

**RENO COUNTY, KANSAS**

Primary Government Financial Statements  
With Independent Auditors' Report

For the Year Ended December 31, 2009

**RENO COUNTY, KANSAS**  
 Primary Government Financial Statements  
 With Independent Auditors' Reports  
 For the Year Ended December 31, 2009

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Certified  
Public  
Accountants

## INDEPENDENT AUDITORS' REPORT

To the Board of County Commissioners  
**Reno County, Kansas**  
Hutchinson, Kansas

We have audited the accompanying primary government financial statements of **Reno County, Kansas**, as of and for the year ended December 31, 2009, as listed in the Table of Contents. These financial statements are the responsibility of **Reno County, Kansas'** management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with the *Kansas Municipal Audit Guide*, auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards and the audit guide require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

The primary government financial statements do not include financial data for the County's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for component units to be reported with the financial data of the county's primary government, unless the County also issues financial statements for the financial reporting entity that include the financial data for its component units. The County has not issued such reporting entity financial statements. Because of this departure from accounting principles generally accepted in the United States of America, the cash and unencumbered cash balances of the aggregate discretely presented component units would have been reported as \$103,555 for the Reno County Extension Council and \$773,091 for the Reno County Public Building Commission.

As described more fully in Note 1, **Reno County, Kansas**, has prepared these primary government financial statements using accounting practices prescribed or permitted by the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the primary government financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matters discussed in the two preceding paragraphs, the primary government financial statements referred to above do 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, 2009, or changes in financial position for the year then ended. Further, **Reno County, Kansas**, has not presented a management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be a part of, the basic financial statements.

**Reno County, Kansas**

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In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of each fund of **Reno County, Kansas**, as of December 31, 2009, and their respective cash receipts and disbursements, and budgetary results for the year then ended, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 10, 2010, 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise **Reno County, Kansas**' basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-profit Organizations*, and is not a required part of the basic financial statements of **Reno County, Kansas**. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Adams, Brown, Beran + Ball*

**ADAMS, BROWN, BERAN & BALL, CHTD.**

Certified Public Accountants

August 10, 2010

RENO COUNTY, KANSAS  
Summary of Cash Receipts, Expenditures and Unencumbered Cash - Statutory Basis  
For the Year Ended December 31, 2009

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Fund Categories</b>							
<b>General Fund</b>	\$ 5,551,787	-	13,638,948	14,680,614	4,510,121	677,031	5,187,152
<b>Special Revenue Funds</b>							
Road and Bridge Fund	208,644	-	6,349,020	6,208,688	348,976	320,718	669,694
Noxious Weed Fund	9,192	-	195,358	195,775	8,775	21,812	30,587
Noxious Weed Capital Outlay Fund	96,673	-	9,839	7,908	98,604	-	98,604
Health Fund	148,416	-	2,742,598	2,697,757	193,257	131,207	324,464
Health Fund Capital Outlay Fund	438,209	-	50,000	50,684	437,525	26,980	464,505
Elderly Fund	49,213	-	1,527,678	1,329,035	247,856	50,209	298,065
Mental Health Fund	6,372	-	405,484	408,000	3,856	-	3,856
Mental Retardation Fund	19,212	-	531,293	540,000	10,505	-	10,505
Employee Benefits Fund	927,040	-	5,885,881	5,662,252	1,150,669	-	1,150,669
Youth Shelter / Detention Center Fund	266,499	-	1,703,496	1,672,800	297,195	71,003	368,198
Historical Museum Fund	-	-	163,518	163,300	218	-	218
Special Parks and Recreation Fund	-	-	9,173	9,173	-	-	-
Special Alcohol and Drug Fund	-	-	11,185	10,000	1,185	-	1,185
Emergency 911 Fund	850,907	-	233,570	139,528	944,949	8,092	953,041
Wireless 911 Fund	99,612	-	108,004	15,645	191,971	-	191,971
Ambulance Equipment Fund	306,705	-	-	254,324	52,381	-	52,381
Capital Improvement Program Fund	1,027,279	-	436,084	736,609	726,754	22,799	749,553
Motor Vehicle Special Fund	128,569	-	492,701	500,575	120,695	19,606	140,301
Computer Improvement Fund	-	-	792,000	463,821	328,179	12,166	340,345
Fire Districts:							
Fire District No. 1 General Fund	5,209	-	217,317	221,604	922	-	922
Fire District No. 2 General Fund	53,181	-	1,376,166	1,400,874	28,473	-	28,473
Fire District No. 3 General Fund	16,033	-	136,740	135,715	17,058	1,442	18,500
Fire District No. 4 General Fund	9,042	-	112,602	111,220	10,424	2,482	12,906
Fire District No. 6 General Fund	5,009	-	32,923	33,760	291	-	291
Fire District No. 7 General Fund	14,056	-	44,817	25,903	32,970	357	33,327
Fire District No. 8 General Fund	3,921	-	87,240	74,501	16,660	4,297	20,957
Fire District No. 9 General Fund	7,400	-	108,992	98,403	17,989	2,862	20,851
Fire District Jt. No. 1 RN-KM General Fund	3,377	-	88,607	81,658	10,326	536	10,862
Fire District Jt. No. 2 RN-HV General Fund	6,595	-	82,300	79,410	9,485	34,886	44,371
Sewer Districts:							
Sewer District No. 1 General Fund	4,123	-	5,428	3,584	5,967	22	5,989
Sewer District Nos. 3 and 10 General Fund	51,999	-	20,979	8,440	64,538	91	64,629
Sewer District No. 6 General Fund	1,037	-	-	1,037	-	-	-
Sewer District No. 8 General Fund	67,052	-	58,525	25,929	99,648	893	100,541
Sewer District No. 201 General Fund	24,161	-	11,735	10,500	25,386	77	25,473
Sewer District No. 202 General Fund	2,465	-	16,381	12,658	6,188	107	6,295
Water Districts:							
Water District No. 8 General Fund	120,243	-	79,530	81,886	117,887	744	118,631
Water District No. 101 General Fund	61,194	-	19,254	19,849	60,599	1,671	62,270
Special Highway Improvement Fund	2,741,696	-	675,000	1,287,115	2,129,581	16,963	2,146,544
K-14 Highway Fund	3,882,369	-	100,000	-	3,982,369	-	3,982,369
Youth Shelter Food Fund	9,311	-	142,377	142,492	9,196	2,376	11,572
Community Corrections Fund	41,538	-	570,923	593,574	18,887	25,701	44,588
Community Corrections Juvenile Fund	31,552	-	163,185	129,104	65,633	376	66,009
Juvenile Intake and Assessment Fund	73,794	-	226,849	216,256	84,387	6,011	90,398
Placement Coordinator Grant Fund	17,385	-	90,224	90,518	17,091	1,775	18,866
<b>Subtotal (Carried Forward)</b>	\$ 17,388,071	-	39,753,924	40,632,478	16,509,517	1,465,583	17,975,100

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

**RENO COUNTY, KANSAS**  
Summary of Cash Receipts, Expenditures and Unencumbered Cash  
For the Year Ended December 31, 2009

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>Subtotal (Brought Forward)</b>	\$ 17,388,071	-	39,753,924	40,632,478	16,509,517	1,465,583	17,975,100
<b>Special Revenue Funds (continued)</b>							
Juvenile Justice Fund	42,098	-	119,880	146,580	15,398	-	15,398
Juvenile Justice Authority Fund	57,952	-	73,791	65,185	66,558	-	66,558
Juvenile Accountability Incentive Fund	1,112	-	-	1,112	-	-	-
Community Corrections Juvenile Case Manager Fund	51,637	-	181,252	202,704	30,185	728	30,913
Community Corrections DCR Fund	42,734	-	4,184	22,371	24,547	-	24,547
Community Corrections Substance Abuse Fund	147,389	-	65,910	35,897	177,402	-	177,402
Alcohol and Drug Safety Fund	6,698	-	1,475	-	8,173	-	8,173
Prosecutor Juvenile Diversion Fund	6,834	-	2,850	400	9,284	-	9,284
Prosecutor Attorney Training Fund	629	-	7,044	6,312	1,361	-	1,361
Special Prosecutor Drug Test Fund	24,743	-	113	8,214	16,642	-	16,642
Prosecutor Administration Fees Fund	5,412	-	2,944	3,222	5,134	-	5,134
Register of Deeds Technology Fund	113,559	-	80,015	44,961	148,613	-	148,613
County Technology Equipment and Services Fund	70,717	-	40,000	2,234	108,483	-	108,483
Fire District No. 3 Special Equipment Fund	773,718	-	75,000	255,893	592,825	-	592,825
Fire District No. 4 Special Equipment Fund	249,275	-	45,360	5,380	289,255	-	289,255
Fire District No. 6 Special Equipment Fund	40,292	-	2,000	27,108	15,184	-	15,184
Fire District No. 7 Special Equipment Fund	157,021	-	4,000	-	161,021	-	161,021
Fire District No. 8 Special Equipment Fund	291,957	-	22,000	142,500	171,457	78,000	249,457
Fire District No. 9 Special Equipment Fund	110,500	-	77,000	66,000	121,500	7,500	129,000
Fire District JT, No. 1 RN-KM Special Equipment Fund	131,892	-	32,269	34,113	130,048	-	130,048
Fire District JT, No. 2 RN-HV Special Equipment Fund	145,574	-	15,000	23,170	137,404	-	137,404
Sewer District No. 6 Replacement Fund	2,858	-	-	2,858	-	-	-
Sewer District No. 201 Replacement Fund	7,260	-	605	-	7,865	-	7,865
Sewer District No. 202 Replacement Fund	60,145	-	3,760	-	63,905	-	63,905
Special Law Enforcement Trust Fund	24,776	-	6,973	20,905	10,844	481	11,325
Sheriff's Concealed Carry Fund	3,893	-	4,880	-	8,773	-	8,773
Sheriff's Offender Registration Fund	10,477	-	11,860	6,055	16,282	1,512	17,794
D.A.R.E. Fund	5,817	-	11,185	9,788	7,214	16	7,230
Child Safety Seats Fund	379	-	-	-	379	-	379
Sheriff's Grant Fund	6,038	-	1,000	-	7,038	-	7,038
Community Corrections DUI Assessment Fund	36,112	-	30,765	32,841	34,036	-	34,036
Community Corrections Bryne Grant Fund	1,678	-	21,435	35,545	(12,432)	-	(12,432)
Community Corrections SB 14 Fund	-	-	12,627	17,061	(4,434)	-	(4,434)
Domestic Violence Program Fund	1,540	-	120	-	1,660	-	1,660
Court Electronic Fee Fund	3,495	-	3,201	2,433	4,263	-	4,263
Emergency Management Citizens Corp. Fund	8,723	-	22,130	21,379	9,474	416	9,890
Special Liability Fund	(36)	-	-	19	(55)	-	(55)
Fire District No. 2 Employee Benefits Fund	3	-	1	-	4	-	4
Fire District No. 4 Bond and Interest Fund	14	-	2	-	16	-	16
Emergency Management Homeland Security Fund	30,192	-	105,709	93,446	42,455	-	42,455
<b>Debt Service Funds</b>							
Bond and Interest Fund	316,597	-	1,321,057	1,300,454	337,200	-	337,200
Fire District No. 6 Bond and Interest Fund	2,224	-	14,451	15,359	1,316	-	1,316
Fire District No. 8 Bond and Interest Fund	3,139	-	1,234	4,235	138	-	138
Fire District No. 9 Bond and Interest Fund	388	-	165,338	81,341	84,385	-	84,385
Fire District JT, No. 1 RN-KM Bond and Interest Fund	6,328	-	31,875	31,555	6,648	-	6,648
Water District No. 8 Bond and Interest Fund	60,666	-	74,637	68,653	66,650	-	66,650
<b>Subtotal (Carried Forward)</b>	\$ 20,452,520	-	42,450,856	43,469,761	19,433,615	1,554,236	20,987,851

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

**RENO COUNTY, KANSAS**  
Summary of Cash Receipts, Expenditures and Unencumbered Cash  
For the Year Ended December 31, 2009

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>Subtotal (Brought Forward)</b>	\$ 20,452,520	-	42,450,856	43,469,761	19,433,615	1,554,236	20,987,851
<b>Capital Projects Funds</b>							
Spyglass Road Improvement Fund	11,944	-	-	-	11,944	-	11,944
Public Works 2001 Road Improvement Fund	73,150	-	-	66,772	6,378	-	6,378
Meadows/Puesta Del Sol Road Improvement Fund	26,878	-	-	-	26,878	-	26,878
Public Works 2006 Road Improvements Fund	768,341	-	-	456,254	312,087	73,245	385,332
Public Works 2007 Road Improvement Fund	3,071,227	-	-	1,652,412	1,418,815	6,200	1,425,015
Fire District No. 9 Construction Project Fund	96,456	-	-	96,456	-	-	-
Fire District No. 9 Construction St. Joe Fund	703	-	105,070	105,611	162	-	162
Cedar Ridge Circle Improvement Fund	-	-	206,849	174,052	32,797	-	32,797
<b>Enterprise Funds</b>							
Solid Waste Fund	1,052,882	-	3,910,801	3,977,614	986,069	225,936	1,212,005
Solid Waste Post-Closure Reserve Fund	4,535,780	-	640,827	299,149	4,877,458	1,147	4,879,605
<b>Internal Service Funds</b>							
Internal Service Fund	(40,945)	-	421,067	373,463	6,659	18,271	24,930
Fuel Center Fund	-	-	453,263	479,868	(26,605)	506	(26,099)
<b>Total Primary Government, As Restated</b>	\$ 30,048,936	-	48,188,733	51,151,412	27,086,257	1,879,541	28,965,798
<b>Restatement - Public Building Commission</b>	\$ 904,337						
<b>Total Primary Government, as Previously Reported</b>	\$ 30,953,273						
			<b>Composition of Cash:</b>				
			Checking Accounts				\$ 32,082,848
			Certificates of Deposit				22,317,100
			Cash and Cash Items				144,468
			Kansas Municipal Investment Pool				18,711,409
			Agency Checking Accounts:				
			Commissary & Inmate Trust				91,767
			Law Library				80,564
			Clerk of District Court				395,267
							73,824,423
			Agency Funds per Statement 4				(44,858,625)
			Total Primary Government (Excluding Agency Funds)				\$ 28,965,798

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

RENO COUNTY, KANSAS  
Summary of Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
<b>Governmental Fund Categories</b>					
General Fund	\$ 17,164,636	-	17,164,636	14,680,614	2,484,022
Special Revenue Funds					
Road and Bridge Fund	6,082,488	560,968	6,643,456	6,208,688	434,768
Noxious Weed Fund	220,411	-	220,411	195,775	24,636
Noxious Weed Capital Outlay Fund	57,673	-	57,673	7,908	49,765
Health Fund	2,609,273	195,688	2,804,961	2,697,757	107,204
Health Fund Capital Outlay Fund	292,414	-	292,414	50,684	241,730
Elderly Fund	1,485,368	-	1,485,368	1,329,035	156,333
Mental Health Fund	408,000	-	408,000	408,000	-
Mental Retardation Fund	540,000	-	540,000	540,000	-
Employee Benefits Fund	6,089,200	-	6,089,200	5,662,252	426,948
Youth Shelter / Detention Center Fund	1,769,647	-	1,769,647	1,672,800	96,847
Historical Museum Fund	163,300	-	163,300	163,300	-
Special Parks and Recreation Fund	18,175	-	18,175	9,173	9,002
Special Alcohol and Drug Fund	10,000	-	10,000	10,000	-
Emergency 911 Fund	1,123,415	-	1,123,415	139,528	983,887
Wireless 911 Fund	211,063	-	211,063	15,645	195,418
Ambulance Equipment Fund	255,000	-	255,000	254,324	676
Capital Improvement Program Fund	858,465	-	858,465	736,609	121,856
Motor Vehicle Special Fund	460,426	-	460,426	500,575	(40,149)
Computer Improvement Fund	300,000	-	300,000	463,821	(163,821)
Fire Districts:					
Fire District No. 1 General Fund	221,604	-	221,604	221,604	-
Fire District No. 2 General Fund	1,400,874	-	1,400,874	1,400,874	-
Fire District No. 3 General Fund	143,750	-	143,750	135,715	8,035
Fire District No. 4 General Fund	117,725	-	117,725	111,220	6,505
Fire District No. 6 General Fund	38,426	-	38,426	33,760	4,666
Fire District No. 7 General Fund	57,385	-	57,385	25,903	31,482
Fire District No. 8 General Fund	86,790	-	86,790	74,501	12,289
Fire District No. 9 General Fund	107,792	-	107,792	98,403	9,389
Fire District Jt. No. 1 RN-KM General Fund	86,855	-	86,855	81,658	5,197
Fire District Jt. No. 2 RN-HV General Fund	86,250	-	86,250	79,410	6,840

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

RENO COUNTY, KANSAS  
Summary of Expenditures -- Actual and Budget  
For the Year Ended December 31, 2009

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
<b>Special Revenue funds (continued):</b>					
Sewer Districts:					
Sewer District No. 1 General Fund	7,300	-	7,300	3,584	3,716
Sewer District Nos. 3 and 10 General Fund	41,023	-	41,023	8,440	32,583
Sewer District No. 6 General Fund	1,000	-	1,000	1,037	(37)
Sewer District No. 8 General Fund	75,300	-	75,300	25,929	49,371
Sewer District No. 201 General Fund	25,980	-	25,980	10,500	15,480
Sewer District No. 202 General Fund	24,290	-	24,290	12,658	11,632
Water Districts:					
Water District No. 8 General Fund	147,527	-	147,527	81,886	65,641
Water District No. 101 General Fund	67,551	-	67,551	19,849	47,702
<b>Debt Service Funds</b>					
Bond and Interest Fund	1,550,541	-	1,550,541	1,300,454	250,087
Fire District No. 6 Bond and Interest Fund	15,408	-	15,408	15,359	49
Fire District No. 8 Bond and Interest Fund	4,235	-	4,235	4,235	-
Fire District No. 9 Bond and Interest Fund	68,740	-	68,740	81,341	(12,601)
Fire District Jt. No. 1 RN-KM Bond and Interest Fund	36,600	-	36,600	31,555	5,045
Water District No. 8 Bond and Interest Fund	108,750	-	108,750	68,653	40,097
<b>Proprietary Fund Categories</b>					
<b>Enterprise Funds</b>					
Solid Waste Fund	5,270,932	-	5,270,932	3,977,614	1,293,318
Solid Waste Post-Closure Reserve Fund	4,538,329	-	4,538,329	299,149	4,239,180
<b>Internal Service Funds</b>					
Internal Service Fund	704,520	-	704,520	373,463	331,057
Fuel Center Fund	-	453,263	453,263	479,868	(26,605)

