

July 12, 2023

To the County Commission  
**Reno County, Kansas**  
Hutchinson, KS

### **Governance Letter**

We have audited the primary government financial statement of **Reno County, Kansas** for the year ended December 31, 2022, and have issued our report thereon dated July 12, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 10, 2022. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Matters**

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by **Reno County, Kansas** are described in Note 1 to the financial statement. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2022. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statement in the proper period.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statement or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

**Reno County, Kansas**

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July 12, 2023

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated July 12, 2023.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the County’s financial statement or a determination of the type of auditors’ opinion that may be expressed on that statement, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

There were no changes to our initial assessment of risks of material misstatements to the financial statement, which were communicated to you in our letter dated April 14, 2023.

*Other Matters*

We were engaged to report on the supplementary information as outlined in the table of contents, which accompany the financial statement but is not required supplementary information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the regulatory basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statement. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statement or to the financial statement itself.

We would like to express our appreciation for the opportunity to perform the December 31, 2022 audit for **Reno County, Kansas** and to the employees for the cooperation and assistance given to us during the audit.

*Restriction on Use*

This communication is intended solely for the information and use of management, the County Commission, others within the organization, State of Kansas, and applicable federal agencies, and is not intended to be, and should not be, used by anyone other than these specified parties.



**ADAMSBROWN, LLC**

Certified Public Accountants

Hutchinson, Kansas

**RENO COUNTY, KANSAS**

Primary Government Financial Statement  
With Independent Auditors' Report

For the Year Ended December 31, 2022

**RENO COUNTY, KANSAS**  
 Primary Government Financial Statement With Independent Auditors' Report  
 For the Year Ended December 31, 2022

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## INDEPENDENT AUDITORS' REPORT

To the County Commission  
**Reno County, Kansas**  
Hutchinson, Kansas

### **Adverse and Unmodified Opinions**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Reno County, Kansas**, as of and for the year ended December 31, 2022 and the related notes to the financial statement.

#### *Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

#### *Unmodified Opinion on Regulatory Basis of Accounting*

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### **Basis for Adverse and Unmodified Opinions**

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

#### *Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles*

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

### **Responsibilities of Management for the Financial Statement**

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

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

### **Auditors' Responsibilities for the Audit of the Financial Statement**

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

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

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

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

### **Supplementary Information**

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



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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated July 19, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 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 <https://admin.ks.gov/offices/accountsreports/local-government/municipal-services>. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2022 (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 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 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, 2021, on the basis of accounting described in Note 1.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 12, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



**ADAMSBROWN, LLC**  
Certified Public Accountants  
Hutchinson, Kansas

July 12, 2023

**RENO COUNTY, KANSAS**  
 Summary Statement of Receipts, Expenditures and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Regulatory Basis Fund Types</b>							
<b>General Fund</b>	\$ 13,199,895	4,035	20,087,354	21,136,992	<b>12,154,292</b>	1,329,043	<b>13,483,335</b>
<b>Special Purpose Funds</b>							
Road and Bridge Fund	1,322,614	-	6,331,772	6,669,330	<b>985,056</b>	361,033	<b>1,346,089</b>
Special Road Fund	1,378,895	-	171,156	335,305	<b>1,214,746</b>	-	<b>1,214,746</b>
Special Bridge Fund	2,591,002	4,526	2,335,483	2,418,507	<b>2,512,504</b>	1,635,940	<b>4,148,444</b>
Noxious Weed Fund	25,024	-	142,634	146,757	<b>20,901</b>	3,103	<b>24,004</b>
Noxious Weed Capital Outlay Fund	89,776	-	14,500	-	<b>104,276</b>	-	<b>104,276</b>
Public Health Fund	1,126,323	-	4,381,053	3,289,479	<b>2,217,897</b>	211,510	<b>2,429,407</b>
Public Health Capital Outlay Fund	433,480	-	46,667	66,946	<b>413,201</b>	-	<b>413,201</b>
Aging & Transit (formerly Department of Aging) Fund	853,435	-	1,884,807	1,988,889	<b>749,353</b>	184,449	<b>933,802</b>
Mental Health Fund	22,327	-	450,282	452,025	<b>20,584</b>	-	<b>20,584</b>
TECH Center Fund	28,286	-	506,689	510,000	<b>24,975</b>	-	<b>24,975</b>
Employee Benefits Fund	5,021,710	-	8,271,437	8,356,794	<b>4,936,353</b>	31,188	<b>4,967,541</b>
Youth Services (formerly Youth Shelter/Detention) Fund	809,307	-	1,923,510	1,914,366	<b>818,451</b>	78,410	<b>896,861</b>
Historical Museum Fund	8,872	-	184,758	185,000	<b>8,630</b>	-	<b>8,630</b>
Special Parks and Recreation Fund	8,291	-	18,446	13,165	<b>13,572</b>	-	<b>13,572</b>
Special Alcohol and Drug Fund	27,106	-	21,418	10,000	<b>38,524</b>	-	<b>38,524</b>
CIP (formerly Capital Improvement Program) Fund	502,098	-	616,080	761,748	<b>356,430</b>	11,250	<b>367,680</b>
Special Equipment Fund	163,395	-	501,813	440,088	<b>225,120</b>	107,267	<b>332,387</b>
Fire District No. 2 General Fund	347,882	-	2,288,153	2,289,408	<b>346,627</b>	-	<b>346,627</b>
Fire District No. 3 General Fund	30,935	-	190,379	190,684	<b>30,630</b>	3,081	<b>33,711</b>
Fire District No. 4 General Fund	35,019	-	201,963	202,397	<b>34,585</b>	2,432	<b>37,017</b>
Fire District No. 6 General Fund	12,708	-	76,113	76,042	<b>12,779</b>	3,495	<b>16,274</b>
Fire District No. 7 General Fund	27,995	-	92,448	92,615	<b>27,828</b>	9,587	<b>37,415</b>
Fire District No. 8 General Fund	26,432	-	166,366	166,321	<b>26,477</b>	9,527	<b>36,004</b>
Fire District No. 9 General Fund	25,108	-	174,470	174,361	<b>25,217</b>	1,223	<b>26,440</b>
Fire District Jt. No. 1 RN-KM General Fund	23,711	-	153,321	153,424	<b>23,608</b>	2,169	<b>25,777</b>
Fire District Jt. No. 2 RN-HV General Fund	37,184	-	165,052	164,684	<b>37,552</b>	21,452	<b>59,004</b>
Sewer District No. 1 General Fund	6,525	-	4,650	2,383	<b>8,792</b>	1	<b>8,793</b>
Sewer District Nos. 3 and 10 General Fund	59,336	-	50,367	10,712	<b>98,991</b>	204	<b>99,195</b>
Sewer District No. 8 General Fund	99,585	-	125,423	78,214	<b>146,794</b>	319	<b>147,113</b>
Sewer District No. 201 General Fund	14,026	-	22,510	21,816	<b>14,720</b>	1,121	<b>15,841</b>
Sewer District No. 202 General Fund	25,480	-	25,548	24,933	<b>26,095</b>	1,134	<b>27,229</b>
Water District No. 8 General Fund	407,337	-	98,196	37,071	<b>468,462</b>	1,833	<b>470,295</b>
Water District No. 101 General Fund	59,525	-	22,051	40,564	<b>41,012</b>	5,073	<b>46,085</b>
Special Highway Improvement Fund	1,251,013	-	577,000	-	<b>1,828,013</b>	-	<b>1,828,013</b>
Road & Bridge Special Machinery Fund	-	-	135,000	-	<b>135,000</b>	-	<b>135,000</b>
K-14 Highway Fund	3,006,874	-	-	34,631	<b>2,972,243</b>	-	<b>2,972,243</b>
Register of Deeds Technology Fund	282,556	-	70,576	84,328	<b>268,804</b>	-	<b>268,804</b>
Clerk Technology Fund	62,403	-	17,644	36,716	<b>43,331</b>	-	<b>43,331</b>
Treasurer Technology Fund	90,600	-	17,644	16,000	<b>92,244</b>	-	<b>92,244</b>
County Technology Equipment and Services Fund	125,259	-	-	25,494	<b>99,765</b>	488	<b>100,253</b>
County CIP Reserve Fund	4,000,388	-	1,511,213	912,187	<b>4,599,414</b>	51,935	<b>4,651,349</b>
County Equipment Reserve Fund	828,995	-	337,666	114,000	<b>1,052,661</b>	114,000	<b>1,166,661</b>
County Economic Development Reserve Fund	350,000	-	376,500	-	<b>726,500</b>	-	<b>726,500</b>

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, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Special Purpose Funds (continued)</b>							
Fire District No. 3 Special Fund	\$ 682,243	-	40,322	397,113	325,452	478,279	803,731
Fire District No. 4 Special Fund	457,630	-	96,914	42,692	511,852	-	511,852
Fire District No. 6 Special Fund	88,558	-	10,460	16,739	82,279	1,516	83,795
Fire District No. 7 Special Fund	283,242	-	42,539	4,050	321,731	-	321,731
Fire District No. 8 Special Fund	231,085	-	36,000	-	267,085	-	267,085
Fire District No. 9 Special Fund	479,480	-	80,000	45,861	513,619	45,861	559,480
Fire District Jt. No. 1 RN-KM Special Fund	182,233	20	64,000	85,927	160,326	4,279	164,605
Fire District Jt. No. 2 RN-HV Special Fund	480,945	-	17,000	282,732	215,213	217,886	433,099
Sewer District No. 201 Replacement Fund	10,030	-	6,000	-	16,030	-	16,030
Sewer District No. 202 Replacement Fund	91,255	-	14,000	-	105,255	-	105,255
Emergency Management Citizens Corp. Fund	16,293	-	-	-	16,293	-	16,293
Field Correction Offices Special Rental Fund	427,531	-	97,917	44,323	481,125	2,856	483,981
American Rescue Plan Act Fund	6,021,265	-	6,146,825	11,386,085	782,005	11,367,888	12,149,893
LATCF Federal Grant Fund	-	-	50,000	-	50,000	-	50,000
Municipalities Fight Addiction Fund	-	-	11,556	-	11,556	-	11,556
<b>Bond and Interest Funds</b>							
Bond and Interest Fund	150,560	-	2,095,505	1,695,363	550,702	-	550,702
Fire District No. 8 Bond and Interest Fund	6,118	-	-	6,118	-	-	-
Fire District No. 9 Bond and Interest Fund	6,733	-	63,989	63,800	6,922	-	6,922
Fire District Jt. No. 2 RN-HV Bond and Interest Fund	2,856	-	18,731	18,139	3,448	-	3,448
Sewer District Nos. 3 and 10 Bond and Interest Fund	55,582	-	40,606	37,625	58,563	-	58,563
Sewer District No. 8 Bond and Interest Fund	79,286	-	116,372	99,250	96,408	-	96,408
<b>Capital Project Funds</b>							
Bridge Improvements 2019 Fund	274,390	106,565	2,313	383,268	-	-	-
Courthouse Capital Project Fund	7,821	-	223,337	199,345	31,813	197,326	229,139
Landfill Improvement Fund	217,541	-	2,173	67,688	152,026	32,201	184,227
<b>Business Funds</b>							
Solid Waste Fund	6,838,928	-	5,739,825	7,256,179	5,322,574	1,099,510	6,422,084
Solid Waste Post-Closure Fund	6,017,913	-	1,108,084	206,384	6,919,613	23,333	6,942,946
Internal Services Fund	75,846	-	640,258	646,744	69,360	47,653	117,013
Self-Insurance Fund	3,788,622	-	6,282,203	5,393,749	4,677,076	592,092	5,269,168
<b>Trust Funds</b>							
Motor Vehicle Special Fund	74,010	-	522,463	520,087	76,386	20,452	96,838
Prosecuting Attorneys Training Fund	7,068	-	6,306	11,014	2,360	651	3,011
Law Enforcement Drug Unit Fund	13,583	-	17,598	24,434	6,747	694	7,441
Special Prosecutor Trust for Drug Asset Forfeitures Fund	20,469	-	6,139	5,494	21,114	-	21,114
Prosecutor Administration Fees Fund	549	-	232	-	781	-	781
<b>Total Primary Government (Excluding Distributable and Agency Funds)</b>	<b>\$ 65,938,377</b>	<b>115,146</b>	<b>78,389,779</b>	<b>82,584,579</b>	<b>61,858,723</b>	<b>18,314,744</b>	<b>80,173,467</b>

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, 2022

**Composition of Cash**

Reno County Accounts		
Checking Accounts and Money Market Accounts	\$	876,686
Certificates of Deposit		88,574,197
Cash and Undeposited Checks on Hand		10,972
Kansas Municipal Investment Pool		<u>57,589,708</u>
<b>Cash Composition of Reno County Accounts</b>		<u>147,051,563</u>
Clerk of the District Court and Law Library Accounts		
Checking Accounts and Money Market Accounts		909,680
Certificates of Deposit		54,459
Cash on Hand		<u>540</u>
<b>Cash Composition of Clerk of the District Court and Law Library</b>		<u>964,679</u>
<b>Total Cash</b>		<b>148,016,242</b>
<b>Distributable Funds, State Funds and Subdivision Funds per Schedule 3-1</b>		<b>(65,471,138)</b>
<b>Agency Funds per Schedule 3-2</b>		<u><b>(2,371,637)</b></u>
<b>Total Primary Government (Excluding Distributable and Agency Funds)</b>	<b>\$</b>	<u><u><b>80,173,467</b></u></u>

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

**RENO COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2022

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**Financial Reporting Entity**

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

**Extension Council**

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

**Public Building Commission**

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

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

**Basis of Presentation – Fund Accounting**

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

The following types of funds comprise the financial activities of the County for the year ended December 31, 2022.

**Regulatory Basis Fund Types**

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

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

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

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

**RENO COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2022

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

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

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

**Basis of Accounting**

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

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

**Reimbursements**

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

**NOTE 2 – BUDGETARY INFORMATION**

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

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20<sup>th</sup>. The County did hold a revenue neutral rate hearing this year for certain special districts.

**RENO COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2022

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

**RENO COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2022

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, 2022, the County had the following investments and maturities.

Investment Type	Fair Value	Investment Maturities (in years) Less than One	Rating
Kansas Municipal Investment Pool	\$ 57,589,708	57,589,708	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, 2022, 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". All deposits were legally secured at December 31, 2022.

At December 31, 2022, the County's carrying amount of bank deposits was \$89,461,855 (including \$10,972 cash on hand) and the bank balance was \$90,171,785. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, \$83,751,671 was covered by federal depository insurance and \$6,420,114 was collateralized with securities held by the pledging financial institutions' agents in the County's name. All deposits were legally secured at December 31, 2022.

At December 31, 2022, the Clerk of the District Court's and the Law Library's carrying amount of bank deposits was \$964,679 (including \$540 cash on hand) and the bank balance was \$979,476. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance, \$475,342 was collateralized with securities held by the pledging financial institution's agents in the name of the State of Kansas, designated for the Clerk of the District Court and \$4,134 was collateralized with securities held by the pledging financial institutions' agents in the Law Library's name.

**Custodial Credit Risk – Investments**

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

At December 31, 2022, the County had invested \$57,589,708 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



**RENO COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2022

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, 2022 were as follows: preliminary.

From	To	Regulatory Authority	Amount
Motor Vehicle Special Fund	General Fund	K.S.A. 8-145	\$ 74,010
General Fund	Youth Services Fund	Commission	475,000
General Fund	Aging & Transit Fund	Commission	352,000
General Fund	County Economic Development Reserve Fund	Commission	376,500
General Fund	Community Corrections Fund	Budgetary	32,986
General Fund	County CIP Reserve Fund	K.S.A. 19-120	973,000
General Fund	County Equipment Reserve Fund	K.S.A. 19-119	212,666
Aging & Transit Fund	County Equipment Reserve Fund	K.S.A. 19-119	125,000
Road and Bridge Fund	Special Highway Improvement Fund	K.S.A. 68-590	577,000
Road and Bridge Fund	Road & Bridge Special Machinery Fund	K.S.A. 68-141g	135,000
CIP Fund	County CIP Reserve Fund	K.S.A. 19-120	277,000
CIP Fund	Bond and Interest Fund	Budgetary	359,875
Fire District No. 3 General Fund	Fire District No. 3 Special Fund	K.S.A. 19-3612c	38,000
Fire District No. 4 General Fund	Fire District No. 4 Special Fund	K.S.A. 19-3612c	57,000
Fire District No. 6 General Fund	Fire District No. 6 Special Fund	K.S.A. 19-3612c	6,000
Fire District No. 7 General Fund	Fire District No. 7 Special Fund	K.S.A. 19-3612c	41,000
Fire District No. 8 General Fund	Fire District No. 8 Special Fund	K.S.A. 19-3612c	36,000
Fire District No. 9 General Fund	Fire District No. 9 Special Fund	K.S.A. 19-3612c	80,000
Fire District Jt. No. 1 RN-KM General Fund	Fire District Jt. No. 1 RN-KM Special Fund	K.S.A. 19-3612c	64,000
Fire District Jt. No. 2 RN-HV General Fund	Fire District Jt. No. 2 RN-HV Special Fund	K.S.A. 19-3612c	17,000
Fire District No. 8 Bond and Interest Fund	Fire District No. 8 General Fund	K.S.A. 10-117a	6,118
Sewer District No. 201 General Fund	Sewer District No. 201 Replacement Fund	K.S.A. 12-631o	6,000
Sewer District No. 202 General Fund	Sewer District No. 202 Replacement Fund	K.S.A. 12-631o	14,000
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	K.S.A. 2-1318	14,500
Solid Waste Fund	Solid Waste Post-Closure Fund	K.S.A. 65-3410	1,108,084
Solid Waste Fund	Bond and Interest Fund	Budgetary	251,950
Sewer District No. 8 General Fund	Sewer District No. 8 Bond and Interest Fund	Budgetary	50,375
Bridge Improvements 2019 Fund	Bond and Interest Fund	Budgetary	376,017
Employee Benefits Fund	Self-Insurance Fund	K.S.A. 12-2615	4,393,478

**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 43<sup>rd</sup> Avenue and the bridge at mile 27.99 on Nickerson Road in Reno County, Kansas. This resolution amended and supplemented Resolution 2019-20. The issuance of Series 2021 General Obligation Refunding and Improvement Bonds provided \$1,500,000 to the Bridge Improvements 2019 Fund for the project. As well, the Series 2019 Temporary Notes of \$6,250,000 (and interest of \$46,875), that had initially financed the project, were paid off by the Series 2021 bond issuance. Both bridges have been opened. In October 2022, after final payments in 2022 of \$17,705, the \$376,017 excess remaining in the Bridge Improvements 2019 Fund was

**RENO COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2022

transferred to the County's Bond and Interest Fund to be available for payment of debt service on the Series 2021 bonds.

