

RENO COUNTY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2019

RENO COUNTY, KANSAS
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TABLE OF CONTENTS

Independent Auditors' Report	1
Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	4
Notes to Financial Statement	7
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	22
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	24

Regulatory–Required Supplementary Information

Schedule 1 – Summary of Expenditures – Actual and Budget – Regulatory Basis	26
Schedule 2 – Schedule of Receipts and Expenditures – Regulatory Basis Individually presented by fund	

Governmental Type Funds

General Fund

2-1 General Fund	28
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Special Purpose Funds

2-2 Road and Bridge Fund	33
2-3 Special Road Fund	34
2-4 Special Bridge Fund	35
2-5 Noxious Weed Fund	36
2-6 Noxious Weed Capital Outlay Fund	37
2-7 Public Health Fund	38
2-8 Public Health Capital Outlay Fund	39
2-9 Department of Aging Fund	40
2-10 Mental Health Fund	41
2-11 TECH Center Fund	42
2-12 Employee Benefits Fund	43
2-13 Youth Shelter/Detention Center Fund	44
2-14 Historical Museum Fund	45
2-15 Special Parks and Recreation Fund	46
2-16 Special Alcohol and Drug Fund	47
2-17 Capital Improvement Program Fund	48
2-18 Special Equipment Fund	49
2-19 Fire District No. 2 General Fund	50
2-20 Fire District No. 3 General Fund	51
2-21 Fire District No. 4 General Fund	52
2-22 Fire District No. 6 General Fund	53
2-23 Fire District No. 7 General Fund	54
2-24 Fire District No. 8 General Fund	55

RENO COUNTY, KANSAS
Primary Government Financial Statement With Independent Auditors' Report
For the Year Ended December 31, 2019

TABLE OF CONTENTS (continued)

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

RENO COUNTY, KANSAS
Primary Government Financial Statement With Independent Auditors' Report
For the Year Ended December 31, 2019

TABLE OF CONTENTS (continued)

Capital Project Funds

2-65	Jail Improvement Fund	96
2-66	Blue Spruce Sewer District 3 and 10 Improvement Fund	97
2-67	Highlands Sewer District 8 Improvement Fund	98
2-68	Fire District Jt. No. 2 RN-HV Improvement Fund	99
2-69	Bridge Improvements 2019 Fund	100

Business Funds

2-70	Solid Waste Fund	101
2-71	Solid Waste Post-Closure Reserve Fund	102
2-72	Internal Service Fund	103
2-73	Self-Insurance Fund	104

Trust Funds

2-74	Motor Vehicle Special Fund	105
2-75	Prosecutor Attorney Training Fund	106
2-76	Law Enforcement Trust Fund – Drug Unit	107
2-77	Special Prosecutor Trust for Drug Asset Forfeitures Fund	108
2-78	Prosecutor Administration Fees Fund	109
2-79	Sheriff Trust Fund – Federal Forfeitures	110

Schedule 3 - Summary of Receipts and Disbursements – Regulatory Basis

3-1	Distributable Funds, State Funds and Subdivision Funds.....	111
3-2	Agency Funds	112

Supplementary Information

Schedule of Findings and Questioned Costs	113
Summary Schedule of Prior Audit Findings	115
Schedule of Expenditures of Federal Awards	116
Notes to Schedule of Expenditures of Federal Awards	117

Certified
Public
Accountants

INDEPENDENT AUDITORS' REPORT

To the County Commission
Reno County, Kansas
Hutchinson, Kansas

Report on the Financial Statements

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, 2019 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditors' Responsibility

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

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Reno County, Kansas** as of December 31, 2019, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Reno County, Kansas** as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of **Reno County, Kansas** as of and for the year ended December 31, 2018 (not presented herein), and have issued our report thereon dated June 18, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2019 (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 2018 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 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 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 2018 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, 2018, on the basis of accounting described in Note 1.

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2020, on our consideration of **Reno County, Kansas**' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 **Reno County, Kansas**' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Reno County, Kansas**' internal control over financial reporting and compliance.

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

June 23, 2020

RENO COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

Funds	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds								
General Fund	\$ 9,485,427	-	-	20,218,711	16,928,627	12,775,511	840,331	13,615,842
Special Purpose Funds								
Road and Bridge Fund	1,585,246	-	-	5,744,622	6,182,351	1,147,517	111,236	1,258,753
Special Road Fund	629,592	-	-	651,049	1,165,615	115,026	34,950	149,976
Special Bridge Fund	870,839	-	-	2,099,606	1,537,506	1,432,939	1,402,612	2,835,551
Noxious Weed Fund	120,112	-	-	89,579	105,767	103,924	1,918	105,842
Noxious Weed Capital Outlay Fund	89,776	-	-	-	-	89,776	-	89,776
Public Health Fund	780,882	-	-	3,073,859	3,058,594	796,147	85,631	881,778
Health Capital Outlay Fund	324,606	-	-	42,800	28,865	338,541	19,515	358,056
Department of Aging Fund	460,471	-	-	2,013,428	1,991,092	482,807	73,899	556,706
Mental Health Fund	5,770	-	-	431,802	430,500	7,072	13,500	20,572
TECH Center Fund	6,829	-	-	543,071	540,000	9,900	19,000	28,900
Employee Benefits Fund	3,125,872	-	-	8,968,897	8,029,033	4,065,736	712	4,066,448
Youth Shelter/Detention Center Fund	386,237	-	-	2,043,196	1,843,703	585,730	53,411	639,141
Historical Museum Fund	1,897	-	-	170,053	169,000	2,950	6,000	8,950
Special Parks and Recreation Fund	2,250	-	-	8,922	11,033	139	3,833	3,972
Special Alcohol and Drug Fund	11,477	-	-	13,140	7,500	17,117	-	17,117
Capital Improvement Program Fund	266,183	-	-	740,118	538,468	467,833	88,468	556,301
Special Equipment Fund	80,853	-	-	797,065	225,878	652,040	-	652,040
Fire District No. 2 General Fund	33,568	-	-	1,982,273	1,883,502	132,339	-	132,339
Fire District No. 3 General Fund	25,172	-	-	164,635	161,728	28,079	2,376	30,455
Fire District No. 4 General Fund	25,701	-	-	178,036	168,493	35,244	4,905	40,149
Fire District No. 6 General Fund	20,226	-	-	54,900	50,512	24,614	838	25,452
Fire District No. 7 General Fund	20,996	-	-	68,622	62,927	26,691	866	27,557
Fire District No. 8 General Fund	20,520	-	-	121,751	118,748	23,523	18,496	42,019
Fire District No. 9 General Fund	23,043	-	-	149,106	148,587	23,562	5,226	28,788
Fire District Jt. No. 1 RN-KM General Fund	19,579	-	-	118,977	117,753	20,803	6,963	27,766
Fire District Jt. No. 2 RN-HV General Fund	30,704	-	-	127,826	123,377	35,153	15,703	50,856
Sewer District No. 1 General Fund	1,022	-	-	5,632	5,679	975	-	975
Sewer District Nos. 3 and 10 General Fund	42,892	-	-	19,646	16,258	46,280	440	46,720
Sewer District No. 8 General Fund	88,575	-	-	85,450	90,406	83,619	284	83,903
Sewer District No. 201 General Fund	10,073	-	-	19,657	20,513	9,217	2,697	11,914
Sewer District No. 202 General Fund	12,198	-	-	21,232	23,048	10,382	2,635	13,017
Water District No. 8 General Fund	308,356	-	-	89,197	82,792	314,761	994	315,755
Water District No. 101 General Fund	78,186	-	-	19,435	23,252	74,369	2,279	76,648
Special Highway Improvement Fund	766,389	-	-	300,000	722,756	343,633	-	343,633
K-14 Highway Fund	3,099,507	-	-	-	49,885	3,049,622	-	3,049,622
Register of Deeds Technology Fund	235,360	-	-	78,800	98,426	215,734	13,037	228,771
Clerk Technology Fund	21,788	-	-	19,700	4,666	36,822	-	36,822
Treasurer Technology Fund	36,887	-	-	19,700	9,178	47,409	-	47,409
County Technology Equipment and Services Fund	88,700	-	-	75,000	51,383	112,317	1,413	113,730
Fire District No. 3 Special Fund	651,416	-	-	84,000	47,285	688,131	3,592	691,723
Fire District No. 4 Special Fund	382,396	-	-	112,800	3,150	492,046	-	492,046
Fire District No. 6 Special Fund	91,223	-	-	22,000	803	112,420	-	112,420
Fire District No. 7 Special Fund	231,646	-	-	34,000	45,404	220,242	42,459	262,701

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, 2019

Funds	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (continued)								
Fire District No. 8 Special Fund	\$ 159,164	-	-	33,000	66,990	125,174	54,622	179,796
Fire District No. 9 Special Fund	487,387	-	-	102,000	59,364	530,023	30,992	561,015
Fire District Jt. No. 1 RN-KM Special Fund	285,087	-	-	133,545	296,564	122,068	178,822	300,890
Fire District Jt. No. 2 RN-HV Special Fund	286,101	-	-	46,000	14,156	317,945	-	317,945
Sewer District No. 201 Replacement Fund	4,025	-	-	605	-	4,630	-	4,630
Sewer District No. 202 Replacement Fund	73,755	-	-	3,750	-	77,505	-	77,505
Emergency Management Citizens Corp. Fund	19,919	-	-	-	3,626	16,293	3,626	19,919
Jail Sales Tax Revenue Fund	10,895,072	-	-	3,753,456	14,648,528	-	-	-
Field Correction Offices Special Rental Fund	317,508	-	-	97,917	38,159	377,266	1,957	379,223
Bond and Interest Funds								
Bond and Interest Fund	240,530	-	-	457,629	466,357	231,802	-	231,802
Fire District No. 8 Bond and Interest Fund	1,682	-	-	24,686	21,690	4,678	-	4,678
Fire District No. 9 Bond and Interest Fund	2,179	-	-	71,566	65,673	8,072	-	8,072
Fire District Jt. No.1 RN-KM Bond and Interest Fund	26	-	-	-	-	26	-	26
Fire District Jt. No.2 RN-HV Bond and Interest Fund	-	-	-	6,367	-	6,367	-	6,367
Sewer District Nos. 3 and 10 Bond and Interest Fund	44,432	-	-	46,199	39,875	50,756	-	50,756
Sewer District No. 8 Bond and Interest Fund	-	-	-	58,556	-	58,556	-	58,556
Water District No. 8 Bond and Interest Fund	302	-	-	-	-	302	-	302
Jail Sales Tax Bond and Interest Fund	-	-	-	14,102,900	14,102,900	-	-	-
Capital Project Funds								
Jail Improvement Fund	1,284,777	-	-	17,181	1,301,958	-	-	-
Highlands Sewer District 8 Improvement Fund	6,304	-	660	-	6,964	-	391	391
Fire District Jt. No. 2 RN-HV Improvement Fund	5,753	-	-	240,000	245,753	-	-	-
Bridge Improvements 2019 Fund	-	-	-	6,355,829	482,946	5,872,883	20,496	5,893,379
Business Funds								
Solid Waste Fund	3,644,553	-	17,000	4,860,418	4,365,000	4,156,971	195,777	4,352,748
Solid Waste Post-Closure Reserve Fund	5,028,656	-	-	490,630	188,504	5,330,782	21,799	5,352,581
Internal Service Fund	66,366	-	-	470,994	465,792	71,568	25,371	96,939
Self-Insurance Fund	2,308,148	-	-	5,321,679	4,800,741	2,829,086	281,088	3,110,174
Trust Funds								
Motor Vehicle Special Fund	61,899	-	-	533,264	519,202	75,961	18,561	94,522
Prosecutor Attorney Training Fund	1,960	-	-	14,017	8,363	7,614	305	7,919
Law Enforcement Trust Fund - Drug Unit	34,630	-	-	49,636	28,087	56,179	1,936	58,115
Special Prosecutor Trust for Drug Asset Forfeitures Fund	40,989	-	-	170	19,989	21,170	-	21,170
Prosecutor Administration Fees Fund	865	-	-	227	220	872	-	872
Sheriff Trust Fund - Federal Forfeitures	-	-	-	19,363	-	19,363	-	19,363
Total Primary Government (Excluding Distributable and Agency Funds)	\$ 49,902,511	-	17,660	88,933,877	89,181,444	49,672,604	3,715,962	53,388,566

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, 2019

Composition of Cash

Reno County Accounts	
Checking Accounts and Money Market Accounts	\$ 685,741
Certificates of Deposit	80,042,679
Cash and Undeposited Checks on Hand	3,740
Reno County Temporary Notes	167,225
Kansas Municipal Investment Pool	32,638,648
Cash Composition of Reno County Accounts	<u>113,538,033</u>
Clerk of the District Court and Law Library Accounts	
Checking Accounts and Money Market Accounts	330,276
Certificates of Deposit	52,968
Cash on Hand	540
Cash Composition of Clerk of the District Court and Law Library	<u>383,784</u>
Total Cash	113,921,817
Distributable Funds, State Funds and Subdivision Funds per Schedule 3-1	(59,168,203)
Agency Funds per Schedule 3-2	<u>(1,365,048)</u>
Total Primary Government (Excluding Distributable and Agency Funds)	\$ <u>53,388,566</u>

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

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2019

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. Audited 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, 2019.

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.

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2019

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.

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.

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2019

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	Fire District No. 8 Special Fund
K-14 Highway Fund	Fire District No. 9 Special Fund
Register of Deeds Technology Fund	Fire District Jt. No. 1 RN-KM Special Fund
Clerk Technology Fund	Fire District Jt. No. 2 RN-HV Special Fund
Treasurer Technology Fund	Sewer District No. 201 Replacement Fund
County Technology Equipment and Services Fund	Sewer District No. 202 Replacement Fund
Fire District No. 3 Special Fund	Emergency Management Citizens Corp. Fund
Fire District No. 4 Special Fund	Jail Sales Tax Revenue Fund
Fire District No. 6 Special Fund	Field Correction Offices Special Rental Fund
Fire District No. 7 Special 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.

