RENO COUNTY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2021

RENO COUNTY, KANSAS
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For the Year Ended December 31, 2021

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INDEPENDENT AUDITORS' REPORT

To the County Commission
Reno County, Kansas
Hutchinson, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Reno County, Kansas**, as of and for the year ended December 31, 2021 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial state date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial

statements. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, and summary of regulatory basis receipts and disbursements – agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated July 13, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 19, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

July 19, 2022

RENO COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Governmental Type Funds							
General Fund	$ 13,829,554	-	19,734,249	20,363,908	**13,199,895**	1,229,015	**14,428,910**
Special Purpose Funds							
Road and Bridge Fund	1,039,662	-	6,825,546	6,542,594	**1,322,614**	284,830	**1,607,444**
Special Road Fund	681,589	-	700,827	3,521	**1,378,895**	-	**1,378,895**
Special Bridge Fund	2,807,432	-	1,325,520	1,541,950	**2,591,002**	1,361,202	**3,952,204**
Noxious Weed Fund	55,202	-	84,936	115,114	**25,024**	3,007	**28,031**
Noxious Weed Capital Outlay Fund	89,776	-	-	-	**89,776**	-	**89,776**
Public Health Fund	1,105,802	-	3,751,693	3,731,172	**1,126,323**	137,711	**1,264,034**
Health Capital Outlay Fund	378,480	-	60,000	5,000	**433,480**	-	**433,480**
Department of Aging Fund	716,005	241	2,035,568	1,898,379	**853,435**	167,813	**1,021,248**
Mental Health Fund	11,791	-	462,561	452,025	**22,327**	-	**22,327**
TECH Center Fund	15,859	-	522,427	510,000	**28,286**	-	**28,286**
Employee Benefits Fund	4,780,960	-	8,255,004	8,014,254	**5,021,710**	20,635	**5,042,345**
Youth Shelter/Detention Center Fund	607,578	-	1,912,307	1,710,578	**809,307**	66,691	**875,998**
Historical Museum Fund	4,720	-	189,152	185,000	**8,872**	-	**8,872**
Special Parks and Recreation Fund	409	-	18,151	10,269	**8,291**	-	**8,291**
Special Alcohol and Drug Fund	17,147	-	19,959	10,000	**27,106**	-	**27,106**
Capital Improvement Program Fund	476,206	-	662,461	636,569	**502,098**	-	**502,098**
Special Equipment Fund	684,313	-	351,669	872,587	**163,395**	25,413	**188,808**
Fire District No. 2 General Fund	291,838	-	2,117,314	2,061,270	**347,882**	-	**347,882**
Fire District No. 3 General Fund	28,892	275	171,644	169,876	**30,935**	2,525	**33,460**
Fire District No. 4 General Fund	34,220	327	189,843	189,371	**35,019**	5,737	**40,756**
Fire District No. 6 General Fund	25,233	69	53,114	65,708	**12,708**	2,116	**14,824**
Fire District No. 7 General Fund	27,531	122	65,407	65,065	**27,995**	465	**28,460**
Fire District No. 8 General Fund	25,804	217	137,426	137,015	**26,432**	2,536	**28,968**
Fire District No. 9 General Fund	25,081	273	170,975	171,221	**25,108**	1,539	**26,647**
Fire District Jt. No. 1 RN-KM General Fund	22,897	210	123,456	122,852	**23,711**	1,462	**25,173**
Fire District Jt. No. 2 RN-HV General Fund	37,824	221	128,481	129,342	**37,184**	1,627	**38,811**
Sewer District No. 1 General Fund	4,401	-	6,176	4,052	**6,525**	33	**6,558**
Sewer District Nos. 3 and 10 General Fund	52,040	-	20,442	13,146	**59,336**	333	**59,669**
Sewer District No. 8 General Fund	89,814	-	93,894	84,123	**99,585**	700	**100,285**
Sewer District No. 201 General Fund	14,047	-	24,164	24,185	**14,026**	9,408	**23,434**
Sewer District No. 202 General Fund	13,393	-	38,531	26,444	**25,480**	9,594	**35,074**
Water District No. 8 General Fund	353,484	-	96,047	42,194	**407,337**	1,318	**408,655**
Water District No. 101 General Fund	64,095	-	22,640	27,210	**59,525**	820	**60,345**
Special Highway Improvement Fund	778,130	-	472,883	-	**1,251,013**	-	**1,251,013**
K-14 Highway Fund	3,025,591	-	-	18,717	**3,006,874**	-	**3,006,874**
Register of Deeds Technology Fund	299,137	-	96,126	112,707	**282,556**	-	**282,556**
Clerk Technology Fund	50,668	-	24,031	12,296	**62,403**	-	**62,403**
Treasurer Technology Fund	71,368	-	24,032	4,800	**90,600**	-	**90,600**
County Technology Equipment and Services Fund	83,047	-	100,000	57,788	**125,259**	488	**125,747**
County CIP Reserve Fund	1,430,000	-	2,675,000	104,612	**4,000,388**	104,612	**4,105,000**
County Equipment Reserve Fund	325,000	-	755,000	251,005	**828,995**	-	**828,995**
County Economic Development Reserve Fund	-	-	350,000	-	**350,000**	-	**350,000**

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

RENO COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Special Purpose Funds (continued)							
Fire District No. 3 Special Fund	$ 731,083	-	93,000	141,840	**682,243**	130,000	**812,243**
Fire District No. 4 Special Fund	363,630	-	94,000	-	**457,630**	-	**457,630**
Fire District No. 6 Special Fund	133,128	-	1,500	46,070	**88,558**	95	**88,653**
Fire District No. 7 Special Fund	260,242	-	23,000	-	**283,242**	-	**283,242**
Fire District No. 8 Special Fund	162,161	-	70,000	1,076	**231,085**	-	**231,085**
Fire District No. 9 Special Fund	403,622	100	78,000	2,242	**479,480**	-	**479,480**
Fire District Jt. No. 1 RN-KM Special Fund	197,692	-	77,100	92,559	**182,233**	70,000	**252,233**
Fire District Jt. No. 2 RN-HV Special Fund	397,945	-	83,000	-	**480,945**	-	**480,945**
Sewer District No. 201 Replacement Fund	9,630	-	400	-	**10,030**	-	**10,030**
Sewer District No. 202 Replacement Fund	87,505	-	3,750	-	**91,255**	-	**91,255**
Emergency Management Citizens Corp. Fund	16,293	-	-	-	**16,293**	-	**16,293**
Field Correction Offices Special Rental Fund	363,172	-	97,917	33,558	**427,531**	2,360	**429,891**
Coronavirus Relief Fund	327,452	-	11	327,463	**-**	-	**-**
American Rescue Plan Act Fund	-	-	6,021,265	-	**6,021,265**	-	**6,021,265**
Bond and Interest Funds							
Bond and Interest Fund	142,252	-	383,749	375,441	**150,560**	-	**150,560**
Fire District No. 8 Bond and Interest Fund	5,111	-	21,607	20,600	**6,118**	-	**6,118**
Fire District No. 9 Bond and Interest Fund	8,540	-	64,393	66,200	**6,733**	-	**6,733**
Fire District Jt. No.2 RN-HV Bond and Interest Fund	9,753	-	15,740	22,637	**2,856**	-	**2,856**
Sewer District Nos. 3 and 10 Bond and Interest Fund	54,348	-	39,609	38,375	**55,582**	-	**55,582**
Sewer District No. 8 Bond and Interest Fund	64,287	-	115,749	100,750	**79,286**	-	**79,286**
Bond Refunding Fund	-	-	71,556	71,556	**-**	-	**-**
Bond Cost of Issuance Fund	-	-	67,568	67,568	**-**	-	**-**
Capital Project Funds							
Bridge Improvements 2019 Fund	(1,058,691)	4,170	7,901,496	6,572,585	**274,390**	130,842	**405,232**
Courthouse Capital Project Fund	(2,205,087)	-	3,113,597	900,689	**7,821**	739,184	**747,005**
Landfill Improvement Fund	-	-	3,359,267	3,141,726	**217,541**	428,380	**645,921**
Business Funds							
Solid Waste Fund	5,716,921	15,883	5,545,926	4,439,802	**6,838,928**	378,866	**7,217,794**
Solid Waste Post-Closure Reserve Fund	5,617,037	-	1,023,736	622,860	**6,017,913**	480,782	**6,498,695**
Internal Service Fund	79,822	-	518,938	522,914	**75,846**	39,063	**114,909**
Self-Insurance Fund	3,389,419	-	5,652,773	5,253,570	**3,788,622**	744,506	**4,533,128**
Trust Funds							
Motor Vehicle Special Fund	57,988	-	531,018	514,996	**74,010**	20,053	**94,063**
Prosecutor Attorney Training Fund	9,001	-	6,925	8,858	**7,068**	414	**7,482**
Law Enforcement Trust Fund - Drug Unit	36,302	-	9,842	32,561	**13,583**	37	**13,620**
Special Prosecutor Trust for Drug Asset Forfeitures Fund	24,462	-	6,591	10,584	**20,469**	-	**20,469**
Prosecutor Administration Fees Fund	830	-	114	395	**549**	-	**549**
Total Primary Government (Excluding Distributable and Agency Funds)	$ 49,881,870	22,108	89,961,793	73,927,394	**65,938,377**	6,606,212	**72,544,589**

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

RENO COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

Composition of Cash		
Reno County Accounts		
Checking Accounts and Money Market Accounts	$	**954,283**
Certificates of Deposit		**89,105,108**
Cash and Undeposited Checks on Hand		**6,792**
Kansas Municipal Investment Pool		**47,028,073**
Cash Composition of Reno County Accounts		**137,094,256**
Clerk of the District Court and Law Library Accounts		
Checking Accounts and Money Market Accounts		**593,168**
Certificates of Deposit		**54,324**
Cash on Hand		**540**
Cash Composition of Clerk of the District Court and Law Library		**648,032**
Total Cash		**137,742,288**
Distributable Funds, State Funds and Subdivision Funds per Schedule 3-1		**(63,358,304)**
Agency Funds per Schedule 3-2		**(1,839,395)**
Total Primary Government (Excluding Distributable and Agency Funds)	$	**72,544,589**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

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

Extension Council

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

Public Building Commission

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

Included in Schedule 3-2, Agency Funds, are the accounts of the Clerk of the District Court and the Law Library.

Basis of Presentation – Fund Accounting

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

The following types of funds comprise the financial activities of the County for the year ended December 31, 2021.

Regulatory Basis Fund Types

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

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

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

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

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

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

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

Basis of Accounting

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

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

Reimbursements

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

NOTE 2 – BUDGETARY INFORMATION

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

a. Preparation of the budget for the succeeding calendar year on or before August 1st.

b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

d. Adoption of the final budget on or before August 25th. If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

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

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

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

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

Special Highway Improvement Fund
K-14 Highway Fund
Register of Deeds Technology Fund
Clerk Technology Fund
Treasurer Technology Fund
County Technology Equipment and Services Fund
County CIP Reserve Fund
County Equipment Reserve Fund
County Economic Development Reserve Fund
Fire District No. 3 Special Fund
Fire District No. 4 Special Fund
Fire District No. 6 Special Fund
Fire District No. 7 Special Fund
Fire District No. 8 Special Fund
Fire District No. 9 Special Fund
Fire District Jt. No. 1 RN-KM Special Fund
Fire District Jt. No. 2 RN-HV Special Fund
Sewer District No. 201 Replacement Fund
Sewer District No. 202 Replacement Fund
Emergency Management Citizens Corp. Fund
Field Correction Offices Special Rental Fund
Coronavirus Relief Fund
American Rescue Plan Act Fund
Self-Insurance Fund

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

NOTE 3 – DEPOSITS AND INVESTMENTS

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

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

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

investment policy that would further limit its investment choices. The rating of the County's investments is noted below.

As of December 31, 2021, the County had the following investments and maturities.

Investment Type		Fair Value	Investment Maturities (in years) Less than One	Rating
Kansas Municipal Investment Pool	$	47,028,073	47,028,073	N/A

Concentration of Credit Risk
State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405. The County's allocation of investments as of December 31, 2021, is as follows:

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100%

Custodial Credit Risk – Deposits
Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods".

At December 31, 2021, the County's carrying amount of bank deposits was $90,066,183 (including $6,792 cash on hand) and the bank balance was $91,235,783. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, $85,349,308 was covered by federal depository insurance and $5,886,475 was collateralized with securities held by the pledging financial institutions' agents in the County's name. All deposits were legally secured at December 31, 2021.

At December 31, 2021, the Clerk of the District Court's and the Law Library's carrying amount of bank deposits was $648,032 (including $540 cash on hand) and the bank balance was $789,531. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance, $289,417 was collateralized with securities held by the pledging financial institution's agents in the name of the State of Kansas, designated for the Clerk of the District Court and $114 was collateralized with securities held by the pledging financial institutions' agents in the Law Library's name.

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

At December 31, 2021, the County had invested $47,028,073 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than 10 percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Reno County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2021 were as follows:

From	To	Regulatory Authority		Amount
Motor Vehicle Special Fund	General Fund	K.S.A. 8-145	$	57,987
General Fund	Youth Shelter/Detention Center Fund	Commission		504,279
General Fund	Department of Aging Fund	Commission		352,000
General Fund	County Economic Development Reserve Fund	Commission		350,000
General Fund	County CIP Reserve Fund	K.S.A. 19-120		2,500,000
General Fund	County Equipment Reserve Fund	K.S.A. 19-119		154,000
Road and Bridge Fund	Special Highway Improvement Fund	K.S.A. 68-590		425,000
Capital Improvement Program Fund	County CIP Reserve Fund	K.S.A. 19-120		175,000
Special Equipment Fund	County Equipment Reserve Fund	K.S.A. 19-119		601,000
Fire District No. 3 General Fund	Fire District No. 3 Special Fund	K.S.A. 19-3612c		93,000
Fire District No. 4 General Fund	Fire District No. 4 Special Fund	K.S.A. 19-3612c		94,000
Fire District No. 7 General Fund	Fire District No. 7 Special Fund	K.S.A. 19-3612c		23,000
Fire District No. 8 General Fund	Fire District No. 8 Special Fund	K.S.A. 19-3612c		70,000
Fire District No. 9 General Fund	Fire District No. 9 Special Fund	K.S.A. 19-3612c		78,000
Fire District Jt. No. 1 RN-KM General Fund	Fire District Jt. No. 1 RN-KM Special Fund	K.S.A. 19-3612c		69,000
Fire District Jt. No. 2 RN-HV General Fund	Fire District Jt. No. 2 RN-HV Special Fund	K.S.A. 19-3612c		83,000
Sewer District No. 201 General Fund	Sewer District No. 201 Replacement Fund	K.S.A. 12-631o		400
Sewer District No. 202 General Fund	Sewer District No. 202 Replacement Fund	K.S.A. 12-631o		3,750
Public Health Fund	Public Health Capital Outlay Fund	Commission		60,000
Solid Waste Fund	Solid Waste Post-Closure Reserve Fund	K.S.A. 65-3410		1,023,736
Sewer District No. 8 General Fund	Sewer District No. 8 Bond and Interest Fund	Budgetary		50,375
Register of Deeds Technology Fund	County Technology Equipment and Services Fund	K.S.A. 28-115a		100,000
Employee Benefits Fund	Self-Insurance Fund	K.S.A. 12-2615		4,350,380
Bond Cost of Issuance Fund	Bond and Interest Fund	Commission		970

NOTE 5 – CAPITAL PROJECTS

The County adopted Resolution 2020-08 on March 10, 2020 authorizing $7,500,000 of estimated project cost for construction, repair and reconstruction of the bridge at mile 33.80 on 43rd Avenue and the bridge at mile 27.99 on Nickerson Road in Reno County, Kansas. This resolution amended and supplemented Resolution 2019-20. The issuance of Series 2021 General Obligation Refunding and Improvement Bonds provided $1,500,000 to the Bridge Improvements 2019 Fund for the project. As well, the Series 2019 Temporary Notes of $6,250,000 (and interest of $46,875), that had initially financed the project, were paid off by the Series 2021 bond issuance. Both bridges have been opened. In 2022, after final payments and certification, any excess remaining in the fund is expected to be transferred to the County's Bond and Interest fund to be available for payment of debt service on the Series 2021 bonds.