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

**RENO COUNTY, KANSAS**  
**General Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
<b>Taxes and Shared Revenue:</b>			
Ad Valorem Tax	\$ 5,314,326	5,542,517	(228,191)
Delinquent Tax	166,740	102,000	64,740
Vehicle Tax	703,975	699,645	4,330
Mineral Production Tax	13,988	20,400	(6,412)
Local Alcoholic Liquor Tax	9,173	13,585	(4,412)
In Lieu of Tax	11,512	2,700	8,812
Local Retail Sales Tax	3,971,219	3,600,000	371,219
Slider	49,565	-	49,565
Intangible Tax	281,473	243,969	37,504
TIF 4th and Carey and Revitalization	(41,212)	(28,495)	(12,717)
Federal Land Entitlement	34,383	20,808	13,575
<b>Total Taxes and Shared Revenue</b>	<u>10,515,142</u>	<u>10,217,129</u>	<u>298,013</u>
<b>Licenses, Permits, and Fees</b>			
Mortgage Registration Fees	567,262	520,000	47,262
County Officers' Fees	278,838	219,300	59,538
Transfer from Motor Vehicle Special	146,440	41,299	105,141
Cereal Malt Beverage and Club Licenses	1,125	1,150	(25)
Planning and Zoning Fees	15,264	4,000	11,264
Antique Motor Vehicle Registration Fees	12,150	5,000	7,150
<b>Total Charges for Services</b>	<u>1,021,079</u>	<u>790,749</u>	<u>230,330</u>
<b>Use of Money and Property</b>			
Interest on Investments	540,535	1,000,000	(459,465)
Interest on Delinquent Taxes	429,418	306,000	123,418
<b>Total Use of Money and Property</b>	<u>969,953</u>	<u>1,306,000</u>	<u>(336,047)</u>
<b>Miscellaneous</b>			
Law Enforcement Center Shared Expenses	425,720	300,000	125,720
Sheriff and Jail Fees	40,375	-	40,375
Postage and Supplies	110,309	107,000	3,309
Diversion Program Fees	93,813	80,000	13,813
Telephone Reimbursement	19,167	50,000	(30,833)
Jail Telephone and Commissary	69,266	45,000	24,266
Prisoner Board/Work Release	55,279	66,700	(11,421)
Franchise Fees	18,763	15,000	3,763
State Emergency Management	-	19,500	(19,500)
Other Grants	-	40,700	(40,700)
Other Reimbursements	190,702	123,900	66,802
Vending Machine Revenues	4,621	10,200	(5,579)
Insurance Reimbursements	1,838	-	1,838
Miscellaneous	99,026	-	99,026
Transfers From Other Funds	3,895	-	3,895
Cancelled Purchase Orders	-	-	-
<b>Total Miscellaneous</b>	<u>1,132,774</u>	<u>858,000</u>	<u>274,774</u>
<b>Total Cash Receipts</b>			
<b>(Carried Forward)</b>	\$ <u>13,638,948</u>	<u>13,171,878</u>	<u>467,070</u>

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

**RENO COUNTY, KANSAS**  
**General Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Total Cash Receipts (Brought Forward)</b>	\$ <b>13,638,948</b>	<b>13,171,878</b>	<b>467,070</b>
<b>Expenditures</b>			
County Commission	107,707	127,406	19,699
County Clerk	219,122	235,352	16,230
County Treasurer	307,312	330,581	23,269
District Attorney	850,800	832,017	(18,783)
Register of Deeds	148,604	155,589	6,985
Judicial Court (Unified Court)	664,017	670,331	6,314
Courthouse General	4,711,773	6,565,202	1,853,429
Election	194,336	238,557	44,221
Sheriff	2,808,431	2,962,379	153,948
Jail	2,216,536	2,276,209	59,673
Appraiser's Cost	766,504	854,951	88,447
Personnel	242,933	259,354	16,421
Emergency Management	141,327	155,034	13,707
Auto Center	110,605	109,327	(1,278)
County Administrator	92,087	159,018	66,931
Planning and Zoning	57,995	95,882	37,887
GIS	371,061	382,575	11,514
Maintenance	669,464	754,872	85,408
Appropriations			-
<b>Total Expenditures</b>	<b>14,680,614</b>	<b>17,164,636</b>	<b>2,484,022</b>
<b>Receipts Over (Under) Expenditures</b>	<b>(1,041,666)</b>		
<b>Unencumbered Cash, January 1</b>	<b>5,551,787</b>		
<b>Unencumbered Cash, December 31</b>	<b>\$ 4,510,121</b>		

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

**RENO COUNTY, KANSAS**  
**General Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>County Commission</b>			
Personal Services	\$ 98,476	111,234	12,758
Contractual Services	9,231	16,172	6,941
<b>Department Total</b>	<u>107,707</u>	<u>127,406</u>	<u>19,699</u>
<b>County Clerk</b>			
Personal Services	209,961	220,892	10,931
Contractual Services	5,071	8,760	3,689
Commodities	4,090	5,700	1,610
<b>Department Total</b>	<u>219,122</u>	<u>235,352</u>	<u>16,230</u>
<b>County Treasurer</b>			
Personal Services	238,583	261,711	23,128
Contractual Services	62,401	55,370	(7,031)
Commodities	6,182	13,300	7,118
Capital Outlay	146	200	54
<b>Department Total</b>	<u>307,312</u>	<u>330,581</u>	<u>23,269</u>
<b>District Attorney</b>			
Personal Services	767,522	757,582	(9,940)
Contractual Services	59,525	53,900	(5,625)
Commodities	23,753	20,535	(3,218)
<b>Department Total</b>	<u>850,800</u>	<u>832,017</u>	<u>(18,783)</u>
<b>Register of Deeds</b>			
Personal Services	132,491	130,189	(2,302)
Contractual Services	12,855	18,350	5,495
Commodities	3,258	7,050	3,792
<b>Department Total</b>	<u>148,604</u>	<u>155,589</u>	<u>6,985</u>
<b>Judicial Court (Unified Court)</b>			
Personal Services	63,901	71,158	7,257
Contractual Services	512,172	540,523	28,351
Commodities	87,944	58,150	(29,794)
Capital Outlay	-	500	500
<b>Department Total</b>	<u>664,017</u>	<u>670,331</u>	<u>6,314</u>
<b>Total Expenditures</b>			
<b>(Carried Forward)</b>	\$ <u>2,297,562</u>	<u>2,351,276</u>	<u>53,714</u>

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

RENO COUNTY, KANSAS  
General Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	Actual	Budget	Variance Favorable (Unfavorable)
<b>Total Expenditures (Brought Forward)</b>	\$ <b>2,297,562</b>	2,351,276	53,714
<b>Courthouse General</b>			
Contractual Services	1,206,398	1,037,946	(168,452)
Commodities	4,177	231,500	227,323
Outside Agencies - Appropriations	884,918	808,160	(76,758)
Ambulance Services	1,091,884	900,000	(191,884)
Emergency Communications	452,747	400,000	(52,747)
Economic Development Projects	117,550	300,000	182,450
City of Hutchinson - Levy Certification	-	225,000	225,000
Transfer to Youth Services Fund	480,376	480,376	-
Transfer to Elderly Fund - Transportation	253,220	253,220	-
Commission Discretionary	220,503	69,000	(151,503)
Reserve for Cash Carryover and Contingencies	-	1,860,000	1,860,000
<b>Department Total</b>	<b>4,711,773</b>	<b>6,565,202</b>	<b>1,853,429</b>
<b>Election</b>			
Personal Services	84,179	80,017	(4,162)
Contractual Services	102,173	143,540	41,367
Commodities	7,879	15,000	7,121
Capital Outlay	105	-	(105)
<b>Department Total</b>	<b>194,336</b>	<b>238,557</b>	<b>44,221</b>
<b>Sheriff</b>			
Personal Services	2,323,458	2,340,729	17,271
Contractual Services	180,028	244,550	64,522
Commodities	174,138	231,950	57,812
Capital Outlay	130,807	145,150	14,343
<b>Department Total</b>	<b>2,808,431</b>	<b>2,962,379</b>	<b>153,948</b>
<b>Jail</b>			
Personal Services	1,516,529	1,650,884	134,355
Contractual Services	490,062	443,950	(46,112)
Commodities	188,418	149,875	(38,543)
Capital Outlay	21,527	31,500	9,973
<b>Department Total</b>	<b>2,216,536</b>	<b>2,276,209</b>	<b>59,673</b>
<b>Total Expenditures (Carried Forward)</b>	\$ <b>12,228,638</b>	14,393,623	2,164,985

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

**RENO COUNTY, KANSAS**  
**General Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Total Expenditures (Brought Forward)</b>	\$ <b>12,228,638</b>	14,393,623	2,164,985
<b>Appraiser's Cost</b>			
Personal Services	661,191	686,451	25,260
Contractual Services	61,173	115,950	54,777
Commodities	21,814	25,050	3,236
Capital Outlay	22,326	27,500	5,174
<b>Department Total</b>	<b>766,504</b>	<b>854,951</b>	<b>88,447</b>
<b>Personnel</b>			
Personal Services	152,675	136,854	(15,821)
Contractual Services	82,461	107,200	24,739
Commodities	7,797	15,300	7,503
<b>Department Total</b>	<b>242,933</b>	<b>259,354</b>	<b>16,421</b>
<b>Emergency Management</b>			
Personal Services	108,774	104,484	(4,290)
Contractual Services	16,379	24,850	8,471
Commodities	16,174	25,700	9,526
<b>Department Total</b>	<b>141,327</b>	<b>155,034</b>	<b>13,707</b>
<b>Auto Center</b>			
Personal Services	96,050	94,414	(1,636)
Contractual Services	7,458	3,965	(3,493)
Commodities	5,792	5,848	56
Capital Outlay	1,305	5,100	3,795
<b>Department Total</b>	<b>110,605</b>	<b>109,327</b>	<b>(1,278)</b>
<b>County Administrator</b>			
Personal Services	74,680	106,986	32,306
Contractual Services	15,529	50,432	34,903
Commodities	1,878	1,600	(278)
<b>Department Total</b>	<b>92,087</b>	<b>159,018</b>	<b>66,931</b>
<b>Planning and Zoning</b>			
Personal Services	52,716	50,432	(2,284)
Contractual Services	4,137	37,950	33,813
Commodities	1,142	7,500	6,358
<b>Department Total</b>	<b>57,995</b>	<b>95,882</b>	<b>37,887</b>
<b>Total Expenditures (Carried Forward)</b>	\$ <b>13,640,089</b>	16,027,189	2,387,100

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

**RENO COUNTY, KANSAS**  
**General Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Total Expenditures (Brought Forward)</b>	\$ <b>13,640,089</b>	16,027,189	2,387,100
<b>GIS</b>			
Personal Services	272,327	258,305	(14,022)
Contractual Services	84,580	101,205	16,625
Commodities	1,010	8,065	7,055
Capital Outlay	13,144	15,000	1,856
<b>Department Total</b>	<u>371,061</u>	<u>382,575</u>	<u>11,514</u>
<b>Maintenance</b>			
Personal Services	564,500	604,493	39,993
Contractual Services	50,066	69,810	19,744
Commodities	52,098	73,294	21,196
Capital Outlay	2,800	7,275	4,475
<b>Department Total</b>	<u>669,464</u>	<u>754,872</u>	<u>85,408</u>
<b>Total Expenditures</b>	\$ <b>14,680,614</b>	17,164,636	2,484,022

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

**RENO COUNTY, KANSAS**  
**Road and Bridge Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Tax	\$ 3,451,262	3,599,420	(148,158)
Delinquent Tax	113,024	69,360	43,664
Vehicle Tax	517,723	517,019	704
Slider	24,757	-	24,757
In Lieu of Tax	1,298	2,098	(800)
TIF 4th and Carey and Revitalization	(26,202)	(18,439)	(7,763)
Wildlife Refuge Payment	260	-	260
Special Highway Fuel Tax	1,468,438	1,619,884	(151,446)
Reimbursements	780,374	219,406	560,968
Miscellaneous	18,086	-	18,086
<b>Total Cash Receipts</b>	<b><u>6,349,020</u></b>	<b><u>6,008,748</u></b>	<b><u>340,272</u></b>
<b>Expenditures</b>			
Personal Services	2,418,381	2,785,538	367,157
Contractual Services	369,856	1,042,450	672,594
Commodities	1,931,707	1,958,500	26,793
Capital Outlay	667,921	296,000	(371,921)
Lease Purchase Payments	145,823	-	(145,823)
Transfer to Special Highway Improvement Fund	675,000	-	(675,000)
(a) Budget Credit	-	560,968	560,968
<b>Total Expenditures</b>	<b><u>6,208,688</u></b>	<b><u>6,643,456</u></b>	<b><u>434,768</u></b>
<b>Receipts Over (Under) Expenditures</b>	<b>140,332</b>		
<b>Unencumbered Cash, January 1</b>	<b><u>208,644</u></b>		
<b>Unencumbered Cash, December 31</b>	<b>\$ <u>348,976</u></b>		
<b>(a) Budget Credit</b>			
Excess Reimbursements over Amount Budgeted	\$ <u>560,968</u>		

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

**RENO COUNTY, KANSAS**  
**Noxious Weed Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Tax	\$ 123,421	128,795	(5,374)
Delinquent Tax	3,613	3,686	(73)
Vehicle Tax	15,637	15,612	25
In Lieu of Tax	59	79	(20)
Slider	343	-	343
TIF 4th and Carey and Revitalization	(937)	(666)	(271)
Chemical, Labor and Equipment Sales	53,222	69,000	(15,778)
<b>Total Cash Receipts</b>	<u>195,358</u>	<u>216,506</u>	<u>(21,148)</u>
<b>Expenditures</b>			
Personal Services	123,205	136,732	13,527
Contractual Services	10,807	10,309	(498)
Commodities	51,924	73,370	21,446
Transfers Out	9,839	-	(9,839)
<b>Total Expenditures</b>	<u>195,775</u>	<u>220,411</u>	<u>24,636</u>
<b>Receipts Over (Under) Expenditures</b>	<b>(417)</b>		
<b>Unencumbered Cash, January 1</b>	<u>9,192</u>		
<b>Unencumbered Cash, December 31</b>	\$ <u>8,775</u>		

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

**RENO COUNTY, KANSAS**  
**Noxious Weed Capital Outlay Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

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	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Cash Receipts</b>			
Transfer from Noxious Weed Fund	\$ 9,839	-	9,839
<b>Expenditures</b>			
Capital Outlay	7,908	57,673	49,765
<b>Receipts Over (Under) Expenditures</b>	1,931		
<b>Unencumbered Cash, January 1</b>	96,673		
<b>Unencumbered Cash, December 31</b>	\$ <u>98,604</u>		

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

**RENO COUNTY, KANSAS**  
**Health Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Tax	\$ 886,758	924,885	(38,127)
Delinquent Tax	24,958	18,360	6,598
Vehicle Tax	103,441	102,971	470
In Lieu of Tax	334	-	334
Slider	2,399	-	2,399
TIF 4th and Carey and Revitalization	(6,717)	(4,412)	(2,305)
Grants and Reimbursements	<u>1,731,425</u>	<u>1,535,737</u>	195,688
<b>Total Cash Receipts</b>	<u><b>2,742,598</b></u>	<u><b>2,577,541</b></u>	<u><b>165,057</b></u>
<b>Expenditures</b>			
Personal Services	1,993,627	2,023,171	29,544
Contractual Services	418,053	378,602	(39,451)
Commodities	234,851	197,500	(37,351)
Capital Outlay	1,226	10,000	8,774
Transfer to Health Capital Outlay Fund	50,000	-	(50,000)
(a) Budget Credit	<u>-</u>	<u>195,688</u>	195,688
<b>Total Expenditures</b>	<u><b>2,697,757</b></u>	<u><b>2,804,961</b></u>	<u><b>107,204</b></u>
<b>Receipts Over (Under) Expenditures</b>	<b>44,841</b>		
<b>Unencumbered Cash, January 1</b>	<u><b>148,416</b></u>		
<b>Unencumbered Cash, December 31</b>	\$ <u><u><b>193,257</b></u></u>		
<b>(a) Budget Credit</b>			
Excess Reimbursements over Amount Budgeted	\$ <u><u><b>195,688</b></u></u>		

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

**RENO COUNTY, KANSAS**  
**Health Capital Outlay Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

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	Actual	Budget	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Transfer from Health Fund	\$ 50,000	-	50,000
<b>Expenditures</b>			
Capital Outlay	50,684	292,414	241,730
<b>Receipts Over (Under) Expenditures</b>	(684)		
<b>Unencumbered Cash, January 1</b>	438,209		
<b>Unencumbered Cash, December 31</b>	\$ 437,525		