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2019

As of December 31, 2019, the County had the following investments and maturities.

Investment Type	Fair Value	Investment Maturities (in years) Less than One	Rating
Kansas Municipal Investment Pool	\$ 32,638,648	32,638,648	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, 2019, 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, 2019, the County's carrying amount of bank deposits was \$80,899,385 (including \$170,965 cash on hand and temporary notes) and the bank balance was \$80,883,064. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, \$75,334,081 was covered by federal depository insurance and \$5,548,983 was collateralized with securities held by the pledging financial institutions' agents in the County's name. All deposits were legally secured at December 31, 2019.

At December 31, 2019, the Clerk of the District Court's and the Law Library's carrying amount of bank deposits was \$383,784 (including \$540 cash on hand) and the bank balance was \$500,937. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$488,077 was covered by federal depository insurance and \$12,860 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.

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, 2019, the County had invested \$32,638,648 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.

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2019

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, 2019 were as follows:

From	To	Regulatory Authority	Amount
Motor Vehicle Special Fund	General Fund	K.S.A. 8-145	\$ 61,899
General Fund	Youth Shelter/Detention Center Fund	Commission	677,652
General Fund	Department of Aging Fund	Commission	354,680
Road and Bridge Fund	Special Highway Improvement Fund	K.S.A. 68-590	300,000
Fire District No. 3 General Fund	Fire District No. 3 Special Fund	K.S.A. 19-3612c	84,000
Fire District No. 4 General Fund	Fire District No. 4 Special Fund	K.S.A. 19-3612c	100,000
Fire District No. 6 General Fund	Fire District No. 6 Special Fund	K.S.A. 19-3612c	22,000
Fire District No. 7 General Fund	Fire District No. 7 Special Fund	K.S.A. 19-3612c	34,000
Fire District No. 8 General Fund	Fire District No. 8 Special Fund	K.S.A. 19-3612c	33,000
Fire District No. 9 General Fund	Fire District No. 9 Special Fund	K.S.A. 19-3612c	102,000
Fire District Jt. No. 1 RN-KM General Fund	Fire District Jt. No. 1 RN-KM Special Fund	K.S.A. 19-3612c	51,000
Fire District Jt. No. 2 RN-HV General Fund	Fire District Jt. No. 2 RN-HV Special Fund	K.S.A. 19-3612c	46,000
Fire District Jt. No. 2 RN-HV Improvement Fund	Fire District Jt. No. 2 RN-HV Bond and Interest Fund	Commission	6,367
Sewer District No. 201 General Fund	Sewer District No. 201 Replacement Fund	K.S.A. 12-631o	605
Sewer District No. 202 General Fund	Sewer District No. 202 Replacement Fund	K.S.A. 12-631o	3,750
Public Health Fund	Public Health Capital Outlay Fund	Commission	40,000
Solid Waste Fund	Solid Waste Post-Closure Reserve Fund	K.S.A. 65-3410	490,630
Sewer District No. 8 General Fund	Sewer District No. 8 Bond and Interest Fund	Budgetary	54,000
Highlands Sewer District 8 Improvement Fund	Sewer District No. 8 Bond and Interest Fund	Commission	4,556
Register of Deeds Technology Fund	County Technology Equipment and Services Fund	K.S.A. 28-115a	75,000
Jail Sales Tax Revenue Fund	Jail Sales Tax Bond and Interest Fund	Commission	14,102,900
Jail Sales Tax Revenue Fund	General Fund	Commission	145,628
Jail Sales Tax Revenue Fund	Special Equipment Fund	Commission	400,000
Jail Improvement Fund	General Fund	Commission	1,151,958
Jail Improvement Fund	Special Equipment Fund	Commission	150,000
Employee Benefits Fund	Self-Insurance Fund	K.S.A. 12-2615	4,473,099

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2019

NOTE 5 – CAPITAL PROJECTS

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

	Project Authorization	Cash Disbursement and Accounts Payable to Date	Amount Encumbered at 12/31/2019	Cumulative Expenditures to Date
Fire District Jt. No. 2 RN-HV capital improvements	\$ 383,335	381,202	-	381,202
Replace and build a bridge on 43 rd Avenue at Mile 33.80 and a bridge on Nickerson Road at Mile 27.99	\$ 6,000,000	415,081	-	415,081

For the bridge replacement project, the engineering and construction costs were estimated to be \$6,000,000 for the purpose of issuance of General Obligation Temporary Notes Series 2019 to finance the project. However, construction contracts were awarded February 25, 2020, which totaled \$6,721,611. Engineering costs, easements and costs of railroad review were \$415,081 through December 31, 2019. The Special Bridge Fund will provide the funding for the construction costs beyond the amounts provided by the Temporary Note financing. It is anticipated the Temporary Notes will be repaid in 2021 at the completion of the construction project through issuance of general obligation bonds. Resolution 2020-08 approved March 10, 2020 has authorized that the Special Bridge Fund may be reimbursed by such bonds.

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.

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2019

NOTE 8 – GRANTS AND SHARED REVENUES

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

NOTE 9 – ECONOMIC INCENTIVES

Reno County, Kansas provides economic incentives to encourage business growth. During 2009, the County, along with the Cities of Hutchinson and South Hutchinson, signed an agreement with Siemens Energy in which the City of Hutchinson provided for the construction of a rail spur. The City issued temporary notes for the construction costs and the County is paying the City of Hutchinson a total of \$510,588 over 10 years, which represents an interest rate of 2.979% for half of the cost of the rail spur. During the year ended December 31, 2019, the County paid \$51,059. The one remaining future annual payment of \$51,059 as of December 31, 2019 was timely paid in March 2020.

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, 2019, the County paid \$50,000 to the City of Hutchinson under this agreement. Future annual payments of \$50,000 are due January 20 until 2021 and total \$100,000 at December 31, 2019.

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, 2019 the County paid \$21,000 to Kansas Protein Foods, L.L.C. for the first 17 new jobs created under a 2018 agreement for incentives on a maximum 51 new jobs. During the year ended December 31, 2019 no payments were due eNGines-LPG, L.L.C. for jobs created under a 2018 agreement for incentives on a maximum 41 new jobs. During the year ended December 31, 2019 no payments were due Geochemicals, LLC for jobs created under a 2019 agreement for incentives on a maximum 50 new jobs. In early 2020 an agreement was entered into with Superior Holdings, Inc. for incentives on a maximum 52 new jobs. 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.

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2019

NOTE 10 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

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

USD #369 General	\$ (1,749)
USD #369 Capital Outlay	(429)
USD #369 Bond #1	(466)
USD #369 Recreation Commission	(53)
USD #369 General Supplement	(789)
Valley Township Cemetery	(5)
Payroll Clearing Fund	(7,490)

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

The Treasurer did not remit or provide a certificate to the state fiscal agent stating that funds are on deposit and held in trust for the payment of interest and principal at least 20 days prior to maturity of the bonds, which is a violation of K.S.A. 10-130. The remittance was made in time for the state fiscal agent to pay the bond payments on time.

NOTE 11 – OPERATING LEASES

On July 8, 2016, **Reno County, Kansas** entered into a lease agreement with Canon Solutions America to lease new copiers. The agreement calls for monthly payments of \$2,411 for 60 months. Payments totaling \$28,936 were made in 2019. Future scheduled payments to maturity under the lease are \$28,936 in 2020 and \$16,879 in 2021.

On January 18, 2017, **Reno County, Kansas** entered into a lease agreement with Mailfinance to lease a mail machine and folder inserter. The agreement calls for 60 monthly payments of \$2,381, which will be billed and paid on a quarterly basis. Payments totaling \$28,575 were made in 2019. Future scheduled payments to maturity under the lease are \$28,575 each year for two years from 2020 through 2021, then \$7,143 will be due in 2022.

NOTE 12 – HEALTH CARE SELF-INSURANCE CLAIMS

Reno County, Kansas established a limited risk management program for employees' health care coverage effective October 1, 2015. Claims are paid by a third party administrator (Blue Cross Blue Shield of Kansas, or "BCBS") acting on behalf of the County. The contract between the County and BCBS is renewable annually, with administration fees and stop-loss insurance premiums included in the contractual provisions. Protecting the County against unanticipated catastrophic loss, the program for the plan year ending September 30, 2020 includes a stop-loss provision for annual medical/prescription drug claims over \$100,000 per individual and aggregate annual medical/prescription drug claims over \$3,918,914. The program for the plan year which ended September 30, 2019 included a stop-loss provision for annual medical/prescription drug claims over \$75,000 per individual and aggregate annual medical/prescription drug claims over \$3,666,705. The aggregate stop-loss for both plan years was calculated at 120% of annualized expected medical/prescription drug claims. The dental claims are capped at \$1,500 annually per individual. The County reimburses BCBS weekly for claims processed. As of December 31, 2019, the County has recorded in the Self-Insurance Fund \$281,088 of encumbrance payable for incurred but unpaid health care claims, based on claims paid through March 27, 2020 for 2019 health care services.

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2019

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
2018	\$ 274,404	3,316,533	3,287,873	303,064	2,611,212
2019	303,064	3,622,751	3,644,727	281,088	3,110,174

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 8.89% for KPERS and 22.13% for KP&F for the fiscal year ended December 31, 2019. Contributions to the pension plan from the County were \$1,461,193 for KPERS and \$532,874 for KP&F for the year ended December 31, 2019.

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2019

Net Pension Liability

At December 31, 2019, the County's proportionate share of the collective net pension liability reported by KPERS was \$11,157,669 and \$4,259,671 for KP&F. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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, 2019.

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):

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2019

<u>Years of Service</u>	<u>Amount Earned</u>
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 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.

<u>Disposal Unit</u>	<u>Permit No.</u>	<u>Total Estimated Cost</u>	<u>Estimated Closure Cost</u>	<u>Estimated Post-Closure Cost</u>
Municipal Solid Waste (MSW) Landfill (Site D)	723	\$ 12,632,987	4,421,203	8,211,784
Compost Facility	723	20,477	20,477	-
Construction & Demolition Landfill (Site E – Phases 1 & 2)	723	553,803	362,636	191,167
Pre-Subtitle D MSW Landfill (Site A) (Closed Site)	723	770,909	-	770,909
Pre-Subtitle D MSW Landfill (Site C) (Closed Site)	723	109,893	-	109,893
Household Hazardous Waste (HHW) Facility	607	45,535	45,535	-
Totals		\$ 14,133,604	4,849,851	9,283,753

At December 31, 2019, the permit for 2020 identifies that the remaining volume capacity of the site is 24% of the original capacity and that the remaining life of the landfill is 8 years. The County has applied for permit modifications which could increase the life of the landfill 50 or more years.

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 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 not in compliance with one financial test as of December 31, 2019. The County did not pass the Annual Debt Service/Total Annual Expenditures ratio due to the early pay-off of a bond that occurred in 2019. The County has been granted a “variance” from the State regarding this ratio.

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2019

NOTE 18 – SUBSEQUENT EVENTS

Subsequent to year end, the United States experienced a nationwide pandemic from the novel coronavirus known as COVID-19. As a result of the spread of COVID-19, economic uncertainties have arisen which are likely to negatively impact the entire United States economy. As of the date of this financial statement, the County is unable to reasonably determine the effects of this virus on the operations of the municipality. The County has evaluated subsequent events through June 23, 2020, which is the date the financial statement was available to be issued.

NOTE 19 – 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, 2019, there was one series of such Revenue Bonds outstanding for the Pleasant View Home, with a bond principal amount payable of \$1,662,214. 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, 2019, 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 20 – 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.

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 May 23, 2013, the County issued \$26,070,000 in Series 2013 general obligation refunding bonds and sales tax improvement bonds for the purpose of financing the costs of constructing a new jail facility. During 2019 the County called for redemption the remaining outstanding bonds from this issue and paid them in full.

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

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2019

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, paying off the Series 2015-2 Sewer District No. 3 and 10 general obligation temporary notes.

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, paying off the Series 2017-1 Sewer District No. 8 Highlands general obligation temporary notes.

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, paying off the Series 2018 Fire District Jt. No. 2 RN-HV general obligation temporary notes.

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.

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.

On October 2, 2018, the County issued \$225,000 in Series 2018 Fire District Jt. No. 2 RN-HV general obligation temporary notes for the purpose of capital improvements. The notes were paid off by the Series 2019 Fire District Jt. No. 2 RN-HV general obligation bonds issued on June 18, 2019.

On December 5, 2019, the County issued \$6,250,000 in Series 2019 general obligation notes for the purpose of financing the costs of replacing bridges.