For this project, the cumulative expenditures from inception through December 31, 2022 were as follows:

43 <sup>rd</sup> Avenue Bridge at Mile 33.80	\$	3,943,841
Nickerson Road Bridge at Mile 27.99		<u>3,175,531</u>
<b>Total</b>	<b>\$</b>	<b><u>7,119,372</u></b>

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 have been paid from proceeds of General Obligation bonds, insurance proceeds and available funds of the County. Insurance coverage has reimbursed the costs of the exterior and interior repairs from earthquake damage, beyond the County's deductible of \$25,000 and a 2021 change order of \$19,200 for which an insurance claim is not being filed. The issuance of Series 2021 General Obligation Refunding and Improvement Bonds provided \$2,350,950 to the Courthouse Improvement Fund for the project.

On March 22, 2022 the County authorized a construction change order of \$928,441 for repairs to the Courthouse dome, decreased to a net of \$883,741 upon a change order credit being received. Insurance proceeds paid \$156,601 of the dome repair cost of that net change order, with county funds paying \$727,140. On April 26, 2022 the County authorized an additional \$16,500, also paid from county funds, for architect fees due to the additional dome repair work.

The Courthouse Improvement project was substantially complete at the end of January 2023. Upon completion, and final payment of expenditures, any excess in the Courthouse Capital Project Fund is expected to be transferred to the County's Bond and Interest Fund to be available for payment of debt service on the Series 2021 bonds.

For this project, the cash disbursements and accounts payable and encumbrances from inception through December 31, 2022 are as follows:

	Cash Disbursement and Accounts Payable to Date	Amount Encumbered at 12/31/2022	Cumulative Expenditures to Date
Weatherization	\$ 387,954	20,296	408,250
Windows	1,743,312	90,528	1,833,840
Subtotal	<u>2,131,266</u>	<u>110,824</u>	<u>2,242,090</u>
Earthquake Repairs (insurance filed)	1,292,235	31,549	1,323,784
Earthquake Repairs (county funds)	762,840	-	762,840
Subtotal	<u>2,055,075</u>	<u>31,549</u>	<u>2,086,624</u>
<b>Total</b>	<b>\$ <u>4,186,341</u></b>	<b><u>142,373</u></b>	<b><u>4,328,714</u></b>

The County adopted Resolution 2020-31 on November 3, 2020 authorizing \$4,940,000 of estimated purchasing and financing cost for certain refuse disposal improvements at the refuse disposal site in Reno County. The issuance of Series 2021 General Obligation Refunding and Improvement Bonds provided \$3,315,318 to the Landfill Improvement Fund for the project. The improvements went into operation in 2022. The cumulative expenditures were \$3,165,539 through December 31, 2022. In May 2023, after final

**RENO COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2022

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payments, the \$151,194 excess remaining in the Landfill Improvement Fund was transferred to the County's Bond and Interest fund to be available for payment of debt service on the Series 2021 bonds.

**NOTE 6 – LITIGATION**

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

**NOTE 7 – RISK MANAGEMENT**

**Reno County, Kansas** is exposed to various risks of loss related to torts; damage to and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters other than related to employee health benefits. Settled claims have not exceeded this commercial coverage in any of the three preceding years.

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 91 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.

**NOTE 8 – GRANTS AND SHARED REVENUES**

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

**NOTE 9 – ECONOMIC INCENTIVES**

**Reno County, Kansas'** 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, 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.

During the year ended December 31, 2022 the County paid \$23,500 to Superior Holdings, Inc. for 17 new jobs created under a 2020 agreement for incentives on a maximum 52 new jobs.

**RENO COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2022

**NOTE 10 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

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

Sheriff's Grant Fund	\$ (636)
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The Sheriff's Grant Fund is negative due to grant expenditures made in advance of reimbursement by the granting agency.

**NOTE 11 – HEALTH CARE SELF-INSURANCE CLAIMS**

**Reno County, Kansas** established a limited risk management program for employees' health care coverage effective October 1, 2015.

Acting on behalf of the County, most medical and prescription drug claims are paid by a Third-Party Administrator ("TPA"), which has been Allied Benefit LLC, or "Allied" since October 1, 2022. The contract between the County and its TPA is renewable annually and includes monthly administrative fees. The TPA pays claims from the County's local PPO network and national wrap-around PPO network and Pharmacy Benefit Manager ("PBM"), as well as a Patient Assistance Program vendor. The County reimburses the TPA weekly for claims paid. Reno County's TPA was Benefit Management LLC, or "BML" from October 1, 2021 through September 30, 2022. The County continues to pay BML for runoff of claims for that plan year, through the September 30, 2023 end of the runoff period. At December 31, 2022, such liability is not believed to be significant to the Self-Insurance Fund.

The County also offers a Fair Market Health incentive for members covered under the County's group health plan to utilize high quality, low-cost providers that participate with the Fair Market Health ("FMH") Program. The County generally reimburses the FMH claims daily.

Protecting the County against unanticipated catastrophic loss, the County purchased specific stop loss coverage and aggregate stop loss coverage through Granular Insurance Company ("Granular") for the plan year ending September 30, 2023. The stop-loss premiums are billed monthly by the TPA. The specific stop-loss coverage provides protection to Reno County for annual medical/prescription drug claims over \$120,000 per individual and aggregate annual medical/prescription drug claims over \$4,494,866, up to a maximum benefit of \$1,000,000 to the County. The aggregate stop-loss attachment point was calculated at 125% of annualized expected medical/prescription drug claims factors.

Effective October 1, 2021, dental insurance has been provided through Delta Dental, or "Delta", with administration fees paid monthly, and dental claims reimbursed to Delta weekly. The dental claims paid by the County are capped at \$1,500 annually per individual.

As of December 31, 2022, the County has recorded in the Self-Insurance Fund \$592,092 of encumbrance payable for incurred but unpaid health care claims, based on claims paid through May 5, 2023 for 2022 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
2021	\$ 280,914	4,342,210	3,878,618	744,506	4,533,128
2022	744,506	4,653,365	4,805,779	592,092	5,269,168

**RENO COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2022

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**NOTE 12 – 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 13 – 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](http://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 8.90% for KPERs and 22.99% for KP&F for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were \$1,512,191 for KPERs and \$680,020 for KP&F for the year ended December 31, 2022.

**Net Pension Liability**

At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERs was \$15,156,453 and \$6,758,298 for KP&F. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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.

**RENO COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2022

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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](http://www.kpers.org) or can be obtained as described above.

**NOTE 14 – 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, 2022.

**NOTE 15 – 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):

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

**RENO COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2022

**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 16 – 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	\$ 15,621,172	5,378,631	10,242,541
Compost Facility	723	35,511	35,511	-
Construction & Demolition Landfill (Site E – Phases 1 & 2)	723	584,615	422,337	162,278
Pre-Subtitle D MSW Landfill (Site A) (Closed Site)	723	718,615	-	718,615
Pre-Subtitle D MSW Landfill (Site C) (Closed Site)	723	572,591	-	572,591
Household Hazardous Waste (HHW) Facility	607	51,477	51,477	-
<b>Totals</b>		<b>\$ 17,583,981</b>	<b>5,887,956</b>	<b>11,696,025</b>

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, 2022, the permit for 2023 identifies that the remaining volume capacity of the site is 57% of the original capacity and that the remaining life of the landfill is 60.17 years.

The County is also required by regulations to provide financial assurance for the closure and post-closure costs. The allowable mechanisms for this financial assurance are as follows: 1) trust fund, 2) surety bond guaranteeing payment or performance, 3) letter of credit, 4) insurance certificate, and 5) a financial test for local governments. The County has elected to use the financial test to provide financial assurance. The County is in compliance with the financial test as of December 31, 2022.

**NOTE 17 – 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, 2022, there was one series of such revenue bonds outstanding for the Pleasant View Home, with a bond principal amount payable of \$1,110,390. 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, 2022, the bond principal amount payable was \$3,745,073. Neither the County, the

**RENO COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2022

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

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

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

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

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

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

**Lease Obligations**

The County has entered into various finance lease agreements, two of which were previously presented as capital leases. The leases entered into in 2021 or later are all presented as finance leases, for the use of property and equipment. 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. The final payment on this lease was made in 2022.

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.

On November 5, 2021, the County's sixty-month lease with 360 Document Solutions began for thirty-five MFP machines or multi-function printer-scanner-copier-fax machines.

On February 15, 2022, the County's sixty-month lease with Axon Enterprise, Inc. began for forty-five Tasers and associated items.

On March 2, 2022, the County's sixty-month lease began with Quadiant Leasing for a mail machine with folder/insertor.



**RENO COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2022

Changes in long-term liabilities for the County for the year ended December 31, 2022, 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
<b>General Obligation Bonds</b>									
<b>Special Assessment GO Bonds</b>									
Prairie Dunes / Linksland Series 2015	3.125-3.750%	09/03/15	\$ 260,000	09/01/35	\$ <u>200,000</u>	-	<u>10,000</u>	<u>190,000</u>	<u>7,025</u>
<b>Fire District GO Bonds</b>									
Fire District No. 9 Series 2007	3.45-4%	11/15/07	740,000	06/01/23	125,000	-	60,000	<b>65,000</b>	3,800
Fire District Jt. No. 2 RN-HV Series 2019	3.32%	06/18/19	240,000	09/01/34	215,000	-	15,000	<b>200,000</b>	7,138
<b>Total GO Bonds Paid by Fire Districts</b>					<u><b>340,000</b></u>	<u>-</u>	<u><b>75,000</b></u>	<u><b>265,000</b></u>	<u><b>10,938</b></u>
<b>Sewer District GO Bonds</b>									
SDs 3 and 10 Blue Spruce Series 2017	3.75%	09/28/17	550,000	09/01/37	470,000	-	20,000	<b>450,000</b>	17,625
SD 8 Highlands Series 2018	3-4%	12/20/18	1,350,000	09/01/39	1,285,000	-	50,000	<b>1,235,000</b>	49,250
<b>Total GO Bonds Paid by Sewer Districts</b>					<u><b>1,755,000</b></u>	<u>-</u>	<u><b>70,000</b></u>	<u><b>1,685,000</b></u>	<u><b>66,875</b></u>
<b>County GO Bonds</b>									
GO Refunding Bonds Series 2012 GO Refunding and improvement Bonds	2.0-3.0%	12/19/12	5,925,000	09/01/28	2,070,000	-	275,000	<b>1,795,000</b>	46,788
	3.0-4.0%	02/25/21	12,080,000	09/01/36	11,950,000	-	930,000	<b>11,020,000</b>	425,550
<b>Total Paid by County GO Bonds</b>					<u><b>14,020,000</b></u>	<u>-</u>	<u><b>1,205,000</b></u>	<u><b>12,815,000</b></u>	<u><b>472,338</b></u>
<b>Total General Obligation Bonds</b>					<u><b>16,315,000</b></u>	<u>-</u>	<u><b>1,360,000</b></u>	<u><b>14,955,000</b></u>	<u><b>557,176</b></u>
<b>County Finance Leases</b>									
Public Works Building - Supplemental	4.00%	03/26/14	2,470,000	03/26/22	85,000	-	85,000	-	2,625
360 Document Solutions (MFP machines)	0.00%	11/05/21	131,599	11/05/26	127,212	-	26,320	<b>100,892</b>	-
Axon Enterprises, Inc. (Tasers)	0.00%	02/15/22	107,500	03/14/27	-	107,500	19,500	<b>88,000</b>	-
Quadient Leasing (mail machine)	0.00%	03/02/22	76,667	03/02/27	-	76,667	11,500	<b>65,167</b>	-
<b>Total County Finance Leases</b>					<u><b>212,212</b></u>	<u><b>184,167</b></u>	<u><b>142,320</b></u>	<u><b>254,059</b></u>	<u><b>2,625</b></u>
<b>Special District Finance Leases</b>									
Reno/Kingman Jt 1 Fire Dist. Pumper Truc	3.50%	05/21/19	82,545	7/1/2023	<u>42,857</u>	-	<u>21,060</u>	<u>21,797</u>	<u>1,500</u>
<b>Total Contractual Indebtedness of Reno County</b>					<u><b>\$ 16,570,069</b></u>	<u><b>184,167</b></u>	<u><b>1,523,380</b></u>	<u><b>15,230,856</b></u>	<u><b>561,301</b></u>

**RENO COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2022

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

Issue	Years								Total
	2023	2024	2025	2026	2027	2028-2032	2033-2037	2038-2039	
<b>Principal</b>									
General Obligation Bonds	\$ 1,475,000	1,520,000	1,540,000	995,000	1,035,000	4,380,000	3,815,000	195,000	<b>14,955,000</b>
Finance Leases	85,451	63,654	63,653	59,265	3,833	-	-	-	<b>275,856</b>
<b>Total Principal</b>	<u>1,560,451</u>	<u>1,583,654</u>	<u>1,603,653</u>	<u>1,054,265</u>	<u>1,038,833</u>	<u>4,380,000</u>	<u>3,815,000</u>	<u>195,000</u>	<b>15,230,856</b>
<b>Interest</b>									
General Obligation Bonds	506,166	454,267	400,257	344,558	310,198	1,056,881	354,955	11,800	<b>3,439,082</b>
Finance Leases	763	-	-	-	-	-	-	-	<b>763</b>
<b>Total Interest</b>	<u>506,929</u>	<u>454,267</u>	<u>400,257</u>	<u>344,558</u>	<u>310,198</u>	<u>1,056,881</u>	<u>354,955</u>	<u>11,800</u>	<b>3,439,845</b>
<b>Total Principal and Interest</b>	<u>\$ <u>2,067,380</u></u>	<u><u>2,037,921</u></u>	<u><u>2,003,910</u></u>	<u><u>1,398,823</u></u>	<u><u>1,349,031</u></u>	<u><u>5,436,881</u></u>	<u><u>4,169,955</u></u>	<u><u>206,800</u></u>	<b><u>18,670,701</u></b>

**RENO COUNTY, KANSAS**

Regulatory-Required Supplementary Information

**RENO COUNTY, KANSAS**  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>Regulatory Basis Fund Types</b>					
<b>General Fund</b>	\$ 27,512,543	-	27,512,543	<b>21,136,992</b>	(6,375,551)
<b>Special Purpose Funds</b>					
Road and Bridge Fund	6,754,072	-	6,754,072	<b>6,669,330</b>	(84,742)
Special Road Fund	768,500	-	768,500	<b>335,305</b>	(433,195)
Special Bridge Fund	3,425,000	-	3,425,000	<b>2,418,507</b>	(1,006,493)
Noxious Weed Fund	152,150	-	152,150	<b>146,757</b>	(5,393)
Noxious Weed Capital Outlay Fund	108,568	-	108,568	-	(108,568)
Public Health Fund	3,374,642	-	3,374,642	<b>3,289,479</b>	(85,163)
Public Health Capital Outlay Fund	570,980	-	570,980	<b>66,946</b>	(504,034)
Aging & Transit (formerly Department of Aging) Fund	2,525,479	-	2,525,479	<b>1,988,889</b>	(536,590)
Mental Health Fund	452,025	-	452,025	<b>452,025</b>	-
TECH Center Fund	510,000	-	510,000	<b>510,000</b>	-
Employee Benefits Fund	11,046,436	-	11,046,436	<b>8,356,794</b>	(2,689,642)
Youth Services (formerly Youth Shelter/Detention) Fund	2,195,025	-	2,195,025	<b>1,914,366</b>	(280,659)
Historical Museum Fund	185,000	-	185,000	<b>185,000</b>	-
Special Parks and Recreation Fund	13,574	-	13,574	<b>13,165</b>	(409)
Special Alcohol and Drug Fund	30,581	-	30,581	<b>10,000</b>	(20,581)
CIP (formerly Capital Improvement Program) Fund	896,000	-	896,000	<b>761,748</b>	(134,252)
Special Equipment Fund	532,580	-	532,580	<b>440,088</b>	(92,492)
Fire District No. 2 General Fund	2,438,181	-	2,438,181	<b>2,289,408</b>	(148,773)
Fire District No. 3 General Fund	201,172	-	201,172	<b>190,684</b>	(10,488)
Fire District No. 4 General Fund	217,975	-	217,975	<b>202,397</b>	(15,578)
Fire District No. 6 General Fund	83,925	-	83,925	<b>76,042</b>	(7,883)
Fire District No. 7 General Fund	102,260	-	102,260	<b>92,615</b>	(9,645)
Fire District No. 8 General Fund	166,875	-	166,875	<b>166,321</b>	(554)
Fire District No. 9 General Fund	185,130	-	185,130	<b>174,361</b>	(10,769)
Fire District Jt. No. 1 RN-KM General Fund	161,750	-	161,750	<b>153,424</b>	(8,326)
Fire District Jt. No. 2 RN-HV General Fund	171,025	-	171,025	<b>164,684</b>	(6,341)
Sewer District No. 1 General Fund	7,154	-	7,154	<b>2,383</b>	(4,771)
Sewer District Nos. 3 and 10 General Fund	60,934	-	60,934	<b>10,712</b>	(50,222)
Sewer District No. 8 General Fund	155,743	-	155,743	<b>78,214</b>	(77,529)
Sewer District No. 201 General Fund	28,512	-	28,512	<b>21,816</b>	(6,696)
Sewer District No. 202 General Fund	35,888	-	35,888	<b>24,933</b>	(10,955)
Water District No. 8 General Fund	463,302	-	463,302	<b>37,071</b>	(426,231)
Water District No. 101 General Fund	70,108	-	70,108	<b>40,564</b>	(29,544)

