RENO COUNTY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2020

RENO COUNTY, KANSAS
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For the Year Ended December 31, 2020

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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, 2020 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, 2020, 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, 2020, 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, 2019 (not presented herein), and have issued our report thereon dated June 23, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 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 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2020 (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 2019 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 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 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, 2019, 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 July 13, 2021, 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, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hutchinson, Kansas

July 13, 2021

RENO COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2020

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Governmental Type Funds							
General Fund	$ 12,775,511	-	19,972,718	18,918,675	**13,829,554**	1,090,340	**14,919,894**
Special Purpose Funds							
Road and Bridge Fund	1,147,517	-	5,790,274	5,898,129	**1,039,662**	416,784	**1,456,446**
Special Road Fund	115,026	6,500	750,369	190,306	**681,589**	-	**681,589**
Special Bridge Fund	1,432,939	-	1,666,019	291,526	**2,807,432**	130,063	**2,937,495**
Noxious Weed Fund	103,924	-	62,615	111,337	**55,202**	2,590	**57,792**
Noxious Weed Capital Outlay Fund	89,776	-	-	-	**89,776**	-	**89,776**
Public Health Fund	796,147	-	3,733,901	3,424,246	**1,105,802**	253,034	**1,358,836**
Health Capital Outlay Fund	338,541	-	61,750	21,811	**378,480**	-	**378,480**
Department of Aging Fund	482,807	-	2,002,597	1,769,399	**716,005**	47,132	**763,137**
Mental Health Fund	7,072	-	435,219	430,500	**11,791**	9,500	**21,291**
TECH Center Fund	9,900	-	515,959	510,000	**15,859**	10,000	**25,859**
Employee Benefits Fund	4,065,736	-	8,868,149	8,152,925	**4,780,960**	2,300	**4,783,260**
Youth Shelter/Detention Center Fund	585,730	-	1,899,255	1,877,407	**607,578**	67,392	**674,970**
Historical Museum Fund	2,950	-	186,770	185,000	**4,720**	-	**4,720**
Special Parks and Recreation Fund	139	-	9,770	9,500	**409**	4,000	**4,409**
Special Alcohol and Drug Fund	17,117	-	11,248	11,218	**17,147**	-	**17,147**
Capital Improvement Program Fund	467,833	-	831,373	823,000	**476,206**	6,000	**482,206**
Special Equipment Fund	652,040	-	331,856	299,583	**684,313**	-	**684,313**
Fire District No. 2 General Fund	132,339	-	2,048,599	1,889,100	**291,838**	-	**291,838**
Fire District No. 3 General Fund	28,079	-	167,970	167,157	**28,892**	16,476	**45,368**
Fire District No. 4 General Fund	35,244	-	184,262	185,286	**34,220**	10,658	**44,878**
Fire District No. 6 General Fund	24,614	-	56,320	55,701	**25,233**	745	**25,978**
Fire District No. 7 General Fund	26,691	-	68,016	67,176	**27,531**	1,268	**28,799**
Fire District No. 8 General Fund	23,523	-	131,774	129,493	**25,804**	2,297	**28,101**
Fire District No. 9 General Fund	23,562	-	159,213	157,694	**25,081**	4,148	**29,229**
Fire District Jt. No. 1 RN-KM General Fund	20,803	-	125,471	123,377	**22,897**	3,610	**26,507**
Fire District Jt. No. 2 RN-HV General Fund	35,153	-	130,666	127,995	**37,824**	2,722	**40,546**
Sewer District No. 1 General Fund	975	-	7,384	3,958	**4,401**	-	**4,401**
Sewer District Nos. 3 and 10 General Fund	46,280	-	19,685	13,925	**52,040**	247	**52,287**
Sewer District No. 8 General Fund	83,619	-	92,591	86,396	**89,814**	131	**89,945**
Sewer District No. 201 General Fund	9,217	-	23,456	18,626	**14,047**	819	**14,866**
Sewer District No. 202 General Fund	10,382	-	25,857	22,846	**13,393**	787	**14,180**
Water District No. 8 General Fund	314,761	-	91,622	52,899	**353,484**	1,185	**354,669**
Water District No. 101 General Fund	74,369	-	18,507	28,781	**64,095**	2,277	**66,372**
Special Highway Improvement Fund	343,633	-	500,000	65,503	**778,130**	-	**778,130**
K-14 Highway Fund	3,049,622	-	-	24,031	**3,025,591**	-	**3,025,591**
Register of Deeds Technology Fund	215,734	-	95,838	12,435	**299,137**	-	**299,137**
Clerk Technology Fund	36,822	-	23,959	10,113	**50,668**	-	**50,668**
Treasurer Technology Fund	47,409	-	23,959	-	**71,368**	-	**71,368**
County Technology Equipment and Services Fund	112,317	-	23,207	52,477	**83,047**	2,825	**85,872**
County CIP Reserve Fund	-	-	1,430,000	-	**1,430,000**	-	**1,430,000**
County Equipment Reserve Fund	-	-	325,000	-	**325,000**	-	**325,000**

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

RENO COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2020

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Special Purpose Funds (continued)							
Fire District No. 3 Special Fund	$ 688,131	-	88,000	45,048	**731,083**	-	**731,083**
Fire District No. 4 Special Fund	492,046	-	94,000	222,416	**363,630**	3,385	**367,015**
Fire District No. 6 Special Fund	112,420	-	28,000	7,292	**133,128**	-	**133,128**
Fire District No. 7 Special Fund	220,242	-	40,000	-	**260,242**	-	**260,242**
Fire District No. 8 Special Fund	125,174	-	45,000	8,013	**162,161**	-	**162,161**
Fire District No. 9 Special Fund	530,023	-	105,000	231,401	**403,622**	173,360	**576,982**
Fire District Jt. No. 1 RN-KM Special Fund	122,068	-	107,000	31,376	**197,692**	-	**197,692**
Fire District Jt. No. 2 RN-HV Special Fund	317,945	-	80,000	-	**397,945**	-	**397,945**
Sewer District No. 201 Replacement Fund	4,630	-	5,000	-	**9,630**	-	**9,630**
Sewer District No. 202 Replacement Fund	77,505	-	10,000	-	**87,505**	-	**87,505**
Emergency Management Citizens Corp. Fund	16,293	-	-	-	**16,293**	-	**16,293**
Field Correction Offices Special Rental Fund	377,266	-	97,917	112,011	**363,172**	82,493	**445,665**
Coronavirus Relief Fund	-	-	12,622,288	12,294,836	**327,452**	1,338,538	**1,665,990**
Bond and Interest Funds							
Bond and Interest Fund	231,802	-	389,615	479,165	**142,252**	-	**142,252**
Fire District No. 8 Bond and Interest Fund	4,678	-	21,603	21,170	**5,111**	-	**5,111**
Fire District No. 9 Bond and Interest Fund	8,072	-	63,968	63,500	**8,540**	-	**8,540**
Fire District Jt. No.1 RN-KM Bond and Interest Fund	26	-	-	26	**-**	-	**-**
Fire District Jt. No.2 RN-HV Bond and Interest Fund	6,367	-	22,971	19,585	**9,753**	-	**9,753**
Sewer District Nos. 3 and 10 Bond and Interest Fund	50,756	-	42,717	39,125	**54,348**	-	**54,348**
Sewer District No. 8 Bond and Interest Fund	58,556	-	107,629	101,898	**64,287**	-	**64,287**
Water District No. 8 Bond and Interest Fund	302	-	-	302	**-**	-	**-**
Capital Project Funds							
Bridge Improvements 2019 Fund	5,872,883	-	14,307	6,945,881	**(1,058,691)**	5,224,914	**4,166,223**
Courthouse Capital Project Fund	-	-	-	2,205,087	**(2,205,087)**	2,103,875	**(101,212)**
Business Funds							
Solid Waste Fund	4,156,971	-	5,458,152	3,898,202	**5,716,921**	161,251	**5,878,172**
Solid Waste Post-Closure Reserve Fund	5,330,782	-	503,362	217,107	**5,617,037**	18,258	**5,635,295**
Internal Service Fund	71,568	-	442,349	434,095	**79,822**	32,667	**112,489**
Self-Insurance Fund	2,829,086	-	5,774,366	5,214,033	**3,389,419**	280,914	**3,670,333**
Trust Funds							
Motor Vehicle Special Fund	75,961	-	526,718	544,691	**57,988**	21,363	**79,351**
Prosecutor Attorney Training Fund	7,614	-	7,704	6,317	**9,001**	462	**9,463**
Law Enforcement Trust Fund - Drug Unit	56,179	-	10,928	30,805	**36,302**	60	**36,362**
Special Prosecutor Trust for Drug Asset Forfeitures Fund	21,170	-	10,753	7,461	**24,462**	-	**24,462**
Prosecutor Administration Fees Fund	872	-	176	218	**830**	-	**830**
Sheriff Trust Fund - Federal Forfeitures	19,363	-	-	19,363	**-**	-	**-**
Total Primary Government (Excluding Distributable and Agency Funds)	$ 49,672,604	6,500	79,622,721	79,419,955	**49,881,870**	11,530,870	**61,412,740**

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, 2020

Composition of Cash		
Reno County Accounts		
Checking Accounts and Money Market Accounts	$	**1,210,531**
Certificates of Deposit		**79,769,663**
Cash and Undeposited Checks on Hand		**11,606**
Reno County Temporary Notes		**29,225**
Kansas Municipal Investment Pool		**38,278,555**
Cash Composition of Reno County Accounts		**119,299,580**
Clerk of the District Court and Law Library Accounts		
Checking Accounts and Money Market Accounts		**382,746**
Certificates of Deposit		**53,901**
Cash on Hand		**540**
Cash Composition of Clerk of the District Court and Law Library		**437,187**
Total Cash		**119,736,767**
Distributable Funds, State Funds and Subdivision Funds per Schedule 3-1		**(56,844,232)**
Agency Funds per Schedule 3-2		**(1,479,795)**
Total Primary Government (Excluding Distributable and Agency Funds)	$	**61,412,740**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

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

Extension Council

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

Public Building Commission

Reno County Public Building Commission (PBC) was created by County resolution to finance the acquisition, construction and improvement of certain public buildings to be used for County related offices. The PBC has a three-member board appointed by the Reno County Commission. 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, 2020.

Regulatory Basis Fund Types

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

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

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

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

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

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

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

Basis of Accounting

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

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

Reimbursements

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

NOTE 2 – BUDGETARY INFORMATION

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

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

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

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

d. Adoption of the final budget on or before August 25th.

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

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

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

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

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

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

NOTE 3 – DEPOSITS AND INVESTMENTS

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

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

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

As of December 31, 2020, the County had the following investments and maturities.

Investment Type		Fair Value	Investment Maturities (in years) Less than One	Rating
Kansas Municipal Investment Pool	$	38,278,555	38,278,555	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, 2020, 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, 2020, the County's carrying amount of bank deposits was $81,021,025 (including $40,831 cash on hand and temporary notes) and the bank balance was $82,909,998. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, $76,778,403 was covered by federal depository insurance and $6,131,595 was collateralized with securities held by the pledging financial institutions' agents in the County's name. All deposits were legally secured at December 31, 2020.

At December 31, 2020, the Clerk of the District Court's and the Law Library's carrying amount of bank deposits was $437,187 (including $540 cash on hand) and the bank balance was $582,261. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $496,451 was covered by federal depository insurance and $85,810 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, 2020, the County had invested $38,278,555 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than 10 percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Reno County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2020 were as follows:

From	To	Regulatory Authority		Amount
Motor Vehicle Special Fund	General Fund	K.S.A. 8-145	$	75,961
General Fund	Youth Shelter/Detention Center Fund	Commission		708,443
General Fund	Department of Aging Fund	Commission		355,000
General Fund	County CIP Reserve Fund	K.S.A. 19-120		1,030,000
General Fund	County Equipment Reserve Fund	K.S.A. 19-119		275,000
Road and Bridge Fund	Special Highway Improvement Fund	K.S.A. 68-590		500,000
Capital Improvement Program Fund	County CIP Reserve Fund	K.S.A. 19-120		400,000
Special Equipment Fund	County Equipment Reserve Fund	K.S.A. 19-119		50,000
Fire District No. 3 General Fund	Fire District No. 3 Special Fund	K.S.A. 19-3612c		88,000
Fire District No. 4 General Fund	Fire District No. 4 Special Fund	K.S.A. 19-3612c		94,000
Fire District No. 6 General Fund	Fire District No. 6 Special Fund	K.S.A. 19-3612c		28,000
Fire District No. 7 General Fund	Fire District No. 7 Special Fund	K.S.A. 19-3612c		40,000
Fire District No. 8 General Fund	Fire District No. 8 Special Fund	K.S.A. 19-3612c		45,000
Fire District No. 9 General Fund	Fire District No. 9 Special Fund	K.S.A. 19-3612c		105,000
Fire District Jt. No. 1 RN-KM General Fund	Fire District Jt. No. 1 RN-KM Special Fund	K.S.A. 19-3612c		75,000
Fire District Jt. No. 2 RN-HV General Fund	Fire District Jt. No. 2 RN-HV Special Fund	K.S.A. 19-3612c		80,000
Fire District Jt. No. 1 RN-KM Bond and Interest Fund	Fire District Jt. No. 1 RN-KM General Fund	K.S.A. 10-117a		26
Sewer District No. 201 General Fund	Sewer District No. 201 Replacement Fund	K.S.A. 12-631o		5,000
Sewer District No. 202 General Fund	Sewer District No. 202 Replacement Fund	K.S.A. 12-631o		10,000
Water District Jt. No. 8 Bond and Interest Fund	Water District No. 8 General Fund	K.S.A. 10-117a		302
Public Health Fund	Public Health Capital Outlay Fund	Commission		60,000
Solid Waste Fund	Solid Waste Post-Closure Reserve Fund	K.S.A. 65-3410		503,362
Sewer District No. 8 General Fund	Sewer District No. 8 Bond and Interest Fund	Commission		54,000
Employee Benefits Fund	Self-Insurance Fund	K.S.A. 12-2615		4,653,668

NOTE 5 – CAPITAL PROJECTS

The County adopted Resolution 2020-08 on March 10, 2020 authorizing $7,500,000 of estimated project cost for construction, repair and reconstruction of the bridge at mile 33.80 on 43rd Avenue and the bridge at mile 27.99 on Nickerson Road in Reno County, Kansas. This resolution amended and supplemented Resolution 2019-20. See Note 20 - Subsequent Events and Note 22 – Long-Term Debt, describing the project financing.