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2019

Changes in long-term liabilities for the County for the year ended December 31, 2019, 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	\$ 90,000	-	10,000	80,000	3,862
Prairie Dunes / Linksland Series 2015	3.125-3.750%	09/03/15	260,000	09/01/35	230,000	-	10,000	220,000	7,963
Total GO Bonds Paid by Special Assessments					<u>320,000</u>	<u>-</u>	<u>20,000</u>	<u>300,000</u>	<u>11,825</u>
Fire District GO Bonds									
Fire District No. 9 Series 2007	3.45-4%	11/15/07	740,000	06/01/23	295,000	-	55,000	240,000	10,673
Fire District No. 8 Series 2011	0.85-3.00%	09/15/11	200,000	09/01/21	60,000	-	20,000	40,000	1,690
Fire District Jt. No. 2 RN-HV Series 2019	3.32%	06/18/19	240,000	09/01/34	-	240,000	-	240,000	-
Total GO Bonds Paid by Fire Districts					<u>355,000</u>	<u>240,000</u>	<u>75,000</u>	<u>520,000</u>	<u>12,363</u>
Sewer District GO Bonds									
SD 3-10 Blue Spruce Series 2017	3.75%	09/28/17	550,000	09/01/37	530,000	-	20,000	510,000	19,875
SD 8 Highlands Series 2018	3-4%	12/20/18	1,350,000	09/01/39	1,350,000	-	-	1,350,000	-
Total GO Bonds Paid by Sewer Districts					<u>1,880,000</u>	<u>-</u>	<u>20,000</u>	<u>1,860,000</u>	<u>19,875</u>
County GO Bonds									
GO Refunding Bonds Series 2012	2.0-3.0%	12/19/12	5,925,000	09/01/28	2,805,000	-	225,000	2,580,000	68,837
GO Refunding Bonds & Sales Tax Improvement Series 2013	2.0-4.0%	05/23/13	26,070,000	09/01/23	13,560,000	-	13,560,000	-	542,400
Total Paid by County GO Bonds					<u>16,365,000</u>	<u>-</u>	<u>13,785,000</u>	<u>2,580,000</u>	<u>611,237</u>
Total General Obligation Bonds					<u>18,920,000</u>	<u>240,000</u>	<u>13,900,000</u>	<u>5,260,000</u>	<u>655,300</u>
Temporary Notes									
Voting Equipment & Refuse Disposal Improvements Series 2017-2	2.00%	03/16/17	662,000	03/01/21	302,225	-	135,000	167,225	4,695
Fire District Jt. No. 2 RN-HV Series 2018	2.25%	10/02/18	225,000	10/01/19	225,000	-	225,000	-	3,586
GO Temporary Notes Series 2019	3.00%	12/05/19	6,250,000	12/01/21	-	6,250,000	-	6,250,000	-
Total Temporary Notes					<u>527,225</u>	<u>6,250,000</u>	<u>360,000</u>	<u>6,417,225</u>	<u>8,281</u>
County Capital Leases									
Public Works Building - Supplemental	4.00%	03/26/14	2,470,000	03/26/22	1,265,000	-	385,000	880,000	30,000
Reno County Radio Equipment	4-5%	03/31/10	61,139	03/31/21	20,379	-	6,793	13,586	1,641
Total County Capital Leases					<u>1,285,379</u>	<u>-</u>	<u>391,793</u>	<u>893,586</u>	<u>31,641</u>
Special District Capital Leases									
Fire District No. 3 Radio Equipment	4-5%	03/31/10	14,869	3/31/2021	4,957	-	1,652	3,305	399
Fire District No. 4 Radio Equipment	4-5%	03/31/10	14,606	3/31/2021	4,868	-	1,623	3,245	392
Fire District No. 6 Radio Equipment	4-5%	03/31/10	7,062	3/31/2021	2,354	-	785	1,569	190
Fire District No. 7 Radio Equipment	4-5%	03/31/10	10,443	3/31/2021	3,481	-	1,160	2,321	280
Fire District No. 8 Radio Equipment	4-5%	03/31/10	18,120	3/31/2021	6,040	-	2,013	4,027	486
Fire District No. 9 Radio Equipment	4-5%	03/31/10	8,687	3/31/2021	2,896	-	965	1,931	233
Reno/Harvey Jt 2 Fire Dist. Radio Equipment	4-5%	03/31/10	11,085	3/31/2021	3,695	-	1,232	2,463	297
Reno/Kingman Jt 1 Fire Dist. Radio Equipment	4-5%	03/31/10	16,731	3/31/2021	5,577	-	1,859	3,718	449
Reno/Kingman Jt 1 Fire Dist. Pumper Truck	3.50%	05/21/19	82,545	7/1/2023	-	82,545	-	82,545	-
Total Special District Leases					<u>33,868</u>	<u>82,545</u>	<u>11,289</u>	<u>105,124</u>	<u>2,726</u>
Total Contractual Indebtedness of Reno County					<u>\$ 20,766,472</u>	<u>6,572,545</u>	<u>14,663,082</u>	<u>12,675,935</u>	<u>697,948</u>

RENO COUNTY, KANSAS
Notes to Financial Statement
December 31, 2019

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

Issue	YEAR								Total
	2020	2021	2022	2023	2024	2025-2029	2030-2034	2035-2039	
Principal									
General Obligation Bonds	\$ 385,000	450,000	445,000	435,000	440,000	1,820,000	700,000	585,000	5,260,000
Temporary Notes	138,000	6,279,225	-	-	-	-	-	-	6,417,225
Capital Leases	432,425	438,429	106,059	21,797	-	-	-	-	998,710
Total Principal	955,425	7,167,654	551,059	456,797	440,000	1,820,000	700,000	585,000	12,675,935
Interest									
General Obligation Bonds	198,477	148,698	134,250	119,785	109,430	383,397	197,570	65,388	1,356,995
Temporary Notes	187,382	187,792	-	-	-	-	-	-	375,174
Capital Leases	26,610	17,704	3,625	763	-	-	-	-	48,702
Total Interest	412,469	354,194	137,875	120,548	109,430	383,397	197,570	65,388	1,780,871
Total Principal and Interest	\$ 1,367,894	7,521,848	688,934	577,345	549,430	2,203,397	897,570	650,388	14,456,806

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

To the County Commission
Reno County, Kansas
Hutchinson, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Reno County, Kansas**, as of and for the year ended December 31, 2019, and the related notes to the financial statement, and have issued our report thereon dated June 23, 2020. The report on the audited financial statement was adverse because it was not presented in conformity with accounting principles generally accepted in the United States of America; however, it was unqualified as presented on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

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

Purpose of This Report

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

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

June 23, 2020



Certified
Public
Accountants

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

To the County Commission
Reno County, Kansas
Hutchinson, Kansas

Report on Compliance for Each Major Federal Program

We have audited **Reno County, Kansas'** compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of **Reno County, Kansas'** major federal programs for the year ended December 31, 2019. **Reno County, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, **Reno County, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2019.

Report on Internal Control Over Compliance

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

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

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

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

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

June 23, 2020

RENO COUNTY, KANSAS

Regulatory-Required Supplementary Information

RENO COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

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	\$ 22,578,203	-	22,578,203	16,928,627	(5,649,576)
Special Purpose Funds					
Road and Bridge Fund	6,489,272	-	6,489,272	6,182,351	(306,921)
Special Road Fund	1,184,000	-	1,184,000	1,165,615	(18,385)
Special Bridge Fund	2,877,500	-	2,877,500	1,537,506	(1,339,994)
Noxious Weed Fund	133,904	-	133,904	105,767	(28,137)
Noxious Weed Capital Outlay Fund	69,776	-	69,776	-	(69,776)
Public Health Fund	3,078,923	-	3,078,923	3,058,594	(20,329)
Health Capital Outlay Fund	324,028	-	324,028	28,865	(295,163)
Department of Aging Fund	2,188,576	-	2,188,576	1,991,092	(197,484)
Mental Health Fund	430,500	-	430,500	430,500	-
TECH Center Fund	540,000	-	540,000	540,000	-
Employee Benefits Fund	10,082,000	-	10,082,000	8,029,033	(2,052,967)
Youth Shelter/Detention Center Fund	2,004,618	-	2,004,618	1,843,703	(160,915)
Historical Museum Fund	169,000	-	169,000	169,000	-
Special Parks and Recreation Fund	11,033	-	11,033	11,033	-
Special Alcohol and Drug Fund	18,475	-	18,475	7,500	(10,975)
Capital Improvement Program Fund	835,000	-	835,000	538,468	(296,532)
Special Equipment Fund	340,000	-	340,000	225,878	(114,122)
Fire District No. 2 General Fund	2,025,875	-	2,025,875	1,883,502	(142,373)
Fire District No. 3 General Fund	179,900	-	179,900	161,728	(18,172)
Fire District No. 4 General Fund	188,925	-	188,925	168,493	(20,432)
Fire District No. 6 General Fund	63,850	-	63,850	50,512	(13,338)
Fire District No. 7 General Fund	77,000	-	77,000	62,927	(14,073)
Fire District No. 8 General Fund	132,000	-	132,000	118,748	(13,252)
Fire District No. 9 General Fund	160,000	-	160,000	148,587	(11,413)
Fire District Jt. No. 1 RN-KM General Fund	126,950	-	126,950	117,753	(9,197)
Fire District Jt. No. 2 RN-HV General Fund	137,645	-	137,645	123,377	(14,268)
Sewer District No. 1 General Fund	5,985	-	5,985	5,679	(306)
Sewer District Nos. 3 and 10 General Fund	46,565	-	46,565	16,258	(30,307)
Sewer District No. 8 General Fund	147,789	-	147,789	90,406	(57,383)
Sewer District No. 201 General Fund	28,360	-	28,360	20,513	(7,847)
Sewer District No. 202 General Fund	31,247	-	31,247	23,048	(8,199)
Water District No. 8 General Fund	380,580	-	380,580	82,792	(297,788)
Water District No. 101 General Fund	91,678	-	91,678	23,252	(68,426)
Bond and Interest Funds					
Bond and Interest Fund	665,459	-	665,459	466,357	(199,102)
Fire District No. 8 Bond and Interest Fund	26,690	-	26,690	21,690	(5,000)
Fire District No. 9 Bond and Interest Fund	73,773	-	73,773	65,673	(8,100)
Sewer District Nos. 3 and 10 Bond and Interest Fund	44,875	-	44,875	39,875	(5,000)
Sewer District No. 8 Bond and Interest Fund	54,000	-	54,000	-	(54,000)

RENO COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

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	\$ 7,206,475	-	7,206,475	4,365,000	(2,841,475)
Solid Waste Post-Closure Reserve Fund	5,284,188	-	5,284,188	188,504	(5,095,684)
Internal Service Fund	741,768	-	741,768	465,792	(275,976)

RENO COUNTY, KANSAS**General Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Interest Earned				
Interest Earned	\$ 1,006,425	1,317,576	308,000	1,009,576
Interest on Taxes	649,706	690,811	366,000	324,811
Total Interest Earned	1,656,131	2,008,387	674,000	1,334,387
Taxes				
Ad Valorem Tax	7,835,172	8,682,093	9,086,030	(403,937)
Neighborhood Revitalization	(68,525)	(78,078)	(105,514)	27,436
Delinquent Tax	269,547	274,658	-	274,658
Vehicle Tax	996,955	971,999	953,285	18,714
In Lieu of Tax	21,966	8,721	-	8,721
Severance Tax	31,903	21,534	25,000	(3,466)
Federal Land Entitlement	39,713	41,607	35,000	6,607
Sales and Liquor Tax	4,420,732	4,703,500	4,310,635	392,865
Total Taxes	13,547,463	14,626,034	14,304,436	321,598
Licenses, Permits and Fees				
Mortgage Registration Fees	99,893	-	-	-
County Officers' Fees	476,521	572,744	395,000	177,744
Other Licenses, Permits and Fees	462,706	433,191	386,050	47,141
Total Licenses, Permits and Fees	1,039,120	1,005,935	781,050	224,885
Reimbursements				
County Correctional Facility and Law				
Enf. Center Shared Expense	514,705	513,155	408,000	105,155
Federal Grants	76,294	42,676	42,000	676
Other Grants	10,000	-	-	-
Other Reimbursements	626,813	626,040	487,600	138,440
Total Reimbursements	1,227,812	1,181,871	937,600	244,271
Miscellaneous				
Miscellaneous	12,814	36,999	5,300	31,699
Transfers In	61,564	1,359,485	50,000	1,309,485
Total Miscellaneous	74,378	1,396,484	55,300	1,341,184
Total Receipts	\$ 17,544,904	20,218,711	16,752,386	3,466,325

RENO COUNTY, KANSAS**General Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures				
County Commission	\$ 57,005	57,194	60,502	(3,308)
County Clerk	238,836	239,725	244,777	(5,052)
County Treasurer	200,860	202,736	236,299	(33,563)
District Attorney	1,008,448	1,113,557	1,118,760	(5,203)
Register of Deeds	136,741	142,987	151,614	(8,627)
Sheriff	3,061,662	3,259,467	3,312,371	(52,904)
County Administration	366,798	409,048	385,884	23,164
Judicial Court (Unified Court)	554,890	592,974	607,503	(14,529)
Courthouse General	4,387,211	4,750,845	10,053,244	(5,302,399)
Maintenance	846,636	824,279	894,703	(70,424)
Planning and Zoning	81,166	104,701	75,232	29,469
Emergency Management	144,680	170,375	157,684	12,691
Jail	3,067,247	3,178,118	3,199,748	(21,630)
Human Resources	209,976	222,517	238,785	(16,268)
Appraiser	592,461	635,471	679,856	(44,385)
Election	326,135	290,429	373,789	(83,360)
Information Services and GIS	568,836	595,504	636,799	(41,295)
Auto Center	140,125	138,700	150,653	(11,953)
Total Expenditures	15,989,713	16,928,627	22,578,203	(5,649,576)
Receipts Over (Under) Expenditures	1,555,191	3,290,084		
Unencumbered Cash - Beginning	7,929,541	9,485,427		
Prior Year Cancelled Encumbrances	695	-		
Unencumbered Cash - Ending	\$ 9,485,427	12,775,511		