**RENO COUNTY, KANSAS**  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	<b>Expenditures Chargeable to Current Year</b>	Variance Over (Under)
<b>Bond and Interest Funds</b>	\$				
Bond and Interest Fund	1,844,463	-	1,844,463	<b>1,695,363</b>	(149,100)
Fire District No. 8 Bond and Interest Fund	7,121	-	7,121	<b>6,118</b>	(1,003)
Fire District No. 9 Bond and Interest Fund	69,400	-	69,400	<b>63,800</b>	(5,600)
Fire District Jt. No. 2 RN-HV Bond and Interest Fund	22,238	-	22,238	<b>18,139</b>	(4,099)
Sewer District Nos. 3 and 10 Bond and Interest Fund	95,532	-	95,532	<b>37,625</b>	(57,907)
Sewer District No. 8 Bond and Interest Fund	176,027	-	176,027	<b>99,250</b>	(76,777)
<b>Business Funds</b>					
Solid Waste Fund	11,072,832	-	11,072,832	<b>7,256,179</b>	(3,816,653)
Solid Waste Post-Closure Fund	6,062,037	-	6,062,037	<b>206,384</b>	(5,855,653)
Internal Services Fund	757,822	-	757,822	<b>646,744</b>	(111,078)

**RENO COUNTY, KANSAS**  
**General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
<b>Interest Earned</b>				
Interest Earned	\$ 31,889	<b>779,682</b>	52,000	727,682
Interest on Taxes	846,360	<b>642,904</b>	281,000	361,904
<b>Total Interest Earned</b>	<u>878,249</u>	<u><b>1,422,586</b></u>	<u>333,000</u>	<u>1,089,586</u>
<b>Taxes</b>				
Ad Valorem Tax	9,787,794	<b>9,328,947</b>	9,627,448	(298,501)
Neighborhood Revitalization	(78,940)	<b>(63,647)</b>	(76,850)	13,203
Delinquent Tax	382,931	<b>277,521</b>	-	277,521
Vehicle Tax	1,155,534	<b>1,157,962</b>	1,122,232	35,730
In Lieu of Tax	20,126	<b>20,108</b>	-	20,108
Severance Tax	14,348	<b>23,679</b>	10,000	13,679
Federal Land Entitlement	42,060	<b>43,087</b>	35,000	8,087
Sales and Liquor Tax	5,172,162	<b>5,547,124</b>	4,260,269	1,286,855
<b>Total Taxes</b>	<u>16,496,015</u>	<u><b>16,334,781</b></u>	<u>14,978,099</u>	<u>1,356,682</u>
<b>Licenses, Permits and Fees</b>				
County Officers' Fees	672,585	<b>525,521</b>	405,000	120,521
Other Licenses, Permits and Fees	516,675	<b>478,517</b>	337,863	140,654
<b>Total Licenses, Permits and Fees</b>	<u>1,189,260</u>	<u><b>1,004,038</b></u>	<u>742,863</u>	<u>261,175</u>
<b>Reimbursements</b>				
County Correctional Facility and Law				
Enf. Center Shared Expense	491,985	<b>566,931</b>	455,600	111,331
Reimbursements from CRF Fund	27,307	-	-	-
Federal Grants	16,493	<b>11,495</b>	12,000	(505)
State Aid	14,238	<b>24,032</b>	21,000	3,032
Other Reimbursements	525,522	<b>645,218</b>	570,500	74,718
<b>Total Reimbursements</b>	<u>1,075,545</u>	<u><b>1,247,676</b></u>	<u>1,059,100</u>	<u>188,576</u>
<b>Miscellaneous</b>				
Miscellaneous	36,648	<b>660</b>	5,000	(4,340)
Sale of Assets	545	<b>3,603</b>	-	3,603
Transfers In	57,987	<b>74,010</b>	25,000	49,010
<b>Total Miscellaneous</b>	<u>95,180</u>	<u><b>78,273</b></u>	<u>30,000</u>	<u>48,273</u>
<b>Total Receipts</b>	<u>\$ 19,734,249</u>	<u><b>20,087,354</b></u>	<u>17,143,062</u>	<u>2,944,292</u>

**RENO COUNTY, KANSAS**  
**General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Expenditures</b>				
County Commission	\$ 60,726	<b>58,936</b>	60,100	(1,164)
County Clerk	253,923	<b>303,006</b>	306,956	(3,950)
County Treasurer	221,975	<b>242,966</b>	277,697	(34,731)
District Attorney	1,127,768	<b>1,230,594</b>	1,307,903	(77,309)
Register of Deeds	145,573	<b>165,046</b>	171,296	(6,250)
Sheriff	3,366,484	<b>3,872,153</b>	4,044,244	(172,091)
County Administration	510,311	<b>537,016</b>	534,126	2,890
District Court (Unified Court)	531,676	<b>541,952</b>	612,740	(70,788)
County General and Courthouse General	8,079,582	<b>6,885,196</b>	12,787,586	(5,902,390)
Maintenance	713,830	<b>864,424</b>	1,046,892	(182,468)
Planning and Zoning	71,236	<b>96,448</b>	102,355	(5,907)
Emergency Management	209,435	<b>335,507</b>	355,288	(19,781)
Sheriff - Jail	3,205,965	<b>3,681,212</b>	3,477,757	203,455
Human Resources	230,466	<b>229,364</b>	258,899	(29,535)
Appraiser	614,978	<b>708,053</b>	773,773	(65,720)
County Clerk - Election	242,329	<b>388,913</b>	388,914	(1)
Information Technology	630,384	<b>806,963</b>	811,291	(4,328)
Auto Center	147,267	<b>189,243</b>	194,726	(5,483)
<b>Total Expenditures</b>	<u>20,363,908</u>	<u><b>21,136,992</b></u>	<u>27,512,543</u>	<u>(6,375,551)</u>
<b>Receipts Over (Under) Expenditures</b>	(629,659)	<b>(1,049,638)</b>		
<b>Unencumbered Cash - Beginning</b>	13,829,554	<b>13,199,895</b>		
<b>Prior Year Cancelled Encumbrances</b>	-	<b>4,035</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>13,199,895</u>	<u><b>12,154,292</b></u>		

**RENO COUNTY, KANSAS**  
**General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>County Commission</b>				
Personal Services	\$ 54,276	<b>53,999</b>	54,000	(1)
Contractual Services	4,078	<b>1,923</b>	5,100	(3,177)
Commodities	2,372	<b>3,014</b>	1,000	2,014
<b>Total County Commission</b>	<u>60,726</u>	<u><b>58,936</b></u>	<u>60,100</u>	<u>(1,164)</u>
<b>County Clerk</b>				
Personal Services	245,684	<b>274,851</b>	274,646	205
Contractual Services	5,879	<b>25,807</b>	27,710	(1,903)
Commodities	2,310	<b>2,348</b>	4,600	(2,252)
Other Expenses - Covid 19 Response	50	-	-	-
<b>Total County Clerk</b>	<u>253,923</u>	<u><b>303,006</b></u>	<u>306,956</u>	<u>(3,950)</u>
<b>County Treasurer</b>				
Personal Services	164,441	<b>180,079</b>	201,897	(21,818)
Contractual Services	31,291	<b>36,632</b>	43,650	(7,018)
Commodities	25,963	<b>26,255</b>	32,150	(5,895)
Capital Outlay	280	-	-	-
<b>Total County Treasurer</b>	<u>221,975</u>	<u><b>242,966</b></u>	<u>277,697</u>	<u>(34,731)</u>
<b>District Attorney</b>				
Personal Services	1,021,472	<b>1,090,614</b>	1,118,003	(27,389)
Contractual Services	68,085	<b>78,508</b>	123,900	(45,392)
Commodities	38,211	<b>38,264</b>	40,000	(1,736)
Capital Outlay	-	<b>23,208</b>	26,000	(2,792)
<b>Total District Attorney</b>	<u>1,127,768</u>	<u><b>1,230,594</b></u>	<u>1,307,903</u>	<u>(77,309)</u>
<b>Register of Deeds</b>				
Personal Services	134,824	<b>151,536</b>	155,246	(3,710)
Contractual Services	6,945	<b>7,945</b>	9,750	(1,805)
Commodities	3,804	<b>3,910</b>	6,300	(2,390)
Capital Outlay	-	<b>1,655</b>	-	1,655
<b>Total Register of Deeds</b>	<u>145,573</u>	<u><b>165,046</b></u>	<u>171,296</u>	<u>(6,250)</u>
<b>Sheriff</b>				
Personal Services	2,621,086	<b>2,974,333</b>	3,144,374	(170,041)
Contractual Services	282,310	<b>348,001</b>	356,615	(8,614)
Commodities	263,748	<b>320,046</b>	282,175	37,871
Capital Outlay	199,340	<b>229,773</b>	261,080	(31,307)
<b>Total Sheriff</b>	<u>3,366,484</u>	<u><b>3,872,153</b></u>	<u>4,044,244</u>	<u>(172,091)</u>
<b>County Administration</b>				
Personal Services	453,131	<b>395,620</b>	400,026	(4,406)
Contractual Services	54,735	<b>137,663</b>	130,100	7,563
Commodities	2,295	<b>3,733</b>	4,000	(267)
Other Expenses - Covid 19 Response	150	-	-	-
<b>Total County Administration</b>	<u>\$ 510,311</u>	<u><b>537,016</b></u>	<u>534,126</u>	<u>2,890</u>



**RENO COUNTY, KANSAS**  
**General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>District Court (Unified Court)</b>				
Contractual Services	\$ 482,816	<b>495,195</b>	557,640	(62,445)
Commodities	48,609	<b>46,757</b>	55,100	(8,343)
Other Expenses - Covid 19 Response	251	-	-	-
<b>Total Judicial Court</b>	<u>531,676</u>	<u><b>541,952</b></u>	<u>612,740</u>	<u>(70,788)</u>
<b>County General and Courthouse General</b>				
Personal Services	73,609	<b>86,633</b>	84,781	1,852
Contractual Services	1,330,187	<b>1,415,397</b>	1,406,500	8,897
Commodities	315	<b>8,118</b>	1,000	7,118
Outside Agencies - Appropriations	570,500	<b>559,500</b>	559,500	-
Ambulance Services	1,384,244	<b>1,646,572</b>	1,702,676	(56,104)
Emergency Communications	563,673	<b>628,847</b>	801,058	(172,211)
Economic Development Projects	50,000	<b>23,500</b>	400,000	(376,500)
Transfer Out to County Economic Development Reserve Fund	350,000	<b>376,500</b>	-	376,500
Transfer Out to Youth Services Fund	504,279	<b>475,000</b>	649,315	(174,315)
Transfer Out to Aging & Transit Fund	352,000	<b>352,000</b>	352,000	-
Courthouse Improvements	19,278	<b>75,317</b>	1,049,054	(973,737)
Bond Principal on Courthouse Improvements	125,000	-	-	-
Interest on Bonds on Courthouse Improvements	43,994	-	-	-
Capital Outlay	-	-	5,656,702	(5,656,702)
Transfer Out to County CIP Reserve Fund	2,500,000	<b>973,000</b>	-	973,000
Transfer Out to County Equipment Reserve Fund	154,000	<b>210,000</b>	-	210,000
Transfer Out to Community Corrections Fund	-	<b>32,986</b>	90,000	(57,014)
Commission Discretionary	4,656	<b>18,224</b>	20,000	(1,776)
Outside Agencies - Miscellaneous	50,000	-	-	-
Miscellaneous and Interest on Refunds	3,847	<b>3,602</b>	15,000	(11,398)
<b>Total County Gen. and Courthouse Gen.</b>	<u>8,079,582</u>	<u><b>6,885,196</b></u>	<u>12,787,586</u>	<u>(5,902,390)</u>
<b>Maintenance</b>				
Personal Services	576,462	<b>701,207</b>	857,620	(156,413)
Contractual Services	60,056	<b>88,738</b>	84,611	4,127
Commodities	57,312	<b>53,240</b>	74,661	(21,421)
Capital Outlay	20,000	<b>21,239</b>	30,000	(8,761)
<b>Total Maintenance</b>	<u>713,830</u>	<u><b>864,424</b></u>	<u>1,046,892</u>	<u>(182,468)</u>
<b>Planning and Zoning</b>				
Personal Services	60,891	<b>84,132</b>	85,955	(1,823)
Contractual Services	10,243	<b>12,064</b>	15,700	(3,636)
Commodities	102	<b>252</b>	700	(448)
<b>Total Planning and Zoning</b>	<u>\$ 71,236</u>	<u><b>96,448</b></u>	<u>102,355</u>	<u>(5,907)</u>

**RENO COUNTY, KANSAS**  
**General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Emergency Management</b>				
Personal Services	\$ 131,705	<b>275,650</b>	295,063	(19,413)
Contractual Services	21,584	<b>34,043</b>	39,375	(5,332)
Commodities	17,017	<b>25,814</b>	20,850	4,964
Capital Outlay	6,683	-	-	-
Other Expenses - Covid 19 Response	32,446	-	-	-
<b>Total Emergency Management</b>	<u>209,435</u>	<u><b>335,507</b></u>	<u>355,288</u>	<u>(19,781)</u>
<b>Sheriff - Jail</b>				
Personal Services	2,088,486	<b>2,439,913</b>	2,351,311	88,602
Contractual Services	918,491	<b>1,000,254</b>	883,846	116,408
Commodities	183,286	<b>208,654</b>	204,000	4,654
Capital Outlay	15,702	<b>32,391</b>	38,600	(6,209)
<b>Total Jail</b>	<u>3,205,965</u>	<u><b>3,681,212</b></u>	<u>3,477,757</u>	<u>203,455</u>
<b>Human Resources</b>				
Personal Services	181,983	<b>182,527</b>	184,349	(1,822)
Contractual Services	42,200	<b>41,175</b>	56,050	(14,875)
Commodities	6,283	<b>5,662</b>	18,500	(12,838)
<b>Total Human Resources</b>	<u>230,466</u>	<u><b>229,364</b></u>	<u>258,899</u>	<u>(29,535)</u>
<b>Appraiser</b>				
Personal Services	525,342	<b>596,280</b>	653,473	(57,193)
Contractual Services	64,244	<b>71,216</b>	71,300	(84)
Commodities	16,892	<b>17,054</b>	24,000	(6,946)
Capital Outlay	8,500	<b>23,503</b>	25,000	(1,497)
<b>Total Appraiser</b>	<u>614,978</u>	<u><b>708,053</b></u>	<u>773,773</u>	<u>(65,720)</u>
<b>County Clerk - Election</b>				
Personal Services	107,099	<b>134,889</b>	126,043	8,846
Contractual Services	125,466	<b>237,289</b>	232,700	4,589
Commodities	8,389	<b>14,069</b>	18,800	(4,731)
Capital Outlay	1,375	-	-	-
Transfer Out to County Equipment Reserve Fund	-	<b>2,666</b>	11,371	(8,705)
<b>Total Election</b>	<u>242,329</u>	<u><b>388,913</b></u>	<u>388,914</u>	<u>(1)</u>
<b>Information Technology</b>				
Personal Services	353,893	<b>508,938</b>	502,866	6,072
Contractual Services	262,664	<b>288,714</b>	297,425	(8,711)
Commodities	3,665	<b>9,311</b>	11,000	(1,689)
Capital Outlay	10,162	-	-	-
<b>Total Information Services and GIS</b>	<u>630,384</u>	<u><b>806,963</b></u>	<u>811,291</u>	<u>(4,328)</u>
<b>Auto Center</b>				
Personal Services	125,443	<b>163,877</b>	164,466	(589)
Contractual Services	13,584	<b>14,520</b>	14,755	(235)
Commodities	7,678	<b>10,846</b>	15,505	(4,659)
Capital Outlay	562	-	-	-
<b>Total Auto Center</b>	<u>147,267</u>	<u><b>189,243</b></u>	<u>194,726</u>	<u>(5,483)</u>
<b>Total Expenditures</b>	\$ <u>20,363,908</u>	<u><b>21,136,992</b></u>	<u>27,512,543</u>	<u>(6,375,551)</u>

**RENO COUNTY, KANSAS**  
**Road and Bridge Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 5,052,876	<b>4,475,526</b>	4,459,563	15,963
Neighborhood Revitalization	(35,847)	<b>(26,108)</b>	(31,530)	5,422
Intergovernmental	1,721,406	<b>1,542,631</b>	1,427,625	115,006
Federal Grants	4,243	<b>244,518</b>	-	244,518
State Grants	-	<b>32,453</b>	-	32,453
Reimbursed Expenses	8,658	<b>12,338</b>	-	12,338
Reimbursed Expenses - Other County	17,105	<b>4,756</b>	-	4,756
Reimbursed Expenses - K-14 Highway Fund	18,718	<b>34,631</b>	-	34,631
Insurance Proceeds	852	<b>860</b>	-	860
Miscellaneous	6,485	<b>10,167</b>	-	10,167
Sale of Equipment	31,050	-	-	-
<b>Total Receipts</b>	<u>6,825,546</u>	<u><b>6,331,772</b></u>	<u>5,855,658</u>	<u>476,114</u>
<b>Expenditures</b>				
Personal Services	1,924,719	<b>2,060,773</b>	2,251,809	(191,036)
Contractual Services	194,081	<b>210,228</b>	311,550	(101,322)
Commodities	3,483,667	<b>3,201,401</b>	3,339,000	(137,599)
Capital Outlay	515,127	<b>484,928</b>	550,000	(65,072)
Cash-Basis Requirement	-	-	1,713	(1,713)
Transfers Out	425,000	<b>712,000</b>	300,000	412,000
<b>Total Expenditures</b>	<u>6,542,594</u>	<u><b>6,669,330</b></u>	<u>6,754,072</u>	<u>(84,742)</u>
<b>Receipts Over (Under) Expenditures</b>	282,952	<b>(337,558)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>1,039,662</u>	<u><b>1,322,614</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>1,322,614</u>	<u><b>985,056</b></u>		