For this project, the cash disbursements and accounts payable and encumbrances from inception through December 31, 2020 are as follows:

	Cash Disbursement and Accounts Payable to Date	Amount Encumbered at 12/31/2020	Cumulative Expenditures to Date
43rd Avenue Bridge at Mile 33.80	$ 1,714,914	2,282,326	3,997,240
Nickerson Road Bridge at Mile 27.99	1,119,551	2,058,754	3,178,305
Total	$ **2,834,465**	**4,341,080**	**7,175,545**

The County adopted Resolution 2020-30 on September 22, 2020 authorizing $3,515,000 of estimated project cost for construction, installation, furnishing and equipping of weatherization, window restoration, exterior earthquake repairs and interior plaster repairs to be made to the Reno County Courthouse. The improvements will be paid from proceeds of General Obligation bonds, insurance proceeds and available funds of the County. See Note 20 – Subsequent Events and Note 22 – Long-Term Debt, describing the project bond financing. The County anticipates insurance coverage will reimburse the costs of the exterior and interior repairs from earthquake damage, beyond the County's deductible of $25,000.

For this project, the cash disbursements and accounts payable and encumbrances from inception through December 31, 2020 are as follows:

	Cash Disbursement and Accounts Payable to Date	Amount Encumbered at 12/31/2020	Cumulative Expenditures to Date
Weatherization	$ 62,046	346,204	408,250
Windows	76,168	1,757,672	1,833,840
Subtotal	138,214	2,103,875	2,242,090
Earthquake Repairs	114,651	-	114,651
Total	$ **252,865**	**2,103,875**	**2,356,741**

The County adopted Resolution 2020-31 on November 3, 2020 authorizing $4,940,000 of estimated purchasing and financing cost for certain refuse disposal improvements at the refuse disposal site in Reno County. There are no incurred costs as of December 31, 2020 for this project. See Note 20 - Subsequent Events describing the project bond financing.

NOTE 6 – LITIGATION

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

NOTE 7 – RISK MANAGEMENT

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

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

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

NOTE 8 – GRANTS AND SHARED REVENUES

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

NOTE 9 – CRF AND CARES ACT FUNDING

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of $400 million. The County received CRF in the amount of $12,622,084 during 2020. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at https://covid.ks.gov/.

As was encouraged by the State of Kansas, the County shared the CRF with cities, public school districts, non-profit entities and private schools within the County, as reported on Schedule 2-56, the Schedule of Receipts and Expenditures for the County's Coronavirus Relief Fund.

In March 2021, the American Rescue Plan Act (ARPA) was passed into law, which established additional funds to be passed down to the County. **Reno County, Kansas** received ARPA funds of $6,021,193 in May 2021, which represents 50% of the total funds awarded to the County.

NOTE 10 – 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, 2020, the County paid $51,059, which was the final payment.

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, 2020, the County paid $50,000 to the City of Hutchinson under this agreement. The one remaining future annual payment of $50,000 as of December 31, 2020 was timely paid in January 2021.

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, 2020 the County paid $11,000 to Kansas Protein Foods, L.LC. for 14 new jobs created under a 2018 agreement for incentives on a maximum 51 new jobs, of which 17 new jobs had earned incentives in the prior year. As of December 31, 2020, no payments have yet been due or made under a 2018 agreement with eNGines-LPG, L.L.C. (maximum 41 new jobs), under a 2019 agreement with Geochemicals, LLC (maximum 50 new jobs) or under a 2020 agreement with Superior Holdings, Inc. (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.

NOTE 11 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

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

Payroll Clearing Fund	$ (8,155)

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

Expenditures exceeded available monies in the following funds; however, due to the nature of the funds listed, the negative balance is not a violation of K.S.A. 10-1113:

Bridge Improvements 2019 Fund	$ (1,058,691)
Courthouse Capital Project Fund	(2,205,087)
Sheriff's Grant Fund	(23,148)

The Bridge Improvements 2019 Fund and the Courthouse Capital Project Fund are negative due to authorized project expenditures made in advance of the approved general obligation bond financing received February 25, 2021, as discussed in Note 20 Subsequent Events. The Sheriff's Grant Fund is negative due to grant expenditures made in advance of reimbursement by the granting agency.

NOTE 12 – 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 2020. Future scheduled payments to maturity under the lease are $16,879 in 2021.

On January 18, 2017, **Reno County, Kansas** entered into a lease agreement with Mailfinance (now Quadient Leasing) to lease a mail machine and folder inserter. The agreement calls for 60 monthly payments of $2,381, which will be billed and paid on a quarterly basis. Payments totaling $28,575 were made in 2020. Future scheduled payments to maturity under the lease are $28,575 in 2021 and $7,143 in 2022.

NOTE 13 – 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, 2021 includes a stop-loss provision for annual medical/prescription drug claims over $100,000 per individual and aggregate annual medical/prescription drug claims over $4,144,366. The program for the plan year which ended September 30, 2020 included 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 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, 2020, the County has recorded in the Self-Insurance Fund $280,914 of encumbrance payable for incurred but unpaid health care claims, based on claims paid through March 26, 2021 for 2020 health care services.

Self-Insurance Liability	Beginning of Fiscal Year Balance	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year End	Assets Available To Pay Claims At Year End
2019	$ 303,064	3,622,751	3,644,727	281,088	3,110,174
2020	281,088	4,165,279	4,165,453	280,914	3,670,332

NOTE 14 – 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 15 – 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 8.61% for KPERS and 21.93% for KP&F for the fiscal year ended December 31, 2020. Contributions to the pension plan from the County were $1,425,430 for KPERS and $523,370 for KP&F for the year ended December 31, 2020.

Net Pension Liability

At December 31, 2020, the County's proportionate share of the collective net pension liability reported by KPERS was $13,592,454 and $5,311,170 for KP&F. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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 16 – 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, 2020.

NOTE 17 – COMPENSATED ABSENCES

Sick Leave

Sick leave is granted for full-time, 40 hours per week employment (regular part-time employees earn it on a pro-rated basis) at the rate of 3.7 hours each pay period. Sick leave begins for eligible employees following the initial six months of employment. An employee may accumulate no more than 1,120 hours of sick leave. Any employee retiring from the County shall be reimbursed for 25% of any unused sick leave. An employee who voluntarily resigns or is laid off and is not eligible for KPERS or KP&F retirement, may also receive a payout based on longevity after 10 years of continuous service.

Personal Leave

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

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

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

NOTE 18 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

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

Disposal Unit	Permit No.	Total Estimated Cost	Estimated Closure Cost	Estimated Post-Closure Cost
Municipal Solid Waste (MSW) Landfill (Site D)	723	$ 13,232,748	4,509,469	8,723,279
Compost Facility	723	20,797	20,797	-
Construction & Demolition Landfill (Site E – Phases 1 & 2)	723	556,232	325,300	230,932
Pre-Subtitle D MSW Landfill (Site A) (Closed Site)	723	844,648	-	844,648
Pre-Subtitle D MSW Landfill (Site C) (Closed Site)	723	99,319	-	99,319
Household Hazardous Waste (HHW) Facility	607	46,119	46,119	-
Totals		**$ 14,799,863**	**4,901,685**	**9,898,178**

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.

At December 31, 2020, the permit for 2021 identifies that the remaining volume capacity of the site is 21% of the original capacity and that the remaining life of the landfill is 8 years. The County's application to the Kansas Department of Health and Environment Bureau of Waste Management for permit modifications which could increase the life of the landfill 50 or more years was approved on July 7, 2021.

The County is also required by regulations to provide financial assurance for the closure and post-closure costs. The allowable mechanisms for this financial assurance are as follows: 1) trust fund, 2) surety bond guaranteeing payment or performance, 3) letter of credit, 4) insurance certificate, and 5) a financial test for local governments. The County has elected to use the financial test to provide financial assurance. The County is in compliance with the financial test as of December 31, 2020.

NOTE 19 – RISKS AND UNCERTAINTIES

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2020.

NOTE 20 – SUBSEQUENT EVENTS

The County adopted Resolution 2021-04 on January 19, 2021 authorizing the offering for sale of Reno County General Obligation Refunding and Improvement Bonds, Series 2021 to provide financing for the bridges project, the courthouse improvements project and the refuse disposal improvements project described in Note 5 – Capital Projects. This resolution included authorization for retirement of the Series 2019 Temporary Notes ($6,250,000) which were issued to temporarily finance the bridge improvements and for refunding of Series 2010 General Obligation Bonds of the county ($70,000). The principal amount of the Refunding and Improvement Bonds was not to exceed $16,375,000. The County then adopted Resolution 2021-06 on February 9, 2021 authorizing the issuance sale and delivery of General Obligation Refunding and Improvement bonds, series 2021, in the principal amount of $12,080,000, and the bonds in that principal amount were issued on February 25, 2021. The Series 2019 Temporary Note of $6,250,000 and the Series 2010 General Obligation Bond of $70,000 were both paid off with the bond proceeds on February 25, 2021.

NOTE 21 – 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, 2020, there was one series of such revenue bonds outstanding for the Pleasant View Home, with a bond principal amount payable of $1,473,650. 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, 2020, 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 22 – LONG-TERM DEBT

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

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

On May 15, 2010, the County issued $165,000 in Cedar Ridge Improvement General Obligation Bonds for the purpose of refinancing 2009 capital improvement temporary notes. The remaining $70,000 principal was refunded on February 25, 2021 as described in Note 20 – Subsequent Events.

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

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

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

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

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

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

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 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. As described in Note 20 – Subsequent Events, this has been paid off as of February 25, 2021.

Changes in long-term liabilities for the County for the year ended December 31, 2020, 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	$ 80,000	-	10,000	70,000	3,463
Prairie Dunes / Linksland Series 2015	3.125-3.750%	09/03/15	260,000	09/01/35	220,000	-	10,000	210,000	7,650
Total GO Bonds Paid by Special Assessments					**300,000**	**-**	**20,000**	**280,000**	**11,113**
Fire District GO Bonds									
Fire District No. 9 Series 2007	3.45-4%	11/15/07	740,000	06/01/23	240,000	-	55,000	185,000	8,500
Fire District No. 8 Series 2011	0.85-3.00%	09/15/11	200,000	09/01/21	40,000	-	20,000	20,000	1,170
Fire District Jt. No. 2 RN-HV Series 2019	3.32%	06/18/19	240,000	09/01/34	240,000	-	10,000	230,000	9,584
Total GO Bonds Paid by Fire Districts					**520,000**	**-**	**85,000**	**435,000**	**19,254**
Sewer District GO Bonds									
SD 3-10 Blue Spruce Series 2017	3.75%	09/28/17	550,000	09/01/37	510,000	-	20,000	490,000	19,125
SD 8 Highlands Series 2018	3-4%	12/20/18	1,350,000	09/01/39	1,350,000	-	15,000	1,335,000	86,898
Total GO Bonds Paid by Sewer Districts					**1,860,000**	**-**	**35,000**	**1,825,000**	**106,023**
County GO Bonds									
GO Refunding Bonds Series 2012	2.0-3.0%	12/19/12	5,925,000	09/01/28	**2,580,000**	**-**	**245,000**	**2,335,000**	**62,087**
Total General Obligation Bonds					**5,260,000**	**-**	**385,000**	**4,875,000**	**198,477**
Temporary Notes									
Voting Equipment & Refuse Disposal Improvements Series 2017-2	2.00%	03/16/17	662,000	03/01/21	167,225	-	138,000	29,225	1,965
GO Temporary Notes Series 2019	3.00%	12/05/19	6,250,000	12/01/21	6,250,000	-	-	6,250,000	185,417
Total Temporary Notes					**6,417,225**	**-**	**138,000**	**6,279,225**	**187,382**
County Capital Leases									
Public Works Building - Supplemental	4.00%	03/26/14	2,470,000	03/26/22	880,000	-	395,000	485,000	22,000
Reno County Radio Equipment	4-5%	03/31/10	61,139	03/31/21	13,586	-	12,184	1,402	2,943
Total County Capital Leases					**893,586**	**-**	**407,184**	**486,402**	**24,943**
Special District Capital Leases									
Fire District No. 3 Radio Equipment	4-5%	03/31/10	14,869	3/31/21	3,305	-	1,652	1,653	399
Fire District No. 4 Radio Equipment	4-5%	03/31/10	14,606	3/31/21	3,245	-	1,623	1,622	392
Fire District No. 6 Radio Equipment	4-5%	03/31/10	7,062	3/31/21	1,569	-	785	784	190
Fire District No. 7 Radio Equipment	4-5%	03/31/10	10,443	3/31/21	2,321	-	1,160	1,161	280
Fire District No. 8 Radio Equipment	4-5%	03/31/10	18,120	3/31/21	4,027	-	2,013	2,014	486
Fire District No. 9 Radio Equipment	4-5%	03/31/10	8,687	3/31/21	1,931	-	965	966	233
Reno/Harvey Jt 2 Fire Dist. Radio Equipment	4-5%	03/31/10	11,085	3/31/21	2,463	-	1,232	1,231	297
Reno/Kingman Jt 1 Fire Dist. Radio Equipment	4-5%	03/31/10	16,731	3/31/21	3,718	-	1,859	1,859	449
Reno/Kingman Jt 1 Fire Dist. Pumper Truck	3.50%	05/21/19	82,545	7/1/23	82,545	-	19,341	63,204	3,218
Total Special District Leases					**105,124**	**-**	**30,630**	**74,494**	**5,944**
Total Contractual Indebtedness of Reno County					$ **12,675,935**	**-**	**960,814**	**11,715,121**	**416,746**