RENO COUNTY, KANSAS**General Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
County Commission				
Personal Services	\$ 54,207	54,207	54,002	205
Contractual Services	2,798	2,987	6,500	(3,513)
Total County Commission	<u>57,005</u>	<u>57,194</u>	<u>60,502</u>	<u>(3,308)</u>
County Clerk				
Personal Services	228,203	229,894	230,613	(719)
Contractual Services	6,255	5,626	9,214	(3,588)
Commodities	4,378	4,205	4,950	(745)
Total County Clerk	<u>238,836</u>	<u>239,725</u>	<u>244,777</u>	<u>(5,052)</u>
County Treasurer				
Personal Services	140,780	150,309	148,433	1,876
Contractual Services	52,193	47,907	72,266	(24,359)
Commodities	7,887	4,520	14,800	(10,280)
Capital Outlay	-	-	800	(800)
Total County Treasurer	<u>200,860</u>	<u>202,736</u>	<u>236,299</u>	<u>(33,563)</u>
District Attorney				
Personal Services	909,910	991,555	987,840	3,715
Contractual Services	71,482	87,966	100,920	(12,954)
Commodities	27,056	34,036	30,000	4,036
Total District Attorney	<u>1,008,448</u>	<u>1,113,557</u>	<u>1,118,760</u>	<u>(5,203)</u>
Register of Deeds				
Personal Services	122,786	127,295	125,964	1,331
Contractual Services	8,411	11,200	15,200	(4,000)
Commodities	3,188	4,492	7,450	(2,958)
Capital Outlay	2,356	-	3,000	(3,000)
Total Register of Deeds	<u>136,741</u>	<u>142,987</u>	<u>151,614</u>	<u>(8,627)</u>
Sheriff				
Personal Services	2,363,838	2,426,699	2,472,109	(45,410)
Contractual Services	256,417	287,361	277,564	9,797
Commodities	187,845	184,396	207,850	(23,454)
Capital Outlay	253,562	361,011	354,848	6,163
Total Sheriff	<u>3,061,662</u>	<u>3,259,467</u>	<u>3,312,371</u>	<u>(52,904)</u>
County Administration				
Personal Services	325,198	370,076	336,934	33,142
Contractual Services	40,358	37,780	45,950	(8,170)
Commodities	1,242	1,192	3,000	(1,808)
Total County Administration	<u>\$ 366,798</u>	<u>409,048</u>	<u>385,884</u>	<u>23,164</u>

RENO COUNTY, KANSAS**General Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Judicial Court (Unified Court)				
Contractual Services	\$ 495,952	537,451	546,340	(8,889)
Commodities	52,113	55,523	61,163	(5,640)
Capital Outlay	6,825	-	-	-
Total Judicial Court	<u>554,890</u>	<u>592,974</u>	<u>607,503</u>	<u>(14,529)</u>
Courthouse General				
Personal Services	64,842	73,719	70,215	3,504
Contractual Services	1,206,512	1,172,273	1,435,250	(262,977)
Commodities	647	675	3,000	(2,325)
Outside Agencies - Appropriations	499,500	537,000	538,000	(1,000)
Ambulance Services	1,054,438	1,118,544	1,183,795	(65,251)
Emergency Communications	553,561	554,605	654,000	(99,395)
Economic Development Projects	101,059	122,059	400,000	(277,941)
Transfers Out	889,650	1,032,332	1,109,984	(77,652)
Commission Discretionary	16,030	3,799	20,000	(16,201)
Miscellaneous and Interest on Refunds	972	843	19,000	(18,157)
Capital Outlay	-	134,996	4,620,000	(4,485,004)
Total Courthouse General	<u>4,387,211</u>	<u>4,750,845</u>	<u>10,053,244</u>	<u>(5,302,399)</u>
Maintenance				
Personal Services	649,894	628,181	711,480	(83,299)
Contractual Services	44,669	59,271	87,510	(28,239)
Commodities	48,826	58,141	76,713	(18,572)
Capital Outlay	103,247	78,686	19,000	59,686
Total Maintenance	<u>846,636</u>	<u>824,279</u>	<u>894,703</u>	<u>(70,424)</u>
Planning and Zoning				
Personal Services	55,719	57,398	57,132	266
Contractual Services	25,431	46,625	17,400	29,225
Commodities	16	678	700	(22)
Total Planning and Zoning	<u>81,166</u>	<u>104,701</u>	<u>75,232</u>	<u>29,469</u>
Emergency Management				
Personal Services	108,520	113,138	112,309	829
Contractual Services	20,677	24,438	28,125	(3,687)
Commodities	13,742	30,058	15,450	14,608
Capital Outlay	1,741	2,741	1,800	941
Total Emergency Management	<u>\$ 144,680</u>	<u>170,375</u>	<u>157,684</u>	<u>12,691</u>

RENO COUNTY, KANSAS**General Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Jail				
Personal Services	\$ 2,103,680	2,176,862	2,164,470	12,392
Contractual Services	771,379	803,703	832,678	(28,975)
Commodities	168,058	158,801	162,000	(3,199)
Capital Outlay	24,130	38,752	40,600	(1,848)
Total Jail	<u>3,067,247</u>	<u>3,178,118</u>	<u>3,199,748</u>	<u>(21,630)</u>
Human Resources				
Personal Services	151,512	169,651	155,396	14,255
Contractual Services	35,624	41,506	66,989	(25,483)
Commodities	22,840	11,360	16,400	(5,040)
Total Human Resources	<u>209,976</u>	<u>222,517</u>	<u>238,785</u>	<u>(16,268)</u>
Appraiser				
Personal Services	512,827	547,698	555,508	(7,810)
Contractual Services	52,653	55,440	90,798	(35,358)
Commodities	17,771	21,652	21,550	102
Capital Outlay	9,210	10,681	12,000	(1,319)
Total Appraiser	<u>592,461</u>	<u>635,471</u>	<u>679,856</u>	<u>(44,385)</u>
Election				
Personal Services	113,823	108,232	109,164	(932)
Contractual Services	199,816	161,158	176,144	(14,986)
Commodities	11,921	14,464	13,500	964
Capital Outlay	575	6,575	4,000	2,575
Debt Service Payment	-	-	70,981	(70,981)
Total Election	<u>326,135</u>	<u>290,429</u>	<u>373,789</u>	<u>(83,360)</u>
Information Services and GIS				
Personal Services	323,391	337,504	361,924	(24,420)
Contractual Services	229,699	242,825	256,875	(14,050)
Commodities	3,285	3,947	5,000	(1,053)
Capital Outlay	12,461	11,228	13,000	(1,772)
Total Information Services and GIS	<u>568,836</u>	<u>595,504</u>	<u>636,799</u>	<u>(41,295)</u>
Auto Center				
Personal Services	115,033	118,660	118,306	354
Contractual Services	13,254	13,799	15,682	(1,883)
Commodities	7,231	5,585	10,665	(5,080)
Capital Outlay	4,607	656	6,000	(5,344)
Total Auto Center	<u>140,125</u>	<u>138,700</u>	<u>150,653</u>	<u>(11,953)</u>
Total Expenditures	\$ <u>15,989,713</u>	<u>16,928,627</u>	<u>22,578,203</u>	<u>(5,649,576)</u>

RENO COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 3,957,428	4,030,141	4,063,101	(32,960)
Neighborhood Revitalization	(29,952)	(31,334)	(42,851)	11,517
Intergovernmental	1,621,842	1,594,276	1,568,213	26,063
Federal Grants	1,334	-	-	-
Reimbursed Expenses	125,009	104,817	50,000	54,817
Insurance Proceeds	133,327	8,080	-	8,080
Miscellaneous	6,573	3,415	-	3,415
Sale of Equipment	42,229	35,227	-	35,227
Total Receipts	<u>5,857,790</u>	<u>5,744,622</u>	<u>5,638,463</u>	<u>106,159</u>
Expenditures				
Personal Services	1,997,539	2,078,721	2,217,722	(139,001)
Contractual Services	275,338	275,727	349,550	(73,823)
Commodities	3,154,860	2,957,434	3,072,000	(114,566)
Capital Outlay	392,085	570,469	550,000	20,469
Transfers Out	300,000	300,000	300,000	-
Total Expenditures	<u>6,119,822</u>	<u>6,182,351</u>	<u>6,489,272</u>	<u>(306,921)</u>
Receipts Over (Under) Expenditures	(262,032)	(437,729)		
Unencumbered Cash - Beginning	<u>1,847,278</u>	<u>1,585,246</u>		
Unencumbered Cash - Ending	\$ <u>1,585,246</u>	<u>1,147,517</u>		

RENO COUNTY, KANSAS
Special Road Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 651,074	656,144	661,936	(5,792)
Neighborhood Revitalization	(4,947)	(5,095)	(6,970)	1,875
Total Receipts	646,127	651,049	<u>654,966</u>	<u>(3,917)</u>
Expenditures				
Road Construction	613,503	1,165,615	<u>1,184,000</u>	<u>(18,385)</u>
Receipts Over (Under) Expenditures	32,624	(514,566)		
Unencumbered Cash - Beginning	596,968	629,592		
Unencumbered Cash - Ending	\$ <u>629,592</u>	<u>115,026</u>		

RENO COUNTY, KANSAS
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	\$ 1,347,536	1,309,078	1,323,974	(14,896)
Neighborhood Revitalization	(9,720)	(10,190)	(13,938)	3,748
KDOT Grants	-	387,008	406,000	(18,992)
Reimbursed Expenses	-	413,710	-	413,710
Total Receipts	<u>1,337,816</u>	<u>2,099,606</u>	<u>1,716,036</u>	<u>383,570</u>
Expenditures				
Bridge Construction	707,932	1,537,506	2,600,000	(1,062,494)
Capital Outlay	-	-	277,500	(277,500)
Total Expenditures	<u>707,932</u>	<u>1,537,506</u>	<u>2,877,500</u>	<u>(1,339,994)</u>
Receipts Over (Under) Expenditures	629,884	562,100		
Unencumbered Cash - Beginning	<u>240,955</u>	<u>870,839</u>		
Unencumbered Cash - Ending	\$ <u>870,839</u>	<u>1,432,939</u>		

RENO COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Under
Receipts				
Taxes	\$ 62,517	51,402	51,370	32
Neighborhood Revitalization	(476)	(382)	(526)	144
Chemical, Labor and Equipment Sales	12,606	14,608	23,000	(8,392)
Reimbursed Expenses	31,032	23,951	-	23,951
Total Receipts	<u>105,679</u>	<u>89,579</u>	<u>73,844</u>	<u>15,735</u>
Expenditures				
Personal Services	67,586	73,180	72,654	526
Contractual Services	2,078	1,698	15,150	(13,452)
Commodities	13,417	30,889	46,100	(15,211)
Transfers Out	20,000	-	-	-
Total Expenditures	<u>103,081</u>	<u>105,767</u>	<u>133,904</u>	<u>(28,137)</u>
Receipts Over (Under) Expenditures	2,598	(16,188)		
Unencumbered Cash - Beginning	<u>117,514</u>	<u>120,112</u>		
Unencumbered Cash - Ending	\$ <u><u>120,112</u></u>	<u><u>103,924</u></u>		

RENO COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 20,000	-	-	-
Expenditures				
Capital Outlay	-	-	69,776	(69,776)
Receipts Over (Under) Expenditures	20,000	-		
Unencumbered Cash - Beginning	69,776	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, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Under
Receipts				
Taxes	\$ 1,018,150	976,573	982,292	(5,719)
Neighborhood Revitalization	(7,319)	(7,566)	(10,347)	2,781
Federal Grants	699,749	776,342	-	776,342
Other Grants, Fees and Reimbursed Expenses	1,265,197	1,328,510	1,687,500	(358,990)
Total Receipts	<u>2,975,777</u>	<u>3,073,859</u>	<u>2,659,445</u>	<u>414,414</u>
Expenditures				
Personal Services	2,103,482	2,056,878	2,235,223	(178,345)
Contractual Services	513,568	613,139	553,100	60,039
Commodities	246,496	336,099	250,600	85,499
Capital Outlay	17,317	12,478	-	12,478
Transfers Out	40,000	40,000	40,000	-
Total Expenditures	<u>2,920,863</u>	<u>3,058,594</u>	<u>3,078,923</u>	<u>(20,329)</u>
Receipts Over (Under) Expenditures	54,914	15,265		
Unencumbered Cash - Beginning	<u>725,968</u>	<u>780,882</u>		
Unencumbered Cash - Ending	\$ <u><u>780,882</u></u>	<u><u>796,147</u></u>		

RENO COUNTY, KANSAS
Public Health Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Transfers In	\$ 40,000	40,000	40,000	-
Sale of Equipment	1,350	2,800	-	2,800
Total Receipts	41,350	42,800	<u>40,000</u>	<u>2,800</u>
Expenditures				
Capital Outlay	11,273	28,865	<u>324,028</u>	<u>(295,163)</u>
Receipts Over (Under) Expenditures	30,077	13,935		
Unencumbered Cash - Beginning	294,529	324,606		
Unencumbered Cash - Ending	\$ <u>324,606</u>	<u>338,541</u>		

RENO COUNTY, KANSAS
Department of Aging Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 191,542	320,206	325,326	(5,120)
Neighborhood Revitalization	(1,414)	(2,629)	(3,592)	963
Federal Grant for Capital Award	238,679	184,676	170,180	14,496
Federal Grant for Transit Operations	714,790	657,736	714,080	(56,344)
KDOT Grant for Transit Operations	238,047	226,193	233,691	(7,498)
Federal SCKAAA Grant	30,436	28,892	11,070	17,822
Sale of Used Equipment	14,650	13,875	15,000	(1,125)
Insurance Proceeds	98,637	7,333	-	7,333
Reimbursed Expenses	7,144	3,973	7,125	(3,152)
Elderly Transportation Reimbursement	134,900	144,870	144,870	-
Fares and Donations	71,336	73,623	70,100	3,523
Transfers In	364,650	354,680	354,680	-
Total Receipts	<u>2,103,397</u>	<u>2,013,428</u>	<u>2,042,530</u>	<u>(29,102)</u>
Expenditures				
Services for the Elderly				
Personal Services	154,258	159,368	159,663	(295)
Contractual Services	323,069	340,447	361,395	(20,948)
Commodities	1,868	1,711	6,500	(4,789)
Capital Outlay	515	226	3,625	(3,399)
Total Services for the Elderly	<u>479,710</u>	<u>501,752</u>	<u>531,183</u>	<u>(29,431)</u>
Public Transportation				
Personal Services	902,595	930,940	925,499	5,441
Contractual Services	205,159	145,349	196,554	(51,205)
Commodities	172,733	160,558	306,160	(145,602)
Capital Outlay	321,123	252,493	229,180	23,313
Total Public Transportation	<u>1,601,610</u>	<u>1,489,340</u>	<u>1,657,393</u>	<u>(168,053)</u>
Total Expenditures	<u>2,081,320</u>	<u>1,991,092</u>	<u>2,188,576</u>	<u>(197,484)</u>
Receipts Over (Under) Expenditures	22,077	22,336		
Unencumbered Cash - Beginning	<u>438,394</u>	<u>460,471</u>		
Unencumbered Cash - Ending	\$ <u><u>460,471</u></u>	<u><u>482,807</u></u>		

