

RENO COUNTY, KANSAS

Primary Government Financial Statements
With Independent Auditors' Report

For the Year Ended December 31, 2011

RENO COUNTY, KANSAS
 Primary Government Financial Statements With Independent Auditors' Reports
 For the Year Ended December 31, 2011

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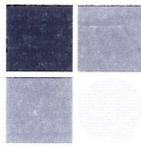
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Certified
Public
Accountants

INDEPENDENT AUDITORS' REPORT

To the County Commission
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, 2011, 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 auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit Guide* and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require 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 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 those 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 \$235,872 for the Reno County Extension Council and \$277,444 for the Reno County Public Building Commission.

As described more fully in Note 1, **Reno County, Kansas** has prepared these financial statements using accounting practices prescribed or permitted by the State of Kansas, whose practices differ from accounting principles generally accepted in the United States of America. The effect on the 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 preceding paragraphs, the 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, 2011, or the changes in its financial position for the year then ended.

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, 2011, and their respective cash receipts and disbursements and budgetary results for the year then ended, on the basis of accounting described in Note 1.

Reno County, Kansas

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In accordance with *Government Auditing Standards*, we have also issued our report dated July 10, 2012, on our consideration of **Reno County, Kansas'** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* 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'** financial statements as a whole. 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 financial statements. The schedule of expenditures of federal awards is the responsibility of management and is derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Adams, Brown, Beran + Ball

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

July 10, 2012

RENO COUNTY, KANSAS
Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended December 31, 2011

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
Governmental Fund Categories							
General Fund	\$ 3,783,089	-	14,619,817	14,118,629	4,284,277	525,967	4,810,244
Special Revenue Funds							
Road and Bridge Fund	1,674,213	-	4,994,255	5,574,440	1,094,028	532,757	1,626,785
Special Bridge Fund	39,720	-	642,353	153,631	528,442	-	528,442
Noxious Weed Fund	31,694	-	164,013	175,594	20,113	16,719	36,832
Noxious Weed Capital Outlay Fund	98,604	-	15,000	41,410	72,194	10,230	82,424
Health Fund	590,116	-	2,719,290	2,507,767	801,639	106,988	908,627
Health Capital Outlay Fund	411,694	-	-	54,031	357,663	18,674	376,337
Department on Aging Fund	303,817	-	1,302,025	1,241,006	364,836	28,989	393,825
Mental Health Fund	5,355	-	360,713	363,630	2,438	-	2,438
Mental Retardation Fund	11,918	-	473,854	485,772	-	4,476	4,476
Employee Benefits Fund	550,292	-	6,311,190	6,045,441	816,041	-	816,041
Youth Shelter/Detention Center Fund	327,730	-	1,530,013	1,669,157	188,586	74,771	263,357
Historical Museum Fund	1,564	-	145,170	146,734	-	1,200	1,200
Special Parks and Recreation Fund	-	-	8,361	8,361	-	-	-
Special Alcohol and Drug Fund	2,830	-	11,557	10,742	3,645	-	3,645
Emergency 911 Fund	654,405	-	195,806	824,030	26,181	-	26,181
Wireless 911 Fund	299,328	-	114,453	402,764	11,017	8,080	19,097
Ambulance Equipment Fund	52,381	-	-	52,381	-	-	-
Capital Improvement Program Fund	162,897	-	573,719	469,013	267,603	67,776	335,379
Fire Districts							
Fire District No. 1 General Fund	96,355	-	(27,459)	-	68,896	-	68,896
Fire District No. 2 General Fund	137,959	-	1,443,131	1,532,489	48,601	-	48,601
Fire District No. 3 General Fund	18,255	-	128,271	129,797	16,729	2,861	19,590
Fire District No. 4 General Fund	15,162	-	112,631	119,350	8,443	6,820	15,263
Fire District No. 6 General Fund	1,935	-	34,818	36,564	189	3,700	3,889
Fire District No. 7 General Fund	42,309	-	39,845	56,932	25,222	647	25,869
Fire District No. 8 General Fund	30,891	-	284,083	294,575	20,399	197,159	217,558
Fire District No. 9 General Fund	30,232	-	98,954	109,765	19,421	2,649	22,070
Fire District Jt. No. 1 RN-KM General Fund	24,289	-	83,272	86,079	21,482	861	22,343
Fire District Jt. No. 2 RN-HV General Fund	37,045	-	79,400	85,710	30,735	572	31,307
Sewer Districts							
Sewer District No. 1 General Fund	6,361	-	3,596	5,404	4,553	-	4,553
Sewer District Nos. 3 and 10 General Fund	50,480	-	15,264	17,491	48,253	181	48,434
Sewer District No. 8 General Fund	111,791	-	37,990	58,607	91,174	6,090	97,264
Sewer District No. 201 General Fund	17,740	-	12,147	28,572	1,315	125	1,440
Sewer District No. 202 General Fund	6,907	-	16,908	16,908	6,907	92	6,999
Water Districts							
Water District No. 8 General Fund	142,566	-	88,316	92,094	138,788	1,044	139,832
Water District No. 101 General Fund	64,030	-	21,259	25,618	59,671	1,832	61,503
Special Highway Improvement Fund	914,693	-	279,491	494,184	700,000	-	700,000
K-14 Highway Fund	3,982,369	-	-	-	3,982,369	-	3,982,369

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, 2011

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
Special Revenue Funds (continued)							
Youth Shelter Food Fund	\$ 5,793	-	157,416	157,293	5,916	4,435	10,351
Community Corrections Fund	86,608	-	546,524	575,316	57,816	28,013	85,829
Community Corrections Juvenile Fund	23,140	-	144,713	167,395	458	-	458
Juvenile Intake and Assessment Fund	27,782	-	227,895	217,785	37,892	5,979	43,871
Placement Coordinator Grant Fund	23,880	-	77,824	76,779	24,925	3,212	28,137
Juvenile Justice Fund	321	-	41,419	39,175	2,565	-	2,565
Juvenile Justice Authority Fund	58,123	-	42,901	101,024	-	-	-
Community Corrections Juvenile Case Manager Fund	43,383	-	188,640	231,332	691	-	691
Community Corrections Juvenile Reimbursement Fund	16,167	-	5,214	-	21,381	-	21,381
Community Corrections Substance Abuse Fund	203,971	-	39,022	110,162	132,831	-	132,831
Alcohol and Drug Safety Fund	12,143	-	1,157	-	13,300	-	13,300
Prosecutor Juvenile Diversion Fund	12,634	-	2,750	-	15,384	-	15,384
Register of Deeds Technology Fund	204,861	-	84,446	53,774	235,533	-	235,533
County Technology Equipment and Services Fund	105,057	-	60,000	5,384	99,673	-	99,673
Fire District No. 3 Special Fund	309,954	-	42,642	135,527	234,427	-	234,427
Fire District No. 4 Special Fund	345,212	-	2,496	1,300	386,554	-	386,554
Fire District No. 6 Special Fund	8,102	-	36,775	7,825	2,773	-	2,773
Fire District No. 7 Special Fund	170,971	-	53,550	1,271	206,475	-	206,475
Fire District No. 8 Special Fund	192,406	-	70,000	86,057	159,899	57,389	217,288
Fire District No. 9 Special Fund	179,322	-	42,521	42,521	206,801	-	206,801
Fire District JT. No. 1 RN-KM Special Fund	151,422	-	42,181	34,586	159,017	-	159,017
Fire District JT. No. 2 RN-HV Special Fund	110,531	-	34,500	9,802	135,229	-	135,229
Sewer District No. 201 Replacement Fund	8,470	-	-	8,075	395	-	395
Sewer District No. 202 Replacement Fund	67,665	-	3,750	816	70,599	-	70,599
Sheriff's Concealed Carry Fund	2,433	-	5,650	8,000	83	8,000	8,083
Sheriff's Offender Registration Fund	24,915	-	17,900	8,302	34,513	320	34,833
D.A.R.E. Fund	5,685	-	462	727	5,420	-	5,420
Sheriff's Grant Fund	9,018	-	10,756	16,513	3,261	-	3,261
Community Corrections DUI Assessment Fund	20,672	-	3,280	20,830	3,122	-	3,122
Domestic Violence Program Fund	1,660	-	-	-	1,660	-	1,660
Court Electronic Fee Fund	12,145	-	15,859	4,778	23,226	-	23,226
Emergency Management Citizens Corp. Fund	21,183	-	8,450	9,455	20,178	4,107	24,285
Emergency Management Homeland Security Fund	30,810	-	77,474	25,520	82,764	-	82,764
Debt Service Funds							
Bond and Interest Fund	457,646	-	1,664,271	1,532,989	588,928	-	588,928
Fire District No. 6 Bond and Interest Fund	(54)	-	14,797	14,543	200	-	200
Fire District No. 8 Bond and Interest Fund	-	-	75	73	2	-	2
Fire District No. 9 Bond and Interest Fund	85,713	-	10,898	65,000	31,611	-	31,611
Fire District JT. No. 1 RN-KM Bond and Interest Fund	2,521	-	39,273	34,282	7,512	-	7,512
Water District No. 8 Bond and Interest Fund	51,181	-	68,089	66,761	52,509	-	52,509

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, 2011

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
Capital Projects Funds							
Meadows/Puesta Del Sol Road Improvement Fund	12,354	-	-	12,354	-	-	-
Public Works 2006 Road Improvement Fund	201,794	-	-	201,794	-	-	-
Public Works 2007 Road Improvement Fund	751,755	-	-	46,226	705,529	861	706,390
Fire District No. 9 Construction St. Joe Fund	825	-	-	825	-	-	-
Cedar Ridge Circle Improvement Fund	4,646	-	-	4,646	-	-	-
Proprietary Fund Categories							
Enterprise Funds							
Solid Waste Fund	1,640,171	-	4,966,149	3,663,254	2,943,066	128,603	3,071,669
Solid Waste Post-Closure Reserve Fund	5,462,390	-	600,000	109,661	5,952,729	139	5,952,868
Internal Service Funds							
Internal Service Fund	43,435	-	318,636	306,325	55,746	8,397	64,143
Fuel Center Fund	1,223	-	723,410	669,011	55,622	23,133	78,755
Fiduciary Fund Categories							
Private Purpose Trust Fund							
Motor Vehicle Special Fund	125,298	-	474,095	508,981	90,412	18,986	109,398
Prosecutor Attorney Training Fund	2,225	-	8,287	5,970	4,542	-	4,542
Special Law Enforcement Trust Fund	34,576	-	49,479	9,072	74,983	-	74,983
Special Prosecutor Trust for Drug Asset Forfeitures	25,949	-	13,876	11,417	28,408	-	28,408
Prosecutor Administration Fees Fund	3,932	-	1,112	2,243	2,801	-	2,801
Total Primary Government (Excluding Distributable and Agency Funds)	\$ 26,137,036	-	47,931,598	46,957,423	27,111,212	1,912,834	29,024,046
			Composition of Cash				
			Checking Accounts				\$ 15,423,864
			Certificates of Deposit				7,030,600
			Cash and Cash Items				296,629
			Temporary Notes				530,000
			Kansas Municipal Investment Pool				51,825,887
			Agency Checking Accounts				
			Commissary and Inmate Trust				28,473
			Law Library				107,461
			Clerk of District Court				172,506
							75,415,420
			Distributable Funds per Statement 4-1				(46,273,324)
			Agency Funds per Statement 4-2				(118,050)
			Total Primary Government (Excluding Distributable and Agency Funds)				\$ 29,024,046

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, 2011

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Fund Categories	\$				
General Fund	17,568,918	-	17,568,918	14,118,629	(3,450,289)
Special Revenue Funds					
Road and Bridge Fund	5,702,167	-	5,702,167	5,574,440	(127,727)
Special Bridge Fund	607,500	-	607,500	153,631	(453,869)
Noxious Weed Fund	190,240	-	190,240	175,594	(14,646)
Noxious Weed Capital Outlay Fund	98,604	-	98,604	41,410	(57,194)
Health Fund	2,571,396	-	2,571,396	2,507,767	(63,629)
Health Capital Outlay Fund	387,525	-	387,525	54,031	(333,494)
Department on Aging Fund	1,362,710	-	1,362,710	1,241,006	(121,704)
Mental Health Fund	367,200	-	367,200	363,630	(3,570)
Employee Retirement Fund	486,000	-	486,000	485,772	(228)
Employee Benefits Fund	6,714,357	-	6,714,357	6,045,441	(668,916)
Youth Shelter/Detention Center Fund	1,727,897	-	1,727,897	1,669,157	(58,740)
Historical Museum Fund	146,970	-	146,970	146,734	(236)
Special Parks and Recreation Fund	9,557	-	9,557	8,361	(1,196)
Special Alcohol and Drug Fund	10,742	-	10,742	10,742	-
Emergency 911 Fund	824,149	-	824,149	824,030	(119)
Wireless 911 Fund	398,970	453	399,423	402,764	3,341
Ambulance Equipment Fund	52,381	-	52,381	52,381	-
Capital Improvement Program Fund	703,340	-	703,340	469,013	(234,327)
Fire Districts					
Fire District No. 1 General Fund	95,702	-	95,702	-	(95,702)
Fire District No. 2 General Fund	1,532,789	-	1,532,789	1,532,489	(300)
Fire District No. 3 General Fund	134,750	-	134,750	129,797	(4,953)
Fire District No. 4 General Fund	121,575	-	121,575	119,350	(2,225)
Fire District No. 6 General Fund	40,731	-	40,731	36,564	(4,167)
Fire District No. 7 General Fund	56,935	-	56,935	56,932	(3)
Fire District No. 8 General Fund	94,630	200,000	294,630	294,575	(55)
Fire District No. 9 General Fund	110,434	-	110,434	109,765	(669)
Fire District Jt. No. 1 RN-KM General Fund	86,080	-	86,080	86,079	(1)
Fire District Jt. No. 2 RN-HV General Fund	86,000	-	86,000	85,710	(290)

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, 2011

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Special Revenue funds (continued)					
Sewer Districts					
Sewer District No. 1 General Fund	7,424	-	7,424	5,404	(2,020)
Sewer District Nos. 3 and 10 General Fund	76,712	-	76,712	17,491	(59,221)
Sewer District No. 8 General Fund	82,661	-	82,661	58,607	(24,054)
Sewer District No. 201 General Fund	28,821	-	28,821	28,572	(249)
Sewer District No. 202 General Fund	20,036	-	20,036	16,908	(3,128)
Water Districts					
Water District No. 8 General Fund	124,777	-	124,777	92,094	(32,683)
Water District No. 101 General Fund	67,868	-	67,868	25,618	(42,250)
Debt Service Funds					
Bond and Interest Fund	1,733,053	-	1,733,053	1,532,989	(200,064)
Fire District No. 6 Bond and Interest Fund	15,243	-	15,243	14,543	(700)
Fire District No. 8 Bond and Interest Fund	436	-	436	73	(363)
Fire District No. 9 Bond and Interest Fund	92,358	-	92,358	65,000	(27,358)
Fire District Jt. No. 1 RN-KM Bond and Interest Fund	39,325	-	39,325	34,282	(5,043)
Water District No. 8 Bond and Interest Fund	93,755	-	93,755	66,761	(26,994)
Proprietary Fund Categories					
Enterprise Funds					
Solid Waste Fund	5,263,417	-	5,263,417	3,663,254	(1,600,163)
Solid Waste Post-Closure Reserve Fund	4,902,457	-	4,902,457	109,661	(4,792,796)
Internal Service Funds					
Internal Service Fund	359,659	-	359,659	306,325	(53,334)
Fuel Center Fund	663,395	33,410	696,805	669,011	(27,794)