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

RENO COUNTY, KANSAS  
 Department on Aging Fund  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Tax	\$ 441,035	460,023	(18,988)
Delinquent Tax	11,170	13,590	(2,420)
Vehicle Tax	45,101	45,011	90
In Lieu of Tax	166	251	(85)
Slider	468	-	468
TIF 4th and Carey and Revitalization	(3,347)	(2,320)	(1,027)
City of Hutchinson	2,900	4,900	(2,000)
KDOT Grant	581,706	477,297	104,409
SCKAAA Grant	20,110	12,417	7,693
Sale of Used Equipment	17,674	32,000	(14,326)
Other Reimbursements	566	-	566
Miscellaneous Revenue	12,943	36,000	(23,057)
Elderly Transportation Reimbursement	65,000	65,000	-
Fares and Donations	78,966	105,000	(26,034)
Transfer from General Fund - Grant Matching	253,220	253,220	-
<b>Total Cash Receipts</b>	<b><u>1,527,678</u></b>	<b><u>1,502,389</u></b>	<b><u>25,289</u></b>
<b>Expenditures</b>			
<b>Services for the Elderly:</b>			
Personal Services	98,519	124,298	25,779
Contractual Services	250,010	259,148	9,138
Commodities	1,128	3,250	2,122
Capital Outlay	-	3,405	3,405
<b>Department Total</b>	<b><u>349,657</u></b>	<b><u>390,101</u></b>	<b><u>40,444</u></b>
<b>Public Transportation</b>			
Personal Services	579,949	582,680	2,731
Contractual Services	118,042	190,600	72,558
Commodities	137,861	270,942	133,081
Capital Outlay	143,526	51,045	(92,481)
<b>Department Total</b>	<b><u>979,378</u></b>	<b><u>1,095,267</u></b>	<b><u>115,889</u></b>
<b>Total Expenditures</b>	<b><u>1,329,035</u></b>	<b><u>1,485,368</u></b>	<b><u>156,333</u></b>
<b>Receipts Over (Under) Expenditures</b>	<b>198,643</b>		
<b>Unencumbered Cash, January 1</b>	<b><u>49,213</u></b>		
<b>Unencumbered Cash, December 31</b>	<b>\$ <u>247,856</u></b>		

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

**RENO COUNTY, KANSAS**  
**Mental Health Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Tax	\$ 346,989	361,682	(14,693)
Delinquent Tax	11,041	9,325	1,716
Vehicle Tax	47,400	47,051	349
In Lieu of Tax	131	150	(19)
Slider	2,570	-	2,570
TIF 4th and Carey and Revitalization	<u>(2,647)</u>	<u>(2,013)</u>	<u>(634)</u>
<b>Total Cash Receipts</b>	<b><u>405,484</u></b>	<b><u>416,195</u></b>	<b><u>(10,711)</u></b>
<b>Expenditures</b>			
Appropriation - Mental Health	<u>408,000</u>	<u>408,000</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>408,000</u></b>	<b><u>408,000</u></b>	<b><u>-</u></b>
<b>Receipts Over (Under) Expenditures</b>	<b>(2,516)</b>		
<b>Unencumbered Cash, January 1</b>	<b><u>6,372</u></b>		
<b>Unencumbered Cash, December 31</b>	<b>\$ <u>3,856</u></b>		

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

**RENO COUNTY, KANSAS**  
**Mental Retardation Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Tax	\$ 453,187	472,490	(19,303)
Delinquent Tax	14,773	10,200	4,573
Vehicle Tax	62,695	62,103	592
In Lieu of Tax	170	180	(10)
Slider	3,920	-	3,920
TIF 4th and Carey and Revitalization	(3,452)	(2,630)	(822)
<b>Total Cash Receipts</b>	<u>531,293</u>	<u>542,343</u>	<u>(11,050)</u>
<b>Expenditures</b>			
Appropriation - Mental Health	<u>540,000</u>	<u>540,000</u>	<u>-</u>
<b>Total Expenditures</b>	<u>540,000</u>	<u>540,000</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	<b>(8,707)</b>		
<b>Unencumbered Cash, January 1</b>	<u>19,212</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 10,505</u>		

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

**RENO COUNTY, KANSAS**  
**Employee Benefits Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Tax	\$ 5,050,901	5,268,060	(217,159)
Delinquent Tax	136,118	64,500	71,618
Vehicle Tax	471,984	458,813	13,171
In Lieu of Tax	1,900	2,997	(1,097)
Slider	14,084	-	14,084
TIF 4th and Carey and Revitalization	(38,141)	(28,982)	(9,159)
Refunds and Reimbursements	<u>249,035</u>	<u>60,000</u>	<u>189,035</u>
<b>Total Cash Receipts</b>	<u>5,885,881</u>	<u>5,825,388</u>	<u>60,493</u>
<b>Expenditures</b>			
Social Security	1,074,945	1,137,000	62,055
KPERS	598,485	711,000	112,515
K.P. and F.	412,671	541,000	128,329
Workmen's Compensation	597,727	810,000	212,273
Unemployment Insurance	30,533	65,000	34,467
Health Insurance	2,939,006	2,805,000	(134,006)
Tuition Reimbursement	2,499	5,000	2,501
Other Insurance	<u>6,386</u>	<u>15,200</u>	<u>8,814</u>
<b>Total Expenditures</b>	<u>5,662,252</u>	<u>6,089,200</u>	<u>426,948</u>
<b>Receipts Over (Under) Expenditures</b>	<b>223,629</b>		
<b>Unencumbered Cash, January 1</b>	<u>927,040</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 1,150,669</u>		

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

**RENO COUNTY, KANSAS**  
**Youth Shelter/Detention Shelter Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
SRS and Other Reimbursements	\$ 1,204,549	1,188,560	15,989
Grant	18,571	-	18,571
Donations and Miscellaneous	-	14,535	(14,535)
Transfer from General Fund	480,376	480,376	-
<b>Total Cash Receipts</b>	<b>1,703,496</b>	<b>1,683,471</b>	<b>20,025</b>
<b>Expenditures</b>			
<b>Youth Shelter</b>			
Personal Services	705,409	734,690	29,281
Contractual Services	31,139	53,860	22,721
Commodities	20,765	30,350	9,585
Capital Outlay	2,400	2,600	200
Reimbursement - Youth Shelter Food	51,320	45,181	(6,139)
<b>Department Total</b>	<b>811,033</b>	<b>866,681</b>	<b>55,648</b>
<b>Detention Center</b>			
Personal Services	755,812	767,386	11,574
Contractual Services	30,587	53,950	23,363
Commodities	19,727	24,500	4,773
Reimbursement - Youth Shelter Food	50,099	45,180	(4,919)
<b>Department Total</b>	<b>856,225</b>	<b>891,016</b>	<b>34,791</b>
<b>Grants</b>			
Contractual Services	4,265	11,450	7,185
Commodities	1,277	500	(777)
<b>Department Total</b>	<b>5,542</b>	<b>11,950</b>	<b>6,408</b>
<b>Total Expenditures</b>	<b>1,672,800</b>	<b>1,769,647</b>	<b>96,847</b>
<b>Receipts Over (Under) Expenditures</b>	<b>30,696</b>		
<b>Unencumbered Cash, January 1</b>	<b>266,499</b>		
<b>Unencumbered Cash, December 31</b>	<b>\$ 297,195</b>		

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

**RENO COUNTY, KANSAS**  
**Historical Museum Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Tax	\$ 139,728	145,897	(6,169)
Delinquent Tax	4,518	3,570	948
Vehicle Tax	19,159	19,007	152
In Lieu of Tax	53	119	(66)
Slider	1,124	-	1,124
TIF 4th and Carey and Revitalization	<u>(1,064)</u>	<u>(812)</u>	<u>(252)</u>
<b>Total Cash Receipts</b>	<b><u>163,518</u></b>	<b><u>167,781</u></b>	<b><u>(4,263)</u></b>
<b>Expenditures</b>			
Appropriation - Museum	<u>163,300</u>	<u>163,300</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>163,300</u></b>	<b><u>163,300</u></b>	<b><u>-</u></b>
Receipts Over (Under) Expenditures	218		
Unencumbered Cash, January 1	<u>-</u>		
Unencumbered Cash, December 31	<b><u>\$ 218</u></b>		

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

**RENO COUNTY, KANSAS**  
**Special Parks and Recreation Fund**  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2009

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	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Private Club Liquor Tax	\$ <u>9,173</u>	<u>10,000</u>	<u>(827)</u>
<b>Expenditures</b>			
Contractual Services	<u>9,173</u>	<u>18,175</u>	<u>9,002</u>
<b>Receipts Over (Under) Expenditures</b>	-		
<b>Unencumbered Cash, January 1</b>	<u>-</u>		
<b>Unencumbered Cash, December 31</b>	\$ <u><u>-</u></u>		

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

**RENO COUNTY, KANSAS**  
**Special Alcohol and Drug Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Private Club Liquor Tax	\$ <u>11,185</u>	<u>10,000</u>	<u>1,185</u>
<b>Expenditures</b>			
Contractual Services	<u>10,000</u>	<u>10,000</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	<b>1,185</b>		
<b>Unencumbered Cash, January 1</b>	<u>-</u>		
<b>Unencumbered Cash, December 31</b>	\$ <u><u>1,185</u></u>		

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

**RENO COUNTY, KANSAS**  
**Emergency 911 Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Telephone User Fee	\$ 224,614	235,000	(10,386)
Interest	<u>8,956</u>	<u>15,000</u>	<u>(6,044)</u>
<b>Total Cash Receipts</b>	<u>233,570</u>	<u>250,000</u>	<u>(16,430)</u>
<b>Expenditures</b>			
Contractual Services	117,813	120,000	2,187
Commodities	6,291	25,000	18,709
Capital Outlay	<u>15,424</u>	<u>978,415</u>	<u>962,991</u>
<b>Total Expenditures</b>	<u>139,528</u>	<u>1,123,415</u>	<u>983,887</u>
<b>Receipts Over (Under) Expenditures</b>	<b>94,042</b>		
<b>Unencumbered Cash, January 1</b>	<u>850,907</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 944,949</u>		

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

**RENO COUNTY, KANSAS**  
**Wireless 911 Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Telephone User Fees	\$ 106,947	100,000	6,947
Interest	<u>1,057</u>	<u>4,000</u>	<u>(2,943)</u>
<b>Total Cash Receipts</b>	<b><u>108,004</u></b>	<b><u>104,000</u></b>	<b><u>4,004</u></b>
<b>Expenditures</b>			
Contractual Services	10,707	12,500	1,793
Commodities	4,938	5,000	62
Capital Outlay	<u>-</u>	<u>193,563</u>	<u>193,563</u>
<b>Total Expenditures</b>	<b><u>15,645</u></b>	<b><u>211,063</u></b>	<b><u>195,418</u></b>
<b>Receipts Over (Under) Expenditures</b>	<b>92,359</b>		
<b>Unencumbered Cash, January 1</b>	<b><u>99,612</u></b>		
<b>Unencumbered Cash, December 31</b>	<b>\$ <u>191,971</u></b>		

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

**RENO COUNTY, KANSAS**  
**Ambulance Equipment Fund**  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2009

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	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts	\$ -	<u>-</u>	<u>-</u>
Expenditures			
Capital Outlay	<u>254,324</u>	<u>255,000</u>	<u>676</u>
Receipts Over (Under) Expenditures	<b>(254,324)</b>		
Unencumbered Cash, January 1	<u>306,705</u>		
Unencumbered Cash, December 31	\$ <u><u>52,381</u></u>		

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

**RENO COUNTY, KANSAS**  
**Capital Improvement Program Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Tax	\$ 151,571	157,667	(6,096)
Delinquent Tax	25,893	9,448	16,445
Vehicle Tax	166,950	166,699	251
In Lieu of Tax	57	315	(258)
Slider	14,700	-	14,700
TIF 4th and Carey and Revitalization	(1,166)	(878)	(288)
Reimbursements	78,079	67,000	11,079
<b>Total Cash Receipts</b>	<u>436,084</u>	<u>400,251</u>	<u>35,833</u>
<b>Expenditures</b>			
Capital Outlay			
Information Services	35,067	65,000	29,933
New World Software Maintenance	107,954	102,000	(5,954)
Building maintenance/improvements	151,030	108,907	(42,123)
Capital Lease - Public Works Building	261,633	401,633	140,000
Lease Purchase - Energy Conservation	180,925	180,925	-
<b>Total Expenditures</b>	<u>736,609</u>	<u>858,465</u>	<u>121,856</u>
<b>Receipts Over (Under) Expenditures</b>	<b>(300,525)</b>		
<b>Unencumbered Cash, January 1</b>	<u>1,027,279</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 726,754</u>		

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

**RENO COUNTY, KANSAS**  
**Motor Vehicle Special Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Motor Vehicle Registration Fees	\$ 473,966	400,377	73,589
Lienholder Fees	10,508	7,650	2,858
Privilege Tax	4,725	4,500	225
Sales Tax Fees	3,262	3,000	262
State Reimbursements	18	3,350	(3,332)
Duplicate Titles/Personal Plates	222	250	(28)
<b>Total Cash Receipts</b>	<u>492,701</u>	<u>419,127</u>	<u>73,574</u>
<b>Expenditures</b>			
Personal Services	320,395	332,781	12,386
Contractual Services	16,238	17,550	1,312
Commodities	12,524	11,465	(1,059)
Capital Outlay	4,978	57,331	52,353
Transfers to Other Funds	146,440	41,299	(105,141)
<b>Total Expenditures</b>	<u>500,575</u>	<u>460,426</u>	<u>(40,149)</u>
<b>Receipts Over (Under) Expenditures</b>	<b>(7,874)</b>		
<b>Unencumbered Cash, January 1</b>	<u>128,569</u>		
<b>Unencumbered Cash, December 31</b>	\$ <u>120,695</u>		

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

**RENO COUNTY, KANSAS**  
**Computer Improvement Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Loan Proceeds	\$ <u>792,000</u>	<u>792,000</u>	<u>-</u>
<b>Expenditures</b>			
Contractual Services	5,655	240,000	234,345
Commodities	<u>458,166</u>	<u>60,000</u>	<u>(398,166)</u>
<b>Total Expenditures</b>	<u>463,821</u>	<u>300,000</u>	<u>(163,821)</u>
<b>Receipts Over (Under) Expenditures</b>	<b>328,179</b>		
<b>Unencumbered Cash, January 1</b>	<u>-</u>		
<b>Unencumbered Cash, December 31</b>	\$ <u><u>328,179</u></u>		

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

**RENO COUNTY, KANSAS**  
**Fire District No. 1 General Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Tax	\$ 211,133	217,674	(6,541)
Delinquent Tax	2,312	500	1,812
Vehicle Tax	3,872	3,786	86
<b>Total Cash Receipts</b>	<u>217,317</u>	<u>221,960</u>	<u>(4,643)</u>
<b>Expenditures</b>			
Contractual Services	<u>221,604</u>	<u>221,604</u>	-
<b>Total Expenditures</b>	<u>221,604</u>	<u>221,604</u>	-
Receipts Over (Under) Expenditures	(4,287)		
Unencumbered Cash, January 1	<u>5,209</u>		
Unencumbered Cash, December 31	\$ <u>922</u>		

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

**RENO COUNTY, KANSAS**  
**Fire District No. 2 General Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Tax	\$ 1,193,437	1,232,572	(39,135)
Delinquent Tax	24,411	15,000	9,411
Vehicle Tax	158,318	163,091	(4,773)
<b>Total Cash Receipts</b>	<u>1,376,166</u>	<u>1,410,663</u>	<u>(34,497)</u>
<b>Expenditures</b>			
Contractual Services	1,400,874	1,400,874	-
<b>Total Expenditures</b>	<u>1,400,874</u>	<u>1,400,874</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	<b>(24,708)</b>		
<b>Unencumbered Cash, January 1</b>	<u>53,181</u>		
<b>Unencumbered Cash, December 31</b>	\$ <u>28,473</u>		

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

**RENO COUNTY, KANSAS**  
**Fire District No. 3 General Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Tax	\$ 113,365	116,981	(3,616)
Delinquent Tax	4,849	2,000	2,849
Vehicle Tax	18,526	17,664	862
Reimbursement	-	30	(30)
	<u>136,740</u>	<u>136,675</u>	<u>65</u>
<b>Expenditures</b>			
Personal Services	16,860	19,460	2,600
Contractual Services	25,845	45,200	19,355
Commodities	15,013	27,090	12,077
Capital Outlay	2,997	52,000	49,003
Transfer to Special Equipment Fund	75,000	-	(75,000)
	<u>135,715</u>	<u>143,750</u>	<u>8,035</u>
<b>Receipts Over (Under) Expenditures</b>	<b>1,025</b>		
<b>Unencumbered Cash, January 1</b>	<u>16,033</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 17,058</u>		

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

**RENO COUNTY, KANSAS**  
**Fire District No. 4 General Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Tax	\$ 100,068	103,153	(3,085)
Delinquent Tax	1,975	1,500	475
Vehicle Tax	<u>10,559</u>	<u>10,059</u>	<u>500</u>
<b>Total Cash Receipts</b>	<b><u>112,602</u></b>	<b><u>114,712</u></b>	<b><u>(2,110)</u></b>
<b>Expenditures</b>			
Personal Services	18,721	18,600	(121)
Contractual Services	38,861	41,175	2,314
Commodities	8,445	20,250	11,805
Capital Outlay	193	37,700	37,507
Transfer to Special Equipment Fund	<u>45,000</u>	<u>-</u>	<u>(45,000)</u>
<b>Total Expenditures</b>	<b><u>111,220</u></b>	<b><u>117,725</u></b>	<b><u>6,505</u></b>
<b>Receipts Over (Under) Expenditures</b>	<b>1,382</b>		
<b>Unencumbered Cash, January 1</b>	<b><u>9,042</u></b>		
<b>Unencumbered Cash, December 31</b>	<b>\$ <u>10,424</u></b>		

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

**RENO COUNTY, KANSAS**  
**Fire District No. 6 General Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Tax	\$ 29,339	31,327	(1,988)
Delinquent Tax	684	800	(116)
Vehicle Tax	2,900	3,172	(272)
<b>Total Cash Receipts</b>	<u>32,923</u>	<u>35,299</u>	<u>(2,376)</u>
<b>Expenditures</b>			
Personal Services	6,578	8,711	2,133
Contractual Services	19,683	15,265	(4,418)
Commodities	6,621	11,450	4,829
Capital Outlay	878	3,000	2,122
<b>Total Expenditures</b>	<u>33,760</u>	<u>38,426</u>	<u>4,666</u>
<b>Receipts Over (Under) Expenditures</b>	<b>(837)</b>		
<b>Unencumbered Cash, January 1</b>	<u>5,009</u>		
<b>Unencumbered Cash, December 31</b>	\$ <u>4,172</u>		