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

		YEAR								
Issue		2021	2022	2023	2024	2025	2026-2030	2031-2035	2036-2039	**Total**
Principal										
General Obligation Bonds	**$**	450,000	445,000	435,000	440,000	415,000	1,535,000	710,000	445,000	**4,875,000**
Temporary Notes		6,279,225	-	-	-	-	-	-	-	**6,279,225**
Capital Leases		433,039	106,059	21,798	-	-	-	-	-	**560,896**
Total Principal		7,162,264	551,059	456,798	440,000	415,000	1,535,000	710,000	445,000	**11,715,121**
Interest										
General Obligation Bonds		148,698	134,250	119,785	109,430	98,563	334,676	170,803	42,313	**1,158,518**
Temporary Notes		187,792	-	-	-	-	-	-	-	**187,792**
Capital Leases		16,402	3,625	763	-	-	-	-	-	**20,790**
Total Interest		352,892	137,875	120,548	109,430	98,563	334,676	170,803	42,313	**1,367,100**
Total Principal and Interest	**$**	**7,515,156**	**688,934**	**577,346**	**549,430**	**513,563**	**1,869,676**	**880,803**	**487,313**	**13,082,221**

RENO COUNTY, KANSAS

Regulatory-Required Supplementary Information

RENO COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Governmental Type Funds					
General Fund	$ 26,604,254	-	26,604,254	**18,918,675**	(7,685,579)
Special Purpose Funds					
Road and Bridge Fund	6,581,661	-	6,581,661	**5,898,129**	(683,532)
Special Road Fund	755,000	-	755,000	**190,306**	(564,694)
Special Bridge Fund	3,425,000	-	3,425,000	**291,526**	(3,133,474)
Noxious Weed Fund	143,638	-	143,638	**111,337**	(32,301)
Noxious Weed Capital Outlay Fund	99,776	-	99,776	**-**	(99,776)
Public Health Fund	3,162,423	417,681	3,580,104	**3,424,246**	(155,858)
Health Capital Outlay Fund	374,606	-	374,606	**21,811**	(352,795)
Department of Aging Fund	2,319,256	-	2,319,256	**1,769,399**	(549,857)
Mental Health Fund	430,500	-	430,500	**430,500**	-
TECH Center Fund	510,000	-	510,000	**510,000**	-
Employee Benefits Fund	11,357,000	-	11,357,000	**8,152,925**	(3,204,075)
Youth Shelter/Detention Center Fund	2,075,852	-	2,075,852	**1,877,407**	(198,445)
Historical Museum Fund	185,000	-	185,000	**185,000**	-
Special Parks and Recreation Fund	13,070	-	13,070	**9,500**	(3,570)
Special Alcohol and Drug Fund	14,855	-	14,855	**11,218**	(3,637)
Capital Improvement Program Fund	1,135,000	-	1,135,000	**823,000**	(312,000)
Special Equipment Fund	960,500	-	960,500	**299,583**	(660,917)
Fire District No. 2 General Fund	2,160,740	-	2,160,740	**1,889,100**	(271,640)
Fire District No. 3 General Fund	177,350	-	177,350	**167,157**	(10,193)
Fire District No. 4 General Fund	200,175	-	200,175	**185,286**	(14,889)
Fire District No. 6 General Fund	66,925	-	66,925	**55,701**	(11,224)
Fire District No. 7 General Fund	80,700	-	80,700	**67,176**	(13,524)
Fire District No. 8 General Fund	137,650	-	137,650	**129,493**	(8,157)
Fire District No. 9 General Fund	169,380	-	169,380	**157,694**	(11,686)
Fire District Jt. No. 1 RN-KM General Fund	136,000	-	136,000	**123,377**	(12,623)
Fire District Jt. No. 2 RN-HV General Fund	151,025	-	151,025	**127,995**	(23,030)
Sewer District No. 1 General Fund	6,184	-	6,184	**3,958**	(2,226)
Sewer District Nos. 3 and 10 General Fund	59,775	-	59,775	**13,925**	(45,850)
Sewer District No. 8 General Fund	157,035	-	157,035	**86,396**	(70,639)
Sewer District No. 201 General Fund	24,040	-	24,040	**18,626**	(5,414)
Sewer District No. 202 General Fund	31,410	-	31,410	**22,846**	(8,564)
Water District No. 8 General Fund	391,618	-	391,618	**52,899**	(338,719)
Water District No. 101 General Fund	77,956	-	77,956	**28,781**	(49,175)
Bond and Interest Funds					
Bond and Interest Fund	628,266	-	628,266	**479,165**	(149,101)
Fire District No. 8 Bond and Interest Fund	26,170	-	26,170	**21,170**	(5,000)
Fire District No. 9 Bond and Interest Fund	71,600	-	71,600	**63,500**	(8,100)
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	23,185	-	23,185	**19,585**	(3,600)
Sewer District Nos. 3 and 10 Bond and Interest Fund	83,132	-	83,132	**39,125**	(44,007)
Sewer District No. 8 Bond and Interest Fund	161,898	-	161,898	**101,898**	(60,000)
Water District No. 8 Bond and Interest Fund	302	-	302	**302**	-

RENO COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Business Funds					
Solid Waste Fund	$ 8,659,741	-	8,659,741	**3,898,202**	(4,761,539)
Solid Waste Post-Closure Reserve Fund	5,498,655	-	5,498,655	**217,107**	(5,281,548)
Internal Service Fund	744,366	-	744,366	**434,095**	(310,271)

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Interest Earned				
Interest Earned	$ 1,317,576	**268,736**	384,000	(115,264)
Interest on Taxes	690,811	**988,355**	366,000	622,355
Total Interest Earned	2,008,387	**1,257,091**	750,000	507,091
Taxes				
Ad Valorem Tax	8,682,093	**9,368,328**	9,717,263	(348,935)
Neighborhood Revitalization	(78,078)	**(75,819)**	(80,897)	5,078
Delinquent Tax	274,658	**364,845**	-	364,845
Vehicle Tax	971,999	**1,052,273**	1,043,438	8,835
In Lieu of Tax	8,721	**11,455**	-	11,455
Severance Tax	21,534	**12,211**	25,000	(12,789)
Federal Land Entitlement	41,607	**41,473**	35,000	6,473
Sales and Liquor Tax	4,703,500	**4,821,131**	4,311,218	509,913
Total Taxes	14,626,034	**15,595,897**	15,051,022	544,875
Licenses, Permits and Fees				
County Officers' Fees	572,744	**663,126**	420,000	243,126
Other Licenses, Permits and Fees	433,191	**482,966**	388,550	94,416
Total Licenses, Permits and Fees	1,005,935	**1,146,092**	808,550	337,542
Reimbursements				
County Correctional Facility and Law Enf. Center Shared Expense	513,155	**531,373**	450,000	81,373
Reimbursements from CRF Fund	-	**492,191**	-	492,191
Federal Grants	42,676	**82,973**	12,000	70,973
Other Grants	-	**33,893**	-	33,893
Other Reimbursements	626,040	**748,914**	482,000	266,914
Total Reimbursements	1,181,871	**1,889,344**	944,000	945,344
Miscellaneous				
Miscellaneous	36,999	**8,333**	5,100	3,233
Transfers In	1,359,485	**75,961**	50,000	25,961
Total Miscellaneous	1,396,484	**84,294**	55,100	29,194
Total Receipts	$ 20,218,711	**19,972,718**	17,608,672	2,364,046

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures				
County Commission	$ 57,194	**56,617**	61,600	(4,983)
County Clerk	239,725	**244,368**	250,441	(6,073)
County Treasurer	202,736	**207,502**	245,267	(37,765)
District Attorney	1,113,557	**1,152,263**	1,139,663	12,600
Register of Deeds	142,987	**142,073**	156,885	(14,812)
Sheriff	3,259,467	**3,322,241**	3,379,294	(57,053)
County Administration	409,048	**438,517**	400,191	38,326
Judicial Court (Unified Court)	592,974	**550,635**	607,503	(56,868)
Courthouse General	4,750,845	**6,260,810**	13,748,731	(7,487,921)
Maintenance	824,279	**921,549**	905,199	16,350
Planning and Zoning	104,701	**73,048**	76,946	(3,898)
Emergency Management	170,375	**181,595**	166,731	14,864
Jail	3,178,118	**3,245,326**	3,275,069	(29,743)
Human Resources	222,517	**257,899**	251,745	6,154
Appraiser	635,471	**613,330**	713,398	(100,068)
Election	290,429	**438,293**	388,048	50,245
Information Services and GIS	595,504	**667,532**	681,655	(14,123)
Auto Center	138,700	**145,077**	155,888	(10,811)
Total Expenditures	16,928,627	**18,918,675**	26,604,254	(7,685,579)
Receipts Over (Under) Expenditures	3,290,084	**1,054,043**		
Unencumbered Cash - Beginning	9,485,427	**12,775,511**		
Unencumbered Cash - Ending	$ 12,775,511	**13,829,554**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
County Commission				
Personal Services	$ 54,207	**54,415**	54,000	415
Contractual Services	2,987	**1,313**	7,600	(6,287)
Commodities	-	**889**	-	889
Total County Commission	57,194	**56,617**	61,600	(4,983)
County Clerk				
Personal Services	229,894	**237,035**	236,277	758
Contractual Services	5,626	**2,640**	9,214	(6,574)
Commodities	4,205	**4,226**	4,950	(724)
Other Expenses - Covid 19 Response	-	**467**	-	467
Total County Clerk	239,725	**244,368**	250,441	(6,073)
County Treasurer				
Personal Services	150,309	**156,241**	155,301	940
Contractual Services	47,907	**30,207**	75,466	(45,259)
Commodities	4,520	**21,054**	13,700	7,354
Capital Outlay	-	**-**	800	(800)
Total County Treasurer	202,736	**207,502**	245,267	(37,765)
District Attorney				
Personal Services	991,555	**1,052,921**	1,017,243	35,678
Contractual Services	87,966	**70,432**	90,920	(20,488)
Commodities	34,036	**28,028**	31,500	(3,472)
Other Expenses - Covid 19 Response	-	**882**	-	882
Total District Attorney	1,113,557	**1,152,263**	1,139,663	12,600
Register of Deeds				
Personal Services	127,295	**131,733**	132,385	(652)
Contractual Services	11,200	**5,283**	13,950	(8,667)
Commodities	4,492	**3,175**	7,550	(4,375)
Capital Outlay	-	**1,292**	3,000	(1,708)
Other Expenses - Covid 19 Response	-	**590**	-	590
Total Register of Deeds	142,987	**142,073**	156,885	(14,812)
Sheriff				
Personal Services	2,426,699	**2,425,691**	2,550,090	(124,399)
Contractual Services	287,361	**250,854**	286,143	(35,289)
Commodities	184,396	**169,798**	216,350	(46,552)
Capital Outlay	361,011	**300,898**	326,711	(25,813)
Transfers Out to County Equipment Reserve Fund	-	**175,000**	-	175,000
Total Sheriff	3,259,467	**3,322,241**	3,379,294	(57,053)
County Administration				
Personal Services	370,076	**391,760**	349,641	42,119
Contractual Services	37,780	**37,252**	47,550	(10,298)
Commodities	1,192	**6,759**	3,000	3,759
Other Expenses - Covid 19 Response	-	**2,746**	-	2,746
Total County Administration	$ 409,048	**438,517**	400,191	38,326