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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 5,510,898	7,160,081	7,409,498	(249,417)
Delinquent Tax	174,912	170,979	-	170,979
Vehicle Tax	705,060	722,147	758,443	(36,296)
Mineral Production Tax	15,393	19,011	14,000	5,011
Local Alcoholic Liquor Tax	8,259	8,361	9,557	(1,196)
In Lieu of Tax	1,661	1,146	6,000	(4,854)
Local Retail Sales Tax	4,015,827	4,095,033	3,900,000	195,033
Tax Refund	-	(70,888)	(85,029)	14,141
Intangible Tax	234,894	-	-	-
TIF and Revitalization	(42,235)	(43,886)	(36,491)	(7,395)
Federal Land Entitlement	35,167	35,455	30,000	5,455
Total Taxes and Shared Revenues	<u>10,659,836</u>	<u>12,097,439</u>	<u>12,005,978</u>	<u>91,461</u>
Licenses, Permits, and Fees				
Mortgage Registration Fees	512,649	449,133	475,000	(25,867)
County Officers' Fees	140,815	165,642	200,000	(34,358)
Clerk of District Court Fees	58,579	65,918	75,000	(9,082)
Transfer From Motor Vehicle Special	146,440	134,248	137,567	(3,319)
Cereal Malt Beverage and Club Licenses	625	875	1,125	(250)
Planning and Zoning Fees	4,744	8,775	3,000	5,775
Revitalization Administrative Fees	30,427	8,106	-	8,106
Antique MV Registration Fees	13,290	13,647	12,000	1,647
Diversion Program Fees	99,177	99,080	80,000	19,080
Sheriff Process Fees	40,952	41,975	-	41,975
Tax Sale Redemption Fees	32,250	20,020	-	20,020
Franchise Fees	19,641	19,490	18,000	1,490
Total Licenses, Permits, and Fees	<u>1,099,589</u>	<u>1,026,909</u>	<u>1,001,692</u>	<u>25,217</u>
Use of Money and Property				
Interest on Investments	303,188	125,382	300,000	(174,618)
Interest on Delinquent Taxes	459,517	376,347	425,000	(48,653)
Total Use of Money and Property	<u>762,705</u>	<u>501,729</u>	<u>725,000</u>	<u>(223,271)</u>
Miscellaneous				
Law Enf. Center Shared Expense	331,737	332,347	400,000	(67,653)
Postage and Supplies	103,990	96,495	107,000	(10,505)
Telephone Reimbursement	20,159	34,340	20,000	14,340
Jail Telephone and Commissary	58,972	6,371	45,000	(38,629)
Prisoner Board/Work Release	41,384	45,392	55,000	(9,608)
Court Costs/Sheriff Sale	20,715	260	-	260
Other Reimbursements	182,523	206,452	195,000	11,452
Vending Machine Revenues	489	411	400	11
Juvenile Supervision Matching	50,045	3,640	45,000	(41,360)
Insurance Reimbursements	94,558	179,483	-	179,483
Miscellaneous	90,438	36,168	40,700	(4,532)
Transfers From Other Funds	8	52,381	52,381	-
Total Miscellaneous	<u>995,018</u>	<u>993,740</u>	<u>960,481</u>	<u>33,259</u>
Total Cash Receipts (carried forward)	<u>\$ 13,517,148</u>	<u>14,619,817</u>	<u>14,693,151</u>	<u>(73,334)</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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Total Cash Receipts (brought forward)	\$ 13,517,148	14,619,817	14,693,151	(73,334)
Expenditures				
County Commission	82,090	66,939	75,527	(8,588)
County Clerk	220,756	223,963	226,532	(2,569)
County Treasurer	282,549	297,209	312,890	(15,681)
District Attorney	834,518	820,909	832,618	(11,709)
Register of Deeds	147,959	150,227	156,064	(5,837)
Judicial Court (Unified Court)	661,904	596,853	651,177	(54,324)
Courthouse General	4,228,584	4,419,917	7,314,705	(2,894,788)
Election	276,280	186,814	237,048	(50,234)
Sheriff	2,877,612	2,691,188	2,858,966	(167,778)
Jail	2,219,092	2,286,254	2,292,615	(6,361)
Appraiser's Cost	714,999	690,019	749,575	(59,556)
Human Resources	207,851	164,485	205,322	(40,837)
Emergency Management	114,386	124,824	140,764	(15,940)
Auto Center	112,780	114,866	118,901	(4,035)
County Administrator	161,139	151,027	155,482	(4,455)
Planning and Zoning	58,823	55,458	68,860	(13,402)
Information Services and GIS	375,533	420,978	450,465	(29,487)
Maintenance	667,325	656,699	721,407	(64,708)
Total Expenditures	14,244,180	14,118,629	17,568,918	(3,450,289)
Cash Receipts Over (Under) Expenditures	(727,032)	501,188		
Unencumbered Cash - Beginning	4,510,121	3,783,089		
Unencumbered Cash - Ending	\$ 3,783,089	4,284,277		

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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
County Commission				
Personal Services	\$ 77,294	63,725	67,652	(3,927)
Contractual Services	4,796	3,214	7,875	(4,661)
Department Total	<u>82,090</u>	<u>66,939</u>	<u>75,527</u>	<u>(8,588)</u>
County Clerk				
Personal Services	210,168	214,817	212,662	2,155
Contractual Services	5,208	5,523	8,670	(3,147)
Commodities	5,380	3,623	5,200	(1,577)
Department Total	<u>220,756</u>	<u>223,963</u>	<u>226,532</u>	<u>(2,569)</u>
County Treasurer				
Personal Services	230,518	235,338	245,590	(10,252)
Contractual Services	40,000	56,242	54,100	2,142
Commodities	12,031	5,629	13,000	(7,371)
Capital Outlay	-	-	200	(200)
Department Total	<u>282,549</u>	<u>297,209</u>	<u>312,890</u>	<u>(15,681)</u>
District Attorney				
Personal Services	761,250	747,575	755,682	(8,107)
Contractual Services	53,588	50,180	49,825	355
Commodities	19,680	23,154	27,111	(3,957)
Department Total	<u>834,518</u>	<u>820,909</u>	<u>832,618</u>	<u>(11,709)</u>
Register of Deeds				
Personal Services	132,076	135,307	130,664	4,643
Contractual Services	11,664	11,247	18,350	(7,103)
Commodities	4,219	3,673	7,050	(3,377)
Department Total	<u>147,959</u>	<u>150,227</u>	<u>156,064</u>	<u>(5,837)</u>
Judicial Court (Unified Court)				
Personal Services	42,461	5,226	52,004	(46,778)
Contractual Services	539,093	503,578	543,023	(39,445)
Commodities	78,831	64,994	55,650	9,344
Capital Outlay	1,519	23,055	500	22,555
Department Total	<u>661,904</u>	<u>596,853</u>	<u>651,177</u>	<u>(54,324)</u>
Courthouse General				
Contractual Services	1,176,835	1,231,448	1,242,890	(11,442)
Commodities	1,854	827	5,500	(4,673)
Interest Expense	72,833	-	-	-
Outside Agencies - Appropriations	892,333	852,116	756,040	96,076
Ambulance Services	893,377	980,504	1,087,458	(106,954)
Emergency Communications	446,055	389,362	450,000	(60,638)
Economic Development Projects	6,667	407,726	600,000	(192,274)
Transfer to Other Funds	723,871	534,837	533,817	1,020
Commission Discretionary	14,759	23,097	69,000	(45,903)
Reserve for Cash Carryover/Contingencies	-	-	2,570,000	(2,570,000)
Department Total	<u>\$ 4,228,584</u>	<u>4,419,917</u>	<u>7,314,705</u>	<u>(2,894,788)</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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Election				
Personal Services	\$ 96,160	79,221	89,113	(9,892)
Contractual Services	166,174	101,990	123,735	(21,745)
Commodities	13,946	5,603	16,200	(10,597)
Capital Outlay	-	-	8,000	(8,000)
Department Total	<u>276,280</u>	<u>186,814</u>	<u>237,048</u>	<u>(50,234)</u>
Sheriff				
Personal Services	2,389,635	2,141,184	2,230,116	(88,932)
Contractual Services	207,985	205,150	259,550	(54,400)
Commodities	181,077	226,142	223,200	2,942
Capital Outlay	98,915	118,712	146,100	(27,388)
Department Total	<u>2,877,612</u>	<u>2,691,188</u>	<u>2,858,966</u>	<u>(167,778)</u>
Jail				
Personal Services	1,418,355	1,525,970	1,441,010	84,960
Contractual Services	637,284	619,142	677,480	(58,338)
Commodities	158,756	122,087	151,625	(29,538)
Capital Outlay	4,697	19,055	22,500	(3,445)
Department Total	<u>2,219,092</u>	<u>2,286,254</u>	<u>2,292,615</u>	<u>(6,361)</u>
Appraiser's Cost				
Personal Services	632,183	610,262	640,025	(29,763)
Contractual Services	58,335	57,803	80,500	(22,697)
Commodities	16,394	21,318	27,550	(6,232)
Capital Outlay	8,087	636	1,500	(864)
Department Total	<u>714,999</u>	<u>690,019</u>	<u>749,575</u>	<u>(59,556)</u>
Human Resources				
Personal Services	156,890	118,968	134,722	(15,754)
Contractual Services	43,177	36,209	56,000	(19,791)
Commodities	7,784	9,308	14,600	(5,292)
Department Total	<u>207,851</u>	<u>164,485</u>	<u>205,322</u>	<u>(40,837)</u>
Emergency Management				
Personal Services	92,264	98,832	98,614	218
Contractual Services	14,691	14,897	23,450	(8,553)
Commodities	7,431	11,095	18,700	(7,605)
Department Total	<u>114,386</u>	<u>124,824</u>	<u>140,764</u>	<u>(15,940)</u>
Auto Center				
Personal Services	96,565	96,501	95,681	820
Contractual Services	7,769	8,773	9,690	(917)
Commodities	7,182	5,086	8,430	(3,344)
Capital Outlay	1,264	4,506	5,100	(594)
Department Total	<u>\$ 112,780</u>	<u>114,866</u>	<u>118,901</u>	<u>(4,035)</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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
County Administrator				
Personal Services	\$ 155,161	145,399	145,132	267
Contractual Services	5,022	5,168	8,000	(2,832)
Commodities	956	460	2,350	(1,890)
Department Total	<u>161,139</u>	<u>151,027</u>	<u>155,482</u>	<u>(4,455)</u>
Planning and Zoning				
Personal Services	50,676	50,357	51,560	(1,203)
Contractual Services	7,324	4,803	16,450	(11,647)
Commodities	823	298	850	(552)
Department Total	<u>58,823</u>	<u>55,458</u>	<u>68,860</u>	<u>(13,402)</u>
Information Services and GIS				
Personal Services	269,577	266,615	265,720	895
Contractual Services	93,649	143,082	163,745	(20,663)
Commodities	1,085	1,310	6,000	(4,690)
Capital Outlay	11,222	9,971	15,000	(5,029)
Department Total	<u>375,533</u>	<u>420,978</u>	<u>450,465</u>	<u>(29,487)</u>
Maintenance				
Personal Services	557,446	540,783	555,043	(14,260)
Contractual Services	60,383	62,250	80,285	(18,035)
Commodities	49,496	47,261	73,079	(25,818)
Capital Outlay	-	6,405	13,000	(6,595)
Department Total	<u>667,325</u>	<u>656,699</u>	<u>721,407</u>	<u>(64,708)</u>
Total Expenditures	\$ <u>14,244,180</u>	<u>14,118,629</u>	<u>17,568,918</u>	<u>(3,450,289)</u>

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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 3,543,082	2,535,832	2,631,841	(96,009)
Delinquent Tax	117,293	96,698	-	96,698
Vehicle Tax	460,969	467,848	487,801	(19,953)
Tax Refund	-	(13,173)	(13,173)	-
In Lieu of Tax	1,101	407	1,500	(1,093)
TIF and Revitalization	(27,134)	(15,648)	(12,977)	(2,671)
Wildlife Refuge Payment	260	260	-	260
Special Highway Fuel Tax	1,576,867	1,583,812	1,630,525	(46,713)
Reimbursements	314,228	338,219	200,000	138,219
Total Cash Receipts	5,986,666	4,994,255	4,925,517	68,738
Expenditures				
Personal Services	2,208,008	2,053,373	2,330,467	(277,094)
Contractual Services	523,724	695,940	1,313,200	(617,260)
Commodities	1,694,178	2,070,942	1,965,000	105,942
Capital Outlay	125,835	600,092	93,500	506,592
Lease Purchase Payments	9,684	3,005	-	3,005
Transfers to Other Funds	100,000	151,088	-	151,088
Total Expenditures	4,661,429	5,574,440	5,702,167	(127,727)
Cash Receipts Over (Under) Expenditures	1,325,237	(580,185)		
Unencumbered Cash - Beginning	348,976	1,674,213		
Unencumbered Cash - Ending	\$ 1,674,213	1,094,028		

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

RENO COUNTY, KANSAS
Special Bridge Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 458,359	468,510	485,980	(17,470)
Delinquent Tax	3,604	8,530	-	8,530
Vehicle Tax	-	15,203	63,096	(47,893)
In Lieu of Tax	78	75	-	75
Tax Refund	-	(1,705)	(1,705)	-
TIF and Revitalization	(2,345)	(4,083)	(2,409)	(1,674)
Federal and State Grants	-	155,823	-	155,823
Total Cash Receipts	459,696	642,353	<u>544,962</u>	<u>97,391</u>
Expenditures				
Bridge Construction	419,976	153,631	<u>607,500</u>	<u>(453,869)</u>
Cash Receipts Over (Under) Expenditures	39,720	488,722		
Unencumbered Cash - Beginning	-	39,720		
Unencumbered Cash - Ending	\$ <u>39,720</u>	<u>528,442</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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 124,164	116,036	120,479	(4,443)
Delinquent Tax	3,905	3,544	-	3,544
Vehicle Tax	16,339	16,649	17,104	(455)
In Lieu of Tax	111	19	46	(27)
Tax Refund	-	(462)	(462)	-
TIF and Revitalization	(937)	(714)	(600)	(114)
Chemical, Labor and Equipment Sales	46,688	28,941	47,138	(18,197)
Total Cash Receipts	<u>190,270</u>	<u>164,013</u>	<u>183,705</u>	<u>(19,692)</u>
Expenditures				
Personal Services	120,682	119,497	123,170	(3,673)
Contractual Services	8,517	10,325	11,750	(1,425)
Commodities	38,152	30,772	55,320	(24,548)
Transfers to Other Funds	-	15,000	-	15,000
Total Expenditures	<u>167,351</u>	<u>175,594</u>	<u>190,240</u>	<u>(14,646)</u>
Cash Receipts Over (Under) Expenditures	22,919	(11,581)		
Unencumbered Cash - Beginning	<u>8,775</u>	<u>31,694</u>		
Unencumbered Cash - Ending	\$ <u><u>31,694</u></u>	<u><u>20,113</u></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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Transfers From Other Funds	\$ -	15,000	-	15,000
Expenditures				
Capital Outlay	-	41,410	98,604	(57,194)
Cash Receipts Over (Under) Expenditures	-	(26,410)		
Unencumbered Cash - Beginning	98,604	98,604		
Unencumbered Cash - Ending	\$ <u>98,604</u>	<u>72,194</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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 897,450	674,886	700,053	(25,167)
Delinquent Tax	27,456	24,140	-	24,140
Vehicle Tax	116,941	119,786	123,594	(3,808)
In Lieu of Tax	258	108	-	108
Tax Refund	-	(3,337)	(3,338)	1
TIF and Revitalization	(6,877)	(4,146)	(3,452)	(694)
Grants and Reimbursements	1,941,636	1,907,853	1,496,994	410,859
Transfer From Other Funds	-	-	76,000	(76,000)
Total Cash Receipts	<u>2,976,864</u>	<u>2,719,290</u>	<u>2,389,851</u>	<u>329,439</u>
Expenditures				
Personal Services	1,912,088	1,783,008	1,926,364	(143,356)
Contractual Services	462,999	491,482	390,932	100,550
Commodities	199,089	217,394	244,100	(26,706)
Capital Outlay	5,830	15,883	10,000	5,883
Total Expenditures	<u>2,580,006</u>	<u>2,507,767</u>	<u>2,571,396</u>	<u>(63,629)</u>
Cash Receipts Over (Under) Expenditures	396,858	211,523		
Unencumbered Cash - Beginning	<u>193,258</u>	<u>590,116</u>		
Unencumbered Cash - Ending	\$ <u>590,116</u>	<u>801,639</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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Transfers From Other Funds	\$ -	-	-	-
Expenditures				
Capital Outlay	25,831	54,031	311,525	(257,494)
Transfer to Other Funds	-	-	76,000	(76,000)
Total Expenditures	25,831	54,031	387,525	(333,494)
Cash Receipts Over (Under) Expenditures	(25,831)	(54,031)		
Unencumbered Cash - Beginning	437,525	411,694		
Unencumbered Cash - Ending	\$ 411,694	357,663		