RENO COUNTY, KANSAS
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 435,767	435,175	439,047	(3,872)
Neighborhood Revitalization	(3,334)	(3,373)	(4,615)	1,242
Total Receipts	432,433	431,802	<u>434,432</u>	<u>(2,630)</u>
Expenditures				
Appropriations - Mental Health	430,500	430,500	<u>430,500</u>	<u>-</u>
Receipts Over (Under) Expenditures	1,933	1,302		
Unencumbered Cash - Beginning	3,837	5,770		
Unencumbered Cash - Ending	\$ <u>5,770</u>	<u>7,072</u>		

RENO COUNTY, KANSAS
TECH Center Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 546,536	547,315	551,440	(4,125)
Neighborhood Revitalization	(4,155)	(4,244)	(5,801)	1,557
Total Receipts	542,381	543,071	<u>545,639</u>	<u>(2,568)</u>
Expenditures				
Appropriations - TECH	540,000	540,000	<u>540,000</u>	<u>-</u>
Receipts Over (Under) Expenditures	2,381	3,071		
Unencumbered Cash - Beginning	4,448	6,829		
Unencumbered Cash - Ending	\$ <u>6,829</u>	<u>9,900</u>		

RENO COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 7,424,770	7,564,481	7,640,307	(75,826)
Neighborhood Revitalization	(57,416)	(58,790)	(79,450)	20,660
Reimbursed Expenses	1,543,256	1,463,206	1,100,000	363,206
Total Receipts	8,910,610	8,968,897	<u>8,660,857</u>	<u>308,040</u>
Expenditures				
Social Security	1,256,557	1,281,410	1,525,000	(243,590)
KPERS	1,368,108	1,461,193	1,650,000	(188,807)
KP & F	458,853	532,874	700,000	(167,126)
Workers' Compensation Insurance	202,769	215,914	275,000	(59,086)
Unemployment Tax	25,213	17,842	80,000	(62,158)
Health Insurance - Transfer to Self Ins. Fund	4,122,520	4,473,099	4,500,000	(26,901)
Health Insurance Misc. Expenses	42,189	43,390	-	43,390
Tuition Reimbursement	500	1,461	5,000	(3,539)
Other Insurance	1,927	1,850	3,000	(1,150)
Other Reimbursement	-	-	4,000	(4,000)
Cash Basis Requirement	-	-	340,000	(340,000)
Capital Outlay	-	-	1,000,000	(1,000,000)
Total Expenditures	7,478,636	8,029,033	<u>10,082,000</u>	<u>(2,052,967)</u>
Receipts Over (Under) Expenditures	1,431,974	939,864		
Unencumbered Cash - Beginning	1,693,898	3,125,872		
Unencumbered Cash - Ending	\$ <u>3,125,872</u>	<u>4,065,736</u>		

RENO COUNTY, KANSAS
Youth Shelter/Detention Center Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
State Reimbursements	\$ 70,760	206,498	-	206,498
Reimbursements	1,270,264	1,142,972	1,101,750	41,222
Grant	11,350	10,200	7,600	2,600
Donations and Miscellaneous	2,187	4,488	-	4,488
Insurance Proceeds	-	1,386	-	1,386
Transfers In	525,000	677,652	755,304	(77,652)
Total Receipts	1,879,561	2,043,196	1,864,654	178,542
Expenditures				
Youth Shelter				
Personal Services	765,917	776,206	751,802	24,404
Contractual Services	38,572	45,055	56,025	(10,970)
Commodities	22,704	24,707	29,250	(4,543)
Capital Outlay	31,792	-	65,000	(65,000)
Reimbursement - Youth Shelter Food	44,808	46,853	59,841	(12,988)
Total Youth Shelter	903,793	892,821	961,918	(69,097)
Detention Center				
Personal Services	845,696	842,673	893,961	(51,288)
Contractual Services	34,332	34,476	52,975	(18,499)
Commodities	18,550	20,550	25,350	(4,800)
Capital Outlay	-	2,292	3,000	(708)
Reimbursement - Youth Shelter Food	44,808	46,853	59,841	(12,988)
Total Detention Center	943,386	946,844	1,035,127	(88,283)
Grants				
Contractual Services	3,626	3,610	6,173	(2,563)
Commodities	313	428	1,400	(972)
Total Grants	3,939	4,038	7,573	(3,535)
Total Expenditures	1,851,118	1,843,703	2,004,618	(160,915)
Receipts Over (Under) Expenditures	28,443	199,493		
Unencumbered Cash - Beginning	357,794	386,237		
Unencumbered Cash - Ending	\$ 386,237	585,730		

RENO COUNTY, KANSAS
Historical Museum Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Under
Receipts				
Taxes	\$ 166,390	171,388	172,748	(1,360)
Neighborhood Revitalization	(1,264)	(1,335)	(1,823)	488
Total Receipts	165,126	170,053	170,925	(872)
Expenditures				
Appropriations - Mental Health	163,500	163,500	163,500	-
Contractual Reimbursements	-	5,500	5,500	-
Total Expenditures	163,500	169,000	169,000	-
Receipts Over (Under) Expenditures	1,626	1,053		
Unencumbered Cash - Beginning	271	1,897		
Unencumbered Cash - Ending	\$ 1,897	2,950		

RENO COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Under
Receipts				
Intergovernmental	\$ 9,318	8,922	<u>10,635</u>	<u>(1,713)</u>
Expenditures				
Contractual Services	<u>7,466</u>	<u>11,033</u>	<u>11,033</u>	<u>-</u>
Receipts Over (Under) Expenditures	1,852	(2,111)		
Unencumbered Cash - Beginning	<u>398</u>	<u>2,250</u>		
Unencumbered Cash - Ending	\$ <u>2,250</u>	<u>139</u>		

RENO COUNTY, KANSAS
Special Alcohol and Drug Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
Receipts				
Intergovernmental	\$ 11,103	13,140	<u>10,635</u>	<u>2,505</u>
Expenditures				
Contractual Services	<u>9,555</u>	<u>7,500</u>	<u>18,475</u>	<u>(10,975)</u>
Receipts Over (Under) Expenditures	1,548	5,640		
Unencumbered Cash - Beginning	<u>9,929</u>	<u>11,477</u>		
Unencumbered Cash - Ending	\$ <u>11,477</u>	<u>17,117</u>		

RENO COUNTY, KANSAS
Capital Improvement Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Under
Receipts				
Taxes	\$ 651,221	746,013	754,531	(8,518)
Neighborhood Revitalization	(4,952)	(5,895)	(8,058)	2,163
Total Receipts	646,269	740,118	<u>746,473</u>	<u>(6,355)</u>
Expenditures				
Capital Outlay				
Building Maintenance/Improvements	846,200	123,468	270,000	(146,532)
Capital Lease - Public Works Building	422,163	415,000	415,000	-
Capital Outlay	47,160	-	-	-
Cash Basis Requirement	-	-	150,000	(150,000)
Total Expenditures	1,315,523	538,468	<u>835,000</u>	<u>(296,532)</u>
Receipts Over (Under) Expenditures	(669,254)	201,650		
Unencumbered Cash - Beginning	935,437	266,183		
Unencumbered Cash - Ending	\$ <u>266,183</u>	<u>467,833</u>		

RENO COUNTY, KANSAS
Special Equipment Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Under
Receipts				
Taxes	\$ 277,327	148,534	144,755	3,779
Neighborhood Revitalization	(2,065)	(999)	(1,364)	365
Transfers In	-	550,000	-	550,000
Reimbursed Expenses	99,530	99,530	105,000	(5,470)
Total Receipts	<u>374,792</u>	<u>797,065</u>	<u>248,391</u>	<u>548,674</u>
Expenditures				
Capital Outlay				
Information Services	128,025	73,519	75,000	(1,481)
LEC Tyler - NWS Software Maintenance	142,186	142,186	150,000	(7,814)
Capital Lease - Energy Conservation	180,925	-	-	-
Capital Outlay	-	10,173	15,000	(4,827)
Cash Basis Requirement	-	-	100,000	(100,000)
Total Expenditures	<u>451,136</u>	<u>225,878</u>	<u>340,000</u>	<u>(114,122)</u>
Receipts Over (Under) Expenditures	(76,344)	571,187		
Unencumbered Cash - Beginning	<u>157,197</u>	<u>80,853</u>		
Unencumbered Cash - Ending	\$ <u>80,853</u>	<u>652,040</u>		

RENO COUNTY, KANSAS
Fire District No. 2 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 1,936,513	1,982,273	<u>1,987,945</u>	<u>(5,672)</u>
Expenditures				
Fire Protection - Contractual Services	1,925,772	1,883,502	1,905,875	(22,373)
Capital Outlay	-	-	120,000	(120,000)
Total Expenditures	<u>1,925,772</u>	<u>1,883,502</u>	<u>2,025,875</u>	<u>(142,373)</u>
Receipts Over (Under) Expenditures	10,741	98,771		
Unencumbered Cash - Beginning	<u>22,827</u>	<u>33,568</u>		
Unencumbered Cash - Ending	\$ <u>33,568</u>	<u>132,339</u>		

RENO COUNTY, KANSAS
Fire District No. 3 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 166,597	164,419	164,295	124
Miscellaneous	68	216	-	216
Donations	100	-	-	-
Total Receipts	<u>166,765</u>	<u>164,635</u>	<u>164,295</u>	<u>340</u>
Expenditures				
Personal Services	18,606	15,615	25,000	(9,385)
Contractual Services	29,780	29,697	57,150	(27,453)
Commodities	18,205	18,203	29,400	(11,197)
Capital Outlay	2,911	14,213	52,850	(38,637)
Transfers Out	95,000	84,000	15,500	68,500
Total Expenditures	<u>164,502</u>	<u>161,728</u>	<u>179,900</u>	<u>(18,172)</u>
Receipts Over (Under) Expenditures	2,263	2,907		
Unencumbered Cash - Beginning	<u>22,909</u>	<u>25,172</u>		
Unencumbered Cash - Ending	\$ <u>25,172</u>	<u>28,079</u>		

RENO COUNTY, KANSAS
Fire District No. 4 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 171,222	177,987	179,801	(1,814)
Reimbursed Expenses	68	49	-	49
Federal Grants	7,383	-	-	-
Total Receipts	<u>178,673</u>	<u>178,036</u>	<u>179,801</u>	<u>(1,765)</u>
Expenditures				
Personal Services	16,196	14,035	32,400	(18,365)
Contractual Services	50,501	43,381	68,700	(25,319)
Commodities	22,456	8,062	28,325	(20,263)
Capital Outlay	4,675	3,015	47,500	(44,485)
Transfers Out	85,000	100,000	12,000	88,000
Total Expenditures	<u>178,828</u>	<u>168,493</u>	<u>188,925</u>	<u>(20,432)</u>
Receipts Over (Under) Expenditures	(155)	9,543		
Unencumbered Cash - Beginning	<u>25,856</u>	<u>25,701</u>		
Unencumbered Cash - Ending	\$ <u>25,701</u>	<u>35,244</u>		

RENO COUNTY, KANSAS
Fire District No. 6 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year	Current Year		Variance Over (Under)
	Actual	Actual	Budget	
Receipts				
Taxes	\$ 51,299	54,851	54,768	83
Reimbursed Expenses	68	49	-	49
Federal Grants	1,703	-	-	-
Donations	100	-	-	-
Transfers In	597	-	-	-
Total Receipts	<u>53,767</u>	<u>54,900</u>	<u>54,768</u>	<u>132</u>
Expenditures				
Personal Services	9,566	8,815	14,900	(6,085)
Contractual Services	10,712	12,181	17,900	(5,719)
Commodities	3,542	5,542	8,050	(2,508)
Capital Outlay	974	1,974	11,000	(9,026)
Transfers Out	26,000	22,000	12,000	10,000
Total Expenditures	<u>50,794</u>	<u>50,512</u>	<u>63,850</u>	<u>(13,338)</u>
Receipts Over (Under) Expenditures	2,973	4,388		
Unencumbered Cash - Beginning	<u>17,253</u>	<u>20,226</u>		
Unencumbered Cash - Ending	\$ <u>20,226</u>	<u>24,614</u>		

RENO COUNTY, KANSAS
Fire District No. 7 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 63,094	68,473	67,907	566
Donations	100	100	-	100
Reimbursed Expenses	68	49	-	49
Total Receipts	63,262	68,622	<u>67,907</u>	<u>715</u>
Expenditures				
Personal Services	7,516	4,415	13,000	(8,585)
Contractual Services	11,126	12,090	20,000	(7,910)
Commodities	8,559	9,981	13,000	(3,019)
Capital Outlay	1,780	2,441	20,000	(17,559)
Transfers Out	32,000	34,000	11,000	23,000
Total Expenditures	60,981	62,927	<u>77,000</u>	<u>(14,073)</u>
Receipts Over (Under) Expenditures	2,281	5,695		
Unencumbered Cash - Beginning	18,715	20,996		
Unencumbered Cash - Ending	\$ <u>20,996</u>	<u>26,691</u>		