For this project, the cash disbursements and accounts payable and encumbrances from inception through December 31, 2021 are as follows:

	Cash Disbursement and Accounts Payable to Date	Amount Encumbered at 12/31/2021	Cumulative Expenditures to Date
43rd Avenue Bridge at Mile 33.80	$ 3,926,136	117,019	4,043,155
Nickerson Road Bridge at Mile 27.99	3,175,531	-	3,175,531
Total	$ **7,101,667**	**117,019**	**7,218,686**

The County adopted Resolution 2020-30 on September 22, 2020 authorizing $3,515,000 of estimated project cost for construction, installation, furnishing and equipping of weatherization, window restoration, exterior earthquake repairs and interior plaster repairs to be made to the Reno County Courthouse. The improvements are being paid from proceeds of General Obligation bonds, insurance proceeds and available funds of the County. Insurance coverage has reimbursed the costs of the exterior and interior repairs from earthquake damage, beyond the County's deductible of $25,000 and a change order of $19,200 for which an insurance claim is not being filed. The issuance of Series 2021 General Obligation Refunding and Improvement Bonds provided $2,350,950 to the Courthouse Improvement Fund for the project. At completion of the Courthouse Improvement project, any excess is expected to be transferred to the County's Bond and Interest Fund to be available for payment of debt service on the Series 2021 bonds. On March 22, 2022 the County authorized a construction change order of $928,441 for repairs to the Courthouse dome, which will be paid from available reserve funds of the County and insurance proceeds.

For this project, the cash disbursements and accounts payable and encumbrances from inception through December 31, 2021 are as follows:

	Cash Disbursement and Accounts Payable to Date	Amount Encumbered at 12/31/2021	Cumulative Expenditures to Date
Weatherization	$ 338,398	69,852	408,250
Windows	1,363,890	469,950	1,833,840
Subtotal	1,702,288	539,802	2,242,090
Earthquake Repairs (insurance filed)	987,274	94,243	1,081,517
Earthquake Repairs (county funds)	17,280	1,920	19,200
Subtotal	1,004,554	96,163	1,100,717
Total	$ **2,706,842**	**635,965**	**3,342,807**

The County adopted Resolution 2020-31 on November 3, 2020 authorizing $4,940,000 of estimated purchasing and financing cost for certain refuse disposal improvements at the refuse disposal site in Reno County. The issuance of Series 2021 General Obligation Refunding and Improvement Bonds provided $3,315,318 to the Landfill Improvement Fund for the project. At completion of the Refuse Disposal Improvement project, any excess is expected to be transferred to the County's Bond and Interest Fund to be available for payment of debt service on the Series 2021 bonds.

For this project, the cash disbursements and accounts payable and encumbrances from inception through December 31, 2021 are as follows:

	Cash Disbursement and Accounts Payable to Date	Amount Encumbered at 12/31/2021	Cumulative Expenditures to Date
Refuse Disposal Improvements	$ 2,830,498	267,353	3,097,851

NOTE 6 – LITIGATION

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

NOTE 7 – RISK MANAGEMENT

Reno County, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Workers compensation coverage written by private carriers was found by the County to be priced unjustifiably high. Accordingly, the County joined Kansas Workers Risk Cooperation for Counties (KWORCC), a group-funded government risk workers compensation insurance program with 88 county-government members.

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

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

NOTE 8 – GRANTS AND SHARED REVENUES

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

NOTE 9 – ECONOMIC INCENTIVES

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

Reno County's Economic Development Job Incentive Policy was amended and restated September 13, 2016, and further amended and restated on March 5, 2019, for Applicants (employers) who create new employment within **Reno County, Kansas**. The policy establishes criteria under which the County may agree to offer and pay cash incentives to approved Applicants. Among other provisions, the Applicant is required to satisfy to the County that the proposed job creation would not take place but for the payment of cash incentives. The policy requires Development Agreements to be negotiated and executed between Reno County and the Applicant. These agreements require at least four consecutive quarters of verified qualifying employment prior to the County making any payment.

During the year ended December 31, 2021, no payments were due by the County under job incentive agreements entered into in prior years with Kansas Protein Foods, LLC, eNGines-LPG, L.L.C. and Geochemicals, LLC. Applicable to all these agreements, any future payments are dependent on job creation levels achieved and subject to funds being budgeted annually by the County and being available for said purpose under Kansas Cash Basis Law.

NOTE 10 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

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

Payroll Clearing Fund	$ (13,754)

The Payroll Clearing Fund is operated on a reimbursement basis; therefore, the fund is expected to have such a negative cash balance.

NOTE 11 – OPERATING LEASES

In July 2016, **Reno County, Kansas** entered into a lease agreement with Canon Solutions America to lease new copiers. The agreement called for monthly payments of $2,411 for 60 months. Payments totaling $29,138 were made in 2021. The lease ended in 2021.

In January 2017, **Reno County, Kansas** entered into a lease agreement with Mailfinance (now Quadient Leasing) to lease a mail machine and folder inserter. The agreement calls for 60 monthly payments of $2,381, which were billed and paid on a quarterly basis. Payments totaling $28,575 were made in 2021. Future scheduled payments to maturity under the lease are $7,143 in 2022.

In July 2021, **Reno County, Kansas** entered into a lease agreement with 360 Document Solutions to lease new copiers. The first month under this lease was November 2021. The agreement calls for monthly payments of $2,193 for 60 months. Lease payments totaling $4,387 were made in 2021. Future scheduled payments to maturity under the lease are $26,320 in 2022 through 2025 and $21,933 in 2026.

In November 2021, a new 60 month lease was entered into with Quadient Leasing, for a different mail machine and folder inserter, for a cost of $3,833 per quarter, which will begin in 2022. Lease payments would be $11,500 in 2022, $15,333 in 2023 through 2026, and $3,833 in 2027.

NOTE 12 – HEALTH CARE SELF-INSURANCE CLAIMS

Reno County, Kansas established a limited risk management program for employees' health care coverage effective October 1, 2015. Effective October 1, 2021, **Reno County, Kansas** entered into several agreements as part of such program:

- Acting on behalf of the County, most medical and prescription drug claims are paid by Third-Party Administrator ("TPA") Benefit Management LLC, or "BML". The contract between the County and BML is renewable annually and includes monthly administrative fees. The TPA pays claims from

the County's local PPO network and national wrap-around PPO network and Pharmacy Benefit Manager ("PBM"). The County reimburses weekly for claims paid.

- For a two-year term ending on September 20, 2023, the County contracted with the PBM Maxor Plus along with ARORx, a Patient Assistance Program vendor, to administer the County's prescription drug benefit. The reimbursement for these prescription drug claims and administrative fees and shared savings fees is included in the weekly reimbursement the County makes to the TPA.
- Tthe County began offering a Fair Market Health incentive for members covered under the County's group health plan to utilize high quality, low-cost providers that participate with the Fair Market Health ("FMH") Program. The County generally reimburses the FMH claims daily.
- Protecting the County against unanticipated catastrophic loss, the County purchased specific stop loss coverage and aggregate stop loss coverage through East Coast Underwriters/Gerber Life ("ECU") for the plan year ending September 30, 2022. The stop-loss premiums are billed monthly by the TPA.
    - The specific stop-loss coverage provides protection to the County for most covered members for annual medical/prescription drug claims over $125,000 per individual.
    - Should all covered members' medical and prescription drug claims up to the $125,000 level exceed a figure estimated by ECU at the beginning of the plan year to be $3,338,591, the aggregate stop loss coverage could provide a maximum benefit of $1,000,000 to the County. ECU used enrollment at the time to estimate the $3,338,591 as 125% of the annualized expected medical and prescription drug claim factors. Actual monthly enrollment will be applied to those factors to calculate any benefit paid to the County by ECU.
    - Due to a Special Risk Limitations clause, the County potentially has additional claims liability of up to $320,000 before the individual or aggregate stop loss coverage would apply.
- Effective October 1, 2021, dental insurance is provided through Delta Dental, or "Delta", with administration fees paid monthly and dental claims reimbursed to Delta weekly. The dental claims paid by the County are capped at $1,500 annually per individual.

Through September 30, 2021, **Reno County, Kansas'** plan administrator for medical, prescription drug and dental coverage was Blue Cross Blue Shield of Kansas, or "BCBS" with monthly payment of administrative fees and stop-loss premiums. The County reimbursed BCBS weekly for claims processed and continues to pay BCBS for runoff of claims for that plan year, through the March 31, 2023 end of the runoff period. Such liability is not believed to be significant to the Self-Insurance Fund.

The County reimburses BML, Delta, FMH and BCBS at least weekly for claims processed. As of December 31, 2021, the County has recorded in the Self-Insurance Fund $744,506 of encumbrance payable for incurred but unpaid health care claims, based on claims paid through April 1, 2022 for 2021 health care services.

Self-Insurance Liability	Beginning of Fiscal Year Balance	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year End	Assets Available To Pay Claims At Year End
2020	$ 281,088	4,165,279	4,165,453	280,914	3,670,332
2021	280,914	4,342,210	3,878,618	744,506	4,533,128

NOTE 13 – DEFERRED COMPENSATION PLAN

Reno County, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Permanent and part-time employees are eligible to participate under the plan. The employee is

responsible for the amount of deferred compensation to be contributed. The County is not required to make any contributions.

NOTE 14 – DEFINED BENEFIT PENSION

General Information about the Pension Plan

Plan Description
Reno County, Kansas participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing, multiple-employer defined benefit pension plan as provided by 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. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for KPERS and 22.80% for KP&F for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were $1,386,013 for KPERS and $594,872 for KP&F for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was $9,261,766 and $4,259,375 for KP&F. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 15 – OTHER POST EMPLOYMENT BENEFITS

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

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

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2021.

NOTE 16 – COMPENSATED ABSENCES

Sick Leave

Sick leave is granted for full-time, 40 hours per week employment (regular part-time employees earn it on a pro-rated basis) at the rate of 3.7 hours each pay period. Sick leave begins for eligible employees following the initial six months of employment. An employee may accumulate 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.

Personal Leave

Personal Leave Time ("PLT") accrues from the first pay period of employment and may be used upon approval of the supervisor. PLT may be accumulated for a maximum carryover of 250 hours for employees with 9 or fewer years of service and 275 hours for employees with 10 or more years of service at the end of any year. Unused PLT will be due to an employee who terminates employment with the County and is to be paid on the payroll following the final date of employment, for individuals employed six months or more who give required notice. 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):

Years of Service	Amount Earned
5 years or less	112 hours
6 years	120 hours
7 years	128 hours
8 years	136 hours
9 years	144 hours
10 years	152 hours
11 – 14 years	160 hours
15+ years	176 hours

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

NOTE 17 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Reno County, Kansas** to place a final cover on its landfill site when it stops accepting waste and also to perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end.

Disposal Unit	Permit No.		Total Estimated Cost	Estimated Closure Cost	Estimated Post-Closure Cost
Municipal Solid Waste (MSW) Landfill (Site D)	723	$	12,976,486	3,300,845	9,675,641
Compost Facility	723		33,187	33,187	-
Construction & Demolition Landfill (Site E – Phases 1 & 2)	723		643,311	365,704	277,607
Pre-Subtitle D MSW Landfill (Site A) (Closed Site)	723		898,429	-	898,429
Pre-Subtitle D MSW Landfill (Site C) (Closed Site)	723		467,979	-	467,979
Household Hazardous Waste (HHW) Facility	607		48,101	48,101	-
Totals		**$**	**15,067,493**	**3,747,837**	**11,319,656**

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.

The County's application to the Kansas Department of Health and Environment Bureau of Waste Management ("KDHE") for permit modifications which significantly increased the life of the landfill was approved by KDHE in 2021. At December 31, 2021, the permit for 2022 identifies that the remaining volume capacity of the site is 65% of the original capacity and that the remaining life of the landfill is 65.9 years.

The County is also required by regulations to provide financial assurance for the closure and post-closure costs. The allowable mechanisms for this financial assurance are as follows: 1) trust fund, 2) surety bond guaranteeing payment or performance, 3) letter of credit, 4) insurance certificate, and 5) a financial test for local governments. The County has elected to use the financial test to provide financial assurance. The County is in compliance with the financial test as of December 31, 2021, except for the long-term debt issued in the current year/non-routine capital expenditures ratio. The County has requested and anticipates being granted a "variance" from KDHE regarding this ratio, as the factors in the County's 2021 ratio calculation are not expected to recur in a manner that causes a ratio violation.

NOTE 18 – CONDUIT DEBT

The County has been involved, as provided under Kansas law, in the issuance and refunding of Health Care Facility Revenue Bonds, the purpose of which was to finance or refinance the acquisition, construction, remodeling and equipping of certain health care facilities. The bonds are secured by the property financed. As of December 31, 2021, there was one series of such revenue bonds outstanding for the Pleasant View Home, with a bond principal amount payable of $1,278,269. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities of the County in the accompanying financial statement.

The County has been involved, as provided under Kansas law, in the issuance of Industrial Revenue Bonds, the purpose of which is to finance the acquisition, construction, furnishing, and equipping of a commercial facility (doing business as Agri Center) in Reno County. The bonds are secured by the property financed. As of December 31, 2021, the bond principal amount payable was $3,745,073. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities of the County in the accompanying financial statement.

NOTE 19 – LONG-TERM DEBT

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

General Obligation Bonds

On November 15, 2007, the County issued $740,000 in Series 2007 Fire District No. 9 General Obligation Bonds for the purpose of capital improvements.

On May 15, 2010, the County issued $165,000 in Cedar Ridge Improvement General Obligation Bonds for the purpose of refinancing 2009 capital improvement temporary notes. The remaining $70,000 principal was refunded on February 25, 2021 with part of the proceeds of the Series 2021 General Obligation Bonds. The present value of the savings from the refunding at February 25, 2021 was $5,737.

On September 15, 2011, the County issued $200,000 in Fire District No. 8 General Obligation Bonds for the purpose of financing two trucks.

On December 19, 2012, the County issued $5,925,000 in Series 2012 General Obligation Refunding Bonds for the purpose of refunding Series 2004-1, 2006-1, 2006-2 and 2007 bonds.

On September 3, 2015, the County issued $260,000 in Series 2015 Prairie Dunes / Linksland General Obligation Bonds for the purpose of capital improvements.