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Judicial Court (Unified Court)				
Contractual Services	$ 537,451	**492,819**	551,603	(58,784)
Commodities	55,523	**32,370**	55,900	(23,530)
Other Expenses - Covid 19 Response	-	**13,363**	-	13,363
Expenses Paid by OJA Federal Grant	-	**12,083**	-	12,083
Total Judicial Court	592,974	**550,635**	607,503	(56,868)
Courthouse General				
Personal Services	73,719	**52,847**	69,212	(16,365)
Contractual Services	1,172,273	**1,262,211**	1,468,750	(206,539)
Commodities	675	**3,702**	3,000	702
Outside Agencies - Appropriations	537,000	**565,500**	566,500	(1,000)
Ambulance Services	1,118,544	**1,446,032**	1,421,440	24,592
Emergency Communications	554,605	**508,875**	700,000	(191,125)
Economic Development Projects	122,059	**112,059**	400,000	(287,941)
Transfer Out to Youth Shelter/Detention Center Fund	677,652	**708,443**	720,829	(12,386)
Transfer Out to Department of Aging Fund	354,680	**355,000**	355,000	-
Commission Discretionary	3,799	**3,920**	20,000	(16,080)
Miscellaneous and Interest on Refunds	843	**837**	24,000	(23,163)
Courthouse Improvements	134,996	**37,943**	1,000,000	(962,057)
Capital Outlay	-	**171,407**	7,000,000	(6,828,593)
Transfer Out to County CIP Reserve Fund	-	**1,030,000**	-	1,030,000
Other Expenses - Covid 19 Response	-	**2,034**	-	2,034
Total Courthouse General	4,750,845	**6,260,810**	13,748,731	(7,487,921)
Maintenance				
Personal Services	628,181	**600,405**	721,976	(121,571)
Contractual Services	59,271	**52,222**	87,510	(35,288)
Commodities	58,141	**58,466**	76,713	(18,247)
Capital Outlay	23,801	**7,000**	19,000	(12,000)
Earthquake Damage Costs	54,885	**106,831**	-	106,831
Other Expenses - Covid 19 Response	-	**96,625**	-	96,625
Total Maintenance	824,279	**921,549**	905,199	16,350
Planning and Zoning				
Personal Services	57,398	**59,359**	58,846	513
Contractual Services	46,625	**13,356**	17,400	(4,044)
Commodities	678	**333**	700	(367)
Total Planning and Zoning	104,701	**73,048**	76,946	(3,898)
Emergency Management				
Personal Services	113,138	**122,826**	115,674	7,152
Contractual Services	24,438	**25,868**	28,125	(2,257)
Commodities	30,058	**14,005**	15,450	(1,445)
Capital Outlay	2,741	**1,741**	7,482	(5,741)
Other Expenses - Covid 19 Response	-	**17,155**	-	17,155
Total Emergency Management	$ 170,375	**181,595**	166,731	14,864

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Jail				
Personal Services	$ 2,176,862	**2,123,639**	2,192,243	(68,604)
Contractual Services	803,703	**785,093**	851,226	(66,133)
Commodities	158,801	**210,865**	171,000	39,865
Capital Outlay	38,752	**25,729**	60,600	(34,871)
Transfers Out to County Equipment Reserve Fund	-	**100,000**	-	100,000
Total Jail	3,178,118	**3,245,326**	3,275,069	(29,743)
Human Resources				
Personal Services	169,651	**192,536**	170,359	22,177
Contractual Services	41,506	**51,929**	64,986	(13,057)
Commodities	11,360	**13,434**	16,400	(2,966)
Total Human Resources	222,517	**257,899**	251,745	6,154
Appraiser				
Personal Services	547,698	**544,230**	574,050	(29,820)
Contractual Services	55,440	**41,109**	90,798	(49,689)
Commodities	21,652	**27,781**	21,550	6,231
Capital Outlay	10,681	**-**	27,000	(27,000)
Other Expenses - Covid 19 Response	-	**210**	-	210
Total Appraiser	635,471	**613,330**	713,398	(100,068)
Election				
Personal Services	108,232	**132,036**	123,423	8,613
Contractual Services	161,158	**230,386**	235,629	(5,243)
Commodities	14,464	**9,948**	13,000	(3,052)
Capital Outlay	6,575	**-**	4,000	(4,000)
Debt Service Payment	-	**-**	11,996	(11,996)
Expenses Paid by SOS Federal Grant	-	**40,283**	-	40,283
Election Equipment Paid by Miscellaneous Election Grant	-	**25,640**	-	25,640
Total Election	290,429	**438,293**	388,048	50,245
Information Services and GIS				
Personal Services	337,504	**397,496**	395,630	1,866
Contractual Services	242,825	**248,358**	268,025	(19,667)
Commodities	3,947	**5,732**	5,000	732
Capital Outlay	11,228	**9,506**	13,000	(3,494)
Other Expenses - Covid 19 Response	-	**6,440**	-	6,440
Total Information Services and GIS	595,504	**667,532**	681,655	(14,123)
Auto Center				
Personal Services	118,660	**123,254**	121,841	1,413
Contractual Services	13,799	**15,831**	17,382	(1,551)
Commodities	5,585	**5,393**	10,665	(5,272)
Capital Outlay	656	**599**	6,000	(5,401)
Total Auto Center	138,700	**145,077**	155,888	(10,811)
Total Expenditures	$ 16,928,627	**18,918,675**	26,604,254	(7,685,579)

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 4,030,141	**4,156,569**	4,131,968	24,601
Neighborhood Revitalization	(31,334)	**(28,975)**	(30,913)	1,938
Intergovernmental	1,594,276	**1,526,153**	1,688,516	(162,363)
Federal Grants	-	**13,156**	-	13,156
State Grants	-	**1,661**	-	1,661
Reimbursed Expenses	104,817	**46,176**	50,000	(3,824)
Insurance Proceeds	8,080	**41,142**	-	41,142
Miscellaneous	3,415	**3,065**	-	3,065
Sale of Equipment	35,227	**7,380**	-	7,380
Reimbursements from CRF Fund	-	**23,947**	-	23,947
Total Receipts	5,744,622	**5,790,274**	5,839,571	(49,297)
Expenditures				
Personal Services	2,078,721	**1,897,971**	2,251,111	(353,140)
Contractual Services	275,727	**162,952**	310,550	(147,598)
Commodities	2,957,434	**2,807,071**	3,162,500	(355,429)
Capital Outlay	570,469	**530,135**	557,500	(27,365)
Transfers Out	300,000	**500,000**	300,000	200,000
Total Expenditures	6,182,351	**5,898,129**	6,581,661	(683,532)
Receipts Over (Under) Expenditures	(437,729)	**(107,855)**		
Unencumbered Cash - Beginning	1,585,246	**1,147,517**		
Unencumbered Cash - Ending	$ 1,147,517	**1,039,662**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 656,144	**681,030**	677,256	3,774
Neighborhood Revitalization	(5,095)	**(4,752)**	(5,071)	319
Federal Grants	-	**74,091**	-	74,091
Total Receipts	651,049	**750,369**	672,185	78,184
Expenditures				
Road Construction	1,165,615	**190,306**	755,000	(564,694)
Receipts Over (Under) Expenditures	(514,566)	**560,063**		
Unencumbered Cash - Beginning	629,592	**115,026**		
Prior Year Cancelled Encumbrances	-	**6,500**		
Unencumbered Cash - Ending	$ 115,026	**681,589**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 1,309,078	**1,346,561**	1,353,723	(7,162)
Neighborhood Revitalization	(10,190)	**(9,383)**	(10,136)	753
KDOT Grants	387,008	**328,841**	-	328,841
Reimbursed Expenses	413,710	**-**	-	-
Total Receipts	2,099,606	**1,666,019**	1,343,587	322,432
Expenditures				
Bridge Construction	1,537,506	**291,526**	2,750,000	(2,458,474)
Capital Outlay	-	**-**	675,000	(675,000)
Total Expenditures	1,537,506	**291,526**	3,425,000	(3,133,474)
Receipts Over (Under) Expenditures	562,100	**1,374,493**		
Unencumbered Cash - Beginning	870,839	**1,432,939**		
Unencumbered Cash - Ending	$ 1,432,939	**2,807,432**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 51,402	**34,418**	33,654	764
Neighborhood Revitalization	(382)	**(221)**	(237)	16
Chemical, Labor and Equipment Sales	14,608	**26,412**	12,000	14,412
Reimbursed Expenses	23,951	**-**	25,000	(25,000)
Reimbursements from CRF Fund	-	**2,006**	-	2,006
Total Receipts	89,579	**62,615**	70,417	(7,802)
Expenditures				
Personal Services	73,180	**77,009**	75,838	1,171
Contractual Services	1,698	**1,554**	14,300	(12,746)
Commodities	30,889	**32,774**	43,500	(10,726)
Transfers Out	-	**-**	10,000	(10,000)
Total Expenditures	105,767	**111,337**	143,638	(32,301)
Receipts Over (Under) Expenditures	(16,188)	**(48,722)**		
Unencumbered Cash - Beginning	120,112	**103,924**		
Unencumbered Cash - Ending	$ 103,924	**55,202**		

RENO COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ -	**-**	10,000	(10,000)
Expenditures				
Capital Outlay	-	**-**	99,776	(99,776)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	89,776	**89,776**		
Unencumbered Cash - Ending	$ 89,776	**89,776**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 976,573	**1,125,145**	1,121,743	3,402
Neighborhood Revitalization	(7,566)	**(7,961)**	(8,497)	536
Federal Grants	776,342	**1,114,051**	-	1,114,051
Other Grants, Fees and Reimbursed Expenses	1,328,510	**1,084,985**	1,717,500	(632,515)
Reimbursements from CRF Fund	-	**417,681**	-	417,681
Total Receipts	3,073,859	**3,733,901**	2,830,746	903,155
Expenditures				
Personal Services	2,056,878	**2,333,710**	2,321,623	12,087
Contractual Services	613,139	**600,927**	554,100	46,827
Commodities	336,099	**309,728**	241,700	68,028
Capital Outlay	12,478	**119,881**	5,000	114,881
Transfers Out	40,000	**60,000**	40,000	20,000
(a) Adjustment for Qualifying Budget Credits	-	**-**	417,681	(417,681)
Total Expenditures	3,058,594	**3,424,246**	3,580,104	(155,858)
Receipts Over (Under) Expenditures	15,265	**309,655**		
Unencumbered Cash - Beginning	780,882	**796,147**		
Unencumbered Cash - Ending	$ 796,147	**1,105,802**		

(a) Adjustment for Qualifying Budget Credits
Reimbursements from CRF Fund $ 417,681

RENO COUNTY, KANSAS
Public Health Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 40,000	**60,000**	40,000	20,000
Sale of Equipment	2,800	**1,750**	-	1,750
Total Receipts	42,800	**61,750**	40,000	21,750
Expenditures				
Capital Outlay	28,865	**21,811**	374,606	(352,795)
Receipts Over (Under) Expenditures	13,935	**39,939**		
Unencumbered Cash - Beginning	324,606	**338,541**		
Unencumbered Cash - Ending	$ 338,541	**378,480**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 320,206	**235,368**	232,366	3,002
Neighborhood Revitalization	(2,629)	**(1,539)**	(1,642)	103
Federal Grant for Capital Award	184,676	**31,474**	189,292	(157,818)
Federal Grant for Transit Operations	657,736	**1,048,529**	742,440	306,089
KDOT Grant for Transit Operations	226,193	**47,251**	244,876	(197,625)
Federal SCKAAA Grant	28,892	**29,224**	11,070	18,154
State SCKAAA Grant	-	**2,500**	-	2,500
Sale of Used Equipment	13,875	**52,450**	15,000	37,450
Insurance Proceeds	7,333	**11,977**	-	11,977
Reimbursed Expenses	3,973	**4,329**	7,175	(2,846)
Elderly Transportation Reimbursement	144,870	**145,000**	145,000	-
Fares and Donations	73,623	**40,418**	70,000	(29,582)
Reimbursements from CRF Fund	-	**616**	-	616
Transfers In	354,680	**355,000**	355,000	-
Total Receipts	2,013,428	**2,002,597**	2,010,577	(7,980)
Expenditures				
Services for the Elderly				
Personal Services	159,368	**165,150**	164,428	722
Contractual Services	340,447	**348,552**	367,875	(19,323)
Commodities	1,711	**5,224**	6,500	(1,276)
Capital Outlay	226	**903**	3,625	(2,722)
Other Expenses - Covid 19 Response	-	**406**	-	406
Total Services for the Elderly	501,752	**520,235**	542,428	(22,193)
Public Transportation				
Personal Services	930,940	**962,621**	963,956	(1,335)
Contractual Services	145,349	**168,148**	252,621	(84,473)
Commodities	160,558	**85,685**	309,850	(224,165)
Capital Outlay	252,493	**32,710**	250,401	(217,691)
Total Public Transportation	1,489,340	**1,249,164**	1,776,828	(527,664)
Total Expenditures	1,991,092	**1,769,399**	2,319,256	(549,857)
Receipts Over (Under) Expenditures	22,336	**233,198**		
Unencumbered Cash - Beginning	460,471	**482,807**		
Unencumbered Cash - Ending	$ 482,807	**716,005**		