**RENO COUNTY, KANSAS**  
**Special Road Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 702,177	<b>171,749</b>	159,313	12,436
Neighborhood Revitalization	(4,871)	<b>(593)</b>	(719)	126
Federal Grants	3,521	-	-	-
<b>Total Receipts</b>	<u>700,827</u>	<u><b>171,156</b></u>	<u>158,594</u>	<u>12,562</u>
<b>Expenditures</b>				
Road Engineering and Construction	3,521	<b>335,305</b>	755,000	(419,695)
Capital Outlay	-	-	13,500	(13,500)
<b>Total Expenditures</b>	<u>3,521</u>	<u><b>335,305</b></u>	<u>768,500</u>	<u>(433,195)</u>
<b>Receipts Over (Under) Expenditures</b>	697,306	<b>(164,149)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>681,589</u>	<u><b>1,378,895</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>1,378,895</u>	<u><b>1,214,746</b></u>		

**RENO COUNTY, KANSAS**  
**Special Bridge Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 1,003,523	<b>1,241,793</b>	1,241,066	727
Neighborhood Revitalization	(6,564)	<b>(7,586)</b>	(9,162)	1,576
KDOT Federal Fund Exchange	328,561	<b>347,254</b>	-	347,254
KDOT Grants	-	<b>754,022</b>	-	754,022
<b>Total Receipts</b>	<u>1,325,520</u>	<u><b>2,335,483</b></u>	<u>1,231,904</u>	<u>1,103,579</u>
<b>Expenditures</b>				
Bridge Construction	1,541,950	<b>2,418,507</b>	2,750,000	(331,493)
Capital Outlay	-	-	675,000	(675,000)
<b>Total Expenditures</b>	<u>1,541,950</u>	<u><b>2,418,507</b></u>	<u>3,425,000</u>	<u>(1,006,493)</u>
<b>Receipts Over (Under) Expenditures</b>	(216,430)	<b>(83,024)</b>		
<b>Unencumbered Cash - Beginning</b>	2,807,432	<b>2,591,002</b>		
<b>Prior Year Cancelled Encumbrances</b>	-	<b>4,526</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>2,591,002</u>	<u><b>2,512,504</b></u>		

**RENO COUNTY, KANSAS**  
**Noxious Weed Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 64,917	<b>116,514</b>	117,990	(1,476)
Neighborhood Revitalization	(481)	<b>(733)</b>	(887)	154
Chemical, Labor and Equipment Sales	20,500	<b>26,853</b>	12,000	14,853
<b>Total Receipts</b>	<u>84,936</u>	<u><b>142,634</b></u>	<u>129,103</u>	<u>13,531</u>
<b>Expenditures</b>				
Personal Services	79,649	<b>81,361</b>	82,952	(1,591)
Contractual Services	2,457	<b>2,318</b>	5,400	(3,082)
Commodities	33,008	<b>48,578</b>	51,400	(2,822)
Cash-Basis Requirement	-	-	2,398	(2,398)
Transfers Out	-	<b>14,500</b>	10,000	4,500
<b>Total Expenditures</b>	<u>115,114</u>	<u><b>146,757</b></u>	<u>152,150</u>	<u>(5,393)</u>
<b>Receipts Over (Under) Expenditures</b>	(30,178)	<b>(4,123)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>55,202</u>	<u><b>25,024</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>25,024</u>	<u><b>20,901</b></u>		

**RENO COUNTY, KANSAS**  
**Noxious Weed Capital Outlay Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Transfers In	\$ -	<b>14,500</b>	<u>10,000</u>	<u>4,500</u>
<b>Expenditures</b>				
Capital Outlay	-	-	<u>108,568</u>	<u>(108,568)</u>
<b>Receipts Over (Under) Expenditures</b>	-	<b>14,500</b>		
<b>Unencumbered Cash - Beginning</b>	<u>89,776</u>	<u>89,776</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>89,776</u>	<u>104,276</u>		

**RENO COUNTY, KANSAS**  
**Public Health Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 1,212,041	<b>999,418</b>	993,172	6,246
Neighborhood Revitalization	(8,458)	<b>(5,769)</b>	(6,968)	1,199
Combined Federal and State Grants				
Federal	878,692	<b>1,366,741</b>		
State	178,628	<b>290,316</b>		
<b>Total Combined Federal and State Grants</b>	1,057,320	<b>1,657,057</b>	864,000	793,057
COVID SPARK Grants (Federal)	142,564	<b>697,269</b>	-	697,269
Local and Other Grants	261,388	<b>254,555</b>	198,000	56,555
Other Reimbursements including				
Private Pay, Contracts and Insurance	536,649	<b>609,346</b>	651,000	(41,654)
Licenses, Permits and Fees	2,625	<b>735</b>	8,000	(7,265)
COVID Vaccinations Reimbursement				
from Medicare and Insurance	461,374	<b>167,957</b>	-	167,957
Reimbursements from CRF Fund	86,190	-	-	-
Sale of Used Equipment	-	<b>485</b>	-	485
<b>Total Receipts</b>	3,751,693	<b>4,381,053</b>	<u>2,707,204</u>	<u>1,673,849</u>
<b>Expenditures</b>				
Personal Services	2,564,163	<b>2,231,785</b>	2,421,343	(189,558)
Contractual Services	808,948	<b>771,282</b>	568,100	203,182
Commodities	234,330	<b>286,412</b>	254,400	32,012
Capital Outlay	63,731	-	-	-
Cash-Basis Requirement	-	-	130,799	(130,799)
Transfers Out	60,000	-	-	-
<b>Total Expenditures</b>	3,731,172	<b>3,289,479</b>	<u>3,374,642</u>	<u>(85,163)</u>
<b>Receipts Over (Under) Expenditures</b>	20,521	<b>1,091,574</b>		
<b>Unencumbered Cash - Beginning</b>	1,105,802	<b>1,126,323</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>1,126,323</u>	<u><b>2,217,897</b></u>		



**RENO COUNTY, KANSAS**  
**Public Health Capital Outlay Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Transfers In	\$ 60,000	-	-	-
Federal Grant	-	<b>46,667</b>	220,000	(173,333)
<b>Total Receipts</b>	<u>60,000</u>	<u><b>46,667</b></u>	<u>220,000</u>	<u>(173,333)</u>
<b>Expenditures</b>				
Capital Outlay - Software	5,000	-	-	-
Capital Outlay - Software paid by Grant	-	<b>46,667</b>	220,000	(173,333)
Capital Outlay - Vehicle	-	<b>20,279</b>	20,000	279
Capital Outlay - Buildings and Fixed Equipment	-	-	15,000	(15,000)
Cash-Basis Requirement	-	-	315,980	(315,980)
<b>Total Expenditures</b>	<u>5,000</u>	<u><b>66,946</b></u>	<u>570,980</u>	<u>(504,034)</u>
<b>Receipts Over (Under) Expenditures</b>	55,000	<b>(20,279)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>378,480</u>	<u><b>433,480</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>433,480</u>	<u><b>413,201</b></u>		

**RENO COUNTY, KANSAS**  
**Aging & Transit (formerly Department of Aging) Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 260,652	<b>293,741</b>	294,284	(543)
Neighborhood Revitalization	(1,832)	<b>(1,770)</b>	(2,141)	371
Federal Grant for Capital Award	-	-	179,662	(179,662)
Federal Grant for Transit Operations	1,166,605	<b>739,961</b>	737,338	2,623
KDOT Grant for Transit Operations	-	<b>277,166</b>	242,206	34,960
Federal SCKAAA Grant	54,899	<b>14,060</b>	12,030	2,030
Sale of Used Equipment	-	<b>405</b>	15,000	(14,595)
Insurance Proceeds	11,112	<b>11,795</b>	1,000	10,795
Reimbursed Expenses	4,250	<b>5,137</b>	5,050	87
Elderly Transportation Reimbursement	151,000	<b>151,000</b>	151,000	-
Fares and Donations	36,871	<b>41,312</b>	57,150	(15,838)
Reimbursements from CRF Fund	11	-	-	-
Transfers In	352,000	<b>352,000</b>	352,000	-
<b>Total Receipts</b>	<u>2,035,568</u>	<u><b>1,884,807</b></u>	<u>2,044,579</u>	<u>(159,772)</u>
<b>Expenditures</b>				
<b>Aging Services</b>				
Personal Services	169,402	<b>202,653</b>	206,336	(3,683)
Contractual Services	361,448	<b>346,296</b>	364,450	(18,154)
Commodities	2,535	<b>2,128</b>	7,825	(5,697)
Cash-Basis Requirement	-	-	87,216	(87,216)
<b>Total Services for the Elderly</b>	<u>533,385</u>	<u><b>551,077</b></u>	<u>665,827</u>	<u>(114,750)</u>
<b>Public Transit</b>				
Personal Services	959,060	<b>913,168</b>	1,114,927	(201,759)
Contractual Services	136,840	<b>135,824</b>	201,575	(65,751)
Commodities	144,694	<b>169,456</b>	279,750	(110,294)
Capital Outlay	124,400	<b>94,364</b>	263,400	(169,036)
Transfers Out	-	<b>125,000</b>	-	125,000
<b>Total Public Transportation</b>	<u>1,364,994</u>	<u><b>1,437,812</b></u>	<u>1,859,652</u>	<u>(421,840)</u>
<b>Total Expenditures</b>	<u>1,898,379</u>	<u><b>1,988,889</b></u>	<u>2,525,479</u>	<u>(536,590)</u>
<b>Receipts Over (Under) Expenditures</b>	137,189	<b>(104,082)</b>		
<b>Unencumbered Cash - Beginning</b>	716,005	<b>853,435</b>		
<b>Prior Year Cancelled Encumbrances</b>	<u>241</u>	<u>-</u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 853,435</u>	<u><b>749,353</b></u>		

**RENO COUNTY, KANSAS**  
**Mental Health Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 465,807	<b>452,963</b>	451,936	1,027
Neighborhood Revitalization	(3,246)	<b>(2,681)</b>	(3,239)	558
<b>Total Receipts</b>	462,561	<b>450,282</b>	<u>448,697</u>	<u>1,585</u>
<b>Expenditures</b>				
Appropriations - Mental Health	452,025	<b>452,025</b>	<u>452,025</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	10,536	<b>(1,743)</b>		
<b>Unencumbered Cash - Beginning</b>	11,791	<b>22,327</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>22,327</u>	<u><b>20,584</b></u>		

**RENO COUNTY, KANSAS**  
**TECH Center Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 526,067	<b>509,705</b>	508,296	1,409
Neighborhood Revitalization	(3,640)	<b>(3,016)</b>	(3,645)	629
<b>Total Receipts</b>	522,427	<b>506,689</b>	<u>504,651</u>	<u>2,038</u>
<b>Expenditures</b>				
Appropriations - TECH	510,000	<b>510,000</b>	<u>510,000</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	12,427	<b>(3,311)</b>		
<b>Unencumbered Cash - Beginning</b>	15,859	<b>28,286</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>28,286</u>	<u><b>24,975</b></u>		

**RENO COUNTY, KANSAS**  
**Employee Benefits Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 6,803,595	<b>6,963,607</b>	6,943,397	20,210
Neighborhood Revitalization	(46,599)	<b>(41,525)</b>	(50,137)	8,612
Reimbursed Expenses	1,461,444	<b>1,349,355</b>	1,350,000	(645)
Reimbursements from CRF Fund	36,564	-	-	-
<b>Total Receipts</b>	<u>8,255,004</u>	<u><b>8,271,437</b></u>	<u>8,243,260</u>	<u>28,177</u>
<b>Expenditures</b>				
Social Security	1,310,970	<b>1,433,366</b>	1,552,563	(119,197)
KPERS	1,386,013	<b>1,512,191</b>	1,551,294	(39,103)
KP & F	594,872	<b>680,020</b>	600,000	80,020
Workers' Compensation Insurance	213,386	<b>223,118</b>	289,380	(66,262)
Unemployment Tax	17,070	<b>18,872</b>	25,295	(6,423)
Health Insurance - Transfer to Self Ins. Fund	4,350,380	<b>4,393,478</b>	5,050,904	(657,426)
Health Insurance Misc. Expenses	81,901	-	-	-
Tuition Reimbursement	2,000	<b>1,500</b>	5,000	(3,500)
Professional Services	56,118	<b>4,225</b>	-	4,225
Wellness Program/Consultant	-	<b>72,686</b>	65,000	7,686
Other Insurance	1,407	<b>1,277</b>	3,000	(1,723)
Other Reimbursement	137	<b>16,061</b>	4,000	12,061
Cash-Basis Requirement	-	-	1,800,000	(1,800,000)
Capital Outlay	-	-	100,000	(100,000)
<b>Total Expenditures</b>	<u>8,014,254</u>	<u><b>8,356,794</b></u>	<u>11,046,436</u>	<u>(2,689,642)</u>
<b>Receipts Over (Under) Expenditures</b>	240,750	<b>(85,357)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>4,780,960</u>	<u><b>5,021,710</b></u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 5,021,710</u>	<u><b>4,936,353</b></u>		

**RENO COUNTY, KANSAS**  
**Youth Services (formerly Youth Shelter/Detention) Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
State Reimbursements (Shelter Per Diem) \$	874,755	<b>913,175</b>	849,720	63,455
State Reimbursements (Detention Per Diem)	14,160	<b>15,240</b>	-	15,240
Other Reimbursements (Detention Per Diem)	502,350	<b>457,650</b>	438,000	19,650
Donations and Miscellaneous	4,663	<b>6,960</b>	7,500	(540)
State Grant	12,000	<b>55,485</b>	7,000	48,485
Reimbursements from CRF Fund	100	-	-	-
Transfers In	504,279	<b>475,000</b>	649,315	(174,315)
<b>Total Receipts</b>	<u>1,912,307</u>	<u><b>1,923,510</b></u>	<u>1,951,535</u>	<u>(28,025)</u>
<b>Expenditures</b>				
<b>Youth Shelter</b>				
Personal Services	717,754	<b>764,471</b>	762,324	2,147
Contractual Services	38,388	<b>42,565</b>	53,425	(10,860)
Commodities	15,041	<b>19,881</b>	30,250	(10,369)
Reimbursement - Youth Shelter Food	40,550	<b>63,692</b>	63,041	651
Cash-Basis Requirement	-	-	186,802	(186,802)
Other Expenses - Covid 19 Response	50	-	-	-
<b>Total Youth Shelter</b>	<u>811,783</u>	<u><b>890,609</b></u>	<u>1,095,842</u>	<u>(205,233)</u>
<b>Detention Center</b>				
Personal Services	793,451	<b>876,546</b>	936,342	(59,796)
Contractual Services	34,076	<b>41,896</b>	47,550	(5,654)
Commodities	12,167	<b>16,899</b>	25,250	(8,351)
Capital Outlay	14,246	<b>19,380</b>	20,000	(620)
Reimbursement - Youth Shelter Food	40,550	<b>63,692</b>	63,041	651
Other Expenses - Covid 19 Response	50	-	-	-
<b>Total Detention Center</b>	<u>894,540</u>	<u><b>1,018,413</b></u>	<u>1,092,183</u>	<u>(73,770)</u>
<b>YS Misc. Grant</b>				
Contractual Services	3,865	<b>4,842</b>	6,200	(1,358)
Commodities	390	<b>502</b>	800	(298)
<b>Total Grants</b>	<u>4,255</u>	<u><b>5,344</b></u>	<u>7,000</u>	<u>(1,656)</u>
<b>Total Expenditures</b>	<u>1,710,578</u>	<u><b>1,914,366</b></u>	<u>2,195,025</u>	<u>(280,659)</u>
<b>Receipts Over (Under) Expenditures</b>	201,729	<b>9,144</b>		
<b>Unencumbered Cash - Beginning</b>	<u>607,578</u>	<u><b>809,307</b></u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 809,307</u>	<u><b>818,451</b></u>		

**RENO COUNTY, KANSAS**  
**Historical Museum Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 190,470	<b>185,859</b>	185,645	214
Neighborhood Revitalization	(1,318)	<b>(1,101)</b>	(1,333)	232
<b>Total Receipts</b>	189,152	<b>184,758</b>	<u>184,312</u>	<u>446</u>
<b>Expenditures</b>				
Appropriations - Mental Health	185,000	<b>185,000</b>	<u>185,000</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	4,152	<b>(242)</b>		
<b>Unencumbered Cash - Beginning</b>	4,720	<b>8,872</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>8,872</u>	<u><b>8,630</b></u>		

**RENO COUNTY, KANSAS**  
**Special Parks and Recreation Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental	\$ 18,151	<b>18,446</b>	13,165	5,281
<b>Expenditures</b>				
Contractual Services	10,269	<b>13,165</b>	13,165	-
Cash-Basis Requirement	-	-	409	(409)
<b>Total Expenditures</b>	10,269	<b>13,165</b>	13,574	(409)
<b>Receipts Over (Under) Expenditures</b>	7,882	<b>5,281</b>		
<b>Unencumbered Cash - Beginning</b>	409	<b>8,291</b>		
<b>Unencumbered Cash - Ending</b>	\$ 8,291	<b>13,572</b>		



**RENO COUNTY, KANSAS**  
**Special Alcohol and Drug Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental	\$ 19,959	<b>21,418</b>	13,165	8,253
<b>Expenditures</b>				
Contractual Services	10,000	<b>10,000</b>	10,000	-
Cash Basis Requirement	-	-	20,581	(20,581)
<b>Total Expenditures</b>	10,000	<b>10,000</b>	30,581	(20,581)
<b>Receipts Over (Under) Expenditures</b>	9,959	<b>11,418</b>		
<b>Unencumbered Cash - Beginning</b>	17,147	<b>27,106</b>		
<b>Unencumbered Cash - Ending</b>	\$ 27,106	<b>38,524</b>		