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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 217,205	304,290	315,486	(11,196)
Delinquent Tax	11,144	9,046	-	9,046
Vehicle Tax	57,849	51,978	29,939	22,039
In Lieu of Tax	81	49	160	(111)
Tax Refund	-	(808)	(808)	-
TIF and Revitalization	(1,715)	(1,868)	(1,556)	(312)
City of Hutchinson	900	-	-	-
KDOT Grant	601,696	499,718	476,800	22,918
SCKAAA Grant	19,774	18,756	13,930	4,826
Sale of Used Equipment	36,476	6,095	5,000	1,095
Other Reimbursements	3,879	13,146	-	13,146
Miscellaneous Revenue	5,347	4,655	3,000	1,655
Elderly Transportation Reimbursement	65,000	67,700	67,700	-
Fares and Donations	73,398	76,068	77,000	(932)
Transfers From Other Funds	253,220	253,200	253,220	(20)
Total Cash Receipts	1,344,254	1,302,025	1,239,871	62,154
Expenditures				
Services for the Elderly				
Personal Services	95,008	121,844	123,380	(1,536)
Contractual Services	247,695	232,917	247,031	(14,114)
Commodities	4,018	3,494	3,250	244
Capital Outlay	4,999	237	5,615	(5,378)
Department Total	351,720	358,492	379,276	(20,784)
Public Transportation				
Personal Services	518,417	506,208	551,399	(45,191)
Contractual Services	129,999	134,359	153,900	(19,541)
Commodities	166,153	184,258	262,758	(78,500)
Capital Outlay	122,004	57,689	15,377	42,312
Department Total	936,573	882,514	983,434	(100,920)
Total Expenditures	1,288,293	1,241,006	1,362,710	(121,704)
Cash Receipts Over (Under) Expenditures	55,961	61,019		
Unencumbered Cash - Beginning	247,856	303,817		
Unencumbered Cash - Ending	\$ 303,817	364,836		

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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 354,534	306,885	318,472	(11,587)
Delinquent Tax	11,475	9,993	-	9,993
Vehicle Tax	46,100	46,992	48,837	(1,845)
In Lieu of Tax	111	49	130	(81)
Tax Refund	-	(1,319)	(1,320)	1
TIF and Revitalization	(2,721)	(1,887)	(1,570)	(317)
Total Cash Receipts	409,499	360,713	<u>364,549</u>	<u>(3,836)</u>
Expenditures				
Appropriation - Mental Health	408,000	363,630	<u>367,200</u>	<u>(3,570)</u>
Cash Receipts Over (Under) Expenditures	1,499	(2,917)		
Unencumbered Cash - Beginning	3,856	5,355		
Unencumbered Cash - Ending	\$ <u>5,355</u>	<u>2,438</u>		

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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 469,425	403,252	418,513	(15,261)
Delinquent Tax	15,209	13,177	-	13,177
Vehicle Tax	60,240	61,587	64,697	(3,110)
In Lieu of Tax	150	64	170	(106)
Tax Refund	-	(1,747)	(1,747)	-
TIF and Revitalization	(3,611)	(2,479)	(2,064)	(415)
Total Cash Receipts	541,413	473,854	<u>479,569</u>	<u>(5,715)</u>
Expenditures				
Appropriation - Mental Health	540,000	485,772	<u>486,000</u>	<u>(228)</u>
Cash Receipts Over (Under) Expenditures	1,413	(11,918)		
Unencumbered Cash - Beginning	<u>10,505</u>	<u>11,918</u>		
Unencumbered Cash - Ending	\$ <u>11,918</u>	<u>-</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, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 4,250,070	4,948,000	5,129,961	(181,961)
Delinquent Tax	144,237	133,722	-	133,722
Vehicle Tax	659,671	653,711	585,407	68,304
In Lieu of Tax	1,418	793	2,000	(1,207)
Tax Refund	-	(15,808)	(15,808)	-
TIF and Revitalization	(32,614)	(30,373)	(26,721)	(3,652)
Refunds and Reimbursements	284,156	621,145	858,126	(236,981)
Total Cash Receipts	5,306,938	6,311,190	6,532,965	(221,775)
Expenditures				
Social Security	1,063,203	1,093,415	1,203,527	(110,112)
KPERS	778,761	896,845	1,006,880	(110,035)
KP and F	349,195	330,811	345,186	(14,375)
Workmen's Compensation	553,834	416,437	604,845	(188,408)
Unemployment Insurance	42,203	106,279	86,827	19,452
Health Insurance	3,057,184	3,160,841	3,255,641	(94,800)
Tuition Reimbursement	2,911	2,486	5,000	(2,514)
Other Insurance	5,830	6,919	6,451	468
Other Reimbursement	54,194	31,408	-	31,408
Cash Basis Reserve	-	-	200,000	(200,000)
Total Expenditures	5,907,315	6,045,441	6,714,357	(668,916)
Cash Receipts Over (Under) Expenditures	(600,377)	265,749		
Unencumbered Cash - Beginning	1,150,669	550,292		
Unencumbered Cash - Ending	\$ 550,292	816,041		

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

RENO COUNTY, KANSAS
Youth Shelter/Detention Center Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
SRS and Other Reimbursements	\$ 1,142,269	1,267,522	1,231,501	36,021
Grant	33,067	11,185	20,800	(9,615)
Donations and Miscellaneous	-	709	-	709
Transfers From Other Funds	470,596	250,597	250,597	-
Total Cash Receipts	<u>1,645,932</u>	<u>1,530,013</u>	<u>1,502,898</u>	<u>27,115</u>
Expenditures				
Youth Shelter				
Personal Services	627,498	632,171	649,620	(17,449)
Contractual Services	36,017	40,789	52,350	(11,561)
Commodities	24,819	22,809	31,750	(8,941)
Capital Outlay	-	2,400	2,400	-
Reimbursement - Youth Shelter Food	53,631	55,214	55,463	(249)
Department Total	<u>741,965</u>	<u>753,383</u>	<u>791,583</u>	<u>(38,200)</u>
Detention Center				
Personal Services	751,017	772,570	794,801	(22,231)
Contractual Services	32,233	31,908	50,800	(18,892)
Commodities	21,961	19,009	27,650	(8,641)
Reimbursement - Youth Shelter Food	52,888	55,214	55,463	(249)
Department Total	<u>858,099</u>	<u>878,701</u>	<u>928,714</u>	<u>(50,013)</u>
Grants				
Contractual Services	10,891	6,334	6,100	234
Commodities	4,442	4,239	1,500	2,739
Reimbursement - Placement Coordinator	-	26,500	-	26,500
Department Total	<u>15,333</u>	<u>37,073</u>	<u>7,600</u>	<u>29,473</u>
Total Expenditures	<u>1,615,397</u>	<u>1,669,157</u>	<u>1,727,897</u>	<u>(58,740)</u>
Cash Receipts Over (Under) Expenditures	30,535	(139,144)		
Unencumbered Cash - Beginning	<u>297,195</u>	<u>327,730</u>		
Unencumbered Cash - Ending	<u>\$ 327,730</u>	<u>188,586</u>		

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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 142,449	123,504	128,243	(4,739)
Delinquent Tax	4,660	4,025	-	4,025
Vehicle Tax	18,566	18,911	19,607	(696)
In Lieu of Tax	45	20	55	(35)
Tax Refund	-	(530)	(530)	-
TIF and Revitalization	(1,074)	(760)	(622)	(138)
Total Cash Receipts	164,646	145,170	<u>146,753</u>	<u>(1,583)</u>
Expenditures				
Appropriation - Museum	163,300	146,734	146,970	(236)
Total Expenditures	163,300	146,734	<u>146,970</u>	<u>(236)</u>
Cash Receipts Over (Under) Expenditures	1,346	(1,564)		
Unencumbered Cash - Beginning	218	1,564		
Unencumbered Cash - Ending	\$ <u>1,564</u>	<u>-</u>		

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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Private Club Liquor Tax	\$ 8,259	8,361	<u>9,557</u>	<u>(1,196)</u>
Expenditures				
Contractual Services	<u>8,259</u>	<u>8,361</u>	<u>9,557</u>	<u>(1,196)</u>
Cash Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ <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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Private Club Liquor Tax	\$ 11,404	11,557	<u>9,557</u>	<u>2,000</u>
Expenditures				
Contractual Services	<u>9,759</u>	10,742	<u>10,742</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	1,645	815		
Unencumbered Cash - Beginning	<u>1,185</u>	2,830		
Unencumbered Cash - Ending	\$ <u>2,830</u>	3,645		

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, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Telephone User Fee	\$ 215,470	195,806	210,000	(14,194)
Interest	3,476	-	9,000	(9,000)
Total Cash Receipts	<u>218,946</u>	<u>195,806</u>	<u>219,000</u>	<u>(23,194)</u>
Expenditures				
Contractual Services	200,710	30,388	152,650	(122,262)
Commodities	1,517	-	7,000	(7,000)
Capital Outlay	307,263	125,642	173,000	(47,358)
Capital Improvements	-	-	491,499	(491,499)
Transfer to City of Hutchinson	-	668,000	-	668,000
Total Expenditures	<u>509,490</u>	<u>824,030</u>	<u>824,149</u>	<u>(119)</u>
Cash Receipts Over (Under) Expenditures	(290,544)	(628,224)		
Unencumbered Cash - Beginning	<u>944,949</u>	<u>654,405</u>		
Unencumbered Cash - Ending	\$ <u>654,405</u>	<u>26,181</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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Cash Receipts				
Telephone User Fees	\$ 118,599	114,453	114,000	453
Interest	717	-	1,000	(1,000)
Total Cash Receipts	119,316	114,453	115,000	(547)
Expenditures				
Contractual Services	11,959	232,508	18,000	214,508
Commodities	-	256	5,000	(4,744)
Capital Outlay	-	-	375,970	(375,970)
Transfer to City of Hutchinson	-	170,000	-	170,000
(a) Adjustment for Qualifying Budget Credit	-	-	453	(453)
Total Expenditures	11,959	402,764	399,423	3,341
Cash Receipts Over (Under) Expenditures	107,357	(288,311)		
Unencumbered Cash - Beginning	191,971	299,328		
Unencumbered Cash - Ending	\$ 299,328	11,017		
(a) Adjustment for Qualifying Budget Credit				
Reimbursements Over Amount Budgeted			\$ <u>453</u>	

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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts	\$ -	-	-	-
Expenditures				
Transfer to Other Funds	-	52,381	52,381	-
Cash Receipts Over (Under) Expenditures	-	(52,381)		
Unencumbered Cash - Beginning	52,381	52,381		
Unencumbered Cash - Ending	\$ 52,381	-		

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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 228,256	458,721	475,413	(16,692)
Delinquent Tax	19,087	11,239	-	11,239
Vehicle Tax	27,476	22,906	31,164	(8,258)
In Lieu of Tax	201	74	315	(241)
Tax Refund	-	(842)	(842)	-
TIF and Revitalization	(1,719)	(2,815)	(2,344)	(471)
Reimbursements	90,900	84,436	82,540	1,896
Total Cash Receipts	<u>364,201</u>	<u>573,719</u>	<u>586,246</u>	<u>(12,527)</u>
Expenditures				
Capital Outlay				
Information Services	176,900	62,914	76,500	(13,586)
New World Software Maintenance	114,481	120,623	117,915	2,708
Building maintenance/improvements	192,082	104,551	148,000	(43,449)
Capital Lease - Public Works Building	263,670	-	180,000	(180,000)
Capital Lease - Energy Conservation	180,925	180,925	180,925	-
Total Expenditures	<u>928,058</u>	<u>469,013</u>	<u>703,340</u>	<u>(234,327)</u>
Cash Receipts Over (Under) Expenditures	(563,857)	104,706		
Unencumbered Cash - Beginning	<u>726,754</u>	<u>162,897</u>		
Unencumbered Cash - Ending	\$ <u>162,897</u>	<u>267,603</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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts	\$ -	-	-	-
Expenditures				
Contractual Services	-	-	-	-
Commodities	274,891	-	-	-
Transfers to Other Funds	53,288	-	-	-
Total Expenditures	<u>328,179</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	(328,179)	-		
Unencumbered Cash - Beginning	<u>328,179</u>	<u>-</u>		
Unencumbered Cash - Ending	\$ <u>-</u>	<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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 166,591	-	-	-
Tax Refund	-	(32,685)	-	(32,685)
Delinquent Tax	843	4,298	-	4,298
Vehicle Tax	3,562	928	4,257	(3,329)
Total Cash Receipts	170,996	(27,459)	4,257	(31,716)
Expenditures				
Contractual Services	75,563	-	95,702	(95,702)
Cash Receipts Over (Under) Expenditures	95,433	(27,459)		
Unencumbered Cash - Beginning	922	96,355		
Unencumbered Cash - Ending	\$ <u>96,355</u>	<u>68,896</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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 1,391,817	1,236,015	1,295,284	(59,269)
Delinquent Tax	27,239	31,361	-	31,361
Vehicle Tax	166,762	175,755	198,829	(23,074)
Transfers From Other Fund	5	-	-	-
Total Cash Receipts	1,585,823	1,443,131	<u>1,494,113</u>	<u>(50,982)</u>
Expenditures				
Contractual Services	1,476,338	1,532,489	<u>1,532,789</u>	<u>(300)</u>
Cash Receipts Over (Under) Expenditures	109,485	(89,358)		
Unencumbered Cash - Beginning	28,474	137,959		
Unencumbered Cash - Ending	\$ <u>137,959</u>	<u>48,601</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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 112,479	107,213	109,880	(2,667)
Delinquent Tax	2,800	2,783	-	2,783
Vehicle Tax	17,531	18,218	18,921	(703)
Reimbursement	90	57	-	57
Total Cash Receipts	<u>132,900</u>	<u>128,271</u>	<u>128,801</u>	<u>(530)</u>
Expenditures				
Personal Services	15,379	26,739	19,460	7,279
Contractual Services	34,124	26,051	45,200	(19,149)
Commodities	7,004	14,881	27,090	(12,209)
Capital Outlay	15,196	2,126	43,000	(40,874)
Transfers to Other Funds	60,000	60,000	-	60,000
Total Expenditures	<u>131,703</u>	<u>129,797</u>	<u>134,750</u>	<u>(4,953)</u>
Cash Receipts Over (Under) Expenditures	1,197	(1,526)		
Unencumbered Cash - Beginning	<u>17,058</u>	<u>18,255</u>		
Unencumbered Cash - Ending	\$ <u><u>18,255</u></u>	<u><u>16,729</u></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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 106,335	99,068	101,753	(2,685)
Delinquent Tax	2,698	3,790	-	3,790
Vehicle Tax	10,231	9,773	11,974	(2,201)
Transfers From Other Funds	17	-	-	-
Total Cash Receipts	119,281	112,631	113,727	(1,096)
Expenditures				
Personal Services	13,375	22,859	18,600	4,259
Contractual Services	31,639	33,527	43,925	(10,398)
Commodities	8,949	19,408	21,050	(1,642)
Capital Outlay	580	3,556	38,000	(34,444)
Transfers to Other Funds	60,000	40,000	-	40,000
Total Expenditures	114,543	119,350	121,575	(2,225)
Cash Receipts Over (Under) Expenditures	4,738	(6,719)		
Unencumbered Cash - Beginning	10,424	15,162		
Unencumbered Cash - Ending	\$ 15,162	8,443		