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

**RENO COUNTY, KANSAS**  
**Fire District No. 7 General Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Tax	\$ 41,676	42,375	(699)
Delinquent Tax	804	400	404
Vehicle Tax	2,327	1,990	337
Reimbursements	10	2	8
	<u>44,817</u>	<u>44,767</u>	<u>50</u>
<b>Expenditures</b>			
Personal Services	6,416	7,200	784
Contractual Services	14,565	17,985	3,420
Commodities	922	7,600	6,678
Capital Outlay	-	24,600	24,600
Transfer to Special Equipment Fund	4,000	-	(4,000)
	<u>25,903</u>	<u>57,385</u>	<u>31,482</u>
<b>Receipts Over (Under) Expenditures</b>	<b>18,914</b>		
<b>Unencumbered Cash, January 1</b>	<b>14,056</b>		
<b>Unencumbered Cash, December 31</b>	<b>\$ 32,970</b>		

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

**RENO COUNTY, KANSAS**  
**Fire District No. 8 General Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Tax	\$ 74,948	76,016	(1,068)
Delinquent Tax	973	800	173
Vehicle Tax	7,084	6,322	762
Transfer from Bond and Interest Fund	<u>4,235</u>	<u>-</u>	<u>4,235</u>
<b>Total Cash Receipts</b>	<u><b>87,240</b></u>	<u><b>83,138</b></u>	<u><b>4,102</b></u>
<b>Expenditures</b>			
Personal Services	11,187	16,250	5,063
Contractual Services	23,110	32,000	8,890
Commodities	16,244	31,800	15,556
Capital Outlay	1,960	6,740	4,780
Transfer to Special Equipment Fund	<u>22,000</u>	<u>-</u>	<u>(22,000)</u>
<b>Total Expenditures</b>	<u><b>74,501</b></u>	<u><b>86,790</b></u>	<u><b>12,289</b></u>
<b>Receipts Over (Under) Expenditures</b>	<b>12,739</b>		
<b>Unencumbered Cash, January 1</b>	<u><b>3,921</b></u>		
<b>Unencumbered Cash, December 31</b>	<u><b>\$ 16,660</b></u>		

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

**RENO COUNTY, KANSAS**  
**Fire District No. 9 General Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Tax	\$ 90,084	91,886	(1,802)
Delinquent Tax	1,989	-	1,989
Vehicle Tax	12,485	12,099	386
Reimbursements	4,434	-	4,434
	<u>108,992</u>	<u>103,985</u>	<u>5,007</u>
<b>Expenditures</b>			
Personal Services	9,555	19,600	10,045
Contractual Services	6,460	33,655	27,195
Commodities	4,409	32,300	27,891
Capital Outlay	979	22,237	21,258
Transfer to Special Equipment Fund	77,000	-	(77,000)
	<u>98,403</u>	<u>107,792</u>	<u>9,389</u>
<b>Receipts Over (Under) Expenditures</b>	<b>10,589</b>		
<b>Unencumbered Cash, January 1</b>	<u>7,400</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 17,989</u>		

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

RENO COUNTY, KANSAS  
 Fire District Jt. No. 1 RN-KM General Fund  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Tax	\$ 80,933	81,787	(854)
Delinquent Tax	1,228	1,000	228
Vehicle Tax	5,655	6,121	(466)
Reimbursements	791	-	791
<b>Total Cash Receipts</b>	<u>88,607</u>	<u>88,908</u>	<u>(301)</u>
<b>Expenditures</b>			
Personal Services	14,576	20,125	5,549
Contractual Services	22,964	26,875	3,911
Commodities	14,118	19,455	5,337
Capital Outlay	-	20,400	20,400
Transfer to Special Equipment Fund	30,000	-	(30,000)
<b>Total Expenditures</b>	<u>81,658</u>	<u>86,855</u>	<u>5,197</u>
<b>Receipts Over (Under) Expenditures</b>	<b>6,949</b>		
<b>Unencumbered Cash, January 1</b>	<u>3,377</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 10,326</u>		

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

**RENO COUNTY, KANSAS**  
**Fire District Jt. No. 2 RN-HV General Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Tax	\$ 64,159	73,820	(9,661)
Delinquent Tax	1,502	1,000	502
Vehicle Tax	10,137	9,507	630
Slider	174	-	174
Reimbursements	6,328	-	6,328
	<u>82,300</u>	<u>84,327</u>	<u>(2,027)</u>
<b>Expenditures</b>			
Personal Services	33,834	12,260	(21,574)
Contractual Services	13,660	22,845	9,185
Commodities	7,173	6,300	(873)
Capital Outlay	9,743	44,845	35,102
Transfer to Special Equipment Fund	15,000	-	(15,000)
	<u>79,410</u>	<u>86,250</u>	<u>6,840</u>
<b>Receipts Over (Under) Expenditures</b>	<b>2,890</b>		
<b>Unencumbered Cash, January 1</b>	<u>6,595</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 9,485</u>		

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

RENO COUNTY, KANSAS  
 Sewer District No. 1 General Fund  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Tax	\$ 3,907	4,078	(171)
Delinquent Tax	665	-	665
Vehicle Tax	856	873	(17)
Reimbursements	-	400	(400)
<b>Total Cash Receipts</b>	<u>5,428</u>	<u>5,351</u>	<u>77</u>
<b>Expenditures</b>			
Personal Services	3,377	2,740	(637)
Contractual Services	207	2,710	2,503
Commodities	-	1,850	1,850
<b>Total Expenditures</b>	<u>3,584</u>	<u>7,300</u>	<u>3,716</u>
<b>Receipts Over (Under) Expenditures</b>	<b>1,844</b>		
<b>Unencumbered Cash, January 1</b>	<u>4,123</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 5,967</u>		

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

**RENO COUNTY, KANSAS**  
**Sewer District Nos. 3 and 10 General Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	Actual	Budget	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Tax	\$ 17,300	17,322	(22)
Delinquent Tax	17	-	17
Vehicle Tax	3,662	3,586	76
<b>Total Cash Receipts</b>	<b>20,979</b>	<b>20,908</b>	<b>71</b>
<b>Expenditures</b>			
Personal Services	6,328	5,288	(1,040)
Contractual Services	2,107	11,485	9,378
Commodities	5	1,750	1,745
Capital Outlay	-	22,500	22,500
<b>Total Expenditures</b>	<b>8,440</b>	<b>41,023</b>	<b>32,583</b>
<b>Receipts Over (Under) Expenditures</b>	<b>12,539</b>		
<b>Unencumbered Cash, January 1</b>	<b>51,999</b>		
<b>Unencumbered Cash, December 31</b>	<b>\$ 64,538</b>		

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

**RENO COUNTY, KANSAS**  
**Sewer District No. 6 General Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

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	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Delinquent Tax	\$ <u>          -</u>	<u>          240</u>	<u>          (240)</u>
<b>Expenditures</b>			
Transfer to General Fund	<u>          1,037</u>	<u>          1,000</u>	<u>          (37)</u>
<b>Receipts Over (Under) Expenditures</b>	<b>(1,037)</b>		
<b>Unencumbered Cash, January 1</b>	<u>          1,037</u>		
<b>Unencumbered Cash, December 31</b>	\$ <u>          -</u>		

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

RENO COUNTY, KANSAS  
Sewer District No. 8 General Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Tax	\$ 21,313	22,313	(1,000)
Delinquent Tax	1,743	200	1,543
Vehicle Tax	3,144	3,138	6
Installation and Connection Costs	32,259	32,000	259
Slider	66	-	66
Sale of Used Equipment	-	1,000	(1,000)
<b>Total Cash Receipts</b>	<u>58,525</u>	<u>58,651</u>	<u>(126)</u>
<b>Expenditures</b>			
Personal Services	10,542	8,670	(1,872)
Contractual Services	15,102	42,055	26,953
Commodities	285	9,575	9,290
Capital Outlay	-	15,000	15,000
<b>Total Expenditures</b>	<u>25,929</u>	<u>75,300</u>	<u>49,371</u>
<b>Receipts Over (Under) Expenditures</b>	<b>32,596</b>		
<b>Unencumbered Cash, January 1</b>	<u>67,052</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 99,648</u>		

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

**RENO COUNTY, KANSAS**  
**Sewer District No. 201 General Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Tax	\$ 6,502	6,800	(298)
Delinquent Tax	44	-	44
Vehicle Tax	978	-	978
Slider	170	-	170
User Fees	4,041	4,000	41
	<u>11,735</u>	<u>10,800</u>	<u>935</u>
<b>Total Cash Receipts</b>			
	<u>11,735</u>	<u>10,800</u>	<u>935</u>
<b>Expenditures</b>			
Personal Services	6,754	5,675	(1,079)
Contractual Services	3,096	10,735	7,639
Commodities	45	875	830
Capital Outlay	-	8,090	8,090
Transfer to Replacement Reserve	605	605	-
	<u>10,500</u>	<u>25,980</u>	<u>15,480</u>
<b>Total Expenditures</b>			
	<u>10,500</u>	<u>25,980</u>	<u>15,480</u>
<b>Receipts Over (Under) Expenditures</b>	1,235		
<b>Unencumbered Cash, January 1</b>	<u>24,161</u>		
<b>Unencumbered Cash, December 31</b>	\$ <u>25,396</u>		

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

**RENO COUNTY, KANSAS**  
**Sewer District No. 202 General Fund**  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Tax	\$ 12,330	11,827	503
Delinquent Tax	696	-	696
Vehicle Tax	1,411	1,214	197
User Fees	<u>1,944</u>	<u>6,500</u>	<u>(4,556)</u>
<b>Total Cash Receipts</b>	<b><u>16,381</u></b>	<b><u>19,541</u></b>	<b><u>(3,160)</u></b>
<b>Expenditures</b>			
Personal Services	6,754	5,625	(1,129)
Contractual Services	2,130	10,155	8,025
Commodities	14	750	736
Capital Outlay	-	4,000	4,000
Transfer to Replacement Reserve	<u>3,760</u>	<u>3,760</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>12,658</u></b>	<b><u>24,290</u></b>	<b><u>11,632</u></b>
<b>Receipts Over (Under) Expenditures</b>	<b>3,723</b>		
<b>Unencumbered Cash, January 1</b>	<b><u>2,465</u></b>		
<b>Unencumbered Cash, December 31</b>	<b>\$ <u>6,188</u></b>		

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

**RENO COUNTY, KANSAS**  
**Sewer District No. 203 General Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

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	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
User Fees	\$ -	<u>20,000</u>	<u>(20,000)</u>
<b>Expenditures</b>			
Contractual Services	-	<u>20,000</u>	<u>20,000</u>
<b>Receipts Over (Under) Expenditures</b>	-		
<b>Unencumbered Cash, January 1</b>	<u>-</u>		
<b>Unencumbered Cash, December 31</b>	\$ <u><u>-</u></u>		

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

**RENO COUNTY, KANSAS**  
**Water District No. 8 General Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
User fees	\$ 74,183	75,000	(817)
Meter installation	5,347	-	5,347
<b>Total Cash Receipts</b>	<u>79,530</u>	<u>75,000</u>	<u>4,530</u>
<b>Expenditures</b>			
Personal Services	10,542	8,670	(1,872)
Contractual Services	13,585	27,025	13,440
Commodities	9,099	6,900	(2,199)
Capital Outlay	-	70,697	70,697
Transfer to Bond and Interest Fund	48,660	34,235	(14,425)
<b>Total Expenditures</b>	<u>81,886</u>	<u>147,527</u>	<u>65,641</u>
<b>Receipts Over (Under) Expenditures</b>	<b>(2,356)</b>		
<b>Unencumbered Cash, January 1</b>	<u>120,243</u>		
<b>Unencumbered Cash, December 31</b>	\$ <u>117,887</u>		

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

**RENO COUNTY, KANSAS**  
**Water District No. 101 General Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
User fees	\$ 19,254	19,000	254
<b>Total Cash Receipts</b>	<u>19,254</u>	<u>19,000</u>	<u>254</u>
<b>Expenditures</b>			
Personal Services	6,328	5,288	(1,040)
Contractual Services	9,212	18,950	9,738
Commodities	162	1,700	1,538
Capital Outlay	4,147	41,613	37,466
<b>Total Expenditures</b>	<u>19,849</u>	<u>67,551</u>	<u>47,702</u>
<b>Receipts Over (Under) Expenditures</b>	<b>(595)</b>		
<b>Unencumbered Cash, January 1</b>	<u>61,194</u>		
<b>Unencumbered Cash, December 31</b>	\$ <u>60,599</u>		

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

**RENO COUNTY, KANSAS**  
**Special Highway Improvement Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009

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	<b>Actual</b>
<b>Cash Receipts</b>	
Transfers From Other Funds	\$ 675,000
<b>Expenditures</b>	
Personal Services and Benefits	1,287,115
<b>Receipts Over (Under) Expenditures</b>	(612,115)
<b>Unencumbered Cash, January 1</b>	2,741,696
<b>Unencumbered Cash, December 31</b>	\$ 2,129,581

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

RENO COUNTY, KANSAS  
K-14 Highway Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

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	<u>Actual</u>
<b>Cash Receipts</b>	
City of Hutchinson	\$ 100,000
<b>Expenditures</b>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	100,000
<b>Unencumbered Cash, January 1</b>	<u>3,882,369</u>
<b>Unencumbered Cash, December 31</b>	<u>\$ 3,982,369</u>

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

**RENO COUNTY, KANSAS**  
**Youth Shelter Food Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009

	<b>Actual</b>
<b>Cash Receipts</b>	
Reimbursements and Other	\$ 142,377
<b>Expenditures</b>	
Personal Services and Benefits	59,508
Contractual Services	59
Commodities	78,678
Capital Outlay	4,247
<b>Total Expenditures</b>	<b>142,492</b>
<b>Receipts Over (Under) Expenditures</b>	(115)
<b>Unencumbered Cash, January 1</b>	<b>9,311</b>
<b>Unencumbered Cash, December 31</b>	<b>\$ 9,196</b>

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

**RENO COUNTY, KANSAS**  
**Community Corrections Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

	<b>Actual</b>
<b>Cash Receipts</b>	
State Payments and Grant	\$ 531,311
Reimbursements and Other	24,044
Transfer from Other Funds	15,568
<b>Total Cash Receipts</b>	<b>570,923</b>
<b>Expenditures</b>	
Personal Services and Benefits	545,358
Contractual Services	28,653
Commodities	19,563
<b>Total Expenditures</b>	<b>593,574</b>
<b>Receipts Over (Under) Expenditures</b>	<b>(22,651)</b>
<b>Unencumbered Cash, January 1</b>	<b>41,538</b>
<b>Unencumbered Cash, December 31</b>	<b>\$ 18,887</b>

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

**RENO COUNTY, KANSAS**  
**Community Corrections Juvenile Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

	<b>Actual</b>
<b>Cash Receipts</b>	
State Payments and Grants	\$ 147,617
Transfer from Other Funds	15,568
<b>Total Cash Receipts</b>	<b>163,185</b>
<b>Expenditures</b>	
Personal Services and Benefits	114,282
Contractual Services	10,592
Commodities	4,230
<b>Total Expenditures</b>	<b>129,104</b>
<b>Receipts Over (Under) Expenditures</b>	<b>34,081</b>
<b>Unencumbered Cash, January 1</b>	<b>31,552</b>
<b>Unencumbered Cash, December 31</b>	<b>\$ 65,633</b>

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

**RENO COUNTY, KANSAS**  
**Juvenile Intake and Assessment Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

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	<b>Actual</b>
<b>Cash Receipts</b>	
State Payments and Grants	\$ 219,065
Transfer from Other Fund	7,784
<b>Total Cash Receipts</b>	<b>226,849</b>
<b>Expenditures</b>	
Personal Services and Benefits	157,361
Contractual Services	58,191
Commodities	704
<b>Total Expenditures</b>	<b>216,256</b>
<b>Receipts Over (Under) Expenditures</b>	10,593
<b>Unencumbered Cash, January 1</b>	73,794
<b>Unencumbered Cash, December 31</b>	\$ 84,387

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

**RENO COUNTY, KANSAS**  
**Placement Coordinator Grant Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

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	<b>Actual</b>
<b>Cash Receipts</b>	
State Payments and Grants	\$ 90,224
<b>Expenditures</b>	
Personal Services and Benefits	72,381
Contractual Services	14,614
Commodities	3,523
<b>Total Expenditures</b>	<b>90,518</b>
<b>Receipts Over (Under) Expenditures</b>	(294)
<b>Unencumbered Cash, January 1</b>	<b>17,385</b>
<b>Unencumbered Cash, December 31</b>	<b>\$ 17,091</b>

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

**RENO COUNTY, KANSAS**  
**Juvenile Justice Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009

	<b>Actual</b>
<b>Cash Receipts</b>	
State Payments and Grants	\$ 119,880
<b>Expenditures</b>	
Personal Services and Benefits	17,423
Contractual Services	105,666
Commodities	139
Transfer to other Funds	23,352
<b>Total Expenditures</b>	<b>146,580</b>
<b>Receipts Over (Under) Expenditures</b>	<b>(26,700)</b>
<b>Unencumbered Cash, January 1</b>	<b>42,098</b>
<b>Unencumbered Cash, December 31</b>	<b>\$ 15,398</b>

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

**RENO COUNTY, KANSAS**  
**Juvenile Justice Authority Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009

	Actual
<b>Cash Receipts</b>	
State Payments and Grants	\$ 68,791
Reimbursements and Other	5,000
<b>Total Cash Receipts</b>	<b>73,791</b>
<b>Expenditures</b>	
Personal Services and Benefits	63,532
Contractual Services	1,653
<b>Total Expenditures</b>	<b>65,185</b>
<b>Receipts Over (Under) Expenditures</b>	8,606
<b>Unencumbered Cash, January 1</b>	<b>57,952</b>
<b>Unencumbered Cash, December 31</b>	<b>\$ 66,558</b>

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

**RENO COUNTY, KANSAS**  
**Juvenile Accountability Incentive Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

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	<u>Current Year Actual</u>
<b>Cash Receipts</b>	
State Payments and Grants	\$ 1,487,797
<b>Expenditures</b>	
Personal Services and Benefits	<u>1,112</u>
<b>Receipts Over (Under) Expenditures</b>	(1,112)
<b>Unencumbered Cash, January 1</b>	<u>1,112</u>
<b>Unencumbered Cash, December 31</b>	\$ <u><u>-</u></u>