**RENO COUNTY, KANSAS**  
**CIP (formerly Capital Improvement Program) Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 666,885	<b>609,977</b>	605,664	4,313
Neighborhood Revitalization	(4,424)	<b>(3,588)</b>	(4,333)	745
Reimbursed Expenses	-	<b>9,691</b>	-	9,691
<b>Total Receipts</b>	<u>662,461</u>	<u><b>616,080</b></u>	<u>601,331</u>	<u>14,749</u>
<b>Expenditures</b>				
Capital Outlay				
Building Maintenance/Improvements	48,447	<b>37,248</b>	199,000	(161,752)
Finance Lease - Public Works Building	413,122	<b>87,625</b>	87,125	500
Capital Outlay	-	-	150,000	(150,000)
Transfers Out - County CIP Reserve Fund	175,000	<b>277,000</b>	-	277,000
Transfers Out - Bond and Interest Fund	-	<b>359,875</b>	359,875	-
Cash-Basis Requirement	-	-	100,000	(100,000)
<b>Total Expenditures</b>	<u>636,569</u>	<u><b>761,748</b></u>	<u>896,000</u>	<u>(134,252)</u>
<b>Receipts Over (Under) Expenditures</b>	25,892	<b>(145,668)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>476,206</u>	<u><b>502,098</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>502,098</u>	<u><b>356,430</b></u>		

**RENO COUNTY, KANSAS**  
**Special Equipment Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 222,933	<b>367,310</b>	370,193	(2,883)
Neighborhood Revitalization	(1,553)	<b>(2,300)</b>	(2,779)	479
Reimbursed Expenses	130,289	<b>136,803</b>	130,288	6,515
<b>Total Receipts</b>	<u>351,669</u>	<u><b>501,813</b></u>	<u>497,702</u>	<u>4,111</u>
<b>Expenditures</b>				
Capital Outlay				
Computer Equipment	97,868	<b>56,148</b>	258,580	(202,432)
LEC Tyler - NWS Software Maintenance	173,719	<b>182,404</b>	174,000	8,404
Software & Software Maintenance	-	<b>201,536</b>	-	201,536
Transfers Out	601,000	-	-	-
Cash-Basis Requirement	-	-	100,000	(100,000)
<b>Total Expenditures</b>	<u>872,587</u>	<u><b>440,088</b></u>	<u>532,580</u>	<u>(92,492)</u>
<b>Receipts Over (Under) Expenditures</b>	(520,918)	<b>61,725</b>		
<b>Unencumbered Cash - Beginning</b>	<u>684,313</u>	<u><b>163,395</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>163,395</u>	<u><b>225,120</b></u>		

**RENO COUNTY, KANSAS**  
**Fire District No. 2 General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 2,117,314	<b>2,288,153</b>	<u>2,281,780</u>	<u>6,373</u>
<b>Expenditures</b>				
Fire Protection - Contractual Services	2,061,270	<b>2,289,408</b>	<u>2,438,181</u>	<u>(148,773)</u>
<b>Receipts Over (Under) Expenditures</b>	56,044	<b>(1,255)</b>		
<b>Unencumbered Cash - Beginning</b>	291,838	<b>347,882</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>347,882</u>	<u><b>346,627</b></u>		

**RENO COUNTY, KANSAS**  
**Fire District No. 3 General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 170,902	<b>190,296</b>	190,791	(495)
Reimbursed Expenses	742	-	-	-
Donations	-	<b>83</b>	-	83
<b>Total Receipts</b>	<u>171,644</u>	<u><b>190,379</b></u>	<u>190,791</u>	<u>(412)</u>
<b>Expenditures</b>				
Personal Services	20,680	<b>26,437</b>	25,000	1,437
Contractual Services	32,854	<b>56,766</b>	67,730	(10,964)
Commodities	16,324	<b>67,841</b>	36,425	31,416
Capital Outlay	7,018	<b>1,640</b>	31,517	(29,877)
Transfers Out	93,000	<b>38,000</b>	15,500	22,500
Building Reserve	-	-	25,000	(25,000)
<b>Total Expenditures</b>	<u>169,876</u>	<u><b>190,684</b></u>	<u>201,172</u>	<u>(10,488)</u>
<b>Receipts Over (Under) Expenditures</b>	1,768	<b>(305)</b>		
<b>Unencumbered Cash - Beginning</b>	28,892	<b>30,935</b>		
<b>Prior Year Cancelled Encumbrances</b>	<u>275</u>	<u>-</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u><u>30,935</u></u>	<u><u><b>30,630</b></u></u>		

**RENO COUNTY, KANSAS**  
**Fire District No. 4 General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 185,437	<b>199,978</b>	202,422	(2,444)
Reimbursed Expenses	3,206	<b>907</b>	-	907
Donations	1,200	<b>1,078</b>	-	1,078
<b>Total Receipts</b>	<u>189,843</u>	<u><b>201,963</b></u>	<u>202,422</u>	<u>(459)</u>
<b>Expenditures</b>				
Personal Services	20,271	<b>21,057</b>	32,000	(10,943)
Contractual Services	46,801	<b>79,199</b>	88,400	(9,201)
Commodities	25,094	<b>38,186</b>	31,875	6,311
Capital Outlay	3,205	<b>6,955</b>	49,700	(42,745)
Transfers Out	94,000	<b>57,000</b>	16,000	41,000
<b>Total Expenditures</b>	<u>189,371</u>	<u><b>202,397</b></u>	<u>217,975</u>	<u>(15,578)</u>
<b>Receipts Over (Under) Expenditures</b>	472	<b>(434)</b>		
<b>Unencumbered Cash - Beginning</b>	34,220	<b>35,019</b>		
<b>Prior Year Cancelled Encumbrances</b>	<u>327</u>	<u>-</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>35,019</u>	<u><b>34,585</b></u>		

**RENO COUNTY, KANSAS**  
**Fire District No. 6 General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 52,384	<b>74,301</b>	74,162	139
Reimbursed Expenses	730	-	-	-
Donations	-	<b>1,812</b>	-	1,812
<b>Total Receipts</b>	<u>53,114</u>	<u><b>76,113</b></u>	<u>74,162</u>	<u>1,951</u>
<b>Expenditures</b>				
Personal Services	9,065	<b>8,967</b>	14,500	(5,533)
Contractual Services	16,051	<b>41,778</b>	32,150	9,628
Commodities	35,498	<b>16,066</b>	16,225	(159)
Capital Outlay	5,094	<b>3,231</b>	10,550	(7,319)
Transfers Out	-	<b>6,000</b>	10,500	(4,500)
<b>Total Expenditures</b>	<u>65,708</u>	<u><b>76,042</b></u>	<u>83,925</u>	<u>(7,883)</u>
<b>Receipts Over (Under) Expenditures</b>	(12,594)	<b>71</b>		
<b>Unencumbered Cash - Beginning</b>	25,233	<b>12,708</b>		
<b>Prior Year Cancelled Encumbrances</b>	<u>69</u>	<u>-</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>12,708</u>	<u><b>12,779</b></u>		

**RENO COUNTY, KANSAS**  
**Fire District No. 7 General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 64,577	<b>92,265</b>	92,517	(252)
Donations	100	<b>183</b>	-	183
Reimbursed Expenses	730	-	-	-
<b>Total Receipts</b>	<u>65,407</u>	<u><b>92,448</b></u>	<u>92,517</u>	<u>(69)</u>
<b>Expenditures</b>				
Personal Services	8,860	<b>13,452</b>	13,000	452
Contractual Services	10,557	<b>24,518</b>	34,820	(10,302)
Commodities	21,207	<b>10,952</b>	19,350	(8,398)
Capital Outlay	1,441	<b>2,693</b>	20,090	(17,397)
Transfers Out	23,000	<b>41,000</b>	15,000	26,000
<b>Total Expenditures</b>	<u>65,065</u>	<u><b>92,615</b></u>	<u>102,260</u>	<u>(9,645)</u>
<b>Receipts Over (Under) Expenditures</b>	342	<b>(167)</b>		
<b>Unencumbered Cash - Beginning</b>	27,531	<b>27,995</b>		
<b>Prior Year Cancelled Encumbrances</b>	<u>122</u>	<u>-</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>27,995</u>	<u><b>27,828</b></u>		



**RENO COUNTY, KANSAS**  
**Fire District No. 8 General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 136,696	<b>155,215</b>	153,947	1,268
Donations	-	<b>83</b>	-	83
Reimbursed Expenses	730	<b>635</b>	-	635
Insurance Proceeds	-	<b>4,315</b>	-	4,315
Transfers In	-	<b>6,118</b>	-	6,118
<b>Total Receipts</b>	<u>137,426</u>	<u><b>166,366</b></u>	<u>153,947</u>	<u>12,419</u>
<b>Expenditures</b>				
Personal Services	15,040	<b>18,904</b>	25,000	(6,096)
Contractual Services	27,477	<b>39,387</b>	57,475	(18,088)
Commodities	20,963	<b>51,679</b>	40,400	11,279
Capital Outlay	3,535	<b>20,351</b>	29,000	(8,649)
Transfers Out	70,000	<b>36,000</b>	15,000	21,000
<b>Total Expenditures</b>	<u>137,015</u>	<u><b>166,321</b></u>	<u>166,875</u>	<u>(554)</u>
<b>Receipts Over (Under) Expenditures</b>	411	<b>45</b>		
<b>Unencumbered Cash - Beginning</b>	25,804	<b>26,432</b>		
<b>Prior Year Cancelled Encumbrances</b>	<u>217</u>	<u>-</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>26,432</u>	<u><b>26,477</b></u>		

**RENO COUNTY, KANSAS**  
**Fire District No. 9 General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 161,437	<b>174,318</b>	172,489	1,829
Reimbursed Expenses	863	<b>70</b>	-	70
Federal Grants	7,114	-	-	-
State Grants	1,386	-	-	-
Donations	175	<b>82</b>	-	82
<b>Total Receipts</b>	<u>170,975</u>	<u><b>174,470</b></u>	<u>172,489</u>	<u>1,981</u>
<b>Expenditures</b>				
Personal Services	15,485	<b>20,374</b>	19,600	774
Contractual Services	21,156	<b>37,391</b>	54,530	(17,139)
Commodities	34,917	<b>26,942</b>	41,800	(14,858)
Capital Outlay	21,663	<b>9,654</b>	54,200	(44,546)
Transfers Out	78,000	<b>80,000</b>	15,000	65,000
<b>Total Expenditures</b>	<u>171,221</u>	<u><b>174,361</b></u>	<u>185,130</u>	<u>(10,769)</u>
<b>Receipts Over (Under) Expenditures</b>	(246)	<b>109</b>		
<b>Unencumbered Cash - Beginning</b>	25,081	<b>25,108</b>		
<b>Prior Year Cancelled Encumbrances</b>	<u>273</u>	<u>-</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>25,108</u>	<u><b>25,217</b></u>		

**RENO COUNTY, KANSAS**  
**Fire District Jt. No. 1 RN-KM General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 106,262	<b>132,432</b>	152,759	(20,327)
Funds from Other Counties	16,257	<b>20,575</b>	5,000	15,575
Reimbursed Expenses	937	<b>231</b>	-	231
Donations	-	<b>83</b>	-	83
<b>Total Receipts</b>	<u>123,456</u>	<u><b>153,321</b></u>	<u>157,759</u>	<u>(4,438)</u>
<b>Expenditures</b>				
Personal Services	19,250	<b>22,372</b>	21,700	672
Contractual Services	19,410	<b>41,832</b>	53,800	(11,968)
Commodities	12,884	<b>25,220</b>	23,750	1,470
Capital Outlay	2,308	-	8,000	(8,000)
Transfers Out	69,000	<b>64,000</b>	54,500	9,500
<b>Total Expenditures</b>	<u>122,852</u>	<u><b>153,424</b></u>	<u>161,750</u>	<u>(8,326)</u>
<b>Receipts Over (Under) Expenditures</b>	604	<b>(103)</b>		
<b>Unencumbered Cash - Beginning</b>	22,897	<b>23,711</b>		
<b>Prior Year Cancelled Encumbrances</b>	<u>210</u>	<u>-</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>23,711</u>	<u><b>23,608</b></u>		

**RENO COUNTY, KANSAS**  
**Fire District Jt. No. 2 RN-HV General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 116,395	<b>145,505</b>	158,019	(12,514)
Funds from Other Counties	10,733	<b>12,465</b>	-	12,465
Donations	-	<b>7,082</b>	-	7,082
Reimbursed Expenses	1,353	-	-	-
<b>Total Receipts</b>	<u>128,481</u>	<u><b>165,052</b></u>	<u>158,019</u>	<u>7,033</u>
<b>Expenditures</b>				
Personal Services	16,080	<b>17,017</b>	25,600	(8,583)
Contractual Services	23,593	<b>43,969</b>	43,305	664
Commodities	5,140	<b>55,308</b>	21,120	34,188
Capital Outlay	1,529	<b>27,390</b>	55,000	(27,610)
Bond Principal	-	<b>4,000</b>	-	4,000
Transfers Out	83,000	<b>17,000</b>	26,000	(9,000)
<b>Total Expenditures</b>	<u>129,342</u>	<u><b>164,684</b></u>	<u>171,025</u>	<u>(6,341)</u>
<b>Receipts Over (Under) Expenditures</b>	(861)	<b>368</b>		
<b>Unencumbered Cash - Beginning</b>	37,824	<b>37,184</b>		
<b>Prior Year Cancelled Encumbrances</b>	<u>221</u>	<u>-</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>37,184</u>	<u><b>37,552</b></u>		

**RENO COUNTY, KANSAS**  
**Sewer District No. 1 General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 6,176	<b>4,150</b>	3,545	605
Installation or Connection	-	<b>500</b>	-	500
<b>Total Receipts</b>	<u>6,176</u>	<u><b>4,650</b></u>	<u>3,545</u>	<u>1,105</u>
<b>Expenditures</b>				
Personal Services	2,649	<b>1,885</b>	2,639	(754)
Contractual Services	1,253	<b>241</b>	3,485	(3,244)
Commodities	150	<b>257</b>	430	(173)
Capital Outlay	-	-	600	(600)
<b>Total Expenditures</b>	<u>4,052</u>	<u><b>2,383</b></u>	<u>7,154</u>	<u>(4,771)</u>
<b>Receipts Over (Under) Expenditures</b>	2,124	<b>2,267</b>		
<b>Unencumbered Cash - Beginning</b>	<u>4,401</u>	<u><b>6,525</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>6,525</u>	<u><b>8,792</b></u>		

**RENO COUNTY, KANSAS**  
**Sewer District Nos. 3 and 10 General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 19,288	<b>50,367</b>	49,376	991
Federal Grants	1,018	-	-	-
State Grants	136	-	-	-
<b>Total Receipts</b>	<u>20,442</u>	<u><b>50,367</b></u>	<u>49,376</u>	<u>991</u>
<b>Expenditures</b>				
Personal Services	9,165	<b>6,626</b>	8,799	(2,173)
Contractual Services	2,948	<b>3,136</b>	12,585	(9,449)
Commodities	1,033	<b>950</b>	2,050	(1,100)
Capital Outlay	-	-	37,500	(37,500)
<b>Total Expenditures</b>	<u>13,146</u>	<u><b>10,712</b></u>	<u>60,934</u>	<u>(50,222)</u>
<b>Receipts Over (Under) Expenditures</b>	7,296	<b>39,655</b>		
<b>Unencumbered Cash - Beginning</b>	<u>52,040</u>	<u><b>59,336</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u><u>59,336</u></u>	<u><u><b>98,991</b></u></u>		

**RENO COUNTY, KANSAS**  
**Sewer District No. 8 General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ -	<b>30,823</b>	31,209	(386)
User Fees	92,915	<b>93,164</b>	84,000	9,164
Installation or Connection	500	<b>1,050</b>	500	550
Miscellaneous	479	<b>386</b>	-	386
<b>Total Receipts</b>	<u>93,894</u>	<u><b>125,423</b></u>	<u>115,709</u>	<u>9,714</u>
<b>Expenditures</b>				
Personal Services	26,276	<b>18,908</b>	26,310	(7,402)
Contractual Services	4,860	<b>5,365</b>	26,535	(21,170)
Commodities	2,612	<b>3,566</b>	12,250	(8,684)
Capital Outlay	-	-	40,273	(40,273)
Transfers Out	50,375	<b>50,375</b>	50,375	-
<b>Total Expenditures</b>	<u>84,123</u>	<u><b>78,214</b></u>	<u>155,743</u>	<u>(77,529)</u>
<b>Receipts Over (Under) Expenditures</b>	9,771	<b>47,209</b>		
<b>Unencumbered Cash - Beginning</b>	<u>89,814</u>	<u><b>99,585</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>99,585</u>	<u><b>146,794</b></u>		

**RENO COUNTY, KANSAS**  
**Sewer District No. 201 General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 19,971	<b>18,972</b>	19,994	(1,022)
User Fees	3,693	<b>3,538</b>	-	3,538
Installation or Connection	500	-	-	-
<b>Total Receipts</b>	<u>24,164</u>	<u><b>22,510</b></u>	<u>19,994</u>	<u>2,516</u>
<b>Expenditures</b>				
Personal Services	8,616	<b>6,338</b>	8,682	(2,344)
Contractual Services	14,364	<b>5,883</b>	12,570	(6,687)
Commodities	805	<b>3,595</b>	3,605	(10)
Transfers Out	400	<b>6,000</b>	605	5,395
Cash-Basis Requirement	-	-	3,050	(3,050)
<b>Total Expenditures</b>	<u>24,185</u>	<u><b>21,816</b></u>	<u>28,512</u>	<u>(6,696)</u>
<b>Receipts Over (Under) Expenditures</b>	(21)	<b>694</b>		
<b>Unencumbered Cash - Beginning</b>	<u>14,047</u>	<u><b>14,026</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>14,026</u>	<u><b>14,720</b></u>		



**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, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 36,587	<b>23,617</b>	28,131	(4,514)
User Fees	1,944	<b>1,931</b>	-	1,931
<b>Total Receipts</b>	<u>38,531</u>	<u><b>25,548</b></u>	<u>28,131</u>	<u>(2,583)</u>
<b>Expenditures</b>				
Personal Services	9,164	<b>6,626</b>	9,118	(2,492)
Contractual Services	12,801	<b>3,455</b>	13,820	(10,365)
Commodities	729	<b>852</b>	1,200	(348)
Capital Outlay	-	-	5,000	(5,000)
Transfers Out	3,750	<b>14,000</b>	3,750	10,250
Cash-Basis Requirement	-	-	3,000	(3,000)
<b>Total Expenditures</b>	<u>26,444</u>	<u><b>24,933</b></u>	<u>35,888</u>	<u>(10,955)</u>
<b>Receipts Over (Under) Expenditures</b>	12,087	<b>615</b>		
<b>Unencumbered Cash - Beginning</b>	<u>13,393</u>	<u><b>25,480</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>25,480</u>	<u><b>26,095</b></u>		