RENO COUNTY, KANSAS
Fire District No. 8 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 115,493	121,663	122,127	(464)
Federal Grants	3,673	-	-	-
Reimbursed Expenses	68	88	-	88
Total Receipts	<u>119,234</u>	<u>121,751</u>	<u>122,127</u>	<u>(376)</u>
Expenditures				
Personal Services	17,156	14,305	25,000	(10,695)
Contractual Services	21,715	23,492	47,000	(23,508)
Commodities	24,360	26,836	30,000	(3,164)
Capital Outlay	7,386	21,115	15,000	6,115
Transfers Out	44,000	33,000	15,000	18,000
Total Expenditures	<u>114,617</u>	<u>118,748</u>	<u>132,000</u>	<u>(13,252)</u>
Receipts Over (Under) Expenditures	4,617	3,003		
Unencumbered Cash - Beginning	<u>15,903</u>	<u>20,520</u>		
Unencumbered Cash - Ending	\$ <u>20,520</u>	<u>23,523</u>		

RENO COUNTY, KANSAS
Fire District No. 9 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Under
Receipts				
Taxes	\$ 144,466	149,022	148,079	943
Reimbursed Expenses	68	49	-	49
Federal Grants	639	-	-	-
Donations	-	35	-	35
Total Receipts	<u>145,173</u>	<u>149,106</u>	<u>148,079</u>	<u>1,027</u>
Expenditures				
Personal Services	11,891	11,980	20,000	(8,020)
Contractual Services	15,725	18,764	41,000	(22,236)
Commodities	14,709	13,645	39,000	(25,355)
Capital Outlay	1,244	2,198	50,000	(47,802)
Transfers Out	105,000	102,000	10,000	92,000
Total Expenditures	<u>148,569</u>	<u>148,587</u>	<u>160,000</u>	<u>(11,413)</u>
Receipts Over (Under) Expenditures	(3,396)	519		
Unencumbered Cash - Beginning	<u>26,439</u>	<u>23,043</u>		
Unencumbered Cash - Ending	\$ <u>23,043</u>	<u>23,562</u>		

RENO COUNTY, KANSAS
Fire District Jt. No. 1 RN-KM General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 98,558	101,186	119,268	(18,082)
Funds from Other Counties	14,416	15,692	-	15,692
Transfers In	71	-	-	-
Federal Grants	3,033	2,050	-	2,050
Reimbursed Expenses	68	49	-	49
Total Receipts	<u>116,146</u>	<u>118,977</u>	<u>119,268</u>	<u>(291)</u>
Expenditures				
Personal Services	15,096	14,015	23,000	(8,985)
Contractual Services	25,743	33,300	37,500	(4,200)
Commodities	10,907	16,130	21,450	(5,320)
Capital Outlay	2,308	3,308	5,000	(1,692)
Transfers Out	60,000	51,000	40,000	11,000
Total Expenditures	<u>114,054</u>	<u>117,753</u>	<u>126,950</u>	<u>(9,197)</u>
Receipts Over (Under) Expenditures	2,092	1,224		
Unencumbered Cash - Beginning	<u>17,487</u>	<u>19,579</u>		
Unencumbered Cash - Ending	\$ <u>19,579</u>	<u>20,803</u>		

RENO COUNTY, KANSAS
Fire District Jt. No. 2 RN-HV General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 110,644	116,300	128,076	(11,776)
Funds from Other Counties	12,571	11,477	-	11,477
Federal Grants	19,557	-	-	-
Reimbursed Expenses	208	49	-	49
Total Receipts	<u>142,980</u>	<u>127,826</u>	<u>128,076</u>	<u>(250)</u>
Expenditures				
Personal Services	15,456	12,105	25,600	(13,495)
Contractual Services	16,915	17,598	27,925	(10,327)
Commodities	16,415	6,371	19,120	(12,749)
Capital Outlay	3,802	41,303	45,000	(3,697)
Transfers Out	76,000	46,000	20,000	26,000
Total Expenditures	<u>128,588</u>	<u>123,377</u>	<u>137,645</u>	<u>(14,268)</u>
Receipts Over (Under) Expenditures	14,392	4,449		
Unencumbered Cash - Beginning	<u>16,312</u>	<u>30,704</u>		
Unencumbered Cash - Ending	\$ <u><u>30,704</u></u>	<u><u>35,153</u></u>		

RENO COUNTY, KANSAS
Sewer District No. 1 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 5,168	5,632	5,183	449
Expenditures				
Personal Services	5,577	5,219	5,235	(16)
Contractual Services	231	235	500	(265)
Commodities	345	225	250	(25)
Total Expenditures	<u>6,153</u>	<u>5,679</u>	<u>5,985</u>	<u>(306)</u>
Receipts Over (Under) Expenditures	(985)	(47)		
Unencumbered Cash - Beginning	<u>2,007</u>	<u>1,022</u>		
Unencumbered Cash - Ending	\$ <u>1,022</u>	<u>975</u>		

RENO COUNTY, KANSAS
Sewer District Nos. 3 and 10 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 17,232	19,646	19,596	50
Connection Fees	500	-	-	-
Total Receipts	17,732	19,646	<u>19,596</u>	<u>50</u>
Expenditures				
Personal Services	9,606	10,120	8,980	1,140
Contractual Services	3,469	3,834	11,835	(8,001)
Commodities	1,418	1,329	1,250	79
Capital Outlay	1,166	975	24,500	(23,525)
Total Expenditures	15,659	16,258	<u>46,565</u>	<u>(30,307)</u>
Receipts Over (Under) Expenditures	2,073	3,388		
Unencumbered Cash - Beginning	40,819	42,892		
Unencumbered Cash - Ending	\$ <u>42,892</u>	<u>46,280</u>		

RENO COUNTY, KANSAS
Sewer District No. 8 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
User Fees	\$ 35,138	84,012	89,000	(4,988)
Installation and Connection Costs	500	500	500	-
Miscellaneous	1,451	938	-	938
Total Receipts	<u>37,089</u>	<u>85,450</u>	<u>89,500</u>	<u>(4,050)</u>
Expenditures				
Personal Services	15,497	16,337	14,440	1,897
Contractual Services	20,564	9,861	41,500	(31,639)
Commodities	3,609	2,717	7,100	(4,383)
Capital Outlay	4,985	7,491	30,749	(23,258)
Transfers Out	-	54,000	54,000	-
Total Expenditures	<u>44,655</u>	<u>90,406</u>	<u>147,789</u>	<u>(57,383)</u>
Receipts Over (Under) Expenditures	(7,566)	(4,956)		
Unencumbered Cash - Beginning	<u>96,141</u>	<u>88,575</u>		
Unencumbered Cash - Ending	\$ <u>88,575</u>	<u>83,619</u>		

RENO COUNTY, KANSAS
Sewer District No. 201 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 13,230	15,808	16,142	(334)
User Fees	3,924	3,849	-	3,849
Total Receipts	17,154	19,657	16,142	3,515
Expenditures				
Personal Services	9,915	10,438	8,980	1,458
Contractual Services	14,408	8,174	8,070	104
Commodities	2,506	1,296	2,705	(1,409)
Capital Outlay	5,846	-	8,000	(8,000)
Transfers Out	-	605	605	-
Total Expenditures	32,675	20,513	28,360	(7,847)
Receipts Over (Under) Expenditures	(15,521)	(856)		
Unencumbered Cash - Beginning	25,594	10,073		
Unencumbered Cash - Ending	\$ 10,073	9,217		

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, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 20,220	19,288	21,924	(2,636)
User Fees	1,944	1,944	-	1,944
Total Receipts	22,164	21,232	21,924	(692)
Expenditures				
Personal Services	9,915	10,438	9,297	1,141
Contractual Services	5,642	7,788	10,000	(2,212)
Commodities	1,594	1,072	1,200	(128)
Capital Outlay	9,404	-	7,000	(7,000)
Transfers Out	-	3,750	3,750	-
Total Expenditures	26,555	23,048	31,247	(8,199)
Receipts Over (Under) Expenditures	(4,391)	(1,816)		
Unencumbered Cash - Beginning	16,469	12,198		
Prior Year Cancelled Encumbrances	120	-		
Unencumbered Cash - Ending	\$ 12,198	10,382		

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, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
User Fees	\$ 84,246	86,266	85,000	1,266
Meter Installation	1,050	1,250	1,000	250
Taxes	424	8	-	8
Miscellaneous	910	1,673	-	1,673
Total Receipts	<u>86,630</u>	<u>89,197</u>	<u>86,000</u>	<u>3,197</u>
Expenditures				
Personal Services	15,497	16,337	14,440	1,897
Contractual Services	11,420	17,800	28,350	(10,550)
Commodities	8,956	5,665	11,250	(5,585)
Capital Outlay	6,631	42,990	326,540	(283,550)
Total Expenditures	<u>42,504</u>	<u>82,792</u>	<u>380,580</u>	<u>(297,788)</u>
Receipts Over (Under) Expenditures	44,126	6,405		
Unencumbered Cash - Beginning	<u>264,230</u>	<u>308,356</u>		
Unencumbered Cash - Ending	\$ <u>308,356</u>	<u>314,761</u>		

RENO COUNTY, KANSAS
Water District No. 101 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
User fees	\$ 20,648	19,335	19,500	(165)
Meter Installation	1,000	100	-	100
Reimbursed Expenses	117	-	-	-
Total Receipts	21,765	19,435	<u>19,500</u>	<u>(65)</u>
Expenditures				
Personal Services	9,606	10,120	8,980	1,140
Contractual Services	7,763	11,264	16,250	(4,986)
Commodities	4,140	1,868	4,000	(2,132)
Capital Outlay	5,116	-	62,448	(62,448)
Total Expenditures	26,625	23,252	<u>91,678</u>	<u>(68,426)</u>
Receipts Over (Under) Expenditures	(4,860)	(3,817)		
Unencumbered Cash - Beginning	83,046	78,186		
Unencumbered Cash - Ending	\$ <u>78,186</u>	<u>74,369</u>		

RENO COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 300,000	300,000
KDOT Federal Fund Exchange	<u>343,472</u>	<u>-</u>
Total Receipts	643,472	300,000
Expenditures		
Capital Improvements	<u>812,180</u>	<u>722,756</u>
Receipts Over (Under) Expenditures	(168,708)	(422,756)
Unencumbered Cash - Beginning	<u>935,097</u>	<u>766,389</u>
Unencumbered Cash - Ending	\$ <u><u>766,389</u></u>	<u><u>343,633</u></u>

RENO COUNTY, KANSAS
K-14 Highway Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures		
Contractual Services	72,659	49,885
Receipts Over (Under) Expenditures	(72,659)	(49,885)
Unencumbered Cash - Beginning	3,172,166	3,099,507
Unencumbered Cash - Ending	\$ 3,099,507	3,049,622

RENO COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 64,880	78,800
Expenditures		
Contractual Services	45,458	22,728
Capital Outlay	88	698
Transfers Out	-	75,000
Total Expenditures	45,546	98,426
Receipts Over (Under) Expenditures	19,334	(19,626)
Unencumbered Cash - Beginning	216,026	235,360
Unencumbered Cash - Ending	\$ 235,360	215,734

RENO COUNTY, KANSAS
Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 16,220	19,700
Expenditures		
Contractual Services	12,796	4,666
Receipts Over (Under) Expenditures	3,424	15,034
Unencumbered Cash - Beginning	18,364	21,788
Unencumbered Cash - Ending	\$ 21,788	36,822

RENO COUNTY, KANSAS
Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 16,220	19,700
Expenditures		
Contractual Services	1,456	1,144
Capital Outlay	-	8,034
Total Expenditures	1,456	9,178
Receipts Over (Under) Expenditures	14,764	10,522
Unencumbered Cash - Beginning	22,123	36,887
Unencumbered Cash - Ending	\$ 36,887	47,409

RENO COUNTY, KANSAS
County Technology Equipment and Services Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ -	75,000
Expenditures		
Technology	120,811	51,383
Receipts Over (Under) Expenditures	(120,811)	23,617
Unencumbered Cash - Beginning	209,511	88,700
Unencumbered Cash - Ending	\$ 88,700	112,317

RENO COUNTY, KANSAS
Fire District No. 3 Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Grants	\$ 25,033	-
Transfers In	<u>95,000</u>	<u>84,000</u>
Total Receipts	120,033	84,000
Expenditures		
Capital Outlay	<u>34,420</u>	<u>47,285</u>
Receipts Over (Under) Expenditures	85,613	36,715
Unencumbered Cash - Beginning	<u>565,803</u>	<u>651,416</u>
Unencumbered Cash - Ending	\$ <u><u>651,416</u></u>	<u><u>688,131</u></u>

RENO COUNTY, KANSAS
Fire District No. 4 Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Sale of Used Equipment	\$ -	12,800
Transfers In	85,000	100,000
Total Receipts	85,000	112,800
Expenditures		
Contractual Services	-	3,150
Capital Outlay	10,336	-
Total Expenditures	10,336	3,150
Receipts Over (Under) Expenditures	74,664	109,650
Unencumbered Cash - Beginning	307,732	382,396
Unencumbered Cash - Ending	\$ 382,396	492,046

RENO COUNTY, KANSAS
Fire District No. 6 Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Donations	\$ 8,846	-
Transfers In	<u>26,000</u>	<u>22,000</u>
Total Receipts	34,846	22,000
Expenditures		
Capital Outlay	<u>10,000</u>	<u>803</u>
Receipts Over (Under) Expenditures	24,846	21,197
Unencumbered Cash - Beginning	<u>66,377</u>	<u>91,223</u>
Unencumbered Cash - Ending	\$ <u><u>91,223</u></u>	<u><u>112,420</u></u>

RENO COUNTY, KANSAS
Fire District No. 7 Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Sale of Used Equipment	\$ 4,000	-
Transfers In	<u>32,000</u>	<u>34,000</u>
Total Receipts	36,000	34,000
Expenditures		
Capital Outlay	<u>5,829</u>	<u>45,404</u>
Receipts Over (Under) Expenditures	30,171	(11,404)
Unencumbered Cash - Beginning	<u>201,475</u>	<u>231,646</u>
Unencumbered Cash - Ending	\$ <u><u>231,646</u></u>	<u><u>220,242</u></u>