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

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts					
Taxes	$	435,175	**438,264**	435,417	2,847
Neighborhood Revitalization		(3,373)	**(3,045)**	(3,249)	204
Total Receipts		431,802	**435,219**	432,168	3,051
Expenditures					
Appropriations - Mental Health		430,500	**430,500**	430,500	-
Receipts Over (Under) Expenditures		1,302	**4,719**		
Unencumbered Cash - Beginning		5,770	**7,072**		
Unencumbered Cash - Ending	$	7,072	**11,791**		

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

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts					
Taxes	$	547,315	**519,534**	514,685	4,849
Neighborhood Revitalization		(4,244)	**(3,575)**	(3,813)	238
Total Receipts		543,071	**515,959**	510,872	5,087
Expenditures					
Appropriations - TECH		540,000	**510,000**	510,000	-
Receipts Over (Under) Expenditures		3,071	**5,959**		
Unencumbered Cash - Beginning		6,829	**9,900**		
Unencumbered Cash - Ending	$	9,900	**15,859**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 7,564,481	**7,169,603**	7,109,091	60,512
Neighborhood Revitalization	(58,790)	**(49,341)**	(52,643)	3,302
Reimbursed Expenses	1,463,206	**1,474,507**	1,300,000	174,507
Reimbursements from CRF Fund	-	**273,380**	-	273,380
Total Receipts	8,968,897	**8,868,149**	8,356,448	511,701
Expenditures				
Social Security	1,281,410	**1,287,738**	1,550,000	(262,262)
KPERS	1,461,193	**1,425,430**	1,665,000	(239,570)
KP & F	532,874	**523,370**	615,000	(91,630)
Workers' Compensation Insurance	215,914	**213,841**	275,000	(61,159)
Unemployment Tax	17,842	**16,329**	40,000	(23,671)
Health Insurance - Transfer to Self Ins. Fund	4,473,099	**4,653,668**	4,750,000	(96,332)
Health Insurance Misc. Expenses	43,390	**30,161**	-	30,161
Tuition Reimbursement	1,461	**751**	5,000	(4,249)
Other Insurance	1,850	**1,580**	3,000	(1,420)
Other Reimbursement	-	**57**	4,000	(3,943)
Cash Basis Requirement	-	**-**	650,000	(650,000)
Capital Outlay	-	**-**	1,800,000	(1,800,000)
Total Expenditures	8,029,033	**8,152,925**	11,357,000	(3,204,075)
Receipts Over (Under) Expenditures	939,864	**715,224**		
Unencumbered Cash - Beginning	3,125,872	**4,065,736**		
Unencumbered Cash - Ending	$ 4,065,736	**4,780,960**		

RENO COUNTY, KANSAS
Youth Shelter/Detention Center Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State Reimbursements	$ 206,498	**729,591**	-	729,591
Reimbursements	1,142,972	**401,161**	1,101,750	(700,589)
Grant	10,200	**12,000**	7,000	5,000
Donations and Miscellaneous	4,488	**1,416**	-	1,416
Insurance Proceeds	1,386	**-**	-	-
Reimbursements from CRF Fund	-	**46,644**	-	46,644
Transfers In	677,652	**708,443**	720,829	(12,386)
Total Receipts	2,043,196	**1,899,255**	1,829,579	69,676
Expenditures				
Youth Shelter				
Personal Services	776,206	**797,667**	796,323	1,344
Contractual Services	45,055	**37,621**	56,325	(18,704)
Commodities	24,707	**18,829**	28,350	(9,521)
Capital Outlay	-	**19,504**	100,000	(80,496)
Reimbursement - Youth Shelter Food	46,853	**44,459**	60,750	(16,291)
Other Expenses - Covid 19 Response	-	**821**	-	821
Total Youth Shelter	892,821	**918,901**	1,041,748	(122,847)
Detention Center				
Personal Services	842,673	**850,102**	876,454	(26,352)
Contractual Services	34,476	**31,913**	51,750	(19,837)
Commodities	20,550	**18,597**	26,150	(7,553)
Capital Outlay	2,292	**8,506**	12,000	(3,494)
Reimbursement - Youth Shelter Food	46,853	**44,459**	60,750	(16,291)
Other Expenses - Covid 19 Response	-	**821**	-	821
Total Detention Center	946,844	**954,398**	1,027,104	(72,706)
Grants				
Contractual Services	3,610	**3,569**	6,200	(2,631)
Commodities	428	**539**	800	(261)
Total Grants	4,038	**4,108**	7,000	(2,892)
Total Expenditures	1,843,703	**1,877,407**	2,075,852	(198,445)
Receipts Over (Under) Expenditures	199,493	**21,848**		
Unencumbered Cash - Beginning	386,237	**585,730**		
Unencumbered Cash - Ending	$ 585,730	**607,578**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 171,388	**188,093**	187,534	559
Neighborhood Revitalization	(1,335)	**(1,323)**	(1,413)	90
Total Receipts	170,053	**186,770**	186,121	649
Expenditures				
Appropriations - Mental Health	163,500	**163,500**	163,500	-
Contractual Reimbursements	5,500	**21,500**	21,500	-
Total Expenditures	169,000	**185,000**	185,000	-
Receipts Over (Under) Expenditures	1,053	**1,770**		
Unencumbered Cash - Beginning	1,897	**2,950**		
Unencumbered Cash - Ending	$ 2,950	**4,720**		

RENO COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental	$ 8,922	**9,770**	11,218	(1,448)
Expenditures				
Contractual Services	11,033	**9,500**	13,070	(3,570)
Receipts Over (Under) Expenditures	(2,111)	**270**		
Unencumbered Cash - Beginning	2,250	**139**		
Unencumbered Cash - Ending	$ 139	**409**		

RENO COUNTY, KANSAS
Special Alcohol and Drug Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental	$ 13,140	**11,248**	11,218	30
Expenditures				
Contractual Services	7,500	**11,218**	14,855	(3,637)
Receipts Over (Under) Expenditures	5,640	**30**		
Unencumbered Cash - Beginning	11,477	**17,117**		
Unencumbered Cash - Ending	$ 17,117	**17,147**		