**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, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
User Fees	\$ 89,854	<b>90,420</b>	85,000	5,420
Meter Installation or Reconnect	1,250	<b>2,050</b>	1,000	1,050
Miscellaneous	4,943	<b>5,726</b>	-	5,726
<b>Total Receipts</b>	<u>96,047</u>	<u><b>98,196</b></u>	<u>86,000</u>	<u>12,196</u>
<b>Expenditures</b>				
Personal Services	22,744	<b>16,394</b>	26,218	(9,824)
Contractual Services	13,814	<b>12,321</b>	29,150	(16,829)
Commodities	5,636	<b>8,356</b>	13,250	(4,894)
Cash-Basis Requirement	-	-	394,684	(394,684)
<b>Total Expenditures</b>	<u>42,194</u>	<u><b>37,071</b></u>	<u>463,302</u>	<u>(426,231)</u>
<b>Receipts Over (Under) Expenditures</b>	53,853	<b>61,125</b>		
<b>Unencumbered Cash - Beginning</b>	<u>353,484</u>	<u><b>407,337</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u><u>407,337</u></u>	\$ <u><u><b>468,462</b></u></u>		

**RENO COUNTY, KANSAS**  
**Water District No. 101 General Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
User Fees	\$ 19,051	<b>22,001</b>	19,500	2,501
Meter Installation or Reconnect	600	-	-	-
Reimbursed Expenses	2,989	<b>50</b>	-	50
<b>Total Receipts</b>	<u>22,640</u>	<u><b>22,051</b></u>	<u>19,500</u>	<u>2,551</u>
<b>Expenditures</b>				
Personal Services	13,031	<b>9,481</b>	17,354	(7,873)
Contractual Services	10,221	<b>16,741</b>	16,725	16
Commodities	3,958	<b>2,234</b>	4,950	(2,716)
Capital Outlay	-	<b>12,108</b>	-	12,108
Cash-Basis Requirement	-	-	31,079	(31,079)
<b>Total Expenditures</b>	<u>27,210</u>	<u><b>40,564</b></u>	<u>70,108</u>	<u>(29,544)</u>
<b>Receipts Over (Under) Expenditures</b>	(4,570)	<b>(18,513)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>64,095</u>	<u><b>59,525</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>59,525</u>	<u><b>41,012</b></u>		

**RENO COUNTY, KANSAS**  
**Special Highway Improvement Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 425,000	<b>577,000</b>
Federal Grants	40,171	-
State Grants	5,356	-
Reimbursed Expenses	2,356	-
<b>Total Receipts</b>	472,883	<b>577,000</b>
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	472,883	<b>577,000</b>
<b>Unencumbered Cash - Beginning</b>	778,130	<b>1,251,013</b>
<b>Unencumbered Cash - Ending</b>	\$ <u>1,251,013</u>	<u><b>1,828,013</b></u>

**RENO COUNTY, KANSAS**  
**Road & Bridge Special Machinery Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ -	135,000
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	-	135,000
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	135,000

**RENO COUNTY, KANSAS**  
**K-14 Highway Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>	\$ -	-
<b>Expenditures</b>		
Contractual Services	18,717	<b>34,631</b>
<b>Receipts Over (Under) Expenditures</b>	(18,717)	<b>(34,631)</b>
<b>Unencumbered Cash - Beginning</b>	3,025,591	<b>3,006,874</b>
<b>Unencumbered Cash - Ending</b>	\$ <u>3,006,874</u>	<u><b>2,972,243</b></u>

**RENO COUNTY, KANSAS**  
**Register of Deeds Technology Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Fees	\$ 96,126	<b>70,576</b>
<b>Expenditures</b>		
Contractual Services and Miscellaneous	11,967	<b>33,084</b>
Capital Outlay	740	<b>51,244</b>
Transfers Out	100,000	-
<b>Total Expenditures</b>	<b>112,707</b>	<b>84,328</b>
<b>Receipts Over (Under) Expenditures</b>	(16,581)	<b>(13,752)</b>
<b>Unencumbered Cash - Beginning</b>	299,137	<b>282,556</b>
<b>Unencumbered Cash - Ending</b>	<b>\$ 282,556</b>	<b>268,804</b>

**RENO COUNTY, KANSAS**  
**Clerk Technology Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Fees	\$ 24,031	<b>17,644</b>
<b>Expenditures</b>		
Contractual Services	12,296	<b>25,690</b>
Capital Outlay	-	<b>11,026</b>
<b>Total Expenditures</b>	<b>12,296</b>	<b>36,716</b>
<b>Receipts Over (Under) Expenditures</b>	11,735	<b>(19,072)</b>
<b>Unencumbered Cash - Beginning</b>	50,668	<b>62,403</b>
<b>Unencumbered Cash - Ending</b>	<b>\$ 62,403</b>	<b>43,331</b>



**RENO COUNTY, KANSAS**  
**Treasurer Technology Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Fees	\$ 24,032	17,644
<b>Expenditures</b>		
Software Maintenance	-	16,000
Capital Outlay	4,800	-
<b>Total Expenditures</b>	4,800	16,000
<b>Receipts Over (Under) Expenditures</b>	19,232	1,644
<b>Unencumbered Cash - Beginning</b>	71,368	90,600
<b>Unencumbered Cash - Ending</b>	\$ 90,600	92,244

**RENO COUNTY, KANSAS**  
**County Technology Equipment and Services Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 100,000	-
<b>Expenditures</b>		
Technology	57,365	<b>25,494</b>
Other Expenses - Covid 19 Response	423	-
<b>Total Expenditures</b>	<b>57,788</b>	<b>25,494</b>
<b>Receipts Over (Under) Expenditures</b>	42,212	<b>(25,494)</b>
<b>Unencumbered Cash - Beginning</b>	83,047	<b>125,259</b>
<b>Unencumbered Cash - Ending</b>	<b>\$ 125,259</b>	<b>99,765</b>

**RENO COUNTY, KANSAS**  
**County CIP Reserve Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 2,675,000	1,250,000
Insurance Proceeds	-	261,213
<b>Total Receipts</b>	<u>2,675,000</u>	<u>1,511,213</u>
<b>Expenditures</b>		
Earthquake Damage Costs	104,612	786,562
Courthouse Space Renovation Costs	-	105,625
Shooting Range Construction	-	20,000
<b>Total Expenditures</b>	<u>104,612</u>	<u>912,187</u>
<b>Receipts Over (Under) Expenditures</b>	2,570,388	599,026
<b>Unencumbered Cash - Beginning</b>	<u>1,430,000</u>	<u>4,000,388</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ 4,000,388</u>	<u>4,599,414</u>

**RENO COUNTY, KANSAS**  
**County Equipment Reserve Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 755,000	<b>337,666</b>
<b>Expenditures</b>		
Capital Outlay	251,005	<b>114,000</b>
<b>Receipts Over (Under) Expenditures</b>	503,995	<b>223,666</b>
<b>Unencumbered Cash - Beginning</b>	325,000	<b>828,995</b>
<b>Unencumbered Cash - Ending</b>	\$ <u>828,995</u>	<u><b>1,052,661</b></u>

**RENO COUNTY, KANSAS**  
**County Economic Development Reserve Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 350,000	<b>376,500</b>
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	350,000	<b>376,500</b>
<b>Unencumbered Cash - Beginning</b>	-	<b>350,000</b>
<b>Unencumbered Cash - Ending</b>	<u>\$ 350,000</u>	<u><b>726,500</b></u>

**RENO COUNTY, KANSAS**  
**Fire District No. 3 Special Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Reimbursed Expenses	\$ -	2,322
Transfers In	93,000	38,000
<b>Total Receipts</b>	93,000	40,322
<b>Expenditures</b>		
Capital Outlay	141,840	397,113
<b>Receipts Over (Under) Expenditures</b>	(48,840)	(356,791)
<b>Unencumbered Cash - Beginning</b>	731,083	682,243
<b>Unencumbered Cash - Ending</b>	\$ 682,243	325,452

**RENO COUNTY, KANSAS**  
**Fire District No. 4 Special Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Insurance Reimbursement	\$ -	39,914
Transfers In	94,000	57,000
<b>Total Receipts</b>	94,000	96,914
<b>Expenditures</b>		
Capital Outlay	-	42,692
<b>Receipts Over (Under) Expenditures</b>	94,000	54,222
<b>Unencumbered Cash - Beginning</b>	363,630	457,630
<b>Unencumbered Cash - Ending</b>	\$ 457,630	511,852

**RENO COUNTY, KANSAS**  
**Fire District No. 6 Special Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Donations	\$ 1,500	4,460
Transfers In	-	6,000
<b>Total Receipts</b>	1,500	10,460
<b>Expenditures</b>		
Capital Outlay	46,070	16,739
<b>Receipts Over (Under) Expenditures</b>	(44,570)	(6,279)
<b>Unencumbered Cash - Beginning</b>	133,128	88,558
<b>Unencumbered Cash - Ending</b>	\$ 88,558	82,279



**RENO COUNTY, KANSAS**  
**Fire District No. 7 Special Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Donations	\$ -	1,539
Transfers In	23,000	41,000
<b>Total Receipts</b>	23,000	42,539
<b>Expenditures</b>		
Capital Outlay	-	4,050
<b>Receipts Over (Under) Expenditures</b>	23,000	38,489
<b>Unencumbered Cash - Beginning</b>	260,242	283,242
<b>Unencumbered Cash - Ending</b>	\$ 283,242	321,731

**RENO COUNTY, KANSAS**  
**Fire District No. 8 Special Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 70,000	<b>36,000</b>
<b>Expenditures</b>		
Capital Outlay	1,076	-
<b>Receipts Over (Under) Expenditures</b>	68,924	<b>36,000</b>
<b>Unencumbered Cash - Beginning</b>	162,161	<b>231,085</b>
<b>Unencumbered Cash - Ending</b>	\$ <u>231,085</u>	<u><b>267,085</b></u>

**RENO COUNTY, KANSAS**  
**Fire District No. 9 Special Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 78,000	<b>80,000</b>
<b>Expenditures</b>		
Capital Outlay	2,242	<b>45,861</b>
<b>Receipts Over (Under) Expenditures</b>	75,758	<b>34,139</b>
<b>Unencumbered Cash - Beginning</b>	403,622	<b>479,480</b>
<b>Prior Year Cancelled Encumbrances</b>	100	-
<b>Unencumbered Cash - Ending</b>	\$ <u>479,480</u>	<u><b>513,619</b></u>

**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, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Sale of Used Equipment	\$ 8,100	-
Transfers In	69,000	<b>64,000</b>
<b>Total Receipts</b>	<u>77,100</u>	<u><b>64,000</b></u>
<b>Expenditures</b>		
Capital Outlay	70,000	<b>63,367</b>
Finance Lease Payment - Equipment	22,559	<b>22,560</b>
<b>Total Expenditures</b>	<u>92,559</u>	<u><b>85,927</b></u>
<b>Receipts Over (Under) Expenditures</b>	(15,459)	<b>(21,927)</b>
<b>Unencumbered Cash - Beginning</b>	197,692	<b>182,233</b>
<b>Prior Year Cancelled Encumbrances</b>	<u>-</u>	<u><b>20</b></u>
<b>Unencumbered Cash - Ending</b>	\$ <u><u>182,233</u></u>	<u><u><b>160,326</b></u></u>

**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, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 83,000	17,000
<b>Expenditures</b>		
Capital Outlay	-	282,732
<b>Receipts Over (Under) Expenditures</b>	83,000	(265,732)
<b>Unencumbered Cash - Beginning</b>	397,945	480,945
<b>Unencumbered Cash - Ending</b>	\$ 480,945	215,213

**RENO COUNTY, KANSAS**  
**Sewer District No. 201 Replacement Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 400	<b>6,000</b>
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	400	<b>6,000</b>
<b>Unencumbered Cash - Beginning</b>	9,630	<b>10,030</b>
<b>Unencumbered Cash - Ending</b>	\$ <u>10,030</u>	<u><b>16,030</b></u>

**RENO COUNTY, KANSAS**  
**Sewer District No. 202 Replacement Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 3,750	<b>14,000</b>
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	3,750	<b>14,000</b>
<b>Unencumbered Cash - Beginning</b>	87,505	<b>91,255</b>
<b>Unencumbered Cash - Ending</b>	\$ <u>91,255</u>	<u><b>105,255</b></u>

**RENO COUNTY, KANSAS**  
**Emergency Management Citizens Corp. Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>	\$ -	-
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	16,293	<b>16,293</b>
<b>Unencumbered Cash - Ending</b>	\$ 16,293	<b>16,293</b>



**RENO COUNTY, KANSAS**  
**Field Correction Offices Special Rental Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Rental Income - County	\$ 65,742	<b>65,742</b>
Rental Income - State	32,175	<b>32,175</b>
<b>Total Receipts</b>	<u>97,917</u>	<u><b>97,917</b></u>
<b>Expenditures</b>		
Contractual Services	32,866	<b>40,429</b>
Repairs at Corrections Office Building	692	<b>3,894</b>
<b>Total Expenditures</b>	<u>33,558</u>	<u><b>44,323</b></u>
<b>Receipts Over (Under) Expenditures</b>	64,359	<b>53,594</b>
<b>Unencumbered Cash - Beginning</b>	<u>363,172</u>	<u><b>427,531</b></u>
<b>Unencumbered Cash - Ending</b>	\$ <u><u>427,531</u></u>	<u><u><b>481,125</b></u></u>

**RENO COUNTY, KANSAS**  
**Coronavirus Relief Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest	\$ 11	-
<b>Expenditures</b>		
Coronavirus Relief Expenses including Reimbursements to County Funds	295,594	-
Coronavirus Relief Expenses - Paid with CRF Interest	11	-
Coronavirus Relief Expenses - USDs and Community College	31,658	-
Coronavirus Relief Expenses - Cities	200	-
<b>Total Expenditures</b>	<b>327,463</b>	<b>-</b>
<b>Receipts Over (Under) Expenditures</b>	<b>(327,452)</b>	<b>-</b>
<b>Unencumbered Cash - Beginning</b>	<b>327,452</b>	<b>-</b>
<b>Unencumbered Cash - Ending</b>	<b>\$ -</b>	<b>-</b>

**RENO COUNTY, KANSAS**  
**American Rescue Plan Act Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Federal Grants	\$ 6,021,193	<b>6,021,192</b>
Interest	72	<b>125,633</b>
<b>Total Receipts</b>	6,021,265	<b>6,146,825</b>
<b>Expenditures</b>		
ARPA Expenses Paid and Encumbered	-	<b>11,386,085</b>
<b>Receipts Over (Under) Expenditures</b>	6,021,265	<b>(5,239,260)</b>
<b>Unencumbered Cash - Beginning</b>	-	<b>6,021,265</b>
<b>Unencumbered Cash - Ending</b>	\$ 6,021,265	<b>782,005</b>

**RENO COUNTY, KANSAS**  
**LATCF Federal Grant Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Federal Grants	\$ -	50,000
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	-	50,000
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	50,000

**RENO COUNTY, KANSAS**  
**Municipalities Fight Addiction Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
State Distribution of Municipalities Fight Addiction Funds	\$ -	11,556
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	-	11,556
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	11,556

**RENO COUNTY, KANSAS**  
**Bond and Interest Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 330,885	<b>1,059,697</b>	1,072,797	(13,100)
Neighborhood Revitalization	(2,255)	<b>(6,879)</b>	(8,308)	1,429
Special Assessments	54,149	<b>54,845</b>	54,845	-
Transfer In from Bond Cost of Issuance Fund	970	-	-	-
Transfer In from Solid Waste Fund	-	<b>251,950</b>	251,950	-
Transfer In from CIP Fund	-	<b>359,875</b>	359,875	-
Transfer In from Bridge Improvements 2019 Fund	-	<b>376,017</b>	-	376,017
<b>Total Receipts</b>	<u>383,749</u>	<u><b>2,095,505</b></u>	<u>1,731,159</u>	<u>364,346</u>
<b>Expenditures</b>				
Bond Principal	270,000	<b>1,205,000</b>	1,205,000	-
Interest on Bonds	56,055	<b>472,338</b>	472,338	-
Specials - Bond Principal	10,000	<b>10,000</b>	10,000	-
Specials - Interest on Bonds	8,869	<b>7,025</b>	7,025	-
Temporary Note Principal	29,225	-	-	-
Temporary Note Interest	292	-	-	-
Contractual Services	1,000	<b>1,000</b>	100	900
Cash-Basis Requirement	-	-	150,000	(150,000)
<b>Total Expenditures</b>	<u>375,441</u>	<u><b>1,695,363</b></u>	<u>1,844,463</u>	<u>(149,100)</u>
<b>Receipts Over (Under) Expenditures</b>	8,308	<b>400,142</b>		
<b>Unencumbered Cash - Beginning</b>	<u>142,252</u>	<u><b>150,560</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>150,560</u>	<u><b>550,702</b></u>		

**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, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 21,607	-	1,922	(1,922)
<b>Expenditures</b>				
Bond Principal	20,000	-	-	-
Interest on Bonds	600	-	-	-
Cash-Basis Requirement	-	-	7,121	(7,121)
Transfers Out	-	<b>6,118</b>	-	6,118
<b>Total Expenditures</b>	20,600	<b>6,118</b>	<b>7,121</b>	<b>(1,003)</b>
<b>Receipts Over (Under) Expenditures</b>	1,007	<b>(6,118)</b>		
<b>Unencumbered Cash - Beginning</b>	5,111	<b>6,118</b>		
<b>Unencumbered Cash - Ending</b>	\$ 6,118	-		