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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 26,907	27,992	34,700	(6,708)
Delinquent Tax	411	739	-	739
Vehicle Tax	2,614	2,330	2,645	(315)
Reimbursements	-	57	-	57
Transfers From Other Funds	-	3,700	-	3,700
Total Cash Receipts	<u>29,932</u>	<u>34,818</u>	<u>37,345</u>	<u>(2,527)</u>
Expenditures				
Personal Services	9,231	12,439	8,711	3,728
Contractual Services	12,036	10,841	15,820	(4,979)
Commodities	9,499	9,264	11,800	(2,536)
Capital Outlay	1,403	2,120	4,400	(2,280)
Transfers to Other Funds	-	1,900	-	1,900
Total Expenditures	<u>32,169</u>	<u>36,564</u>	<u>40,731</u>	<u>(4,167)</u>
Cash Receipts Over (Under) Expenditures	<u>(2,237)</u>	<u>(1,746)</u>		
Unencumbered Cash - Beginning	<u>4,172</u>	<u>1,935</u>		
Unencumbered Cash - Ending	\$ <u>1,935</u>	<u>189</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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 35,114	36,011	38,202	(2,191)
Delinquent Tax	1,153	1,047	-	1,047
Vehicle Tax	2,485	2,730	2,736	(6)
Reimbursements	-	57	-	57
Total Cash Receipts	<u>38,752</u>	<u>39,845</u>	<u>40,938</u>	<u>(1,093)</u>
Expenditures				
Personal Services	4,604	10,099	7,200	2,899
Contractual Services	9,572	8,524	15,985	(7,461)
Commodities	737	1,534	6,250	(4,716)
Capital Outlay	-	-	27,500	(27,500)
Transfers to Other Funds	14,500	36,775	-	36,775
Total Expenditures	<u>29,413</u>	<u>56,932</u>	<u>56,935</u>	<u>(3)</u>
Cash Receipts Over (Under) Expenditures	9,339	(17,087)		
Unencumbered Cash - Beginning	<u>32,970</u>	<u>42,309</u>		
Unencumbered Cash - Ending	\$ <u>42,309</u>	<u>25,222</u>		

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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 73,554	73,566	74,985	(1,419)
Delinquent Tax	1,410	1,966	-	1,966
Vehicle Tax	8,611	8,461	8,708	(247)
Reimbursements	-	90	-	90
Bond Proceeds	-	200,000	-	200,000
Transfers From Other Funds	374	-	436	(436)
Total Cash Receipts	<u>83,949</u>	<u>284,083</u>	<u>84,129</u>	<u>199,954</u>
Expenditures				
Personal Services	9,706	17,928	19,400	(1,472)
Contractual Services	19,309	22,426	33,130	(10,704)
Commodities	8,431	15,490	32,100	(16,610)
Capital Outlay	4,772	196,231	10,000	186,231
Transfers to Other Funds	27,500	42,500	-	42,500
(a) Adjustments for Qualifying Budget Credit	-	-	200,000	(200,000)
Total Expenditures	<u>69,718</u>	<u>294,575</u>	<u>294,630</u>	<u>(55)</u>
Cash Receipts Over (Under) Expenditures	14,231	(10,492)		
Unencumbered Cash - Beginning	<u>16,660</u>	<u>30,891</u>		
Unencumbered Cash - Ending	\$ <u>30,891</u>	<u>20,399</u>		
(a) Adjustments for Qualifying Budget Credit				
Bond Proceeds Over Amount Budgeted			\$ <u>200,000</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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 91,271	83,755	85,821	(2,066)
Delinquent Tax	2,009	2,224	-	2,224
Vehicle Tax	12,237	12,616	13,506	(890)
Reimbursements	276	358	-	358
Total Cash Receipts	<u>105,793</u>	<u>98,954</u>	<u>99,327</u>	<u>(373)</u>
Expenditures				
Personal Services	9,895	16,694	19,600	(2,906)
Contractual Services	14,989	11,674	34,055	(22,381)
Commodities	8,456	8,803	32,300	(23,497)
Capital Outlay	210	2,594	24,479	(21,885)
Transfers to Other Funds	60,000	70,000	-	70,000
Total Expenditures	<u>93,550</u>	<u>109,765</u>	<u>110,434</u>	<u>(669)</u>
Cash Receipts Over (Under) Expenditures	12,243	(10,811)		
Unencumbered Cash - Beginning	<u>17,989</u>	<u>30,232</u>		
Unencumbered Cash - Ending	\$ <u>30,232</u>	<u>19,421</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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 73,510	71,868	72,666	(798)
Delinquent Tax	1,308	1,978	-	1,978
Vehicle Tax	8,792	9,369	6,064	3,305
Reimbursements	5,519	57	-	57
Total Cash Receipts	<u>89,129</u>	<u>83,272</u>	<u>78,730</u>	<u>4,542</u>
Expenditures				
Personal Services	14,928	25,889	20,125	5,764
Contractual Services	19,485	21,534	25,850	(4,316)
Commodities	14,933	11,186	17,405	(6,219)
Capital Outlay	820	-	22,700	(22,700)
Transfers to Other Funds	25,000	27,470	-	27,470
Total Expenditures	<u>75,166</u>	<u>86,079</u>	<u>86,080</u>	<u>(1)</u>
Cash Receipts Over (Under) Expenditures	13,963	(2,807)		
Unencumbered Cash - Beginning	<u>10,326</u>	<u>24,289</u>		
Unencumbered Cash - Ending	\$ <u>24,289</u>	<u>21,482</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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 67,888	67,532	68,465	(933)
Delinquent Tax	994	1,303	-	1,303
Vehicle Tax	10,659	10,508	10,679	(171)
Reimbursements	5,292	57	-	57
Total Cash Receipts	<u>84,833</u>	<u>79,400</u>	<u>79,144</u>	<u>256</u>
Expenditures				
Personal Services	20,995	24,525	22,000	2,525
Contractual Services	14,058	12,874	18,480	(5,606)
Commodities	6,823	7,530	10,520	(2,990)
Capital Outlay	18,859	6,281	35,000	(28,719)
Transfers to Other Funds	12,000	34,500	-	34,500
Total Expenditures	<u>72,735</u>	<u>85,710</u>	<u>86,000</u>	<u>(290)</u>
Cash Receipts Over (Under) Expenditures	12,098	(6,310)		
Unencumbered Cash - Beginning	9,485	37,045		
Prior Year Cancelled Encumbrances	<u>15,462</u>	<u>-</u>		
Unencumbered Cash - Ending	\$ <u>37,045</u>	<u>30,735</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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 3,472	2,892	3,193	(301)
Delinquent Tax	134	22	-	22
Vehicle Tax	651	682	738	(56)
Total Cash Receipts	<u>4,257</u>	<u>3,596</u>	<u>3,931</u>	<u>(335)</u>
Expenditures				
Personal Services	3,420	2,988	2,914	74
Contractual Services	273	2,191	3,210	(1,019)
Commodities	170	225	200	25
Capital Outlay	-	-	1,100	(1,100)
Total Expenditures	<u>3,863</u>	<u>5,404</u>	<u>7,424</u>	<u>(2,020)</u>
Cash Receipts Over (Under) Expenditures	394	(1,808)		
Unencumbered Cash - Beginning	<u>5,967</u>	<u>6,361</u>		
Unencumbered Cash - Ending	\$ <u>6,361</u>	<u>4,553</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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 12,222	11,362	11,476	(114)
Delinquent Tax	8	28	-	28
Vehicle Tax	3,958	3,874	2,753	1,121
Total Cash Receipts	<u>16,188</u>	<u>15,264</u>	<u>14,229</u>	<u>1,035</u>
Expenditures				
Personal Services	6,402	5,539	5,827	(288)
Contractual Services	10,336	10,599	10,635	(36)
Commodities	800	926	750	176
Capital Outlay	12,708	427	59,500	(59,073)
Total Expenditures	<u>30,246</u>	<u>17,491</u>	<u>76,712</u>	<u>(59,221)</u>
Cash Receipts Over (Under) Expenditures	(14,058)	(2,227)		
Unencumbered Cash - Beginning	<u>64,538</u>	<u>50,480</u>		
Unencumbered Cash - Ending	\$ <u>50,480</u>	<u>48,253</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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 15	-	-	-
Delinquent Tax	108	46	-	46
Vehicle Tax	3,769	2,819	29	2,790
Installation and Connection Costs	35,102	35,125	32,500	2,625
Miscellaneous	84	-	-	-
Total Cash Receipts	39,078	37,990	32,529	5,461
Expenditures				
Personal Services	10,684	9,148	9,520	(372)
Contractual Services	15,526	30,835	40,105	(9,270)
Commodities	725	3,540	4,175	(635)
Capital Outlay	-	15,084	15,000	84
Future Improvements	-	-	13,861	(13,861)
Total Expenditures	26,935	58,607	82,661	(24,054)
Cash Receipts Over (Under) Expenditures	12,143	(20,617)		
Unencumbered Cash - Beginning	99,648	111,791		
Unencumbered Cash - Ending	\$ 111,791	91,174		

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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 12,874	6,817	6,859	(42)
Delinquent Tax	1,367	-	-	-
Vehicle Tax	978	1,151	1,796	(645)
User Fees	4,110	4,179	4,200	(21)
Total Cash Receipts	19,329	12,147	12,855	(708)
Expenditures				
Personal Services	6,832	5,976	6,166	(190)
Contractual Services	11,214	10,244	10,610	(366)
Commodities	1,084	2,338	2,000	338
Capital Outlay	7,250	10,014	9,440	574
Transfers to Other Funds	605	-	605	(605)
Total Expenditures	26,985	28,572	28,821	(249)
Cash Receipts Over (Under) Expenditures	(7,656)	(16,425)		
Unencumbered Cash - Beginning	25,396	17,740		
Unencumbered Cash - Ending	\$ 17,740	1,315		

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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 15,711	9,434	9,759	(325)
Delinquent Tax	193	3,235	-	3,235
Vehicle Tax	1,415	1,563	4,089	(2,526)
User Fees	1,944	2,676	-	2,676
Total Cash Receipts	<u>19,263</u>	<u>16,908</u>	<u>13,848</u>	<u>3,060</u>
Expenditures				
Personal Services	6,832	5,976	6,166	(190)
Contractual Services	6,438	5,276	9,570	(4,294)
Commodities	1,514	546	550	(4)
Capital Outlay	-	1,360	-	1,360
Transfers to Other Funds	3,760	3,750	3,750	-
Total Expenditures	<u>18,544</u>	<u>16,908</u>	<u>20,036</u>	<u>(3,128)</u>
Cash Receipts Over (Under) Expenditures	719	-		
Unencumbered Cash - Beginning	<u>6,188</u>	<u>6,907</u>		
Unencumbered Cash - Ending	\$ <u>6,907</u>	<u>6,907</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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
User fees	\$ 84,469	86,265	75,000	11,265
Meter installation	3,773	2,051	1,000	1,051
Total Cash Receipts	<u>88,242</u>	<u>88,316</u>	<u>76,000</u>	<u>12,316</u>
Expenditures				
Personal Services	10,648	9,148	9,520	(372)
Contractual Services	9,361	20,731	19,450	1,281
Commodities	2,184	6,239	5,750	489
Capital Outlay	-	9,446	55,729	(46,283)
Transfers to Other Funds	41,370	46,530	34,328	12,202
Total Expenditures	<u>63,563</u>	<u>92,094</u>	<u>124,777</u>	<u>(32,683)</u>
Cash Receipts Over (Under) Expenditures	24,679	(3,778)		
Unencumbered Cash - Beginning	<u>117,887</u>	<u>142,566</u>		
Unencumbered Cash - Ending	\$ <u>142,566</u>	<u>138,788</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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
User fees	\$ 22,721	21,259	19,500	1,759
Expenditures				
Personal Services	6,402	5,539	5,827	(288)
Contractual Services	11,707	12,419	11,400	1,019
Commodities	1,181	2,684	2,300	384
Capital Outlay	-	4,976	48,341	(43,365)
Total Expenditures	19,290	25,618	67,868	(42,250)
Cash Receipts Over (Under) Expenditures	3,431	(4,359)		
Unencumbered Cash - Beginning	60,599	64,030		
Unencumbered Cash - Ending	\$ 64,030	59,671		

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
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Reimbursements	\$ -	128,403
Transfers From Other Funds	100,000	151,088
Total Cash Receipts	100,000	279,491
Expenditures		
Capital Improvements	1,314,888	494,184
Cash Receipts Over (Under) Expenditures	(1,214,888)	(214,693)
Unencumbered Cash - Beginning	2,129,581	914,693
Unencumbered Cash - Ending	\$ 914,693	700,000

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
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts	\$ -	-
Expenditures	-	-
Cash Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	<u>3,982,369</u>	<u>3,982,369</u>
Unencumbered Cash - Ending	<u>\$ 3,982,369</u>	<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
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Reimbursements and Other	\$ 145,330	157,416
Expenditures		
Personal Services and Benefits	59,277	59,745
Contractual Services	-	43
Commodities	87,461	97,505
Capital Outlay	1,995	-
Total Expenditures	<u>148,733</u>	<u>157,293</u>
Cash Receipts Over (Under) Expenditures	(3,403)	123
Unencumbered Cash - Beginning	<u>9,196</u>	<u>5,793</u>
Unencumbered Cash - Ending	<u>\$ 5,793</u>	<u>5,916</u>