RENO COUNTY, KANSAS
Capital Improvement Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 746,013	**837,280**	835,693	1,587
Neighborhood Revitalization	(5,895)	**(5,907)**	(6,302)	395
Total Receipts	740,118	**831,373**	829,391	1,982
Expenditures				
Building Maintenance/Improvements	123,468	**6,000**	270,000	(264,000)
Capital Lease - Public Works Building	415,000	**417,000**	415,000	2,000
Capital Outlay	-	**-**	250,000	(250,000)
Transfers Out	-	**400,000**	-	400,000
Cash Basis Requirement	-	**-**	200,000	(200,000)
Total Expenditures	538,468	**823,000**	1,135,000	(312,000)
Receipts Over (Under) Expenditures	201,650	**8,373**		
Unencumbered Cash - Beginning	266,183	**467,833**		
Unencumbered Cash - Ending	$ 467,833	**476,206**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 148,534	**205,491**	203,784	1,707
Neighborhood Revitalization	(999)	**(1,487)**	(1,586)	99
Transfers In	550,000	**-**	-	-
Reimbursed Expenses	99,530	**123,037**	124,605	(1,568)
Reimbursements from CRF Fund	-	**4,815**	-	4,815
Total Receipts	797,065	**331,856**	326,803	5,053
Expenditures				
Information Services	73,519	**57,461**	129,500	(72,039)
LEC Tyler - NWS Software Maintenance	142,186	**164,049**	166,000	(1,951)
Capital Outlay	10,173	**-**	15,000	(15,000)
Jail/Security Equipment Replacement	-	**23,258**	550,000	(526,742)
Transfers Out	-	**50,000**	-	50,000
Other Expenses - Covid 19 Response	-	**4,815**	-	4,815
Cash Basis Requirement	-	**-**	100,000	(100,000)
Total Expenditures	225,878	**299,583**	960,500	(660,917)
Receipts Over (Under) Expenditures	571,187	**32,273**		
Unencumbered Cash - Beginning	80,853	**652,040**		
Unencumbered Cash - Ending	$ 652,040	**684,313**		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 1,982,273	**2,048,599**	2,043,838	4,761
Expenditures				
Fire Protection - Contractual Services	1,883,502	**1,889,100**	2,040,740	(151,640)
Capital Outlay	-	**-**	120,000	(120,000)
Total Expenditures	1,883,502	**1,889,100**	2,160,740	(271,640)
Receipts Over (Under) Expenditures	98,771	**159,499**		
Unencumbered Cash - Beginning	33,568	**132,339**		
Unencumbered Cash - Ending	$ 132,339	**291,838**		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 164,419	**167,744**	167,782	(38)
Reimbursed Expenses	216	**226**	-	226
Total Receipts	164,635	**167,970**	167,782	188
Expenditures				
Personal Services	15,615	**17,945**	25,000	(7,055)
Contractual Services	29,697	**33,237**	58,000	(24,763)
Commodities	18,203	**22,278**	31,000	(8,722)
Capital Outlay	14,213	**5,697**	38,350	(32,653)
Transfers Out	84,000	**88,000**	25,000	63,000
Total Expenditures	161,728	**167,157**	177,350	(10,193)
Receipts Over (Under) Expenditures	2,907	**813**		
Unencumbered Cash - Beginning	25,172	**28,079**		
Unencumbered Cash - Ending	$ 28,079	**28,892**		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 177,987	**184,128**	183,598	530
Reimbursed Expenses	49	**134**	-	134
Total Receipts	178,036	**184,262**	183,598	664
Expenditures				
Personal Services	14,035	**16,135**	32,000	(15,865)
Contractual Services	43,381	**45,941**	73,600	(27,659)
Commodities	8,062	**22,137**	31,375	(9,238)
Capital Outlay	3,015	**7,073**	47,200	(40,127)
Transfers Out	100,000	**94,000**	16,000	78,000
Total Expenditures	168,493	**185,286**	200,175	(14,889)
Receipts Over (Under) Expenditures	9,543	**(1,024)**		
Unencumbered Cash - Beginning	25,701	**35,244**		
Unencumbered Cash - Ending	$ 35,244	**34,220**		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 54,851	**56,186**	55,781	405
Reimbursed Expenses	49	**134**	-	134
Total Receipts	54,900	**56,320**	55,781	539
Expenditures				
Personal Services	8,815	**8,295**	14,500	(6,205)
Contractual Services	12,181	**11,445**	18,425	(6,980)
Commodities	5,542	**6,987**	10,000	(3,013)
Capital Outlay	1,974	**974**	12,000	(11,026)
Transfers Out	22,000	**28,000**	12,000	16,000
Total Expenditures	50,512	**55,701**	66,925	(11,224)
Receipts Over (Under) Expenditures	4,388	**619**		
Unencumbered Cash - Beginning	20,226	**24,614**		
Unencumbered Cash - Ending	$ 24,614	**25,233**		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 68,473	**67,782**	68,797	(1,015)
Donations	100	**100**	-	100
Reimbursed Expenses	49	**134**	-	134
Total Receipts	68,622	**68,016**	68,797	(781)
Expenditures				
Personal Services	4,415	**10,105**	13,000	(2,895)
Contractual Services	12,090	**11,029**	20,700	(9,671)
Commodities	9,981	**4,601**	16,000	(11,399)
Capital Outlay	2,441	**1,441**	20,000	(18,559)
Transfers Out	34,000	**40,000**	11,000	29,000
Total Expenditures	62,927	**67,176**	80,700	(13,524)
Receipts Over (Under) Expenditures	5,695	**840**		
Unencumbered Cash - Beginning	20,996	**26,691**		
Unencumbered Cash - Ending	$ 26,691	**27,531**		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 121,663	**127,729**	127,003	726
Federal Grants	-	**3,912**	-	3,912
Reimbursed Expenses	88	**133**	-	133
Total Receipts	121,751	**131,774**	127,003	4,771
Expenditures				
Personal Services	14,305	**9,995**	25,000	(15,005)
Contractual Services	23,492	**22,942**	47,050	(24,108)
Commodities	26,836	**29,941**	32,600	(2,659)
Capital Outlay	21,115	**21,615**	18,000	3,615
Transfers Out	33,000	**45,000**	15,000	30,000
Total Expenditures	118,748	**129,493**	137,650	(8,157)
Receipts Over (Under) Expenditures	3,003	**2,281**		
Unencumbered Cash - Beginning	20,520	**23,523**		
Unencumbered Cash - Ending	$ 23,523	**25,804**		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 149,022	**158,044**	158,258	(214)
Reimbursed Expenses	49	**169**	-	169
Donations	35	**1,000**	-	1,000
Total Receipts	149,106	**159,213**	158,258	955
Expenditures				
Personal Services	11,980	**15,190**	19,600	(4,410)
Contractual Services	18,764	**20,691**	41,980	(21,289)
Commodities	13,645	**15,615**	41,600	(25,985)
Capital Outlay	2,198	**1,198**	51,200	(50,002)
Transfers Out	102,000	**105,000**	15,000	90,000
Total Expenditures	148,587	**157,694**	169,380	(11,686)
Receipts Over (Under) Expenditures	519	**1,519**		
Unencumbered Cash - Beginning	23,043	**23,562**		
Unencumbered Cash - Ending	$ 23,562	**25,081**		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 101,186	**108,226**	124,077	(15,851)
Funds from Other Counties	15,692	**15,884**	-	15,884
Transfers In	-	**26**	26	-
Federal Grants	2,050	**-**	-	-
Reimbursed Expenses	49	**335**	-	335
Donations	-	**1,000**	-	1,000
Total Receipts	118,977	**125,471**	124,103	1,368
Expenditures				
Personal Services	14,015	**15,115**	23,000	(7,885)
Contractual Services	33,300	**21,655**	38,000	(16,345)
Commodities	16,130	**9,173**	23,000	(13,827)
Capital Outlay	3,308	**2,434**	7,000	(4,566)
Transfers Out	51,000	**75,000**	45,000	30,000
Total Expenditures	117,753	**123,377**	136,000	(12,623)
Receipts Over (Under) Expenditures	1,224	**2,094**		
Unencumbered Cash - Beginning	19,579	**20,803**		
Unencumbered Cash - Ending	$ 20,803	**22,897**		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 116,300	**118,671**	129,890	(11,219)
Funds from Other Counties	11,477	**11,861**	-	11,861
Reimbursed Expenses	49	**134**	-	134
Total Receipts	127,826	**130,666**	129,890	776
Expenditures				
Personal Services	12,105	**13,525**	25,600	(12,075)
Contractual Services	17,598	**21,204**	29,305	(8,101)
Commodities	6,371	**8,390**	21,120	(12,730)
Capital Outlay	41,303	**4,876**	55,000	(50,124)
Transfers Out	46,000	**80,000**	20,000	60,000
Total Expenditures	123,377	**127,995**	151,025	(23,030)
Receipts Over (Under) Expenditures	4,449	**2,671**		
Unencumbered Cash - Beginning	30,704	**35,153**		
Unencumbered Cash - Ending	$ 35,153	**37,824**		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 5,632	**6,482**	5,964	518
Installation or Connection	-	**500**	-	500
Reimbursed Expenses	-	**326**	-	326
Reimbursements from CRF Fund	-	**76**	-	76
Total Receipts	5,632	**7,384**	5,964	1,420
Expenditures				
Personal Services	5,219	**3,594**	2,269	1,325
Contractual Services	235	**224**	3,465	(3,241)
Commodities	225	**140**	450	(310)
Total Expenditures	5,679	**3,958**	6,184	(2,226)
Receipts Over (Under) Expenditures	(47)	**3,426**		
Unencumbered Cash - Beginning	1,022	**975**		
Unencumbered Cash - Ending	$ 975	**4,401**		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 19,646	**19,153**	19,352	(199)
Reimbursed Expenses	-	**326**	-	326
Reimbursements from CRF Fund	-	**206**	-	206
Total Receipts	19,646	**19,685**	19,352	333
Expenditures				
Personal Services	10,120	**9,577**	7,640	1,937
Contractual Services	3,834	**2,897**	12,585	(9,688)
Commodities	1,329	**1,451**	2,050	(599)
Capital Outlay	975	**-**	37,500	(37,500)
Total Expenditures	16,258	**13,925**	59,775	(45,850)
Receipts Over (Under) Expenditures	3,388	**5,760**		
Unencumbered Cash - Beginning	42,892	**46,280**		
Unencumbered Cash - Ending	$ 46,280	**52,040**		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
User Fees	$ 84,012	**89,564**	89,000	564
Installation or Connection	500	**1,500**	500	1,000
Miscellaneous	938	**999**	-	999
Reimbursements from CRF Fund	-	**528**	-	528
Total Receipts	85,450	**92,591**	89,500	3,091
Expenditures				
Personal Services	16,337	**23,527**	21,537	1,990
Contractual Services	9,861	**5,347**	31,475	(26,128)
Commodities	2,717	**3,522**	9,750	(6,228)
Capital Outlay	7,491	**-**	40,273	(40,273)
Transfers Out	54,000	**54,000**	54,000	-
Total Expenditures	90,406	**86,396**	157,035	(70,639)
Receipts Over (Under) Expenditures	(4,956)	**6,195**		
Unencumbered Cash - Beginning	88,575	**83,619**		
Unencumbered Cash - Ending	$ 83,619	**89,814**		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 15,808	**19,155**	18,185	970
User Fees	3,849	**3,781**	-	3,781
Miscellaneous	-	**327**	-	327
Reimbursements from CRF Fund	-	**193**	-	193
Total Receipts	19,657	**23,456**	18,185	5,271
Expenditures				
Personal Services	10,438	**9,298**	7,260	2,038
Contractual Services	8,174	**2,507**	12,570	(10,063)
Commodities	1,296	**1,821**	3,605	(1,784)
Transfers Out	605	**5,000**	605	4,395
Total Expenditures	20,513	**18,626**	24,040	(5,414)
Receipts Over (Under) Expenditures	(856)	**4,830**		
Unencumbered Cash - Beginning	10,073	**9,217**		
Unencumbered Cash - Ending	$ 9,217	**14,047**		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 19,288	**23,380**	26,535	(3,155)
User Fees	1,944	**1,944**	-	1,944
Miscellaneous	-	**327**	-	327
Reimbursements from CRF Fund	-	**206**	-	206
Total Receipts	21,232	**25,857**	26,535	(678)
Expenditures				
Personal Services	10,438	**9,576**	7,640	1,936
Contractual Services	7,788	**2,436**	13,820	(11,384)
Commodities	1,072	**834**	1,200	(366)
Capital Outlay	-	**-**	5,000	(5,000)
Transfers Out	3,750	**10,000**	3,750	6,250
Total Expenditures	23,048	**22,846**	31,410	(8,564)
Receipts Over (Under) Expenditures	(1,816)	**3,011**		
Unencumbered Cash - Beginning	12,198	**10,382**		
Unencumbered Cash - Ending	$ 10,382	**13,393**		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
User Fees	$ 86,266	**85,276**	85,000	276
Meter Installation or Reconnect	1,250	**3,250**	1,000	2,250
Taxes	8	**2**	-	2
Transfers In	-	**302**	302	-
Miscellaneous	1,673	**2,324**	-	2,324
Reimbursements from CRF Fund	-	**468**	-	468
Total Receipts	89,197	**91,622**	86,302	5,320
Expenditures				
Personal Services	16,337	**21,109**	23,712	(2,603)
Contractual Services	17,800	**18,044**	30,150	(12,106)
Commodities	5,665	**10,003**	12,250	(2,247)
Capital Outlay	42,990	**3,743**	325,506	(321,763)
Total Expenditures	82,792	**52,899**	391,618	(338,719)
Receipts Over (Under) Expenditures	6,405	**38,723**		
Unencumbered Cash - Beginning	308,356	**314,761**		
Unencumbered Cash - Ending	$ 314,761	**353,484**		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
User fees	$ 19,335	**17,764**	19,500	(1,736)
Meter Installation or Reconnect	100	**150**	-	150
Reimbursed Expenses	-	**326**	-	326
Reimbursements from CRF Fund	-	**267**	-	267
Total Receipts	19,435	**18,507**	19,500	(993)
Expenditures				
Personal Services	10,120	**12,321**	15,791	(3,470)
Contractual Services	11,264	**12,426**	16,625	(4,199)
Commodities	1,868	**4,034**	4,950	(916)
Capital Outlay	-	**-**	40,590	(40,590)
Total Expenditures	23,252	**28,781**	77,956	(49,175)
Receipts Over (Under) Expenditures	(3,817)	**(10,274)**		
Unencumbered Cash - Beginning	78,186	**74,369**		
Unencumbered Cash - Ending	$ 74,369	**64,095**		

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	300,000	**500,000**
Expenditures			
Road and Construction Materials		722,756	**65,503**
Receipts Over (Under) Expenditures		(422,756)	**434,497**
Unencumbered Cash - Beginning		766,389	**343,633**
Unencumbered Cash - Ending	$	343,633	**778,130**

RENO COUNTY, KANSAS
K-14 Highway Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Contractual Services		49,885	**24,031**
Receipts Over (Under) Expenditures		(49,885)	**(24,031)**
Unencumbered Cash - Beginning		3,099,507	**3,049,622**
Unencumbered Cash - Ending	$	3,049,622	**3,025,591**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	78,800	**95,838**
Expenditures			
Contractual Services and Miscellaneous		22,728	**12,435**
Capital Outlay		698	**-**
Transfers Out		75,000	**-**
Total Expenditures		98,426	**12,435**
Receipts Over (Under) Expenditures		(19,626)	**83,403**
Unencumbered Cash - Beginning		235,360	**215,734**
Unencumbered Cash - Ending	$	215,734	**299,137**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	19,700	**23,959**
Expenditures			
Contractual Services		4,666	**8,638**
Capital Outlay		-	**1,475**
Total Expenditures		4,666	**10,113**
Receipts Over (Under) Expenditures		15,034	**13,846**
Unencumbered Cash - Beginning		21,788	**36,822**
Unencumbered Cash - Ending	$	36,822	**50,668**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	19,700	**23,959**
Expenditures			
Contractual Services		1,144	**-**
Capital Outlay		8,034	**-**
Total Expenditures		9,178	**-**
Receipts Over (Under) Expenditures		10,522	**23,959**
Unencumbered Cash - Beginning		36,887	**47,409**
Unencumbered Cash - Ending	$	47,409	**71,368**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	75,000	**-**
Reimbursements from CRF Fund		-	**23,207**
Total Receipts		75,000	**23,207**
Expenditures			
Technology		51,383	**29,270**
Other Expenses - Covid 19 Response		-	**23,207**
Total Expenditures		51,383	**52,477**
Receipts Over (Under) Expenditures		23,617	**(29,270)**
Unencumbered Cash - Beginning		88,700	**112,317**
Unencumbered Cash - Ending	$	112,317	**83,047**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	-	**1,430,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**1,430,000**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**1,430,000**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	-	**325,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**325,000**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**325,000**

RENO COUNTY, KANSAS
Fire District No. 3 Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	84,000	**88,000**
Expenditures			
Capital Outlay		47,285	**45,048**
Receipts Over (Under) Expenditures		36,715	**42,952**
Unencumbered Cash - Beginning		651,416	**688,131**
Unencumbered Cash - Ending	$	688,131	**731,083**

RENO COUNTY, KANSAS
Fire District No. 4 Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	100,000	**94,000**
Expenditures			
Contractual Services		3,150	**-**
Capital Outlay		-	**222,416**
Total Expenditures		3,150	**222,416**
Receipts Over (Under) Expenditures		109,650	**(128,416)**
Unencumbered Cash - Beginning		382,396	**492,046**
Unencumbered Cash - Ending	$	492,046	**363,630**

RENO COUNTY, KANSAS
Fire District No. 6 Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	22,000	**28,000**
Expenditures			
Capital Outlay		803	**7,292**
Receipts Over (Under) Expenditures		21,197	**20,708**
Unencumbered Cash - Beginning		91,223	**112,420**
Unencumbered Cash - Ending	$	112,420	**133,128**

RENO COUNTY, KANSAS
Fire District No. 7 Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	34,000	**40,000**
Expenditures			
Capital Outlay		45,404	**-**
Receipts Over (Under) Expenditures		(11,404)	**40,000**
Unencumbered Cash - Beginning		231,646	**220,242**
Unencumbered Cash - Ending	$	220,242	**260,242**

RENO COUNTY, KANSAS
Fire District No. 8 Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	33,000	**45,000**
Expenditures			
Capital Outlay		66,990	**8,013**
Receipts Over (Under) Expenditures		(33,990)	**36,987**
Unencumbered Cash - Beginning		159,164	**125,174**
Unencumbered Cash - Ending	$	125,174	**162,161**

RENO COUNTY, KANSAS
Fire District No. 9 Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	102,000	**105,000**
Expenditures			
Capital Outlay		59,364	**231,401**
Receipts Over (Under) Expenditures		42,636	**(126,401)**
Unencumbered Cash - Beginning		487,387	**530,023**
Unencumbered Cash - Ending	$	530,023	**403,622**

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Prior Year Actual	**Current Year Actual**
Receipts			
Capital Lease Proceeds	$	82,545	**-**
Sale of Used Equipment		-	**32,000**
Transfers In		51,000	**75,000**
Total Receipts		133,545	**107,000**
Expenditures			
Capital Outlay		296,564	**8,817**
Capital Lease Payment - Equipment		-	**22,559**
Total Expenditures		296,564	**31,376**
Receipts Over (Under) Expenditures		(163,019)	**75,624**
Unencumbered Cash - Beginning		285,087	**122,068**
Unencumbered Cash - Ending	$	122,068	**197,692**

