered Cash - Ending	\$ 1,549	1,080

RENO COUNTY, KANSAS
Law Enforcement Trust Fund - Sheriff
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

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

RENO COUNTY, KANSAS
Distributable Funds, State Funds and Subdivision Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2016

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current Tax	\$ 54,004,149	93,691,992	92,773,038	54,923,103
Motor Vehicle Tax	100,088	9,174,215	9,167,194	107,109
Motor Vehicle Excise Tax	-	61,824	61,824	-
Commercial Vehicle	6,964	1,243,166	1,238,788	11,342
Real Estate Redemption	146,502	2,321,394	2,258,462	209,434
Tax Warrants and Judgments	167	198,596	198,250	513
City and County Highway Gas Tax	-	1,939,401	1,939,401	-
Payments in Lieu of Tax	56,668	73,086	62,213	67,541
Severance Tax	316	67,697	51,069	16,944
Neighborhood Revitalization Fund	-	1,035,231	1,035,231	-
Bankruptcy Tax Proceeds	17,039	-	-	17,039
Total Distributable Funds	54,331,893	109,806,602	108,785,470	55,353,025
State Funds				
Education Building	-	557,751	557,751	-
Eleemosynary Building	-	278,876	278,876	-
Combined Motor Vehicle Tax	-	99,088	99,088	-
Motor Vehicle Licenses	6,048	3,039,813	3,035,634	10,227
Motor Vehicle Sales Tax	138,373	1,946,345	1,957,530	127,188
Heritage Trust	9,386	47,004	47,004	9,386
Total State Funds	153,807	5,968,877	5,975,883	146,801
Subdivision Funds				
Cities	-	20,035,795	20,035,795	-
Townships	-	3,648,999	3,648,999	-
School Districts and Community College	(1,360)	46,060,846	46,059,687	(201)
Joint Fire Districts	-	70,745	70,745	-
Cemeteries	-	19,291	18,907	384
Hutchinson Public Library	-	2,035,056	2,035,056	-
South Central KS Library System	-	298,876	298,876	-
Industrial District	5	-	-	5
Drainage Districts and Watershed	-	375,184	374,434	750
Total Subdivision Funds	(1,355)	72,544,792	72,542,499	938
Total	\$ 54,484,345	188,320,271	187,303,852	55,500,764

RENO COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2016

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Community Corrections Fund	\$ 246,148	774,893	883,459	137,582
Community Corrections Juvenile Fund	1,747	182,584	184,331	-
Juvenile Justice Fund	-	39,990	39,990	-
Juvenile Grant Benefit Payout Fund	38,183	1,405	-	39,588
Community Corrections Juvenile Case Manager Fund	36	191,980	192,016	-
Jail Commissary Proceeds Fund	120,291	70,463	62,102	128,652
Community Corrections Juvenile Reimbursement Fund	45,195	3,655	4,389	44,461
Community Corrections Substance Abuse Fund	25,372	25,522	2,000	48,894
Community Corrections Byrne Grant Fund	25,523	2,000	26,189	1,334
District Attorney Traffic Diversion	76	61,874	58,094	3,856
DA Drug Endangered Children	1,119	-	-	1,119
Community Corrections DUI Fund	34,204	269,184	272,224	31,164
Juvenile Intake and Assessment Fund	5,841	250,859	245,701	10,999
Youth Shelter Food Fund	6,110	148,693	149,970	4,833
P-Card Clearing	18,208	275,433	269,465	24,176
Payroll Clearing	18,835	23,167,092	23,191,713	(5,786)
Juvenile Detention Facilities Fund	4,290	18,287	22,577	-
Court Electronic Fee Fund	91,442	25,239	64,312	52,369
Alcohol and Drug Safety Fund	10,483	-	-	10,483
D.A.R.E. Fund	4,913	4,579	4,579	4,913
Prosecutor Juvenile Diversion Fund	10,445	3,101	10,545	3,001
Domestic Violence Program Fund	2,418	202	-	2,620
Sheriff's Grant Fund	5,395	59,128	60,658	3,865
Sheriff's Concealed Carry Fund	34,201	4,810	65	38,946
Sheriff's Offender Registration	41,572	28,400	18,102	51,870
Superior Boiler CDBG	-	61,785	50,551	11,234
Change Checks	260	32,342	32,314	288
Jail - Commissary & Inmate	27,156	527,919	524,185	30,890
Sheriff Tax Foreclosure	8	65,034	65,031	11
Sheriff Civil Process	300	76,210	76,510	-
Sheriff Delinquent Tax	-	171,466	171,466	-
Reno County Law Library	174,100	61,014	41,714	193,400
State of KS - Clerk of District Court	218,885	2,437,005	2,477,711	178,179
Total	\$ 1,212,756	29,042,148	29,201,963	1,052,941

RENO COUNTY, KANSAS

Supplementary Information

RENO COUNTY, KANSAS
 Schedule of Findings and Questioned Costs
 For the Year Ended December 31, 2016

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

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

Internal control over financial reporting:

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

FEDERAL AWARDS

Internal control over major programs:

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

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

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? _____ 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 Rural Areas

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

Auditee qualified as low-risk auditee? _____ Yes X No

RENO COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2016

SECTION II – FINANCIAL STATEMENT FINDINGS

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

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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

RENO COUNTY, KANSAS
Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2016

No material findings or questioned costs for the year ended December 31, 2015 are required to be disclosed under the Uniform Guidance.