**RENO COUNTY, KANSAS**  
**Fire District No. 9 Bond and Interest Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 64,393	<b>63,989</b>	63,390	599
<b>Expenditures</b>				
Bond Principal	60,000	<b>60,000</b>	60,000	-
Interest on Bonds	6,200	<b>3,800</b>	3,800	-
Contractual Services	-	-	100	(100)
Cash-Basis Requirement	-	-	5,500	(5,500)
<b>Total Expenditures</b>	66,200	<b>63,800</b>	69,400	(5,600)
<b>Receipts Over (Under) Expenditures</b>	(1,807)	<b>189</b>		
<b>Unencumbered Cash - Beginning</b>	8,540	<b>6,733</b>		
<b>Unencumbered Cash - Ending</b>	\$ 6,733	<b>6,922</b>		



**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, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 14,428	<b>17,252</b>	18,952	(1,700)
Funds from Other Counties	1,312	<b>1,479</b>	-	1,479
<b>Total Receipts</b>	<u>15,740</u>	<u><b>18,731</b></u>	<u>18,952</u>	<u>(221)</u>
<b>Expenditures</b>				
Bond Principal	15,000	<b>11,000</b>	15,000	(4,000)
Interest on Bonds	7,636	<b>7,138</b>	7,138	-
Contractual Services	1	<b>1</b>	100	(99)
<b>Total Expenditures</b>	<u>22,637</u>	<u><b>18,139</b></u>	<u>22,238</u>	<u>(4,099)</u>
<b>Receipts Over (Under) Expenditures</b>	(6,897)	<b>592</b>		
<b>Unencumbered Cash - Beginning</b>	<u>9,753</u>	<u><b>2,856</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>2,856</u>	<u><b>3,448</b></u>		

**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, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 565	19	-	19
Special Assessments	39,044	40,587	39,507	1,080
<b>Total Receipts</b>	39,609	40,606	39,507	1,099
<b>Expenditures</b>				
Bond Principal	20,000	20,000	20,000	-
Interest on Bonds	18,375	17,625	17,625	-
Cash-Basis Requirement	-	-	57,907	(57,907)
<b>Total Expenditures</b>	38,375	37,625	95,532	(57,907)
<b>Receipts Over (Under) Expenditures</b>	1,234	2,981		
<b>Unencumbered Cash - Beginning</b>	54,348	55,582		
<b>Unencumbered Cash - Ending</b>	\$ 55,582	58,563		

**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, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 65,374	<b>65,997</b>	55,870	10,127
Transfers In	50,375	<b>50,375</b>	50,375	-
<b>Total Receipts</b>	115,749	<b>116,372</b>	106,245	10,127
<b>Expenditures</b>				
Bond Principal	50,000	<b>50,000</b>	50,000	-
Interest on Bonds	50,750	<b>49,250</b>	49,250	-
Cash-Basis Requirement	-	-	76,777	(76,777)
<b>Total Expenditures</b>	100,750	<b>99,250</b>	176,027	(76,777)
<b>Receipts Over (Under) Expenditures</b>	14,999	<b>17,122</b>		
<b>Unencumbered Cash - Beginning</b>	64,287	<b>79,286</b>		
<b>Unencumbered Cash - Ending</b>	\$ 79,286	<b>96,408</b>		

**RENO COUNTY, KANSAS**  
**Bond Refunding Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

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

**RENO COUNTY, KANSAS**  
**Bond Cost of Issuance Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

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

**RENO COUNTY, KANSAS**  
**Bridge Improvements 2019 Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Bond Proceeds - Par Amount	\$ 6,915,000	-
Bond Proceeds - Premium	986,378	-
Interest	118	<b>2,313</b>
<b>Total Receipts</b>	<b>7,901,496</b>	<b>2,313</b>
<b>Expenditures</b>		
Bridge Improvements	47,310	<b>7,251</b>
Transfers Out	-	<b>376,017</b>
Temporary Note - Principal	6,250,000	-
Temporary Note - Interest	46,875	-
Bond - Underwriter's Discount	69,150	-
Bond - Cost of Issuance Fund Deposits	35,353	-
Interest on Bonds	123,897	-
<b>Total Expenditures</b>	<b>6,572,585</b>	<b>383,268</b>
<b>Receipts Over (Under) Expenditures</b>	1,328,911	<b>(380,955)</b>
<b>Unencumbered Cash - Beginning</b>	(1,058,691)	<b>274,390</b>
<b>Prior Year Cancelled Encumbrances</b>	4,170	<b>106,565</b>
<b>Unencumbered Cash - Ending</b>	\$ <u>274,390</u>	<u>-</u>

**RENO COUNTY, KANSAS**  
**Courthouse Capital Project Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Bond Proceeds - Par Amount	\$ 2,160,000	-
Bond Proceeds - Premium	229,384	-
Insurance Proceeds	724,167	<b>220,559</b>
Interest	46	<b>2,778</b>
<b>Total Receipts</b>	<u>3,113,597</u>	<u><b>223,337</b></u>
<b>Expenditures</b>		
Earthquake Damage Costs	862,255	<b>199,345</b>
Bond - Underwriter's Discount	21,600	-
Bond - Cost of Issuance Fund Deposits	16,834	-
<b>Total Expenditures</b>	<u>900,689</u>	<u><b>199,345</b></u>
<b>Receipts Over (Under) Expenditures</b>	2,212,908	<b>23,992</b>
<b>Unencumbered Cash - Beginning</b>	<u>(2,205,087)</u>	<u><b>7,821</b></u>
<b>Unencumbered Cash - Ending</b>	\$ <u><u>7,821</u></u>	<u><u><b>31,813</b></u></u>

**RENO COUNTY, KANSAS**  
**Landfill Improvement Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Bond Proceeds - Par Amount	\$ 2,940,000	-
Bond Proceeds - Premium	419,193	-
Interest	74	<b>2,173</b>
<b>Total Receipts</b>	<b>3,359,267</b>	<b>2,173</b>
<b>Expenditures</b>		
Solid Waste Refuse Disposal Improvements	3,097,851	<b>67,688</b>
Bond - Underwriter's Discount	29,400	-
Bond - Cost of Issuance Fund Deposits	14,475	-
<b>Total Expenditures</b>	<b>3,141,726</b>	<b>67,688</b>
<b>Receipts Over (Under) Expenditures</b>	217,541	<b>(65,515)</b>
<b>Unencumbered Cash - Beginning</b>	-	<b>217,541</b>
<b>Unencumbered Cash - Ending</b>	<b>\$ 217,541</b>	<b>152,026</b>



**RENO COUNTY, KANSAS**  
**Solid Waste Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
User Fees	\$ 4,048,821	<b>4,313,961</b>	4,125,000	188,961
Tipping Fees from Other Counties	1,023,736	<b>1,108,084</b>	865,000	243,084
Special Waste Fees	79,736	<b>56,746</b>	100,000	(43,254)
Construction & Demolition Waste User Fees	-	<b>127,753</b>	-	127,753
Insurance Proceeds	261,867	<b>13,722</b>	-	13,722
Reimbursed Expenses	119,827	<b>102,544</b>	20,000	82,544
Land Rent	11,939	<b>17,015</b>	5,000	12,015
<b>Total Receipts</b>	<u>5,545,926</u>	<u><b>5,739,825</b></u>	<u>5,115,000</u>	<u>624,825</u>
<b>Expenditures</b>				
Personal Services	1,268,460	<b>1,337,516</b>	1,623,020	(285,504)
Contractual Services	784,397	<b>1,049,913</b>	1,199,450	(149,537)
Commodities	353,462	<b>509,783</b>	574,500	(64,717)
Equipment Repair (Insurance Filed)	275,588	-	-	-
Capital Improvements	681,449	<b>2,998,933</b>	2,810,000	188,933
Cash-Basis Requirement	-	-	4,213,912	(4,213,912)
Other Expenses - Covid 19 Response	36	-	-	-
Transfer Out to Solid Waste Post- Closure Fund	1,023,736	<b>1,108,084</b>	400,000	708,084
Interest on Bonds	52,674	-	-	-
Transfer Out to Bond and Interest Fund	-	<b>251,950</b>	251,950	-
<b>Total Expenditures</b>	<u>4,439,802</u>	<u><b>7,256,179</b></u>	<u>11,072,832</u>	<u>(3,816,653)</u>
<b>Receipts Over (Under) Expenditures</b>	1,106,124	<b>(1,516,354)</b>		
<b>Unencumbered Cash - Beginning</b>	5,716,921	<b>6,838,928</b>		
<b>Prior Year Cancelled Encumbrances</b>	<u>15,883</u>	<u>-</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>6,838,928</u>	<u><b>5,322,574</b></u>		

**RENO COUNTY, KANSAS**  
**Solid Waste Post-Closure Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Transfers In	\$ 1,023,736	<b>1,108,084</b>	400,000	708,084
<b>Expenditures</b>				
Contractual Services	622,860	<b>206,384</b>	355,000	(148,616)
Post-Closure Cost	-	-	5,707,037	(5,707,037)
<b>Total Expenditures</b>	622,860	<b>206,384</b>	6,062,037	(5,855,653)
<b>Receipts Over (Under) Expenditures</b>	400,876	<b>901,700</b>		
<b>Unencumbered Cash - Beginning</b>	5,617,037	<b>6,017,913</b>		
<b>Unencumbered Cash - Ending</b>	\$ 6,017,913	<b>6,919,613</b>		

**RENO COUNTY, KANSAS**  
**Internal Services Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>Receipts</b>				
Maintenance/Purchased Services	\$ 250,984	<b>309,172</b>	250,000	59,172
Auto Center Services	267,954	<b>331,086</b>	428,000	(96,914)
<b>Total Receipts</b>	518,938	<b>640,258</b>	<u>678,000</u>	<u>(37,742)</u>
<b>Expenditures</b>				
General Supplies	255,558	<b>311,237</b>	250,000	61,237
Parts, Tires, and Other Supplies	70,504	<b>89,888</b>	108,000	(18,112)
Fuel and Oil	196,852	<b>245,619</b>	320,000	(74,381)
Capital Outlay	-	-	79,822	(79,822)
<b>Total Expenditures</b>	522,914	<b>646,744</b>	<u>757,822</u>	<u>(111,078)</u>
<b>Receipts Over (Under) Expenditures</b>	(3,976)	<b>(6,486)</b>		
<b>Unencumbered Cash - Beginning</b>	79,822	<b>75,846</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>75,846</u>	<b><u>69,360</u></b>		

**RENO COUNTY, KANSAS**  
**Self-Insurance Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Contributions from Employer - Transfers In	\$ 4,350,380	4,393,478
Employee Premiums	805,763	775,935
Retiree Premiums	96,510	81,490
COBRA Reimbursements	17,359	12,942
Formulary Drug Rebate	339,839	177,104
Reimbursements by Stop Loss Insurance	-	815,839
Miscellaneous Reimbursements	-	5,189
Interest Earned	18,899	20,226
Reimbursements from CRF Fund	24,023	-
<b>Total Receipts</b>	<u>5,652,773</u>	<u>6,282,203</u>
<b>Expenditures</b>		
Claims	4,342,210	4,653,365
Stop Loss Premiums	607,674	531,278
Administrative Fees	301,786	207,085
Health Care Taxes	1,900	1,952
Miscellaneous Expenses	-	69
<b>Total Expenditures</b>	<u>5,253,570</u>	<u>5,393,749</u>
<b>Receipts Over (Under) Expenditures</b>	399,203	888,454
<b>Unencumbered Cash - Beginning</b>	<u>3,389,419</u>	<u>3,788,622</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ 3,788,622</u>	<u>4,677,076</u>

**RENO COUNTY, KANSAS**  
**Motor Vehicle Special Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Licenses, Permits, and Fees	\$ 530,968	<b>522,463</b>
Reimbursements from CRF Fund	50	-
<b>Total Receipts</b>	<u>531,018</u>	<u><b>522,463</b></u>
<b>Expenditures</b>		
Personal Services	408,638	<b>411,001</b>
Contractual Services	29,591	<b>28,159</b>
Commodities	6,273	<b>6,917</b>
Capital Outlay	12,457	-
Other Expenses - Covid 19 Response	50	-
Transfers Out	57,987	<b>74,010</b>
<b>Total Expenditures</b>	<u>514,996</u>	<u><b>520,087</b></u>
<b>Receipts Over (Under) Expenditures</b>	16,022	<b>2,376</b>
<b>Unencumbered Cash - Beginning</b>	<u>57,988</u>	<u><b>74,010</b></u>
<b>Unencumbered Cash - Ending</b>	\$ <u><u>74,010</u></u>	<u><u><b>76,386</b></u></u>

**RENO COUNTY, KANSAS**  
**Prosecuting Attorneys Training Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Fees	\$ 6,925	<b>6,226</b>
Reimbursed Expenses	-	<b>80</b>
<b>Total Receipts</b>	6,925	<b>6,306</b>
<b>Expenditures</b>		
Contractual Services	8,858	<b>11,014</b>
<b>Receipts Over (Under) Expenditures</b>	(1,933)	<b>(4,708)</b>
<b>Unencumbered Cash - Beginning</b>	9,001	<b>7,068</b>
<b>Unencumbered Cash - Ending</b>	\$ 7,068	<b>2,360</b>

**RENO COUNTY, KANSAS**  
**Law Enforcement Drug Unit Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Drug Tax Distribution	\$ 8,592	56
Forfeiture, Restitution Proceeds and Reimbursed Expenses	1,250	11,550
Law Enforcement Center Reimbursement	-	5,992
<b>Total Receipts</b>	9,842	17,598
<b>Expenditures</b>		
Miscellaneous	32,561	24,434
<b>Receipts Over (Under) Expenditures</b>	(22,719)	(6,836)
<b>Unencumbered Cash - Beginning</b>	36,302	13,583
<b>Unencumbered Cash - Ending</b>	\$ 13,583	6,747

**RENO COUNTY, KANSAS**  
**Special Prosecutor Trust for Drug Asset Forfeitures Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Forfeiture Proceeds	\$ 6,591	<b>6,139</b>
<b>Expenditures</b>		
Miscellaneous	10,584	<b>5,494</b>
<b>Receipts Over (Under) Expenditures</b>	(3,993)	<b>645</b>
<b>Unencumbered Cash - Beginning</b>	24,462	<b>20,469</b>
<b>Unencumbered Cash - Ending</b>	\$ <u>20,469</u>	<u><b>21,114</b></u>



**RENO COUNTY, KANSAS**  
**Prosecutor Administration Fees Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Fees	\$ 114	<b>232</b>
<b>Expenditures</b>		
Miscellaneous	395	-
<b>Receipts Over (Under) Expenditures</b>	(281)	<b>232</b>
<b>Unencumbered Cash - Beginning</b>	830	<b>549</b>
<b>Unencumbered Cash - Ending</b>	\$ 549	<b>781</b>

**RENO COUNTY, KANSAS**  
**Distributable Funds, State Funds and Subdivision Funds**  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2022

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Distributable Funds</b>				
Current Tax	\$ 62,408,256	106,327,208	104,466,053	<b>64,269,411</b>
Motor Vehicle Tax	153,094	9,818,707	9,782,762	<b>189,039</b>
Motor Vehicle Excise Tax	-	87,211	87,211	-
Commercial Vehicle	84	1,193,344	1,193,428	-
Real Estate Redemption	331,446	3,345,278	3,089,279	<b>587,445</b>
Tax Warrants and Judgments	2,807	166,364	166,168	<b>3,003</b>
City and County Highway Gas Tax	-	1,903,731	1,903,731	-
Payments in Lieu of Tax	186,623	260,212	224,166	<b>222,669</b>
Severance Tax	-	61,886	61,886	-
Neighborhood Revitalization Fund	-	787,904	787,904	-
Wildlife Refuge	-	1,329	1,329	-
<b>Total Distributable Funds</b>	<b>63,082,310</b>	<b>123,953,174</b>	<b>121,763,917</b>	<b>65,271,567</b>
<b>State Funds</b>				
Education Building	-	640,953	640,953	-
Eleemosynary Building	-	320,477	320,477	-
Combined Motor Vehicle Tax	-	104,711	104,711	-
Motor Vehicle Licenses	4,457	3,329,329	3,328,718	<b>5,068</b>
Motor Vehicle Sales Tax	271,418	3,176,323	3,253,238	<b>194,503</b>
Heritage Trust	-	36,755	36,755	-
<b>Total State Funds</b>	<b>275,875</b>	<b>7,608,548</b>	<b>7,684,852</b>	<b>199,571</b>
<b>Subdivision Funds</b>				
Cities	-	22,284,110	22,284,110	-
Townships	-	4,744,616	4,744,616	-
School Districts and Community College	-	50,598,573	50,598,573	-
Joint Fire Districts	-	119,223	119,223	-
Joint Cemeteries	119	21,242	21,361	-
Hutchinson Public Library	-	2,316,441	2,316,441	-
South Central KS Library System	-	397,502	397,502	-
Drainage Districts and Watershed	-	529,449	529,449	-
<b>Total Subdivision Funds</b>	<b>119</b>	<b>81,011,156</b>	<b>81,011,275</b>	<b>-</b>
<b>Total</b>	<b>\$ 63,358,304</b>	<b>212,572,878</b>	<b>210,460,044</b>	<b>65,471,138</b>

**RENO COUNTY, KANSAS**  
**Agency Funds**  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2022

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Community Corrections Fund	\$ 168,201	1,156,120	1,129,437	<b>194,884</b>
Community Corrections Juvenile Intensive Supervision Probation Fund	2,878	298,744	290,409	<b>11,213</b>
Community Corrections Juvenile Grant Benefit Payout Fund	2,000	-	-	<b>2,000</b>
Juvenile - Prevention Programs Fund	-	39,983	35,183	<b>4,800</b>
Juvenile Grant Benefit Payout Fund	36,731	-	-	<b>36,731</b>
Community Corrections Juvenile Case Manager Fund	574	76,986	72,727	<b>4,833</b>
Juvenile Justice Reinvestment Fund	4	79,992	79,992	<b>4</b>
Jail Commissary Proceeds Fund	247,978	140,046	64,650	<b>323,374</b>
Community Corrections Juvenile Reimbursement Fund	41,130	-	129	<b>41,001</b>
Community Corrections Substance Abuse Fund	51,516	-	-	<b>51,516</b>
Community Corrections QA Grant Fund	-	79,666	15,754	<b>63,912</b>
DA Drug Endangered Children Fund	1,119	-	-	<b>1,119</b>
Drug Court Fund	80,237	34,973	50,728	<b>64,482</b>
Juvenile Intake and Assessment System Fund	42,004	237,093	223,602	<b>55,495</b>
Youth Shelter Food Fund	6,955	176,146	167,332	<b>15,769</b>
P-Card Clearing	30,685	424,223	418,853	<b>36,055</b>
Payroll Clearing	(13,754)	27,214,094	27,185,454	<b>14,886</b>
Court Electronic Fee Fund	235,592	41,476	-	<b>277,068</b>
Alcohol and Drug Safety Fund	9,325	-	-	<b>9,325</b>
D.A.R.E. Fund	5,110	-	-	<b>5,110</b>
Judicial District Juvenile Incentive Fund	2,250	500	-	<b>2,750</b>
Domestic Violence Program Fund	3,520	-	-	<b>3,520</b>
Sheriff's Grant Fund	27,234	12,925	40,795	<b>(636)</b>
Sheriff's Concealed Carry Fund	52,871	2,740	563	<b>55,048</b>
Sheriff's Offender Registration Fund	26,822	35,760	43,669	<b>18,913</b>
Juvenile Immediate Intervention Program	12,695	-	-	<b>12,695</b>
Change Checks	9,925	25,459	35,384	-
Jail - Commissary & Inmate	72,826	702,265	713,425	<b>61,666</b>
Sheriff Tax Foreclosure	-	235,702	235,702	-
Sheriff Civil Process	-	31,805	31,805	-
Sheriff THC	34,935	49,621	45,131	<b>39,425</b>
Reno County Law Library	250,114	38,930	35,400	<b>253,644</b>
State of KS - Clerk of District Court	397,918	2,034,791	1,721,674	<b>711,035</b>
<b>Total</b>	<b>\$ 1,839,395</b>	<b>33,170,040</b>	<b>32,637,798</b>	<b>2,371,637</b>

**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, 2022, and the related notes to the financial statement, and have issued our report thereon dated July 12, 2023. 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.