On September 28, 2017, the County issued $550,000 in Series 2017 Sewer District No. 3 and 10 Blue Spruce General Obligation Bonds for the purpose of capital improvements.

On December 20, 2018, the County issued $1,350,000 in Series 2018 Sewer District No. 8 Highlands General Obligation Bonds for the purpose of capital improvements.

On June 18, 2019, the County issued $240,000 in Series 2019 Fire District Jt. No. 2 RN-HV General Obligation Bonds for the purpose of capital improvements.

On February 25, 2021, the County issued $12,080,000 in Series 2021 General Obligation Refunding and Improvement Bonds for the purpose of refunding Series 2010 bonds, paying off the Series 2019 General Obligation Temporary Notes and providing additional financing for costs of replacing certain bridges and providing financing for courthouse improvements and refuse disposal improvements.

Capital Leases

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

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

On March 31, 2010, the County signed a $156,765 capital lease with the City of Hutchinson and in 2014 added $5,977 to this lease for additional radios. The $61,139 lease is for the sheriff department and emergency management radio equipment. The $101,603 lease is for radio equipment for the fire districts. These leases are paid off as of the end of 2021.

On May 21, 2019, the County signed a $82,545 capital lease with Peoples Bank and Trust Company. The lease is for a pumper truck for Fire District Jt. No. 1 RN-KM.

Temporary Notes
On March 16, 2017, the County issued $662,000 in Series 2017-2 General Obligation Temporary Notes for the purpose of paying a portion of the costs of certain voting machines and refuse disposal improvements. This note paid off during 2021.

On December 5, 2019, the County issued $6,250,000 in Series 2019 General Obligation Temporary Notes for the purpose of financing the costs of replacing bridges. This note was paid off in 2021 with part of the proceeds of the Series 2021 General Obligation Bonds.

Changes in long-term liabilities for the County for the year ended December 31, 2021, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Special Assessment GO Bonds									
Cedar Ridge Improvements Series 2010	2.75-4.375%	05/15/10	$ 165,000	09/01/25	$ 70,000	-	70,000	-	1,531
Prairie Dunes / Linksland Series 2015	3.125-3.750%	09/03/15	260,000	09/01/35	210,000	-	10,000	200,000	7,337
Total GO Bonds Paid by Special Assessments					**280,000**	**-**	**80,000**	**200,000**	**8,868**
Fire District GO Bonds									
Fire District No. 9 Series 2007	3.45-4%	11/15/07	740,000	06/01/23	185,000	-	60,000	125,000	6,200
Fire District No. 8 Series 2011	0.85-3.00%	09/15/11	200,000	09/01/21	20,000	-	20,000	-	600
Fire District Jt. No. 2 RN-HV Series 2019	3.32%	06/18/19	240,000	09/01/34	230,000	-	15,000	215,000	7,636
Total GO Bonds Paid by Fire Districts					**435,000**	**-**	**95,000**	**340,000**	**14,436**
Sewer District GO Bonds									
SD 3-10 Blue Spruce Series 2017	3.75%	09/28/17	550,000	09/01/37	490,000	-	20,000	470,000	18,375
SD 8 Highlands Series 2018	3-4%	12/20/18	1,350,000	09/01/39	1,335,000	-	50,000	1,285,000	50,750
Total GO Bonds Paid by Sewer Districts					**1,825,000**	**-**	**70,000**	**1,755,000**	**69,125**
County GO Bonds									
GO Refunding Bonds Series 2012	2.0-3.0%	12/19/12	5,925,000	09/01/28	2,335,000	-	265,000	2,070,000	54,738
GO Refunding and improvement Bonds Series 2021	3.0-4.0%	02/25/21	12,080,000	09/01/36	-	12,080,000	130,000	11,950,000	221,883
Total Paid by County GO Bonds					**2,335,000**	**12,080,000**	**395,000**	**14,020,000**	**276,621**
Total General Obligation Bonds					**4,875,000**	**12,080,000**	**640,000**	**16,315,000**	**369,050**
Temporary Notes									
Voting Equipment & Refuse Disposal Improvements Series 2017-2	2.00%	03/16/17	662,000	03/01/21	29,225	-	29,225	-	292
GO Temporary Notes Series 2019	3.00%	12/05/19	6,250,000	12/01/21	6,250,000	-	6,250,000	-	46,875
Total Temporary Notes					**6,279,225**	**-**	**6,279,225**	**-**	**47,167**
County Capital Leases									
Public Works Building - Supplemental	4.00%	03/26/14	2,470,000	03/26/22	485,000	-	400,000	85,000	13,122
Reno County Radio Equipment	4-5%	03/31/10	61,139	03/31/21	1,402	-	1,402	-	339
Total County Capital Leases					**486,402**	**-**	**401,402**	**85,000**	**13,461**
Special District Capital Leases									
Fire District No. 3 Radio Equipment	4-5%	03/31/10	14,869	3/31/2021	1,653	-	1,653	-	398
Fire District No. 4 Radio Equipment	4-5%	03/31/10	14,606	3/31/2021	1,622	-	1,622	-	393
Fire District No. 6 Radio Equipment	4-5%	03/31/10	7,062	3/31/2021	784	-	784	-	191
Fire District No. 7 Radio Equipment	4-5%	03/31/10	10,443	3/31/2021	1,161	-	1,161	-	279
Fire District No. 8 Radio Equipment	4-5%	03/31/10	18,120	3/31/2021	2,014	-	2,014	-	485
Fire District No. 9 Radio Equipment	4-5%	03/31/10	8,687	3/31/2021	966	-	966	-	232
Reno/Harvey Jt 2 Fire Dist. Radio Equipment	4-5%	03/31/10	11,085	3/31/2021	1,231	-	1,231	-	298
Reno/Kingman Jt 1 Fire Dist. Radio Equipment	4-5%	03/31/10	16,731	3/31/2021	1,859		1,859	-	449
Reno/Kingman Jt 1 Fire Dist. Pumper Truck	3.50%	05/21/19	82,545	7/1/2023	63,204	-	20,347	42,857	2,212
Total Special District Leases					**74,494**	**-**	**31,637**	**42,857**	**4,937**
Total Contractual Indebtedness of Reno County					$ **11,715,121**	**12,080,000**	**7,352,264**	**16,442,857**	**434,615**

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

Issue		Years 2022	2023	2024	2025	2026	2027-2031	2032-2036	2037-2039	**Total**
Principal										
General Obligation Bonds	**$**	1,360,000	1,475,000	1,520,000	1,540,000	995,000	4,550,000	4,550,000	325,000	**16,315,000**
Capital Leases		106,060	21,797	-	-	-	-	-	-	**127,857**
Total Principal		1,466,060	1,496,797	1,520,000	1,540,000	995,000	4,550,000	4,550,000	325,000	**16,442,857**
Interest										
General Obligation Bonds		557,175	506,166	454,267	400,257	344,558	1,211,724	497,410	24,700	**3,996,257**
Capital Leases		3,625	763	-	-	-	-	-	-	**4,388**
Total Interest		560,800	506,929	454,267	400,257	344,558	1,211,724	497,410	24,700	**4,000,645**
Total Principal and Interest	**$**	**2,026,860**	**2,003,726**	**1,974,267**	**1,940,257**	**1,339,558**	**5,761,724**	**5,047,410**	**349,700**	**20,443,502**

RENO COUNTY, KANSAS

Regulatory-Required Supplementary Information

RENO COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Governmental Type Funds					
General Fund	$ 26,425,652	-	26,425,652	**20,363,908**	(6,061,744)
Special Purpose Funds					
Road and Bridge Fund	6,516,799	32,643	6,549,442	**6,542,594**	(6,848)
Special Road Fund	755,000	-	755,000	**3,521**	(751,479)
Special Bridge Fund	2,750,000	-	2,750,000	**1,541,950**	(1,208,050)
Noxious Weed Fund	129,868	-	129,868	**115,114**	(14,754)
Noxious Weed Capital Outlay Fund	109,776	-	109,776	**-**	(109,776)
Public Health Fund	3,298,244	690,128	3,988,372	**3,731,172**	(257,200)
Health Capital Outlay Fund	336,041	-	336,041	**5,000**	(331,041)
Department of Aging Fund	2,270,408	-	2,270,408	**1,898,379**	(372,029)
Mental Health Fund	452,025	-	452,025	**452,025**	-
TECH Center Fund	510,000	-	510,000	**510,000**	-
Employee Benefits Fund	11,312,000	-	11,312,000	**8,014,254**	(3,297,746)
Youth Shelter/Detention Center Fund	2,112,731	-	2,112,731	**1,710,578**	(402,153)
Historical Museum Fund	185,000	-	185,000	**185,000**	-
Special Parks and Recreation Fund	10,408	-	10,408	**10,269**	(139)
Special Alcohol and Drug Fund	27,386	-	27,386	**10,000**	(17,386)
Capital Improvement Program Fund	1,062,000	-	1,062,000	**636,569**	(425,431)
Special Equipment Fund	1,005,500	-	1,005,500	**872,587**	(132,913)
Fire District No. 2 General Fund	2,227,526	-	2,227,526	**2,061,270**	(166,256)
Fire District No. 3 General Fund	188,872	-	188,872	**169,876**	(18,996)
Fire District No. 4 General Fund	203,175	-	203,175	**189,371**	(13,804)
Fire District No. 6 General Fund	67,480	-	67,480	**65,708**	(1,772)
Fire District No. 7 General Fund	81,728	-	81,728	**65,065**	(16,663)
Fire District No. 8 General Fund	144,585	-	144,585	**137,015**	(7,570)
Fire District No. 9 General Fund	172,430	-	172,430	**171,221**	(1,209)
Fire District Jt. No. 1 RN-KM General Fund	145,500	-	145,500	**122,852**	(22,648)
Fire District Jt. No. 2 RN-HV General Fund	157,025	-	157,025	**129,342**	(27,683)
Sewer District No. 1 General Fund	6,754	-	6,754	**4,052**	(2,702)
Sewer District Nos. 3 and 10 General Fund	59,767	-	59,767	**13,146**	(46,621)
Sewer District No. 8 General Fund	133,908	-	133,908	**84,123**	(49,785)
Sewer District No. 201 General Fund	24,198	-	24,198	**24,185**	(13)
Sewer District No. 202 General Fund	33,103	-	33,103	**26,444**	(6,659)
Water District No. 8 General Fund	370,951	-	370,951	**42,194**	(328,757)
Water District No. 101 General Fund	73,503	-	73,503	**27,210**	(46,293)
Bond and Interest Funds					
Bond and Interest Fund	529,756	-	529,756	**375,441**	(154,315)
Fire District No. 8 Bond and Interest Fund	25,600	-	25,600	**20,600**	(5,000)
Fire District No. 9 Bond and Interest Fund	72,300	-	72,300	**66,200**	(6,100)
Fire District Jt. No.2 RN-HV Bond and Interest Fund	26,236	-	26,236	**22,637**	(3,599)
Sewer District Nos. 3 and 10 Bond and Interest Fund	90,386	-	90,386	**38,375**	(52,011)
Sewer District No. 8 Bond and Interest Fund	167,750	-	167,750	**100,750**	(67,000)

RENO COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Business Funds					
Solid Waste Fund	$ 8,737,830	-	8,737,830	**4,439,802**	(4,298,028)
Solid Waste Post-Closure Reserve Fund	5,800,782	-	5,800,782	**622,860**	(5,177,922)
Internal Service Fund	749,568	-	749,568	**522,914**	(226,654)

RENO COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Interest Earned				
Interest Earned	$ 268,736	**31,889**	52,000	(20,111)
Interest on Taxes	988,355	**846,360**	247,000	599,360
Total Interest Earned	1,257,091	**878,249**	299,000	579,249
Taxes				
Ad Valorem Tax	9,368,328	**9,787,794**	10,104,236	(316,442)
Neighborhood Revitalization	(75,819)	**(78,940)**	(94,667)	15,727
Delinquent Tax	364,845	**382,931**	-	382,931
Vehicle Tax	1,052,273	**1,155,534**	1,093,872	61,662
In Lieu of Tax	11,455	**20,126**	-	20,126
Severance Tax	12,211	**14,348**	10,000	4,348
Federal Land Entitlement	41,473	**42,060**	35,000	7,060
Sales and Liquor Tax	4,821,131	**5,172,162**	3,810,269	1,361,893
Total Taxes	15,595,897	**16,496,015**	14,958,710	1,537,305
Licenses, Permits and Fees				
County Officers' Fees	663,126	**672,585**	420,000	252,585
Other Licenses, Permits and Fees	482,966	**516,675**	360,250	156,425
Total Licenses, Permits and Fees	1,146,092	**1,189,260**	780,250	409,010
Reimbursements				
County Correctional Facility and Law Enf. Center Shared Expense	531,373	**491,985**	470,000	21,985
Reimbursements from CRF Fund	492,191	**27,307**	-	27,307
Federal Grants	82,973	**16,493**	12,000	4,493
Other Grants	33,893	**-**	-	-
Other Reimbursements	748,914	**539,760**	509,000	30,760
Total Reimbursements	1,889,344	**1,075,545**	991,000	84,545
Miscellaneous				
Miscellaneous	8,333	**37,193**	5,100	32,093
Transfers In	75,961	**57,987**	25,000	32,987
Total Miscellaneous	84,294	**95,180**	30,100	65,080
Total Receipts	$ 19,972,718	**19,734,249**	17,059,060	2,675,189

RENO COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures				
County Commission	$ 56,617	**60,726**	60,800	(74)
County Clerk	244,368	**253,923**	252,916	1,007
County Treasurer	207,502	**221,975**	238,531	(16,556)
District Attorney	1,152,263	**1,127,768**	1,183,668	(55,900)
Register of Deeds	142,073	**145,573**	152,497	(6,924)
Sheriff	3,322,241	**3,366,484**	3,399,373	(32,889)
County Administration	438,517	**510,311**	470,867	39,444
Judicial Court (Unified Court)	550,635	**531,676**	597,003	(65,327)
County General and Courthouse General	6,260,810	**8,079,582**	13,514,865	(5,435,283)
Maintenance	921,549	**713,830**	906,772	(192,942)
Planning and Zoning	73,048	**71,236**	79,711	(8,475)
Emergency Management	181,595	**209,435**	169,350	40,085
Jail	3,245,326	**3,205,965**	3,212,471	(6,506)
Human Resources	257,899	**230,466**	267,096	(36,630)
Appraiser	613,330	**614,978**	702,014	(87,036)
Election	438,293	**242,329**	379,411	(137,082)
Information Services and GIS	667,532	**630,384**	683,555	(53,171)
Auto Center	145,077	**147,267**	154,752	(7,485)
Total Expenditures	18,918,675	**20,363,908**	26,425,652	(6,061,744)
Receipts Over (Under) Expenditures	1,054,043	**(629,659)**		
Unencumbered Cash - Beginning	12,775,511	**13,829,554**		
Unencumbered Cash - Ending	$ 13,829,554	**13,199,895**		