RENO COUNTY, KANSAS
Fire District No. 8 Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 44,000	33,000
Expenditures		
Capital Outlay	3,824	66,990
Receipts Over (Under) Expenditures	40,176	(33,990)
Unencumbered Cash - Beginning	118,988	159,164
Unencumbered Cash - Ending	\$ 159,164	125,174

RENO COUNTY, KANSAS
Fire District No. 9 Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 105,000	102,000
Expenditures		
Capital Outlay	-	59,364
Receipts Over (Under) Expenditures	105,000	42,636
Unencumbered Cash - Beginning	382,387	487,387
Unencumbered Cash - Ending	\$ 487,387	530,023

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, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Capital Lease Proceeds	\$ -	82,545
Transfers In	60,000	51,000
Total Receipts	60,000	133,545
Expenditures		
Capital Outlay	7,700	296,564
Receipts Over (Under) Expenditures	52,300	(163,019)
Unencumbered Cash - Beginning	232,787	285,087
Unencumbered Cash - Ending	\$ 285,087	122,068

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, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Insurance Reimbursement	\$ 2,891	-
Sale of Used Equipment	3,000	-
Transfers In	76,000	46,000
Total Receipts	81,891	46,000
Expenditures		
Capital Outlay	26,293	14,156
Transfers Out	161,515	-
Total Expenditures	187,808	14,156
Receipts Over (Under) Expenditures	(105,917)	31,844
Unencumbered Cash - Beginning	392,018	286,101
Unencumbered Cash - Ending	\$ 286,101	317,945

RENO COUNTY, KANSAS
Sewer District No. 201 Replacement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ -	605
Expenditures	-	-
Receipts Over (Under) Expenditures	-	605
Unencumbered Cash - Beginning	4,025	4,025
Unencumbered Cash - Ending	\$ 4,025	4,630

RENO COUNTY, KANSAS
Sewer District No. 202 Replacement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ -	3,750
Expenditures		
Professional Services	7,000	-
Receipts Over (Under) Expenditures	(7,000)	3,750
Unencumbered Cash - Beginning	80,755	73,755
Unencumbered Cash - Ending	\$ 73,755	77,505

RENO COUNTY, KANSAS
Emergency Management Citizens Corp. Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures		
Capital Outlay	-	3,626
Receipts Over (Under) Expenditures	-	(3,626)
Unencumbered Cash - Beginning	19,919	19,919
Unencumbered Cash - Ending	\$ 19,919	16,293

RENO COUNTY, KANSAS
Jail Sales Tax Revenue Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Sales Tax	\$ 5,447,078	3,753,456
Expenditures		
Transfers Out	3,663,200	14,648,528
Receipts Over (Under) Expenditures	1,783,878	(10,895,072)
Unencumbered Cash - Beginning	9,111,194	10,895,072
Unencumbered Cash - Ending	\$ 10,895,072	-

RENO COUNTY, KANSAS
Field Correction Offices Special Rental Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	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	31,946	32,260
Commodities	-	5,899
Total Expenditures	31,946	38,159
Receipts Over (Under) Expenditures	65,971	59,758
Unencumbered Cash - Beginning	251,537	317,508
Unencumbered Cash - Ending	\$ 317,508	377,266

RENO COUNTY, KANSAS
Fire Disaster Aid Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Grants	\$ 1,234,714	-
Expenditures		
Fire Aid Disbursements	<u>1,234,714</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash - Ending	\$ <u><u>-</u></u>	<u><u>-</u></u>

RENO COUNTY, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 949,349	400,166	386,266	13,900
Neighborhood Revitalization	(6,998)	(2,481)	(3,395)	914
Special Assessments	60,996	59,944	70,000	(10,056)
Miscellaneous	25,676	-	-	-
Total Receipts	<u>1,029,023</u>	<u>457,629</u>	<u>452,871</u>	<u>4,758</u>
Expenditures				
Bond Principal	650,000	225,000	225,000	-
Interest on Bonds	90,235	68,837	68,838	(1)
Specials - Bond Principal	20,000	20,000	20,000	-
Specials - Interest on Bonds	12,538	11,825	11,826	(1)
Temporary Note Principal	133,000	135,000	135,000	-
Temporary Note Interest	7,676	4,695	4,695	-
Contractual Services	1,000	1,000	100	900
Cash-Basis Reserve	-	-	200,000	(200,000)
Total Expenditures	<u>914,449</u>	<u>466,357</u>	<u>665,459</u>	<u>(199,102)</u>
Receipts Over (Under) Expenditures	114,574	(8,728)		
Unencumbered Cash - Beginning	<u>125,956</u>	<u>240,530</u>		
Unencumbered Cash - Ending	\$ <u>240,530</u>	<u>231,802</u>		

RENO COUNTY, KANSAS
Fire District No. 6 Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts	\$ -	-	-	-
Expenditures				
Transfers Out	597	-	-	-
Receipts Over (Under) Expenditures	(597)	-		
Unencumbered Cash - Beginning	597	-		
Unencumbered Cash - Ending	\$ -	-		

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, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 21,469	24,686	<u>24,774</u>	<u>(88)</u>
Expenditures				
Bond Principal	20,000	20,000	20,000	-
Interest on Bonds	2,160	1,690	1,690	-
Contractual Services	-	-	5,000	(5,000)
Total Expenditures	<u>22,160</u>	<u>21,690</u>	<u>26,690</u>	<u>(5,000)</u>
Receipts Over (Under) Expenditures	(691)	2,996		
Unencumbered Cash - Beginning	<u>2,373</u>	<u>1,682</u>		
Unencumbered Cash - Ending	\$ <u>1,682</u>	<u>4,678</u>		

RENO COUNTY, KANSAS
Fire District No. 9 Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 67,050	71,566	<u>71,136</u>	<u>430</u>
Expenditures				
Bond Principal	55,000	55,000	55,000	-
Interest on Bonds	12,818	10,673	10,673	-
Contractual Services	-	-	100	(100)
Cash-Basis Reserve	-	-	8,000	(8,000)
Total Expenditures	<u>67,818</u>	<u>65,673</u>	<u>73,773</u>	<u>(8,100)</u>
Receipts Over (Under) Expenditures	(768)	5,893		
Unencumbered Cash - Beginning	<u>2,947</u>	<u>2,179</u>		
Unencumbered Cash - Ending	\$ <u>2,179</u>	<u>8,072</u>		

RENO COUNTY, KANSAS
Fire District Jt. No.1 RN-KM Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over (Under)
Receipts	\$ -	-	-	-
Expenditures				
Transfers Out	71	-	-	-
Receipts Over (Under) Expenditures	(71)	-		
Unencumbered Cash - Beginning	97	26		
Unencumbered Cash - Ending	\$ 26	26		

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, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ -	6,367	-	6,367
Expenditures	-	-	-	-
Receipts Over (Under) Expenditures	-	6,367		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	6,367		

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, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 9,395	6,846	4,875	1,971
Special Assessments	39,507	39,353	35,000	4,353
Transfers In	34,608	-	-	-
Total Receipts	83,510	46,199	<u>39,875</u>	<u>6,324</u>
Expenditures				
Bond Principal	20,000	20,000	20,000	-
Interest on Bonds	19,078	19,875	19,875	-
Contractual Services	-	-	5,000	(5,000)
Total Expenditures	39,078	39,875	<u>44,875</u>	<u>(5,000)</u>
Receipts Over (Under) Expenditures	44,432	6,324		
Unencumbered Cash - Beginning	-	44,432		
Unencumbered Cash - Ending	\$ <u>44,432</u>	<u>50,756</u>		

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, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
Receipts				
Transfers In	\$ -	58,556	<u>54,000</u>	<u>4,556</u>
Expenditures				
Temporary Note - Principal	-	-	50,000	(50,000)
Temporary Note - Interest	-	-	<u>4,000</u>	<u>(4,000)</u>
Total Expenditures	-	-	<u>54,000</u>	<u>(54,000)</u>
Receipts Over (Under) Expenditures	-	58,556		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	58,556		

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, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

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

RENO COUNTY, KANSAS
Jail Sales Tax Bond and Interest Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 3,663,200	14,102,900
Expenditures		
Bond Principal	2,995,000	13,560,000
Interest on Bonds	662,200	542,400
Contractual Services	6,000	500
Total Expenditures	<u>3,663,200</u>	<u>14,102,900</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash - Ending	<u><u>\$ -</u></u>	<u><u>-</u></u>

RENO COUNTY, KANSAS
Jail Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Interest	\$ 17,868	17,181
Expenditures		
Transfers Out	-	1,301,958
Receipts Over (Under) Expenditures	17,868	(1,284,777)
Unencumbered Cash - Beginning	1,216,803	1,284,777
Prior Year Cancelled Encumbrances	50,106	-
Unencumbered Cash - Ending	\$ 1,284,777	-

RENO COUNTY, KANSAS
Blue Spruce Sewer District 3 and 10 Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursements	\$ 990	-
Expenditures		
Transfers Out	34,608	-
Receipts Over (Under) Expenditures	(33,618)	-
Unencumbered Cash - Beginning	33,618	-
Unencumbered Cash - Ending	\$ -	-

RENO COUNTY, KANSAS
Highlands Sewer District 8 Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Bond Proceeds - Par Amount	\$ 1,350,000	-
Bond Proceeds - Premium	43,731	-
Reimbursements	9,900	-
Total Receipts	1,403,631	-
Expenditures		
Sewer District Land and Improvement	1,105,597	-
Bond - Cost of Issuance	22,416	2,408
Bond - Underwriter's Discount	13,500	-
Temporary Note - Principal	1,170,000	-
Temporary Note - Interest	50,018	-
Temporary Note - State Fee	1	-
Transfers Out	-	4,556
Total Expenditures	2,361,532	6,964
Receipts Over (Under) Expenditures	(957,901)	(6,964)
Unencumbered Cash - Beginning	964,205	6,304
Prior Year Cancelled Encumbrances	-	660
Unencumbered Cash - Ending	\$ 6,304	-

RENO COUNTY, KANSAS
Fire District Jt. No. 2 RN-HV Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Temporary Note Proceeds	\$ 225,000	-
Transfers In	161,515	-
Bond Proceeds	-	240,000
Total Receipts	386,515	240,000
Expenditures		
Capital Outlay - Fire District Improvement	378,067	3,135
Temporary Note - Cost of Issuance	2,695	-
Bond - Cost of Issuance	-	7,665
Transfers Out	-	6,367
Temporary Note - Principal	-	225,000
Temporary Note - Interest	-	3,586
Total Expenditures	380,762	245,753
Receipts Over (Under) Expenditures	5,753	(5,753)
Unencumbered Cash - Beginning	-	5,753
Unencumbered Cash - Ending	\$ 5,753	-

RENO COUNTY, KANSAS
Bridge Improvements 2019 Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Temporary Note Proceeds - Premium	\$ -	6,250,000
Temporary Note Proceeds - Par Amount	-	100,313
Interest	-	5,516
Total Receipts	-	6,355,829
Expenditures		
Bridge Improvements	-	415,081
Temporary Note - Cost of Issuance	-	20,990
Temporary Note - Underwriter's Discount	-	46,875
Total Expenditures	-	482,946
Receipts Over (Under) Expenditures	-	5,872,883
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	5,872,883

RENO COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
User Fees	\$ 3,425,814	3,716,548	3,626,139	90,409
Tipping Fees from Other Counties	852,269	981,261	850,000	131,261
Special Waste Fees	211,586	122,919	100,000	22,919
Insurance Proceeds	108,655	-	-	-
Reimbursed Expenses	71,667	39,690	20,000	19,690
Land Rent	8,580	-	15,000	(15,000)
Total Receipts	<u>4,678,571</u>	<u>4,860,418</u>	<u>4,611,139</u>	<u>249,279</u>
Expenditures				
Personal Services	1,304,811	1,337,381	1,457,897	(120,516)
Contractual Services	901,176	932,705	1,144,350	(211,645)
Commodities	434,466	420,092	574,500	(154,408)
Capital Outlay	454,786	-	2,826,728	(2,826,728)
Capital Improvements	-	1,184,192	803,000	381,192
Temporary Note Principal	116,000	-	-	-
Temporary Note Interest	5,911	-	-	-
Transfers Out	426,134	490,630	400,000	90,630
Total Expenditures	<u>3,643,284</u>	<u>4,365,000</u>	<u>7,206,475</u>	<u>(2,841,475)</u>
Receipts Over (Under) Expenditures	1,035,287	495,418		
Unencumbered Cash - Beginning	2,584,224	3,644,553		
Prior Year Cancelled Encumbrances	<u>25,042</u>	<u>17,000</u>		
Unencumbered Cash - Ending	\$ <u>3,644,553</u>	<u>4,156,971</u>		

RENO COUNTY, KANSAS
Solid Waste Post-Closure Reserve Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 426,134	490,630	400,000	90,630
Expenditures				
Contractual Services	211,672	188,504	330,000	(141,496)
Post-closure Cost	-	-	4,954,188	(4,954,188)
Total Expenditures	211,672	188,504	5,284,188	(5,095,684)
Receipts Over (Under) Expenditures	214,462	302,126		
Unencumbered Cash - Beginning	4,814,189	5,028,656		
Prior Year Cancelled Encumbrances	5	-		
Unencumbered Cash - Ending	\$ 5,028,656	5,330,782		

RENO COUNTY, KANSAS
Internal Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Under
Receipts				
Maintenance/Purchased Services	\$ 220,184	229,234	250,000	(20,766)
Auto Center Services	237,310	241,760	428,000	(186,240)
Total Receipts	457,494	470,994	678,000	(207,006)
Expenditures				
General Supplies	217,453	220,816	250,000	(29,184)
Parts, Tires, and Other Supplies	65,618	75,551	108,000	(32,449)
Fuel and Oil	171,670	159,970	320,000	(160,030)
Capital Outlay	156	9,455	63,768	(54,313)
Total Expenditures	454,897	465,792	741,768	(275,976)
Receipts Over (Under) Expenditures	2,597	5,202		
Unencumbered Cash - Beginning	63,769	66,366		
Unencumbered Cash - Ending	\$ 66,366	71,568		