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

RENO COUNTY, KANSAS  
**Community Corrections Juvenile Case Manager Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009

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	Actual
<b>Cash Receipts</b>	
State Payments and Grants	\$ 181,252
<b>Expenditures</b>	
Personal Services and Benefits	182,601
Contractual Services	15,480
Commodities	4,623
<b>Total Expenditures</b>	<b>202,704</b>
<b>Receipts Over (Under) Expenditures</b>	<b>(21,452)</b>
<b>Unencumbered Cash, January 1</b>	<b>51,637</b>
<b>Unencumbered Cash, December 31</b>	<b>\$ 30,185</b>

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

RENO COUNTY, KANSAS  
Community Corrections DCR Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

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	<u>Actual</u>
<b>Cash Receipts</b>	
Reimbursements and Other	\$ 4,184
<b>Expenditures</b>	
Personal Services and Benefits	<u>22,371</u>
<b>Receipts Over (Under) Expenditures</b>	(18,187)
<b>Unencumbered Cash, January 1</b>	<u>42,734</u>
<b>Unencumbered Cash, December 31</b>	\$ <u><u>24,547</u></u>

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

**RENO COUNTY, KANSAS**  
**Community Corrections Substance Abuse Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

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	<u>Actual</u>
<b>Cash Receipts</b>	
State Payments and Grants	\$ 65,910
<b>Expenditures</b>	
Personal Services and Benefits	<u>35,897</u>
<b>Receipts Over (Under) Expenditures</b>	30,013
<b>Unencumbered Cash, January 1</b>	<u>147,389</u>
<b>Unencumbered Cash, December 31</b>	\$ <u><u>177,402</u></u>

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

**RENO COUNTY, KANSAS**  
**Alcohol and Drug Safety Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

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	<u>Actual</u>
Cash Receipts	
Fees	\$ 1,475
Expenditures	<u>-</u>
Receipts Over (Under) Expenditures	1,475
Unencumbered Cash, January 1	<u>6,698</u>
Unencumbered Cash, December 31	<u>\$ 8,173</u>

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

**RENO COUNTY, KANSAS**  
**Prosecutor Juvenile Diversion Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

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	<u>Actual</u>
<b>Cash Receipts</b>	
Fees	\$ 2,850
<b>Expenditures</b>	
Contractual Services	<u>400</u>
<b>Receipts Over (Under) Expenditures</b>	2,450
<b>Unencumbered Cash, January 1</b>	<u>6,834</u>
<b>Unencumbered Cash, December 31</b>	<u>\$ 9,284</u>

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

**RENO COUNTY, KANSAS**  
**Prosecutor Attorney Training Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

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	<u>Actual</u>
<b>Cash Receipts</b>	
Fees	\$ 7,044
<b>Expenditures</b>	
Contractual Services	<u>6,312</u>
<b>Receipts Over (Under) Expenditures</b>	732
<b>Unencumbered Cash, January 1</b>	<u>629</u>
<b>Unencumbered Cash, December 31</b>	\$ <u><u>1,361</u></u>

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

**RENO COUNTY, KANSAS**  
**Special Prosecutor Drug Test Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

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	<u>Actual</u>
<b>Cash Receipts</b>	
Forfeiture Proceeds	\$ 113
<b>Expenditures</b>	
Contractual Services	<u>8,214</u>
<b>Receipts Over (Under) Expenditures</b>	(8,101)
<b>Unencumbered Cash, January 1</b>	<u>24,743</u>
<b>Unencumbered Cash, December 31</b>	\$ <u><u>16,642</u></u>

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

**RENO COUNTY, KANSAS**  
**Prosecutor Administration Fees Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

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	<u>Actual</u>
<b>Cash Receipts</b>	
Fees	\$ 2,944
<b>Expenditures</b>	
Contractual Services	<u>3,222</u>
<b>Receipts Over (Under) Expenditures</b>	(278)
<b>Unencumbered Cash, January 1</b>	<u>5,412</u>
<b>Unencumbered Cash, December 31</b>	\$ <u><u>5,134</u></u>

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

**RENO COUNTY, KANSAS**  
**Register of Deeds Technology Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

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	<b>Actual</b>
<b>Cash Receipts</b>	
Fees	\$ 79,104
Interest	911
<b>Total Cash Receipts</b>	<b>80,015</b>
<b>Expenditures</b>	
Contractual Services	4,961
Transfer to Other Funds	40,000
<b>Total Expenditures</b>	<b>44,961</b>
<b>Receipts Over (Under) Expenditures</b>	<b>35,054</b>
<b>Unencumbered Cash, January 1</b>	<b>113,559</b>
<b>Unencumbered Cash, December 31</b>	<b>\$ 148,613</b>

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

**RENO COUNTY, KANSAS**  
**County Technology Equipment and Services Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009

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	<b>Actual</b>
<b>Cash Receipts</b>	
Transfer from Other Funds	\$ 40,000
<b>Expenditures</b>	
Capital Outlay	2,234
<b>Receipts Over (Under) Expenditures</b>	37,766
<b>Unencumbered Cash, January 1</b>	70,717
<b>Unencumbered Cash, December 31</b>	\$ 108,483

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

**RENO COUNTY, KANSAS**  
**Fire District No. 3 Special Equipment Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

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	<u>Actual</u>
<b>Cash Receipts</b>	
Transfer from Other Funds	\$ 75,000
<b>Expenditures</b>	
Capital Outlay	<u>255,893</u>
<b>Receipts Over (Under) Expenditures</b>	(180,893)
<b>Unencumbered Cash, January 1</b>	<u>773,718</u>
<b>Unencumbered Cash, December 31</b>	\$ <u><u>592,825</u></u>

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

**RENO COUNTY, KANSAS**  
**Fire District No. 4 Special Equipment Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

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	<b>Actual</b>
<b>Cash Receipts</b>	
Other Reimbursements	\$ 360
Transfer from Other Funds	45,000
<b>Total Cash Receipts</b>	<b>45,360</b>
<b>Expenditures</b>	
Capital Outlay	5,380
<b>Receipts Over (Under) Expenditures</b>	<b>39,980</b>
<b>Unencumbered Cash, January 1</b>	<b>249,275</b>
<b>Unencumbered Cash, December 31</b>	<b>\$ 289,255</b>

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

**RENO COUNTY, KANSAS**  
**Fire District No. 6 Special Equipment Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009

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	<b>Actual</b>
<b>Cash Receipts</b>	
Other Reimbursements	\$ 2,000
<b>Expenditures</b>	
Capital Outlay	27,108
<b>Receipts Over (Under) Expenditures</b>	(25,108)
<b>Unencumbered Cash, January 1</b>	40,292
<b>Unencumbered Cash, December 31</b>	\$ 15,184

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

**RENO COUNTY, KANSAS**  
**Fire District No. 7 Special Equipment Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

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	<u>Actual</u>
<b>Cash Receipts</b>	
Transfer from Other Funds	\$ 4,000
<b>Expenditures</b>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	4,000
<b>Unencumbered Cash, January 1</b>	<u>157,021</u>
<b>Unencumbered Cash, December 31</b>	<u>\$ 161,021</u>

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

**RENO COUNTY, KANSAS**  
**Fire District No. 8 Special Equipment Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

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	<u>Actual</u>
<b>Cash Receipts</b>	
Transfer from Other Funds	\$ 22,000
<b>Expenditures</b>	
Capital Outlay	<u>142,500</u>
<b>Receipts Over (Under) Expenditures</b>	(120,500)
<b>Unencumbered Cash, January 1</b>	<u>291,957</u>
<b>Unencumbered Cash, December 31</b>	\$ <u><u>171,457</u></u>

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

**RENO COUNTY, KANSAS**  
**Fire District No. 9 Special Equipment Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009

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	<b>Actual</b>
<b>Cash Receipts</b>	
Transfer from Other Funds	\$ 77,000
<b>Expenditures</b>	
Capital Outlay	66,000
<b>Receipts Over (Under) Expenditures</b>	11,000
<b>Unencumbered Cash, January 1</b>	110,500
<b>Unencumbered Cash, December 31</b>	\$ 121,500

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

**RENO COUNTY, KANSAS**  
**Fire District JT. No. 1 RN-KM Special Equipment Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

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	<b>Actual</b>
<b>Cash Receipts</b>	
Other Reimbursements	\$ 2,269
Transfer from Other Funds	30,000
<b>Total Cash Receipts</b>	<b>32,269</b>
<b>Expenditures</b>	
Capital Outlay	34,113
<b>Receipts Over (Under) Expenditures</b>	<b>(1,844)</b>
<b>Unencumbered Cash, January 1</b>	<b>131,892</b>
<b>Unencumbered Cash, December 31</b>	<b>\$ 130,048</b>

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

**RENO COUNTY, KANSAS**  
**Fire District JT. No. 2 RN-HV Special Equipment Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009

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	<b>Actual</b>
<b>Cash Receipts</b>	
Transfer from Other Funds	\$ 15,000
<b>Expenditures</b>	
Capital Outlay	23,170
<b>Receipts Over (Under) Expenditures</b>	(8,170)
<b>Unencumbered Cash, January 1</b>	145,574
<b>Unencumbered Cash, December 31</b>	\$ 137,404

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

**RENO COUNTY, KANSAS**  
**Sewer District No. 6 Replacement Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

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	<u>Actual</u>
Cash Receipts	\$ -
<b>Expenditures</b>	
Transfer to Other Funds	<u>2,858</u>
Receipts Over (Under) Expenditures	(2,858)
Unencumbered Cash, January 1	<u>2,858</u>
Unencumbered Cash, December 31	<u><u>\$ -</u></u>

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

RENO COUNTY, KANSAS  
Sewer District No. 201 Replacement Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

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	<u>Actual</u>
<b>Cash Receipts</b>	
Transfer from Other Funds	\$           605
<b>Expenditures</b>	<u>                  -</u>
<b>Receipts Over (Under) Expenditures</b>	605
<b>Unencumbered Cash, January 1</b>	<u>          7,260</u>
<b>Unencumbered Cash, December 31</b>	<u><u>          \$ 7,865</u></u>

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

RENO COUNTY, KANSAS  
Sewer District No. 202 Replacement Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

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	<u>Actual</u>
<b>Cash Receipts</b>	
Transfer from Other Funds	\$ 3,760
<b>Expenditures</b>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	3,760
<b>Unencumbered Cash, January 1</b>	<u>60,145</u>
<b>Unencumbered Cash, December 31</b>	<u>\$ 63,905</u>

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

**RENO COUNTY, KANSAS**  
**Special Law Enforcement Trust Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

---

	<b>Actual</b>
<b>Cash Receipts</b>	
Forfeiture Proceeds	\$ 5,979
Reimbursements and Other	994
<b>Total Cash Receipts</b>	<b>6,973</b>
<b>Expenditures</b>	
Contractual Services	20,905
<b>Receipts Over (Under) Expenditures</b>	<b>(13,932)</b>
<b>Unencumbered Cash, January 1</b>	<b>24,776</b>
<b>Unencumbered Cash, December 31</b>	<b>\$ 10,844</b>

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

**RENO COUNTY, KANSAS**  
**Sheriff's Concealed Carry Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

---

	<b>Actual</b>
<b>Cash Receipts</b>	
Fees	\$ 4,880
<b>Expenditures</b>	-
<b>Receipts Over (Under) Expenditures</b>	4,880
<b>Unencumbered Cash, January 1</b>	3,893
<b>Unencumbered Cash, December 31</b>	\$ 8,773

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

**RENO COUNTY, KANSAS**  
**Sheriff's Offender Registration Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

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	<u>Actual</u>
<b>Cash Receipts</b>	
Fees	\$ 11,860
<b>Expenditures</b>	
Contractual Services	<u>6,055</u>
<b>Receipts Over (Under) Expenditures</b>	5,805
<b>Unencumbered Cash, January 1</b>	<u>10,477</u>
<b>Unencumbered Cash, December 31</b>	<u>\$ 16,282</u>

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

**RENO COUNTY, KANSAS**  
**D.A.R.E. Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

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	<u>Actual</u>
<b>Cash Receipts</b>	
Reimbursements and Other	\$ 11,185
<b>Expenditures</b>	
Program Expenditures	<u>9,788</u>
<b>Receipts Over (Under) Expenditures</b>	1,397
<b>Unencumbered Cash, January 1</b>	<u>5,817</u>
<b>Unencumbered Cash, December 31</b>	\$ <u><u>7,214</u></u>

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

**RENO COUNTY, KANSAS**  
**Child Safety Seats Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009

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	<b>Actual</b>
Cash Receipts	-
Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, January 1	379
Unencumbered Cash, December 31	\$ 379

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

**RENO COUNTY, KANSAS**  
**Sheriff's Grant Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

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	<u>Actual</u>
<b>Cash Receipts</b>	
Reimbursements and Other	\$ 1,000
<b>Expenditures</b>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	1,000
<b>Unencumbered Cash, January 1</b>	<u>6,038</u>
<b>Unencumbered Cash, December 31</b>	\$ <u><u>7,038</u></u>

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

**RENO COUNTY, KANSAS**  
**Community Corrections DUI Assessment Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009

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	<b>Actual</b>
<b>Cash Receipts</b>	
Fees	\$ <u>30,765</u>
<b>Expenditures</b>	
Program Expenditures	<u>32,841</u>
<b>Receipts Over (Under) Expenditures</b>	(2,076)
<b>Unencumbered Cash, January 1</b>	<u>36,112</u>
<b>Unencumbered Cash, December 31</b>	\$ <u><u>34,036</u></u>

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

**RENO COUNTY, KANSAS**  
**Community Corrections Byrne Grant Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

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	<u>Actual</u>
<b>Cash Receipts</b>	
State Payments and Grants	\$ 21,435
<b>Expenditures</b>	
Program Expenditures	<u>35,545</u>
<b>Receipts Over (Under) Expenditures</b>	(14,110)
<b>Unencumbered Cash, January 1</b>	<u>1,678</u>
<b>Unencumbered Cash, December 31</b>	\$ <u><u>(12,432)</u></u>

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

**RENO COUNTY, KANSAS**  
**Community Corrections SB 14 Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009

	<b>Actual</b>
<b>Cash Receipts</b>	
State Payments and Grants	\$ 10,089
Other Reimbursements	2,538
<b>Total Cash Receipts</b>	<b>12,627</b>
<b>Expenditures</b>	
Personal Services and Benefits	17,061
<b>Receipts Over (Under) Expenditures</b>	<b>(4,434)</b>
<b>Unencumbered Cash, January 1</b>	-
<b>Unencumbered Cash, December 31</b>	<b>\$ (4,434)</b>

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

**RENO COUNTY, KANSAS**  
**Domestic Violence Program Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

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	<b>Actual</b>
<b>Cash Receipts</b>	
Reimbursements and Other	\$ 120
<b>Expenditures</b>	-
<b>Receipts Over (Under) Expenditures</b>	120
<b>Unencumbered Cash, January 1</b>	1,540
<b>Unencumbered Cash, December 31</b>	\$ 1,660

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

**RENO COUNTY, KANSAS**  
**Court Electronic Fee Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

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	<u>Actual</u>
<b>Cash Receipts</b>	
Fees	\$ 3,201
<b>Expenditures</b>	
Capital Outlay	<u>2,433</u>
<b>Receipts Over (Under) Expenditures</b>	768
<b>Unencumbered Cash, January 1</b>	<u>3,495</u>
<b>Unencumbered Cash, December 31</b>	\$ <u><u>4,263</u></u>

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

**RENO COUNTY, KANSAS**  
**Emergency Management Citizens Corp. Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009

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	<b>Actual</b>
<b>Cash Receipts</b>	
State Payments and Grants	\$ 22,130
<b>Expenditures</b>	
Contractual Services	21,379
<b>Receipts Over (Under) Expenditures</b>	751
<b>Unencumbered Cash, January 1</b>	8,723
<b>Unencumbered Cash, December 31</b>	\$ 9,474

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

**RENO COUNTY, KANSAS**  
**Special Liability Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009

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	<u>Current Year Actual</u>
Cash Receipts	\$ -
Expenditures	
Other	<u>19</u>
Receipts Over (Under) Expenditures	(19)
Unencumbered Cash, January 1	<u>(36)</u>
Unencumbered Cash, December 31	\$ <u><u>(55)</u></u>

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

**RENO COUNTY, KANSAS**  
**Fire District No. 2 Employee Benefits Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009

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	<b>Actual</b>
<b>Cash Receipts</b>	
Deliquent Tax	\$ 1
<b>Expenditures</b>	-
<b>Receipts Over (Under) Expenditures</b>	1
<b>Unencumbered Cash, January 1</b>	3
<b>Unencumbered Cash, December 31</b>	\$ 4

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

RENO COUNTY, KANSAS  
Fire District No. 4 Bond and Interest Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

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	<u>Actual</u>
<b>Cash Receipts</b>	
Delinquent Tax	\$       2
<b>Expenditures</b>	<u>          -</u>
<b>Receipts Over (Under) Expenditures</b>	2
<b>Unencumbered Cash, January 1</b>	<u>         14</u>
<b>Unencumbered Cash, December 31</b>	\$ <u><u>         16</u></u>

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

**RENO COUNTY, KANSAS**  
**Emergency Management Homeland Security Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

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	<b>Actual</b>
<b>Cash Receipts</b>	
State Payments and Grants	\$ 105,709
<b>Expenditures</b>	
Other	93,446
<b>Receipts Over (Under) Expenditures</b>	12,263
<b>Unencumbered Cash, January 1</b>	30,192
<b>Unencumbered Cash, December 31</b>	\$ 42,455