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	46,000	**80,000**
Expenditures			
Capital Outlay		14,156	**-**
Receipts Over (Under) Expenditures		31,844	**80,000**
Unencumbered Cash - Beginning		286,101	**317,945**
Unencumbered Cash - Ending	$	317,945	**397,945**

RENO COUNTY, KANSAS
Sewer District No. 201 Replacement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	605	**5,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		605	**5,000**
Unencumbered Cash - Beginning		4,025	**4,630**
Unencumbered Cash - Ending	$	4,630	**9,630**

RENO COUNTY, KANSAS
Sewer District No. 202 Replacement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	3,750	**10,000**
Expenditures			
Professional Services		-	**-**
Receipts Over (Under) Expenditures		3,750	**10,000**
Unencumbered Cash - Beginning		73,755	**77,505**
Unencumbered Cash - Ending	$	77,505	**87,505**

RENO COUNTY, KANSAS
Emergency Management Citizens Corp. Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

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

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Sales Tax	$	3,753,456	**-**
Expenditures			
Transfers Out		14,648,528	**-**
Receipts Over (Under) Expenditures		(10,895,072)	**-**
Unencumbered Cash - Beginning		10,895,072	**-**
Unencumbered Cash - Ending	$	-	**-**

RENO COUNTY, KANSAS
Field Correction Offices Special Rental Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		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		32,260	**29,940**
Repairs at Corrections Office Building		5,899	**82,071**
Total Expenditures		38,159	**112,011**
Receipts Over (Under) Expenditures		59,758	**(14,094)**
Unencumbered Cash - Beginning		317,508	**377,266**
Unencumbered Cash - Ending	$	377,266	**363,172**

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

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

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 400,166	**333,621**	321,107	12,514
Neighborhood Revitalization	(2,481)	**(2,247)**	(2,397)	150
Special Assessments	59,944	**58,241**	90,000	(31,759)
Total Receipts	457,629	**389,615**	408,710	(19,095)
Expenditures				
Bond Principal	225,000	**245,000**	245,000	-
Interest on Bonds	68,837	**62,087**	62,088	(1)
Specials - Bond Principal	20,000	**20,000**	20,000	-
Specials - Interest on Bonds	11,825	**11,113**	11,113	-
Temporary Note Principal	135,000	**138,000**	138,000	-
Temporary Note Interest	4,695	**1,965**	1,965	-
Contractual Services	1,000	**1,000**	100	900
Cash-Basis Reserve	-	**-**	150,000	(150,000)
Total Expenditures	466,357	**479,165**	628,266	(149,101)
Receipts Over (Under) Expenditures	(8,728)	**(89,550)**		
Unencumbered Cash - Beginning	240,530	**231,802**		
Unencumbered Cash - Ending	$ 231,802	**142,252**		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 24,686	**21,603**	21,404	199
Expenditures				
Bond Principal	20,000	**20,000**	20,000	-
Interest on Bonds	1,690	**1,170**	1,170	-
Contractual Services	-	**-**	5,000	(5,000)
Total Expenditures	21,690	**21,170**	26,170	(5,000)
Receipts Over (Under) Expenditures	2,996	**433**		
Unencumbered Cash - Beginning	1,682	**4,678**		
Unencumbered Cash - Ending	$ 4,678	**5,111**		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 71,566	**63,968**	63,958	10
Expenditures				
Bond Principal	55,000	**55,000**	55,000	-
Interest on Bonds	10,673	**8,500**	8,500	-
Contractual Services	-	**-**	100	(100)
Cash-Basis Reserve	-	**-**	8,000	(8,000)
Total Expenditures	65,673	**63,500**	71,600	(8,100)
Receipts Over (Under) Expenditures	5,893	**468**		
Unencumbered Cash - Beginning	2,179	**8,072**		
Unencumbered Cash - Ending	$ 8,072	**8,540**		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts	$ -	**-**	-	-
Expenditures				
Transfers Out	-	**26**	26	-
Receipts Over (Under) Expenditures	-	**(26)**		
Unencumbered Cash - Beginning	26	**26**		
Unencumbered Cash - Ending	$ 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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ -	**20,769**	23,185	(2,416)
Funds from Other Counties	-	**2,202**	-	2,202
Transfers In	6,367	**-**	-	-
Total Receipts	6,367	**22,971**	23,185	(214)
Expenditures				
Bond Principal	-	**10,000**	10,000	-
Interest on Bonds	-	**9,584**	9,585	(1)
Contractual Services	-	**1**	100	(99)
Cash-Basis Reserve	-	**-**	3,500	(3,500)
Total Expenditures	-	**19,585**	23,185	(3,600)
Receipts Over (Under) Expenditures	6,367	**3,386**		
Unencumbered Cash - Beginning	-	**6,367**		
Unencumbered Cash - Ending	$ 6,367	**9,753**		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 6,846	**3,673**	3,703	(30)
Special Assessments	39,353	**39,044**	35,000	4,044
Total Receipts	46,199	**42,717**	38,703	4,014
Expenditures				
Bond Principal	20,000	**20,000**	20,000	-
Interest on Bonds	19,875	**19,125**	19,125	-
Contractual Services	-	**-**	44,007	(44,007)
Total Expenditures	39,875	**39,125**	83,132	(44,007)
Receipts Over (Under) Expenditures	6,324	**3,592**		
Unencumbered Cash - Beginning	**44,432**	**50,756**		
Unencumbered Cash - Ending	$ 50,756	**54,348**		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ -	**53,629**	53,898	(269)
Transfers In	58,556	**54,000**	54,000	-
Total Receipts	58,556	**107,629**	107,898	(269)
Expenditures				
Bond Principal	-	**15,000**	15,000	-
Interest on Bonds	-	**86,898**	86,898	-
Cash-Basis Reserve	-	**-**	60,000	(60,000)
Total Expenditures	-	**101,898**	161,898	(60,000)
Receipts Over (Under) Expenditures	58,556	**5,731**		
Unencumbered Cash - Beginning	**-**	**58,556**		
Unencumbered Cash - Ending	$ 58,556	**64,287**		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

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

RENO COUNTY, KANSAS
Jail Sales Tax Bond and Interest Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	14,102,900	**-**
Expenditures			
Bond Principal		13,560,000	**-**
Interest on Bonds		542,400	**-**
Contractual Services		500	**-**
Total Expenditures		14,102,900	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Interest	$	17,181	**-**
Expenditures			
Transfers Out		1,301,958	**-**
Receipts Over (Under) Expenditures		(1,284,777)	**-**
Unencumbered Cash - Beginning		1,284,777	**-**
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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures		
Bond - Cost of Issuance	2,408	**-**
Transfers Out	4,556	**-**
Total Expenditures	6,964	**-**
Receipts Over (Under) Expenditures	(6,964)	**-**
Unencumbered Cash - Beginning	6,304	**-**
Prior Year Cancelled Encumbrances	660	**-**
Unencumbered Cash - Ending	$ -	**-**

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	**Current Year Actual**
Receipts		
Bond Proceeds	$ 240,000	**-**
Expenditures		
Capital Outlay - Fire District Improvement	3,135	**-**
Bond - Cost of Issuance	7,665	**-**
Transfers Out	6,367	**-**
Temporary Note - Principal	225,000	**-**
Temporary Note - Interest	3,586	**-**
Total Expenditures	245,753	**-**
Receipts Over (Under) Expenditures	(5,753)	**-**
Unencumbered Cash - Beginning	5,753	**-**
Unencumbered Cash - Ending	$ -	**-**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Temporary Note Proceeds - Premium	$	6,250,000	**-**
Temporary Note Proceeds - Par Amount		100,313	**-**
Interest		5,516	**14,307**
Total Receipts		6,355,829	**14,307**
Expenditures			
Bridge Improvements		415,081	**6,760,464**
Temporary Note - Cost of Issuance		20,990	**-**
Temporary Note - Underwriter's Discount		46,875	**-**
Temporary Note - Interest		-	**185,417**
Total Expenditures		482,946	**6,945,881**
Receipts Over (Under) Expenditures		5,872,883	**(6,931,574)**
Unencumbered Cash - Beginning		-	**5,872,883**
Unencumbered Cash - Ending	$	5,872,883	**(1,058,691)**

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

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Courthouse Windows Project		-	**1,795,898**
Courthouse Weatherization Project		-	**408,250**
Publication Costs		-	**939**
Total Expenditures		-	**2,205,087**
Receipts Over (Under) Expenditures		-	**(2,205,087)**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**(2,205,087)**

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
User Fees	$ 3,716,548	**3,966,079**	3,783,796	182,283
Tipping Fees from Other Counties	981,261	**1,006,725**	865,000	141,725
Special Waste Fees	122,919	**91,501**	100,000	(8,499)
Insurance Proceeds	-	**268,674**	-	268,674
Reimbursed Expenses	39,690	**73,698**	20,000	53,698
Land Rent	-	**23,926**	15,000	8,926
Reimbursements from CRF Fund	-	**27,549**	-	27,549
Total Receipts	4,860,418	**5,458,152**	4,783,796	674,356
Expenditures				
Personal Services	1,337,381	**1,227,383**	1,563,184	(335,801)
Contractual Services	932,705	**1,035,959**	1,144,350	(108,391)
Commodities	420,092	**268,907**	574,500	(305,593)
Equipment Repair (Insurance Filed)	-	**269,674**	-	269,674
Capital Improvements	1,184,192	**590,838**	903,000	(312,162)
Capital Outlay	-	**-**	4,074,707	(4,074,707)
Other Expenses - Covid 19 Response	-	**2,079**	-	2,079
Transfers Out	490,630	**503,362**	400,000	103,362
Total Expenditures	4,365,000	**3,898,202**	8,659,741	(4,761,539)
Receipts Over (Under) Expenditures	495,418	**1,559,950**		
Unencumbered Cash - Beginning	3,644,553	**4,156,971**		
Prior Year Cancelled Encumbrances	17,000	**-**		
Unencumbered Cash - Ending	$ 4,156,971	**5,716,921**		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 490,630	**503,362**	400,000	103,362
Expenditures				
Contractual Services	188,504	**217,107**	330,000	(112,893)
Post-closure Cost	-	**-**	5,168,655	(5,168,655)
Total Expenditures	188,504	**217,107**	5,498,655	(5,281,548)
Receipts Over (Under) Expenditures	302,126	**286,255**		
Unencumbered Cash - Beginning	5,028,656	**5,330,782**		
Unencumbered Cash - Ending	$ 5,330,782	**5,617,037**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Maintenance/Purchased Services	$ 229,234	**281,717**	250,000	31,717
Auto Center Services	241,760	**160,632**	428,000	(267,368)
Total Receipts	470,994	**442,349**	678,000	(235,651)
Expenditures				
General Supplies	220,816	**276,642**	250,000	26,642
Parts, Tires, and Other Supplies	75,551	**37,804**	108,000	(70,196)
Fuel and Oil	159,970	**119,649**	320,000	(200,351)
Capital Outlay	9,455	**-**	66,366	(66,366)
Total Expenditures	465,792	**434,095**	744,366	(310,271)
Receipts Over (Under) Expenditures	5,202	**8,254**		
Unencumbered Cash - Beginning	66,366	**71,568**		
Unencumbered Cash - Ending	$ 71,568	**79,822**		

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Contributions from Employer - Transfers In	$	4,473,099	**4,653,668**
Employee Premiums		575,367	**679,587**
Retiree Premiums		63,016	**92,132**
COBRA Reimbursements		2,102	**23,019**
Formulary Drug Rebate		176,186	**278,392**
Interest Earned		31,909	**42,731**
Reimbursements from CRF Fund		-	**4,837**
Total Receipts		5,321,679	**5,774,366**
Expenditures			
Claims		3,622,751	**4,165,279**
Stop Loss Premiums		834,297	**700,146**
Administrative Fees		341,867	**346,741**
Health Care Taxes		1,826	**1,867**
Total Expenditures		4,800,741	**5,214,033**
Receipts Over (Under) Expenditures		520,938	**560,333**
Unencumbered Cash - Beginning		2,308,148	**2,829,086**
Unencumbered Cash - Ending	$	2,829,086	**3,389,419**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Licenses, Permits, and Fees	$	533,264	**511,717**
Reimbursements from CRF Fund		-	**15,001**
Total Receipts		533,264	**526,718**
Expenditures			
Personal Services		419,660	**428,675**
Contractual Services		30,489	**32,786**
Commodities		6,434	**6,409**
Capital Outlay		720	**418**
Other Expenses - Covid 19 Response		-	**442**
Transfers Out		61,899	**75,961**
Total Expenditures		519,202	**544,691**
Receipts Over (Under) Expenditures		14,062	**(17,973)**
Unencumbered Cash - Beginning		61,899	**75,961**
Unencumbered Cash - Ending	$	75,961	**57,988**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	5,128	**6,534**
Reimbursed Expenses		8,889	**1,170**
Total Receipts		14,017	**7,704**
Expenditures			
Contractual Services		8,363	**6,317**
Receipts Over (Under) Expenditures		5,654	**1,387**
Unencumbered Cash - Beginning		1,960	**7,614**
Unencumbered Cash - Ending	$	7,614	**9,001**