RENO COUNTY, KANSAS
Self-Insurance Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Contributions from Employer - Transfers In	\$ 4,122,520	4,473,099
Employee Premiums	544,260	575,367
Retiree Premiums	51,849	63,016
COBRA Reimbursements	3,464	2,102
Formulary Drug Rebate	-	176,186
Interest Earned	476	31,909
Total Receipts	<u>4,722,569</u>	<u>5,321,679</u>
Expenditures		
Claims	3,316,533	3,622,751
Stop Loss Premiums	888,815	834,297
Administrative Fees	282,157	341,867
Health Care Taxes	1,709	1,826
Total Expenditures	<u>4,489,214</u>	<u>4,800,741</u>
Receipts Over (Under) Expenditures	233,355	520,938
Unencumbered Cash - Beginning	<u>2,074,793</u>	<u>2,308,148</u>
Unencumbered Cash - Ending	<u>\$ 2,308,148</u>	<u>2,829,086</u>

RENO COUNTY, KANSAS
Motor Vehicle Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Permits, and Fees	\$ 467,819	533,264
Expenditures		
Personal Services	373,455	419,660
Contractual Services	28,282	30,489
Commodities	4,183	6,434
Capital Outlay	-	720
Transfers Out	61,564	61,899
Total Expenditures	467,484	519,202
Receipts Over (Under) Expenditures	335	14,062
Unencumbered Cash - Beginning	61,564	61,899
Unencumbered Cash - Ending	\$ 61,899	75,961

RENO COUNTY, KANSAS
Prosecutor Attorney Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 8,537	5,128
Reimbursed Expenses	-	8,889
Total Receipts	8,537	14,017
Expenditures		
Contractual Services	9,609	8,363
Receipts Over (Under) Expenditures	(1,072)	5,654
Unencumbered Cash - Beginning	3,032	1,960
Unencumbered Cash - Ending	\$ 1,960	7,614

RENO COUNTY, KANSAS
Law Enforcement Trust Fund - Drug Unit
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Drug Tax Distribution	\$ 21,225	2,510
Forfeiture, Restitution Proceeds and Reimbursed Expenses	16,967	40,151
Federal Grant	-	6,975
Sale of Equipment	10,000	-
Total Receipts	48,192	49,636
Expenditures		
Contractual Services	20,243	28,087
Receipts Over (Under) Expenditures	27,949	21,549
Unencumbered Cash - Beginning	6,681	34,630
Unencumbered Cash - Ending	\$ 34,630	56,179

RENO COUNTY, KANSAS
Special Prosecutor Trust for Drug Asset Forfeitures Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Forfeiture Proceeds	\$ 9,889	170
Expenditures		
Contractual Services	6,910	19,989
Receipts Over (Under) Expenditures	2,979	(19,819)
Unencumbered Cash - Beginning	38,010	40,989
Unencumbered Cash - Ending	\$ 40,989	21,170

RENO COUNTY, KANSAS
Prosecutor Administration Fees Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 220	84
Reimbursed Expenses	325	143
Total Receipts	545	227
Expenditures		
Miscellaneous	559	220
Receipts Over (Under) Expenditures	(14)	7
Unencumbered Cash - Beginning	879	865
Unencumbered Cash - Ending	\$ 865	872

RENO COUNTY, KANSAS
Sheriff Trust Fund - Federal Forfeitures
Schedule of Receipts and Expenditures
Regulatory Basis

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Forfeiture Proceeds	\$ -	19,363
Expenditures	-	-
Receipts Over (Under) Expenditures	-	19,363
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	19,363

RENO COUNTY, KANSAS
Distributable Funds, State Funds and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2019

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current Tax	\$ 57,895,422	98,995,027	98,487,062	58,403,387
Motor Vehicle Tax	154,286	9,820,924	9,827,765	147,445
Motor Vehicle Excise Tax	-	73,816	73,816	-
Commercial Vehicle	-	1,265,581	1,265,335	246
Real Estate Redemption	275,725	3,367,296	3,244,214	398,807
Tax Warrants and Judgments	6,421	255,149	259,009	2,561
City and County Highway Gas Tax	-	1,966,087	1,966,087	-
Payments in Lieu of Tax	61,251	112,225	97,878	75,598
Severance Tax	-	49,416	48,734	682
Neighborhood Revitalization Fund	-	1,209,245	1,209,245	-
Wildlife Refuge	-	1,645	1,645	-
Bankruptcy Tax Proceeds	17,039	-	17,039	-
Total Distributable Funds	<u>58,410,144</u>	<u>117,116,411</u>	<u>116,497,829</u>	<u>59,028,726</u>
State Funds				
Education Building	-	587,881	587,881	-
Eleemosynary Building	-	293,941	293,941	-
Combined Motor Vehicle Tax	-	101,395	101,395	-
Motor Vehicle Licenses	5,405	3,219,488	3,220,424	4,469
Motor Vehicle Sales Tax	152,354	2,223,286	2,237,141	138,499
Heritage Trust	4,312	39,400	43,712	-
Total State Funds	<u>162,071</u>	<u>6,465,391</u>	<u>6,484,494</u>	<u>142,968</u>
Subdivision Funds				
Cities	-	21,602,577	21,602,577	-
Townships	-	4,013,213	4,013,218	(5)
School Districts and Community College	(1,194)	48,819,467	48,821,759	(3,486)
Joint Fire Districts	-	107,330	107,330	-
Joint Cemeteries	-	20,120	20,120	-
Hutchinson Public Library	-	2,183,399	2,183,399	-
South Central KS Library System	-	350,951	350,951	-
Drainage Districts and Watershed	188	420,058	420,246	-
Total Subdivision Funds	<u>(1,006)</u>	<u>77,517,115</u>	<u>77,519,600</u>	<u>(3,491)</u>
Total	<u>\$ 58,571,209</u>	<u>201,098,917</u>	<u>200,501,923</u>	<u>59,168,203</u>

RENO COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2019

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Community Corrections Fund	\$ 167,342	949,621	938,487	178,476
Community Corrections Juvenile Intensive Supervision Probation Fund	744	258,800	247,483	12,061
Community Corrections Juvenile Grant Benefit Payout Fund	-	2,000	-	2,000
Juvenile - Prevention Programs Fund	-	53,513	53,513	-
Juvenile Grant Benefit Payout Fund	42,577	1,560	-	44,137
Community Corrections Juvenile Case Manager Fund	455	66,945	63,798	3,602
Juvenile Justice Reinvestment Fund	57,397	27,811	84,996	212
Jail Commissary Proceeds Fund	177,538	64,991	57,857	184,672
Community Corrections Juvenile Reimbursement Fund	29,083	11,360	27	40,416
Community Corrections Substance Abuse Fund	44,598	31,775	25,000	51,373
Community Corrections Byrne Grant Fund	2,000	87,961	89,961	-
Community Corrections Title II Fund	4,000	-	4,000	-
District Attorney Traffic Diversion Fund	292	36,720	34,668	2,344
DA Drug Endangered Children Fund	1,119	-	-	1,119
Community Corrections Drug Fund	58,725	36,758	26,853	68,630
Juvenile Intake and Assessment System Fund	13,422	254,108	265,061	2,469
Youth Shelter Food Fund	20,130	141,234	136,062	25,302
P-Card Clearing	27,480	306,592	297,887	36,185
Payroll Clearing	(8,534)	24,985,506	24,984,462	(7,490)
Court Electronic Fee Fund	118,434	45,004	9,182	154,256
Alcohol and Drug Safety Fund	10,483	-	1,158	9,325
D.A.R.E. Fund	5,110	-	-	5,110
Judicial District Juvenile Incentive Fund	750	500	-	1,250
Prosecutor Juvenile Diversion Fund	143	-	143	-
Domestic Violence Program Fund	2,920	100	-	3,020
Sheriff's Grant Fund	2,010	42,364	40,972	3,402
Sheriff's Concealed Carry Fund	45,493	1,982	81	47,394
Sheriff's Offender Registration Fund	39,871	31,740	34,915	36,696
Juvenile Immediate Intervention Program	4,925	4,900	-	9,825
Superior Boiler CDBG	9,145	-	9,145	-
Change Checks	288	596	884	-
Jail - Commissary & Inmate	53,114	598,465	586,101	65,478
Sheriff Tax Foreclosure	-	101,427	101,427	-
Sheriff Civil Process	-	59,030	59,030	-
Reno County Law Library	245,033	45,288	52,244	238,077
State of KS - Clerk of District Court	143,321	2,389,878	2,387,492	145,707
Total	\$ 1,319,408	30,638,529	30,592,889	1,365,048

RENO COUNTY, KANSAS

Supplementary Information

RENO COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2019

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

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

Internal control over financial reporting:

- | | | | | |
|---|-------------------|-----|--------------|---------------|
| • Material weakness identified? | <u> </u> | Yes | <u> X </u> | No |
| • Significant deficiency identified? | <u> </u> | Yes | <u> X </u> | None reported |
| • Noncompliance material to financial statements noted? | <u> </u> | Yes | <u> X </u> | No |

FEDERAL AWARDS

Internal control over major programs:

- | | | | | |
|--------------------------------------|-------------------|-----|--------------|---------------|
| • Material weakness identified? | <u> </u> | Yes | <u> X </u> | No |
| • Significant deficiency identified? | <u> </u> | Yes | <u> X </u> | 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:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
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, 2019

SECTION II – FINANCIAL STATEMENT FINDINGS

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

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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

RENO COUNTY, KANSAS
Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2019

No material findings or questioned costs for the year ended December 31, 2018 are required to be disclosed under the Uniform Guidance.

RENO COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Agency or Pass-through Number	Passed-through to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture				
Passed Through Kansas Department of Education				
Child Nutrition Cluster				
School Breakfast Program	10.553	NA	\$ -	\$ 13,283
National School Lunch Program	10.555	NA	-	29,819
Total Child Nutrition Cluster			-	43,102
Passed Through Kansas Department of Health and Environment				
Special Supplemental Nutrition Program for Women, Infants, and Children WIC	10.557	3077-264310N 3077-264310P 3077-264736M 3077-264736N	49,874 20,547 - -	236,527 71,703 12,491 3,879
Passed Through Kansas Forest Service				
Cooperative Forestry Assistance	10.664	2019CPGVSA JT1 RN-KM	-	1,418
Total U.S. Department of Agriculture			70,421	369,120
U.S. Department of Justice				
Bulletproof Vest Partnership Program	16.607	2018 Grant 2019 Grant	- -	203 1,933
Passed Through Kansas Criminal Justice Coordinating Council				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018DJBX0048 19-JAG-27	- -	6,888 62,961
Total U.S. Department of Justice			-	71,985
U.S. Department of Transportation				
Passed Through Kansas Department of Transportation				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	C-4977-01	-	17,278
Highway Safety Cluster				
State and Community Highway Safety	20.600	SP-1300-19 SP-1300-19 EQUIP	- -	3,633 4,528
National Priority Safety Programs	20.616	SP-4505-19 SP-4704-19	- -	1,601 3,741
Total Highway Safety Cluster			-	13,503
Formula Grants for Rural Areas	20.509	U.S.C. 49-5311 PT-0799-40 012200248 PT-0799-40 012200249	- - -	659,799 60,447 124,229
Total U.S. Department of Transportation			-	875,256
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	20-10-3B	-	4,660
National Family Caregiver Support, Title III, Part E	93.052	19-10-3E 20-10-3E	- -	19,362 5,360
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	2018 2019	- -	1,960 1,797
Passed Through Kansas Department of Health and Environment				
CCDF Cluster				
Child Care and Development Block Grant	93.575	3028-2643450H 3028-2643450J	- -	11,473 9,229
Total CCDF Cluster			-	20,702
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP)				
Aligned Cooperative Agreements	93.074	3329-264678X 3329-264678Y	- -	28,414 21,196
Family Planning - Services	93.217	3622-264FPF19 3622-264FPFFY19	- -	27,402 26,097
Immunization Cooperative Agreements	93.268	3372-264IMM20POP	-	2,730
PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF)	93.305	3150-264435L	-	10,000
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	3150-264ELC18N	-	11,000
Public Health Emergency Response: Cooperative Agreement for Emergency Response:				
Public Health Crisis Response	93.354	3401-264OPCR18	-	65,000
Assistance Programs for Chronic Disease Prevention and Control	93.945	3401-264ARTH18	-	9,630
Preventive Health and Health Services Block Grant	93.991	3614-264277L	-	18,999
Maternal and Child Health Services Block Grant to the States	93.994	3616-264230N 3616-264329M	- -	10,000 40,194
Medicaid Cluster				
Medical Assistance Program	93.778	264MEDICAIDADM	143,815	146,750
Total U.S. Department of Health and Human Services			143,815	471,253
U.S. Department of Homeland Security Federal Emergency Management Agency (FEMA)				
Passed Through North Central Regional Planning Commission				
Homeland Security Grant Program	97.067	SWAT ARV Tactics	-	6,975
Total U.S. Department of Homeland Security			-	6,975
Total Expenditures of Federal Awards			\$ 214,236	\$ 1,794,589

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, 2019

NOTE 1 – BASIS OF PRESENTATION

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

NOTE 2 – INDIRECT COST RATE

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

NOTE 3 – SUBRECIPIENTS

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

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided</u>
Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	\$70,421
Medical Assistance Program	93.778	\$143,815

NOTE 4 – NONMONETARY ASSISTANCE

Nonmonetary assistance is reported in the schedule of expenditures of federal awards at the fair value of the commodities or equipment received. At December 31, 2019, **Reno County, Kansas** had received the following equipment:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>In-Kind Received</u>
State and Community Highway Safety (Click It or Ticket)	20.600	\$ 4,528