**Report on 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 County's financial statement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

**Report on 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

**Reno County, Kansas**

Page 2

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

**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Adams Brown, LLC".

**ADAMSBROWN, LLC**  
Certified Public Accountants  
Hutchinson, Kansas

July 12, 2023

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

To the County Commission  
**Reno County, Kansas**  
Hutchinson, Kansas

**Report on Compliance for Each Major Federal Program**

**Opinion on Each Major Federal Program**

We have audited **Reno County, Kansas'** compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of **Reno County, Kansas'** major federal programs for the year ended December 31, 2022. **Reno County, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, **Reno County, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

**Basis for Opinion on Each Major Federal Program**

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

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

**Responsibilities of Management for Compliance**

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

### **Auditors' Responsibilities for the Audit of Compliance**

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding **Reno County, Kansas'** compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of **Reno County, Kansas'** internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of **Reno County, Kansas'** internal control over compliance. Accordingly, no such opinion is expressed.

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

### **Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

*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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable



**Reno County, Kansas**

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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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002 to be significant deficiencies.

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

*Government Auditing Standards* requires the auditor to perform limited procedures on **Reno County, Kansas**' response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. **Reno County, Kansas**' response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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



**ADAMSBROWN, LLC**

Certified Public Accountants

Hutchinson, Kansas

July 12, 2023

**RENO COUNTY, KANSAS**  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2022

Federal Grantor/ Pass-through Grantor/ Program Title	Federal Assistance Listing Number	Agency or Pass-through Number	Passed-through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Agriculture</b>				
Passed Through Kansas Department of Education				
Child Nutrition Cluster				
National School Lunch Program (NSLP)	10.555	X0944	\$ -	44,975
Summer Food Service Program for Children (SFSP)	10.559	X0944	-	2,119
Total Child Nutrition Cluster			-	47,094
Passed Through Kansas Department of Health and Environment				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	3077-264310T	52,059	233,818
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	3077-264310U	-	63,922
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	3077-264736R	-	12,200
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	3077-264736S	-	3,176
Passed Through Kansas Forest Service				
Cooperative Forestry Assistance	10.664	FD9 RN304	-	2,927
<b>Total U.S. Department of Agriculture</b>			<b>52,059</b>	<b>363,137</b>
<b>U.S. Department of Justice</b>				
Direct Funding				
COVID-19 Funding				
Coronavirus Emergency Supplemental Funding	16.034	KS Gov Grant CESF	-	15,744
Bulletproof Vest Partnership Program	16.607	2021 Grant	-	3,814
Bulletproof Vest Partnership Program	16.607	2022 Grant	-	2,308
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	U.S.C. 49-5311	-	284,097
<b>Total U.S. Department of Justice</b>			<b>-</b>	<b>305,963</b>
<b>U.S. Department of Transportation</b>				
Passed Through Kansas Department of Transportation				
Highway Safety Cluster				
State and Community Highway Safety	20.600	SP-1300-22	-	4,038
State and Community Highway Safety	20.600	SP-1300-22 EQUIP	-	500
State and Community Highway Safety	20.600	SP-1300-23	-	333
National Priority Safety Programs	20.616	SP-4704-22	-	6,071
Total Highway Safety Cluster			-	10,942
Passed Through West Central Kansas Coordinated Transit Council				
Formula Grants for Rural Areas	20.509	U.S.C. 49-5311	-	703,423
<b>Total U.S. Department of Transportation</b>			<b>-</b>	<b>714,365</b>
<b>U.S. Department of the Treasury</b>				
Direct Funding				
COVID-19 Funding				
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	\$ -	21,958

**RENO COUNTY, KANSAS**  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2022

Federal Grantor/ Pass-through Grantor/ Program Title	Federal Assistance Listing Number	Agency or Pass-through Number	Passed-through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Health and Human Services</b>				
Passed Through South Central Kansas Area Agency on Aging				
Aging Cluster				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	IIIE FY 2023	\$ -	4,670
Total Aging Cluster			-	4,670
National Family Caregiver Support, Title III, Part E	93.052	IIIE FY 2022	-	2,000
National Family Caregiver Support, Title III, Part E	93.052	IIIE FY 2023	-	4,900
Passed Through Kansas Department of Health and Environment				
CCDF Cluster				
Child Care and Development Block Grant	93.575	3028-2643450M	-	50,278
Child Care and Development Block Grant	93.575	3028-2643450N	-	48,131
COVID-19 Funding				
Child Care and Development Block Grant	93.575	3028-2642731_ARPA	-	6,847
Total CCDF Cluster			-	105,256
Public Health Emergency Preparedness	93.069	3329-264678A	-	33,971
Public Health Emergency Preparedness	93.069	3329-264678B	-	20,676
Injury Prevention and Control Research and State and Community Based Programs	93.136	3294-264RX21	-	35,716
Injury Prevention and Control Research and State and Community Based Programs	93.136	3294-264RX22	-	3,082
Injury Prevention and Control Research and State and Community Based Programs	93.136	3294-264KVDRS21	-	950
Family Planning Services	93.217	3622-264FPFFY21	-	43,816
Family Planning Services	93.217	3622-264FPFFY22	-	26,688
Immunization Cooperative Agreements	93.268	3372-264IMM21PPHF	-	429
Immunization Cooperative Agreements	93.268	3372-264IMM22PPHF	-	6,750
COVID-19 Funding				
Immunization Cooperative Agreements	93.268	3372-264IMM_COVIDR3	-	45,381
Immunization Cooperative Agreements	93.268	3372-264IMM_COVIDR4S	-	85,640
COVID-19 Funding				
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	3150-264ELC_COVIDED	-	211,688
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	3150-264ELC_COVIDEDX	-	105,837
Assistance Programs for Chronic Disease Prevention and Control	93.945	3401-264ARTH21	-	1,315
Assistance Programs for Chronic Disease Prevention and Control	93.945	3401-264ARTH22	-	1,044
Preventive Health and Health Services Block Grant	93.991	3614-264277N	-	14,996
Preventive Health and Health Services Block Grant	93.991	3614-264277P	-	9,628
Maternal and Child Health Services Block Grant to the States	93.994	3616-264329R	-	25,108
Maternal and Child Health Services Block Grant to the States	93.994	3616-264329S	-	24,299
Medicaid Cluster				
Medical Assistance Program (Medicaid; Title XIX)	93.778	264MEDICAIDADM-SY2022	98,000	100,000
Medical Assistance Program (Medicaid; Title XIX)	93.778	264MEDICAIDADM-SY2023	39,200	40,000
Total Medicaid Cluster			137,200	140,000
<b>Total U.S. Department of Health and Human Services</b>			137,200	953,840
<b>U.S. Department of Homeland Security</b>				
Passed Through Kansas Division of Emergency Management				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)				
	97.036	DR-4449 - Category C	-	243,398
Disaster Grants - Public Assistance (Presidentially Declared Disasters)				
	97.036	DR-4449 - Category Z	-	1,120
<b>Total U.S. Department of Homeland Security</b>			-	244,518
<b>Total Expenditures of Federal Awards</b>			<b>\$ 189,259</b>	<b>\$ 2,603,781</b>

**RENO COUNTY, KANSAS**  
Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2022

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**NOTE 1 – BASIS OF PRESENTATION**

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

**NOTE 2 – INDIRECT COST RATE**

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

**NOTE 3 – OTHER EXPENDITURES**

The County 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, 2022.

**RENO COUNTY, KANSAS**  
 Schedule of Findings and Questioned Costs  
 For the Year Ended December 31, 2022

**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?   X   Yes \_\_\_\_\_ 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
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
20.509	Formula Grants for Rural Areas
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

\_\_\_\_\_ Yes   X   No

**RENO COUNTY, KANSAS**  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2022

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**SECTION II – FINANCIAL STATEMENT FINDINGS**

No matters noted in the current year.

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**SIGNIFICANT DEFICIENCY**

**2022-001**

**Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) – 93.323 and Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) – 10.557**

Criteria or specific requirement

Internal controls should be in place to ensure that expenditures are correctly charged as to account, amount, and period.

Condition

During testing, it was discovered that errors were made while allocating expenditures between grants. In addition, errors were made when summarizing mileage data that was then used in the allocation process.

Cause

A sufficient review process was not in place to catch and correct errors in a timely manner.

Effect

Additional errors may have been made that were not caught and corrected. In addition, indirect costs may be calculated using an incorrect cost pool.

Context

Payroll in the amount of \$144 was improperly allocated amongst budget items within the WIC grant, and estimated total allocation errors are \$4,995. Due to a data entry error during the allocation process, ELC payroll was understated in the amount of \$13, and estimated total errors are \$25.

Actual mileage logs for December were less than the total calculated by 6 miles. Actual mileage logs for November were higher than the total calculated by 138 total miles. Actual mileage logs for October were higher than the total calculated by 114 total miles, and no logs were scanned for two vehicles for the month. Actual mileage logs for September were higher than the total calculated by 61 total miles. Actual mileage logs for July were higher than the allocation calculation by 114 total miles. Due to these errors, WIC expenses allocated according to these amounts were overstated by \$2, and estimated total allocation errors are \$57.

An invoice that included the purchase of items for multiple grant programs did not allocate the shipping costs accordingly – the full \$5 cost was charged to the ELC grant. The estimated total allocation errors are \$9.

Recommendation

We recommend that the County review its procedures and implement controls to ensure that expenditures are properly calculated and booked.

Views of responsible officials and planned corrective actions

See corrective action plan.

**RENO COUNTY, KANSAS**  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2022

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**SIGNIFICANT DEFICIENCY**

**2022-002**

**Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) – 93.323**

Criteria or specific requirement

Expenditures should be consistent with allowable activities, as identified by federal statute, regulations, and the terms and conditions of the federal award.

Condition

During testing, it was discovered that food and beverage expenditures were reimbursed under the program.

Cause

There was some confusion as to the allowability of the expenditures, and a clear approval from the awarding agency, or other documentation in support of the expenditure, was not obtained.

Effect

Unallowable expenditures were charged to and reimbursed by the program.

Context

Three sample items tested were for the purchase of food and beverages, and the known questioned costs are \$88. Total estimated questioned costs are \$176.

Recommendation

We recommend that the County review its procedures and implement controls to ensure that expenditure allowability is properly determined.

Views of responsible officials and planned corrective actions

See corrective action plan.



Randy Partington  
County Administrator

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

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Summary Schedule of Prior Audit Findings  
For the Year Ended December 31, 2022

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**SECTION II – FINANCIAL STATEMENT FINDINGS**

No matters noted for the year ended December 31, 2021.

**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

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**Reno County, Kansas**  
Corrective Action Plan  
July 12, 2023

Reno County, Kansas respectfully submits the following corrective action plan for the year ended December 31, 2022.

Name and address of independent public accounting firm:

AdamsBrown, LLC  
517 E 30<sup>th</sup> Ave Suite C  
Hutchinson, KS 67502

Audit Period: January 1, 2022 – December 31, 2022

The findings from the December 31, 2022 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

**FINDINGS – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**SIGNIFICANT DEFICIENCY**

2022-001 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) – 93.323 and Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) – 10.557

**Condition**

During testing, it was discovered that errors were made while allocating expenditures between grants. In addition, errors were made when summarizing mileage data that was then used in the allocation process.

**Context**

Payroll in the amount of \$144 was improperly allocated amongst budget items within the WIC grant, and estimated total allocation errors are \$4,995. Due to a data entry error during the allocation process, ELC payroll was understated in the amount of \$13, and estimated total errors are \$25.

Actual mileage logs for December were less than the total calculated by 6 miles. Actual mileage logs for November were higher than the total calculated by 138 total miles. Actual mileage logs for October were higher than the total calculated by 114 total miles, and no logs were scanned for two vehicles for the month. Actual mileage logs for September were higher than the total calculated by 61 total miles. Actual mileage logs for July were higher than the allocation calculation by 114 total miles. Due to these errors, WIC expenses allocated according to these amounts were overstated by \$2, and estimated total allocation errors are \$57.

An invoice that included the purchase of items for multiple grant programs did not allocate the shipping costs accordingly – the full \$5 cost was charged to the ELC grant. The estimated total allocation errors are \$9.

**Recommendation**

We recommend that the County review its procedures and implement controls to ensure that expenditures are properly calculated and booked.

**Action Taken**

Regarding the \$5 shipping that was inadvertently all charged to the ELC grant on an invoice for which there were items that were for the ELC grant, but also other grants, we are reminding all accounting staff to be additionally diligent about the shipping allocations. We believe this was an isolated instance and because it was so small in dollar amount, it was not caught as we reviewed expenditures.

Regarding Payroll errors, we do have an ongoing process employed each time period for employees to track their hours per grant program and for non-grant purposes, which has a robust review by supervisors before their hours are entered into the payroll system to produce that time period's paycheck. Grant managers and the department's accountant, in preparing monthly or quarterly financial reports for granting agencies, are also performing reasonableness reviews as well as spot checks of payroll charged to the various grants. In the case of the ELC grant sample in which ELC payroll was understated by \$13, with an estimated total error of \$25, our ongoing processes did not find this error since it was roughly one hour mischarged over the course of the year. For the WIC payroll sample errors of \$144 which were mis-reported to the various categories within WIC, this again was of a small enough dollar amount and had an offsetting effect within the components of the WIC grant (net zero dollar impact), that it was not caught in our regular review work. Our WIC program manager performs a detailed internal audit four times per year, or one full month every quarter, of payroll charges to the WIC program, and submits that to the funding agency. We will continue efforts to be as accurate as possible in all clerical processes surrounding payroll charges, and we will remind employees and supervisors of the importance of the accuracy of the detail logs and of compiling the results of the time logs to be entered into the pay system.

Regarding the mileage calculation errors that impacted the WIC grants, the dollar impact was estimated to be extremely low (from \$2 to an estimated \$57). The small dollar impact of the clerical errors led to our review processes not finding the error. Beginning in June of 2023, we have implemented a more robust use of Excel in calculating the total number of miles each month for each of our grant programs. In addition, we have created a new odometer tracking sheet that is kept in the vehicle and completed by any driver, and we believe that this new report will improve readability, simplify the process, and will remove any math component previously required of the drivers. We have also created a new fleet tracking sheet for mileage, which has an individual page for mileage tracking over time. Lastly, we are working on a process for all mileage logs and additional paperwork to be documented and scanned in the same way and in the same order, in order to ensure that all logs are properly included and documented. We believe this will ensure uniformity of including all departmental vehicle usage in a standardized way in charging allowable mileage to the various grants.

**SIGNIFICANT DEFICIENCY**

2022-002 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) – 93.323

**Condition**

During testing, it was discovered that food and beverage expenditures were reimbursed under the program.

**Context**

Three sample items tested were for the purchase of food and beverages, and the known questioned costs are \$88. Total estimated questioned costs are \$176.

**Recommendation**

We recommend that the County review its procedures and implement controls to ensure that expenditure allowability is properly determined.

**Action Taken**

We take our responsibilities very seriously to ensure eligibility of costs charged to grants and we do have processes to ensure eligibility of claimed expenses. We have good communication with our granting agencies as we fulfill the grant responsibilities. For food and beverage costs we had corresponded with the granting agency on allowability of certain types of food or beverage and were informed of such items being eligible. Although we believed at the time that the \$88 of food and beverage cited as a deficiency in the major program sample would therefore be eligible to charge to the grant, we agree now that our interpretation was in error, and we had not really obtained clarity on that specific matter. Based on discussions with our audit firm and further correspondence with the granting agency, as of the date of this notice, we will not be charging to the grant such food and beverage costs as were cited as a deficiency and we will exercise additional diligence when there might be differences of interpretation of the guidance.

If the Department of Health and Human Services or Department of Agriculture has questions regarding this plan, please contact Randy Partington, County Administrator, at 620-694-2929 or [randy.partington@renogov.org](mailto:randy.partington@renogov.org).

Sincerely yours,



Randy Partington, County Administrator