RENO COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
County Commission				
Personal Services	$ 54,415	**54,276**	54,000	276
Contractual Services	1,313	**4,078**	6,800	(2,722)
Commodities	889	**2,372**	-	2,372
Total County Commission	56,617	**60,726**	60,800	(74)
County Clerk				
Personal Services	237,035	**245,684**	240,606	5,078
Contractual Services	2,640	**5,879**	7,710	(1,831)
Commodities	4,226	**2,310**	4,600	(2,290)
Other Expenses - Covid 19 Response	467	**50**	-	50
Total County Clerk	244,368	**253,923**	252,916	1,007
County Treasurer				
Personal Services	156,241	**164,441**	161,431	3,010
Contractual Services	30,207	**31,291**	44,450	(13,159)
Commodities	21,054	**25,963**	32,150	(6,187)
Capital Outlay	-	**280**	500	(220)
Total County Treasurer	207,502	**221,975**	238,531	(16,556)
District Attorney				
Personal Services	1,052,921	**1,021,472**	1,022,088	(616)
Contractual Services	70,432	**68,085**	123,080	(54,995)
Commodities	28,028	**38,211**	38,500	(289)
Other Expenses - Covid 19 Response	882	**-**	-	-
Total District Attorney	1,152,263	**1,127,768**	1,183,668	(55,900)
Register of Deeds				
Personal Services	131,733	**134,824**	136,297	(1,473)
Contractual Services	5,283	**6,945**	9,400	(2,455)
Commodities	3,175	**3,804**	4,800	(996)
Capital Outlay	1,292	**-**	2,000	(2,000)
Other Expenses - Covid 19 Response	590	**-**	-	-
Total Register of Deeds	142,073	**145,573**	152,497	(6,924)
Sheriff				
Personal Services	2,425,691	**2,621,086**	2,671,796	(50,710)
Contractual Services	250,854	**282,310**	315,802	(33,492)
Commodities	169,798	**263,748**	220,350	43,398
Capital Outlay	300,898	**199,340**	191,425	7,915
Reserve Fund	175,000	**-**	-	-
Total Sheriff	3,322,241	**3,366,484**	3,399,373	(32,889)
County Administration				
Personal Services	391,760	**453,131**	422,617	30,514
Contractual Services	37,252	**54,735**	45,550	9,185
Commodities	6,759	**2,295**	2,700	(405)
Other Expenses - Covid 19 Response	2,746	**150**	-	150
Total County Administration	$ 438,517	**510,311**	470,867	39,444

RENO COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Judicial Court (Unified Court)				
Contractual Services	$ 492,819	**482,816**	543,103	(60,287)
Commodities	32,370	**48,609**	53,900	(5,291)
Other Expenses - Covid 19 Response	13,363	**251**	-	251
Expenses Paid by OJA Federal Grant	12,083	**-**	-	-
Total Judicial Court	550,635	**531,676**	597,003	(65,327)
County General and Courthouse General				
Personal Services	52,847	**73,609**	71,272	2,337
Contractual Services	1,262,211	**1,330,187**	1,502,250	(172,063)
Commodities	3,702	**315**	1,000	(685)
Outside Agencies - Appropriations	565,500	**570,500**	570,500	-
Ambulance Services	1,446,032	**1,384,244**	1,525,764	(141,520)
Emergency Communications	508,875	**563,673**	650,000	(86,327)
Economic Development Projects	112,059	**50,000**	400,000	(350,000)
Transfer Out to County Economic Development Reserve Fund	-	**350,000**	-	350,000
Transfer Out to Youth Shelter/Detention Center Fund	708,443	**504,279**	504,279	-
Transfer Out to Department of Aging Fund	355,000	**352,000**	352,000	-
Courthouse Improvements	37,943	**19,278**	831,005	(811,727)
Bond Principal on Courthouse Improvements	-	**125,000**	125,000	-
Interest on Bonds on Courthouse Improvements	-	**43,994**	43,995	(1)
Capital Outlay	171,407	**-**	6,893,800	(6,893,800)
Transfer Out to County CIP Reserve Fund	1,030,000	**2,500,000**	-	2,500,000
Transfer Out to County Equipment Reserve Fund	-	**154,000**	-	154,000
Commission Discretionary	3,920	**4,656**	20,000	(15,344)
Outside Agencies - Miscellaneous	-	**50,000**	-	50,000
Miscellaneous and Interest on Refunds	837	**3,847**	24,000	(20,153)
Other Expenses - Covid 19 Response	2,034	**-**	-	-
Total County Gen. and Courthouse Gen.	6,260,810	**8,079,582**	13,514,865	(5,435,283)
Maintenance				
Personal Services	600,405	**576,462**	737,052	(160,590)
Contractual Services	52,222	**60,056**	82,411	(22,355)
Commodities	58,466	**57,312**	72,309	(14,997)
Capital Outlay	7,000	**20,000**	15,000	5,000
Earthquake Damage Costs	106,831	**-**	-	-
Other Expenses - Covid 19 Response	96,625	**-**	-	-
Total Maintenance	921,549	**713,830**	906,772	(192,942)
Planning and Zoning				
Personal Services	59,359	**60,891**	60,611	280
Contractual Services	13,356	**10,243**	18,400	(8,157)
Commodities	333	**102**	700	(598)
Total Planning and Zoning	73,048	**71,236**	79,711	(8,475)
Emergency Management				
Personal Services	122,826	**131,705**	119,143	12,562
Contractual Services	25,868	**21,584**	27,375	(5,791)
Commodities	14,005	**17,017**	15,350	1,667
Capital Outlay	1,741	**6,683**	7,482	(799)
Other Expenses - Covid 19 Response	17,155	**32,446**	-	32,446
Total Emergency Management	$ 181,595	**209,435**	169,350	40,085

RENO COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Jail				
Personal Services	$ 2,123,639	**2,088,486**	2,106,625	(18,139)
Contractual Services	785,093	**918,491**	874,246	44,245
Commodities	210,865	**183,286**	171,000	12,286
Capital Outlay	25,729	**15,702**	60,600	(44,898)
Reserve Fund	100,000	**-**	-	-
Total Jail	3,245,326	**3,205,965**	3,212,471	(6,506)
Human Resources				
Personal Services	192,536	**181,983**	194,872	(12,889)
Contractual Services	51,929	**42,200**	55,724	(13,524)
Commodities	13,434	**6,283**	16,500	(10,217)
Total Human Resources	257,899	**230,466**	267,096	(36,630)
Appraiser				
Personal Services	544,230	**525,342**	585,769	(60,427)
Contractual Services	41,109	**64,244**	84,245	(20,001)
Commodities	27,781	**16,892**	22,000	(5,108)
Capital Outlay	-	**8,500**	10,000	(1,500)
Other Expenses - Covid 19 Response	210	**-**	-	-
Total Appraiser	613,330	**614,978**	702,014	(87,036)
Election				
Personal Services	132,036	**107,099**	116,540	(9,441)
Contractual Services	230,386	**125,466**	185,775	(60,309)
Commodities	9,948	**8,389**	14,800	(6,411)
Capital Outlay	-	**1,375**	62,296	(60,921)
Expenses Paid by SOS Federal Grant	40,283	**-**	-	-
Election Grant	25,640	**-**	-	-
Total Election	438,293	**242,329**	379,411	(137,082)
Information Services and GIS				
Personal Services	397,496	**353,893**	397,680	(43,787)
Contractual Services	248,358	**262,664**	267,875	(5,211)
Commodities	5,732	**3,665**	5,000	(1,335)
Capital Outlay	9,506	**10,162**	13,000	(2,838)
Other Expenses - Covid 19 Response	6,440	**-**	-	-
Total Information Services and GIS	667,532	**630,384**	683,555	(53,171)
Auto Center				
Personal Services	123,254	**125,443**	124,390	1,053
Contractual Services	15,831	**13,584**	14,667	(1,083)
Commodities	5,393	**7,678**	9,695	(2,017)
Capital Outlay	599	**562**	6,000	(5,438)
Total Auto Center	145,077	**147,267**	154,752	(7,485)
Total Expenditures	$ 18,918,675	**20,363,908**	26,425,652	(6,061,744)

RENO COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 4,156,569	**5,052,876**	5,006,437	46,439
Neighborhood Revitalization	(28,975)	**(35,847)**	(42,989)	7,142
Intergovernmental	1,526,153	**1,721,406**	1,244,040	477,366
Federal Grants	13,156	**4,243**	-	4,243
State Grants	1,661	**-**	-	-
Reimbursed Expenses - Budgeted	46,176	**8,658**	275,000	(266,342)
Reimbursed Expenses - Other County	-	**17,105**	-	17,105
Reimbursed Expenses - K-14 Highway Fund	-	**18,718**	-	18,718
Insurance Proceeds	41,142	**852**	-	852
Miscellaneous	3,065	**6,485**	-	6,485
Sale of Equipment	7,380	**31,050**	-	31,050
Reimbursements from CRF Fund	23,947	**-**	-	-
Total Receipts	5,790,274	**6,825,546**	6,482,488	343,058
Expenditures				
Personal Services	1,897,971	**1,924,719**	2,139,249	(214,530)
Contractual Services	162,952	**194,081**	307,550	(113,469)
Commodities	2,807,071	**3,483,667**	3,212,500	271,167
Capital Outlay	530,135	**515,127**	557,500	(42,373)
Cash-Basis Requirement	-	**-**	200,000	(200,000)
Transfers Out	500,000	**425,000**	100,000	325,000
(a) Adjustment for Qualifying Budget Credits	-	**-**	32,643	(32,643)
Total Expenditures	5,898,129	**6,542,594**	6,549,442	(6,848)
Receipts Over (Under) Expenditures	(107,855)	**282,952**		
Unencumbered Cash - Beginning	1,147,517	**1,039,662**		
Unencumbered Cash - Ending	$ 1,039,662	**1,322,614**		

(a) Adjustment for Qualifying Budget Credits

Reimbursement from Other County for Bridge Build Costs	$ 13,925
Reimbursement from K-14 Highway Fund for Road Maintenance	18,718
Total	$ 32,643

RENO COUNTY, KANSAS
Special Road Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 681,030	**702,177**	691,780	10,397
Neighborhood Revitalization	(4,752)	**(4,871)**	(5,839)	968
Federal Grants	74,091	**3,521**	-	3,521
Total Receipts	750,369	**700,827**	685,941	14,886
Expenditures				
Road Engineering and Construction	190,306	**3,521**	755,000	(751,479)
Receipts Over (Under) Expenditures	560,063	**697,306**		
Unencumbered Cash - Beginning	115,026	**681,589**		
Prior Year Cancelled Encumbrances	6,500	**-**		
Unencumbered Cash - Ending	$ 681,589	**1,378,895**		

RENO COUNTY, KANSAS
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 1,346,561	**1,003,523**	976,964	26,559
Neighborhood Revitalization	(9,383)	**(6,564)**	(7,869)	1,305
KDOT Grants	328,841	**328,561**	-	328,561
Reimbursed Expenses	-	**-**	1,200,000	(1,200,000)
Total Receipts	1,666,019	**1,325,520**	2,169,095	(843,575)
Expenditures				
Bridge Construction	291,526	**1,541,950**	2,075,000	(533,050)
Capital Outlay	-	**-**	675,000	(675,000)
Total Expenditures	291,526	**1,541,950**	2,750,000	(1,208,050)
Receipts Over (Under) Expenditures	1,374,493	**(216,430)**		
Unencumbered Cash - Beginning	1,432,939	**2,807,432**		
Unencumbered Cash - Ending	$ 2,807,432	**2,591,002**		

RENO COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 34,418	**64,917**	64,525	392
Neighborhood Revitalization	(221)	**(481)**	(574)	93
Chemical, Labor and Equipment Sales	26,412	**20,500**	12,000	8,500
Reimbursed Expenses	-	**-**	25,000	(25,000)
Reimbursements from CRF Fund	2,006	**-**	-	-
Total Receipts	62,615	**84,936**	100,951	(16,015)
Expenditures				
Personal Services	77,009	**79,649**	79,518	131
Contractual Services	1,554	**2,457**	3,800	(1,343)
Commodities	32,774	**33,008**	36,550	(3,542)
Transfers Out	-	**-**	10,000	(10,000)
Total Expenditures	111,337	**115,114**	129,868	(14,754)
Receipts Over (Under) Expenditures	(48,722)	**(30,178)**		
Unencumbered Cash - Beginning	103,924	**55,202**		
Unencumbered Cash - Ending	$ 55,202	**25,024**		

RENO COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ -	**-**	10,000	(10,000)
Expenditures				
Capital Outlay	-	**-**	109,776	(109,776)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	89,776	**89,776**		
Unencumbered Cash - Ending	$ 89,776	**89,776**		

RENO COUNTY, KANSAS
Public Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 1,125,145	**1,212,041**	1,197,447	14,594
Neighborhood Revitalization	(7,961)	**(8,458)**	(10,142)	1,684
Combined Federal and State Grants				
Federal	737,106	**878,692**		
State	180,264	**178,628**		
Total Combined Federal and State Grants	917,370	**1,057,320**	850,000	207,320
COVID SPARK Grants (Federal)	376,946	**142,564**	-	142,564
Local and Other Grants	353,314	**261,388**	197,000	64,388
Other Reimbursements including Private Pay, Contracts and Insurance	547,274	**536,649**	641,000	(104,351)
Licenses, Permits and Fees	4,132	**2,625**	190,000	(187,375)
COVID Vaccinations Reimbursement from Medicare and Insurance	-	**461,374**	-	461,374
Reimbursements from CRF Fund	417,681	**86,190**	-	86,190
Total Receipts	3,733,901	**3,751,693**	3,065,305	686,388
Expenditures				
Personal Services	2,333,710	**2,564,163**	2,445,944	118,219
Contractual Services	600,927	**808,948**	585,600	223,348
Commodities	309,728	**234,330**	261,700	(27,370)
Capital Outlay	119,881	**63,731**	5,000	58,731
Transfers Out	60,000	**60,000**	-	60,000
(a) Adjustment for Qualifying Budget Credits	-	**-**	690,128	(690,128)
Total Expenditures	3,424,246	**3,731,172**	3,988,372	(257,200)
Receipts Over (Under) Expenditures	309,655	**20,521**		
Unencumbered Cash - Beginning	796,147	**1,105,802**		
Unencumbered Cash - Ending	$ 1,105,802	**1,126,323**		

(a) Adjustment for Qualifying Budget Credits

Reimbursements from CRF Fund	$ 86,190
COVID SPARK Grants (Federal)	142,564
COVID Vaccinations Reimbursement from Medicare and Insurance	461,374
	$ 690,128

RENO COUNTY, KANSAS
Public Health Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 60,000	**60,000**	-	60,000
Sale of Equipment	1,750	**-**	-	-
Total Receipts	61,750	**60,000**	-	60,000
Expenditures				
Capital Outlay	21,811	**5,000**	336,041	(331,041)
Receipts Over (Under) Expenditures	39,939	**55,000**		
Unencumbered Cash - Beginning	338,541	**378,480**		
Unencumbered Cash - Ending	$ 378,480	**433,480**		