RENO COUNTY, KANSAS
Law Enforcement Trust Fund - Drug Unit
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Prior Year Actual	**Current Year Actual**
Receipts			
Drug Tax Distribution	$	2,510	**4,030**
Forfeiture, Restitution Proceeds and Reimbursed Expenses		40,151	**6,898**
Federal Grant		6,975	**-**
Total Receipts		49,636	**10,928**
Expenditures			
Miscellaneous		28,087	**30,805**
Receipts Over (Under) Expenditures		21,549	**(19,877)**
Unencumbered Cash - Beginning		34,630	**56,179**
Unencumbered Cash - Ending	$	56,179	**36,302**

RENO COUNTY, KANSAS
Special Prosecutor Trust for Drug Asset Forfeitures Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Prior Year Actual	**Current Year Actual**
Receipts			
Forfeiture Proceeds	$	170	**10,753**
Expenditures			
Contractual Services		19,989	**7,461**
Receipts Over (Under) Expenditures		(19,819)	**3,292**
Unencumbered Cash - Beginning		40,989	**21,170**
Unencumbered Cash - Ending	$	21,170	**24,462**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	84	**176**
Reimbursed Expenses		143	**-**
Total Receipts		227	**176**
Expenditures			
Miscellaneous		220	**218**
Receipts Over (Under) Expenditures		7	**(42)**
Unencumbered Cash - Beginning		865	**872**
Unencumbered Cash - Ending	$	872	**830**

RENO COUNTY, KANSAS
Sheriff Trust Fund - Federal Forfeitures
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Prior Year Actual	**Current Year Actual**
Receipts			
Forfeiture Proceeds	$	19,363	**-**
Expenditures			
Expenses Paid From Federal Forfeitures		-	**19,363**
Receipts Over (Under) Expenditures		19,363	**(19,363)**
Unencumbered Cash - Beginning		-	**19,363**
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, 2020

Funds		Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Distributable Funds					
Current Tax	$	58,403,387	97,741,897	100,252,857	**55,892,427**
Motor Vehicle Tax		147,445	9,762,952	9,747,809	**162,588**
Motor Vehicle Excise Tax		-	60,693	60,693	**-**
Commercial Vehicle		246	1,142,759	1,143,005	**-**
Real Estate Redemption		398,807	4,289,603	4,160,309	**528,101**
Tax Warrants and Judgments		2,561	189,216	189,472	**2,305**
City and County Highway Gas Tax		-	1,882,078	1,882,078	**-**
Payments in Lieu of Tax		75,598	136,098	121,207	**90,489**
Severance Tax		682	24,422	25,104	**-**
Neighborhood Revitalization Fund		-	930,044	930,044	**-**
Wildlife Refuge		-	1,426	1,426	**-**
Total Distributable Funds		59,028,726	116,161,188	118,514,004	**56,675,910**
State Funds					
Education Building		-	605,724	605,724	**-**
Eleemosynary Building		-	302,862	302,862	**-**
Combined Motor Vehicle Tax		-	102,089	102,089	**-**
Motor Vehicle Licenses		4,469	3,239,562	3,236,805	**7,226**
Motor Vehicle Sales Tax		138,499	2,300,402	2,277,891	**161,010**
Heritage Trust		-	47,919	47,919	**-**
Total State Funds		142,968	6,598,558	6,573,290	**168,236**
Subdivision Funds					
Cities		-	21,986,152	21,986,152	**-**
Townships		(5)	4,291,005	4,291,000	**-**
School Districts and Community College		(3,486)	49,020,249	49,016,763	**-**
Joint Fire Districts		-	103,403	103,403	**-**
Joint Cemeteries		-	20,741	20,655	**86**
Hutchinson Public Library		-	2,278,834	2,278,834	**-**
South Central KS Library System		-	363,132	363,132	**-**
Drainage Districts and Watershed		-	556,850	556,850	**-**
Total Subdivision Funds		(3,491)	78,620,366	78,616,789	**86**
Total	$	59,168,203	201,380,112	203,704,083	**56,844,232**

RENO COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2020

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Community Corrections Fund	$ 178,476	921,962	933,508	**166,930**
Community Corrections Juvenile Intensive Supervision Probation Fund	12,061	256,735	256,942	**11,854**
Community Corrections Juvenile Grant Benefit Payout Fund	2,000	-	-	**2,000**
Juvenile - Prevention Programs Fund	-	41,642	41,642	**-**
Juvenile Grant Benefit Payout Fund	44,137	1,593	-	**45,730**
Community Corrections Juvenile Case Manager Fund	3,602	64,801	65,080	**3,323**
Juvenile Justice Reinvestment Fund	212	79,784	79,992	**4**
Jail Commissary Proceeds Fund	184,672	89,935	61,480	**213,127**
Community Corrections Juvenile Reimbursement Fund	40,416	760	-	**41,176**
Community Corrections Substance Abuse Fund	51,373	73	-	**51,446**
District Attorney Traffic Diversion Fund	2,344	17,127	19,287	**184**
DA Drug Endangered Children Fund	1,119	-	-	**1,119**
Community Corrections Drug Fund	68,630	38,547	35,078	**72,099**
Juvenile Intake and Assessment System Fund	2,469	284,146	260,169	**26,446**
Youth Shelter Food Fund	25,302	123,533	131,553	**17,282**
P-Card Clearing Fund	36,185	357,911	343,034	**51,062**
Payroll Clearing Fund	(7,490)	25,121,308	25,121,973	**(8,155)**
Court Electronic Fee Fund	154,256	73,800	34,252	**193,804**
Alcohol and Drug Safety Fund	9,325	-	-	**9,325**
D.A.R.E. Fund	5,110	-	-	**5,110**
Judicial District Juvenile Incentive Fund	1,250	500	-	**1,750**
Domestic Violence Program Fund	3,020	200	-	**3,220**
Sheriff's Grant Fund	3,402	67,660	94,210	**(23,148)**
Sheriff's Concealed Carry Fund	47,394	2,718	977	**49,135**
Sheriff's Offender Registration Fund	36,696	31,680	35,786	**32,590**
Juvenile Immediate Intervention Program Fund	9,825	2,820	-	**12,645**
CDBG-CV (Coronavirus) Grant Fund	-	117,933	117,933	**-**
Change Checks Fund	-	244,339	244,339	**-**
Jail - Commissary & Inmate Fund	65,478	535,130	538,060	**62,548**
Sheriff Tax Foreclosure Fund	-	117,066	117,064	**2**
Sheriff Civil Process Fund	-	36,195	36,195	**-**
Reno County Law Library Fund	238,077	46,862	38,488	**246,451**
State of KS - Clerk of District Court Fund	145,707	2,548,307	2,503,278	**190,736**
Total	$ 1,365,048	31,225,067	31,110,320	**1,479,795**

RENO COUNTY, KANSAS

Single Audit Information

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

To the County Commission
Reno County, Kansas
Hutchinson, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Reno County, Kansas**, as of and for the year ended December 31, 2020, and the related notes to the financial statement, and have issued our report thereon dated July 13, 2021. 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.



ADAMSBROWN, LLC
Certified Public Accountants
Hutchinson, Kansas

July 13, 2021

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, 2020. **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, 2020.

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, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hutchinson, Kansas

July 13, 202**1**

RENO COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

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				
National School Lunch Program	10.555	NA	$ -	25,933
Total Child Nutrition Cluster			-	25,933
Passed Through Kansas Department of Health and Environment				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	3077-264310P	56,833	238,111
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	3077-264310R	21,238	69,047
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	3077-264736N	-	13,579
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	3077-264736P	-	761
Passed Through Kansas Forest Service				
Cooperative Forestry Assistance (A,B)	10.664	FD9 RN304	-	4,000
Cooperative Forestry Assistance (A,B)	10.664	FD8 RN414	-	3,912
Total U.S. Department of Agriculture			78,071	355,343
U.S. Department of Housing and Urban Development				
Passed Through Kansas Department of Commerce				
COVID-19 Funding				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (A)	14.228	CDBG-CV 20-CV056	-	117,933
Total U.S. Department of Housing and Urban Development			-	117,933
U.S. Department of Justice				
Direct Funding				
COVID-19 Funding				
Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1299	-	42,264
Bulletproof Vest Partnership Program	16.607	2020 Grant	-	3,924
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	2017-AR-BX-K003/ 2019-RURAL-0053	-	116,148
Equitable Sharing Program	16.922	15-DEA-609401	-	16,694
Equitable Sharing Program	16.922	09-DEA-521602	-	2,655
Total U.S. Department of Justice			-	181,685
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	-	56,812
Total Highway Planning and Construction Cluster			-	56,812
Highway Safety Cluster				
State and Community Highway Safety	20.600	SP-1300-20	-	4,204
State and Community Highway Safety	20.600	SP-1300-20 EQUIP	-	4,500
State and Community Highway Safety	20.600	SP-1300-21	-	1,399
National Priority Safety Programs	20.616	SP-4704-20	-	2,038
Total Highway Safety Cluster			-	12,141
Formula Grants for Rural Areas and Tribal Transit Program	20.509	U.S.C. 49-5311	-	1,082,837
Formula Grants for Rural Areas and Tribal Transit Program	20.509	PT-0799-40 012200247	-	31,474
Total U.S. Department of Transportation			-	1,183,264
U.S. Department of the Treasury				
Passed Through Kansas Office of Recovery				
COVID-19 Funding				
Coronavirus Relief Fund (C)	21.019	Reno	7,603,362	12,294,632
Passed Through Kansas Department of Health and Environment				
COVID-19 Funding				
Coronavirus Relief Fund (C)	21.019	264SFC_CAR	-	149,867
Passed Through Kansas Office of Judicial Assistance				
COVID-19 Funding				
Coronavirus Relief Fund (C)	21.019	27th District	-	12,083
Total U.S. Department of the Treasury			$ 7,603,362	12,456,582

See accompanying notes to schedule of expenditures of federal awards.

RENO COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

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 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	20-10-2B	$ -	6,448
Total Aging Cluster			-	6,448
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	20-10-2D	-	7,119
National Family Caregiver Support, Title III, Part E	93.052	20-10-2E	-	14,722
State Health Insurance Assistance Program (B)	93.324	2020	-	1,094
Passed Through Kansas Department of Health and Environment				
477 Cluster				
Child Care and Development Block Grant	93.575	3028-2643450H	-	17,553
Child Care and Development Block Grant	93.575	3028-2643450J	-	28,480
Total 477 Cluster			-	46,033
Public Health Emergency Preparedness	93.069	3329-264678Z	-	5,951
Hospital Preparedness Program and Public Health Emergency Preparedness	93.074	3329-264678Y	-	21,806
Tuberculosis Elimination & Laboratory Coop Agreement	93.116	3071-264TB20	-	200
Injury Prevention and Control Research and State and Community Based Programs	93.136	3294-264RX19	-	42,030
Injury Prevention and Control Research and State and Community Based Programs	93.136	3294-264RX20	-	11,154
Family Planning Services	93.217	3622-264FPFFY19	-	19,376
Family Planning Services	93.217	3622-264FPFFFY19_S		3,673
Family Planning Services	93.217	3622-264FPFFY20	-	39,098
Immunization Cooperative Agreements	93.268	3372-264IMM20POP	-	6,676
COVID-19 Funding				
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	3150-264ELC_COVIDED	-	172,558
Assistance Programs for Chronic Disease Prevention and Control (B)	93.945	3401-264ARTH18		9,000
Preventive Health and Health Services Block Grant (A)	93.991	3614-264277M	-	28,500
Maternal and Child Health Services Block Grant to the States	93.994	3616-264230N	-	46,026
Maternal and Child Health Services Block Grant to the States	93.994	3616-264329M	-	14,671
Medicaid Cluster				
Medical Assistance Program	93.778	264MEDICAIDADM	104,860	107,000
Total Medicaid Cluster			104,860	107,000
Total U.S. Department of Health and Human Services			104,860	603,135
U.S. Department of Homeland Security Federal Emergency Management Agency (FEMA)				
Passed Through Kansas Division of Emergency Management				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR-4417	-	15,824
U.S. Election Assistance Commission				
Passed Through Kansas Secretary of State				
2018 HAVA Election Security Grants (A)	90.404	Reno	-	60,047
Total Expenditures of Federal Awards			**$ 7,786,293**	**$ 14,973,813**

See accompanying notes to schedule of expenditures of federal awards.

NOTE 1 – BASIS OF PRESENTATION

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

NOTE 2 – INDIRECT COST RATE

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

NOTE 3 – OTHER EXPENDITURES

The County did not receive any federal awards in the form of noncash assistance, insurance, loans, or loan guarantees, and incurred no expenditures in relation thereof for the year ended December 31, 2020.

RENO COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2020

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

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

Internal control over financial reporting:

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

FEDERAL AWARDS

Internal control over major programs:

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

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

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

Identification of major programs:

Assistance Listing Number	Name of Federal Program
21.019	Coronavirus Relief Fund

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
Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2020

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters noted in the current year

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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

Randy Partington
County Administrator

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

RENO COUNTY, KANSAS
Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2020

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters noted in the current year.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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