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

**RENO COUNTY, KANSAS**  
**Bond and Interest Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Tax	\$ 965,326	1,005,032	(39,706)
Delinquent Tax	22,850	27,540	(4,690)
Vehicle Tax	68,594	68,289	305
In Lieu of Tax	362	-	-
Slider	622	-	622
TIF 4th and Carey and Revitalization	(9,128)	(5,594)	(3,534)
Special Assessments	<u>272,431</u>	<u>210,000</u>	<u>62,431</u>
<b>Total Cash Receipts</b>	<b><u>1,321,057</u></b>	<b><u>1,305,267</u></b>	<b><u>15,428</u></b>
<b>Expenditures</b>			
Bond Principal	495,000	495,000	-
Interest on Bonds	596,322	596,322	-
Specials - Bond Principal	162,900	162,900	-
Specials - Interest on Bonds	46,219	46,219	-
Commission and Postage	13	100	87
Cash-basis Reserve	-	250,000	250,000
<b>Total Expenditures</b>	<b><u>1,300,454</u></b>	<b><u>1,550,541</u></b>	<b><u>250,087</u></b>
<b>Receipts Over (Under) Expenditures</b>	<b>20,603</b>		
<b>Unencumbered Cash, January 1</b>	<b><u>316,597</u></b>		
<b>Unencumbered Cash, December 31</b>	<b>\$ <u>337,200</u></b>		

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

**RENO COUNTY, KANSAS**  
**Fire District No. 6 Bond and Interest Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Tax	\$ 12,728	13,587	(859)
Delinquent Tax	297	120	177
Vehicle Tax	1,294	1,442	(148)
Slider	132	-	132
<b>Total Cash Receipts</b>	<b>14,451</b>	<b>15,149</b>	<b>(698)</b>
<b>Expenditures</b>			
Bond Principal	10,000	10,000	-
Interest on Bonds	5,359	5,358	(1)
Commission and Postage	-	50	50
<b>Total Expenditures</b>	<b>15,359</b>	<b>15,408</b>	<b>49</b>
Receipts Over (Under) Expenditures	(908)		
Unencumbered Cash, January 1	2,224		
Unencumbered Cash, December 31	\$ 1,316		

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

**RENO COUNTY, KANSAS**  
**Fire District No. 8 Bond and Interest Fund**  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Tax	\$ 59	-	59
Delinquent Tax	80	300	(220)
Vehicle Tax	<u>1,095</u>	<u>999</u>	<u>96</u>
<b>Total Cash Receipts</b>	<u><u>1,234</u></u>	<u><u>1,299</u></u>	<u><u>(65)</u></u>
<b>Expenditures</b>			
Transfer to Other Funds	<u>4,235</u>	<u>4,235</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	<b>(3,001)</b>		
<b>Unencumbered Cash, January 1</b>	<u>3,139</u>		
<b>Unencumbered Cash, December 31</b>	<u><u>\$ 138</u></u>		

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

**RENO COUNTY, KANSAS**  
**Fire District No. 9 Bond and Interest Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<b>Current Year Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Cash Receipts</b>			
Delinquent Tax	\$ 68,379	69,747	(1,368)
State Payments and Grants	503	-	503
Transfer from Project Fund	96,456	-	96,456
<b>Total Cash Receipts</b>	<b>165,338</b>	<b>69,747</b>	<b>95,591</b>
<b>Expenditures</b>			
Bond	25,000	25,000	-
Interest	56,341	43,140	(13,201)
Other	-	600	600
<b>Total Expenditures</b>	<b>81,341</b>	<b>68,740</b>	<b>(12,601)</b>
<b>Receipts Over (Under) Expenditures</b>	<b>83,997</b>		
<b>Unencumbered Cash, January 1</b>	<b>388</b>		
<b>Unencumbered Cash, December 31</b>	<b>\$ 84,385</b>		

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

**RENO COUNTY, KANSAS**  
**Fire District Jt. No.1 RN-KM Bond and Interest Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Tax	\$ 28,493	28,454	39
Delinquent Tax	505	500	5
Vehicle Tax	2,877	2,952	(75)
<b>Total Cash Receipts</b>	<u>31,875</u>	<u>31,906</u>	<u>(31)</u>
<b>Expenditures</b>			
Bond Principal	25,000	25,000	-
Interest on Bonds	6,550	6,550	-
Commission and Postage	5	50	45
Cash-basis Reserve	-	5,000	5,000
<b>Total Expenditures</b>	<u>31,555</u>	<u>36,600</u>	<u>5,045</u>
<b>Receipts Over (Under) Expenditures</b>	<b>320</b>		
<b>Unencumbered Cash, January 1</b>	<u>6,328</u>		
<b>Unencumbered Cash, December 31</b>	\$ <u>6,648</u>		

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

**RENO COUNTY, KANSAS**  
**Water District No. 8 Bond and Interest Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Taxes and Shared Revenue:			
Ad Valorem Tax	\$ 19,023	19,846	(823)
Delinquent Tax	2,062	-	2,062
Vehicle Tax	4,774	4,610	164
Slider	118	-	118
Transfer from Other Fund	48,660	34,325	14,335
<b>Total Cash Receipts</b>	<u>74,637</u>	<u>58,781</u>	<u>15,856</u>
<b>Expenditures</b>			
Bond Principal	45,000	45,000	-
Interest on Bonds	23,650	23,650	-
Commission and Postage	3	100	97
Cash-basis Reserve	-	40,000	40,000
<b>Total Expenditures</b>	<u>68,653</u>	<u>108,750</u>	<u>40,097</u>
<b>Receipts Over (Under) Expenditures</b>	<b>5,984</b>		
<b>Unencumbered Cash, January 1</b>	<u>60,666</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 66,650</u>		

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

RENO COUNTY, KANSAS  
Spyglass Road Improvement Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

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	Actual
Cash Receipts	\$ -
Expenditures	<u>-</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, January 1	<u>11,944</u>
Unencumbered Cash, December 31	<u>\$ 11,944</u>

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

**RENO COUNTY, KANSAS**  
**Public Works 2001 Road Improvement Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009

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	<b>Actual</b>
<b>Cash Receipts</b>	\$ -
<b>Expenditures</b>	
Construction	66,772
<b>Receipts Over (Under) Expenditures</b>	(66,772)
<b>Unencumbered Cash, January 1</b>	73,150
<b>Unencumbered Cash, December 31</b>	\$ 6,378

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

**RENO COUNTY, KANSAS**  
**Meadows/Puesta Del Sol Road Improvement Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009

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	<b>Actual</b>
Cash Receipts	\$ -
Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, January 1	26,878
Unencumbered Cash, December 31	\$ 26,878

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

**RENO COUNTY, KANSAS**  
**Public Works 2006 Road Improvements Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

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	<u>Actual</u>
Cash Receipts	\$ -
Expenditures	
Construction	<u>456,254</u>
Receipts Over (Under) Expenditures	(456,254)
Unencumbered Cash, January 1	<u>768,341</u>
Unencumbered Cash, December 31	<u>\$ 312,087</u>

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

**RENO COUNTY, KANSAS**  
**Public Works 2007 Road Improvement Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

	<b>Actual</b>
<b>Cash Receipts</b>	\$ -
<b>Expenditures</b>	
Architect and Engineering	405,318
Issuance	18,916
Construction	950,594
Easement and Right of Way	267,079
Contractual Services	10,505
<b>Total Expenditures</b>	<b>1,652,412</b>
<b>Receipts Over (Under) Expenditures</b>	<b>(1,652,412)</b>
<b>Unencumbered Cash, January 1</b>	<b>3,071,227</b>
<b>Unencumbered Cash, December 31</b>	<b>\$ 1,418,815</b>

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

**RENO COUNTY, KANSAS**  
**Fire District No. 9 Construction Project Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009

---

	<b>Actual</b>
<b>Cash Receipts</b>	\$ -
<b>Expenditures</b>	
Transfer to Other Fund	96,456
<b>Receipts Over (Under) Expenditures</b>	(96,456)
<b>Unencumbered Cash, January 1</b>	96,456
<b>Unencumbered Cash, December 31</b>	\$ -

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

**RENO COUNTY, KANSAS**  
**Fire District No. 9 Construction St. Joe Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009

	<b>Actual</b>
<b>Cash Receipts</b>	
State Payments and Grants	\$ <u>105,070</u>
<b>Expenditures</b>	
Construction	22,173
Contractual Services	<u>83,438</u>
<b>Total Expenditures</b>	<u>105,611</u>
<b>Receipts Over (Under) Expenditures</b>	(541)
<b>Unencumbered Cash, January 1</b>	<u>703</u>
<b>Unencumbered Cash, December 31</b>	\$ <u><u>162</u></u>

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

**RENO COUNTY, KANSAS**  
**Cedar Ridge Circle Improvement Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009

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	<b>Actual</b>
<b>Cash Receipts</b>	
State Payments and Grants	\$ 206,849
<b>Expenditures</b>	
Contractual Services	174,052
<b>Receipts Over (Under) Expenditures</b>	32,797
<b>Unencumbered Cash, January 1</b>	-
<b>Unencumbered Cash, December 31</b>	\$ 32,797

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

**RENO COUNTY, KANSAS**  
**Solid Waste Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
User Fees	\$ 2,407,957	2,510,000	(102,043)
Administrative Fee for Outside Users	1,070,507	685,000	385,507
Reimbursements	48,509	90,000	(41,491)
Land Rent	19,828	25,000	(5,172)
Note Proceeds	364,000	-	364,000
<b>Total Cash Receipts</b>	<u>3,910,801</u>	<u>3,310,000</u>	<u>600,801</u>
<b>Expenditures</b>			
Personnel Services	972,933	1,022,076	49,143
Contractual Services	1,680,469	1,108,222	(572,247)
Commodities	472,086	581,400	109,314
Capital Outlay	793,198	603,000	(190,198)
Lease Purchase Payments	58,928	53,928	(5,000)
Capital Improvements	-	1,902,306	1,902,306
<b>Total Expenditures</b>	<u>3,977,614</u>	<u>5,270,932</u>	<u>1,293,318</u>
<b>Receipts Over (Under) Expenditures</b>	<b>(66,813)</b>		
<b>Unencumbered Cash, January 1</b>	<u>1,052,882</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 986,069</u>		

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

**RENO COUNTY, KANSAS**  
**Solid Waste Post-Closure Reserve Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Tipping Fees	\$ <b>640,827</b>	510,000	130,827
<b>Expenditures</b>			
Contractual Services	299,149	1,200,000	900,851
Postclosure Cost	-	3,338,329	3,338,329
<b>Total Expenditures</b>	<b>299,149</b>	<b>4,538,329</b>	<b>4,239,180</b>
<b>Receipts Over (Under) Expenditures</b>	<b>341,678</b>		
<b>Unencumbered Cash, January 1</b>	<b>4,535,780</b>		
<b>Unencumbered Cash, December 31</b>	<b>\$ 4,877,458</b>		

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

**RENO COUNTY, KANSAS**  
**Internal Service Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Maintenance/purchased services	\$ 314,450	250,000	64,450
Auto Center services	<u>106,617</u>	<u>400,000</u>	<u>(293,383)</u>
<b>Total Cash Receipts</b>	<u><b>421,067</b></u>	<u><b>650,000</b></u>	<u><b>(228,933)</b></u>
<b>Expenditures</b>			
General supplies	256,925	200,000	(56,925)
Outside contractual services	12,817	2,000	(10,817)
Parts, tires, and other supplies	75,811	60,000	(15,811)
Fuel and oil	<u>27,910</u>	<u>442,520</u>	<u>414,610</u>
<b>Total Expenditures</b>	<u><b>373,463</b></u>	<u><b>704,520</b></u>	<u><b>331,057</b></u>
<b>Receipts Over (Under) Expenditures</b>	<b>47,604</b>		
<b>Unencumbered Cash, January 1</b>	<u><b>(40,945)</b></u>		
<b>Unencumbered Cash, December 31</b>	<u><b>\$ 6,659</b></u>		

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

**RENO COUNTY, KANSAS**  
**Fuel Center Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>			
Fuel	\$ <u>453,263</u>	<u>-</u>	<u>453,263</u>
<b>Expenditures</b>			
Contractual services	6,597	-	(6,597)
Fuel and oil	473,271	-	(473,271)
(a) Budget Credit	<u>-</u>	<u>453,263</u>	<u>453,263</u>
<b>Total Expenditures</b>	<u>479,868</u>	<u>453,263</u>	<u>(26,605)</u>
<b>Receipts Over (Under) Expenditures</b>	<b>(26,605)</b>		
<b>Unencumbered Cash, January 1</b>	<u>-</u>		
<b>Unencumbered Cash, December 31</b>	\$ <u>(26,605)</u>		
<b>(a) Budget Credit</b>			
Excess Reimbursements over Amount Budgeted	\$ <u>453,263</u>		

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

**RENO COUNTY, KANSAS**  
**Distributable Funds, State Funds, Subdivision Funds and Agency Funds**  
Statement of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2009

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b>Distributable Funds</b>				
Advance Tax - Intangible	\$ 2,304	1,340	2,266	1,378
Advance Tax	3,366	-	644	2,722
Current Tax	42,841,731	75,067,361	74,974,394	42,934,698
Motor Vehicle Tax	291,601	8,358,554	8,405,742	244,413
Motor Vehicle Excise Tax	-	51,174	51,174	-
Real Estate Redemption	342,407	2,347,487	2,371,576	318,318
Tax Warrants and Judgments	2,691	292,959	294,923	727
L.A.V.T.R.	-	548,171	548,171	-
City and County Highway Gas Tax	-	467,821	467,821	-
Payments in Lieu of Tax	10,882	27,959	27,984	10,857
Severance Tax	-	27,976	27,976	-
Escape Tax	6,738	4,183	3,938	6,983
Neighborhood Revitalization	-	359,784	359,784	-
Bankruptcy Tax Proceeds	17,530	8,511	5,080	20,961
<b>Total Distributable Funds</b>	<b>43,519,250</b>	<b>87,563,280</b>	<b>87,541,473</b>	<b>43,541,057</b>
<b>State Funds</b>				
Education Building	1,580	486,121	485,252	2,449
Eleemosynary Building	790	243,061	242,626	1,225
Combined Motor Vehicle Tax	18,015	94,035	93,707	18,343
General Fund	14	28	42	-
Motor Vehicle Licenses	9,509	3,037,194	3,046,696	7
Motor Vehicle Sales Tax	83,963	1,276,078	1,247,206	112,835
Heritage Trust	146	19,061	19,188	19
<b>Total State Funds</b>	<b>114,017</b>	<b>5,155,578</b>	<b>5,134,717</b>	<b>134,878</b>
<b>Subdivision Funds</b>				
Cities	-	15,996,237	15,996,237	-
Townships	-	2,810,886	2,810,886	-
School Districts	-	38,715,477	38,719,384	(3,907)
Joint Fire Districts	-	40,395	40,395	-
Cemeteries	-	7,860	7,860	-
Hutchinson Public Library	-	1,617,679	1,617,679	-
South Central KS Library System	-	243,493	243,493	-
Industrial District	-	163,054	163,054	-
Ground Water Management Districts	-	128,575	128,575	-
Watershed Districts	2,517	59,484	58,609	3,392
Drainage Districts	4,396	103,439	103,172	4,663
<b>Total Subdivision Funds</b>	<b>6,913</b>	<b>59,886,579</b>	<b>59,889,344</b>	<b>4,148</b>
<b>Subtotal- Carried Forward</b>	<b>\$ 43,640,180</b>	<b>152,605,437</b>	<b>152,565,534</b>	<b>43,680,083</b>

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

**RENO COUNTY, KANSAS**  
**Distributable Funds, State Funds, Subdivision Funds and Agency Funds**  
**Statement of Cash Receipts and Cash Disbursements**  
**For the Year Ended December 31, 2009**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b>Other Agency Funds</b>				
Unclaimed Estates	\$ 11,925	-	11,925	-
Long/Short	(319)	-	477	(796)
District Attorney Traffic Diversion	2,880	60,802	63,652	30
Field Correction Offices - PBC	64,009	96,229	97,677	62,561
Public Works Facility/PBC	904,337	7,793	912,130	-
Public Works PBC Bond and Interest	-	850,530	140,000	710,530
Restitution	(255)	-	-	(255)
P-Card Clearing	(130,535)	1,501,790	1,360,197	11,058
Payroll Clearing	(440,629)	11,106,813	10,846,020	(179,836)
Flex Benefits	6,203	24,309	23,860	6,652
Sheriff and Jail - Commissary & Inmate	60,472	492,746	461,451	91,767
Reno County Law Library	93,600	61,759	74,795	80,564
State of KS - Clerk of District Court	554,017	4,724,480	4,882,230	396,267
Superior Boiler CDBG	-	73,019	73,019	-
Change Checks	2,850	256,734	259,584	-
<b>Total Other Agency Funds</b>	<u>1,128,555</u>	<u>19,257,004</u>	<u>19,207,017</u>	<u>1,178,542</u>
<b>Total Funds</b>	<b>\$ 44,768,735</b>	<b><u>171,862,441</u></b>	<b><u>171,772,551</u></b>	<b><u>44,858,625</u></b>
<b>Restatement</b>	<u>(904,337)</u>			
<b>Total Funds as Previously Reported</b>	<b>\$ <u>43,864,398</u></b>			

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

## **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 statements are presented to conform to the statutory 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.

### **Financial Reporting Entity**

**Reno County, Kansas** is a municipal corporation governed by an elected three-member commission. The County receives funding from local, state and federal government sources and must comply with the requirements of these funding sources. The financial statements consist of all the funds of the County and governmental entities that are considered to be controlled by or dependent on the County. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective governing board.

**Reno County, Kansas** is the primary government as defined in GASB #14 and further amended by GASB #39. The County Commissioners are elected by the public. They have the authority to make decisions, levy taxes, influence operations and have the primary accountability in fiscal matters.

These financial statements present **Reno County, Kansas** (the primary government) and none of its component units. The following are component units of **Reno County, Kansas**. The County exercises significant influence or accountability based primarily on operational or financial relationships with the County (as distinct from legal relationship).

**Reno County Extension Council** – The Reno County Extension Council provides services in such areas as agriculture, home economics, and 4-H Club to all persons of the County. The Council has an elected board. The County annually budgets an appropriation to the Council that makes the Council financially dependent on the County. The Council is in the process of issuing audited financial statements. These financial statements are not included in **Reno County, Kansas's** financial statements. Contact the County Administrators Office for information on how to obtain financial information.

**Public Building Commission** – The Reno County Public Building Commission (the 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. The Commission is in the process of issuing audited financial statements. These financial statements are not included in **Reno County, Kansas's** financial statements. Contact the County Administrators Office for information on how to obtain financial information.

### **Use of Estimates in the Preparation of Financial Statements**

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the statutory basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

### **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 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.

**RENO COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2009

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

The following categories of funds comprise the financial activities of the County for the year ended December 31, 2009.