RENO COUNTY, KANSAS
Department of Aging Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 235,368	**260,652**	256,888	3,764
Neighborhood Revitalization	(1,539)	**(1,832)**	(2,199)	367
Federal Grant for Capital Award	31,474	**-**	186,400	(186,400)
Federal Grant for Transit Operations	1,048,529	**1,166,605**	749,515	417,090
KDOT Grant for Transit Operations	47,251	**-**	247,566	(247,566)
Federal SCKAAA Grant	29,224	**54,899**	11,070	43,829
State SCKAAA Grant	2,500	**-**	-	-
Sale of Used Equipment	52,450	**-**	15,000	(15,000)
Insurance Proceeds	11,977	**11,112**	1,000	10,112
Reimbursed Expenses	4,329	**4,250**	4,625	(375)
Elderly Transportation Reimbursement	145,000	**151,000**	151,000	-
Fares and Donations	40,418	**36,871**	70,250	(33,379)
Reimbursements from CRF Fund	616	**11**	-	11
Transfers In	355,000	**352,000**	352,000	-
Total Receipts	2,002,597	**2,035,568**	2,043,115	(7,547)
Expenditures				
Services for the Elderly				
Personal Services	165,150	**169,402**	169,328	74
Contractual Services	348,552	**361,448**	362,675	(1,227)
Commodities	5,224	**2,535**	5,400	(2,865)
Capital Outlay	903	**-**	2,425	(2,425)
Other Expenses - Covid 19 Response	406	**-**	-	-
Total Services for the Elderly	520,235	**533,385**	539,828	(6,443)
Public Transportation				
Personal Services	962,621	**959,060**	978,070	(19,010)
Contractual Services	168,148	**136,840**	228,195	(91,355)
Commodities	85,685	**144,694**	276,750	(132,056)
Capital Outlay	32,710	**124,400**	247,565	(123,165)
Total Public Transportation	1,249,164	**1,364,994**	1,730,580	(365,586)
Total Expenditures	1,769,399	**1,898,379**	2,270,408	(372,029)
Receipts Over (Under) Expenditures	233,198	**137,189**		
Unencumbered Cash - Beginning	482,807	**716,005**		
Prior Year Cancelled Encumbrances	**-**	**241**		
Unencumbered Cash - Ending	$ 716,005	**853,435**		

RENO COUNTY, KANSAS
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 438,264	**465,807**	459,273	6,534
Neighborhood Revitalization	(3,045)	**(3,246)**	(3,891)	645
Total Receipts	435,219	**462,561**	455,382	7,179
Expenditures				
Appropriations - Mental Health	430,500	**452,025**	452,025	-
Receipts Over (Under) Expenditures	4,719	**10,536**		
Unencumbered Cash - Beginning	7,072	**11,791**		
Unencumbered Cash - Ending	$ 11,791	**22,327**		

RENO COUNTY, KANSAS
TECH Center Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 519,534	**526,067**	517,151	8,916
Neighborhood Revitalization	(3,575)	**(3,640)**	(4,362)	722
Total Receipts	515,959	**522,427**	512,789	9,638
Expenditures				
Appropriations - TECH	510,000	**510,000**	510,000	-
Receipts Over (Under) Expenditures	5,959	**12,427**		
Unencumbered Cash - Beginning	9,900	**15,859**		
Unencumbered Cash - Ending	$ 15,859	**28,286**		

RENO COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 7,169,603	**6,803,595**	6,676,424	127,171
Neighborhood Revitalization	(49,341)	**(46,599)**	(55,882)	9,283
Reimbursed Expenses	1,474,507	**1,461,444**	1,350,000	111,444
Reimbursements from CRF Fund	273,380	**36,564**	-	36,564
Total Receipts	8,868,149	**8,255,004**	7,970,542	284,462
Expenditures				
Social Security	1,287,738	**1,310,970**	1,400,000	(89,030)
KPERS	1,425,430	**1,386,013**	1,500,000	(113,987)
KP & F	523,370	**594,872**	600,000	(5,128)
Workers' Compensation Insurance	213,841	**213,386**	260,000	(46,614)
Unemployment Tax	16,329	**17,070**	40,000	(22,930)
Health Insurance - Transfer to Self Ins. Fund	4,653,668	**4,350,380**	5,000,000	(649,620)
Health Insurance Misc. Expenses	30,161	**81,901**	-	81,901
Tuition Reimbursement	751	**2,000**	5,000	(3,000)
Professional Services	-	**56,118**	-	56,118
Other Insurance	1,580	**1,407**	3,000	(1,593)
Other Reimbursement	57	**137**	4,000	(3,863)
Cash-Basis Requirement	-	**-**	800,000	(800,000)
Capital Outlay	-	**-**	1,700,000	(1,700,000)
Total Expenditures	8,152,925	**8,014,254**	11,312,000	(3,297,746)
Receipts Over (Under) Expenditures	715,224	**240,750**		
Unencumbered Cash - Beginning	4,065,736	**4,780,960**		
Unencumbered Cash - Ending	$ 4,780,960	**5,021,710**		

RENO COUNTY, KANSAS
Youth Shelter/Detention Center Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State Reimbursements (Shelter Per Diem)	$ 722,871	**874,755**	716,495	158,260
State Reimbursements (Detention Per Diem)	6,720	**14,160**	-	14,160
Other Reimbursements (Detention Per Diem)	398,340	**502,350**	438,000	64,350
Donations and Miscellaneous	4,237	**4,663**	7,500	(2,837)
Grant	12,000	**12,000**	7,000	5,000
Reimbursements from CRF Fund	46,644	**100**	-	100
Transfers In	708,443	**504,279**	504,279	-
Total Receipts	1,899,255	**1,912,307**	1,673,274	239,033
Expenditures				
Youth Shelter				
Personal Services	797,667	**717,754**	801,035	(83,281)
Contractual Services	37,621	**38,388**	57,425	(19,037)
Commodities	18,829	**15,041**	27,050	(12,009)
Capital Outlay	19,504	**-**	100,000	(100,000)
Reimbursement - Youth Shelter Food	44,459	**40,550**	66,156	(25,606)
Other Expenses - Covid 19 Response	821	**50**	-	50
Total Youth Shelter	918,901	**811,783**	1,051,666	(239,883)
Detention Center				
Personal Services	850,102	**793,451**	895,159	(101,708)
Contractual Services	31,913	**34,076**	52,300	(18,224)
Commodities	18,597	**12,167**	25,250	(13,083)
Capital Outlay	8,506	**14,246**	15,200	(954)
Reimbursement - Youth Shelter Food	44,459	**40,550**	66,156	(25,606)
Other Expenses - Covid 19 Response	821	**50**	-	50
Total Detention Center	954,398	**894,540**	1,054,065	(159,525)
Grants				
Contractual Services	3,569	**3,865**	6,200	(2,335)
Commodities	539	**390**	800	(410)
Total Grants	4,108	**4,255**	7,000	(2,745)
Total Expenditures	1,877,407	**1,710,578**	2,112,731	(402,153)
Receipts Over (Under) Expenditures	21,848	**201,729**		
Unencumbered Cash - Beginning	585,730	**607,578**		
Unencumbered Cash - Ending	$ 607,578	**809,307**		

RENO COUNTY, KANSAS
Historical Museum Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 188,093	**190,470**	187,408	3,062
Neighborhood Revitalization	(1,323)	**(1,318)**	(1,577)	259
Total Receipts	186,770	**189,152**	185,831	3,321
Expenditures				
Appropriations - Mental Health	163,500	**185,000**	185,000	-
Contractual Reimbursements	21,500	**-**	-	-
Total Expenditures	185,000	**185,000**	185,000	-
Receipts Over (Under) Expenditures	1,770	**4,152**		
Unencumbered Cash - Beginning	2,950	**4,720**		
Unencumbered Cash - Ending	$ 4,720	**8,872**		

RENO COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental	$ 9,770	**18,151**	10,269	7,882
Expenditures				
Contractual Services	9,500	**10,269**	10,269	-
Miscellaneous	-	**-**	139	(139)
Total Expenditures	9,500	**10,269**	10,408	(139)
Receipts Over (Under) Expenditures	270	**7,882**		
Unencumbered Cash - Beginning	139	**409**		
Unencumbered Cash - Ending	$ 409	**8,291**		

RENO COUNTY, KANSAS
Special Alcohol and Drug Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental	$ 11,248	**19,959**	10,269	9,690
Expenditures				
Contractual Services	11,218	**10,000**	10,000	-
Cash Basis Requirement	-	**-**	17,386	(17,386)
Total Expenditures	11,218	**10,000**	27,386	(17,386)
Receipts Over (Under) Expenditures	30	**9,959**		
Unencumbered Cash - Beginning	17,117	**17,147**		
Unencumbered Cash - Ending	$ 17,147	**27,106**		

RENO COUNTY, KANSAS
Capital Improvement Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 837,280	**666,885**	651,578	15,307
Neighborhood Revitalization	(5,907)	**(4,424)**	(5,306)	882
Total Receipts	831,373	**662,461**	646,272	16,189
Expenditures				
Capital Outlay				
Building Maintenance/Improvements	6,000	**48,447**	250,000	(201,553)
Capital Lease - Public Works Building	417,000	**413,122**	412,000	1,122
Capital Outlay	-	**-**	150,000	(150,000)
Transfers Out	400,000	**175,000**	-	175,000
Cash-Basis Requirement	-	**-**	250,000	(250,000)
Total Expenditures	823,000	**636,569**	1,062,000	(425,431)
Receipts Over (Under) Expenditures	8,373	**25,892**		
Unencumbered Cash - Beginning	467,833	**476,206**		
Unencumbered Cash - Ending	$ 476,206	**502,098**		

RENO COUNTY, KANSAS
Special Equipment Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 205,491	**222,933**	220,203	2,730
Neighborhood Revitalization	(1,487)	**(1,553)**	(1,862)	309
Reimbursed Expenses	123,037	**130,289**	124,605	5,684
Reimbursements from CRF Fund	4,815	**-**	-	**-**
Total Receipts	331,856	**351,669**	342,946	8,723
Expenditures				
Capital Outlay				
Information Services	57,461	**97,868**	179,500	(81,632)
LEC Tyler - NWS Software Maintenance	164,049	**173,719**	166,000	7,719
Capital Outlay	-	**-**	15,000	(15,000)
Jail/Security Equipment Replacement	23,258	**-**	550,000	(550,000)
Other Expenses - Covid 19 Response	4,815	**-**	-	-
Transfers Out	50,000	**601,000**	-	601,000
Cash-Basis Requirement	-	**-**	95,000	(95,000)
Total Expenditures	299,583	**872,587**	1,005,500	(132,913)
Receipts Over (Under) Expenditures	32,273	**(520,918)**		
Unencumbered Cash - Beginning	652,040	**684,313**		
Unencumbered Cash - Ending	$ 684,313	**163,395**		

RENO COUNTY, KANSAS
Fire District No. 2 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 2,048,599	**2,117,314**	2,092,089	25,225
Expenditures				
Fire Protection - Contractual Services	1,889,100	**2,061,270**	2,069,352	(8,082)
Capital Outlay	-	**-**	158,174	(158,174)
Total Expenditures	1,889,100	**2,061,270**	2,227,526	(166,256)
Receipts Over (Under) Expenditures	159,499	**56,044**		
Unencumbered Cash - Beginning	132,339	**291,838**		
Unencumbered Cash - Ending	$ 291,838	**347,882**		

RENO COUNTY, KANSAS
Fire District No. 3 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 167,744	**170,902**	170,361	541
Reimbursed Expenses	226	**742**	-	742
Total Receipts	167,970	**171,644**	170,361	1,283
Expenditures				
Personal Services	17,945	**20,680**	25,000	(4,320)
Contractual Services	33,237	**32,854**	55,430	(22,576)
Commodities	22,278	**16,324**	36,425	(20,101)
Capital Outlay	5,697	**7,018**	31,517	(24,499)
Transfers Out	88,000	**93,000**	15,500	77,500
Building Reserve	-	**-**	25,000	(25,000)
Total Expenditures	167,157	**169,876**	188,872	(18,996)
Receipts Over (Under) Expenditures	813	**1,768**		
Unencumbered Cash - Beginning	28,079	**28,892**		
Prior Year Cancelled Encumbrances	-	**275**		
Unencumbered Cash - Ending	$ 28,892	**30,935**		

RENO COUNTY, KANSAS
Fire District No. 4 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 184,128	**185,437**	184,508	929
Reimbursed Expenses	134	**3,206**	-	3,206
Donations	-	**1,200**	-	1,200
Total Receipts	184,262	**189,843**	184,508	5,335
Expenditures				
Personal Services	16,135	**20,271**	32,000	(11,729)
Contractual Services	45,941	**46,801**	73,600	(26,799)
Commodities	22,137	**25,094**	31,375	(6,281)
Capital Outlay	7,073	**3,205**	50,200	(46,995)
Transfers Out	94,000	**94,000**	16,000	78,000
Total Expenditures	185,286	**189,371**	203,175	(13,804)
Receipts Over (Under) Expenditures	(1,024)	**472**		
Unencumbered Cash - Beginning	35,244	**34,220**		
Prior Year Cancelled Encumbrances	-	**327**		
Unencumbered Cash - Ending	$ 34,220	**35,019**		

RENO COUNTY, KANSAS
Fire District No. 6 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 56,186	**52,384**	52,010	374
Reimbursed Expenses	134	**730**	-	730
Total Receipts	56,320	**53,114**	52,010	1,104
Expenditures				
Personal Services	8,295	**9,065**	14,500	(5,435)
Contractual Services	11,445	**16,051**	19,600	(3,549)
Commodities	6,987	**35,498**	13,430	22,068
Capital Outlay	974	**5,094**	9,450	(4,356)
Transfers Out	28,000	**-**	10,500	(10,500)
Total Expenditures	55,701	**65,708**	67,480	(1,772)
Receipts Over (Under) Expenditures	619	**(12,594)**		
Unencumbered Cash - Beginning	24,614	**25,233**		
Prior Year Cancelled Encumbrances	-	**69**		
Unencumbered Cash - Ending	$ 25,233	**12,708**		

RENO COUNTY, KANSAS
Fire District No. 7 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 67,782	**64,577**	63,940	637
Donations	100	**100**	-	100
Reimbursed Expenses	134	**730**	-	730
Total Receipts	68,016	**65,407**	63,940	1,467
Expenditures				
Personal Services	10,105	**8,860**	13,000	(4,140)
Contractual Services	11,029	**10,557**	21,250	(10,693)
Commodities	4,601	**21,207**	16,500	4,707
Capital Outlay	1,441	**1,441**	19,978	(18,537)
Transfers Out	40,000	**23,000**	11,000	12,000
Total Expenditures	67,176	**65,065**	81,728	(16,663)
Receipts Over (Under) Expenditures	840	**342**		
Unencumbered Cash - Beginning	26,691	**27,531**		
Prior Year Cancelled Encumbrances	-	**122**		
Unencumbered Cash - Ending	$ 27,531	**27,995**		

RENO COUNTY, KANSAS
Fire District No. 8 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 127,729	**136,696**	131,709	4,987
Federal Grants	3,912	**-**	-	-
Reimbursed Expenses	133	**730**	-	730
Total Receipts	131,774	**137,426**	131,709	5,717
Expenditures				
Personal Services	9,995	**15,040**	25,000	(9,960)
Contractual Services	22,942	**27,477**	47,350	(19,873)
Commodities	29,941	**20,963**	34,450	(13,487)
Capital Outlay	21,615	**3,535**	22,785	(19,250)
Transfers Out	45,000	**70,000**	15,000	55,000
Total Expenditures	129,493	**137,015**	144,585	(7,570)
Receipts Over (Under) Expenditures	2,281	**411**		
Unencumbered Cash - Beginning	23,523	**25,804**		
Prior Year Cancelled Encumbrances	-	**217**		
Unencumbered Cash - Ending	$ 25,804	**26,432**		