RENO COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2016

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Agency or Pass-through Number	Passed-through to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture				
Passed Through Kansas Department of Education				
School Breakfast Program	10.553	NA	\$ -	\$ 21,261
National School Lunch Program	10.555	NA	-	30,420
Passed Through Kansas Department of Health and Environment				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	201616W100343 2014IW500343	81,733 -	315,251 11,751
Total U.S. Department of Agriculture			<u>81,733</u>	<u>378,683</u>
U.S. Department of Justice				
Passed Through Kansas Bureau of Investigation				
National Criminal History Improvement Program (NCHIP)	16.554	Livescan	-	16,825
Bulletproof Vest Partnership Program	16.607	2014 Grant 2015 Grant	-	707 3,078
Drug Court Discretionary Grant Program	16.585	2015-DC-BX-0081	-	22,974
Passed Through Kansas Criminal Justice Coordinating Council				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	17-JAG-24 2016DJBX0242	-	666 8,321
Total U.S. Department of Justice			<u>-</u>	<u>52,571</u>
U.S. Department of Transportation				
Passed Through Kansas Department of Transportation				
Formula Grants for Rural Areas	20.509	U.S.C. 49-5311	-	449,714
Bus and Bus Facilities Formula Program	20.526	PT-5339-17 012160166 PT-5339-17 012160167	-	49,709 49,709
	20.526	PT-5339-17 012160168	-	47,050
State and Community Highway Safety	20.600	SP-1300-16	-	7,206
National Priority Safety Programs	20.616	SP-4704-16	-	6,869
Total U.S. Department of Transportation			<u>-</u>	<u>610,257</u>
U.S. Department of Health and Human Services				
Substance Abuse and Mental Health Service Projects of Regional and National Significance	93.243	IH79T1026413-01 5H79T1026413-02	-	169,112 41,493
Passed Through Kansas Department of Health and Environment				
Special Programs for the Aging, Title III, Part B	93.044	16-10-3B 17-10-3B	-	720 4,670
National Family Caregiver Support, Title III, Part E	93.052	16-10-3B 17-10-3B	-	7,620 5,860
Public Health Emergency Preparedness	93.069	3329-264678T 3329-264678U	-	30,893 22,995
Hospital Preparedness Program and Public Health Emergency Preparedness	93.074	3329-264EBOLA_PRA	-	20,605
Injury Prevention and Control Research and State and Community Based Programs	93.136	3294-264470H	-	645
Family Planning - Services	93.217	3622-264FP16 3622-264FP17	-	28,992 19,722
Immunization Cooperative Agreements	93.268	3372-264315H3OP 3372-264315J3OP 3372-264315JVOP	-	2,889 7,267 1,994
Child Care and Development Block Grant	93.575	3028-2643450E 3028-2643450F	-	11,793 13,411
Preventive Health and Health Services Block Grant	93.758	264277H	-	20,000
Medical Assistance Program	93.778	264MEDICAIDADM	117,600	120,000
Centers for Medicare and Medicaid Services (CMS) Research	93.779	NA	-	535
Maternal and Child Health Services Block Grant to the States	93.994	3616-264329J	-	74,473
Total U.S. Department of Health and Human Services			<u>117,600</u>	<u>605,689</u>
U.S. Department of Homeland Security				
Passed Through Kansas Department of Agriculture				
Community Assistance Program State Support Services	97.023	NA	-	1,164
Passed Through Kansas Division of Emergency Management				
Emergency Management Performance Grant	97.042	DHS-16-GPD-042-007	-	30,848
Passed Through North Central Regional Planning Commission				
Homeland Security Grant Program (A)	97.067	FY16 Tactical Rescue	-	38,347
Total U.S. Department of Homeland Security			<u>-</u>	<u>70,359</u>
Total Expenditures of Federal Awards			<u>\$ 199,333</u>	<u>\$ 1,717,559</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, 2016

NOTE 1 – BASIS OF PRESENTATION

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

NOTE 2 – INDIRECT COST RATE

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

NOTE 3 – SUBRECIPIENTS

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

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided</u>
Supplemental Nutrition Program for Women, Infants, and Children	10.557	\$81,733
Medical Assistance Program	93.778	117,600

NOTE 4 – NONMONETARY ASSISTANCE

Nonmonetary assistance is reported in the schedule of expenditures of federal awards at the fair value of the commodities or equipment received. At December 31, 2016, **Reno County, Kansas** had received the following equipment:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>In-Kind Received</u>
Homeland Security Grant Program (A) National Criminal History Improvement Program (NCHIP)	97.067	\$38,347
	16.554	\$16,825