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
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Payments and Grant	\$ 517,000	505,995
Reimbursements and Other	46,134	40,529
Total Cash Receipts	<u>563,134</u>	<u>546,524</u>
Expenditures		
Personal Services and Benefits	450,401	493,463
Contractual Services	28,644	58,253
Commodities	16,368	23,600
Total Expenditures	<u>495,413</u>	<u>575,316</u>
Cash Receipts Over (Under) Expenditures	67,721	(28,792)
Unencumbered Cash - Beginning	<u>18,887</u>	<u>86,608</u>
Unencumbered Cash - Ending	<u>\$ 86,608</u>	<u>57,816</u>

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
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Payments and Grants	\$ 117,556	141,113
Reimbursement From Other Funds	-	3,600
Total Cash Receipts	<u>117,556</u>	<u>144,713</u>
Expenditures		
Personal Services and Benefits	144,767	125,502
Contractual Services	12,156	33,959
Commodities	3,126	7,934
Total Expenditures	<u>160,049</u>	<u>167,395</u>
Cash Receipts Over (Under) Expenditures	(42,493)	(22,682)
Unencumbered Cash - Beginning	<u>65,633</u>	<u>23,140</u>
Unencumbered Cash - Ending	<u>\$ 23,140</u>	<u>458</u>

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
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Payments and Grants	\$ 175,199	227,895
Expenditures		
Personal Services and Benefits	155,079	151,574
Contractual Services	72,108	64,601
Commodities	4,617	1,610
Total Expenditures	231,804	217,785
Cash Receipts Over (Under) Expenditures	(56,605)	10,110
Unencumbered Cash - Beginning	84,387	27,782
Unencumbered Cash - Ending	\$ 27,782	37,892

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
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Payments and Grants	\$ 95,797	51,324
Reimbursements From Youth Service	-	26,500
Total Cash Receipts	<u>95,797</u>	<u>77,824</u>
Expenditures		
Personal Services and Benefits	71,555	69,531
Contractual Services	12,285	5,679
Commodities	4,098	1,569
Capital Outlay	1,070	-
Total Expenditures	<u>89,008</u>	<u>76,779</u>
Cash Receipts Over (Under) Expenditures	6,789	1,045
Unencumbered Cash - Beginning	<u>17,091</u>	<u>23,880</u>
Unencumbered Cash - Ending	<u>\$ 23,880</u>	<u>24,925</u>

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
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Payments and Grants	\$ 38,559	31,376
Reimbursements From Other Funds	-	10,043
Total Cash Receipts	<u>38,559</u>	<u>41,419</u>
Expenditures		
Personal Services and Benefits	12,323	6,921
Contractual Services	41,013	32,254
Commodities	300	-
Total Expenditures	<u>53,636</u>	<u>39,175</u>
Cash Receipts Over (Under) Expenditures	(15,077)	2,244
Unencumbered Cash - Beginning	<u>15,398</u>	<u>321</u>
Unencumbered Cash - Ending	\$ <u>321</u>	<u>2,565</u>

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
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Payments and Grants	\$ 69,441	42,901
Reimbursements and Other	4,500	-
Total Cash Receipts	<u>73,941</u>	<u>42,901</u>
Expenditures		
Personal Services and Benefits	82,376	49,359
Reimburements to Other Funds	-	51,665
Total Expenditures	<u>82,376</u>	<u>101,024</u>
Cash Receipts Over (Under) Expenditures	(8,435)	(58,123)
Unencumbered Cash - Beginning	<u>66,558</u>	<u>58,123</u>
Unencumbered Cash - Ending	\$ <u>58,123</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
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Payments and Grants	\$ 150,022	161,640
Reimbursements From Other Funds	-	27,000
Total Cash Receipts	<u>150,022</u>	<u>188,640</u>
Expenditures		
Personal Services and Benefits	116,170	200,017
Contractual Services	16,856	19,734
Commodities	3,798	11,581
Total Expenditures	<u>136,824</u>	<u>231,332</u>
Cash Receipts Over (Under) Expenditures	13,198	(42,692)
Unencumbered Cash - Beginning	<u>30,185</u>	<u>43,383</u>
Unencumbered Cash - Ending	\$ <u>43,383</u>	<u>691</u>

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

RENO COUNTY, KANSAS
Community Corrections Juvenile Reimbursement Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Fees and Reimbursements	\$ 2,380	5,214
Expenditures		
Personal Services and Benefits	10,760	-
Cash Receipts Over (Under) Expenditures	(8,380)	5,214
Unencumbered Cash - Beginning	24,547	16,167
Unencumbered Cash - Ending	\$ 16,167	21,381

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
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Payments and Grants	\$ 63,005	28,000
Reimbursements From Other Funds	-	11,022
Total Cash Receipts	63,005	39,022
Expenditures		
Personal Services and Benefits	36,436	110,162
Cash Receipts Over (Under) Expenditures	26,569	(71,140)
Unencumbered Cash - Beginning	177,402	203,971
Unencumbered Cash - Ending	\$ 203,971	132,831

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
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Fees	\$ 3,970	1,157
Expenditures	-	-
Cash Receipts Over (Under) Expenditures	3,970	1,157
Unencumbered Cash - Beginning	8,173	12,143
Unencumbered Cash - Ending	\$ 12,143	13,300

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
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Fees	\$ 3,650	2,750
Expenditures		
Contractual Services	300	-
Cash Receipts Over (Under) Expenditures	3,350	2,750
Unencumbered Cash - Beginning	9,284	12,634
Unencumbered Cash - Ending	\$ 12,634	15,384

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
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Fees	\$ 79,838	84,446
Expenditures		
Capital Outlay	23,590	53,774
Cash Receipts Over (Under) Expenditures	56,248	30,672
Unencumbered Cash - Beginning	148,613	204,861
Unencumbered Cash - Ending	\$ 204,861	235,533

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
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts	\$ -	-
Expenditures		
Capital Outlay	3,426	5,384
Cash Receipts Over (Under) Expenditures	(3,426)	(5,384)
Unencumbered Cash - Beginning	108,483	105,057
Unencumbered Cash - Ending	\$ <u>105,057</u>	<u>99,673</u>

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

RENO COUNTY, KANSAS
Fire District No. 3 Special Fund
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers From Other Funds	\$ 60,000	60,000
Other Reimbursements	352	-
Total Cash Receipts	60,352	60,000
Expenditures		
Capital Outlay	343,223	135,527
Cash Receipts Over (Under) Expenditures	(282,871)	(75,527)
Unencumbered Cash - Beginning	592,825	309,954
Unencumbered Cash - Ending	\$ 309,954	234,427

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

RENO COUNTY, KANSAS
Fire District No. 4 Special Fund
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Other Reimbursements	\$ 7,648	2,642
Transfers From Other Funds	60,000	40,000
Total Cash Receipts	67,648	42,642
Expenditures		
Capital Outlay	11,691	1,300
Cash Receipts Over (Under) Expenditures	55,957	41,342
Unencumbered Cash - Beginning	289,255	345,212
Unencumbered Cash - Ending	\$ 345,212	386,554

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

RENO COUNTY, KANSAS
Fire District No. 6 Special Fund
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Other Reimbursements	\$ 148	2,496
Expenditures		
Capital Outlay	7,230	4,125
Transfer to Other Fund	-	3,700
Total Expenditures	<u>7,230</u>	<u>7,825</u>
Cash Receipts Over (Under) Expenditures	(7,082)	(5,329)
Unencumbered Cash - Beginning	<u>15,184</u>	<u>8,102</u>
Unencumbered Cash - Ending	<u>\$ 8,102</u>	<u>2,773</u>

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

RENO COUNTY, KANSAS
Fire District No. 7 Special Fund
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfer From Other Funds	\$ 14,500	36,775
Other Reimbursements	148	-
Total Cash Receipts	14,648	36,775
Expenditures		
Capital Outlay	4,698	1,271
Cash Receipts Over (Under) Expenditures	9,950	35,504
Unencumbered Cash - Beginning	161,021	170,971
Unencumbered Cash - Ending	\$ 170,971	206,475

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

RENO COUNTY, KANSAS
Fire District No. 8 Special Fund
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers From Other Funds	\$ 27,500	42,500
Other Reimbursements	648	11,050
Total Cash Receipts	28,148	53,550
Expenditures		
Capital Outlay	7,199	86,057
Cash Receipts Over (Under) Expenditures	20,949	(32,507)
Unencumbered Cash - Beginning	171,457	192,406
Unencumbered Cash - Ending	\$ 192,406	159,899

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

RENO COUNTY, KANSAS
Fire District No. 9 Special Fund
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers From Other Funds	\$ 60,000	70,000
Expenditures		
Capital Outlay	2,178	42,521
Cash Receipts Over (Under) Expenditures	57,822	27,479
Unencumbered Cash - Beginning	121,500	179,322
Unencumbered Cash - Ending	\$ 179,322	206,801

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

RENO COUNTY, KANSAS
Fire District JT. No. 1 RN-KM Special Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Other Reimbursements	\$ 148	14,711
Transfers From Other Funds	25,000	27,470
Total Cash Receipts	25,148	42,181
Expenditures		
Capital Outlay	3,774	34,586
Cash Receipts Over (Under) Expenditures	21,374	7,595
Unencumbered Cash - Beginning	130,048	151,422
Unencumbered Cash - Ending	\$ 151,422	159,017

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

RENO COUNTY, KANSAS
Fire District JT. No. 2 RN-HV Special Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Other Reimbursements	\$ 3,272	-
Transfers From Other Funds	12,000	34,500
Total Cash Receipts	15,272	34,500
Expenditures		
Capital Outlay	42,145	9,802
Cash Receipts Over (Under) Expenditures	(26,873)	24,698
Unencumbered Cash - Beginning	137,404	110,531
Unencumbered Cash - Ending	\$ 110,531	135,229

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
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers From Other Funds	\$ 605	-
Expenditures		
Contractual Services	-	8,075
Cash Receipts Over (Under) Expenditures	605	(8,075)
Unencumbered Cash - Beginning	7,865	8,470
Unencumbered Cash - Ending	\$ 8,470	395

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
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfer From Other Funds	\$ 3,760	3,750
Expenditures		
Contractual Services	-	816
Cash Receipts Over (Under) Expenditures	3,760	2,934
Unencumbered Cash - Beginning	63,905	67,665
Unencumbered Cash - Ending	\$ 67,665	70,599

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
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Fees	\$ 6,840	5,650
Expenditures		
Miscellaneous	13,180	8,000
Cash Receipts Over (Under) Expenditures	(6,340)	(2,350)
Unencumbered Cash - Beginning	8,773	2,433
Unencumbered Cash - Ending	\$ 2,433	83

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
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Fees	\$ 13,460	17,900
Expenditures		
Contractual Services	4,827	8,302
Cash Receipts Over (Under) Expenditures	8,633	9,598
Unencumbered Cash - Beginning	16,282	24,915
Unencumbered Cash - Ending	\$ 24,915	34,513

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
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Reimbursements and Other	\$ 6,405	462
Expenditures		
Program Expenditures	7,934	727
Cash Receipts Over (Under) Expenditures	(1,529)	(265)
Unencumbered Cash - Beginning	7,214	5,685
Unencumbered Cash - Ending	\$ 5,685	5,420

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
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts	\$ -	-
Expenditures		
Miscellaneous	379	-
Cash Receipts Over (Under) Expenditures	(379)	-
Unencumbered Cash - Beginning	379	-
Unencumbered Cash - Ending	\$ -	-

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
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Reimbursements and Other	\$ 7,460	10,756
Expenditures		
Miscellaneous	5,480	16,513
Cash Receipts Over (Under) Expenditures	1,980	(5,757)
Unencumbered Cash - Beginning	7,038	9,018
Unencumbered Cash - Ending	\$ 9,018	3,261

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
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Fees and Reimbursements	\$ 4,143	3,280
Expenditures		
Personal Services and Benefits	15,936	16,317
Commodities	1,572	4,513
Total Expenditures	17,508	20,830
Cash Receipts Over (Under) Expenditures	(13,365)	(17,550)
Unencumbered Cash - Beginning	34,037	20,672
Unencumbered Cash - Ending	\$ 20,672	3,122

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
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Payments and Grants	\$ 50,626	-
Expenditures		
Program Expenditures	38,194	-
Cash Receipts Over (Under) Expenditures	12,432	-
Unencumbered Cash - Beginning	(12,432)	-
Unencumbered Cash - Ending	\$ -	-

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
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Payments and Grants	\$ 4,434	-
Expenditures		
Personal Services and Benefits	-	-
Cash Receipts Over (Under) Expenditures	4,434	-
Unencumbered Cash - Beginning	(4,434)	-
Unencumbered Cash - Ending	\$ -	-

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
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts	\$ -	-
Expenditures	-	-
Cash Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	1,660	1,660
Unencumbered Cash - Ending	\$ <u>1,660</u>	<u>1,660</u>

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
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Fees	\$ 10,905	15,859
Expenditures		
Capital Outlay	3,023	4,778
Cash Receipts Over (Under) Expenditures	7,882	11,081
Unencumbered Cash - Beginning	4,263	12,145
Unencumbered Cash - Ending	\$ 12,145	23,226

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
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Payments and Grants	\$ 8,900	8,450
Reimbursement	5,000	-
Total Cash Receipts	13,900	8,450
Expenditures		
Contractual Services	2,191	9,455
Cash Receipts Over (Under) Expenditures	11,709	(1,005)
Unencumbered Cash - Beginning	9,474	21,183
Unencumbered Cash - Ending	\$ 21,183	20,178

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
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers From Other Funds	\$ 55	-
Expenditures		
Other	-	-
Cash Receipts Over (Under) Expenditures	55	-
Unencumbered Cash - Beginning	(55)	-
Unencumbered Cash - Ending	\$ -	-

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
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Deliquent Tax	\$ 1	-
Expenditures		
Transfer to Other Fund	5	-
Cash Receipts Over (Under) Expenditures	(4)	-
Unencumbered Cash - Beginning	4	-
Unencumbered Cash - Ending	\$ -	-

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
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Delinquent Tax	\$ 1	-
Expenditures		
Transfers From Other Funds	17	-
Cash Receipts Over (Under) Expenditures	(16)	-
Unencumbered Cash - Beginning	16	-
Unencumbered Cash - Ending	\$ -	-

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
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Payments and Grants	\$ 463,943	77,474
Expenditures		
Capital Outlay	463,444	-
Other	12,144	25,520
Total Expenditures	475,588	25,520
Cash Receipts Over (Under) Expenditures	(11,645)	51,954
Unencumbered Cash - Beginning	42,455	30,810
Unencumbered Cash - Ending	\$ 30,810	82,764

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, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 1,159,893	1,058,453	1,097,780	(39,327)
Delinquent Tax	27,908	42,019	-	42,019
Vehicle Tax	124,874	136,336	159,942	(23,606)
In Lieu of Tax	267	170	-	170
Tax Refund	-	(4,319)	(4,319)	-
TIF and Revitalization	(8,918)	(6,501)	(5,413)	(1,088)
Special Assessments	232,176	245,525	182,000	63,525
Reimbursements	4,840	2,522	-	2,522
Transfers From Other Funds	79,756	190,066	-	190,066
Total Cash Receipts	<u>1,620,796</u>	<u>1,664,271</u>	<u>1,429,990</u>	<u>234,281</u>
Expenditures				
Bond Principal	730,000	765,000	765,000	-
Interest on Bonds	397,223	370,129	370,123	6
Specials - Bond Principal	124,300	146,400	146,400	-
Specials - Interest on Bonds	37,865	40,380	40,380	-
Temporary Note - Principal	190,000	196,000	196,000	-
Temporary Note - Interest	20,955	15,050	15,050	-
Commission and Postage	7	-	100	(100)
Cash-basis Reserve	-	-	200,000	(200,000)
Transfers to Other Funds	-	30	-	30
Total Expenditures	<u>1,500,350</u>	<u>1,532,989</u>	<u>1,733,053</u>	<u>(200,064)</u>
Cash Receipts Over (Under) Expenditures	120,446	131,282		
Unencumbered Cash - Beginning	<u>337,200</u>	<u>457,646</u>		
Unencumbered Cash - Ending	\$ <u>457,646</u>	<u>588,928</u>		