RENO COUNTY, KANSAS
Fire District No. 9 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	$ 158,044	**161,437**	159,990	1,447
Reimbursed Expenses	169	**863**	-	863
Federal Grants	-	**7,114**	-	7,114
State Grants	-	**1,386**	-	1,386
Donations	1,000	**175**	-	175
Total Receipts	159,213	**170,975**	159,990	10,985
Expenditures				
Personal Services	15,190	**15,485**	19,600	(4,115)
Contractual Services	20,691	**21,156**	42,030	(20,874)
Commodities	15,615	**34,917**	41,600	(6,683)
Capital Outlay	1,198	**21,663**	54,200	(32,537)
Transfers Out	105,000	**78,000**	15,000	63,000
Total Expenditures	157,694	**171,221**	172,430	(1,209)
Receipts Over (Under) Expenditures	1,519	**(246)**		
Unencumbered Cash - Beginning	23,562	**25,081**		
Prior Year Cancelled Encumbrances	-	**273**		
Unencumbered Cash - Ending	$ 25,081	**25,108**		

RENO COUNTY, KANSAS
Fire District Jt. No. 1 RN-KM General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 108,226	**106,262**	121,594	(15,332)
Funds from Other Counties	15,884	**16,257**	5,000	11,257
Reimbursed Expenses	335	**937**	-	937
Transfers In	26	**-**	-	-
Donations	1,000	**-**	-	-
Total Receipts	125,471	**123,456**	126,594	(3,138)
Expenditures				
Personal Services	15,115	**19,250**	21,700	(2,450)
Contractual Services	21,655	**19,410**	39,300	(19,890)
Commodities	9,173	**12,884**	23,000	(10,116)
Capital Outlay	2,434	**2,308**	7,000	(4,692)
Transfers Out	75,000	**69,000**	54,500	14,500
Total Expenditures	123,377	**122,852**	145,500	(22,648)
Receipts Over (Under) Expenditures	2,094	**604**		
Unencumbered Cash - Beginning	20,803	**22,897**		
Prior Year Cancelled Encumbrances	-	**210**		
Unencumbered Cash - Ending	$ 22,897	**23,711**		

RENO COUNTY, KANSAS
Fire District Jt. No. 2 RN-HV General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 118,671	**116,395**	132,207	(15,812)
Funds from Other Counties	11,861	**10,733**	-	10,733
Reimbursed Expenses	134	**1,353**	-	1,353
Total Receipts	130,666	**128,481**	132,207	(3,726)
Expenditures				
Personal Services	13,525	**16,080**	25,600	(9,520)
Contractual Services	21,204	**23,593**	29,305	(5,712)
Commodities	8,390	**5,140**	21,120	(15,980)
Capital Outlay	4,876	**1,529**	55,000	(53,471)
Transfers Out	80,000	**83,000**	26,000	57,000
Total Expenditures	127,995	**129,342**	157,025	(27,683)
Receipts Over (Under) Expenditures	2,671	**(861)**		
Unencumbered Cash - Beginning	35,153	**37,824**		
Prior Year Cancelled Encumbrances	-	**221**		
Unencumbered Cash - Ending	$ 37,824	**37,184**		

RENO COUNTY, KANSAS
Sewer District No. 1 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 6,482	**6,176**	5,999	177
Installation or Connection	500	**-**	-	-
Reimbursed Expenses	326	**-**	-	-
Reimbursements from CRF Fund	76	**-**	-	-
Total Receipts	7,384	**6,176**	5,999	177
Expenditures				
Personal Services	3,594	**2,649**	2,239	410
Contractual Services	224	**1,253**	3,485	(2,232)
Commodities	140	**150**	430	(280)
Capital Outlay	-	**-**	600	(600)
Total Expenditures	3,958	**4,052**	6,754	(2,702)
Receipts Over (Under) Expenditures	3,426	**2,124**		
Unencumbered Cash - Beginning	975	**4,401**		
Unencumbered Cash - Ending	$ 4,401	**6,525**		

RENO COUNTY, KANSAS
Sewer District Nos. 3 and 10 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 19,153	**19,288**	19,410	(122)
Federal Grants	-	**1,018**	-	1,018
State Grants	-	**136**	-	136
Reimbursed Expenses	326	**-**	-	-
Reimbursements from CRF Fund	206	**-**	-	-
Total Receipts	19,685	**20,442**	19,410	1,032
Expenditures				
Personal Services	9,577	**9,165**	7,801	1,364
Contractual Services	2,897	**2,948**	12,716	(9,768)
Commodities	1,451	**1,033**	2,050	(1,017)
Capital Outlay	-	**-**	37,200	(37,200)
Total Expenditures	13,925	**13,146**	59,767	(46,621)
Receipts Over (Under) Expenditures	5,760	**7,296**		
Unencumbered Cash - Beginning	46,280	**52,040**		
Unencumbered Cash - Ending	$ 52,040	**59,336**		

RENO COUNTY, KANSAS
Sewer District No. 8 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
User Fees	$ 89,564	**92,915**	84,000	8,915
Installation or Connection	1,500	**500**	500	-
Miscellaneous	999	**479**	-	479
Reimbursements from CRF Fund	528	**-**	-	-
Total Receipts	92,591	**93,894**	84,500	9,394
Expenditures				
Personal Services	23,527	**26,276**	22,320	3,956
Contractual Services	5,347	**4,860**	31,566	(26,706)
Commodities	3,522	**2,612**	9,750	(7,138)
Capital Outlay	-	**-**	19,897	(19,897)
Transfers Out	54,000	**50,375**	50,375	-
Total Expenditures	86,396	**84,123**	133,908	(49,785)
Receipts Over (Under) Expenditures	6,195	**9,771**		
Unencumbered Cash - Beginning	83,619	**89,814**		
Unencumbered Cash - Ending	$ 89,814	**99,585**		

RENO COUNTY, KANSAS
Sewer District No. 201 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 19,155	**19,971**	18,792	1,179
User Fees	3,781	**3,693**	-	3,693
Installation or Connection	-	**500**	-	500
Miscellaneous	327	**-**	-	-
Reimbursements from CRF Fund	193	**-**	-	-
Total Receipts	23,456	**24,164**	18,792	5,372
Expenditures				
Personal Services	9,298	**8,616**	7,390	1,226
Contractual Services	2,507	**14,364**	12,598	1,766
Commodities	1,821	**805**	3,605	(2,800)
Transfers Out	5,000	**400**	605	(205)
Total Expenditures	18,626	**24,185**	24,198	(13)
Receipts Over (Under) Expenditures	4,830	**(21)**		
Unencumbered Cash - Beginning	9,217	**14,047**		
Unencumbered Cash - Ending	$ 14,047	**14,026**		

RENO COUNTY, KANSAS
Sewer District No. 202 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 23,380	**36,587**	27,596	8,991
User Fees	1,944	**1,944**	-	1,944
Miscellaneous	327	**-**	-	-
Reimbursements from CRF Fund	206	**-**	-	-
Total Receipts	25,857	**38,531**	27,596	10,935
Expenditures				
Personal Services	9,576	**9,164**	7,802	1,362
Contractual Services	2,436	**12,801**	13,851	(1,050)
Commodities	834	**729**	1,200	(471)
Capital Outlay	-	**-**	5,000	(5,000)
Transfers Out	10,000	**3,750**	3,750	-
Cash-Basis Reserve	-	**-**	1,500	(1,500)
Total Expenditures	22,846	**26,444**	33,103	(6,659)
Receipts Over (Under) Expenditures	3,011	**12,087**		
Unencumbered Cash - Beginning	10,382	**13,393**		
Unencumbered Cash - Ending	$ 13,393	**25,480**		

RENO COUNTY, KANSAS
Water District No. 8 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
User Fees	$ 85,276	**89,854**	85,000	4,854
Meter Installation or Reconnect	3,250	**1,250**	1,000	250
Miscellaneous	2,324	**4,943**	-	4,943
Taxes	2	**-**	-	-
Transfers In	302	**-**	-	-
Reimbursements from CRF Fund	468	**-**	-	-
Total Receipts	91,622	**96,047**	86,000	10,047
Expenditures				
Personal Services	21,109	**22,744**	19,334	3,410
Contractual Services	18,044	**13,814**	30,228	(16,414)
Commodities	10,003	**5,636**	12,250	(6,614)
Capital Outlay	3,743	**-**	309,139	(309,139)
Total Expenditures	52,899	**42,194**	370,951	(328,757)
Receipts Over (Under) Expenditures	38,723	**53,853**		
Unencumbered Cash - Beginning	314,761	**353,484**		
Unencumbered Cash - Ending	$ 353,484	**407,337**		

RENO COUNTY, KANSAS
Water District No. 101 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
User Fees	$ 17,764	**19,051**	19,500	(449)
Meter Installation or Reconnect	150	**600**	-	600
Reimbursed Expenses	326	**2,989**	-	2,989
Reimbursements from CRF Fund	267	**-**	-	-
Total Receipts	18,507	**22,640**	19,500	3,140
Expenditures				
Personal Services	12,321	**13,031**	11,122	1,909
Contractual Services	12,426	**10,221**	16,669	(6,448)
Commodities	4,034	**3,958**	4,950	(992)
Capital Outlay	-	**-**	40,762	(40,762)
Total Expenditures	28,781	**27,210**	73,503	(46,293)
Receipts Over (Under) Expenditures	(10,274)	**(4,570)**		
Unencumbered Cash - Beginning	74,369	**64,095**		
Unencumbered Cash - Ending	$ 64,095	**59,525**		

RENO COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	500,000	**425,000**
Federal Grants		-	**40,171**
State Grants		-	**5,356**
Reimbursed Expenses		-	**2,356**
Total Receipts		500,000	**472,883**
Expenditures			
Road and Construction Materials		65,503	**-**
Receipts Over (Under) Expenditures		434,497	**472,883**
Unencumbered Cash - Beginning		343,633	**778,130**
Unencumbered Cash - Ending	$	778,130	**1,251,013**

RENO COUNTY, KANSAS
K-14 Highway Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Contractual Services		24,031	**18,717**
Receipts Over (Under) Expenditures		(24,031)	**(18,717)**
Unencumbered Cash - Beginning		3,049,622	**3,025,591**
Unencumbered Cash - Ending	$	3,025,591	**3,006,874**

RENO COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	95,838	**96,126**
Expenditures			
Contractual Services and Miscellaneous		12,435	**11,967**
Capital Outlay		-	**740**
Transfers Out		-	**100,000**
Total Expenditures		12,435	**112,707**
Receipts Over (Under) Expenditures		83,403	**(16,581)**
Unencumbered Cash - Beginning		215,734	**299,137**
Unencumbered Cash - Ending	$	299,137	**282,556**

RENO COUNTY, KANSAS
Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	23,959	**24,031**
Expenditures			
Contractual Services		8,638	**12,296**
Capital Outlay		1,475	**-**
Total Expenditures		10,113	**12,296**
Receipts Over (Under) Expenditures		13,846	**11,735**
Unencumbered Cash - Beginning		36,822	**50,668**
Unencumbered Cash - Ending	$	50,668	**62,403**

RENO COUNTY, KANSAS
Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	23,959	**24,032**
Expenditures			
Capital Outlay		-	**4,800**
Receipts Over (Under) Expenditures		23,959	**19,232**
Unencumbered Cash - Beginning		47,409	**71,368**
Unencumbered Cash - Ending	$	71,368	**90,600**

RENO COUNTY, KANSAS
County Technology Equipment and Services Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	-	**100,000**
Reimbursements from CRF Fund		23,207	**-**
Total Receipts		23,207	**100,000**
Expenditures			
Technology		29,270	**57,365**
Other Expenses - Covid 19 Response		23,207	**423**
Total Expenditures		52,477	**57,788**
Receipts Over (Under) Expenditures		(29,270)	**42,212**
Unencumbered Cash - Beginning		112,317	**83,047**
Unencumbered Cash - Ending	$	83,047	**125,259**

RENO COUNTY, KANSAS
County CIP Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	1,430,000	**2,675,000**
Expenditures			
Earthquake Damage Costs		-	**104,612**
Receipts Over (Under) Expenditures		1,430,000	**2,570,388**
Unencumbered Cash - Beginning		-	**1,430,000**
Unencumbered Cash - Ending	$	1,430,000	**4,000,388**

RENO COUNTY, KANSAS
County Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	325,000	**755,000**
Expenditures			
Capital Outlay		-	**251,005**
Receipts Over (Under) Expenditures		325,000	**503,995**
Unencumbered Cash - Beginning		-	**325,000**
Unencumbered Cash - Ending	$	325,000	**828,995**

RENO COUNTY, KANSAS
County Economic Development Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	-	**350,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**350,000**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**350,000**

RENO COUNTY, KANSAS
Fire District No. 3 Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	88,000	**93,000**
Expenditures			
Capital Outlay		45,048	**141,840**
Receipts Over (Under) Expenditures		42,952	**(48,840)**
Unencumbered Cash - Beginning		688,131	**731,083**
Unencumbered Cash - Ending	$	731,083	**682,243**

RENO COUNTY, KANSAS
Fire District No. 4 Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	94,000	**94,000**
Expenditures			
Capital Outlay		222,416	**-**
Receipts Over (Under) Expenditures		(128,416)	**94,000**
Unencumbered Cash - Beginning		492,046	**363,630**
Unencumbered Cash - Ending	$	363,630	**457,630**

RENO COUNTY, KANSAS
Fire District No. 6 Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Donations	$	-	**1,500**
Transfers In		28,000	**-**
Total Receipts		28,000	**1,500**
Expenditures			
Capital Outlay		7,292	**46,070**
Receipts Over (Under) Expenditures		20,708	**(44,570)**
Unencumbered Cash - Beginning		112,420	**133,128**
Unencumbered Cash - Ending	$	133,128	**88,558**

RENO COUNTY, KANSAS
Fire District No. 7 Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	40,000	**23,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		40,000	**23,000**
Unencumbered Cash - Beginning		220,242	**260,242**
Unencumbered Cash - Ending	$	260,242	**283,242**

RENO COUNTY, KANSAS
Fire District No. 8 Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	45,000	**70,000**
Expenditures			
Capital Outlay		8,013	**1,076**
Receipts Over (Under) Expenditures		36,987	**68,924**
Unencumbered Cash - Beginning		125,174	**162,161**
Unencumbered Cash - Ending	$	162,161	**231,085**

RENO COUNTY, KANSAS
Fire District No. 9 Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	105,000	**78,000**
Expenditures			
Capital Outlay		231,401	**2,242**
Receipts Over (Under) Expenditures		(126,401)	**75,758**
Unencumbered Cash - Beginning		530,023	**403,622**
Prior Year Cancelled Encumbrances		-	**100**
Unencumbered Cash - Ending	$	403,622	**479,480**

RENO COUNTY, KANSAS
Fire District Jt. No. 1 RN-KM Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Sale of Used Equipment	$	32,000	**8,100**
Transfers In		75,000	**69,000**
Total Receipts		107,000	**77,100**
Expenditures			
Capital Outlay		8,817	**70,000**
Capital Lease Payment - Equipment		22,559	**22,559**
Total Expenditures		31,376	**92,559**
Receipts Over (Under) Expenditures		75,624	**(15,459)**
Unencumbered Cash - Beginning		122,068	**197,692**
Unencumbered Cash - Ending	$	197,692	**182,233**