**Governmental Fund Categories**

**General Fund** – reports as the primary fund for the County. This fund is used to account for all financial resources not reported in other funds.

**Special Revenue Funds** – to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expend for specified purposes.

**Debt Service Funds** – to account for the accumulation of resources for, and the payment of interest and principal on general long-term debt and the financing of special assessments which are general obligations of the County.

**Capital Project Funds** – to account for financial resources to be used for the acquisition and construction of capital facilities (other than those financed by proprietary funds) including capital outlays financed by general obligation bonds.

**Proprietary Fund Categories**

**Enterprise Funds** – to account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**Internal Service Funds** – to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

**Fiduciary Fund Category**

**Agency Funds** – to account for assets held by the County as trustee or agent for others.

**Statutory Basis of Accounting**

The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

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 statutory basis of accounting.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**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 expense, 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 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 statements. Also, long-term debt such as general obligation bonds, temporary notes, capital leases, and compensated absences are not presented in the financial statements.

**Budgetary Information**

Kansas Statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, enterprise, and internal service 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 1<sup>st</sup>.
- b. Publication in local newspaper on or before August 5<sup>th</sup> of the proposed budget and notice of hearing on the budget.
- c. Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25<sup>th</sup>.

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 ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were budget amendments for the Ambulance Capital Outlay Fund and the Computer Improvement Fund for the 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 statements 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 statutory 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 municipality 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 Statements  
December 31, 2009

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

A legal operating budget is not required for capital project funds and the following special revenue funds: Special Highway Improvement Fund, K-14 Highway Fund, Youth Shelter Food Fund, Community Corrections Fund, Community Corrections Juvenile Fund, Juvenile Intake and Assessment Fund, Placement Coordinator Grant Fund, Juvenile Justice Fund, Juvenile Justice Authority Fund, Juvenile Accountability Incentive Fund, Community Corrections Juvenile Case Manager Fund, Community Corrections DCR Fund, Community Corrections Substance Abuse Fund, Alcohol and Drug Safety Fund, Prosecutor Juvenile Diversion Fund, Prosecutor Attorney Training Fund, Special Prosecutor Drug Test Fund, Prosecutor Administrative Fee Fund, Register of Deeds Technology Fund, County Technology Equipment and Services Fund, Fire District No. 3 Special Equipment Fund, Fire District No. 4 Special Equipment Fund, Fire District No. 6 Special Equipment Fund, Fire District No. 7 Special Equipment Fund, Fire District No. 8 Special Equipment Fund, Fire District No. 9 Special Equipment Fund, Fire District Jt. No. 1 RN-KM Special Equipment Fund, Fire District Jt. No. 2 RN-HV Special Equipment Fund, Sewer District No. 6 Replacement Fund, Sewer District No. 201 Replacement Fund, Sewer District No. 202 Replacement Fund, Special Law Enforcement Trust Fund, Sheriff's Concealed Carry Fund, Sheriff's Offender Registration Fund, D.A.R.E Fund, Child Safety Seats Fund, Sheriff's Grant Fund, Community Corrections DUI Assessment Fund, Community Corrections Bryne Grant Fund, Community Corrections SB14 Fund, Domestic Violence Program Fund, Court Electronic Fee Fund, Emergency Management Citizens Corp Fund, Special Liability Fund, Fire District No. 2 Employee Benefits Fund, Fire District No. 4 Bond and Interest Fund, and Emergency Management Homeland Security Fund.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

**Deposits and Investments**

The County follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund type in the summary of cash receipts, cash disbursements and unencumbered cash.

As of December 31, 2009, the County had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in years) Less than One	Rating
Kansas Municipal Investment Pool	\$ 18,711,409	18,711,409	S&P AAAf/S1+

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.

**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. As of December 31, 2009, the County's allocation of investments was 100% in the Kansas Municipal Investment Pool.

**RENO COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2009

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**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 did not use "peak periods" during 2009. All deposits were legally secured at December 31, 2009.

At December 31, 2009, the County's carrying amount of deposits was \$54,636,180 and the bank balance was \$55,156,885. The bank balance was held by nine banks resulting in a concentration of credit risk. Of the bank balance, \$2,457,129 was covered by federal depository insurance and \$52,699,756 was collateralized with securities held by the pledging financial institutions' agents in the County's name. In addition, the County had cash and cash items on hand of \$144,468.

At December 31, 2009, the Clerk of the District Court's and the Law Library's carrying amount of deposits were \$476,834 and the bank balances were \$636,929. Of the bank balance, \$250,000 was covered by federal depository insurance and \$1,590,625 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 of collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At December 31, 2009, the County had invested \$18,711,409 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% 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.

**Compensated Absences**

**Personal Leave Time Policy**

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

<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

**RENO COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2009

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Sick Leave Policy**

Sick leave with pay 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 of leave each pay period. Sick leave begins for eligible employees following the initial six months of employment. An employee may have posted 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 a 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 \$2,742,852 total. The County's total potential liability for sick leave and vacation is \$685,712 and \$961,614, respectively, at December 31, 2009, shown in Note 12 - Long Term Debt.

**Defined Benefit Pension Plan**

**Plan Description**

The County participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are cost-sharing multiple-employer defined benefit pension plans as provided by K.S.A. 74-4901, *et seq.* 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. Those reports may be obtained by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603-3869) or by calling 1-888-275-5737.

**Funding Policy**

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% and 6% (if hired on or after July 1, 2009) of covered salary. K.S.A. 74-4975 establishes the KP&F member-employee contribution rate at 7% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The KPERS employer rate established by statute for calendar year 2009 was 6.54% and 12.13% for KPERS retirees. **Reno County, Kansas'** employer contributions to KPERS for the years ending December 31, 2009, 2008, and 2007 were \$680,515, \$580,776, and \$504,776, respectively, equal to the required contributions for each year. The KP&F employer rate established for the calendar year 2009 was 13.51%. Employers participating in KP&F also make contributions to amortize the liability for past service costs, if any, which is determined separately for each participating employer. **Reno County, Kansas'** contributions to KP&F for the years ending December 31, 2009, 2008, and 2007 were \$412,672, \$402,290 and \$410,556 respectively, equal to the statutory required contributions for each year.

**Deferred Compensation Plan**

The County sponsors a deferred compensation plan under the Internal Revenue Code Section 457(b). All 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 responsible to make any contributions.

**Other Post Employment Benefits**

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

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. There is no cost to the County under this program.

**RENO COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2009

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Property Tax Calendar**

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

**NOTE 2 – OPERATING TRANSFERS**

Operating 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. The County's operating transfers and statutory authority for December 31, 2009 were as follows:

From	To	K.S.A. Authority	Amount
Motor Vehicle Special	General	K.S.A. 8-145	\$ 146,440
General	Youth Shelter/Detention Shelter	K.S.A. 79-2934	480,376
General	Department on Aging	K.S.A. 79-2934	253,220
Water Dist #8 General	Water Dist. #8 Bond and Interest	Budgetary	48,660
Register of Deeds	County Technology Equipment and Services	K.S.A. 28-115a	40,000
Technology	Community Corrections Juvenile	Accounting	15,568
Juvenile Justice	Juvenile Intake and Assessment	Accounting	7,784
Juvenile Justice	Special Highway Improvement	K.S.A 68-590	675,000
Road and Bridge	Noxious Weed Capital Outlay	K.S.A. 2-1318	9,839
Noxious Weed	Health Capital Outlay	K.S.A 65-204	50,000
Health	Fire District #3 Equipment	K.S.A. 19-3612c	75,000
Fire District #3 General	Fire District #4 Equipment	K.S.A. 19-3612c	45,000
Fire District #4 General	Fire District #7 Equipment	K.S.A. 19-3612c	4,000
Fire District #7 General	Fire District #8 Equipment	K.S.A. 19-3612c	22,000
Fire District #8 General	Fire District #9 Equipment	K.S.A. 19-3612c	77,000
Fire District #9 General	Jt. Fire District #1 Equipment	K.S.A. 19-3612c	30,000
Jt. Fire District #1 General	Jt. Fire District #2 Equipment	K.S.A. 19-3612c	15,000
Jt. Fire District #2 General	Sewer District #201 Equipment	K.S.A. 12-631o	605
Sewer District #201 General	Sewer District #202 Equipment	K.S.A. 12-631o	3,760
Sewer District #202 General	Fire District #8 General	K.S.A. 10-117a	4,235
Fire District #8 Bond and Int.	General	K.S.A. 19-2786g	1,037
Sewer District #6 General	General	K.S.A. 19-2786g	2,858
Sewer District #6 Equipment	Fire District #9 Bond and Interest	Closed	\$ 96,456
Fire District #9 Const. Project			

**RENO COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2009

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**NOTE 3 – LITIGATION**

The County is party to various legal proceedings, such as foreclosure actions and tax appeals, which normally occur in governmental operations. These legal proceedings are not likely to have a material adverse impact on the funds of the County.

**NOTE 4 – RISK MANAGEMENT – CLAIMS AND JUDGMENTS**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the Kansas County Association Muni-Line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 59 participating members. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$250,000 for any property loss and \$300,000 for any liability claim for each insured event. During 2009, the County contributed \$301,548 to the fund for this insurance coverage.

The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the Kansas Workers Risk Cooperative for Counties (KWORC), a public entity risk pool currently operating as a common risk management and insurance program for 70 participating members. The agreement to participate provides that KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$600,000 for each insured event. During 2009, the County contributed \$597,727 to the fund for this insurance coverage. There were no significant reductions in insurance coverage from the prior year. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. At December 31, 2009, the financial statements do not include liabilities for anticipated costs.

**NOTE 5 – GRANTS AND SHARED REVENUES**

The County participates in numerous state and federal grant programs, which are governed by various rules and regulations of 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 these audits, is not believed to be material.

**NOTE 6 – ECONOMIC INCENTIVES**

The County provides economic incentives to encourage business growth. During 2009, the County, along with the Cities of Hutchinson and South Hutchinson, signed an agreement with Siemens Energy to provide cash incentives for each 100 jobs created and sustained according to the agreement. The County committed to pay 70% of the \$250,000 incentive. There is also an additional \$250,000 incentive for each 50 additional jobs created and sustained, of which the County will pay 35%. The City of Hutchinson will provide up to \$2,586,240 in bonds for the construction costs of a rail spur. The County will reimburse the City of Hutchinson half of the annual bond and interest payments over the 10 year maturity of the bond.

**RENO COUNTY, KANSAS**  
Notes to Financial Statements  
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**NOTE 7 – 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 landfill site for thirty 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.

Estimated capacity, usage, remaining life and the accrued liability for closure and post-closure care costs at December 31, 2009 were as follows:

Site	Household Hazardous Waste	Compost	A Construction & Demolition	C	D
Permit No.	607	723	287	287	723
Date Closed	n/a	n/a	n/a	October 1996	n/a
Final Cover	n/a	n/a	n/a	August 2000	n/a
Est. Remaining Life (Years)	n/a	n/a	n/a	Closed	12.6
Est. Total Capacity (cubic yards)	n/a	n/a	n/a	2,232,351	7,700,000
Est. Usage to Date (cubic yards)	n/a	n/a	n/a	Closed	3,816,204
Percent Capacity Used	n/a	n/a	n/a	Closed	49.561%
Estimated closure costs	\$ 43,439	15,180	299,787	-	3,994,996
Estimated post-closure costs	-	-	-	4,189,267	1,924,958
Total	<u>43,439</u>	<u>15,180</u>	<u>299,787</u>	<u>4,189,267</u>	<u>5,919,954</u>
Accrued Costs at Year-end	<u>\$ 43,439</u>	<u>15,180</u>	<u>299,787</u>	<u>4,189,267</u>	<u>2,933,994</u>

Reno County, Kansas intends to meet closure and post-closure financial assurance requirements through a series of financial tests, which demonstrate that the County has sufficient financial strength to finance closure and post-closure activities. The County is not required to, but has established a fund for a reserve to pay future closure and post-closure care costs. The balance at December 31, 2009 was \$5,176,607. 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 8 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

- a. Expenditures exceeded the adopted budget in the following funds is in violation of K.S.A. 79-2935: Motor Vehicle Special Fund \$40,149, the Computer Improvement Fund \$163,821, the Sewer District No. 6 General Fund \$37, the Fire District No. 9 Bond and Interest Fund \$12,601, and the Fuel Center Fund \$26,605.
- b. The County had negative unencumbered cash balances in the following funds which is in violation of K.S.A. 10-1113: Special Liability Fund of \$(55), Fuel Center Fund of \$(26,605), School District Agency Funds of \$(3,907), Long/Short Agency Fund of \$(796), Restitution Agency Fund of \$(255), and Payroll Clearing Agency Fund of \$(179,836).
- c. The County has checks outstanding greater than two years. This is a violation of K.S.A. 10-815.

**RENO COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2009

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**NOTE 9 – CAPITAL PROJECTS**

At year end, capital project authorization with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

<u>Project name</u>	<u>Project Authorization</u>	<u>Cash Disbursements and Accounts Payable to Date</u>
82nd Avenue Road Project	\$ 289,396	281,912
Bridge Projects	<u>2,930,000</u>	<u>2,499,555</u>
	<u>\$ 3,219,396</u>	<u>2,781,467</u>

**NOTE 10 – SUBSEQUENT EVENTS**

On January 28, 2010 the County entered into a settlement and release agreement with a taxpayer regarding the appraised values of their property for the 2003 through 2009 tax years. The agreement states that the taxpayer will receive a refund of \$804,345 over a three year period. The settlement will be paid from the Current Tax Agency Fund and will reduce the ad valorem tax distributions for all taxing districts that the property is held in. The County's portion of the settlement is calculated to be \$349,260. The County will be responsible for the interest payments totaling \$155,317. The County also agreed to make a 2010 payment for 2001 and 2002 taxes per the Court ruling. The total payment is \$209,485, with the County's portion of the payment being \$78,390 plus interest of \$45,443.

**NOTE 11 – RESTATEMENT**

Prior year financial statements included cash balances of \$904,337 for the Public Building Commission which is a component unit of the County. Since the financial statements are for the primary government only, this cash balance should not be included on the report. Unencumbered cash balances were restated at January 1, 2009 to reduce the assets of the primary government by \$904,337. The agency funds were increased by that amount since the assets are in the bank accounts of the County.

**NOTE 12 – CONDUIT DEBT OBLIGATIONS**

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

**NOTE 13 – LONG-TERM DEBT**

The County has the following types of Long-Term Debt.

**General Obligation Bonds**

On September 1, 1988 the County issued \$46,500 in Foothills Estates III St. Improvement general obligation bonds for the purpose of capital improvements.

On April 6, 1989 the County issued \$166,838 in Sewer District #6 general obligation bonds for the purpose of capital improvements to Sewer District #6.

**RENO COUNTY, KANSAS**  
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On June 1, 1989 the County issued \$230,437 in Sewer District #13 general obligation bonds for the purpose of capital improvements to Sewer District #13.

On March 1, 1991 the county issued \$124,890 in Sewer District #201 general obligation bonds for the purpose of capital improvements to Sewer District #201.

On September 1, 1991 the county issued \$354,104 in Sewer District #202 general obligation bonds for the purpose of capital improvements to Sewer District #202.

On October 15, 1996 the County issued \$132,709 in Inverness Road Improvement general obligation bonds for the purpose of capital improvements.

On January 15, 1998 the county issued \$325,000 in Jt. Fire District #1 general obligation bonds for the purpose of capital improvements to Jt. Fire District #1.

On December 8, 1998 the County issued \$295,000 in Series 1998-2 Shepherd Acres general obligation bonds for the purpose of capital improvements.

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

On October 15, 2000 the County issued \$650,000 in Series 2000 Water District No. 8 general obligation bonds for the purpose of capital improvements.

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

On November 1, 2004 the County issued \$300,000 in Series 2004-1 Hidden Meadows general obligation bonds for the purpose of capital improvements.

On November 1, 2004 the County issued \$1,465,000 in Series 2004-2 Road Improvement general obligation bonds for the purpose of capital improvements.

On May 15, 2006 the County issued \$484,000 in Blue Spruce/Sand Dunes Drive Improvement general obligation bonds for the purpose of capital improvements.

On October 15, 2006 the County issued \$4,252,000 in Series 2006-2 Road Improvement 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.

**Lease Purchase Obligations**

The County has entered into lease agreements with an option to purchase at the expiration of the lease terms. The leases contain a fiscal funding clause.

**RENO COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2009

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**NOTE 13 – LONG-TERM DEBT (continued)**

**Capital Lease Obligations**

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

On September 15, 2004 the County signed a \$1,200,000 capital lease with the Public Building Commission. The lease is for public works building capital expenditures.

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

**Temporary Notes**

On May 1, 2009 the County issued \$205,000 in Cedar Ridge Improvement temporary notes for the purpose of capital improvements.

On September 10, 2009 the County issued \$792,000 in Series 2009 Technology Project general obligation temporary notes for the purpose of a courthouse technology and computer system improvement project.

On November 12, 2009 the County issued \$364,000 in Series 2009-2 Solid Waste Equipment general obligation temporary notes for the purpose of obtaining solid waste equipment improvement.