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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 12,267	11,559	14,329	(2,770)
Delinquent Tax	180	315	-	315
Vehicle Tax	1,141	1,023	1,201	(178)
Transfers From Other Funds	-	1,900	-	1,900
Total Cash Receipts	<u>13,588</u>	<u>14,797</u>	<u>15,530</u>	<u>(733)</u>
Expenditures				
Bond Principal	10,000	10,000	10,000	-
Interest on Bonds	4,958	4,543	4,543	-
Commission, Postage and Miscellaneous	-	-	700	(700)
Total Expenditures	<u>14,958</u>	<u>14,543</u>	<u>15,243</u>	<u>(700)</u>
Cash Receipts Over (Under) Expenditures	(1,370)	254		
Unencumbered Cash - Beginning	<u>1,316</u>	<u>(54)</u>		
Unencumbered Cash - Ending	\$ <u>(54)</u>	<u>200</u>		

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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 44	1	-	1
Delinquent Tax	43	44	-	44
Vehicle Tax	149	-	-	-
Transfers From Other Funds	-	30	-	30
Total Cash Receipts	<u>236</u>	<u>75</u>	<u>-</u>	<u>75</u>
Expenditures				
Miscellaneous	-	73	-	73
Transfers to Other Funds	<u>374</u>	<u>-</u>	<u>436</u>	<u>(436)</u>
Total Expenditures	<u>374</u>	<u>73</u>	<u>436</u>	<u>(363)</u>
Cash Receipts Over (Under) Expenditures	(138)	2		
Unencumbered Cash - Beginning	<u>138</u>	<u>-</u>		
Unencumbered Cash - Ending	\$ <u>-</u>	<u>2</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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 57,641	11	-	11
Delinquent Tax	977	667	100	567
Vehicle Tax	8,942	9,395	8,570	825
Transfers From Other Funds	148	825	-	825
Total Cash Receipts	<u>67,708</u>	<u>10,898</u>	<u>8,670</u>	<u>2,228</u>
Expenditures				
Bond Principal	40,000	40,000	40,000	-
Interest on Bonds	26,380	25,000	25,000	-
Other	-	-	100	(100)
Cash-basis Reserve	-	-	27,258	(27,258)
Total Expenditures	<u>66,380</u>	<u>65,000</u>	<u>92,358</u>	<u>(27,358)</u>
Cash Receipts Over (Under) Expenditures	1,328	(54,102)		
Unencumbered Cash - Beginning	<u>84,385</u>	<u>85,713</u>		
Unencumbered Cash - Ending	\$ <u>85,713</u>	<u>31,611</u>		

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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 22,773	35,194	35,686	(492)
Delinquent Tax	495	806	500	306
Vehicle Tax	3,035	3,273	2,271	1,002
Total Cash Receipts	<u>26,303</u>	<u>39,273</u>	<u>38,457</u>	<u>816</u>
Expenditures				
Bond Principal	25,000	30,000	30,000	-
Interest on Bonds	5,425	4,275	4,275	-
Commission and Postage	5	7	50	(43)
Cash-basis Reserve	-	-	5,000	(5,000)
Total Expenditures	<u>30,430</u>	<u>34,282</u>	<u>39,325</u>	<u>(5,043)</u>
Cash Receipts Over (Under) Expenditures	(4,127)	4,991		
Unencumbered Cash - Beginning	<u>6,648</u>	<u>2,521</u>		
Unencumbered Cash - Ending	\$ <u>2,521</u>	<u>7,512</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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 3,051	17,027	17,483	(456)
Delinquent Tax	120	302	-	302
Vehicle Tax	3,345	2,730	566	2,164
Bond Proceeds	355,000	-	-	-
Other Reimbursements	2,500	1,500	-	1,500
Transfers From Other Funds	41,370	46,530	34,325	12,205
Total Cash Receipts	<u>405,386</u>	<u>68,089</u>	<u>52,374</u>	<u>15,715</u>
Expenditures				
Bond Principal	385,000	60,000	50,000	10,000
Interest on Bonds	22,617	6,611	18,655	(12,044)
Bond Issuance Costs	13,219	-	-	-
Commission and Postage	19	150	100	50
Cash-basis Reserve	-	-	25,000	(25,000)
Total Expenditures	<u>420,855</u>	<u>66,761</u>	<u>93,755</u>	<u>(26,994)</u>
Cash Receipts Over (Under) Expenditures	(15,469)	1,328		
Unencumbered Cash - Beginning	<u>66,650</u>	<u>51,181</u>		
Unencumbered Cash - Ending	\$ <u>51,181</u>	<u>52,509</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
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts	\$ -	-
Expenditures		
Transfers to Other Funds	11,944	-
Cash Receipts Over (Under) Expenditures	(11,944)	-
Unencumbered Cash - Beginning	11,944	-
Unencumbered Cash - Ending	\$ -	-

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
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts	\$ -	-
Expenditures		
Construction	6,370	-
Transfers to Other Funds	8	-
Total Expenditures	<u>6,378</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	(6,378)	-
Unencumbered Cash - Beginning	<u>6,378</u>	<u>-</u>
Unencumbered Cash - Ending	<u>\$ -</u>	<u>-</u>

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
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts	\$ -	-
Expenditures		
Transfers to Other Funds	14,524	12,354
Cash Receipts Over (Under) Expenditures	(14,524)	(12,354)
Unencumbered Cash - Beginning	26,878	12,354
Unencumbered Cash - Ending	\$ 12,354	-

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

RENO COUNTY, KANSAS
Public Works 2006 Road Improvement Fund
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts	\$ -	-
Expenditures		
Construction	96,713	28,728
Miscellaneous	13,580	-
Transfer to Other Fund	-	173,066
Total Expenditures	110,293	201,794
Cash Receipts Over (Under) Expenditures	(110,293)	(201,794)
Unencumbered Cash - Beginning	312,087	201,794
Unencumbered Cash - Ending	\$ 201,794	-

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
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts	\$ -	-
Expenditures		
Construction	667,060	46,226
Cash Receipts Over (Under) Expenditures	(667,060)	(46,226)
Unencumbered Cash - Beginning	1,418,815	751,755
Unencumbered Cash - Ending	\$ 751,755	705,529

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
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Reimbursements	\$ 148	-
Expenditures		
Transfers to Other Funds	148	-
Cash Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

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
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Payments and Grants	\$ 4,684	-
Expenditures		
Contractual Services	4,021	-
Transfer to Other Fund	-	825
Total Expenditures	4,021	825
Cash Receipts Over (Under) Expenditures	663	(825)
Unencumbered Cash - Beginning	162	825
Unencumbered Cash - Ending	\$ 825	-

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
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Note and Bond Proceeds	\$ 165,000	-
Reimbursements	32,782	-
Total Cash Receipts	197,782	-
Expenditures		
Contractual Services	9,537	-
Bond Issuance Fees	2,790	-
Temporary Note - Principal	205,000	-
Temporary Note - Interest	8,606	-
Transfers to Other Funds	-	4,646
Total Expenditures	225,933	4,646
Cash Receipts Over (Under) Expenditures	(28,151)	(4,646)
Unencumbered Cash - Beginning	32,797	4,646
Unencumbered Cash - Ending	\$ 4,646	-

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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Cash Receipts				
User Fees	\$ 2,482,993	3,470,201	2,510,000	960,201
Administrative Fee for Outside Users	1,128,640	1,417,972	1,200,000	217,972
Reimbursements	155,785	55,386	550,000	(494,614)
Land Rent	18,705	22,590	20,000	2,590
Total Cash Receipts	<u>3,786,123</u>	<u>4,966,149</u>	<u>4,280,000</u>	<u>686,149</u>
Expenditures				
Personnel Services	1,061,641	1,044,884	1,158,681	(113,797)
Contractual Services	982,610	918,138	1,248,275	(330,137)
Commodities	599,533	522,036	524,500	(2,464)
Capital Outlay	360,137	451,071	482,000	(30,929)
Temporary Note - Principal	119,000	121,000	121,000	-
Temporary Note - Interest	9,100	6,125	6,125	-
Capital Improvements	-	-	1,122,836	(1,122,836)
Transfers to Other Funds	-	600,000	600,000	-
Total Expenditures	<u>3,132,021</u>	<u>3,663,254</u>	<u>5,263,417</u>	<u>(1,600,163)</u>
Cash Receipts Over (Under) Expenditures	654,102	1,302,895		
Unencumbered Cash - Beginning	<u>986,069</u>	<u>1,640,171</u>		
Unencumbered Cash - Ending	\$ <u>1,640,171</u>	<u>2,943,066</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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Cash Receipts				
Tipping Fees	\$ 661,816	-	-	-
Transfers From Other Funds	-	600,000	600,000	-
Total Cash Receipts	661,816	600,000	600,000	-
Expenditures				
Contractual Services	76,884	109,661	1,200,000	(1,090,339)
Postclosure Cost	-	-	3,702,457	(3,702,457)
Total Expenditures	76,884	109,661	4,902,457	(4,792,796)
Cash Receipts Over (Under) Expenditures	584,932	490,339		
Unencumbered Cash - Beginning	4,877,458	5,462,390		
Unencumbered Cash - Ending	\$ 5,462,390	5,952,729		

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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Cash Receipts				
Maintenance/Purchased Services	\$ 250,701	217,648	260,000	(42,352)
Auto Center Services	116,894	100,988	93,000	7,988
Total Cash Receipts	<u>367,595</u>	<u>318,636</u>	<u>353,000</u>	<u>(34,364)</u>
Expenditures				
General Supplies	237,926	208,721	260,000	(51,279)
Outside Contractual Services	12,932	13,598	13,000	598
Parts, Tires, and Other Supplies	72,120	73,287	80,000	(6,713)
Fuel and Oil	7,841	10,719	-	10,719
Miscellaneous	-	-	6,659	(6,659)
Total Expenditures	<u>330,819</u>	<u>306,325</u>	<u>359,659</u>	<u>(53,334)</u>
Cash Receipts Over (Under) Expenditures	36,776	12,311		
Unencumbered Cash - Beginning	<u>6,659</u>	<u>43,435</u>		
Unencumbered Cash - Ending	\$ <u>43,435</u>	<u>55,746</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, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Fuel	\$ 593,155	693,410	660,000	33,410
Transfers From Other Funds	-	30,000	30,000	-
Total Cash Receipts	<u>593,155</u>	<u>723,410</u>	<u>690,000</u>	<u>33,410</u>
Expenditures				
Contractual Services	2,842	3,590	-	3,590
Fuel and Oil	539,459	665,250	636,000	29,250
Miscellaneous	23,026	171	27,395	(27,224)
(a) Adjustment for Qualifying Budget Credit	-	-	33,410	(33,410)
Total Expenditures	<u>565,327</u>	<u>669,011</u>	<u>696,805</u>	<u>(27,794)</u>
Cash Receipts Over (Under) Expenditures	27,828	54,399		
Unencumbered Cash - Beginning	<u>(26,605)</u>	<u>1,223</u>		
Unencumbered Cash - Ending	\$ <u>1,223</u>	<u>55,622</u>		
(a) Adjustment for Qualifying Budget Credit				
Reimbursements Over Amount Budgeted			\$ <u>33,410</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
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Motor Vehicle Registration Fees	\$ 474,282	451,569
Lienholder Fees	11,167	11,866
Privilege Tax	3,850	5,600
Sales Tax Fees	4,315	3,075
Duplicate Titles/Personal Plates	6,299	1,985
Total Cash Receipts	499,913	474,095
Expenditures		
Personal Services	321,992	346,377
Contractual Services	18,107	16,452
Commodities	8,771	10,504
Capital Outlay	-	1,400
Transfers to Other Funds	146,440	134,248
Total Expenditures	495,310	508,981
Cash Receipts Over (Under) Expenditures	4,603	(34,886)
Unencumbered Cash - Beginning	120,695	125,298
Unencumbered Cash - Ending	\$ 125,298	90,412

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
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Fees	\$ 7,692	8,287
Expenditures		
Contractual Services	6,828	5,970
Cash Receipts Over (Under) Expenditures	864	2,317
Unencumbered Cash - Beginning	1,361	2,225
Unencumbered Cash - Ending	\$ 2,225	4,542

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
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Forfeiture Proceeds	\$ 27,494	48,649
Reimbursements and Other	4,034	830
Total Cash Receipts	31,528	49,479
Expenditures		
Contractual Services	7,796	9,072
Cash Receipts Over (Under) Expenditures	23,732	40,407
Unencumbered Cash - Beginning	10,844	34,576
Unencumbered Cash - Ending	\$ 34,576	74,983

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

RENO COUNTY, KANSAS
Special Prosecutor Trust for Drug Asset Forfeitures Fund
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Forfeiture Proceeds	\$ 13,945	13,876
Expenditures		
Contractual Services	4,638	11,417
Cash Receipts Over (Under) Expenditures	9,307	2,459
Unencumbered Cash - Beginning	16,642	25,949
Unencumbered Cash - Ending	\$ 25,949	28,408

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
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Fees	\$ 4,164	1,112
Expenditures		
Contractual Services	5,366	2,243
Cash Receipts Over (Under) Expenditures	(1,202)	(1,131)
Unencumbered Cash - Beginning	5,134	3,932
Unencumbered Cash - Ending	\$ 3,932	2,801

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

RENO COUNTY, KANSAS
Distributable Funds, State Funds and Subdivision Funds
 Summary of Cash Receipts and Cash Disbursements
 For the Year Ended December 31, 2011

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Distributable Funds				
Advance Tax - Intangible	\$ 707	-	-	707
Advance Tax	2,722	-	496	2,226
Current Tax	44,412,653	79,820,029	78,663,388	45,569,294
Motor Vehicle Tax	238,388	8,790,768	8,800,793	228,363
Motor Vehicle Excise Tax	21,679	48,074	69,753	-
Real Estate Redemption	193,971	2,112,308	2,039,850	266,429
Tax Warrants and Judgments	4,964	325,568	327,509	3,023
City and County Highway Gas Tax	-	1,953,184	1,953,184	-
Payments in Lieu of Tax	-	11,803	11,803	-
Severance Tax	9,800	40,493	38,021	12,272
Escape Tax	8,077	5,346	-	13,423
Tax Forclosure	-	78,194	60,071	18,123
Neighborhood Revitalization	-	298,420	298,420	-
Bankruptcy Tax Proceeds	19,397	10,440	1,360	28,477
Total Distributable Funds	44,912,358	93,494,627	92,264,648	46,142,337
State Funds				
Education Building	1,492	755,753	754,714	2,531
Eleemosynary Building	746	377,877	377,358	1,265
Combined Motor Vehicle Tax	26,975	122,117	130,233	18,859
General Fund	-	1	1	-
Motor Vehicle Licenses	(9,984)	3,131,168	3,119,542	1,642
Motor Vehicle Sales Tax	87,024	1,351,477	1,350,397	88,104
Heritage Trust	34	18,311	18,226	119
Total State Funds	106,287	5,756,704	5,750,471	112,520
Subdivision Funds				
Cities	-	16,255,710	16,255,219	491
Townships	-	2,786,826	2,786,826	-
School Districts	-	40,418,731	40,416,988	1,743
Joint Fire Districts	-	40,666	40,666	-
Cemeteries	267	7,042	7,309	-
Hutchinson Public Library	-	1,830,108	1,830,035	73
South Central KS Library System	-	249,973	249,973	-
Industrial District	18,635	2,573	5,048	16,160
Ground Water Management Districts	-	128,317	128,317	-
Watershed Districts	278	70,197	70,475	-
Drainage Districts	654	123,788	124,442	-
Total Subdivision Funds	19,834	61,913,931	61,915,298	18,467
Total Distributable, State and Subdivision Funds	\$ 45,038,479	161,165,262	159,930,417	46,273,324