RENO COUNTY, KANSAS
Fire District Jt. No. 2 RN-HV Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	80,000	**83,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		80,000	**83,000**
Unencumbered Cash - Beginning		317,945	**397,945**
Unencumbered Cash - Ending	$	397,945	**480,945**

RENO COUNTY, KANSAS
Sewer District No. 201 Replacement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	5,000	**400**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		5,000	**400**
Unencumbered Cash - Beginning		4,630	**9,630**
Unencumbered Cash - Ending	$	9,630	**10,030**

RENO COUNTY, KANSAS
Sewer District No. 202 Replacement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	10,000	**3,750**
Expenditures		-	-
Receipts Over (Under) Expenditures		10,000	**3,750**
Unencumbered Cash - Beginning		77,505	**87,505**
Unencumbered Cash - Ending	$	87,505	**91,255**

RENO COUNTY, KANSAS
Emergency Management Citizens Corp. Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		16,293	**16,293**
Unencumbered Cash - Ending	$	16,293	**16,293**

RENO COUNTY, KANSAS
Field Correction Offices Special Rental Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Rental Income - County	$	65,742	**65,742**
Rental Income - State		32,175	**32,175**
Total Receipts		97,917	**97,917**
Expenditures			
Contractual Services		29,940	**32,866**
Repairs at Corrections Office Building		82,071	**692**
Total Expenditures		112,011	**33,558**
Receipts Over (Under) Expenditures		(14,094)	**64,359**
Unencumbered Cash - Beginning		377,266	**363,172**
Unencumbered Cash - Ending	$	363,172	**427,531**

RENO COUNTY, KANSAS
Coronavirus Relief Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Grants	$	12,622,084	**-**
Interest		204	**11**
Total Receipts		12,622,288	**11**
Expenditures			
Coronavirus Relief Expenses including Reimbursements to County Funds		3,212,945	**295,594**
Coronavirus Relief Expenses - Paid with CRF Interest		204	**11**
Coronavirus Relief Expenses - USDs and Community College		6,924,631	**31,658**
Coronavirus Relief Expenses - Cities		573,115	**200**
Coronavirus Relief Expenses - Other Government Entities		105,616	**-**
Coronavirus Relief Expenses - Non Profit Entities		1,338,999	**-**
Coronavirus Relief Expenses - Private Schools		139,326	**-**
Total Expenditures		12,294,836	**327,463**
Receipts Over (Under) Expenditures		327,452	**(327,452)**
Unencumbered Cash - Beginning		-	**327,452**
Unencumbered Cash - Ending	$	327,452	**-**

RENO COUNTY, KANSAS
American Rescue Plan Act Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Grants	$	-	**6,021,193**
Interest		-	**72**
Total Receipts		-	**6,021,265**
Expenditures		-	-
Receipts Over (Under) Expenditures		-	**6,021,265**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**6,021,265**

RENO COUNTY, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 333,621	**330,885**	320,778	10,107
Neighborhood Revitalization	(2,247)	**(2,255)**	(2,702)	447
Special Assessments	58,241	**54,149**	57,733	(3,584)
Transfers In	-	**970**	-	970
Total Receipts	389,615	**383,749**	375,809	7,940
Expenditures				
Bond Principal	245,000	**270,000**	265,000	5,000
Interest on Bonds	62,087	**56,055**	54,738	1,317
Specials - Bond Principal	20,000	**10,000**	20,000	(10,000)
Specials - Interest on Bonds	11,113	**8,869**	10,401	(1,532)
Temporary Note Principal	138,000	**29,225**	29,225	-
Temporary Note Interest	1,965	**292**	292	-
Contractual Services	1,000	**1,000**	100	900
Cash-Basis Requirement	-	**-**	150,000	(150,000)
Total Expenditures	479,165	**375,441**	529,756	(154,315)
Receipts Over (Under) Expenditures	(89,550)	**8,308**		
Unencumbered Cash - Beginning	231,802	**142,252**		
Unencumbered Cash - Ending	$ 142,252	**150,560**		

RENO COUNTY, KANSAS
Fire District No. 8 Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 21,603	**21,607**	20,688	919
Expenditures				
Bond Principal	20,000	**20,000**	20,000	-
Interest on Bonds	1,170	**600**	600	-
Contractual Services	-	**-**	5,000	(5,000)
Total Expenditures	21,170	**20,600**	25,600	(5,000)
Receipts Over (Under) Expenditures	433	**1,007**		
Unencumbered Cash - Beginning	4,678	**5,111**		
Unencumbered Cash - Ending	$ 5,111	**6,118**		

RENO COUNTY, KANSAS
Fire District No. 9 Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 63,968	**64,393**	63,770	623
Expenditures				
Bond Principal	55,000	**60,000**	60,000	-
Interest on Bonds	8,500	**6,200**	6,200	-
Contractual Services	-	**-**	100	(100)
Cash-Basis Reserve	-	**-**	6,000	(6,000)
Total Expenditures	63,500	**66,200**	72,300	(6,100)
Receipts Over (Under) Expenditures	468	**(1,807)**		
Unencumbered Cash - Beginning	8,072	**8,540**		
Unencumbered Cash - Ending	$ 8,540	**6,733**		

RENO COUNTY, KANSAS
Fire District Jt. No.1 RN-KM Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts	$ -	**-**	-	-
Expenditures				
Transfers Out	26	**-**	-	-
Receipts Over (Under) Expenditures	(26)	**-**		
Unencumbered Cash - Beginning	26	**-**		
Unencumbered Cash - Ending	$ -	**-**		

RENO COUNTY, KANSAS
Fire District Jt. No.2 RN-HV Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 20,769	**14,428**	16,269	(1,841)
Funds from Other Counties	2,202	**1,312**	-	1,312
Total Receipts	22,971	**15,740**	16,269	(529)
Expenditures				
Bond Principal	10,000	**15,000**	15,000	-
Interest on Bonds	9,584	**7,636**	7,636	-
Contractual Services	1	**1**	100	(99)
Cash-Basis Reserve	-	**-**	3,500	(3,500)
Total Expenditures	19,585	**22,637**	26,236	(3,599)
Receipts Over (Under) Expenditures	3,386	**(6,897)**		
Unencumbered Cash - Beginning	6,367	**9,753**		
Unencumbered Cash - Ending	$ 9,753	**2,856**		

RENO COUNTY, KANSAS
Sewer District Nos. 3 and 10 Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 3,673	**565**	545	20
Special Assessments	39,044	**39,044**	39,507	(463)
Total Receipts	42,717	**39,609**	40,052	(443)
Expenditures				
Bond Principal	20,000	**20,000**	20,000	-
Interest on Bonds	19,125	**18,375**	18,375	-
Contractual Services	-	**-**	52,011	(52,011)
Total Expenditures	39,125	**38,375**	90,386	(52,011)
Receipts Over (Under) Expenditures	3,592	**1,234**		
Unencumbered Cash - Beginning	50,756	**54,348**		
Unencumbered Cash - Ending	$ 54,348	**55,582**		

RENO COUNTY, KANSAS
Sewer District No. 8 Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 53,629	**65,374**	55,870	9,504
Transfers In	54,000	**50,375**	50,375	-
Total Receipts	107,629	**115,749**	106,245	9,504
Expenditures				
Bond Principal	15,000	**50,000**	50,000	-
Interest on Bonds	86,898	**50,750**	50,750	-
Cash-Basis Reserve	-	**-**	67,000	(67,000)
Total Expenditures	101,898	**100,750**	167,750	(67,000)
Receipts Over (Under) Expenditures	5,731	**14,999**		
Unencumbered Cash - Beginning	58,556	**64,287**		
Unencumbered Cash - Ending	$ 64,287	**79,286**		

RENO COUNTY, KANSAS
Water District No. 8 Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts	$ -	**-**	-	-
Expenditures				
Transfers Out	302	**-**	-	-
Receipts Over (Under) Expenditures	(302)	**-**		
Unencumbered Cash - Beginning	302	**-**		
Unencumbered Cash - Ending	$ -	**-**		

RENO COUNTY, KANSAS
Bond Refunding Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Bond Proceeds - Par Amount	$	-	**65,000**
Bond Proceeds - Premium		-	**6,556**
Total Receipts		-	**71,556**
Expenditures			
Bond - Underwriter's Discount		-	**650**
Bond - Cost of Issuance Fund Deposits		-	**906**
Bond Principal - Series 2010		-	**70,000**
Total Expenditures		-	**71,556**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

RENO COUNTY, KANSAS
Bond Cost of Issuance Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Bond Proceeds - Deposits to Cost of Issuance Fund	$	-	**67,568**
Expenditures			
Bonds - Cost of Issuance		-	**66,598**
Transfers Out		-	**970**
Total Expenditures		-	**67,568**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

RENO COUNTY, KANSAS
Bridge Improvements 2019 Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Bond Proceeds - Par Amount	$	-	**6,915,000**
Bond Proceeds - Premium		-	**986,378**
Interest		14,307	**118**
Total Receipts		14,307	**7,901,496**
Expenditures			
Bridge Improvements		6,760,464	**47,310**
Temporary Note - Principal		-	**6,250,000**
Temporary Note - Interest		185,417	**46,875**
Bond - Underwriter's Discount		-	**69,150**
Bond - Cost of Issuance Fund Deposits		-	**35,353**
Interest on Bonds		-	**123,897**
Total Expenditures		6,945,881	**6,572,585**
Receipts Over (Under) Expenditures		(6,931,574)	**1,328,911**
Unencumbered Cash - Beginning		5,872,883	**(1,058,691)**
Prior Year Cancelled Encumbrances		-	**4,170**
Unencumbered Cash - Ending	$	(1,058,691)	**274,390**

RENO COUNTY, KANSAS
Courthouse Capital Project Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Bond Proceeds - Par Amount	$	-	**2,160,000**
Bond Proceeds - Premium		-	**229,384**
Insurance Proceeds		-	**724,167**
Interest		-	**46**
Total Receipts		-	**3,113,597**
Expenditures			
Courthouse Windows Project		1,795,898	**-**
Courthouse Weatherization Project		408,250	**-**
Earthquake Damage Costs		-	**862,255**
Bond - Underwriter's Discount		-	**21,600**
Publication Costs		939	**-**
Bond - Cost of Issuance Fund Deposits		-	**16,834**
Total Expenditures		2,205,087	**900,689**
Receipts Over (Under) Expenditures		(2,205,087)	**2,212,908**
Unencumbered Cash - Beginning		-	**(2,205,087)**
Unencumbered Cash - Ending	$	(2,205,087)	**7,821**

RENO COUNTY, KANSAS
Landfill Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Bond Proceeds - Par Amount	$	-	**2,940,000**
Bond Proceeds - Premium		-	**419,193**
Interest		-	**74**
Total Receipts		-	**3,359,267**
Expenditures			
Solid Waste Refuse Disposal Improvements		-	**3,097,851**
Bond - Underwriter's Discount		-	**29,400**
Bond - Cost of Issuance Fund Deposits		-	**14,475**
Total Expenditures		-	**3,141,726**
Receipts Over (Under) Expenditures		-	**217,541**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**217,541**

RENO COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts					
User Fees	$	3,966,079	**4,048,821**	3,979,364	69,457
Tipping Fees from Other Counties		1,006,725	**1,023,736**	865,000	158,736
Special Waste Fees		91,501	**79,736**	100,000	(20,264)
Insurance Proceeds		268,674	**261,867**	-	261,867
Reimbursed Expenses		73,698	**119,827**	20,000	99,827
Land Rent		23,926	**11,939**	7,500	4,439
Reimbursements from CRF Fund		27,549	**-**	-	-
Total Receipts		5,458,152	**5,545,926**	4,971,864	574,062
Expenditures					
Personal Services		1,227,383	**1,268,460**	1,514,173	(245,713)
Contractual Services		1,035,959	**784,397**	1,174,450	(390,053)
Interest on Bonds		-	**52,674**	-	52,674
Commodities		268,907	**353,462**	571,500	(218,038)
Equipment Repair (Insurance Filed)		269,674	**275,588**	-	275,588
Capital Improvements		590,838	**681,449**	503,000	178,449
Capital Improvements - Scale House		-	**-**	500,000	(500,000)
Capital Outlay		-	**-**	4,074,707	(4,074,707)
Other Expenses - Covid 19 Response		2,079	**36**	-	36
Transfers Out		503,362	**1,023,736**	400,000	623,736
Total Expenditures		3,898,202	**4,439,802**	8,737,830	(4,298,028)
Receipts Over (Under) Expenditures		1,559,950	**1,106,124**		
Unencumbered Cash - Beginning		4,156,971	**5,716,921**		
Prior Year Cancelled Encumbrances		-	**15,883**		
Unencumbered Cash - Ending	$	5,716,921	**6,838,928**		

RENO COUNTY, KANSAS
Solid Waste Post-Closure Reserve Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 503,362	**1,023,736**	400,000	623,736
Expenditures				
Contractual Services	217,107	**622,860**	355,000	267,860
Post-closure Cost	-	**-**	5,445,782	(5,445,782)
Total Expenditures	217,107	**622,860**	5,800,782	(5,177,922)
Receipts Over (Under) Expenditures	286,255	**400,876**		
Unencumbered Cash - Beginning	5,330,782	**5,617,037**		
Unencumbered Cash - Ending	$ 5,617,037	**6,017,913**		

RENO COUNTY, KANSAS
Internal Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Maintenance/Purchased Services	$ 281,717	**250,984**	250,000	984
Auto Center Services	160,632	**267,954**	428,000	(160,046)
Total Receipts	442,349	**518,938**	678,000	(159,062)
Expenditures				
General Supplies	276,642	**255,558**	250,000	5,558
Parts, Tires, and Other Supplies	37,804	**70,504**	108,000	(37,496)
Fuel and Oil	119,649	**196,852**	320,000	(123,148)
Capital Outlay	-	**-**	71,568	(71,568)
Total Expenditures	434,095	**522,914**	749,568	(226,654)
Receipts Over (Under) Expenditures	8,254	**(3,976)**		
Unencumbered Cash - Beginning	71,568	**79,822**		
Unencumbered Cash - Ending	$ 79,822	**75,846**		

RENO COUNTY, KANSAS
Self-Insurance Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Contributions from Employer - Transfers In	$	4,653,668	**4,350,380**
Employee Premiums		679,587	**805,763**
Retiree Premiums		92,132	**96,510**
COBRA Reimbursements		23,019	**17,359**
Formulary Drug Rebate		278,392	**339,839**
Interest Earned		42,731	**18,899**
Reimbursements from CRF Fund		4,837	**24,023**
Total Receipts		5,774,366	**5,652,773**
Expenditures			
Claims		4,165,279	**4,342,210**
Stop Loss Premiums		700,146	**607,674**
Administrative Fees		346,741	**301,786**
Health Care Taxes		1,867	**1,900**
Total Expenditures		5,214,033	**5,253,570**
Receipts Over (Under) Expenditures		560,333	**399,203**
Unencumbered Cash - Beginning		2,829,086	**3,389,419**
Unencumbered Cash - Ending	$	3,389,419	**3,788,622**