**RENO COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2009

**13. Long -Term Debt (Continued)**

Changes in Long-Term Liabilities for the year were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
<b>General Obligation Bonds</b>										
Foothills Estates III St. Improvements	9.00%	9/1/1988	46,500	2009	\$ 5,000	-	5,000	(5,000)	-	450
Sewer District No. 6	7.6-8.75%	4/6/1989	166,838	2009	15,000	-	15,000	(15,000)	-	1,140
Sewer District No. 13	6.8-8%	6/1/1989	230,437	2009	20,000	-	20,000	(20,000)	-	1,360
Sewer District No. 201	6.5-7.1%	3/1/1991	124,890	2011	31,000	-	10,000	(10,000)	21,000	2,150
Sewer District No. 202	4.40%	9/1/1991	354,104	2011	74,600	-	23,800	(23,800)	50,800	3,023
Inverness Road Improvements	4.5-5.8%	10/15/1996	132,709	2012	36,000	-	9,000	(9,000)	27,000	2,061
RN-KM Co. Fire District No. 1	4.125-6%	1/15/1998	325,000	2013	140,000	-	25,000	(25,000)	115,000	6,550
Shepherd Acres Series 98-2	4.1-5.25%	12/8/1998	295,000	2014	140,000	-	20,000	(20,000)	120,000	6,353
Prairie Hills Series 1999B	4.90%	4/21/1999	78,000	2015	41,500	-	5,100	(5,100)	36,400	2,034
Water District No. 8 Series 2000	5.35-6.75%	10/15/2000	650,000	2016	430,000	-	45,000	(45,000)	385,000	23,650
Fire District No. 6 Series 2002	4-5.5%	7/15/2002	175,000	2017	120,000	-	10,000	(10,000)	110,000	5,358
Hidden Meadows Series 2004-1	2.9-4.75%	11/1/2004	300,000	2024	275,000	-	10,000	(10,000)	265,000	11,665
Road Improvement Series 2004-2	3-3.125%	11/1/2004	1,465,000	2009	190,000	-	190,000	(190,000)	-	5,938
Blue Spruce/Sand Dunes Drive Rd	3.7-3.95%	5/15/2006	484,000	2016	410,000	-	45,000	(45,000)	365,000	15,983
Road Improvement Series 2006-2	3.5-3.75%	10/15/2006	4,252,000	2017	4,215,000	-	190,000	(190,000)	4,025,000	152,660
Refunding and Road Improv. Series 2007	3.85-4.2%	12/15/2007	6,355,000	2028	6,355,000	-	115,000	(115,000)	6,240,000	437,724
Fire District No. 9 2007	3.45-4%	11/15/2007	740,000	2023	740,000	-	25,000	(25,000)	715,000	56,675
<b>Total General Obligation Bonds</b>					<b>13,238,100</b>	<b>-</b>	<b>762,900</b>	<b>(762,900)</b>	<b>12,475,200</b>	<b>734,774</b>
<b>Lease Purchase Agreements</b>										
Caterpillar water truck	4.25%	12/14/2005	254,702	2009	51,730	-	51,730	(51,730)	-	2,199
2005 Volvo motor graders (2)	4.75%	12/21/2005	216,098	2009	45,175	-	45,175	(45,175)	-	2,146
Pitney Bowes postage equipment-402/406	6.85-8.55%	12/8/2006	24,160	2011	15,696	-	4,868	(4,868)	10,828	988
Pitney Bowes folder/insertor -405	7.00%	12/8/2006	23,635	2011	17,155	-	4,884	(4,884)	12,271	1,044
Pitney Bowes smart mailer-404	7.00%	12/8/2006	16,009	2011	10,999	-	3,130	(3,130)	7,869	675
Energy Conservation Equipment	4.51%	7/29/2008	1,443,248	2018	1,443,248	-	116,953	(116,953)	1,326,295	63,971
<b>Total Lease Purchase Agreements</b>					<b>1,584,003</b>	<b>-</b>	<b>226,740</b>	<b>(226,740)</b>	<b>1,357,263</b>	<b>71,023</b>
<b>Capital Leases</b>										
Field Corrections Offices	1.5-3.8%	4/1/2004	745,000	2014	515,000	-	80,000	(80,000)	435,000	16,097
Public Works Building	3.125-3.4%	9/15/2004	1,200,000	2010	500,000	-	245,000	(245,000)	255,000	16,633
Public Works Building - supplemental	4.00%	6/1/2007	3,500,000	2022	3,500,000	-	-	-	3,500,000	140,000
<b>Total Capital Leases Payable</b>					<b>4,515,000</b>	<b>-</b>	<b>325,000</b>	<b>(325,000)</b>	<b>4,190,000</b>	<b>172,730</b>
<b>Temporary Notes</b>										
Cedar Ridge 2009 Improvement	3.875%	5/1/2009	205,000	2010	-	205,000	-	205,000	205,000	-
Technology Project 2009	2.50%	9/10/2009	792,000	2013	-	792,000	-	792,000	792,000	-
Solid Waste Equipment 2009	2.50%	11/12/2009	364,000	2013	-	364,000	-	364,000	364,000	-
					<b>-</b>	<b>1,361,000</b>	<b>-</b>	<b>1,361,000</b>	<b>1,361,000</b>	<b>-</b>
<b>Landfill Closure and Post Closure Care</b>										
	N/A	N/A	N/A	N/A	<b>8,192,317</b>	<b>-</b>	<b>710,651</b>	<b>(710,651)</b>	<b>7,481,666</b>	<b>-</b>
<b>Compensated Absences</b>										
	N/A	N/A	N/A	N/A	<b>1,716,307</b>	<b>-</b>	<b>68,981</b>	<b>(68,981)</b>	<b>1,647,326</b>	<b>-</b>
<b>Total Long Term Debt</b>					<b>\$ 29,245,727</b>	<b>1,361,000</b>	<b>2,094,272</b>	<b>(733,272)</b>	<b>28,512,455</b>	<b>978,527</b>

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

	2010	2011	2012	2013	2014	2015-2019	2020-2024	2025-2029	Total
<b>Principal:</b>									
General Obligation Bonds	\$ 974,300	1,036,400	1,059,900	1,096,200	1,131,600	4,281,800	1,590,000	1,305,000	12,475,200
Lease Purchase Agreements	136,272	142,839	136,293	140,008	146,394	655,457	-	-	1,357,263
Capital Leases	340,000	265,000	290,000	320,000	345,000	1,660,000	970,000	-	4,190,000
Temporary Notes	514,000	317,000	324,000	206,000	-	-	-	-	1,361,000
<b>Total Principal</b>	<b>1,964,572</b>	<b>1,761,239</b>	<b>1,810,193</b>	<b>1,762,208</b>	<b>1,622,994</b>	<b>6,597,257</b>	<b>2,560,000</b>	<b>1,305,000</b>	<b>19,383,463</b>
<b>Interest</b>									
General Obligation Bonds	485,776	448,549	408,903	368,602	326,654	1,021,147	461,325	141,244	3,662,200
Lease Purchase Agreements	60,241	53,674	47,065	40,917	34,531	68,242	-	-	304,670
Capital Leases	162,393	151,148	140,960	129,641	117,005	404,600	64,000	-	1,169,747
Temporary Notes	38,661	21,175	13,250	5,150	-	-	-	-	78,236
<b>Total Interest</b>	<b>747,071</b>	<b>674,546</b>	<b>610,178</b>	<b>544,310</b>	<b>478,190</b>	<b>1,493,989</b>	<b>525,325</b>	<b>141,244</b>	<b>5,214,853</b>
<b>Total Long Term Debt</b>	<b>\$ 2,711,643</b>	<b>2,435,785</b>	<b>2,420,371</b>	<b>2,306,518</b>	<b>2,101,184</b>	<b>8,091,246</b>	<b>3,085,325</b>	<b>1,446,244</b>	<b>24,598,316</b>

**RENO COUNTY, KANSAS**

Supplementary Information



Certified  
Public  
Accountants

**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 Board of County Commissioners  
**Reno County, Kansas**  
Hutchinson, Kansas

We have audited the primary government financial statements of **Reno County, Kansas** as of and for the year ended December 31, 2009, which collectively comprise **Reno County, Kansas'** basic primary government financial statements and have issued our report thereon dated August 10, 2010. The report on the audited financial statements 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. Except as discussed in the preceding sentence, we conducted our audit in accordance with the *Kansas Municipal Audit Guide*, auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered **Reno County, Kansas'** internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements but not for the purpose of expressing an opinion on the effectiveness of **Reno County, Kansas'** internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of **Reno County, Kansas'** internal control over financial reporting.

*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 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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs, that we consider to be significant deficiencies in internal control over financial reporting. These are findings 2009-1, 2009-2, 2009-3 and 2009-4. 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.

To the Board of County Commissioners  
**Reno County, Kansas**  
Page Two

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether **Reno County, Kansas'** financial statements are free of 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*.

We noted certain matters that we have reported to management of **Reno County, Kansas**, in a separate letter dated August 10, 2010.

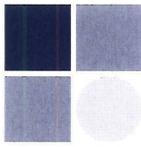
**Reno County, Kansas'** response to the findings identified in our audit is described in the accompanying Schedule of Finds and Questioned Costs. We did not audit **Reno County, Kansas'** response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County Commissioners, management of **Reno County, Kansas**, others within the entity, federal awarding agencies, and pass through entities, and for filing with the Kansas Department of Administration, Division of Accounts and Reports and is not intended to be and should not be used by anyone other than these specified parties.

*Adams, Brown, Beran + Ball*

**ADAMS, BROWN, BERAN & BALL, CHTD.**  
Certified Public Accountants

August 10, 2010



Certified  
Public  
Accountants

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE  
TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of County Commissioners  
**Reno County, Kansas**  
Hutchinson, Kansas

**Compliance**

We have audited the compliance of **Reno County, Kansas** with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2009. **Reno County, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of **Reno County, Kansas'** management. Our responsibility is to express an opinion on **Reno County, Kansas'** compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the *Kansas Municipal Audit Guide*; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards, the audit guide and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about **Reno County, Kansas'** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on **Reno County, Kansas'** compliance with those requirements.

In our opinion, **Reno County, Kansas** complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009.

**Internal Control Over Compliance**

The management of **Reno County, Kansas** is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered **Reno County, Kansas'** internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of **Reno County, Kansas'** internal control over compliance.

To the Board of County Commissioners  
**Reno County, Kansas**  
Page Two

**Internal Control Over Compliance (continued)**

*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 federal program on a timely basis. *A material weakness in internal control* 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the County Commissioners, management of **Reno County, Kansas**, others within the entity, federal awarding agencies, and pass-through entities, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, and is not intended to be and should not be used by anyone other than these specified parties.

*Adams, Brown, Beran + Ball*

**ADAMS, BROWN, BERAN & BALL, CHTD.**  
Certified Public Accountants

August 10, 2010

**RENO COUNTY, KANSAS**  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2009

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**A. SUMMARY OF AUDITORS' RESULTS**

1. The auditors' report expresses an unqualified opinion on the statutory basis financial statements of **Reno County, Kansas**.
2. Four significant deficiencies relating to the audit of the financial statements are reported in the 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*. These are described in 2009-1, 2009-2, 2009-3 and 2009-4 below.
3. No instances of noncompliance material to the financial statements of **Reno County, Kansas**, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133.
5. The auditors' report on compliance for the major federal award programs for **Reno County, Kansas**, expresses an unqualified opinion.
6. Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 are reported in this schedule.
7. The programs tested as major programs were:
  - Special Supplemental Nutrition Program for Women, Infants and Children, CFDA #10.557;
  - Edward Byrne - Recovery ARRA, CFDA #16.804;
  - Formula Grants for Other Than Urbanized Areas – Recovery ARRA, CFDA #20.509;
  - Formula Grants for Other Than Urbanized Areas, CFDA #20.509.
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. **Reno County, Kansas**, does not qualify as a low risk auditee.

**B. FINDINGS – FINANCIAL STATEMENT AUDIT**

2009-1 Criteria: Client personnel responsible for the accounting and reporting function should possess the necessary skills and knowledge to prepare financial statements and related footnotes in conformity with statutory basis and budget laws of the State of Kansas.

Condition: Client personnel do not have the necessary skills and knowledge to apply statutory basis accounting principles in recording the entity's financial transactions or when preparing financial statements.

Effect: The County might not be able to report all transactions of the entity in accordance with the statutory basis of accounting. Transactions could occur and not be reported timely. Financial reports showing year-to-date transactions of the County could not be available to support all of the activities.

Cause: Due to the limited size of **Reno County, Kansas**, it is not practical to hire fully qualified staff to the extent that they possess all the skills in order to apply the appropriate accounting principles when preparing financial statements, including relevant footnote disclosures.

**RENO COUNTY, KANSAS**  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2009

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**B. FINDINGS – FINANCIAL STATEMENT AUDIT (continued)**

Recommendation: Procedures should be established and implemented whereby the County personnel continue to obtain training.

Views of responsible officials and planned corrective actions: The County is aware that employees lack knowledge and necessary skills to apply statutory basis accounting principals when recording financial transactions and preparing financial statements. At this time it is not economically feasible for the County to hire the accounting personnel necessary to prepare financial statements, including relevant footnote disclosures.

2009-2 Criteria: Client personnel should possess the necessary skills and knowledge to prepare the Schedule of Expenditures of Federal Awards.

Condition: While examining the federal funds information compiled by the County, the auditor noted that the listings were not all inclusive.

Effect: County personnel should be aware of all federal funds that are received and expended so that all applicable compliance requirements can be monitored.

Cause: Personnel at the County do not have the proper training on how to identify all the different types of federal funds.

Recommendation: The responsibility of compiling federal awards and expenditures should be assigned to one employee who is provided necessary training. This will ensure all federal funds are properly accounted for in your financial records and provide another layer of accountability for monitoring compliance requirements.

Views of responsible officials and planned corrective actions: The County Administrator's office will take charge of the preparation of the Schedule of Expenditures of Federal Awards or assign the duty to a specific employee from another office.

2009-3 Criteria: All disbursements of the County should be properly authorized by responsible officials.

Condition: **Reno County, Kansas'** computer system prints all three authorized signatures electronically. One clerk is performing most of the functions of generating and distributing checks.

Effect: There is a potential opportunity for employees to write unauthorized checks and management would not become aware of the problem.

Cause: Control over checks is diminished when the computer prints the signatures and procedures are limited to mitigate this risk.

Recommendation: The duties should be segregated for the printing of checks from the duty of verifying the authorization against the Commissioner's approvals.

Views of responsible officials and planned corrective actions: The County is implementing new procedures for check issuances. Department directors will enter the information for the vouchers and a clerk will generate the checks. A separate clerk will perform procedures to verify that the checks generated match the approvals of the Commissioners.

**RENO COUNTY, KANSAS**  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2009

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**B. FINDINGS – FINANCIAL STATEMENT AUDIT (continued)**

2009-4 Criteria: All disbursements of the County should be properly authorized by responsible officials.

Condition: There were approximately 50 checks for the Commissary bank account that were signed and stored by a printer for future use.

Effect: There is a potential opportunity for employees to write unauthorized checks and management would not become aware of the problem.

Cause: Blank checks that are signed and openly available present an opportunity for fraudulent activity.

Recommendation: A policy should be implemented to prevent the signing of checks before they are written to ensure proper authorization is obtained for all checks.

Views of responsible officials and planned corrective actions: The Sheriff's office is working on new procedures to implement for the issuance of checks to prevent the signing of checks before they are needed.

**C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT**

None

**RENO COUNTY, KANSAS**  
Summary Schedule of Prior Audit Findings  
For the Year Ended December 31, 2009

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No material findings or questioned costs for the year ended December 31, 2008 are required to be disclosed under OMB Circular A-133.

**RENO COUNTY, KANSAS**  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2009

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Grant Number	Federal Expenditures
<b>U.S. Department of Agriculture</b>			
Passed Through Kansas Department of Health and Environment Special Supplemental Nutrition Program for Women, Infants, and Children (Note 2)	10.557		\$ 255,816
<b>U.S. Department of Housing and Urban Development</b>			
Passed Through Kansas Department of Housing and Development Community Development Block Grant	14.228		104,895
<b>U.S. Department of Justice</b>			
Bulletproof Vest Partnership Program	16.607		2,289
Passed Through Kansas Juvenile Justice Authority Youth Shelter	16.523		86,284
Passed Through Kansas Criminal Justice Coordinating Council Edward Byrne Memorial Justice Assistance Grant Program	16.738	10-JAG-18 & 19	204,197
Edward Byrne - Recovery ARRA	16.804	2009-SB-B9-2136	62,820
<b>Total U.S. Department of Justice</b>			<u>355,590</u>
<b>U.S. Department of Transportation</b>			
Passed Through Kansas Department of Transportation Formula Grants for Other Than Urbanized Areas - Recovery ARRA	20.509	PT-5311-09	81,130
Formula Grants for Other Than Urbanized Areas	20.509		416,549
<b>Total U.S. Department of Transportation</b>			<u>497,679</u>
<b>U.S. Department of Health and Human Services</b>			
Passed Through National Association of City and County Health Officials Medical Reserve Corps Small Grant	93.008		5,000
Passed Through Kansas Department of Health and Environment Public Health Preparedness H1N1	93.069		23,118
Tuberculosis Prevention and Control and Laboratory Program	93.116		565
Acquired Immunodeficiency Syndrome (AIDS) Activity	93.118		3,375
Childhood Lead Poisoning Prevention	93.197		1,600
Family Planning - Services	93.217		24,154
Immunization Action Plan	93.268		9,882
Centers for Disease Control and Prevention - Investigations and Technical Assistance - Breast and Cervical Cancer	93.283		1,712
Child Care and Development Block Grant	93.575		17,250
Maternal and Child Health Services Block Grant	93.994		52,837
<b>Total U.S. Department of Health and Human Services</b>			<u>139,493</u>
<b>U.S. Department of Homeland Security</b>			
Passed Through Kansas Division of Emergency Preparedness FEMA	97.036		77,458
Homeland Security Grant Program	97.067		101,321
<b>Total U.S. Department of Homeland Security</b>			<u>178,779</u>
<b>Total Expenditures of Federal Awards</b>			<b>\$ <u>1,532,252</u></b>

**RENO COUNTY, KANSAS**  
Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2009

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**NOTE 1 – BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Reno County, Kansas**, and is presented on the basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than generally accepted accounting principles. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

**NOTE 2 – SUBRECIPIENTS**

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

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided</u>
Supplemental Nutrition Program for Women, Infants, and Children	10.557	<u>\$ 58,044</u>

**NOTE 3 – NONMONETARY ASSISTANCE**

Nonmonetary assistance is reported in the schedule of expenditures of federal awards at the fair market value of the commodities or equipment received. At December 31, 2009, **Reno County, Kansas** had received \$58,516 in equipment that is included in the schedule under Homeland Security Grant Program CFDA Number 97.067. The County also received \$81,130 in vans for the transit system that is included in the schedule under the Formula Grants for Other Than Urbanized Areas CFDA Number 20.509.