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

RENO COUNTY, KANSAS
Agency Funds
 Summary of Cash Receipts and Cash Disbursements
 For the Year Ended December 31, 2011

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Agency Funds				
Long/Short	\$ (785)	785	-	-
District Attorney Traffic Diversion	2,835	66,238	69,043	30
Public Building Commission	620,493	345,548	688,598	277,443
Restitution	(255)	255	-	-
P-Card Clearing	24,604	226,095	211,767	38,932
Payroll Clearing	(150,392)	20,993,652	21,364,808	(521,548)
Flex Benefits	6,908	11,144	10,977	7,075
Sheriff and Jail - Commissary & Inmate	30,094	352,578	347,160	35,512
Reno County Law Library	94,040	67,930	54,509	107,461
State of KS - Clerk of District Court	165,682	2,390,608	2,383,784	172,506
Youth Shelter/Tullis Trust	-	19,300	19,296	4
DA Drug Endangered Children	588	-	-	588
Superior Boiler CDBG	(5,617)	73,019	67,402	-
Change Checks	573	457,339	457,865	47
Total Agency Funds	\$ 788,768	25,004,491	25,675,209	118,050

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

RENO COUNTY, KANSAS
Notes to Financial Statements
December 31, 2011

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 cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Reporting Entity

The County is a municipal corporation governed by an elected three-member commission. The financial statements of the County consist of all the funds of the County 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.

The County is the primary government as defined in GASB #14 and further amended by GASB #39. The County Commission is elected by the public. The Commissioners 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 the County. The County exercises significant influence or accountability based primarily on operational or financial relationships with the County.

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 the County's financial statements. Contact the County Administrators Office for information on how to obtain financial information.

Reno County 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 the County's financial statements. Contact the County Administrators Office for information on how to obtain financial information.

Use of Estimates

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amount of unencumbered cash balances and accounts payable during the reporting period. 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, 2011

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, 2011.

Governmental Fund Categories

General Fund – to account for all financial resources except those required to be reported in another fund.

Special Revenue Funds – to account for the proceeds of specific revenue sources that are legally restricted to expenditure for a specified purpose.

Debt Service Funds – to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Capital Project Funds – to account for financial resources to be used for the acquisition or construction of capital facilities.

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 activities that provide goods or services to other funds, departments, or agencies of the County and its component units, or to other governments, on a cost-reimbursement basis when the County is the predominant participant in the activity.

Fiduciary Fund Categories

Private Purpose Trust Funds – to account for assets held by the County as trustee or agent for others. The principal and income of these funds may be expended in the course of the fund's designated operations.

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.

RENO COUNTY, KANSAS
Notes to Financial Statements
December 31, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the 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, revenue 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 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of hearing on the budget.
- c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

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

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

RENO COUNTY, KANSAS
Notes to Financial Statements
December 31, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

A legal operating budget is not required for capital project funds, fiduciary funds, permanent 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, Community Corrections Juvenile Case Manager Fund, Community Corrections Juvenile Reimbursement Fund, Community Corrections Substance Abuse Fund, Alcohol and Drug Safety Fund Prosecutor Juvenile Diversion Fund, Register of Deeds Technology Fund, County Technology Equipment and Services Fund, Fire District No. 3 Special Fund, Fire District No. 4 Special Fund, Fire District No. 6 Special Fund, Fire District No. 7 Special Fund, Fire District No. 8 Special Fund, Fire District No. 9 Special Fund, Fire District Jt. No. 1 RN-KM Special Fund, Fire District Jt. No. 2 RN-HV Special Fund, Sewer District No. 201 Replacement Fund, Sewer District No. 202 Replacement Fund, 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 category in the summary of cash receipts, expenditures, and unencumbered cash.

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

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

RENO COUNTY, KANSAS
Notes to Financial Statements
December 31, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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, 2011, the County's allocation of investments was 100% in the Kansas Municipal Investment Pool.

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 2011. All deposits were legally secured at December 31, 2011.

At December 31, 2011, the County's carrying amount of deposits was \$23,589,533 and the bank balance was \$23,560,493. The bank balance was held by nine banks resulting in a concentration of credit risk. Of the bank balance, \$1,798,237 was covered by federal depository insurance and \$21,762,256 was collateralized with securities held by the pledging financial institutions' agents in the County's name. In addition, the County had cash on hand of \$296,629 and temporary notes of \$530,000.

Custodial Credit Risk – Investments

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

As of December 31, 2011, the County had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in years) Less than One	Rating
Kansas Municipal Investment Pool	\$ 51,825,887	51,825,887	S&P AAAf/S1+

At December 31, 2011, the County had invested \$51,825,887 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 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.

RENO COUNTY, KANSAS
Notes to Financial Statements
December 31, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Compensated Absences

Personal Leave Time

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 and is to be paid on the payroll following the final date of employment. PLT with pay is granted for full-time, 40 hours per week employment in the following schedule (regular part-time employees earn PLT on a pro-rated basis):

<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

Comp Time

Some departments grant compensatory time to hourly employees in lieu of overtime for hours worked in excess of 40 hours per week. A Compensatory Time Off Agreement form must be signed prior to the accumulation of any comp time hours. Compensatory time may be limited, preserved, used or cashed out consistent with provisions of applicable law and the regulations of the U.S. Department of Labor.

Sick Leave

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 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 \$2,532,235 total. The County's total potential liability for sick leave, comp time, and personal leave is \$633,059, \$21,950 and \$934,930, respectively, at December 31, 2011, as shown in Note 14 - Long Term Debt.,

Deferred Compensation Plan

The County sponsors a deferred compensation plan under 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.

Defined Benefit Pension Plan

Plan Description

The County contributes to 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.

RENO COUNTY, KANSAS
Notes to Financial Statements
December 31, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 are 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 2011 was 7.74% and 14.42% for KPERS retirees. The County's employer contributions to KPERS for the years ending December 31, 2011, 2010, and 2009 were \$931,372, \$859,224, and \$680,515, respectively, equal to the required contributions for each year. The KP&F employer rate established for fiscal years beginning in 2011 was 14.57%. 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. The County's contributions to KP&F for the years ending December 31, 2011, 2010, and 2009 were \$330,776, \$348,649, and \$412,672 respectively, equal to the required contributions for each year as set forth by the legislature.

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.

Property Tax Calendar

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

Reimbursements

The County records reimbursable expenditures (or expenses) in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparison, the expenditures (or expenses) are properly offset by the reimbursements.

RENO COUNTY, KANSAS
Notes to Financial Statements
December 31, 2011

NOTE 2 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Reno County, Kansas'** interfund transfers and statutory authority for the year ended December 31, 2011 were as follows:

<u>From Fund</u>	<u>To Fund</u>	<u>Statutory Authority</u>	<u>Amount</u>
Motor Vehicle Special	General	K.S.A. 8-145	\$ 134,248
General	Youth Shelter/Detention Center	K.S.A. 79-2934	250,597
General	Department on Aging	K.S.A. 79-2934	253,200
Water District #8 General	Water District #8 Bond	Budgetary	46,530
Road and Bridge	Special Highway Improvement	K.S.A. 68-590	151,088
Fire District #3 General	Fire District #3 Special	K.S.A. 19-3612c	60,000
Fire District #4 General	Fire District #4 Special	K.S.A. 19-3612c	40,000
Fire District #7 General	Fire District #7 Special	K.S.A. 19-3612c	36,775
Fire District #8 General	Fire District #8 Special	K.S.A. 19-3612c	42,500
Fire District #9 General	Fire District #9 Special	K.S.A. 19-3612c	70,000
Jt. Fire District #1 General	Jt. Fire District #1 Special	K.S.A. 19-3612c	27,470
Jt. Fire District #2 General	Jt. Fire District #2 Special	K.S.A. 19-3612c	34,500
Sewer District #202 General	Sewer District #202 Equipment	K.S.A. 12-631o	3,750
Puesta Del Sol Road Improvement	Bond and Interest	Closed	12,354
Cedar Ridge Circle Improvement	Bond and Interest	Closed	4,646
Public Works 2006 Improvement	Bond and Interest	Closed	173,066
General	Restitution	Closed	255
Fire District #6 General	Fire District #6 Bond	K.S.A. 19-3612c	1,900
Fire District #6 Special	Fire District #6 General	K.S.A. 19-3612c	3,700
General	Fuel Center	K.S.A. 19-212	30,000
Ambulance Equipment	General	K.S.A. 12-110d	52,381
Solid Waste	Solid Waste Reserve	K.S.A. 65-3410	600,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	15,000
General	Long/Short	Closed	785
Fire District #9 Construction	Fire District #9 Bond	Closed	825
Bond and Interest	Fire District #8 Bond	K.S.A. 19-3612c	30

NOTE 3 – CAPITAL PROJECTS

Capital project authorizations 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>
Jail Study	\$ 100,000	10,198
Reroof Jail Annex and extension	59,282	59,282
Bridges	368,457	368,457

RENO COUNTY, KANSAS
Notes to Financial Statements
December 31, 2011

NOTE 4 – LITIGATION

Reno County, Kansas 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 5 – RISK MANAGEMENT

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

NOTE 6 – GRANTS AND SHARED REVENUES

Reno County, Kansas 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 7 – COMPARATIVE DATA

Comparative data for the prior year has been presented in Statement 3 in the accompanying financial statements in order to provide an understanding of changes in **Reno County, Kansas'** cash and unencumbered cash balances. However, complete comparative data (presentation of prior year totals in Statement 1) has not been presented since their inclusion would make the statement unduly complex and difficult to read.

NOTE 8 – ECONOMIC INCENTIVES

Reno County, Kansas provides economic incentives to encourage business growth. During 2009, the County, along with the Cities of Hutchinson and South Hutchinson, signed an agreement with Siemens Energy to provide cash incentives for jobs created. During the year ended December 31, 2011 the County paid \$350,000 for the first 200 jobs created. Future payments are dependent on job creation levels achieved.

The Siemens Energy agreement also included an agreement with the City of Hutchinson to provide for the construction of a rail spur. The City issued temporary notes for the construction costs and the County will pay a total of \$510,588 over 10 years, which represents an interest rate of 2.979% for half of the cost of the rail spur. During the year ended December 31, 2011 the County paid \$51,059. Future annual payments of \$51,059 are due March 15, until 2020 and total \$459,530 at December 31, 2011.

RENO COUNTY, KANSAS
Notes to Financial Statements
December 31, 2011

NOTE 9 – 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 30 years after closure. Although closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post closure care costs in each period based on the landfill capacities used as of each year end.

Estimated capacity, usage, remaining life and the accrued liability for closure and post-closure care costs at December 31, 2011 were as follows:

Site	Household Hazardous Waste	Compost	A Construction & Demolition	C	D	Total
Permit No.	607	723	287	287	723	
Date Closed	n/a	n/a	n/a	1996	n/a	
Final Cover	n/a	n/a	n/a	2000	n/a	
Est. Remaining Life (Years)	n/a	n/a	n/a	Closed	12.2	
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	4,354,160	
Percent Capacity Used	n/a	n/a	n/a	Closed	56.548%	
Estimated closure costs	\$ 43,439	15,180	299,787	-	5,125,453	
Estimated post- closure costs	-	-	-	2,732,725	5,797,508	
Total	<u>43,439</u>	<u>15,180</u>	<u>299,787</u>	<u>2,732,725</u>	<u>10,922,961</u>	
Accrued Costs at Year-end	\$ <u>43,439</u>	<u>15,180</u>	<u>299,787</u>	<u>2,732,725</u>	<u>6,176,665</u>	<u>9,267,796</u>

The County 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 unencumbered cash balance at December 31, 2011 was \$5,952,729. 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 10 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The Wireless 911 Fund is in the process of turning money over to the City of Hutchinson for the fund and allowed a grant reimbursement of \$104,821 to go directly to the City. It would have qualified as a budget credit for grant revenue. Therefore, we feel the excess expenditures are not a budget violation of K.S.A. 79-2935.

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, 2011

NOTE 11 – SETTLEMENT

On January 28, 2010, the County entered into a settlement and release agreement with a taxpayer regarding the appraised values of his/her 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 County paid \$147,622 including interest during the year ended December 31, 2011. The County's portion of the future payments is \$139,859 and \$132,095 for the years ended December 31, 2012 and 2013, respectively.

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.

To assist in the financing of building, facilities and equipment for other government units, the Reno County Public Building Commission has issued three series of revenue bonds. The bonds are secured by the property financed and are payable from payments received based on underlying lease agreements. As of December 31, 2011, the aggregate principal amount payable was \$3,585,000. Note 14 provides further disclosure.

NOTE 13 – OPERATING LEASES

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

<u>Year</u>	<u>Amount</u>
2012	\$ 16,442
2013	19,202
2014	19,317
2015	19,317
2016	19,317
2017	6,439
	<u>\$ 100,034</u>

NOTE 14 – LONG-TERM DEBT

The County has the following types of long-term debt.

General Obligation Bonds

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.

RENO COUNTY, KANSAS
Notes to Financial Statements
December 31, 2011

NOTE 14 – LONG-TERM DEBT (continued)

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 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 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.

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

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

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

Capital Leases Payable

The County has entered into lease agreements with Pitney Bowes on December 8, 2006 for office equipment with an option to purchase at the expiration of the lease terms. The leases contain a fiscal funding clause.

The County has entered into a lease agreement with SunTrust on July 29, 2008 for energy conservation equipment 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, 2011

NOTE 14 – LONG-TERM DEBT (continued)

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

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

The County has entered into a sub-lease agreement dated March 1, 2010 with the City of Hutchinson for communication equipment. The City is leasing the equipment from the Kansas Department of Transportation. The Emergency 911 fund of the County will make payments on the lease until funds are depleted. Then each department of the City and County will pay for their share of the lease.