RENO COUNTY, KANSAS
Motor Vehicle Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Licenses, Permits, and Fees	$	511,717	**530,968**
Reimbursements from CRF Fund		15,001	**50**
Total Receipts		526,718	**531,018**
Expenditures			
Personal Services		428,675	**408,638**
Contractual Services		32,786	**29,591**
Commodities		6,409	**6,273**
Capital Outlay		418	**12,457**
Other Expenses - Covid 19 Response		442	**50**
Transfers Out		75,961	**57,987**
Total Expenditures		544,691	**514,996**
Receipts Over (Under) Expenditures		(17,973)	**16,022**
Unencumbered Cash - Beginning		75,961	**57,988**
Unencumbered Cash - Ending	$	57,988	**74,010**

RENO COUNTY, KANSAS
Prosecutor Attorney Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	6,534	**6,925**
Reimbursed Expenses		1,170	**-**
Total Receipts		7,704	**6,925**
Expenditures			
Contractual Services		6,317	**8,858**
Receipts Over (Under) Expenditures		1,387	**(1,933)**
Unencumbered Cash - Beginning		7,614	**9,001**
Unencumbered Cash - Ending	$	9,001	**7,068**

RENO COUNTY, KANSAS
Law Enforcement Trust Fund - Drug Unit
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Drug Tax Distribution	$	4,030	**8,592**
Forfeiture, Restitution Proceeds and Reimbursed Expenses		6,898	**1,250**
Total Receipts		10,928	**9,842**
Expenditures			
Miscellaneous		30,805	**32,561**
Receipts Over (Under) Expenditures		(19,877)	**(22,719)**
Unencumbered Cash - Beginning		56,179	**36,302**
Unencumbered Cash - Ending	$	36,302	**13,583**

RENO COUNTY, KANSAS
Special Prosecutor Trust for Drug Asset Forfeitures Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Forfeiture Proceeds	$	10,753	**6,591**
Expenditures			
Miscellaneous		7,461	**10,584**
Receipts Over (Under) Expenditures		3,292	**(3,993)**
Unencumbered Cash - Beginning		21,170	**24,462**
Unencumbered Cash - Ending	$	24,462	**20,469**

RENO COUNTY, KANSAS
Prosecutor Administration Fees Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	176	**114**
Expenditures			
Miscellaneous		218	**395**
Receipts Over (Under) Expenditures		(42)	**(281)**
Unencumbered Cash - Beginning		872	**830**
Unencumbered Cash - Ending	$	830	**549**

RENO COUNTY, KANSAS
Sheriff Trust Fund - Federal Forfeitures
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures		
Expenses Paid from federal forfeitures	19,363	**-**
Receipts Over (Under) Expenditures	(19,363)	**-**
Unencumbered Cash - Beginning	19,363	**-**
Unencumbered Cash - Ending	$ -	**-**

RENO COUNTY, KANSAS
Distributable Funds, State Funds and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

Funds		Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Distributable Funds					
Current Tax	$	55,892,427	108,235,887	101,720,058	**62,408,256**
Motor Vehicle Tax		162,588	10,110,129	10,119,623	**153,094**
Motor Vehicle Excise Tax		-	71,612	71,612	**-**
Commercial Vehicle		-	1,177,228	1,177,144	**84**
Real Estate Redemption		528,101	4,023,479	4,220,134	**331,446**
Tax Warrants and Judgments		2,305	262,291	261,789	**2,807**
City and County Highway Gas Tax		-	2,122,866	2,122,866	**-**
Payments in Lieu of Tax		90,489	325,131	228,997	**186,623**
Severance Tax		-	28,696	28,696	**-**
Neighborhood Revitalization Fund		-	903,016	903,016	**-**
Wildlife Refuge		-	2,680	2,680	**-**
Total Distributable Funds		56,675,910	127,263,015	120,856,615	**63,082,310**
State Funds					
Education Building		-	622,871	622,871	**-**
Eleemosynary Building		-	311,436	311,436	**-**
Combined Motor Vehicle Tax		-	106,323	106,323	**-**
Motor Vehicle Licenses		7,226	3,381,448	3,384,217	**4,457**
Motor Vehicle Sales Tax		161,010	3,008,003	2,897,595	**271,418**
Heritage Trust		-	48,063	48,063	**-**
Total State Funds		168,236	7,478,144	7,370,505	**275,875**
Subdivision Funds					
Cities		-	22,344,999	22,344,999	**-**
Townships		-	4,479,038	4,479,038	**-**
School Districts and Community College		-	49,567,981	49,567,981	**-**
Joint Fire Districts		-	89,072	89,072	**-**
Joint Cemeteries		86	21,470	21,437	**119**
Hutchinson Public Library		-	2,364,963	2,364,963	**-**
South Central KS Library System		-	374,289	374,289	**-**
Drainage Districts and Watershed		-	554,170	554,170	**-**
Total Subdivision Funds		86	79,795,982	79,795,949	**119**
Total	$	56,844,232	214,537,141	208,023,069	**63,358,304**

RENO COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Community Corrections Fund	$ 166,930	962,977	961,706	**168,201**
Community Corrections Juvenile Intensive Supervision Probation Fund	11,854	249,980	258,956	**2,878**
Community Corrections Juvenile Grant Benefit Payout Fund	2,000	-	-	**2,000**
Juvenile - Prevention Programs Fund	-	30,004	30,004	**-**
Juvenile Grant Benefit Payout Fund	45,730	-	8,999	**36,731**
Community Corrections Juvenile Case Manager Fund	3,323	62,174	64,923	**574**
Juvenile Justice Reinvestment Fund	4	79,992	79,992	**4**
Jail Commissary Proceeds Fund	213,127	98,711	63,860	**247,978**
Community Corrections Juvenile Reimbursement Fund	41,176	-	46	**41,130**
Community Corrections Substance Abuse Fund	51,446	70	-	**51,516**
District Attorney Traffic Diversion Fund	184	-	184	**-**
DA Drug Endangered Children Fund	1,119	-	-	**1,119**
Community Corrections Drug Fund	72,099	39,751	31,613	**80,237**
Juvenile Intake and Assessment System Fund	26,446	264,812	249,254	**42,004**
Youth Shelter Food Fund	17,282	118,297	128,624	**6,955**
P-Card Clearing	51,062	342,784	363,161	**30,685**
Payroll Clearing	(8,155)	25,490,785	25,496,384	**(13,754)**
Court Electronic Fee Fund	193,804	51,946	10,158	**235,592**
Alcohol and Drug Safety Fund	9,325	-	-	**9,325**
D.A.R.E. Fund	5,110	-	-	**5,110**
Judicial District Juvenile Incentive Fund	1,750	500	-	**2,250**
Domestic Violence Program Fund	3,220	300	-	**3,520**
Sheriff's Grant Fund	(23,148)	119,123	68,741	**27,234**
Sheriff's Concealed Carry Fund	49,135	4,615	879	**52,871**
Sheriff's Offender Registration Fund	32,590	33,780	39,548	**26,822**
Juvenile Immediate Intervention Program	12,645	50	-	**12,695**
CDBG-CV (Coronavirus) Grant Fund	-	14,067	14,067	**-**
Change Checks	-	67,865	57,940	**9,925**
Jail - Commissary & Inmate	62,548	763,096	752,818	**72,826**
Sheriff Tax Foreclosure	2	442,583	442,585	**-**
Sheriff Civil Process	-	32,245	32,245	**-**
Sheriff THC	-	63,107	28,172	**34,935**
Reno County Law Library	246,451	41,763	38,100	**250,114**
State of KS - Clerk of District Court	190,736	4,607,360	4,400,178	**397,918**
Total	$ 1,479,795	33,982,737	33,623,137	**1,839,395**

RENO COUNTY, KANSAS

Single Audit Information

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

To the County Commission
Reno County, Kansas
Hutchinson, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Reno County, Kansas**, as of and for the year ended December 31, 2021, and the related notes to the financial statement, and have issued our report thereon dated July 19, 2022. The report on the audited financial statement was adverse because it was not presented in conformity with accounting principles generally accepted in the United States of America; however, it was unqualified as presented on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

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

Purpose of This Report

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



ADAMSBROWN, LLC
Certified Public Accountants
Hutchinson, Kansas

July 19, 2022

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

To the County Commission
Reno County, Kansas
Hutchinson, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Reno County, Kansas'** compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of **Reno County, Kansas'** major federal programs for the year ended December 31, 2021. **Reno County, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, **Reno County, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of **Reno County, Kansas** and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of **Reno County, Kansas'** compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to **Reno County, Kansas'** federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on **Reno County, Kansas'** compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance and will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about **Reno County, Kansas'** compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding **Reno County, Kansas'** compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of **Reno County, Kansas'** internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of **Reno County, Kansas'** internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies

in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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



ADAMSBROWN, LLC
Certified Public Accountants
Hutchinson, Kansas

July 19, 2022

RENO COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

Federal Grantor/ Pass-through Grantor/ Program Title	Federal Assistance Listing Number	Agency or Pass-through Number	Passed-through to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture				
Passed Through Kansas Department of Education				
Child Nutrition Cluster				
National School Lunch Program (NSLP)	10.555	X0944	$ -	31,748
COVID-19 Funding				
National School Lunch Program (NSLP)	10.555	X0944	-	3,726
Total Child Nutrition Cluster			-	35,474
Passed Through Kansas Department of Health and Environment				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	3077-264310R	68,327	312,285
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	3077-264736P	-	6,716
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	3077-264736R	-	956
Passed Through Kansas Forest Service				
Cooperative Forestry Assistance	10.664	FD9 RN304	-	3,114
Total U.S. Department of Agriculture			68,327	358,545
U.S. Department of Housing and Urban Development				
Passed Through Kansas Department of Commerce				
COVID-19 Funding				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	CDBG-CV 20-CV056	-	14,067
U.S. Department of Justice				
Direct Funding				
COVID-19 Funding				
Coronavirus Emergency Supplemental Funding	16.034	KS Gov Grant CESF	-	19,348
Bulletproof Vest Partnership Program	16.607	2020 Grant	-	2,526
Bulletproof Vest Partnership Program	16.607	2021 Grant	-	1,386
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	2017-AR-BX-K003/ 2019-RURAL-0053	-	238,712
Total U.S. Department of Justice			-	261,972
U.S. Department of Transportation				
Passed Through Kansas Department of Transportation				
Highway Planning and Construction Cluster				
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	C-4960-01	-	4,243
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	C-4977-01	-	3,522
Total Highway Planning and Construction Cluster			-	7,765
Highway Safety Cluster				
State and Community Highway Safety	20.600	SP-1300-21	-	3,003
State and Community Highway Safety	20.600	SP-1300-21 EQUIP	-	4,500
State and Community Highway Safety	20.600	SP-1300-22	-	810
National Priority Safety Programs	20.616	SP-4704-21	-	4,831
Total Highway Safety Cluster			-	13,144
Formula Grants for Rural Areas	20.509	U.S.C. 49-5311	-	1,162,904
Total U.S. Department of Transportation			-	1,183,813
U.S. Department of the Treasury				
Passed Through Kansas Office of Recovery				
COVID-19 Funding				
Coronavirus Relief Fund	21.019	Reno	31,858	327,452
Passed Through Kansas Department of Health and Environment				
COVID-19 Funding				
Coronavirus Relief Fund	21.019	264SFC_CAR	-	62,453
Total U.S. Department of the Treasury			$ 31,858	389,905

See accompanying notes to schedule of expenditures of federal awards.

RENO COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

Federal Grantor/ Pass-through Grantor/ Program Title	Federal Assistance Listing Number	Agency or Pass-through Number	Passed-through to Subrecipients	Total Federal Expenditures
U.S. Department of Health and Human Services				
Passed Through South Central Kansas Area Agency on Aging				
Aging Cluster				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	IIIE FY 2021	$ -	23,523
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	IIIE FY 2022	-	4,671
Total Aging Cluster			-	28,194
National Family Caregiver Support, Title III, Part E	93.052	IIIE FY 2021	-	12,180
National Family Caregiver Support, Title III, Part E	93.052	IIIE FY 2022	-	6,340
Passed Through Kansas Department of Health and Environment				
CCDF Cluster				
Child Care and Development Block Grant	93.575	3028-2643450K	-	77,184
Child Care and Development Block Grant	93.575	3028-2643450M	-	43,754
Total CCDF Cluster			-	120,938
Public Health Emergency Preparedness	93.069	3329-264678Z	-	37,212
Public Health Emergency Preparedness	93.069	3329-264678A	-	9,192
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	3071-264TB21	-	95
Injury Prevention and Control Research and State and Community Based Programs	93.136	3294-264RX20	-	57,624
Family Planning Services	93.217	3622-264FPFFY20	-	25,499
Family Planning Services	93.217	3622-264FPFFY21	-	22,528
Immunization Cooperative Agreements	93.268	3372-264IMM22PPHF	-	9,427
Immunization Cooperative Agreements	93.268	3372-264IMM21PPHF	-	9,855
COVID-19 Funding				
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	3150-264ELC_COVIDED	-	199,166
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	3150-264ELC_COVIDEDX	-	287,065
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	3602-264COVID19	-	20,413
National and State Tobacco Control Program	93.387	3598-264TOB20	-	10,000
Assistance Programs for Chronic Disease Prevention and Control	93.945	3401-264ARTH20	-	8,000
Assistance Programs for Chronic Disease Prevention and Control	93.945	3401-264ARTH21	-	1,185
Preventive Health and Health Services Block Grant	93.991	3614-264277N	-	13,516
Maternal and Child Health Services Block Grant to the States	93.994	3616-264329P	-	35,737
Maternal and Child Health Services Block Grant to the States	93.994	3616-264329R	-	22,319
Medicaid Cluster				
Medical Assistance Program (Medicaid; Title XIX)	93.778	264MEDICAIDADM-SY2021	143,080	146,000
Medical Assistance Program (Medicaid; Title XIX)	93.778	264MEDICAIDADM-SY2022	35,280	36,000
Total Medicaid Cluster			178,360	182,000
Total U.S. Department of Health and Human Services			178,360	1,118,485
U.S. Department of Homeland Security Federal Emergency Management Agency (FEMA)				
Passed Through Kansas Division of Emergency Management				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	RCHD Mosquito	-	19,634
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR-4449	-	41,189
Total U.S. Department of Homeland Security and Federal Emergency Management Agency (FEMA)			-	60,823
Total Expenditures of Federal Awards			**$ 278,545**	**$ 3,387,610**

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, 2021

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 regulatory basis of accounting of the State of Kansas, which is a comprehensive basis of accounting other than generally accepted accounting principles. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

NOTE 2 – INDIRECT COST RATE

The County has elected to use the 10% de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

NOTE 3 – OTHER EXPENDITURES

The County received federal awards in the form of noncash assistance valued at $4,500 from the Kansas Department of Transportation for the year ended December 31, 2021.

RENO COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2021

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

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

Internal control over financial reporting:

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

FEDERAL AWARDS

Internal control over major programs:

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

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

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

Identification of major programs:

Assistance Listing Number	Name of Federal Program
21.019	Coronavirus Relief Fund
20.509	Formula Grants for Rural Areas

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

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

RENO COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2021

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters noted in the current year.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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

Reno County

Randy Partington
County Administrator

Administration
206 West First Ave.
Hutchinson, KS 67501-5245
620-694-2929

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2021

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters noted for the year ended December 31, 2020.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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