Temporary Notes

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, 2011

14. LONG-TERM DEBT (continued)

Changes in long-term liabilities for the County for the year ended December 31, 2011, 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
General Obligation Bonds										
Sewer District No. 201	6.5-7.1%	3/1/1991	\$ 124,890	2011	11,000	-	11,000	-	-	765
Sewer District No. 202	4.40%	9/1/1991	354,104	2011	25,900	-	25,900	-	-	858
Inverness Road Improvements	4.5-5.8%	10/15/1996	132,709	2012	18,000	-	9,000	9,000	9,000	1,040
RN-KM Co. Fire District No. 1	4.125-6%	1/15/1998	325,000	2013	90,000	-	30,000	30,000	60,000	4,275
Shepherd Acres Series 98-2	4.1-5.25%	12/8/1998	295,000	2014	100,000	-	25,000	25,000	75,000	4,613
Prairie Hills Series 1999B	4.90%	4/21/1999	78,000	2015	31,000	-	5,500	5,500	25,500	1,519
Fire District No. 6 Series 2002	4.5-5%	7/15/2002	175,000	2017	100,000	-	10,000	10,000	90,000	4,543
Hidden Meadows Series 2004-1	2.9-4.75%	11/1/2004	300,000	2024	255,000	-	15,000	15,000	240,000	10,890
Blue Spruce/Sand Dunes Drive Rd	3.7-3.95%	5/15/2006	484,000	2016	320,000	-	50,000	50,000	270,000	12,540
Road Improvement Series 2006-2	3.5-3.75%	10/15/2006	4,252,000	2017	3,605,000	-	440,000	440,000	3,165,000	131,310
Refunding and Road Improv. Series 2007	3.85-4.2%	12/15/2007	6,355,000	2028	5,930,000	-	325,000	325,000	5,605,000	238,813
Fire District No. 9 2007	3.45-4%	11/15/2007	740,000	2023	675,000	-	40,000	40,000	635,000	25,000
Rural Water District No. 8 Series 2010	1.0-3.0%	11/24/2010	355,000	2016	355,000	-	60,000	60,000	295,000	6,611
Cedar Ridge Improvements	2.75-4.375%	5/15/2010	165,000	2025	165,000	-	5,000	5,000	160,000	8,155
Fire District #8	0.85-3.000%	9/15/2011	200,000	2021	-	200,000	-	-	200,000	-
Total General Obligation Bonds					11,680,900	200,000	1,051,400	-	10,829,500	450,932
Capital Leases Payable										
Pitney Bowes postage equipment-402/406	6.85-8.55%	12/8/2006	24,160	2011	5,605	-	5,605	-	-	251
Pitney Bowes folder/inserter -405	7.00%	12/8/2006	23,635	2012	7,046	-	5,589	1,457	1,457	339
Pitney Bowes smart mailer-404	7.00%	12/8/2006	16,009	2012	4,520	-	3,586	934	934	219
Energy Conservation Equipment	4.51%	7/29/2008	1,443,248	2018	1,203,821	-	128,060	1,075,761	1,075,761	52,865
Communication Equipment	4.56%	3/1/2010	1,141,759	2021	1,068,181	-	76,933	981,248	981,248	48,709
Field Corrections Offices	1.5-3.8%	4/1/2004	745,000	2014	350,000	-	80,000	270,000	270,000	11,148
Public Works Building - supplemental	4.00%	6/1/2007	3,500,000	2022	3,500,000	-	185,000	3,315,000	3,315,000	140,000
Total Capital Leases Payable					6,139,173	-	484,773	-	5,654,400	253,531
Temporary Notes										
Technology Project 2009	2.50%	9/10/2009	792,000	2013	602,000	-	196,000	-	406,000	15,050
Solid Waste Equipment 2009	2.50%	11/1/2009	364,000	2013	245,000	-	121,000	-	124,000	6,125
Total Temporary Notes					847,000	-	317,000	-	530,000	21,175
Total Contractual Indebtedness					18,667,073	200,000	1,853,173	-	17,013,900	725,638
Landfill Closure and Post Closure Care Compensated Absences	N/A	N/A	N/A	N/A	9,287,112	-	-	(19,316)	9,267,796	-
	N/A	N/A	N/A	N/A	1,532,120	-	-	57,819	1,589,939	-
Total Long-Term Debt					\$ 29,486,305	200,000	1,853,173	38,503	27,871,635	725,638

RENO COUNTY, KANSAS
Notes to Financial Statements
December 31, 2011

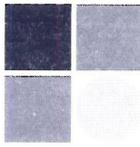
14. LONG-TERM DEBT (continued)

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

	YEAR										Total	
	2012	2013	2014	2015	2016	2017-2021	2022-2026	2027-2028				
Principal												
General Obligation Bonds	\$ 1,094,900	1,131,200	1,161,600	1,196,800	1,245,000	2,650,000	1,655,000	695,000			10,829,500	
Capital Leases Payable	506,735	544,118	579,339	520,026	561,200	2,857,982	85,000	-			5,654,400	
Temporary Notes	324,000	206,000	-	-	-	-	-	-			530,000	
Total Principal	1,925,635	1,881,318	1,740,939	1,716,826	1,806,200	5,507,982	1,740,000	695,000			17,013,900	
Interest												
General Obligation Bonds	414,753	375,127	333,594	290,413	245,803	719,680	341,232	44,310			2,764,912	
Capital Leases Payable	233,226	212,091	189,234	166,742	144,567	362,680	3,400	-			1,311,940	
Temporary Notes	13,250	5,150	-	-	-	-	-	-			18,400	
Total Interest	661,229	592,368	522,828	457,155	390,370	1,082,360	344,632	44,310			4,095,252	
Total Principal and Interest	\$ 2,586,864	2,473,686	2,263,767	2,173,981	2,196,570	6,590,342	2,084,632	739,310			21,109,152	

RENO COUNTY, KANSAS

Supplementary Information



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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the County Commission
Reno County, Kansas
Hutchinson, Kansas

We have audited the primary government financial statements of **Reno County, Kansas** as of and for the year ended December 31, 2011, and have issued our report thereon dated July 10, 2012. 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 auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit Guide*, 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

Management of **Reno County, Kansas** is responsible for establishing and maintaining effective 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 (2001-1, 2011-2 and 2011-3), that we consider to be significant deficiencies in internal control over financial reporting. 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.

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 July 10, 2012.

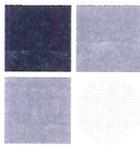
Reno County, Kansas' response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit **Reno County, Kansas'** response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, County Commission, 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

July 10, 2012



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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD
HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the County Commission
Reno County, Kansas
Hutchinson, Kansas

Compliance

We have audited **Reno County, Kansas'** compliance with the types of compliance requirements described in the OMB Circular A-133 *Compliance Supplement* that could have a direct and material effect on each of **Reno County, Kansas'** major federal programs for the year ended December 31, 2011. **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 each of its major federal programs 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 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.

As described in item 2011-4 in the accompanying schedule of findings and questioned costs, **Reno County, Kansas** did not comply with requirements regarding preparation of the Schedule of Expenditures of Federal Awards. Compliance with such requirements is necessary, in our opinion, for **Reno County, Kansas** to comply with the federal grant requirements.

In our opinion, except for the noncompliance described in the preceding paragraph, **Reno County, Kansas** complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2011.

Internal Control Over Compliance

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 the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and

Reno County, Kansas

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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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2011-4 to be a material weakness.

Reno County, Kansas' response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit **Reno County, Kansas'** responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of management, County Commission, 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

July 10, 2012

RENO COUNTY, KANSAS
 Schedule of Findings and Questioned Costs
 For the Year Ended December 31, 2011

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

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

FEDERAL AWARDS

Internal control over major programs:

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

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

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

Identification of major programs:

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

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

Auditee qualified as low-risk auditee? Yes X No

RENO COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2011

SECTION II - FINANCIAL STATEMENT FINDINGS

A. Material Weakness in Internal Control

No material weaknesses were identified.

B. Significant Deficiency in Internal Control

2011-1

Criteria

Bank reconciliations should be completed on a timely basis and with no unaccounted variances.

Condition

Monthly reconciliations have unaccounted for variances and are not done timely.

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.

Cause

The department responsible for the reconciliation was understaffed and did not give the procedure the proper attention.

Recommendation

Procedures should be established and implemented whereby the County personnel reconcile all bank accounts fully.

Views of responsible officials and planned corrective actions

The County is aware of the situation and has given the reconciliation duties to a new employee.

2011-2

Criteria

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

Condition

Client personnel did not perform tax roll reconciliations.

Effect

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

Cause

The department responsible for the reconciliation was understaffed and did not give the procedure the proper attention.

Recommendation

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

RENO COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2011

SECTION II - FINANCIAL STATEMENT FINDINGS (continued)

Views of responsible officials and planned corrective actions

The County is aware of the situation and has given the reconciliation duties to a new employee.

2011-3

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 the statutory basis of accounting.

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.

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 the 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.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2011-4 Preparation of the Schedule of Expenditures of Federal Awards

Criteria

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

Condition

While the County did prepare a SEFA, it was not materially correct. Grants were omitted and CFDA numbers were incorrect.

Questioned Costs

None identified.

RENO COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2011

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (continued)

Effect

The County needs to be able to identify which grants are federal and the grants' correct CFDA number. If they are not able to do this, they may be at risk for violating grant terms.

Cause

The departments receiving the grants may be unsure of whether they are federal or state grants or unsure of the correct CFDA numbers.

Recommendation

The departments need to establish a better system for tracking grants. If they are unsure of whether they are federal or state grants or the CFDA numbers, they should contact the grantor.

RENO COUNTY, KANSAS
Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2011

2010-2 Report Submission Requirements

Agency: Department of Homeland Security, Citizen Corps CFDA 97.053

Condition

Federal regulations contained in 44 CFR Chapter 1, Part 13 Financial Reporting outlines requirements for submission of *Financial Status Report Form 269*. Required quarterly Financial Status Reports Standard Form 269 were not filed for the Citizen Corps award.

Recommendation

We recommend that the Emergency Management Department review reporting requirements for the Citizen Corps award and establish controls for complying with the requirements.

Current Status

The Emergency Management Department contacted the awarding agency about the reporting requirements. The department is now submitting quarterly reports as required.

RENO COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2011

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Agency/ Pass-through Number	Federal Expenditures
U.S. Department of Agriculture			
Passed Through Kansas Department of Education			
School Breakfast Program	10.553	SFY2011 & 201 \$	18,990
National School Lunch Program	10.555	SFY2011 & 2012	27,838
Passed Through Kansas Department of Health and Environment			
Special Supplemental Nutrition Program for Women, Infants, and Children (Note 2)	10.557	2011IW500343	273,833
Total U.S. Department of Agriculture			<u>320,661</u>
U.S. Department of Justice			
Bulletproof Vest Partnership Program	16.607	11056617FY2011BVP	2,751
Passed Through Kansas Criminal Justice Coordinating Council			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2011-DJ-BX-2536	10,256
Total U.S. Department of Justice			<u>13,007</u>
U.S. Department of Transportation			
Passed Through Kansas Department of Transportation			
Highway Planning and Construction	20.205	C-4287-01	410
Formula Grants for Other Than Urbanized Areas	20.509	PT-0799-30	216,872
Formula Grants for Other Than Urbanized Areas	20.509	PT-0799-31	146,716
State and Community Highway Safety	20.600	SP-1300-11	2,640
State and Community Highway Safety	20.600	NA	4,000
Alcohol Impaired Driving Countermeasures Incentives	20.601	AL-9103-12	1,470
Alcohol Impaired Driving Countermeasures Incentives	20.601	SP-3103-11	4,583
Total U.S. Department of Transportation			<u>376,691</u>
U.S. Department of Health and Human Services			
Passed Through Kansas Department of Juvenile Justice Authority			
Foster Care Title IV-E	93.658	NA	58,109
Passed Through Kansas Department of Health and Environment			
Special Programs for the Aging, Title III-B	93.044	1-10-3B, 2B, 1B, 12-10-1	7,084
National Family Caregiver Support, Title III-E	93.052	1-10-3E, 2E, 1E, 12-10-1	9,888
Homeland Security/Bioterrorism	93.069	NA	37,251
Migrant Farm Worker Program	93.224	3069	87
Childhood Lead Poisoning Prevention Program	93.197	3296	400
Family Planning - Services	93.217	FPHPA070009-42	36,313
Immunization Action Plan	93.268	H23IP722509	4,377
Center for Disease Control and Prevention - Investigation and Techn	93.283	U58DP001968-01	10,463
Child Care and Development Block Grant	93.575	MOU-SRS	17,647
Prevention and Public Health Fund (Affordable Care Act)	93.539	H23IP0000563-01	316
Medical Assistance Program - Admin	93.778	KHPAA2011-023	108,179
Prevention and Wellness - Safe Route to School - ARRA	93.723	3U58DP001968	2,000
Preventative Health and Health Services Block Grant	93.991	VF1/CE001139-04	10,627
Maternal and Child Health Services Block Grant	93.994	B04MC21380-01	67,730
Older American - Senior Health Insurance Counseling in Kansas	93.779	NA	200
Total U.S. Department of Health and Human Services			<u>370,671</u>
U.S. Department of Homeland Security			
Passed Through Kansas Division of Emergency Preparedness			
Disaster Grant - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-1849-DR-KS	136,657
Emergency Management Performance Grant	97.042	EMW2011EP00034	30,193
Citizen's Corp	97.053	HM-1741-0035	12,816
Citizen's Corp	97.053	2010-SS-TO-0035	6,150
Total U.S. Department of Homeland Security			<u>185,816</u>
Total Expenditures of Federal Awards			<u>\$ 1,266,846</u>

See accompanying notes to schedule of expenditures of federal awards.

RENO COUNTY, KANSAS
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2011

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	\$113,690
Kansas Children's Service League	93.778	\$ 98,000

NOTE 3 – NONMONETARY ASSISTANCE

Nonmonetary assistance is reported in the schedule of expenditures of federal awards at the fair value of the commodities or equipment received. At December 31, 2011, **Reno County, Kansas** had received \$4,000 in equipment that is included in the schedule under State and Community Highway Safety Program CFDA Number 20.600.



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July 10, 2012

To the County Commission and Management
Reno County, Kansas
Hutchinson, Kansas

In planning and performing our audit of the primary government financial statements of **Reno County, Kansas** as of and for the year ended December 31, 2011, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) 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 the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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. We consider the following deficiencies in the County's internal control to be significant deficiencies.

- During our audit we noted several items on the main bank reconciliation that were unreconciled differences, some of which dated back to the previous calendar year. We also noted that as of our fieldwork in April 2012, there were no 2012 reconciliations performed yet. We recommend that the bank reconciliation process be a priority every month. Each month the reconciliation should be reviewed by someone outside of the actual reconciliation process and ensure that each outstanding item is properly scrutinized.
- As of our audit fieldwork the County had not sufficiently reconciled the tax roll for the year. The tax roll reconciliation process is an important control procedure and needs to be done on a timely basis to ensure that all tax revenues are distributed properly.

Reno County, Kansas

Page 2

July 10, 2012

- Statement on Auditing Standard No. 115 (SAS No. 115) requires client personnel responsible for the accounting and reporting function to have the necessary skills and knowledge to apply generally accepted accounting principles in recording the entity's financial transactions or when preparing financial statements. Due to the limited size of the County, it is not practical to hire fully qualified staff to the extent that they possess all the skills in order to apply generally accepted accounting principles when preparing financial statements, including relevant footnote disclosures. It is important to note that the accounting personnel of the County are not expected to have this kind of knowledge. In order to obtain the necessary knowledge, the personnel would have to obtain extensive and continuous training, which is not feasible.

We would like to express our appreciation for the opportunity to perform the December 31, 2011 audit for **Reno County, Kansas** and to the employees for the cooperation and assistance given to us during the audit

This communication is intended solely for the information and use of management, the County Commission, others within the organization, State of Kansas, and applicable federal agencies, 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